

# Odisha Budget Analysis

## 2023-24

The Finance Minister of Odisha, Mr. Niranjan Pujari, presented the Budget for the state for the financial year 2023-24 on February 24, 2023.

### Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Odisha for 2023-24 (at current prices) is projected to be Rs 8.65 lakh crore, amounting to growth of 12.9% over 2022-23.
- **Expenditure (excluding debt repayment)** in 2023-24 is estimated to be Rs 2,11,214 crore, an increase of 14% over the revised estimate of 2022-23. In addition, debt of Rs 18,786 crore will be repaid by the state.
- **Receipts (excluding borrowings)** for 2023-24 are estimated to be Rs 1,85,370 crore, an increase of 13% as compared to the revised estimate of 2022-23. In 2022-23, receipts (excluding borrowings) are estimated marginally fall short of the budget estimate by Rs 245 crore.
- **Revenue surplus** in 2023-24 is estimated to be 3.1% of GSDP (Rs 26,739 crore), higher than the revised estimate for 2022-23 (2.3% of GSDP). In 2022-23, the revenue surplus is expected to be lower than the budget estimate (2.5% of GSDP).
- **Fiscal deficit** for 2023-24 is targeted at 3% of GSDP (Rs 25,844 crore). In 2022-23, as per the revised estimates, fiscal deficit is expected to be 2.9% of GSDP, marginally lower than the budget estimate of 3% of GSDP. The state had a fiscal surplus of Rs 20,627 crore in 2021-22 (3.1% of GSDP). This was due to a significant increase in the state's own non-tax revenue (mainly mining) and lower expenditure than budgeted.

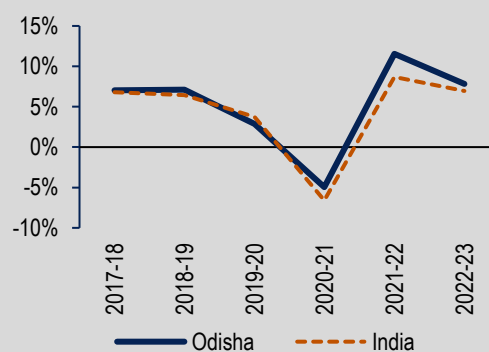
### Policy Highlights

- **MSMEs:** A new scheme will be launched to provide interest subvention on working capital loan to MSMEs. A new procurement policy will be formulated to make it mandatory for Odisha government entities to procure from micro and small manufacturing units of Odisha.
- **Tribal Livelihood Promotion:** Mukhyamantri Janajati Jeebika Mission will be launched to mitigate critical infrastructural needs incidental to livelihood promotion. It will cover 14.5 lakh households in Phase-I.
- **AMA Hospital:** A new scheme will be started for upgradation of public health facilities.
- **Biju Expressway-II:** 4-lane connectivity will be provided from Berhampur to Jeypore.
- **Forest Protection:** The Mukhyamantri Van Surakshya Kendra initiative will be launched to build 10,000 kendras in the areas of Van Surakshya Samiti to promote forest conservation at the grassroot level.
- **Odisha Chip Program:** A new centre of excellence will be set up to create an ecosystem in the field of electronics design and manufacturing.

### Odisha's Economy

- **GSDP:** In 2022-23, Odisha's GSDP (at constant prices) is estimated to grow at 7.8%. In comparison, national GDP is estimated to grow at 7% in 2022-23.
- **Sectors:** In 2021-22, agriculture, manufacturing, and services sectors are estimated to contribute 29%, 31%, and 40% of Odisha's economy, respectively (at current prices).
- **Unemployment:** As per the Periodic Labour Force Survey (July 2021-June 2022), unemployment rate in Odisha was 6%, higher than the unemployment rate at the national level (4.1%). For 15-29 years age group, unemployment rate in Odisha was 19.8%, higher than the national level (12.4%).

**Figure 1: Growth in GSDP in Odisha at constant prices (2011-12) vis-à-vis growth in National GDP**



Note: These numbers are as per constant prices (2011-12) which implies that the growth rate is adjusted for inflation. Sources: FRBM Statement, Odisha Budget 2023-24; Union Economic Survey 2022-23; PRS.

## Budget Estimates for 2023-24

- **Total expenditure (excluding debt repayment)** in 2023-24 is targeted at Rs 2,11,214 crore. This is an increase of 14% over the revised estimate of 2022-23. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 1,85,370 crore, net borrowings of Rs 14,844 crore, and Rs 11,000 crore from public account. Total receipts for 2023-24 (other than borrowings) are expected to register an increase of 13% over the revised estimate of 2022-23.
- **Revenue surplus** in 2023-24 is estimated to be 3.1% of GSDP (Rs 26,739 crore), higher than the revised estimate for 2022-23 (2.3% of GSDP). **Fiscal deficit** for 2023-24 is targeted at 3% of GSDP (Rs 25,844 crore), marginally higher than the revised estimate for 2022-23 (2.9% of GSDP).
- Revenue surplus is estimated to be 4% lower than the budget estimate. This is due to a marginal increase in revenue expenditure and a marginal decrease in revenue receipts.

**Table 1: Budget 2023-24 - Key figures (in Rs crore)**

Items	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
Total Expenditure	1,53,797	2,00,000	2,00,000	0%	2,30,000	15%
(-) Repayment of debt	19,798	14,001	14,001	0%	18,786	34%
<b>Net Expenditure (E)</b>	<b>1,33,999</b>	<b>1,85,999</b>	<b>1,85,999</b>	<b>0%</b>	<b>2,11,214</b>	<b>14%</b>
Total Receipts	1,67,406	1,89,000	1,77,000	-6%	2,19,000	24%
(-) Borrowings	12,780	24,589	12,834	-48%	33,630	162%
<b>Net Receipts (R)</b>	<b>1,54,626</b>	<b>1,64,411</b>	<b>1,64,166</b>	<b>0%</b>	<b>1,85,370</b>	<b>13%</b>
<b>Fiscal Balance* (R-E)</b>	<b>20,627</b>	<b>-21,588</b>	<b>-21,833</b>	<b>1%</b>	<b>-25,844</b>	<b>18%</b>
as % of GSDP	3.1%	-3.0%	-2.9%		-3.0%	
<b>Revenue Balance*</b>	<b>43,472</b>	<b>18,239</b>	<b>17,461</b>	<b>-4%</b>	<b>26,739</b>	<b>53%</b>
as % of GSDP	6.6%	2.5%	2.3%		3.1%	
<b>Primary Balance*</b>	<b>26,970</b>	<b>-13,121</b>	<b>-14,836</b>	<b>13%</b>	<b>-18,603</b>	<b>25%</b>
as % of GSDP	4.1%	-1.8%	-1.9%		-2.2%	

Note: BE is Budget Estimates; RE is Revised Estimates. \*(+) sign indicates a surplus and (-) indicates a deficit.  
Sources: Annual Financial Statement, Budget at a Glance, FRBM Statement, Odisha Budget 2023-24; PRS.

## Expenditure in 2023-24

- **Revenue expenditure** for 2023-24 is proposed to be Rs 1,57,761 crore, an increase of 8% over the revised estimate of 2022-23. This includes the expenditure on salaries, pensions, interest, grants, and subsidies. In 2022-23, revenue expenditure is estimated to be marginally higher than the budget estimate.
- **Capital outlay** for 2023-24 is proposed to be Rs 51,683 crore, an increase of 35% over the revised estimate of 2022-23. Capital outlay indicates the expenditure towards creation of assets. Sectors such as water supply and sanitation, health and family welfare, and roads and bridges have seen a significant increase in allocation towards capital outlay.

### Spending towards Subsidy

In 2023-24, the state has estimated to spend Rs 2,997 crore towards subsidy, which is 1.6% of revenue receipts. Subsidy in 2023-24 is estimated to be 25% lower than 2022-23 (Rs 4,002 crore as per revised estimates). Sharp reduction is estimated in subsidy towards medium and large enterprises, popularisation of agricultural implements, equipment and diesel pump sets, and other relief measures. Subsidy towards the public distribution system (PDS) has the highest share in the total subsidy in both 2022-23 and 2023-24. The allocation towards subsidy for PDS is estimated to be Rs 1,015 crore in 2023-24, a decrease of 13% over the revised estimate of 2022-23 (Rs 1,169 crore).

**Table 2: Expenditure budget 2023-24 (in Rs crore)**

Items	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
Revenue Expenditure	1,09,588	1,45,727	1,46,039	0%	1,57,761	8%
Capital Outlay	22,725	38,732	38,319	-1%	51,683	35%
Loans given by the state	1,686	1,539	1,640	7%	1,770	8%
<b>Net Expenditure</b>	<b>1,33,999</b>	<b>1,85,999</b>	<b>1,85,999</b>	<b>0%</b>	<b>2,11,214</b>	<b>14%</b>

Sources: Annual Financial Statement, Odisha Budget 2023-24; PRS.

**Committed expenditure:** Committed expenditure of a state typically includes expenditure on payment of salaries, pension, and interest. In 2023-24, Odisha is estimated to spend Rs 59,673 crore on committed expenditure, which is 32% of its estimated revenue receipts. This comprises spending on salaries (18% of revenue receipts), pension (11%), and interest payments (4%). In 2023-24, expenditure on pension is expected to increase by 25% over the revised estimate of 2022-23. In 2022-23, expenditure towards pension and interest is estimated to be 12% and 17% lower than the budget estimate, respectively.

**Table 3: Committed Expenditure in 2023-24 (in Rs crore)**

Items	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
Salaries	26,269	29,240	29,440	1%	32,453	10%
Pension	16,459	18,221	15,976	-12%	19,980	25%
Interest Payment	6,342	8,467	6,996	-17%	7,241	3%
<b>Total Committed Expenditure</b>	<b>49,070</b>	<b>55,928</b>	<b>52,413</b>	<b>-6%</b>	<b>59,673</b>	<b>14%</b>

Note: The People's Guide document provides figures for salary as % of total budget, the figures for salaries in the above table have been back calculated using that statement.

Sources: FRBM Statement, Annual Financial Statement, People's Guide Statement, Odisha Budget 2023-24; PRS.

**Sector-wise expenditure:** The sectors listed below account for 64% of the total expenditure on sectors in 2023-24. A comparison of Odisha's expenditure on key sectors with that by other states is shown in Annexure 1.

**Table 4: Sector-wise expenditure under Odisha Budget 2023-24 (in Rs crore)**

Sectors	2021-22 Actuals	2022-23 BE	2022-23 RE	2023-24 BE	% change from RE 22-23 to BE 23-24	Budget Provisions 2023-24 BE
Education, Sports, Arts, and Culture	19,720	24,994	26,175	27,593	5%	Odisha Adarsh Vidyalaya programme and Mo School Abhiyan has been allocated Rs 842 crore and Rs 805 crore, respectively.
Roads and Bridges	8,671	14,454	14,615	16,528	13%	Rs 13,327 crore has been allocated towards capital outlay on roads and bridges.
Health and Family Welfare	10,433	12,490	13,142	15,933	21%	Rs 3,003 crore has been allocated towards Mukhya Mantri Swasthya Seva Mission. Rs 2,380 crore has been towards the Biju Swasthya Kalyan Yojana.
Rural Development	10,539	14,298	13,353	14,795	11%	Rs 5,934 crore has been allocated under the Pradhan Mantri Awas Yojana-Gramin. Rs 3,300 crore has been allocated towards MGNREGS.
Water Supply and Sanitation	6,994	11,048	9,710	13,025	34%	Rs 5,750 crore has been allocated towards the Jal Jeevan Mission. Rs 4,750 crore has been allocated towards the BASUDHA scheme to provide potable water to rural areas.
Social Welfare and Nutrition	9,399	11,341	11,378	12,760	12%	Rs 2,501 crore has been allocated towards Madhubabu Pension Yojana.
Agriculture and Allied Activities	10,080	12,128	11,946	12,671	6%	Rs 1,879 crore has been allocated to the KALIA (Krushak Assistance for Livelihood and Income Augmentation). Rs 497 crore has been allocated towards Odisha Millet Mission.
Irrigation and Flood Control	7,112	10,896	11,390	11,536	1%	Rs 8,549 crore has been allocated towards capital outlay on irrigation projects.
Urban Development	2,338	4,580	4,385	4,906	12%	Rs 996 crore has been allocated towards the AMRUT scheme. Rs 300 crore has been allocated towards new city development.
Police	3,765	4,360	4,388	4,489	2%	Rs 2,103 crore has been allocated to the district police.
<b>% of total expenditure on all sectors</b>	<b>67%</b>	<b>65%</b>	<b>65%</b>	<b>64%</b>	<b>-2%</b>	

Sources: Annual Financial Statement, People's Guide Statement, Odisha Budget 2023-24; PRS.

## Receipts in 2023-24

- **Total revenue receipts** for 2023-24 are estimated to be Rs 1,84,500 crore, an increase of 13% over the revised estimate of 2022-23. Of this, Rs 1,05,500 crore (57%) will be raised by the state through its **own resources**, and Rs 79,000 crore (43%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (25% of revenue receipts) and grants (18% of revenue receipts).
- **State's own tax revenue:** Odisha's total own tax revenue is estimated to be Rs 53,000 crore in 2023-24, an increase of 13% over the revised estimate of 2022-23. Own tax revenue as a percentage of GSDP is estimated at 6.1% in 2023-24. For 2022-23, the state had estimated this ratio at 6.4% at the budget stage, however, as per revised estimates, it is expected to be lower (6.1%).
- **State's own non-tax revenue:** Own non-tax revenue is estimated to be Rs 52,500 crore, an increase of 13% over the revised estimate of 2022-23. Between 2021-22 and 2023-24, own non-tax revenue is estimated to range between 6%-8% of GSDP, significantly higher than average non-tax revenue earned by state governments (about 1.3% of GSDP).
- **Devolution:** In 2023-24, state's share in central taxes is estimated at Rs 46,251 crore, an increase of 8% over the revised estimate of 2022-23.
- **Grants-in-aid from Centre** in 2023-24 is estimated at Rs 32,749 crore, an increase of 21% over the revised estimate for 2022-23. A high increase in grants from centre is owing to expected increase in grants for centrally sponsored schemes (20% increase) and GST compensation grant (87%). The state has budgeted a receipt of Rs 4,157 crore in the form of GST compensation grant, substantially higher than 2022-23 (Rs 2,218 crore). Note that GST compensation grant was available only up to June 2022. The receipt in 2023-24 may have been budgeted on account of any pending receipts for the period up to June 2022, or for servicing back-to-back loan in lieu of compensation given in 2020-21 and 2021-22.

**Table 5: Break-up of the state government's receipts (in Rs crore)**

Sources	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
State's Own Tax	40,748	46,000	47,000	2%	53,000	13%
State's Own Non-Tax	54,257	48,200	46,500	-4%	52,500	13%
Share in Central Taxes	38,145	36,978	42,989	16%	46,251	8%
Grants-in-aid from Centre	19,910	32,789	27,011	-18%	32,749	21%
<b>Revenue Receipts</b>	<b>1,53,059</b>	<b>1,63,967</b>	<b>1,63,500</b>	<b>0%</b>	<b>1,84,500</b>	<b>13%</b>
Non-debt Capital Receipts	1,566	444	666	50%	870	31%
<b>Net Receipts</b>	<b>1,54,626</b>	<b>1,64,411</b>	<b>1,64,166</b>	<b>0%</b>	<b>1,85,370</b>	<b>13%</b>

Note: BE is Budget Estimates; RE is Revised Estimates.

Sources: Annual Financial Statement, Odisha Budget 2023-24; PRS.

- In 2023-24, State GST is estimated to be the largest source of own tax revenue (42% share). State GST revenue is estimated to increase by 14% over the revised estimate of 2022-23.
- In 2022-23, receipts from key tax sources such as Sales Tax/VAT, Stamps Duty, and State Excise are expected to be higher than the budget estimate. In 2023-24, receipts from these sources are expected to increase by 12% each.

**Table 6: Major sources of state's own-tax revenue (in Rs crore)**

Taxes	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
State GST	16,392	19,479	19,242	-1%	22,004	14%
Sales Tax/ VAT	10,000	11,208	11,801	5%	13,273	12%
State Excise	5,528	6,496	6,882	6%	7,740	12%
Taxes and Duties on Electricity	3,717	3,789	3,725	-2%	3,935	6%
Stamps Duty and Registration Fees	2,419	2,010	2,179	8%	2,451	12%
Taxes on Vehicles	1,664	2,103	1,979	-6%	2,226	12%
Land Revenue	664	610	750	23%	815	9%
GST Compensation Grants	2,466	6,226	2,218	-64%	4,157	87%
GST Compensation Loans	6,430	-	-	-	-	-

Sources: Annual Financial Statement, Revenue and Receipts, Odisha Budget 2023-24; PRS.

## Deficits, Debt, and FRBM Targets for 2023-24

The Odisha Fiscal Responsibility and Budget Management Act, 2005 provides annual targets to progressively reduce the outstanding liabilities, revenue deficit and fiscal deficit of the state government.

**Revenue Balance:** It is the difference of revenue receipts and revenue expenditure. A revenue surplus implies that the government's revenue is sufficient to cover expenses which do not increase its assets or reduces its liabilities. The budget estimates a revenue surplus of Rs 26,739 crore (or 3.1% of the GSDP) in 2023-24. In 2022-23, the revenue surplus is expected to be Rs 17,461 crore (2.3% of GSDP) as per the revised estimates, which is slightly lower than the budget estimate of 18,239 crore (2.5% of GSDP). The revenue surplus is projected to increase to 3.7% of GSDP by 2025-26.

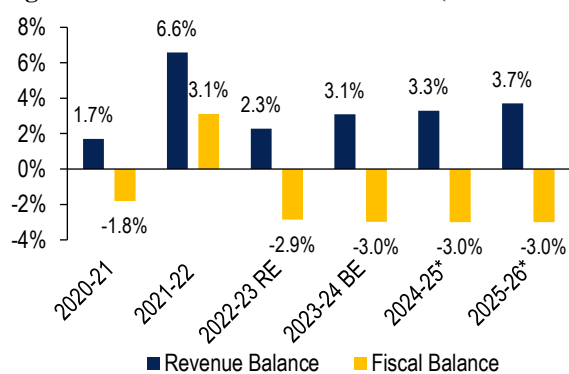
**Fiscal Deficit:** It is the excess of total expenditure over total receipts. This gap is filled by borrowings by the government and leads to an increase in total liabilities. In 2023-24, the fiscal deficit is estimated to be 3% of GSDP. For 2023-24, the central government has permitted fiscal deficit of up to 3.5% of GSDP to states, of which 0.5% of GSDP will be available only upon carrying out certain power sector reforms. As per the revised estimates, in 2022-23, the fiscal deficit of the state is expected to be 2.9% of GSDP, which is lower than the budget estimate of 3% of GSDP. In 2021-22, the state observed a fiscal surplus, primarily due to a 171% increase in its own non-tax revenue (mainly from mining), and expenditure being 9% lower than budgeted. Fiscal deficit is projected to be kept constant at 3% of GSDP till 2025-26.

**Outstanding Public Debt:** Outstanding Public Debt is the accumulation of total borrowings at the end of a financial year. It does not include other liabilities such as those on public accounts. At the end of 2023-24, the outstanding public debt is estimated to be 13.1% of GSDP, higher than the revised estimate for 2022-23 (12.7% of GSDP). The outstanding public debt has lowered significantly as compared to 2020-21 (19.2% of GSDP). This is due to significantly high non-tax revenue since 2021-22 (mainly revenue from mining), which has reduced the dependence on borrowings to fund expenditure. Outstanding public debt is projected to rise to 15.8% of GSDP at the end of 2025-26.

### Fiscal Risk due to Natural Disasters

The Fiscal Risk Statement under the Odisha Budget 2023-24 identified natural disasters as a source of high risk to government finances. Its impact could include loss of life and property, crop failure, migration, indebtedness among people, and a dent in economic growth. The statement estimated an economic loss of about Rs 24,991 crore between 2014 and 2022 due to natural disasters. It noted that in addition to frequent tropical cyclones, the frequency of drought and flood is increasing every year. It observed that it is critical to frame an appropriate fiscal policy to address this challenge, as extreme climatic events are expected to rise. The state government maintains the State Disaster Response and Mitigation Fund. As per the statement, the annual contribution to this fund is about 0.3% of GSDP. The 15<sup>th</sup> Finance Commission had also recommended state-specific grants for disaster management. For Odisha, it had recommended a grant of Rs 800 crore for early warning dissemination system in cyclone-prone areas.

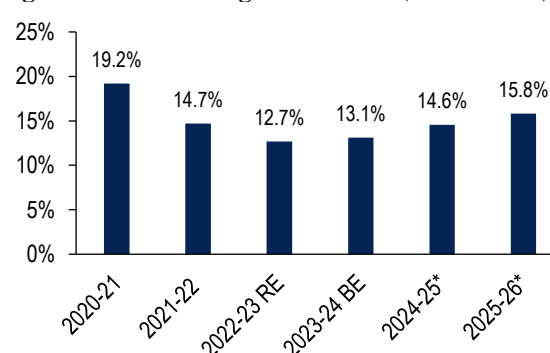
**Figure 2: Revenue and Fiscal Balance (% of GSDP)**



Note: \*Figures for 2024-25 and 2025-26 are projections; (+) sign indicates a surplus and (-) indicates a deficit. RE is Revised Estimates; BE is budget estimates.

Sources: FRBM Statement, Odisha Budget 2023-24; PRS.

**Figure 3: Outstanding Public Debt (% of GSDP)**



Note: \*Figures for 2024-25 and 2025-26 are projections; RE: Revised Estimates; BE: Budget Estimates.

Sources: FRBM Statement, Odisha Budget 2023-24; PRS.

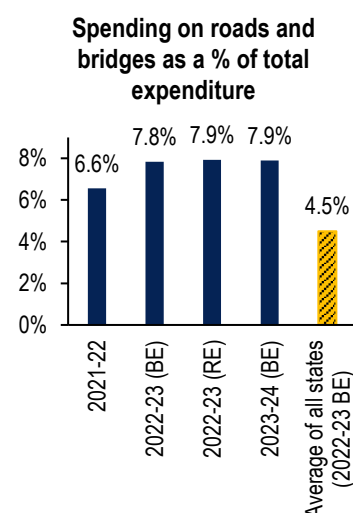
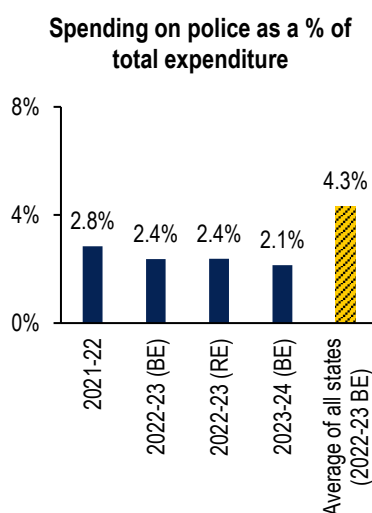
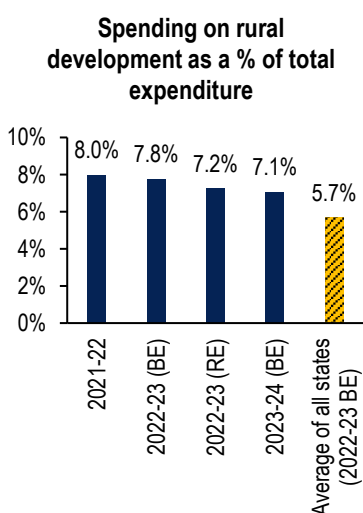
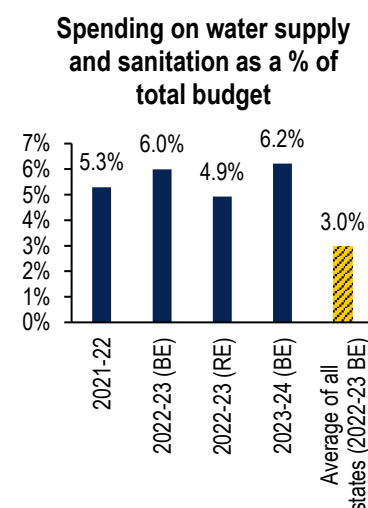
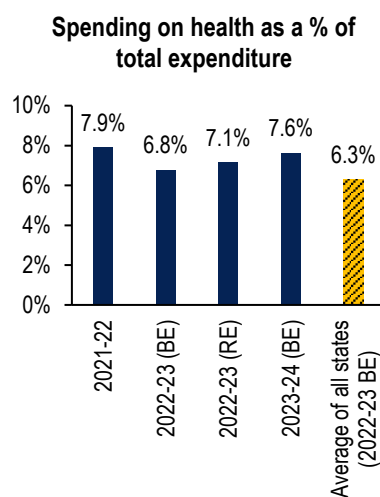
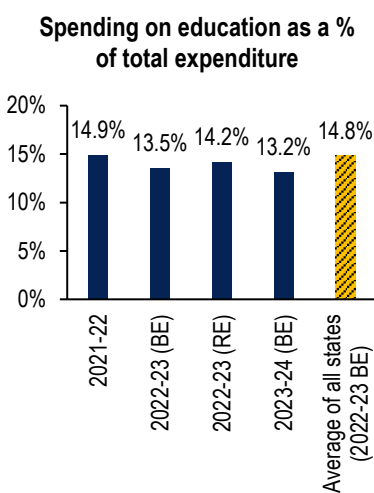
**Outstanding Government Guarantees:** Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. At the end of December 2022, outstanding guarantees are expected to be 0.67% of GSDP.

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## Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Odisha's expenditure in 2023-24 on six key sectors as a proportion of its total expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 31 states (including Odisha) as per their budget estimates of 2022-23.<sup>1</sup>

- **Education:** Odisha has allocated 13.2% of its expenditure towards education in 2023-24. This is lower than the average allocation for education by states in 2022-23 (14.8%).
- **Health:** Odisha has allocated 7.6% of its total expenditure towards health, which is higher than the average allocation for health by states (6.3%).
- **Water Supply and Sanitation:** Odisha has allocated 6.2% of its expenditure towards water supply and sanitation. This is more than twice the average allocation towards water supply and sanitation by states (3%).
- **Rural Development:** Odisha has allocated 7.1% of its budget towards rural development in 2023-24. This is higher than the average allocation by states (5.7%).
- **Police:** Odisha has allocated 2.1% of its total expenditure towards police, which is almost half of the average expenditure on police by states (4.3%).
- **Roads and bridges:** Odisha has allocated 7.9% of its total expenditure towards roads and bridges, which is higher than the average allocation by states (4.5%).



Note: 2021-22, 2022-23 (BE), 2022-23 (RE), and 2023-24 (BE) figures are for Odisha.  
Sources: Annual Financial Statement, Odisha Budget 2023-24; various state budgets; PRS.

<sup>1</sup> The 31 states include the Union Territories of Delhi, Jammu and Kashmir, and Puducherry .

## Annexure 2: Comparison of 2021-22 Budget Estimates and Actuals

The following tables compare the actuals of 2021-22 with budget estimates for that year.

**Table 7: Overview of Receipts and Expenditure (in Rs crore)**

Particular	2021-22 BE	2021-22 Actuals	% change from BE to Actuals
<b>Net Receipts (1+2)</b>	<b>1,26,014</b>	<b>1,54,626</b>	23%
1. Revenue Receipts (a+b+c+d)	1,25,600	1,53,059	22%
a. Own Tax Revenue	37,500	40,748	9%
b. Own Non-Tax Revenue	20,000	54,257	171%
c. Share in central taxes	30,137	38,145	27%
d. Grants-in-aid from the Centre	37,963	19,910	-48%
Of which GST compensation grants	9,253	2,466	-73%
2. Non-Debt Capital Receipts	414	1,566	278%
3. Borrowings	40,986	12,780	-69%
Of which GST compensation loan	0	6,430	-
<b>Net Expenditure (4+5+6)</b>	<b>1,46,479</b>	<b>1,33,999</b>	-9%
4. Revenue Expenditure	1,19,567	1,09,588	-8%
5. Capital Outlay	25,788	22,725	-12%
6. Loans and Advances	1,124	1,686	50%
7. Debt Repayment	23,521	19,798	-16%
Revenue Surplus	6,033	43,472	621%
<b>Revenue Surplus (as % of GSDP)</b>	<b>1.0%</b>	<b>6.6%</b>	-
Fiscal Deficit	20,465	-20,627	-201%
<b>Fiscal Balance (as % of GSDP)</b>	<b>3.5%</b>	<b>-3.1%</b>	-

Note: BE: Budget Estimates; (+) sign indicates a surplus and (-) indicates a deficit.

Sources: Odisha Budget Documents of various years; PRS.

**Table 8: Key Components of State's Own Tax Revenue (in Rs crore)**

Head	2021-22 BE	2021-22 Actuals	% change from BE to Actuals
Taxes on Vehicles	2,100	1,664	-21%
State Excise	5,400	5,528	2%
State GST	15,000	16,392	9%
Land Revenue	600	664	11%
Sales Tax/ VAT	9,000	10,000	11%
Taxes and Duties on Electricity	3,300	3,717	13%
Stamps Duty and Registration Fees	1,800	2,419	34%

Sources: Odisha Budget Documents of various years; PRS.

**Table 9: Allocation towards Key Sectors (in Rs crore)**

Sector	2021-22 BE	2021-22 Actuals	% change from BE to Actuals
Water Supply and Sanitation	10,686	6,994	-35%
Transport	12,007	9,274	-23%
of which Roads and Bridges	11,267	8,671	-23%
Irrigation and Flood Control	8,300	7,112	-14%
Welfare of SC, ST, OBC, and Minorities	3,391	2,918	-14%
Police	4,141	3,765	-9%
Education, Sports, Arts, and Culture	21,591	19,720	-9%
Agriculture and Allied Activities	10,705	10,080	-6%
Social Welfare and Nutrition	9,709	9,399	-3%
Rural Development	10,850	10,539	-3%
Urban Development	2,209	2,338	6%
Housing	838	911	9%
Health and Family Welfare	9,340	10,433	12%
Energy	1,626	3,473	114%

Sources: Odisha Budget Documents of various years; PRS.