

APPENDIX - 1.1
(Refer Paragraph 1.1.3)
Time Series data on the State Government Finances

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Part A. Receipts					
1. Revenue Receipts	1,04,387	1,53,059	1,50,462	1,79,593	1,83,963
(i) Tax Revenue (own)	34,258	40,748	46,554	54,427	56,516
State Goods and Services Tax (SGST)	13,043	16,392	18,600	23,896	25,061
Taxes on Agricultural Income	0	0	0	0	0
Taxes on Sales, Trade, etc.	7,777	10,000	12,023	12,714	13,089
State Excise	4,053	5,528	6,455	7,215	8,195
Taxes on Vehicles	1,526	1,663	2,133	2,478	2,669
Stamps and Registration fees	2,942	2,419	1,997	2,127	1,987
Land Revenue	603	664	739	1,123	785
Taxes on Goods and Passengers	146	111	115	112	72
Other Taxes	4,168	3,971	4,492	4,762	4,658
(ii) Non-Tax Revenue	19,518	54,257	42,720	53,011	51,221
(iii) State's share of Union taxes and duties	27,543	38,144	42,989	51,144	58,270
(iv) Grants in aid from Government of India	23,068	19,910	18,199	21,011	17,956
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	684	1,566	832	559	665
4. Total Revenue and Non debt capital receipts (1+2+3)	1,05,071	1,54,625	1,51,294	1,80,152	1,84,628
5. Public Debt Receipts	20,318	12,780	5,347	18,123	42,732
Internal Debt (Excluding Ways and Means Advances and Overdrafts)	15,191	5,174	4,328	13,821	34,996
Net transactions under Ways and Means Advances and Overdrafts	0	0	0	0	0
Loans and Advances from Government of India	5,127	7,606	1,019	4,302	7,736
6. Total Receipts in the Consolidated Fund (4+5)	1,25,389	1,67,405	1,56,641	1,98,275	2,27,360
7. Contingency Fund Receipts	0	171	0	0	157
8. Public Account Receipts	63,210	75,153	92,656	1,12,076	1,04,562
9. Total Receipts of the State (6+7+8)	1,88,599	2,42,729	2,49,297	3,10,351	3,32,079
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	95,311	1,09,588	1,31,006	1,48,832	1,61,312
Programme	48,160	54,683	71,323	80,913	-
Administrative	47,151	54,905	59,683	67,918	-
General Services (including interest)	28,271	32,970	47,321	41,479	40,004
Social Services	39,901	47,312	52,498	63,348	79,531
Economic Services	25,809	27,792	29,603	42,455	39,963
Grants-in-Aid and Contributions	1,330	1,514	1,584	1,550	1,814
11. Capital Expenditure	17,949	22,726	33,349	43,273	45,481
Program	17,857	22,649	33,004	43,023	-
Administrative	92	77	345	250	-
General Services	868	868	1,947	2,112	1,827
Social Services	4,523	6,003	8,563	9,606	11,873
Economic Services	12,558	15,855	22,839	31,555	31,781
12. Disbursement of Loans and Advances	1,597	1,686	2,158	2,790	2,877

	2020-21	2021-22	2022-23	2023-24	2024-25
13. Appropriation to the Contingency Fund	0	0	0	0	0
14. Total Expenditure (10+11+12+13)	1,14,857	1,34,000	1,66,513	1,94,895	2,09,670
15. Repayments of Public Debt	9,252	19,798	13,927	9,235	17,351
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,265	18,718	12,774	8,368	16,509
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	987	1,080	1,153	867	842
16. Total disbursement out of Consolidated Fund (14+15)	1,24,109	1,53,798	1,80,440	2,04,130	2,27,021
17. Contingency Fund disbursements	0	0	0	274	0
18. Public Account disbursements	74,121	70,338	74,648	96,582	1,02,580
19. Total disbursement by the State (16+17+18)	1,98,230	2,24,136	2,55,088	3,00,986	3,29,601
Part C. Deficits					
20. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	9,076	43,471	19,456	30,761	22,651
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-14)	(-)9,786	20,625	(-)15,219	(-)14,743	(-)25,042
22. Primary Deficit (-)/Primary Surplus (+) (21+23)	(-)3,142	26,967	(-)9,717	(-)9,562	(-)19,761
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	6,644	6,342	5,502	5,181	5,281
24. Financial Assistance to local bodies etc.	27,269	25,931	19,084	27,854	25,642
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)	5,40,185	6,95,530	7,15,262	7,98,969	8,90,038
28. Outstanding Fiscal liabilities (year-end)	1,18,952	1,09,888	1,01,700	1,22,837	1,37,784
29. Outstanding guarantees (year-end) (including interest)	7,086	6,160	5,111	3,435	2,078
30. Maximum amount guaranteed (year-end)	19,336	17,776	17,360	10,837	9,979
Part E: Fiscal Health Indicators (in per cent)					
I Resource Mobilisation					
Own Tax Revenue/GSDP	6.34	5.86	6.51	6.81	6.35
Own Non-Tax Revenue/GSDP	3.61	7.80	5.97	6.63	5.75
Own Revenue/ GSDP	9.96	13.66	12.48	13.45	12.10
Own Revenue/ Total Expenditure	46.82	70.90	53.61	55.13	51.38
II Expenditure Management					
Total Expenditure/GSDP	21.26	19.27	23.28	24.39	23.56
Total Expenditure/Revenue Receipts	110.03	87.55	110.67	108.52	113.97

	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Expenditure/Total Expenditure	82.98	81.78	78.68	76.37	76.94
Expenditure on Social and Economic Services/Total Expenditure	72.08	72.36	68.16	75.41	77.81
Capital Expenditure/Total Expenditure	15.63	16.96	20.03	22.20	21.69
Capital Expenditure/ GSDP	3.32	3.27	4.66	5.42	5.11
III Management of Fiscal Imbalances					
Revenue Surplus/GSDP	1.68	6.25	2.72	3.85	2.54
Fiscal Deficit (Surplus)/GSDP	(-)1.81	2.97	(-)2.13	(-)1.85	(-)2.81
Primary Deficit (Surplus) /GSDP	(-)0.58	3.88	(-)1.36	(-)1.20	(-)2.22
IV Debt Sustainability					
Outstanding Liabilities/GSDP	22.02	15.80	14.22	15.37	15.48
Interest Payments/Revenue Receipts	6.36	4.14	3.66	2.88	2.87

Note: Outstanding liabilities excludes back-to-back loans.

APPENDIX - 1.2
(Refer Paragraphs 1.1.4 and 1.2.4.2 A)
Abstract of receipts and disbursements for the year 2024-25

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25
1,79,593.26	I. Revenue Receipts	1,83,962.69	1,48,831.78	I. Revenue Expenditure-	1,61,312.12
54,427.03	Tax Revenue	56,515.85	41,479.05	General Services	40,003.66
--	--	--	63,347.98	Social Services-	79,531.24
53,011.04	Non-Tax Revenue	51,221.33	26,042.51	Education, Sports, Art and Culture	27,127.06
--	--	--	12,468.97	Health and Family Welfare	16,757.77
51,143.68	State's Share of Union Taxes	58,270.00	8,028.44	Water Supply, Sanitation, Housing and Urban Development	5,286.23
--	--	--	134.20	Information and Broadcasting	128.64
--	Non-Plan Grants	--	3,246.28	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,917.74
--	Grants for State Plan Schemes		360.27	Labour and Labour Welfare	479.92
--	--		12,365.89	Social Welfare and Nutrition	24,926.22
--	Grants for Central and Centrally Sponsored Plan Schemes		701.42	Others	907.66
--	--		42,455.00	Economic Services-	39,963.52
15,685.10	Grants for Centrally Sponsored Scheme	11,384.60	13,678.69	Agriculture and Allied Activities	17,281.55
--	--	--	14,748.47	Rural Development	9,757.80
4,867.22	Finance Commission Grants	5,450.06	421.18	Special Areas Programmes	65.06
--	--		3,345.65	Irrigation and Flood Control	3,665.12
459.19	Other Transfer/Grants to States	1,120.85	141.45	Energy	244.85
--	--	--	1,988.49	Industry and Minerals	2,132.95
--	--	--	4,192.31	Transport	4,650.00
--	--	--	176.01	Science, Technology and Environment	213.43
--	--	--	3,762.75	General Economic Services	1,952.76
--	--	--	1,549.75	Grants-in-aid and Contributions-	1,813.70
--	II. Revenue deficit carried over to		30,761.48	II. Revenue Surplus carried over	22,650.57
45,440.22	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	54,805.37	--	III. Opening Overdraft from Reserve Bank of India	

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25
--	IV. Miscellaneous Capital Receipts	--	43,273.38	IV. Capital Outlay-	45,480.61
--	--	--	2,111.77	General Services-	1,827.16
--	--	--	9,606.23	Social Services-	11,872.98
--	--	--	1,242.28	Education, Sports, Art and Culture	817.50
--	--	--	3,444.61	Health and Family Welfare	2,973.20
--	--	--	3,683.45	Water Supply, Sanitation, Housing and Urban Development	6,447.22
--	--	--	0	Information and Broadcasting	0
--	--	--	875.21	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1115.44
--	--	--	99.08	Social Welfare and Nutrition	107.85
--	--	--	261.60	Others	411.77
--	--	--	31,555.38	Economic Services-	31,780.47
--	--	--	378.91	Agriculture and Allied Activities	425.04
--	--	--	3,302.24	Rural Development	1,000.00
--	--	--	367.18	Special Areas Programmes	193.47
--	--	--	10,426.25	Irrigation and Flood Control	8,889.48
--	--	--	2,125.73	Energy	1,711.95
--	--	--	462.13	Industry and Minerals	750
--	--	--	14,121.75	Transport	18,323.09
--	--	--	371.19	General Economic Services	487.44
559.31	V. Recoveries of Loans and Advances-	665.37	2,790.19	V. Loans and Advances disbursed-	2,877.28
	From Power Projects		1,000.00	For Power Projects	1,001.00
	From Government Servants		820.19	To Government Servants	846.28
	From Others		970	To Others	1030
30,761.48	VI. Revenue Surplus brought down	22,650.57	--	VI. Revenue Deficit brought down	--
18,123.32	VII. Public Debt Receipts-	42,732.45	9,234.97	VII. Repayment of Public Debt-	17,350.86
0	External debt		0	External debt	0
13,821.39	Internal debt other than Ways and Means Advances and Overdrafts		8,367.74	Internal Debt other than Ways and Means Advances and Overdrafts	16,509.32
0	Net transactions under Ways and Means Advances		0	Net transactions under Ways and Means Advances	0
0	Net transactions under Overdraft		0	Net transactions under Overdraft	0
4,301.93	Loans and Advances from Central Government		867.23	Repayment of Loans and Advances to Central Government	841.54
0	VIII. Appropriation to Contingency Fund		--	VIII. Appropriation to Contingency Fund	--

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25
0	IX. Amount transferred to Contingency Fund	156.61	274.34	IX. Expenditure from Contingency Fund	0
1,12,075.96	X. Public Account Receipts-	1,04,562.41	96,582.04	X. Public Account Disbursements-	1,02,579.49
4,405.41	Small Savings and Provident Funds	4,154.39	5,205.68	Small Savings and Provident Funds	5,185.03
12,210.87	Reserve Funds	4,681.78	1,441.00	Reserve Funds	1,903.45
-157.62	Suspense and Miscellaneous	-66.19	-7.07	Suspense and Miscellaneous	16.30
47,957.95	Remittance	39,919.65	47,931.40	Remittances	39,916.84
47,659.35	Deposits and Advances	55,872.78	42,011.03	Deposits and Advances	55,557.87
	XI. Closing Overdraft from Reserve Bank of India		54,805.37	XI. Cash Balance at end-	57,284.54
	--		0	Cash in Treasuries and Local Remittances	0.00
	--		-1.07	Deposits with Reserve Bank	2.53
	--		22.39	Departmental Cash Balance including permanent Advances	22.42
	--		54,784.05	Cash Balance Investment	57,259.59
3,86,553.55	TOTAL	4,09,535.47	3,86,553.55	TOTAL	4,09,535.47

Source: Finance Accounts of respective years, Government of Odisha

APPENDIX - 1.3

(Refer Paragraph 1.1.5)

Summarised financial position of the Government of Odisha as on 31 March 2025

(` in crore)

As on 31 March 2024			As on 31 March 2025
	Liabilities		
50,985.33	Internal Debt -		69,471.87
16,400	Market Loans bearing interest	34,180	
1.31	Market Loans not bearing interest	1.29	
Nil	Loans from Life Insurance Corporation of India	Nil	
34,584.02	Loans from other Institutions	35,290.58	
--	Ways and Means Advances	--	
--	Overdrafts from Reserve Bank of India	--	
21,808.04	Loans and Advances from Central Government -		21,180.71
0.38	Pre 1984-85 Loans	0.38	
6.1	Non-Plan Loans	4.46	
2,165.01	Loans for State Plan Schemes	1,664.99	
--	Loans for Central Plan Schemes	--	
0.2	Loans for Central Sponsored Schemes	0.15	
19,636.35	Loans for State/UTs with Legislature Schemes	19,510.73	
400	Contingency Fund		400
23,955.45	Small Savings, Provident Funds, etc.		22,924.81
25,430.26	Deposits		25,746.13
50,168.01	Reserve Funds Advances		52,946.34
332.05	Suspense and Miscellaneous Balances		249.55
--	Remittance Balances		--
698.15	Miscellaneous Capital Receipts		698.15
1,73,113.87	Cumulative excess of receipts over expenditure		2,03,286.82
3,46,891.16	TOTAL		3,96,904.38
	Assets		
2,79,033.06	Gross Capital Outlay on Fixed Assets -		3,24,513.67
12,998.29	Investments in shares of Companies, Corporations etc.	13,924.55	
2,66,034.77	Other Capital Outlay	3,10,589.12	
12,742.11	Loans and Advances -		14,954.02
4,639.48	Loans for Power Projects	5,602.77	
6,633.68	Other Development Loans	7,332.81	
1,468.95	Loans to Government servants and Miscellaneous loans	2,018.44	
18.23	Advances		19.19
18.05	Remittance Balances		15.23
--	Suspense and Miscellaneous Balances		--

As on 31 March 2024			As on 31 March 2025
54,805.37	Cash -		57,284.54
	Cash in Treasuries and Local Remittances		
(-)1.07	Deposits with Reserve Bank	2.53	
22.39	Departmental Cash Balance including Permanent Advances	22.42	
--	Security Deposits	--	
39,258.12	Investment of Earmarked Funds	51,755.81	
15,525.93	Cash Balance Investments	5,503.78	
--	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		--
274.34	Contingency Fund		117.73
3,46,891.16	TOTAL		3,96,904.38

Source: Finance Accounts of respective years, Government of Odisha

APPENDIX - 1.4
(Refer Paragraph 1.1.6)
Ten-year trend analysis of major fiscal indicators from 2015-16 to 2024-25

Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)									
1	Revenue Receipts (1a to 1d)	68,941	74,299	85,204	99,546	1,01,568	1,04,387	1,53,059	1,50,462	1,79,593	1,83,963
1a	Own Tax Revenue	22,527	22,852	27,914	30,318	32,315	34,258	40,748	46,554	54,427	56,516
1b	Non-Tax Revenue	8,711	8,043	8,398	14,276	14,647	19,518	54,257	42,720	53,011	51,221
1c	State's share of Union taxes and duties	23,574	28,322	31,272	35,354	30,454	27,543	38,144	42,989	51,144	58,270
1d	Grants in aid from Government of India	14,129	15,082	17,620	19,598	24,152	23,068	19,910	18,199	21,011	17,956
2	Revenue Expenditure	58,806	65,041	71,837	85,356	99,137	95,311	1,09,588	1,31,006	1,48,832	1,61,312
2a	Interest Payments	3,343	4,035	4,988	5,800	6,063	6,644	6,342	5,502	5,181	5,281
2d	Subsidies	2,581	2,386	2,830	3,168	3,366	4,288	4,695	3,979	4,123	9,134
3	Revenue Deficit (-)/Revenue Surplus (+) (1-2)	10,135	9,258	13,367	14,190	2,431	9,076	43,471	19,456	30,761	22,651
4	Capital Receipts	7,292	9,467	9,617	10,462	19,105	10,470	-19,061	16,050	15,302	25,707
4a	Recovery of Loans and Advances	228	89	257	305	287	684	1,566	832	559	665
4b	Miscellaneous Capital Receipts	0	0	0	0	0	0	0	0	0	0
4c	Debt Receipts (Borrowings)	7,064	9,378	9,360	10,157	18,818	9,786	-20,627	15,218	14,743	25,042
5	Total Receipts in the Consolidated Fund (1+4)	78,959	85,611	98,323	1,09,854	1,16,534	1,25,389	1,67,405	1,56,641	1,98,275	2,27,360
6	Capital Expenditure (6a to 6b)	17,090	18,471	21,109	23,482	20,277	17,949	22,726	33,349	43,273	45,481
7	Disbursement of Loans and Advances	337	254	1,875	1,170	1,259	1,597	1,686	2,158	2,790	2,877
8	Total Expenditure (2+6+7)	76,233	83,766	94,821	1,10,008	1,20,673	1,14,857	1,34,000	1,66,513	1,94,895	2,09,670
9	Fiscal Deficit (-)/Fiscal Surplus (+) (1+4a+4b-8)	-7,064	-9,378	-9,360	-10,157	-18,818	-9,786	20,625	-15,219	-14,743	-25,042
10	Primary Deficit (-)/Primary Surplus (+) (9-2a)	-3,721	-5,343	-4,372	-4,357	-12,755	-3,142	26,967	-9,717	-9,562	-19,643
11	Outstanding liabilities/Debt*	59,753	71,623	97,164	1,08,258	1,26,084	1,18,952	1,09,888	1,01,700	1,22,837	1,37,784
12	Gross State Domestic Product (GSDP) at current Prices (2011-12 Series)	3,28,550	3,92,804	4,40,395	4,98,611	5,37,502	5,40,185	6,95,530	7,15,262	7,98,969	8,90,038

Source: Finance Accounts of the respective years

Debt Receipts (Borrowings): Net (Receipts- Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipt - Disbursement) of Public Account + Net of opening and Closing Cash Balance.

APPENDIX – 2.1

(Refer Paragraph 2.5.3)

Cases where supplementary provision (₹ 3 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 Department	7,499.33	1,001.14	7,436.31	63.01
2	2-General Administration Department and Public Grievance Department	508.65	33.67	394.93	113.72
3	3-Revenue and Disaster Management	1,412.99	29.50	1,271.28	141.70
4	4-Law	1,548.40	65.35	1,384.04	164.00
5	7-Works Department	2,698.26	187.09	2,633.14	65.12
6	9-Food Supplies and Consumer Welfare Department	3,287.84	58.13	1,232.27	2,055.57
7	10-School and Mass Education Department	25,689.59	1,063.78	22,919.55	2,770.04
8	11-ST & SC Development, Minorities and Backward Classes Welfare Department	4,311.93	406.12	4,083.52	228.41
9	12- Health and Family Welfare Department	17,019.53	1,530.23	16,632.18	387.35
10	13-Housing and Urban Development Department	7,348.90	951.21	6,261.53	1,087.37
11	14-Labour and Employees State Insurance Department	287.04	24.65	278.63	8.41
12	15-Sports and youth Services Department	452.95	6.28	293.54	159.41
13	16-Planning and Convergence Department	1573.50	27.79	1,499.84	73.66
14	17-Panchayati Raj and Drinking Water Department	18,314.60	218.68	10,005.24	8,309.36
15	21-Transport Department	1,837.73	16.35	1,806.19	31.54
16	22-Forest and Environment Department	2,558.57	265.31	2,296.09	262.48
17	23-Department of Agriculture and Farmers' Empowerment	12,775.84	5.95	12,012.05	763.79
18	31-Handlooms, Textiles and Handicrafts Department	260.24	22.08	225.72	34.52
19	33-Fisheries and Animal Resources Development Department	1,656.53	42.52	1,435.55	220.98
20	34-Co-operation Department	1,856.13	62.09	1,754.09	102.04
21	36-Women and Child Development and Mission Shakti Department	15,031.68	1,223.01	14,208.19	823.49
22	38-Higher Education Department	3,397.33	291.63	3,307.00	90.33
23	39-Skill Development & Technical Education Department	870.42	157.05	792.77	77.65

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original provision
24	41-Department of Social Security and Empowerment of Persons with Disability	7,709.81	399.56	7,486.55	223.26
25	42-Disaster Management Department	8,669.19	5	3,799.06	4,870.13
Total		1,48,576.08	8,094.17	1,25,449.27	23,127.34
B-Capital (Voted)					
26	1-Home Department	1,270.74	349.78	1,125.45	145.29
27	10-School and Mass Education Department	701.5	50	483.29	218.21
28	13-Housing and Urban Development Department	2,263.19	48.81	1,539.18	724.01
29	28-Rural Development Department	7,379.50	412.00	6,365.43	1,014.07
30	34-Co-operation Department	360	10	240.20	119.8
31	36-Women and Child Development and Mission Shakti Department	149.22	7.01	107.96	41.26
32	38-Higher Education Department	80.50	13	63.09	17.41
33	39-Skill Development & Technical Education Department	712.29	106.00	592.89	119.40
Total		12,916.94	996.61	10,517.50	2,399.45
GRAND TOTAL		1,61,493.92	9,090.78	1,35,966.77	25,526.79

Source: Appropriation Accounts for FY 2024-25

APPENDIX - 2.2
(Refer Paragraph 2.5.3)

Cases where Supplementary Provision (₹ 3 crore or more in each case) proved excessive

(₹ in crore)

Sl.	Number and Name of Grant	Original Provision	Supplementary provision	Total Budget	Actual expenditure	Excessive Supplementary provision (savings)
A-Revenue (Voted)						
1	19-Industries Department	747.85	90.00	837.85	795.98	41.87
2	20-Water Resources Department	3,733.30	316.68	4,049.98	3,783.05	266.93
3	25-Information and Public Relations	146.66	31.67	178.33	146.85	31.48
4	26-Excise Department	160.21	28.44	188.65	176.47	12.18
5	30-Energy Department	237.09	103.30	340.39	278.82	61.57
6	32-Tourism and Culture Department	322.66	50.00	372.66	337.17	35.50
7	37-Electronics and Information Technology Department	508.71	252.46	761.18	760.59	0.59
8	43-Odia Language, Literature and Culture	404.82	132.95	537.78	471.3	66.47
Total		6,261.30	1,005.50	7,266.82	6,750.23	516.59
B-Capital (Voted)						
9	3-Revenue and Disaster Management	355.56	70.00	425.56	386.26	39.29
10	5-Finance Department	7,185.00	1,750.00	8,935.00	7,757.52	1,177.48
11	7-Works Department	8,440.00	90	8,530.00	8,498.35	31.65
12	8-Odisha Legislative Assembly	14.00	6.00	20.00	19.33	0.67
13	9-Food Supplies and Consumer Welfare Department	20.16	8.00	28.16	27.86	0.30
14	43-Odia Language, Literature and Culture	15.00	70.00	85.00	65.91	19.09
Total		16,029.72	1,994.00	18,023.72	16,755.23	1,268.48
C-Capital (Charged)						
15	20-Water Resource Department	51.00	30.00	81.00	73.04	7.96
Total		51.00	30.00	81.00	73.04	7.96
GRAND TOTAL		22,342.02	3,029.50	25,371.54	23,578.50	1,793.03

Source: Appropriation Accounts for FY 2024-25

APPENDIX - 2.3

(Refer Paragraph 2.5.5)

**Grants having large savings, after surrender (exceeding ₹ 100 crore), during
FY 2024-25***(₹ in crore)*

Sl. No	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
A-Revenue (Voted)						
1	7-Works Department	2,885.35	2,633.14	252.21	144.34	107.87
2	9-Food Supplies and Consumer Welfare Department	3,345.97	1,232.27	2,113.70	113.64	2,000.06
3	12-Health and Family Welfare Department	18,549.76	16,632.18	1,917.58	1,755.01	162.57
Total		24,781.08	20,497.59	4,283.49	2,012.99	2,270.50
B-Capital (Voted)						
4	17-Panchayati Raj and Drinking Water Department	8,898.18	4,770.33	4,127.85	3,627.84	500.01
5	32-Tourism and Culture Department	495.28	345.28	150	50	100
Total		9,393.46	5,115.61	4,277.85	3,677.84	600.01
Grand Total		34,174.54	25,613.20	8,561.34	5,690.83	2,870.51

Source: Appropriation Accounts for FY 2024-25

APPENDIX - 2.4

(Refer Paragraph 2.5.5)

Persistent savings (exceeding ₹ 100 crore) during FY 2022-23 to FY 2024-25

(₹ in crore)

Sl. No.	Grant No./ Name of the Department	Savings		
		2022-23	2023-24	2024-25
Revenue (Voted)				
1	1-Home	549.00	626.57	1,064.15
2	3-Revenue and Disaster Management	246.15	159.67	171.20
3	4-Law	161.86	201.45	229.71
4	5-Finance	2,306.75	3,808.52	3,633.08
5	10-School and Mass Education	1,058.05	3,396.34	3,833.81
6	11-ST & SC Development, Minorities and Backward Classes Welfare	596.78	951.98	634.53
7	12-Health and Family Welfare	575.03	942.36	1,917.58
8	13-Housing and Urban Development	928.54	1,073.90	2,038.58
9	16-Planning and Convergence	555.72	2,353.82	101.45
10	17-Panchyati Raj and Drinking Water	9,603.38	6,875.30	8,528.04
11	20-Water Resources	379.20	200.48	266.93
12	22-Forest, Environment and Climate Changes	512.26	434.67	527.80
13	23-Agriculture and Farmers' Empowerment	565.06	652.18	769.74
14	33-Fisheries and Animal Resources Development	274.59	323.28	263.49
15	36-Women and Child Development	716.81	629.11	2,046.50
16	38-Higher Education	549.08	461.81	381.96
17	40-Micro, Small and Medium Enterprises	385.00	125.36	197.03
18	42-Disaster Management	6,070.80	8,269.16	4,875.13
Revenue (Charged)				
19	2049-Interest Payments (All Charged)	2,964.68	2,059.72	218.62
Capital (Voted)				
20	1-Home	157.00	306.58	495.07
21	12-Health and Family Welfare	326.62	119.43	790.35
22	16-Planning and Convergence	1,079.00	6,679.98	247.50
23	20-Water Resources	1,072.97	756.43	1,982

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.5

(Refer Paragraph 2.5.5)

Grant-wise percentage of utilisation of budget and savings, during FY 2024-25

(₹ in crore)

Sl. No	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
1	9-Food Supplies and Consumer Welfare Department	3,374.12	1,260.13	2,113.99	37.35	Up to 50
2	15-Sports and Youth Services Department	1,321.23	384.41	936.83	29.09	
3	24-Steel and Mines Department	456.86	134.58	322.28	29.46	
4	42-Disaster Management Department	8,674.19	3,799.06	4,875.13	43.80	
5	6004-Loan and Advance form the central Government (all charged)	4,170.00	841.54	3,328.46	20.18	
Total		17,996.40	6,419.72	11,576.69		
6	2-General Administration and Public Grievance Department	765.42	462.67	302.76	60.44	51 to 75
7	8-Odisha Legislative Assembly	94.77	68.45	26.32	72.22	
8	13-Housing and Urban Development Department	10,616.11	7,803.31	2,812.80	73.50	
9	17-Panchayati Raj and Drinking Water Department	27,437.65	14,775.88	12,661.77	53.85	
10	18-Public Grievances and Pension Administration Department	2.80	1.56	1.24	55.71	
11	21-Transport Department	3,758.58	2,806.68	951.90	74.67	
12	29-Parliamentary Affairs Department	85.04	49.70	35.34	58.44	
13	40-Micro, Small and Medium Enterprises	747.64	510.61	237.03	68.30	
14	44-Mission Shakti	2,761.52	1,593.68	1,167.84	57.71	
15	39-Skill Development & Technical Education Department	1,845.81	1,385.66	460.15	75.07	
Total		48,115.34	29,458.20	18,657.15		
16	1-Home Department	10,346.24	8,739.96	1,606.28	84.47	76 to 90
17	3-Revenue and Disaster Management	1,868.34	1,657.59	210.75	88.72	
18	4-Law	1,655.62	1,406.40	249.22	84.95	
19	5-Finance Department	35,640.01	30,816.83	4,823.19	86.47	

Sl. No	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
20	6-Commerce Department	203.75	161.95	41.80	79.48	
21	10-School and Mass Education Department	27,505.01	23,402.91	4,102.10	85.09	
22	11-ST & SC Development, Minorities and Backward Classes Welfare Department	6,155.92	5,198.96	956.95	84.45	
23	12-Health and Family Welfare Department	22,367.39	19,657.15	2,710.24	87.88	
24	14-Labour and Employees State Insurance Department	342.80	279.54	63.25	81.55	
25	16-Planning and Convergence Department	2,046.29	1,697.34	348.95	82.95	
26	20-Water Resources Department	13,625.58	11,368.30	2,257.28	83.43	
27	22-Forest, Environment and Climate Changes Department	2,850.75	2,318.10	532.66	81.32	
28	25-Information and Public Relations	187.85	147.74	40.11	78.65	
29	26-Excise Department	269.35	226.11	43.24	83.95	
30	28-Rural Development Department	9,869.04	8,342.66	1,526.38	84.53	
31	30-Energy Department	3,458.58	2,711.78	746.81	78.41	
32	31-Handlooms, Textiles and Handicrafts Department	324.33	265.72	58.60	81.93	
33	32-Tourism and Culture Department	867.95	682.45	185.50	78.63	
34	33-Fisheries and Animal Resources Development Department	1,938.27	1,654.71	283.55	85.37	
35	34-Co-operation Department	2,288.22	1,994.29	293.94	87.15	
36	36-Women and Child Development Department	16,410.92	14,316.15	2,094.77	87.24	
37	38-Higher Education Department	3,782.46	3,370.09	412.37	89.10	
38	43-Odia Language, Literature and Culture	622.78	537.21	85.56	86.26	
	Total	1,64,627.45	1,40,953.94	23,673.5		
39	7-Works Department	11,437.09	11,140.35	296.74	97.41	91 to 100

Sl. No	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
40	19-Industries Department	982.85	940.98	41.87	95.74	
41	23-Department of Agriculture and Farmers' Empowerment	13,184.79	12,415.05	769.75	94.16	
42	27-Science and Technology Department	121.88	118.86	3.02	97.52	
43	35-Public Enterprises Department	11.68	10.93	0.76	93.58	
44	37-Electronics and Information Technology Department	761.18	760.59	0.59	99.92	
45	41-Department of Social Security and Empowerment of Persons with Disability	8,109.37	7,486.55	622.82	92.32	
46	2049-Interest Payment (All Charged)	5,500.00	5,281.38	218.62	96.03	
47	6003-Internal Debt of the State Government (all charged)	16,921.56	16,509.32	412.24	97.56	
	Total	57,030.40	54,664.01	2,366.41		
	GRAND TOTAL	2,87,769.59	2,31,495.87	56,273.75	80.44	

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.6

(Refer Paragraph 2.5.5)

Details of Savings not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount not surrendered
1	2-General Administration and Public Grievance Department	731.59	33.83	765.42	462.67	302.76	0.13
2	3-Revenue and Disaster Management	1,768.84	99.50	1,868.34	1,657.59	210.75	0.75
3	4-Law	1,590.27	65.35	1,655.62	1,406.40	249.22	0.79
4	6-Commerce Department	202.60	1.15	203.75	161.95	41.80	20.24
5	7-Works Department	11,160.00	277.09	11,437.09	11,140.35	296.74	107.87
6	8-Odisha Legislative Assembly	85.98	8.79	94.77	68.45	26.32	0.02
7	9-Food Supplies and Consumer Welfare Department	3,307.99	66.13	3,374.12	1,260.13	2,113.99	2,000.05
8	10-School and Mass Education Department	26,391.24	1,113.78	27,505.01	23,402.91	4,102.10	1.90
9	11-ST & SC Development, Minorities and Backward Classes Welfare Department	5,749.80	406.12	6,155.92	5,198.96	956.95	0.33
10	12-Health and Family Welfare Department	20,837.16	1,530.23	22,367.39	19,657.15	2,710.24	162.56
11	13-Housing and Urban Development Department	9,616.08	1,000.03	10,616.11	7,803.31	2,812.80	1.02
12	14-Labour and Employees State Insurance Department	318.14	24.65	342.80	279.54	63.25	0.10
13	15-Sports and Youth Services Department	1,314.95	6.28	1,321.23	384.41	936.83	0.10
14	16-Planning and Convergence Department	2,018.50	27.79	2,046.29	1,697.34	348.95	0.63

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount not surrendered
15	17-Panchayati Raj and Drinking Water Department	27,216.47	221.18	27,437.65	14,775.88	12,661.77	500.34
16	18-Public Grievances and Pension Administration Department	2.80	0.00	2.80	1.56	1.24	0.00
17	19-Industries Department	867.85	115.00	982.85	940.98	41.87	40.03
18	20-Water Resources Department	13,278.72	346.86	13,625.58	11,368.30	2,257.28	0.53
19	21-Transport Department	3,742.23	16.35	3,758.58	2,806.68	951.90	0.34
20	22-Forest, Environment and Climate Change Department	2,585.44	265.31	2,850.75	2,318.10	532.66	1.82
21	25-Information and Public Relations	156.18	31.67	187.85	147.74	40.11	0.00
22	26-Excise Department	240.91	28.44	269.35	226.11	43.24	0.03
23	27-Science and Technology Department	121.50	0.38	121.88	118.86	3.02	0.00
24	28-Rural Development Department	9,456.03	413.01	9,869.04	8,342.66	1,526.38	0.49
25	30-Energy Department	3,355.28	103.30	3,458.58	2,711.78	746.81	0.01
26	31-Handlooms, Textiles and Handicrafts Department	302.25	22.08	324.33	265.72	58.60	0.02
27	32-Tourism and Culture Department	817.95	50.00	867.95	682.45	185.50	99.96
28	33-Fisheries and Animal Resources Development Department	1,895.75	42.52	1,938.27	1,654.71	283.55	91.89
29	34-Co-operation Department	2,216.13	72.09	2,288.22	1,994.29	293.94	0.17
30	35-Public Enterprises Department	11.54	0.14	11.68	10.93	0.76	0.00
31	36-Women and Child Development Department	15,180.91	1,230.02	16,410.92	14,316.15	2,094.77	0.14

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount not surrendered
32	37-Electronics and Information Technology Department	508.71	252.46	761.18	760.59	0.59	0.00
33	38-Higher Education Department	3,477.83	304.63	3,782.46	3,370.09	412.37	0.34
34	39-Skill Development & Technical Education Department	1,582.76	263.05	1,845.81	1,385.66	460.15	0.05
35	40-Micro, Small and Medium Enterprises	747.48	0.16	747.64	510.61	237.03	0.98
36	41-Department of Social Security and Empowerment of Persons with Disability	7,709.81	399.56	8,109.37	7,486.55	622.82	0.03
37	42-Disaster Management Department	8,669.19	5.00	8,674.19	3,799.06	4,875.13	0.00
38	43-Odia Language, Literature and Culture	419.82	202.95	622.78	537.21	85.56	0.01
39	44-Mission Shakti	2,761.52	0.00	2,761.52	1,593.68	1,167.84	0.00
40	2049-Interest Payment (All Charged)	5,500.00	0.00	5,500.00	5,281.38	218.62	0.00
41	6004-Loan and Advance form the central Government (All charged)	4,170.00	0.00	4,170.00	841.54	3,328.46	0.00
Grand Total		2,02,088.21	9,046.88	2,11,135.09	1,62,830.43	48,304.67	3,033.68

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.7

(Refer paragraph 2.5.5)

Surrender of funds in excess of ₹ 10 crore, on the last day of March 2025

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure (Gross)	Savings	Amount surrendered on 31.03.2025
1	1-Home Department	8,993.82	1,352.42	10,346.24	8,739.96	1,606.28	1,593.10
2	2-General Administration and Public Grievance Department	731.59	33.83	765.42	462.67	302.76	302.62
3	3-Revenue and Disaster Management	1,768.84	99.50	1,868.34	1,657.59	210.75	210.00
4	4-Law	1,590.27	65.35	1,655.62	1,406.40	249.22	248.43
5	5-Finance Department	33,890.01	1,750.00	35,640.01	30,816.83	4,823.19	4,916.81
6	6-Commerce Department	202.60	1.15	203.75	161.95	41.80	21.56
7	7-Works Department	11,160.00	277.09	11,437.09	11,140.35	296.74	188.87
8	8-Odisha Legislative Assembly	85.98	8.79	94.77	68.45	26.32	26.29
9	9-Food Supplies and Consumer Welfare Department	3,307.99	66.13	3,374.12	1,260.13	2,113.99	113.94
10	10-School and Mass Education Department	26,391.24	1,113.78	27,505.01	23,402.91	4,102.10	4,026.25
11	11-ST & SC Development, Minorities and Backward Classes Welfare Department	5,749.80	406.12	6,155.92	5,198.96	956.95	906.06
12	12-Health and Family Welfare Department	20,837.16	1,530.23	22,367.39	19,657.15	2,710.24	2,547.67
13	13-Housing and Urban Development Department	9,616.08	1,000.03	10,616.11	7,803.31	2,812.80	2,811.78

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure (Gross)	Savings	Amount surrendered on 31.03.2025
14	14-Labour and Employees State Insurance Department	318.14	24.65	342.80	279.54	63.25	63.15
15	15-Sports and Youth Services Department	1,314.95	6.28	1,321.23	384.41	936.83	868.73
16	16-Planning and Convergence Department	2,018.50	27.79	2,046.29	1,697.34	348.95	348.32
17	17-Panchyati Raj and Drinking Water Department	27,216.47	221.18	27,437.65	14,775.88	12,661.77	12,061.43
18	20-Water Resources Department	13,278.72	346.86	13,625.58	11,368.30	2,257.28	870.44
19	21-Transport Department	3,742.23	16.35	3,758.58	2,806.68	951.90	951.56
20	22-Forest, Environment and Climate Change Department	2,585.44	265.31	2,850.75	2,318.09	532.66	530.83
21	23-Department of Agriculture and Farmers' Empowerment	13,178.84	5.95	13,184.79	12,415.05	769.75	769.83
22	24-Steel and Mines Department	456.38	0.49	456.86	134.58	322.28	322.30
23	25-Information and Public Relations	156.18	31.67	187.85	147.74	40.11	40.11
24	26-Excise Department	240.91	28.44	269.35	226.11	43.24	43.22
25	28-Rural Development Department	9,456.03	413.01	9,869.04	8,342.66	1,526.38	1,525.89
26	29-Parliamentary Affairs Department	85.04	0	85.04	49.70	35.34	16.29
27	30-Energy Department	3,355.28	103.30	3,458.58	2,711.78	746.81	647.91

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure (Gross)	Savings	Amount surrendered on 31.03.2025
28	31-Handlooms, Textiles and Handicrafts Department	302.25	22.08	324.33	265.72	58.60	58.59
29	32-Tourism and Culture Department	817.95	50	867.95	682.45	185.50	85.54
30	33-Fisheries and Animal Resources Development Department	1,895.75	42.52	1,938.27	1,654.71	283.55	191.67
31	34-Co-operation Department	2,216.13	72.09	2,288.22	1,994.29	293.94	293.77
32	36-Women and Child Development Department	15,180.91	1,230.02	16,410.92	14,316.15	2,094.77	2,053
33	38-Higher Education Department	3,477.83	304.63	3,782.46	3,370.09	412.37	371.43
34	39-Skill Development & Technical Education Department	1,582.76	263.05	1,845.81	1,385.66	460.15	460.10
35	40-Micro, Small and Medium Enterprises	747.48	0.16	747.64	510.61	237.03	236.05
36	41-Department of Social Security and Empowerment of Persons with Disability	7,709.81	399.56	8,109.37	7,486.55	622.82	622.79
37	42-Disaster Management Department	8,669.19	5.00	8,674.19	3,799.06	4,875.13	4,875.12
38	43-Odia Language, Literature and Culture	419.82	202.95	622.78	537.21	85.56	85.55
39	44-Mission Shakti	2,761.52	0.00	2,761.52	1,593.68	1,167.84	1,167.84
40	2049-Interest Payments	5,500.00	0.00	5,500.00	5,281.38	218.62	218.62

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure (Gross)	Savings	Amount surrendered on 31.03.2025
41	6003-Internal Debt of the State Government (all charged)	16,921.56	0.00	16,921.56	16,509.32	412.24	412.24
42	6004-Loan and advance from the central Government (all charged)	4,170.00	0.00	4,170.00	841.54	3,328.46	3,328.46
GRAND TOTAL		2,74,101.45	11,787.76	2,85,889.20	2,29,662.95	56,226.27	51,434.16

Source: Appropriation Accounts for FY 2024-25

APPENDIX - 2.8

(Refer paragraph 2.5.7)

Policy initiatives with no expenditure (₹ One crore and above)

(₹ in crore)

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Expenditure
1	31-Handlooms, Textiles & Handicrafts Department	2851-00-796-3821	2.75	0
		Development of Pipili Applique Hub		
	31-Handlooms, Textiles & Handicrafts Department	2851-00-789-3821	2.13	0
		Development of Pipili Applique Hub		
31-Handlooms, Textiles & Handicrafts Department	2851-00-104-3821	5.75	0	
	Development of Pipili Applique Hub			
31-Handlooms, Textiles & Handicrafts Department	2851-00-107-3822	1.00	0	
	Promotion of Karuna Silk			
2	39-Skill Development & Technical Education Department	4202-02-789-3826	22.01	0
		Transformation of Veer Surendra Sai University of Technology (VSSUT), Burla		
	39-Skill Development & Technical Education Department	4202-02-105-3826	50.15	0
		Transformation of Veer Surendra Sai University of Technology (VSSUT), Burla		
39-Skill Development & Technical Education Department	4202-02-796-3826	50.12	0	
	Transformation of Veer Surendra Sai University of Technology (VSSUT), Burla			
39-Skill Development & Technical Education Department	4202-02-105-3827	59.00	0	
	Transformation of Odisha University of Technology and Research (OUTR), Bhubaneswar			
39-Skill Development & Technical Education Department	4202-02-789-3827	18.00	0	
	Transformation of Odisha University of Technology and Research (OUTR), Bhubaneswar			
	4202-02-796-3827	23.00	0	
39-Skill Development & Technical Education Department	2230-02-800-3828	30.59	0	
	CM- Aspire			
3	40-Micro, Small & Medium Enterprises Department	2851-00-789-3833	3.74	0
		Development of e-Commerce Platform for MSMEs		
	40-Micro, Small & Medium Enterprises Department	2851-00-102-3833	13.20	0
Development of e-Commerce Platform for MSMEs				
40-Micro, Small & Medium Enterprises Department	2851-00-796-3833	5.06	0	
	Development of e-Commerce Platform for MSMEs			
4	11-Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare Department	2225-02-277-3838	5.00	0
		Support to Tribal Research Institutes		
5	10-School and Mass Education Department	2202-02-800-3839	1.00	0
		Aitihya Vidyalaya		
6	17-Panchayati Raj and Drinking Water Department	2515-00-101-3848	10.00	0
		Solar Based Street Light		
7	30-Energy Department	4801-05-789-3857	1.50	0
		Odisha Saharanchala Bidyutikaran Yojana		

Sl. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Expenditure
	30-Energy Department	4801-05-796-3857	1.50	0
		Odisha Saharanchala Bidyutikaran Yojana		
	30-Energy Department	4801-05-800-3857	2.00	0
		Odisha Saharanchal Bidyutikaran Yojana		
8	36-Department of Women & Child Development	2235-02-102-3863	1.80	0
		Care and Protection for victims of POCSO		
9	36-Department of Women & Child Development	4235-02-103-3866	1.05	0
		One Stop Centre (Construction)		
10	11-Scheduled Tribes & Scheduled Castes Development, Minorities & Backward Classes Welfare Department	4225-02-277-3879	5.00	0
		Saheed Laxman Nayak Transformation of Schools		
11	12-Health and Family Welfare Department	2210-01-110-3882	18.00	0
		Construction of Dharamasala-cum-Guest House		
12	39-Skill Development & Technical Education Department	2230-03-789-3894	23.40	0
		Establishment of CoE in Joint Collaboration with Tata Technology Limited		
	39-Skill Development & Technical Education Department	2230-03-796-3894	29.90	0
		Establishment of CoE in Joint Collaboration with Tata Technology Limited		
	39-Skill Development & Technical Education Department	2230-03-003-3894	73.42	0
		Establishment of CoE in Joint Collaboration with Tata Technology Limited		
Total			460.07	

Source: Appropriation Accounts for FY 2024-25

APPENDIX – 2.9
(Refer Paragraph 2.6.1)
Onboarding status of CSSs on SNA-SPARSH platform

Sl. No.	Ministry/Department	Name of the Scheme	Onboarded on SNA SPARSH Platform (Yes/No)	Balance in the Bank Account of SNA as on 31 March 2025 (in ₹ crore)
1	Department of Higher Education	Rashtriya Uchhtar Shiksha Abhiyan (RUSA)	Yes	13.36
2	Department of Drinking Water and Sanitation	Swachh Bharat Abhiyan (Gramin)	Yes	1.43
3		Jal Jeevan Mission (JJM) / National Rural Drinking Water Mission	No	0.00
4	Department of Fisheries	Pradhan Mantri Matsya Sampada Yojana (PMMSY)	Yes	0.01
5	Ministry of Environment Forest and Climate Change	Conservation of Natural Resources and Ecosystem	Yes	0.57
6	Department of Agriculture & Farmers Welfare	Rashtriya Krishi Vikas Yojna	Yes	0.15
7		Krishionnati Yojana	Yes	2.33
8	Department of Animal Husbandry and Dairying	Development Programmes	No	0.00
9	Department of Food and Public Distribution	Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA	Yes	0.00
10	Ministry of Food Processing Industries	PM Formalisation of Micro Food Processing Enterprises Scheme (PM FME)	Yes	0.88
11	Department of Health and Family Welfare	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM ABHIM)	Yes	0.00
12		Infrastructure Maintenance	No	0.00
13		Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (PMJAY)	No	0.00
14	Ministry of Housing and Urban Affairs	AMRUT (Atal Mission for Rejuvenation and Urban Transformation)	Yes	2.07
15		Swachh Bharat Mission (SBM) - Urban	Yes	387.85
16		Pradhan Mantri Awas Yojna (PMAY)	Yes	4.65
17	Ministry of Law and Justice	Infrastructure Facilities for Judiciary	Yes	0.42
18	Department of Rural Development	National Livelihood Mission - Ajeevika	No	0.00
19		Mahatma Gandhi National Rural Employment Guarantee Program (Material & Admin Component)	Yes	17.46
20		Pradhan Mantri Gram Sadak Yojna	Yes	1,865.92
21		Pradhan Mantri Awas Yojna (PMAY) - Rural	No	0.00
22		Department of School Education and Literacy	PM Schools for Rising India (PM SHRI)	Yes
23	Department of Water Resources, River Development and Ganga Rejuvenation	Pradhan Mantri Krishi Sinchai Yojna	Yes	6.82
24		Interlinking of Rivers	No	0.00
25	Ministry of Home Affairs (Police)	Modernisation of Police Forces	Yes	5.63
26	Ministry of Women and Child Development	Mission Shakti (Mission for Protection and Empowerment for Women)	Yes	73.14
27	Department of Land Resources	Pradhan Mantri Krishi Sinchai Yojna	No	0.00
Total				2,499.76

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

APPENDIX - 3.1
(Refer Paragraph 3.2.2)

Details of contribution and investment under Defined Contributory Pension Scheme

(₹ in crore)

Years	Receipts				Disbursement (Transferred to NSDL)	Short transfer (-) / Excess transfer (+)
	Opening Balance	Employees' share	Government's contribution	Total		
1	2	3	4	5	6	7 (6-5)
2006-07	0.00	0.05	0.00	0.05	0.00	(-)0.05
2007-08	0.05	1.29	0.13	1.47	0.00	(-)1.47
2008-09	1.47	3.73	0.01	5.21	0.00	(-)5.21
2009-10	5.21	6.58	0.00	11.79	0.00	(-)11.79
2010-11	11.79	13.84	14.00	39.63	0.01	(-)39.62
2011-12	39.62	44.87	46.44	130.93	70.83	(-)60.10
2012-13	60.10	68.54	65.52	194.16	132.59	(-)61.57
2013-14	61.57	112.28	107.26	281.11	251.49	(-)29.62
2014-15	29.62	163.68	160.77	354.07	331.52	(-)22.55
2015-16	22.55	238.51	232.63	493.69	465.35	(-)28.33
2016-17	28.33	295.25	291.12	614.70	579.49	(-)35.21
2017-18	35.21	414.92	432.83	882.96	862.24	(-)20.72
2018-19	20.72	501.03	507.36	1,029.11	1,011.68	(-)17.44
2019-20	17.44	597.94	592.98	1,208.36	1,184.18	(-)24.18
2020-21	24.18	719.84	737.65	1,481.67	1,475.67	(-)6.00
2021-22	6.00	947.81	1,719.95	2,673.76	2,665.93	(-)7.83
2022-23	7.83	1,380.87	1,760.68	3,149.38	3,120.74	(+)28.64
2023-24	28.64	1,761.90	2,266.21	4,056.75	4,025.14	(-) 31.61
2024-25	31.61	2,345.86	2,701.34	5,078.81	5,005.67	(-)73.14
TOTAL		9,618.79	11,636.88	21,255.67	21,182.53	73.14

Source: Finance Accounts of the respective years

APPENDIX - 3.2
(Refer Paragraph 3.4)
Details of GIA for which Utilisation Certificates were pending since 2003-04 from
different Departments at the end of March 2025

(₹ in crore)

Sl. No	Department	Amount outstanding as on 31.03.2025	No. of GIA Vouchers, for which UCs were awaited
1	Law	66.85	102
2	Mission Shakti	968.62	188
3	Water Resources	0.83	11
4	Transport	149.74	28
5	Energy	116.55	18
6	Handlooms, Textiles & Handicrafts	39.86	58
7	Micro, Small and Medium Enterprises	156.93	146
8	Health and Family Welfare	150.62	65
9	Panchayati Raj and Drinking Water	5,302.37	1,616
10	Women and Child Development and Mission Shakti	788.80	718
11	Fisheries and Animal Resources Development	1.04	10
12	School and Mass Education	526.29	91
13	Agriculture and Farmers' Empowerment	31.10	8
14	Tourism	3.27	3
15	Higher Education	487.78	326
16	Labour and Employees' State Insurance	11.16	16
17	Disaster Management	66.22	33
18	Planning and Convergence	1,960.58	655
19	Odia Language, Literature and Culture	81.08	389
20	Electronics and Information Technology	201.06	42
21	General Administration and Public Grievances	42.97	17
22	Skill Development and Technical Education	21.03	03
23	Parliamentary Affairs	1.02	14
24	Finance	2.03	3
25	Sports and Youth Services	1.08	12
26	Housing and Urban Development	3,967.91	3851
27	Forest and Environment	146.45	2457
28	Social Security and Empowerment of Persons with Disability	236.23	349
29	Co-operation	48.47	1
30	Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes Welfare	386.88	585
31	Revenue and Disaster Management	34.23	42
32	Science and Technology	165.00	116
33	Food Supplies and Consumer Welfare	25.81	15
34	Industries	395.60	32
35	Commerce	¹ 0.00	30
Total		16,585.45	12,050

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

¹ UC pending ₹ 4,200 (Commerce Department)

APPENDIX - 3.3

(Refer Paragraph 3.5)

Department-wise Outstanding AC/DC Bills, as on 31 March 2025

Sl. No.	Grant No.	Department	Amount of outstanding DC bills (₹ in lakh)	No. of outstanding DC bills	Period of pendency
1	01	Home	18,859.03	562	2003-25
2	02	General Administration and Public Grievance	1,848.22	33	2015-25
3	04	Law	12.43	142	2003-25
4	05	Finance	11.66	03	2024-25
5	13	Housing and Urban Development	284.64	39	2021-22
6	16	Planning and Convergence	67.12	05	2023-24
7	17	Panchayati Raj and Drinking Water	358.12	103	2005-25
8	24	Steel & Mines	238.36	329	2021-25
9	36	Women & Child Development and Mission Shakti	0.97	01	2024-25
10	38	Higher Education	466.33	273	2019-25
Total			22,146.88	1,490	

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

APPENDIX - 3.4
(Refer Paragraph 3.13)
Pending cases of misappropriation, losses, theft etc.

(₹ in lakh)

Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft etc.					
	Number	Amount	Awaiting Departmental and criminal investigation		Departmental action initiated but not finalised		Criminal Proceedings finalised but recovery pending	
			Number	Amount	Number	Amount	Number	Amount
Finance	4	9.89	0	0	0	0	0	0
Revenue & Disaster Management	23	340.08	2	1.39	5	200.42	4	4.1
Law	1	0.16	0	0	1	0.16	0	0
Water Resources	220	263.39	109	167.31	103	84.45	4	11.11
Rural Development	53	94.4	30	77.22	22	17.18	0	0
Energy	4	243.64	1	15.98	2	226.49	0	0
Skill Development & Technical Education	7	11.8	0	0	2	2.53	2	4.39
MSME	3	11.72	1	11.59	1	0.08	1	0.05
ST&SC Development, Minorities and Backward classes Welfare	8	6.88	1	0.73	5	5.2	2	0.95
Health & Family Welfare	27	55.67	0	0	3	6.41	14	16.42
Works	81	185.17	32	38.48	45	142.28	0	0
Commerce & Transport	8	9.27	4	6.18	2	1.04	1	0.75
School & Mass Education	11	36.67	5	10.65	1	1.31	0	0
Higher Education	4	14.47	2	3.29	0	0	0	0
Fisheries & ARD	19	75.39	0	0	6	53.36	9	5.74
Agriculture & Farmers' Empowerment	64	105.94	5	13.5	19	61.16	13	4.79
Co-Operation	3	4.19	0	0	1	0.94	0	0
Panchayati Raj and Drinking Water	18	33.99	10	21.11	4	10.97	3	1.51
Home (B) Police	2	14.47	0	0	0	0	0	0
Housing & Urban Development	47	68.91	24	39.41	21	26.22	0	0
Information & Public Relations	59	6.32	49	5.53	8	0.64	0	0
Forest & Environment	45	252.95	7	82.62	29	146.78	3	21.15
TOTAL	711	1,845.37	282	494.99	280	987.62	56	70.96

Source: Information received from respective Offices of Government of Odisha

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

APPENDIX – 4.1

Glossary

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
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.

Acronyms	Full Form
AC	Abstract Contingency
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CAGR	Compounded Annual Growth Rate
CE	Capital Expenditure
CGST	Central Goods and Services Tax
CFS	Consolidated Fund of the State
DC	Detailed Contingent
DDO	Drawing and Disbursing Officer
DE	Development Expenditure
DRDA	District Rural Development Agency
FC	Finance Commission
FRBM	Fiscal Responsibility and Budget Management
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GoI	Government of India
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
IGAS	Indian Government Accounting Standards
ITDA	Integrated Tribal Development Agency
MTFP	Medium Term Fiscal Plan
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
OB&OCWWB	Odisha Building and Other Construction Workers Welfare Board
OMBADC	Odisha Mineral Bearing Areas Development Corporation
OBM	Odisha Budget Manual
OGFR	Odisha General Financial Rules
ONTR	Own Non Tax Revenue
OTC	Odisha Treasury Code
OTR	Own Tax Revenue
PSU	Public Sector Undertakings
RE	Revenue Expenditure
RR	Revenue Receipts
RoI	Return on Investment
SCAF	State Compensatory Afforestation Fund
SPSE	State Public Sector Enterprise
TE	Total Expenditure
UC	Utilisation Certificates
VLC	Voucher Level Computerisation