

Appendix 1.1
(Reference: Paragraph 1.1)
State Profile
A-General Data

Sl. No.	Particulars	Figures (Chhattisgarh)
1	Area (as per the Forest survey 2021)	1,35,192 Sq.km
2.	Population (as per Population projection 2011-2036 by National Commission on Population)	3.05 crore
3	Density of population (all India density = 426.09 persons per sq. Km.)	225.78 person per Sq. km
4	Population Below Poverty Line (all India average = 21.92 per cent)	39.93 per cent
5	Literacy (as per 2011 Census) (all India average = 73.00 per cent)	70.30 per cent
6	Infant mortality rate (as per SRS bulletin 2020) (per 1000 live births) (all India average = 28 per 1000 live births)	38 per 1000 live births
7	Life expectancy at birth (All India average in years 2016-2020 = 70.00)	65.10
8	Decadal Growth of Population (2014-2024)	All India Chhattisgarh
		11.26 14.06
9	Gross State Domestic Product (GSDP) 2023-24 at current price	₹5,05,887 crore

(Note: General data is based on SFAR compilation provided by Office of the Economic Adviser)

B. Financial Data

Particulars					
CAGR		2014-15 to 2022-23		2022-23 to 2023-24	
		General Category States	Chhattisgarh	General Category States	Chhattisgarh
		(in per cent)			
a.	of Revenue Receipts	10.67	11.97	8.19	10.26
b.	of Tax Revenue	11.34	13.33	13.50	18.00
c.	of Non-Tax Revenue	8.46	15.16	14.64	(-)0.66
d.	of Total Expenditure	10.49	9.95	10.56	32.20
e.	of Capital Expenditure	9.99	9.29	26.16	15.76
f.	of Revenue Expenditure on Education, Sports arts and culture	9.07	8.46	5.53	12.39
g.	of Revenue Expenditure on Health & Family welfare	12.34	13.78	10.34	7.33
h.	of Salary and Wages	9.32	12.94	7.52	9.89
i.	of Pension	12.13	11.32	6.27	18.94

(Note: Financial data of Chhattisgarh is based on Finance Accounts of the States Government and that of General Category States is sourced from SFAR Compilation provided by Office of Economic Adviser)

Appendix 1.2

(Reference: Paragraph 1.5.2)

Deficit and Surplus

When a government spends more than it collects by way of revenue, it incurs a deficit. There are various measures that capture Government deficit.

<p>Revenue Deficit/ Surplus</p> <p>(Revenue Expenditure – Revenue Receipts)</p>	<p><i>Refers to the difference between revenue expenditure and revenue receipts.</i></p> <ul style="list-style-type: none"> • When the government incurs a revenue deficit, it implies that the Government is dissaving and is using up the savings of the other sectors of the economy to finance a part of its consumption expenditure. • Existence of revenue deficit is a cause of concern as revenue receipts were not able to meet even revenue expenditure. Moreover, part of capital receipts was utilized to meet revenue expenditure, reducing availability of capital resources to that extent for creation of capital assets. • This situation means that the Government will have to borrow not only to finance its investment but also for its consumption requirements. This leads to a build-up of stock of debt and interest liabilities and forces the government, eventually, to cut expenditure. • If major part of revenue expenditure is committed expenditure (interest liabilities, salaries, pensions), the government reduces productive expenditure or welfare expenditure. This would mean lower growth and adverse welfare implications.
<p>Fiscal Deficit/ Surplus</p> <p>(Total expenditure – (Revenue receipts + Non-debt creating capital receipts))</p>	<p><i>It is the difference between the Revenue Receipts plus Non-debt Capital Receipts (NDCR) and the total expenditure. Fiscal Deficit is reflective of the total borrowing requirements of Government.</i></p> <ul style="list-style-type: none"> • Fiscal deficit is the difference between the government's total expenditure and its total receipts excluding borrowings. • Non-debt capital receipts are those receipts, which are not borrowings, and, therefore, do not give rise to debt. Examples are recovery of loans and the proceeds from the sale of PSUs. • The fiscal deficit will have to be financed through borrowing. Thus, it indicates the total borrowing requirements of the government from all sources. <p>Governments usually run fiscal deficits and borrow funds for capital/ assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus, it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest.</p>

Appendix 2.1
(Reference: Paragraphs 2.4.1)
Time Series Data on State Government Finances

(₹ in crore)

Particular	2019-20	2020-21	2021-22	2022-23	2023-24
Part A- Receipts					
1. Revenue Receipts	63,869(76)	63,176(74)	79,652(84)	93,877(90)	1,03,508(66)
(i) Own Tax Revenue	22,118(35)	22,889(36)	27,083(34)	33,122(35)	38,786(37)
VAT/Taxes on Sales, Trade, etc.	3,931(18)	4,236(19)	5,341(20)	6,450(19)	6,514(17)
State Excise	4,952(22)	4,636(20)	5,107(19)	6,783(21)	8,430(22)
Taxes on Vehicles	1,275(06)	1,148(05)	1,373(05)	1,757(05)	2,048(5)
Stamps and Registration Fees	1,635(07)	1,585(07)	1,945(07)	2,229(07)	2,494(6)
Land Revenue	552(02)	938(04)	950(04)	869(03)	848(2)
Taxes on Goods and Passengers	41(0)	80(0)	48(0)	60(0)	73(0)
State Goods and Service Tax	7,895(36)	7,925(35)	9,483(35)	11,298(34)	13,793(36)
Other Taxes	1,838(09)	2,341(10)	2,836(10)	3,677(11)	4,586(12)
(ii) Non-Tax Revenue	7,934(12)	7,137(11)	13,851(17)	15,248(16)	15,148(15)
(iii) State's share in Union taxes and duties	20,206(32)	20,338(32)	28,571(36)	32,358(35)	38,482(37)
(iv) Grants in aid from GOI	13,611(21)	12,812(20)	10,146(13)	13,148(14)	11,092(11)
2. Misc. Capital Receipts	04	05	05	06	05
3. Recoveries of Loans and Advances	257	105	88	118	25
3(a) Inter-State Settlement	0.13	-0.67	-0.04	-0.28	0.65
4. Total Revenue and Non-Debt Capital Receipts (1+2+3)	64,130	63,286	79,745	94,001	1,03,539
5. Public Debt Receipts	19,588(23)	21,581(25)	15,098(16)	10,639(10)	54,050(34)
Internal Debt ¹ (Excluding Ways & Means Advances & overdrafts)	19,308	17,961	9,322	6,939	50,259
Loans and Advances from Government of India	279	3,620	5,776	3,700	3,791
6. Total Receipt in the consolidated fund (4+5)	83,718	84,867	94,843	1,04,640	1,57,589
7. Contingency Fund Receipts	05	00	00	00	63
8. Public Account Receipts	89,910	81,446	87,016	98,368	1,25,393
9. Total receipts of the State (6+7+8)	1,73,633	1,66,313	1,81,859	2,03,008	2,83,045

¹ including Special Drawing Facility

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	2019-20	2020-21	2021-22	2022-23	2023-24
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	73,477(89)	70,033(89)	75,010(88)	85,285(86)	1,14,741(88)
General Services (incl. interest payments)	19,095(26)	19,586(28)	21,375(28)	22,825(27)	26,240(23)
Social Services	26,653(36)	25,066(35)	27,964(37)	31,818(37)	39,412(34)
Economic Services	26,609(36)	24,255(35)	24,558(33)	29,499(35)	47,791(42)
Grants-in-aid and Contributions	1,120(02)	1,125(02)	1,113(01)	1,143(01)	1,298(01)
11. Capital Expenditure	8,566 (10)	9,024(11)	10,504(12)	13,320(14)	15,419(12)
General Services	194(02)	508(06)	351(03)	754(06)	884(06)
Social Services	1,912(22)	2,935(33)	3,234(31)	4,989(37)	7,074(46)
Economic Services	6,460(76)	5,581(62)	6,919(66)	7,577(57)	7,461(48)
12. Disbursement of Loans and Advances	56	51	324	86	312
12(a) Inter-State Settlement	0.05	0.01	(-)0.25	(-)0.10	0.46
13.Total (10+11+12+12[a])	82,100	79,108	85,838	98,691	1,30,472
14. Repayment of Public Debt	8,696	8,020	8,845	9,600	24,113
Internal Debt (excluding Ways & Means Advances and Overdrafts)	8,480(98)	7,805(97)	8,626(98)	9,370(98)	23,873(99)
Loans and Advances from Government of India	216(02)	215(03)	220(02)	230(02)	240(01)
15. Total disbursement out of Consolidated Fund (13+14)	90,796	87,128	94,683	1,08,292	1,54,585
16. Contingency Fund Disbursements	00	00	00	00	77
17. Public Account disbursements	83,719	81,120	86,716	96,599	1,22,634
18. Total disbursement by the State (15+16+17)	1,74,515	1,68,248	1,81,399	2,04,891	2,77,296
Part C: Deficits					
19. Revenue Deficit (-)/surplus (+) (1-10)	(-)9,609	(-)6,857	(+)4,642	(+)8,592	(-)11,233
20.Fiscal Deficit (-)/ Surplus (+) (4-13)	(-)17,970	(-)15,822	(-)6,093	(-)4,691	(-)26,933
21. Primary Deficit (-)/Surplus (+)	(-)12,999	(-)10,189	(+)51	(+)1,691	(-)20,135
Part D: Other Data					
22. Interest Payments	4,971	5,633	6,144	6,382	6,798
23. Ways and Means Advances / Overdraft availed (days)	36	30	38	15	99
Ways and Means Advances availed (days)	36	30	38	15	99
Overdraft availed (days)	00	00	00	00	00
24. Interest on WMA/Overdraft	00	00	01	00	22

	2019-20	2020-21	2021-22	2022-23	2023-24
25. Gross State Domestic Product	3,44,672	3,52,328	4,10,525	4,64,399	5,05,887
26. Outstanding Liability² (year-end)	78,712	92,666	99,173	1,01,696	1,34,179
27. Outstanding Guarantees (year-end)	18,459	19,836	19,500	22,099	21,891
28. Maximum Amount Guaranteed	27,995	26,695	29,948	30,023	31,663

² Outstanding liability for the year 2020-21 to 2023-24 includes back-to-back loan of ₹8,074.15 crore (₹3,109.00 crore received in 2020-21 and ₹4,965.15 crore received in 2021-22) provided in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

Appendix 3.1

(Reference: Paragraph 3.3.2)

Details of schemes which are 100 per cent women-centric during 2023-24

(₹ in crore)

Sl. No.	Scheme Number and Name	Original Budget	Supplementary	Total Budget	Expenditure
1	0761- Girls Education Campus	27.28	0.00	27.28	24.97
2	1206- Tour and exhibition direction for rural women	1.50	0.00	1.50	1.27
3	2216- Integration of Public Health through Basic Nursing Education Programme	40.76	0.00	40.76	28.31
4	3459- Women Sports Competition	2.00	0.00	2.00	1.20
5	3777- Development work of Sericulture Industries	1.37	0.00	1.37	1.36
6	3778- Implementation of Mulberry Sericulture Scheme	53.70	0.00	53.70	37.35
7	4663- Grant for Spinning Mills	0.17	0.00	0.17	0.17
8	4691- Incentive schemes for teaching of Girls	5.80	0.00	5.80	4.59
9	4858- <i>Indira Sahara Yojana</i>	95.76	43.98	139.74	127.44
10	5397- National Family Assistance Scheme	24.72	0.00	24.72	16.70
11	5534- Grant for Health Mitnin Scheme	1.50	0.00	1.50	1.50
12	5551- Free cycle Distribution to High School Girls	73.44	0.00	73.44	66.77
13	5560- State Level Resource Centre	3.11	0.00	3.11	1.75
14	5563- Regional Women Training Institute	1.93	0.00	1.93	1.66
15	5645- <i>Mukhyamantri Kanyadaan Yojna</i>	38.00	0.00	38.00	36.37
16	6388- Training Centre of Nurses	20.30	0.00	20.30	13.15
17	6640- Woman Helpline 181	0.55	0.35	0.90	0.75
18	6641- One Stop Centre (Sakhi)	14.63	5.12	19.75	8.82
19	6647- <i>Shakti Sadan</i>	3.39	0.00	3.39	1.65
20	6648- Woman Empowerment Centers	10.62	0.00	10.62	4.44
21	6649- <i>Shakhi Niwas</i>	1.37	0.00	1.37	0.41
22	6650- <i>Naari Adalat</i>	0.15	0.00	0.15	0.00
23	6691- <i>Koushalya Samridhi (Mahila Swarojgar) Yojana</i>	25.00	0.00	25.00	0.00
24	7330- Mitnin Welfare fund	111.00	240.00	351.00	351.00
25	7336- Indira Gandhi National Widow Pension	78.98	0.00	78.98	76.97
26	7361- <i>Sabala Yojana</i>	85.11	0.00	85.11	59.85
27	7435- Non-organised Labour, Security and Welfare	55.70	0.00	55.70	59.20
28	7490- National Rural Livelihood Mission	494.50	211.95	706.45	611.52
29	7588- Maternity Allowance under MGNREGA	0.05	0.00	0.05	0.00
30	7875- <i>Suchita Yojana</i>	12.00	0.00	12.00	10.91
31	7884- <i>Pradhan Mantri Matru Vandana</i>	61.23	32.63	93.86	48.77
32	7921- <i>Mukhya Mantri Pension Yojana</i>	250.30	40.00	290.30	373.18
33	8977- <i>Asangathith Safai Karmkar Kalyan Mandal</i>	16.90	0.00	16.90	3.05
34	8989- Contract Labour, Domestic Laborious and porter Welfare Assembly	27.40	0.00	27.40	20.65
35	9131- Training to anganwadies workers under ICDS	3.00	0.00	3.00	0.00
36	9369- <i>Mahila Jagriti Shivar</i>	9.33	0.00	9.33	19.20

37	7048- Mahtari Vandan Yojana	0.00	1,200	1,200	1,319.20
Total		1,652.55	1,774.03	3,426.58	3,334.15

Appendix 3.2

(Reference: Paragraph 3.3.3)

Details of schemes which are 100 per cent youth-centric during 2023-24

(₹ in crore)

Sl. No.	Scheme Number and Name	Original Budget	Supplementary	Total Budget	Expenditure
1	0436-Special Coaching Classes	0.12	0.00	0.12	0.05
2	0717- Industrial Training Institutes	288.62	1.84	290.46	241.55
3	1079-Training of Sportsmen	2.00	0.00	2.00	2.46
4	1190-Rural Sports Competition	2.80	0.00	2.80	2.65
5	1853-Supply of Drawing Material	1.25	0.00	1.25	0.61
6	2216-Integration of Public Health through Basic Nursing Education Programme	40.76	0.00	40.76	28.31
7	3459-Women Sports Competition	2.00	0.00	2.00	1.20
8	4699-Supply of Books etc. to scheduled caste students	1.20	0.00	1.20	1.06
9	5223-Incentives to Sportsmen	3.75	0.00	3.75	2.78
10	5260- Distribution of Bull for Breed Improvement	0.75	0.00	0.75	0.73
11	5428-Prizes for State Level Sports	1.00	0.00	1.00	1.00
12	5429-Youth Welfare Activities	6.19	0.00	6.19	1.77
13	5645-Mukhyamantri Kanyadaan Yojna	38.00	0.00	38.00	36.37
14	5671-B.P.L. Book Bank Scheme	0.55	0.00	0.55	0.55
15	5672-B.P.L. Scholarship Schemes	6.25	0.00	6.25	2.58
16	6047-Grant to Local Bodies for Training	0.14	0.00	0.14	0.00
17	6386-Medical Dental Physiotherapy College	954.28	45.20	999.48	724.64
18	6388- Training Centre of Nurses	20.30	0.00	20.30	13.15
19	6408- Rajya Yuva Mitan Club	100.00	20.00	120.00	80.02
20	6409- Mukhyamantri Khiladi Protsahan Yojana	2.72	0.00	2.72	0.00
21	6425-Chief Minister Polytechnic Quality Development Scheme	2.01	0.00	2.01	0.00
22	6435- Chief Minister Assistance to Special Higher Education	0.01	0.00	0.01	0.00
23	6436- Mukhyamantri Technology Incentive & Development Plan	0.75	0.00	0.75	0.00
24	6696- Mukhya Mantri Bal Uday Yojana	1.00	0.00	1.00	0.07
25	7296- Sport Academy	6.13	0.00	6.13	1.65
26	7361- Sabala Yojana	85.11	0.00	85.11	59.85
27	7363-Youth Career Development Scheme	12.85	0.00	12.85	8.56
28	7366-Civil Services Examination incentive Schemes	0.23	0.00	0.23	0.03
29	7430-Design and Development Education for Craft	0.60	0.00	0.60	0.60
30	7435-Non-organised Labour, Security and Welfare Board	55.70	0.00	55.70	59.20
31	7490- National Rural Livelihood Mission	494.50	211.95	706.45	611.52

32	7627-Professional Training Schemes	9.80	0.00	9.80	5.07
33	7632-Yuva Kshamta Vikas Yojana	0.80	0.00	0.80	0.10
34	7683-Mukhya Mantri Kaushal Vikas Yojana	25.00	0.00	25.00	24.60
35	7751-Swami Vivekanand Gyandeep Scheme	7.29	0.00	7.29	6.39
36	7867-Pradhan Mantri Kaushal Vikas Yojana	4.14	0.00	4.14	0.00
37	7884-Pradhan Mantri Matra Vandana	61.23	32.63	93.86	48.77
38	8076- Industrial and Technical Institution outside the State	0.07	0.00	0.07	0.02
39	8638- State Sponsored Micro Irrigation Scheme	3.00	0.00	3.00	3.00
40	8643- Mukhyamantri Ucch Shiksha Byaj Anudan Yojana	5.00	0.00	5.00	2.70
41	8899-Pashudhan Mitra Yojana	3.30	0.00	3.30	3.27
42	8918-Vivekanand Yuva Protsahan Yojana	7.00	0.00	7.00	6.98
43	8928-Mukhya Mantri Yuva Swarojgar Yojana	3.01	0.00	3.01	2.30
44	8935-Livelihood College	13.90	0.00	13.90	7.30
45	8977-Asangathith Safai Karmkar Kalyan Mandal	16.90	0.00	16.90	3.05
46	8979- Integrated Umbrella Scheme (Post Matric Scholarship Scheme)	125.00	0.00	125.00	121.94
47	8989-Contract Labour, Domestic Laborious and porter Welfare Assembly	27.40	0.00	27.40	20.65
48	9369- Mahila Jagriti Sivr	9.33	0.00	9.33	19.20
49	9381- Book Bank	0.10	0.00	0.10	0.04
50	9805-Free Distribution of Books and Stationery to Tribal Students	1.00	0.00	1.00	0.98
Total		2,454.83	311.62	2,766.45	2,159.31

Appendix 3.3

(Reference: Paragraph 3.3.7)

Details of new sub-heads/schemes (₹ one crore or more in each case) where the entire provision was not utilised

(₹ in crore)

Sl. No.	Scheme Number and Name	Original Budget	Supplem-entary Budget	Total Budget	Expenditure
1	6657- Detailed Handloom Cluster Development Scheme (SHDC)	1.78	0.00	1.78	0.00
2	6658- Establishment of Dying Unit (<i>Dhaga Rangai</i>)	1.00	0.00	1.00	0.00
3	6659- Establishment of Processing Unit	1.00	0.00	1.00	0.00
4	6660- State Research Fellowship Scheme	1.00	0.00	1.00	0.00
5	6674- International Competition	5.00	0.00	5.00	0.00
6	6677- Chhattisgarh Health Justice Scheme	0.00	16.00	16.00	0.00
7	6684- World Bank Project Chalk	400.00	0.00	400.00	0.00
8	6690- National Teachers Training Institute	1.00	0.00	1.00	0.00
9	6691- <i>Koushalya Samridhi (Mahila Swarojgar) Yojana</i>	25.00	0.00	25.00	0.00
10	6694- Establishment of Mobile Medical Unit in Remote and Inaccessible Area	5.00	0.00	5.00	0.00
11	6695- Rainwater Harvesting in Urban Bodies	25.00	0.00	25.00	0.00
12	7021- Chhattisgarh Cultural Connect	1.00	0.00	1.00	0.00

13	7022- Interest payment on loans taken from Small Industries Development Bank of India	1.00	0.00	1.00	0.00
14	7024- Smart P.D.S. Scheme	0.00	1.97	1.97	0.00
15	7041- <i>Mukhaya Mantri Sugam Mahavidalay Yojana</i>	0.00	5.00	5.00	0.00
16	7047- Smart Agri Business Centre	0.00	2.00	2.00	0.00
17	7063- Atal Monitoring Portal (C.M. Dashboard)	0.00	5.00	5.00	0.00
18	7064- PM Jan Man Construction of Roads	0.00	200.00	200.00	0.00
19	7103- Construction of Central Library cum Reading Zone in Urban Bodies	0.00	20.00	20.00	0.00
Total		467.78	249.97	717.75	0.00

Appendix 3.4

(Reference: Paragraph 3.5.3)

Details of cases where supplementary provision (₹ one crore or more in each case) proved unnecessary

(₹ in crore)					
Grant No.	Name of the Grant	Original Budget	Supplementary	Actual Expenditure	Saving out of Original Budget
Revenue (Voted)					
03	Police	6,152.11	172.95	5,384.31	-767.80
07	Expenditure Pertaining to Commercial Tax Department	330.78	15.66	285.67	-45.11
10	Forest	2,670.90	33.12	2,243.40	-427.50
11	Expenditure Pertaining to Commerce and Industry Department	439.91	70.60	293.50	-146.41
15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	129.03	1.00	107.62	-21.41
19	Public Health and Family Welfare	3,103.19	596.63	2,924.12	-179.07
20	Public Health Engineering	340.91	6.00	223.41	-117.50
21	Expenditure pertaining to Housing and Environment Department	236.76	3.96	199.66	-37.10
23	Water Resources Department	663.93	3.00	511.47	-152.46
26	Expenditure pertaining to Culture Department	105.01	1.52	75.58	-29.43
27	School Education	6,759.51	7.14	5,938.98	-820.53
28	State Legislature	78.78	1.63	59.05	-19.74
34	Social Welfare	107.07	8.00	93.14	-13.93
36	Transport	112.84	3.60	73.45	-39.39
39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	3,024.55	93.33	2,655.86	-368.69
43	Sports and Youth Welfare	110.91	11.17	77.54	-33.37
44	Higher Education	915.19	17.27	806.32	-108.87
47	Technical Education and Manpower Planning Department	498.60	176.24	397.96	-100.64
67	Public Works – Buildings	752.75	34.00	643.59	-109.17
69	Urban Administration and Development Department-Urban Welfare	1,143.25	431.12	1,102.26	-40.98

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71	Information Technology and Bio-Technology	131.83	5.04	56.47	-75.36
79	Expenditure pertaining to Medical Education Department	1,239.39	1.00	905.83	-333.56
81	Financial Assistance to Urban Bodies	2,057.59	162.61	1,873.95	-183.64
82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	208.18	3.00	182.09	-26.09
Total -Revenue Voted		31,312.97	1,859.60	27,115.24	-4,197.73
Revenue (Charged)					
CH2	Interest Payments and Servicing of Debt	6,684.36	78.07	6,471.18	-213.18
Capital (Voted)					
01	General Administration	130.37	27.73	125.80	-4.57
03	Police	249.58	1.20	163.51	-86.07
06	Expenditure pertaining to Finance Department	9.10	1.90	3.31	-5.79
11	Expenditure Pertaining to Commerce and Industry Department	154.82	19.00	63.62	-91.20
14	Expenditure pertaining to Animal Husbandry Department	7.71	1.00	1.65	-6.06
19	Public Health and Family Welfare	104.52	33.98	95.59	-8.94
23	Water Resources Department	590.10	5.00	412.65	-177.44
24	Public Works-Roads and Bridges	2,153.85	60.00	1,673.26	-480.59
27	School Education	579.47	166.00	334.65	-244.82
30	Expenditure pertaining to Panchayat and Rural Development Department	348.97	17.13	278.67	-70.30
41	Tribal Area Sub-Plan	3,788.68	1,271.05	3,250.83	-537.85
42	Public Works relating to Tribal Area Sub-Plan Roads and Bridges	1,247.70	33.00	858.39	-389.31
47	Technical Education and Manpower Planning Department	68.68	1.09	56.07	-12.60
54	Expenditure pertaining to Agriculture Research and Education	79.59	10.00	51.95	-27.64
56	Rural Industries	10.09	20.00	4.32	-5.77
69	Urban Administration and Development Department-Urban Welfare	55.62	201.40	0.00	-55.62
71	Information Technology and Bio-Technology	15.00	4.78	0.00	-15.00
79	Expenditure pertaining to Medical Education Department	335.09	32.79	275.55	-59.54
81	Financial Assistance to Urban Bodies	1,053.68	250.00	918.82	-134.86
Total - Capital Voted		10,982.61	2,157.05	8,568.64	-2,413.97
Capital (Charged)					
24	Public Works-Roads and Bridges	10.10	1.00	4.66	-5.44
Grand Total		48,990.04	4,095.72	42,159.72	-6,830.32

Appendix 3.5

(Reference: Paragraph 3.5.3)

Details of scheme heads where entire supplementary provision (₹1 crore and above) remained unutilised

(₹ in crore)

Sl. No.	Scheme Head	Original Budget	Supplementary	Total Budget	Expenditure
1	07- 2040- 1-7042- Business Intelligence Unit	0.00	1.00	1.00	0.00
2	13- 2401- 109- 101- 7047- Smart Agri Business Centre	0.00	2.00	2.00	0.00
3	19- 2210- 1-196- 101- 6677- Chhattisgarh Health Justice Scheme	0.00	4.00	4.00	0.00
4	19- 2210- 3-197- 101- 6677- Chhattisgarh Health Justice Scheme	0.00	4.00	4.00	0.00
5	19- 2210- 3-198- 101- 6677- Chhattisgarh Health Justice Scheme	0.00	3.00	3.00	0.00
6	24- 5054- 80-800- 101- 1833- Payment of Decretal amount	0.10	1.00	1.10	0.00
7	39- 2408- 1-102- 701- 6401- Rice Fortification	37.50	37.84	75.34	0.00
8	41- 2210- 1- 796- 196- 102- 6677- Chhattisgarh Health Justice Scheme	0.00	2.00	2.00	0.00
9	41- 2210- 3- 796- 197- 102- 6677- Chhattisgarh Health Justice Scheme	0.00	2.00	2.00	0.00
10	41- 2210- 3- 796- 198- 102- 6677- Chhattisgarh Health Justice Scheme	0.00	1.00	1.00	0.00
11	41- 2217- 80- 796- 191- 702- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	17.73	17.73	0.00
12	41- 2217- 80- 796- 191- 705- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	15.07	15.07	0.00
13	41- 2217- 80- 796- 192- 702- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	5.60	5.60	0.00
14	41- 2217- 80- 796- 192- 705- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	4.76	4.76	0.00
15	41- 2217- 80- 796- 193- 702- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	23.32	23.32	0.00
16	41- 2217- 80- 796- 193- 705- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	19.83	19.83	0.00
17	41- 2408- 1- 796- 102- 702- 6401- Rice Fortification	28.50	28.76	57.26	0.00
18	41- 4217- 60- 796- 51- 102- 7103- Construction of Central Library cum Reading Zone in Urban Bodies	0.00	10.00	10.00	0.00
19	41- 4217- 60- 796- 51- 702- 7706- AMRUT Mission	6.59	42.41	49.00	0.00
20	41- 4217- 60- 796- 51- 705- 7706- AMRUT Mission	8.60	14.77	23.37	0.00
21	41- 4851-796- 101- 102- 5385- Establishment of New Industrial Sectors	0.50	5.00	5.50	0.00
22	41- 5054- 4- 796- 337- 702- 7064- PM Jan Man Construction of Roads	0.00	120.00	120.00	0.00
23	41- 5054- 4- 796- 337- 705- 7064- PM Jan Man Construction of Roads	0.00	80.00	80.00	0.00
24	41- 5275-796- 101- 102- 7861- Communication Revolution Scheme	0.00	3.63	3.63	0.00
25	44- 2202- 3-103- 101- 7041- <i>Mukhaya Mantri Sugam Mahavidalay Yojana</i>	0.00	5.00	5.00	0.00
26	55- 4235- 2-102- 1301- 6429- Grant Received under Recommendation of 15 th Finance Commission	0.00	39.00	39.00	0.00

27	64- 2217- 80- 789- 191- 703- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	4.94	4.94	0.00
28	64- 2217- 80- 789- 191- 706- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	4.20	4.20	0.00
29	64- 2217- 80- 789- 192- 703- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	1.56	1.56	0.00
30	64- 2217- 80- 789- 192- 706- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	1.33	1.33	0.00
31	64- 2217- 80- 789- 193- 703- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	6.50	6.50	0.00
32	64- 2217- 80- 789- 193- 706- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	5.53	5.53	0.00
33	64- 2408- 1- 789- 102- 703- 6401- Rice Fortification	9.00	9.08	18.08	0.00
34	64- 4217- 60- 789- 51- 103- 7103- Construction of Central Library cum Reading Zone in Urban Bodies	0.00	3.00	3.00	0.00
35	64- 4217- 60- 789- 51- 703- 7706- AMRUT Mission	3.95	25.44	29.39	0.00
36	64- 4217- 60- 789- 51- 706- 7706- AMRUT Mission	5.16	8.86	14.02	0.00
37	64- 5275-789- 101- 103- 7861- <i>Sanchar Kranti Yojana</i>	0.00	1.15	1.15	0.00
38	69- 2217- 80-191- 701- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	6.39	6.39	0.00
39	69- 2217- 80-191- 704- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	5.43	5.43	0.00
40	69- 2217- 80-192- 701- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	2.02	2.02	0.00
41	69- 2217- 80-192- 704- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	1.72	1.72	0.00
42	69- 2217- 80-193- 701- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	8.41	8.41	0.00
43	69- 2217- 80-193- 704- 6654- Solid Waste Management under Swachcha Bharat Mission	0.00	7.15	7.15	0.00
44	69- 4217- 60-51- 101- 7103- Construction of Central Library cum Reading Zone in Urban Bodies	0.00	7.00	7.00	0.00
45	69- 4217- 60-51- 701- 7706- AMRUT Mission	22.39	144.19	166.58	0.00
46	69- 4217- 60-51- 704- 7706- AMRUT Mission	29.23	50.22	79.45	0.00
47	71- 3275- 800- 101- 7063- Atal Monitoring Portal (C.M. Dashboard)	0.00	5.00	5.00	0.00
48	71- 5275- 101- 101- 7861- <i>Sanchar Kranti Yojana</i>	0.00	4.78	4.78	0.00
Total		151.52	806.61	958.13	0.00

Appendix 3.6

(Reference: Paragraph 3.5.6)

List of grants having large net savings (above ₹10 crore) during the year 2023-24

(₹ in crore)

Gr. No.	Name of the grant	Original Budget	Supplemen- tary Budget	Total Budget	Actual Expendit- ure	Savings (-)	Surrender	Net Savings
Revenue Voted								
02	Other expenditure pertaining to General Administration Department	351.40	0.00	351.40	227.06	-124.34	104.11	-20.23
03	Police	6,152.11	172.95	6,325.06	5,384.31	-940.75	892.82	-47.92
08	Land Revenue and District Administration	1,526.73	0.60	1,527.33	1,327.04	-200.30	130.59	-69.71

27	School Education	6,759.51	7.14	6,766.64	5,938.98	-827.66	805.54	-22.12
47	Technical Education and Manpower Planning Department	498.60	176.24	674.84	397.96	-276.88	108.45	-168.43
64	Special Component Plan for Scheduled Castes	6,492.70	3,269.08	9,761.78	8,470.68	-1,291.10	1,277.56	-13.54
67	Public Works – Buildings	752.75	34.00	786.75	643.59	-143.17	54.83	-88.33
Total		22,533.80	3,660.01	26,193.81	22,389.61	-3,804.20	3,373.91	-430.29
Capital Voted								
41	Tribal Area Sub-Plan	3,788.68	1,271.05	5,059.73	3,250.83	-1,808.90	1,796.66	-12.23
67	Public Works – Buildings	797.18	0.00	797.18	507.02	-290.16	267.57	-22.59
Total		4,585.86	1,271.05	5,856.91	3,757.85	-2,099.06	2,064.23	-34.82
Grand Total		27,119.66	4,931.06	32,050.72	26,147.46	-5,903.25	5,438.14	-465.12

Appendix 3.7

(Reference: Paragraph 3.5.7)

Sub-Heads requiring Explanation for Variation in Appropriation Accounts

Sl. No.	Grant Description	Sub-Heads	Sub-Heads requiring explanation	Explanation received	Explanation not received
1	01- General administration	51	16	7	9
2	02-Other expenditure pertaining to General Administration Department	16	6	3	3
3	03- Police	52	24	15	9
4	04-Other expenditure pertaining to General Administration Department	27	8	3	5
5	05-Jail	5	4	3	1
6	06-Finance	57	21	4	17
7	07-Commercial Tax Department	33	10	4	6
8	08-Land Revenue and District administration	48	17	10	7
9	09-Expenditure pertaining to revenue department	7	4	4	0
10	10-Forest	91	35	18	17
11	11-Expenditure pertaining to Commerce and Industry	35	16	1	15
12	12-Energy	50	7	6	1
13	13-Agriculture	116	64	61	3
14	14-Animal Husbandry	54	20	1	19
15	15-PRI under special component plan for SC	25	5	2	3
16	16-Fisheries	19	4	2	2
17	17-Co-operation	19	7	7	0
18	18-Labour	20	10	7	3
19	19-Public Health and Family Welfare	87	47	0	47
20	20-Public Health Engineering	63	25	21	4
21	21-Housing and Environment Department	28	18	16	2
22	22-Urban administration and development department-urban bodies	4	2	2	0

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23	23-Water Resources Department	134	49	44	5
24	24-Public works-roads and bridges	53	36	23	13
25	25-Mineral Resources	16	8	7	1
26	26-Expenditure pertaining to Culture Department	34	8	4	4
27	27-School Education	88	45	39	6
28	28-State legislature	9	6	3	3
29	29-Administration of Justice and elections	36	18	8	10
30	30-Panchayat and Rural Development	59	26	18	8
31	31-Planning, Economic and Statistics Department	9	6	6	0
32	32-Public relations department	16	4	4	0
33	33-Tribal Welfare	18	14	10	4
34	34-Social Welfare	50	7	7	0
35	35-Rehabilitation	3	2	1	1
36	36-Transport	19	13	5	8
37	37-Tourism	14	10	10	0
38	39-Food Civil Supplies and Consumer Production	39	16	13	3
39	41-Tribal Area Sub-Plan	673	252	168	84
40	42-Public works relating to tribal area sub-plan roads and bridges	26	15	11	4
41	43-Sports and Youth Welfare	24	10	9	1
42	44-Higher education	40	18	12	6
43	45-Minor Irrigation Works	18	7	5	2
44	46-Science and Technology	8	5	5	0
45	47-Technical Education and manpower planning	44	22	11	11
46	49-Scheduled Castes welfare	2	1	0	1
47	50-Expenditure pertaining to the Departments implementing 20-point programmes	1	1	1	0
48	51-Religious trusts and endowments	11	5	4	1
49	53-Financial assistance to urban bodies under special component plan for Scheduled Castes	26	3	3	0
50	54-Expenditure pertaining to Agriculture Research and Education	16	8	6	2
51	55-Women and Child Welfare	89	44	22	22
52	56-Rural Industries	44	7	3	4
53	57-Externally Aided Projects pertaining to Water Resources Department	12	4	4	0
54	58-Relief on account of Natural Calamities and Scarcity	64	29	26	3
55	60-Expenditure pertaining to district plan schemes	2	2	0	2
56	64-Special Component plan for SC	529	158	118	40
57	65-Aviation Department	3	3	3	0
58	66-Welfare of backward classes	31	11	6	5
59	67-Public Works building	199	45	23	22
60	68-Public works relating to Tribal area sub-plan	33	8	8	0

	buildings				
61	69-Urban Administration and Development Department-Urban Welfare	74	44	44	0
62	71-Information technology and Biotechnology	36	17	16	1
63	75-NABARD aided projects pertaining to WRD	21	19	18	1
64	76-Externally aided projects pertaining to Public Works Department	9	9	8	1
65	79-Medical Education	55	25	8	17
66	80-Financial Assistance to three-tier PRI	57	17	15	2
67	81-Financial Assistance to urban bodies	107	23	23	0
68	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	29	7	5	2
69	83-Financial assistance to urban bodies under Tribal area sub-plan	35	3	2	1
70	CH1-Public Debt	22	6	0	6
71	CH2-Interest Payments and Servicing of Debt	91	24	10	14
Total		3,935	1,490	996	494

Appendix 3.8

(Reference: Paragraph 3.5.8)

Excess Expenditure requiring regularisation for the years 2000-01 to 2022-23

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess
2000-01	11 Grants	2, 14, 23, 24, 33, 34, 60, 71, 80, 82 and 83	10.21
	2 Appropriations	6 and 24	
2001-02	14 Grants	6, 14, 15, 17, 23, 24, 30, 33, 45, 54, 60, 67, 71 and 83	115.90
	2 Appropriations	16 and 25	
2002-03	8 Grants	10, 15, 24, 33, 37, 45, 58 and 82	114.59
	2 Appropriations	20 and 67	
2003-04	4 Grants	12, 33, 40 and 67	591.12
	2 Appropriations	Interest Payments and 6	
2004-05	4 Grants	15, 24, 67 and 81	133.36
	5 Appropriations	Interest Payments, Public Debt, 6, 10 and 42	
2005-06	4 Grants	4, 15, 24 and 39	23.27
	2 Appropriations	6 and 23	
2006-07	4 Grants	4, 24, 67 and 82	5.13
	1 Appropriation	33	
2007-08	3 Grants	23, 33 and 60	15.99
	3 Appropriations	13, 24 and 36	
2008-09	9 Grants	6, 23, 24, 40, 67, 75, 76, 80 and 82	115.26
	1 Appropriation	23	
2009-10	10 Grants	3, 6, 22, 23, 24, 25, 49, 64, 76 and 80	216.77
	5 Appropriations	3, 12, 13, 43 and 67	
2010-11	22 Grants	1, 2, 6, 7, 8, 9, 12, 18, 23, 25, 29, 30, 39, 40, 45, 49, 56, 57, 58, 75 82 and Interest Payments	293.78

	6 Appropriations	Public Debt, 1, 20, 23, 29 and 36	
2011-12	24 Grants	1, 2, 6, 7, 15, 17, 18, 21, 22, 23, 27, 29, 34, 40, 43, 45, 47, 50, 53, 55, 66, 80, 81 and 83	498.09
	1 Appropriation	29	
2012-13	2 Grants	40 and 45	0.96
	2 Appropriations	6 and 55	
2013-14	3 Grants	06, 12 and 60	178.96
	3 Appropriations	06, 14 and 27	
2014-15	4 Grants	06, 19, 33 and 80	833.54
	2 Appropriations	06 and Public Debt	
2015-16	3 Grants	06, 12 and 50	98.24
	2 Appropriations	41 and Interest Payments	
2016-17	2 Grants	06 and 50	0.92
	3 Appropriations	06, 55 and Interest payments and servicing of debt	11.46
2017-18	3 Grants	06,49 and 50	2.24
	3 Appropriations	14,33 and 55	0.37
2018-19	2 Grants	06 and 50	1.19
	4 Appropriations	06, 14, 33 and 67	0.48
2019-20	3 Grants	06, 33 and 44	646.07
	3 Appropriations	55, Public Debt and Interest payments and servicing of debt	6,036.62
2020-21	2 Grants	06 and 83	252.24
	2 Appropriations	06 and Public Debt	3,179.87
2021-22	2 Grants	06 and 51	590.41
	3 Appropriations	06, 55 and Public Debt	3,469.35
2022-23	1 Grant	06	41.77
	2 Appropriations	55 and Public Debt	3,588.83
Total			21,066.99

Appendix 3.9

(Reference: Paragraph 3.5.8)

Details of Major Heads having Excess Expenditure in 2023-24

(₹ in crore)

Grant Number	Major Head	Major Head Description	Total Provision	Expenditure	Excess Expenditure
04	2013	Council Of Ministers	4.08	6.57	2.49
06	2071	Pensions And Other Retirement Benefits	7,406.81	9,111.08	1,704.26
06	2235	Social Security and Welfare	0.20	1.58	1.38
13	2402	Soil And Water Conservation	131.67	199.86	68.19
15	2235	Social Security and Welfare	39.46	40.22	0.76
19	2071	Pensions And Other Retirement Benefits	2.30	2.77	0.47
21	6217	Loans For Urban Development	134.50	195.90	61.40
29	2014	Administration Of Justice	542.23	549.74	7.51
41	4701	Capital Outlay on Medium Irrigation	22.37	26.25	3.88
64	2402	Soil And Water Conservation	17.76	37.13	19.37
67	4216	Capital Outlay on Housing	17.01	18.10	1.09
67	4250	Capital Outlay on Other Social Services	5.56	5.73	0.17

CH1	6003	Internal Debt of The State Government	7,318.63	23,873.11	16,554.48
CH1	6004	Loans and Advances from the Central Government	223.29	239.85	16.56
Total			15,865.87	34,307.89	18,442.01

Appendix 4.1

(Reference: Paragraph 4.3)

Details of outstanding Detailed Contingent bills as of 31 March 2024

(₹ in crore)

Major Head	Name of the Department	Year	Pending DC bills	Amount
2235	Revenue Department	2020-21	04	0.04
		2021-22	18	0.20
		2022-23	54	0.31
		2023-24	142	0.79
2235	General Administration Department	2021-22	01	0.10
2203	Man Power Planning Department	2022-23	01	2.00
Total			220	3.44

Appendix: 4.2

(Reference: Paragraph 4.11)

Arrears of accounts of Autonomous Bodies/Authorities as on March 2024

Sl. No.	Name of Autonomous Body	Accounts Pending Since (Year)	No. of accounts pending up to financial year 2023-24
1.	Chhattisgarh State Electricity Regulatory Commission	2023-24	1
2.	State Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	2023-24	1
3.	Chhattisgarh State Human Rights Commission	2001-02 to 2023-24	23
4.	District Legal Service Authority, Jashpur	2020-21, 2021-22, 2022-23, 2023-24	4
5.	District Legal Service Authority, Kabirdham	2019-20 to 2021-22	2
6.	District Legal Service Authority, Raipur	2020-21 to 2023-24	4
7.	District Legal Service Authority, Durg	2021-22 to 2023-24	3
8.	District Legal Service Authority, Rajnandgaon	2019-20 to 2023-24	5
9.	District Legal Service Authority, Dantewada	2023-24	1
10.	District Legal Service Authority, Balarampur	2013-14 to 2017-18 & 2019-20 to 2020-21, 2021-22 to 2023-24	10
11.	State Legal Service Authority, Bilaspur	NIL	0
12.	District Legal Service Authority, Dhamtari	2023-24	1
13.	District Legal Service Authority, Bilaspur	2019-20 to 2023-24	5
14.	District Legal Service Authority, Sarguja (Ambikapur)	2020-21 to 2023-24	4
15.	District Legal Service Authority, Kanker	2019-20 to 2023-24	5
16.	District Legal Service Authority, Bemetara	2018-19 to 2023-24	6
17.	District Legal Service Authority, Koriya (Bekunthpur)	2018-19 to 2023-24	6
18.	District Legal Service Authority, Surajpur	2023-24	1
19.	District Legal Service Authority, Baster (Jagdulpur)	2022-23 to 2023-24	2
20.	District Legal Service Authority, Mungeli	2023-24	1
21.	District Legal Service Authority, Baloda bazaar	2017-18 to 2023-24	7

22.	District Legal Service Authority, Kondagaon	2018-19 to 2023-24	6
23.	District Legal Service Authority, Korba	2021-22 to 2023-24	3
24.	District Legal Service Authority, Raigarh	2021-22 to 2023-24	3
25.	District Legal Service Authority, Balod	2023-24	1
26.	District Legal Service Authority, Jajgir Champa	2023-24	1
27.	District Legal Service Authority, Mahasamund	2021-22 to 2023-24	3
28.	High Court Legal Service Authority, Bilaspur	2021-22 to 2023-24	3
29.	Chhattisgarh Real Estate Regulatory Authority Raipur	2023-24	1

Appendix: 4.3

(Reference: Paragraph 4.12)

Department/category wise details in respect of case of loss to Government due to theft, defalcation, loss of Government property/material

(₹ in lakh)

Sl. No.	Name of Department	Theft Cases		Defalcation Cases		Loss of Government property/material		Total	
		No. of cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8	9	10
1.	Higher Education	11	10.42	3	0.62	2	2.51	16	13.55
2.	Art & Culture	1	0.81	0	0.00	1	0.00	2	0.81
3.	District Administration	1	0.67	4	0.79	0	0.00	5	1.46
4.	Rural Development	4	1.08	2	0.05	14	16.70	20	17.83
5.	Panchayat Raj and Social Welfare	0	0.00	0	0.00	2	1.00	2	1.00
6.	School Education	20	12.81	19	156.26	18	47.52	57	216.60
7.	Police	29	8.21	5	19.45	262	48.65	296	76.31
8.	Health and Family Welfare	2	0.15	1	0.10	8	1.00	11	1.26
9.	Land Revenue (Tehsil Dept.)	2	0.50	8	1.37	2	0.18	12	2.05
10.	Animal Veterinary Service	8	1.80	1	0.10	213	21.33	222	23.23
11.	Co-operation	0	0.00	1	96.26	0	0.00	1	96.26
12.	Woman and Child Welfare	1	3.50	0	0.00	2	0.32	3	3.82
13.	Dairy Development	1	0.20	1	0.02	0	0.00	2	0.22
14.	Village & Small-Scale Industries (Resham) Dept.	0	0.00	0	0.00	1	0.38	1	0.38
15.	Law and Legislative Dept.	4	0.21	1	7.79	0	0.00	5	7.99
16.	Labour and Employment	13	3.91	0	0.00	10	51.71	23	55.61

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17.	Food Civil Supply and Consumer Protection	0	0.00	2	39.59	3	0.15	5	39.65
18.	Crop Husbandry	0	0.00	0	0.00	3	0.49	3	0.49
19.	Welfare of SC ST and other Backward Classes	3	1.14	5	20.61	7	1.10	15	22.85
20.	Health and Medical Services	4	0.77	9	34.84	5	10.29	18	45.90
21.	Forest	3	5.76	0	0.00	949	949.03	952	954.74
22.	Public Work Department	2	0.24	0	0.00	470	10045.10	472	10045.34
23.	Water Resource Department	5	1.19	0	0.00	18	688.49	23	689.68
24.	Finance and Statistical Directorate	1	0.05	0	0.00	0	0.00	1	0.05
25.	Collectorate	0	0.00	1	0.08	1	0.30	2	0.38
26.	Mining and Metallurgical Industries Dept.	0	0.00	0	0.00	2	0.18	2	0.18
27.	Cleaning and Water Supply	0	0.00	1	189.90	0	0.00	1	189.90
28.	Rural Engineering Services	0	0.00	0	0.00	2	4.41	2	4.41
29.	State Excise	1	0.03	0	0.00	0	0.00	1	0.03
30.	Treasury & Account Administration Department	3	0.20	0	0.00	3	11.81	6	12.01
Total		119	53.60	64	567.74	1,998	11,902.65	2,181	12,523.99

Appendix: 4.4

(Reference: Paragraph 4.12)

Year wise analysis of loss to Government

(Cases where financial action was pending at the end of 31 March 2024)

(₹ in lakh)

Sl. No.	Name Of Department	Number of cases and amount						
		Up to 05 years	06 to 10 years	11 to 15 years	16 to 20 years	21 to 25 years	above 25 years	Total
1	2	3	4	5	6	7	8	9
1	Higher Education	-	5 (1.80)	2 (6.47)	4 (4.43)	2 (0.24)	3 (0.61)	16 (13.55)
2	Art & Culture	-	1 (0.00)	-	-	-	1 (0.81)	2 (0.81)
3	District Administration	-	-	-	2 (0.40)	1 (0.67)	2 (0.39)	5 (1.46)
4	Rural Development	-	2 (0.21)	1 (0.50)	1 (0.25)	4 (1.66)	12 (15.21)	20 (17.83)
5	Panchayat And Social Welfare	-	1 (1.00)	-	1 (0.00)	-	-	2 (1.00)

6	School Education	-	7 (121.47)	2 (44.31)	7 (13.49)	3 (17.76)	38 (19.56)	57 (216.60)
7	Police	129 (28.63)	85 (5.71)	52 (12.79)	16 (1.04)	7 (11.21)	7 (16.93)	296 (76.31)
8	Health and Family Welfare	-	-	-	-	-	11 (1.26)	11 (1.26)
9	Land Revenue (Tehsil)	-	-	-	3 (0.98)	-	9 (1.07)	12 (2.05)
10	Animal Veterinary Service	51 (3.25)	45 (8.50)	63 (5.95)	56 (3.01)	2 (1.84)	5 (0.69)	222 (23.23)
11	Cooperation	-	-	-	-	-	1 (96.26)	1 (96.26)
12	Woman and Child Development	-	-	-	-	-	3 (3.82)	3 (3.82)
13	Dairy Development	-	-	-	-	1 (0.20)	1 (0.02)	2 (0.22)
14	Village & Small-Scale Industries (Resham) Dept.	-	1 (0.37)	-	-	-	-	1 (0.37)
15	Law and Legislative Department	-	1 (0.10)	2 (0.00)	1 (0.11)	1 (7.79)	-	5 (7.99)
16	Labour and Employment	2 (1.02)	1 (0.15)	6 (47.70)	8 (6.06)	1 (0.27)	5 (0.42)	23 (55.61)
17	Food Civil Supply and Consumer Protection Department	1 (39.42)	-	-	2 (0.12)	-	2 (0.11)	5 (39.65)
18	Crop Husbandry	-	-	2 (0.16)	1 (0.33)	-	-	3 (0.49)
19	Welfare of SC ST and other Backward Classes	-	1 (0.17)	1 (0.00)	1 (19.58)	-	12 (3.10)	15 (22.85)
20	Health and Medical Services	1 (0.38)	1 (0.00)	1 (9.85)	1 (0.06)	5 (32.38)	9 (3.23)	18 (45.90)
21	Forest	24 (22.16)	41 (91.44)	28 (34.77)	110 (147.76)	187 (386.56)	562 (272.05)	952 (954.74)
22	Public Work Department	2 (5.22)	39 (3331.39)	330 (6177.52)	101 (531.22)	-	-	472 (10,045.34)
23	Water Resource Department	4 (142.14)	9 (357.35)	5 (63.20)	5 (127.00)	-	-	23 (689.68)
24	Economic and Statistical Directorate	-	-	1 (0.05)	-	-	-	1 (0.05)
25	Collectorate	-	-	-	-	-	2 (0.38)	2 (0.38)
26	Mining and Metallurgical Industries Dept.	1 (0.18)	1 (0.00)	-	-	-	-	2 (0.18)
27	Cleaning and Water Supply	-	-	-	-	-	1 (189.90)	1 (189.90)
28	Rural Engineering Services	-	1 (4.00)	1 (0.41)	-	-	-	2 (4.41)
29	State Excise	1 (0.03)	-	-	-	-	-	1 (0.03)

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30	Treasury and Account Administration Department	-	-	-	2 (0.08)	-	4 (11.93)	6 (12.01)
Total		216 (242.42)	242 (3923.65)	497 (6403.67)	322 (855.92)	214 (460.57)	690 (637.76)	2,181 (12523.99)