# Appendices

## Appendix 1.1

(*Reference: 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** | **63,176** | **79,652** | **93,877** | **1,03,508** | **1,20,290** |
| (i) Tax Revenue (own) | **22,889** | **27,084** | **33,122** | **38,786** | **44,765** |
| State Goods and Services Tax (SGST) | 7,925 | 9,483 | 11,298 | 13,793 | 16,299 |
| Taxes on Agricultural Income | - | - | - | - | - |
| Taxes on Sales, Trade, etc. | 4,236 | 5,341 | 6,450 | 6,513 | 6,880 |
| State Excise | 4,636 | 5,107 | 6,783 | 8,430 | 10,142 |
| Taxes on Vehicles | 1,148 | 1,373 | 1,757 | 2,048 | 2,318 |
| Stamps and Registration fees | 1,585 | 1,945 | 2,229 | 2,494 | 2,969 |
| Land Revenue | 938 | 950 | 869 | 848 | 819 |
| Taxes on Goods and Passengers | 80 | 48 | 60 | 73 | 275 |
| Other Taxes | 2,342 | 2,837 | 3,678 | 4,586 | 5,064 |
| (ii) Non-Tax Revenue | **7,137** | **13,851** | **15,248** | **15,148** | **17,421** |
| (iii) State's share of Union taxes and duties | **20,338** | **28,571** | **32,358** | **38,482** | **43,844** |
| (iv) Grants in aid from Government of India | **12,812** | **10,146** | **13,148** | **11,092** | **14,261** |
| **2. Miscellaneous Capital Receipts** | **5** | **5** | **6** | **5** | **5** |
| **3. Recoveries of Loans and Advances** | **104** | **88** | **117** | **26** | **23** |
| **4. Total Revenue and Non debt capital receipts (1+2+3)** | **63,285** | **79,745** | **94,000** | **1,03,539** | **1,20,319** |
| **5. Public Debt Receipts** | **21,582** | **15,098** | **10,639** | **54,050** | **33,463** |
| Internal Debt (No Ways and Means Advances and Overdrafts) | 17,961 | 9,322 | 6,939 | 50,258 | 27,046 |
| Net transactions under Ways and Means Advances and Overdrafts | - | - | - | - | - |
| Loans and Advances from Government of India | 3,620 | 5,777 | 3,700 | 3,791 | 6,417 |
| **6. Total Receipts in the Consolidated Fund (4+5)** | **84,867** | **94,843** | **1,04,639** | **1,57,589** | **1,53,781** |
| **7. Contingency Fund Receipts** | **0** | **0** | **0** | **63** | **113** |
| **8. Public Account Receipts** | **1,60,486** | **1,68,360** | **2,07,909** | **2,19,991** | **3,44,388** |
| **9. Total Receipts of the State (6+7+8)** | **2,45,353** | **2,63,203** | **3,12,547** | **3,77,643** | **4,98,282** |
| **Part B. Expenditure/Disbursement** | | | | | |
| **10. Revenue Expenditure** | **70,033** | **75,010** | **85,285** | **1,14,741** | **1,25,390** |
| General Services (including interest payments) | 19,586 | 21,375 | 22,825 | 26,240 | 28,687 |
| Social Services | 25,066 | 27,964 | 31,818 | 39,412 | 51,971 |
| Economic Services | 24,255 | 24,558 | 29,499 | 47,791 | 43,374 |
| Grants-in-Aid and Contributions | 1,125 | 1,113 | 1,143 | 1,298 | 1,357 |

| | | | | | |
|---|---|---|---|---|---|
| **11. Capital Expenditure** | **9,024** | **10,504** | **13,320** | **15,419** | **20,055** |
| General Services | 509 | 352 | 754 | 884 | 1,184 |
| Social Services | 2,935 | 3,234 | 4,989 | 7,074 | 8,422 |
| Economic Services | 5,581 | 6,919 | 7,577 | 7,460 | 10,449 |
| **12. Disbursement of Loans and Advances** | **51** | **324** | **86** | **312** | **322** |
| **13. Appropriation to the Contingency Fund** | **0** | **0** | **0** | **0** | **0** |
| **14. Total Expenditure (10+11+12+13)** | **79,108** | **85,838** | **98,691** | **1,30,472** | **1,45,766** |
| **15. Repayments of Public Debt** | **8,020** | **8,845** | **9,601** | **24,113** | **10,871** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 7,805 | 8,626 | 9,370 | 23,873 | 10,626 |
| Net transactions under Ways and Means Advances and Overdraft | - | - | - | - | - |
| Loans and Advances from Government of India | 215 | 220 | 230 | 240 | 244 |
| **16. Appropriation to Contingency Fund** | **-** | **-** | **-** | **-** | **-** |
| **17. Total disbursement out of Consolidated Fund (13+14+15)** | **87,128** | **94,683** | **1,08,292** | **1,54,585** | **1,56,637** |
| **18. Contingency Fund disbursements** | **0** | **0** | **0** | **77** | **137** |
| **19. Public Account disbursements** | **1,58,252** | **1,68,008** | **2,03,429** | **2,23,002** | **3,41,480** |
| **20. Total disbursement by the State (16+17+18)** | **2,45,380** | **2,62,692** | **3,11,721** | **3,77,664** | **4,98,253** |
| **Part C. Deficits** | | | | | |
| **21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)** | **-6,857** | **4,642** | **8,592** | **-11,233** | **-5,099** |
| **22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)** | **-15,822** | **-6,093** | **-4,691** | **-26,933** | **-25,447** |
| **23. Primary Deficit (-)/Primary Surplus (+) (21+23)** | **-10,189** | **51** | **1,691** | **-20,135** | **-16,495** |
| **Part D. Other data** | | | | | |
| **24. Interest Payments (included in revenue expenditure)** | **5,633** | **6,144** | **6,382** | **6,798** | **8,952** |
| **25. Financial Assistance to local bodies etc.** | **1,125** | **1,113** | **1,143** | **1,298** | **1,357** |
| **26. Ways and Means Advances/Overdraft availed (days)** | **30** | **38** | **15** | **99** | **9** |
| Ways and Means Advances availed (days) | 30 | 38 | 15 | 99 | 9 |
| Overdraft availed (days) | 0 | 0 | 0 | 0 | 0 |
| **27. Interest on Ways and Means Advances/ Overdraft** | **0** | **1** | **0** | **22** | **1** |
| **28. Gross State Domestic Product (GSDP)** | **3,52,328** | **4,11,613** | **4,58,891** | **5,12,107** | **5,67,880** |
| **29. Outstanding Fiscal liabilitie (year-end)** | **92,666** | **99,173** | **1,01,696** | **1,28,213** | **1,53,212** |
| **30. Outstanding guarantees (year-end)** | **19,836** | **19,524** | **20,958** | **21,891** | **20,763** |
| **31. Maximum amount guaranteed (year-end)** | **26,695** | **29,948** | **30,023** | **31,663** | **23,402** |

| **Part E: Fiscal Health Indicators (in *per cent*)** | | | | | |
|---|---|---|---|---|---|
| **I Resource Mobilisation** | | | | | |
| Own Tax Revenue/GSDP | 6.50 | 6.58 | 7.22 | 7.57 | 7.88 |
| Own Non-Tax Revenue/GSDP | 2.03 | 3.37 | 3.32 | 2.96 | 3.07 |
| Own Revenue/ GSDP | 8.52 | 9.95 | 10.54 | 10.53 | 10.95 |
| Own Revenue/ Total Expenditure | 37.96 | 47.69 | 49.01 | 41.34 | 42.66 |
| **II Expenditure Management** | | | | | |
| Total Expenditure/GSDP | 22.45 | 20.85 | 21.51 | 25.48 | 25.67 |
| Total Expenditure/Revenue Receipts | 125.22 | 107.77 | 105.13 | 126.05 | 121.18 |
| Revenue Expenditure/Total Expenditure | 88.53 | 87.39 | 86.42 | 87.94 | 86.02 |
| Expenditure on Social and Economic Services/Total Expenditure | 73.11 | 73.01 | 74.86 | 77.98 | 78.36 |
| Capital Expenditure/Total Expenditure | 11.41 | 12.24 | 13.50 | 11.82 | 13.76 |
| Capital Expenditure/ GSDP | 2.56 | 2.55 | 2.90 | 3.01 | 3.53 |
| **III Management of Fiscal Imbalances*** | | | | | |
| Revenue Deficit (Surplus)/GSDP | -1.95 | 1.13 | 1.87 | -2.19 | -0.90 |
| Fiscal Deficit (Surplus)/GSDP | -4.49 | -1.48 | -1.02 | -5.26 | -4.48 |
| Primary Deficit (Surplus) /GSDP | -2.89 | 0.01 | 0.37 | -3.93 | -2.90 |
| **IV Debt Sustainability** | | | | | |
| Outstanding Liabilities/GSDP# | 25.42 | 22.13 | 20.40 | 24.62 | 26.61 |
| Interest Payments/Revenue Receipts | 8.92 | 7.71 | 6.80 | 6.57 | 7.44 |

***Source: Finance Accounts of respective years***

**** Pre Audit Figures***

***# Outstanding Liabilities/ GSDP ratio is calculated after excluding Back-to-Back Loan of ₹ 8,074.15 crore (₹ 3,109 crore for 2020-21 and ₹ 4,965.15 crore for 2021-22).***

## Appendix 1.2

*(Reference: Paragraph 1.1.4, 1.2.4.1 A, 1.2.4.2 A)*

## Abstract of receipts and disbursements for the Year 2023-24 and 2024-25

***(₹ in crore)***

| 2023-24 | Receipts | 2024-25 | 2023-24 | Disbursements | 2024-25 |
|---|---|---|---|---|---|
| **Section A: Revenue** | | | | | |
| **1,03,508** | **I. Revenue Receipts** | **1,20,290** | **1,14,741** | **I. Revenue Expenditure-** | **1,25,390** |
| 38,786 | Tax Revenue | 44,765 | **26,240** | **General Services** | **28,687** |
| | -- | | **39,412** | **Social Services-** | **51,971** |
| 15,148 | Non-Tax Revenue | 17,421 | 19,920 | Education, Sports, Art and Culture | 21,708 |
| | -- | | 6,326 | Health and Family Welfare | 8,294 |
| 38,482 | State's Share of Union Taxes | 43,844 | 5,944 | Water Supply, Sanitation, Housing and Urban Development | 8,434 |
| | -- | | 739 | Information and Broadcasting | 476 |
| | Non-Plan Grants | | 220 | Welfare of Scheduled Castes, Sheduled Tribes and Other Backward Classes | 195 |
| | Grants for State Plan Schemes | | 581 | Labour and Labour Welfare | 334 |
| | -- | | 5,649 | Social Welfare and Nutrition | 12,494 |
| | Grants for Central and Centrally Sponsored Plan Schemes | | 33 | Others | 35 |
| | -- | | **47,791** | **Economic Services** | **43,374** |
| 8,218 | Grants for Centrally Sponsored Scheme | 11,811 | 33,113 | Agriculture and Allied Activities | 26,776 |
| | -- | | 4,518 | Rural Development | 4,705 |
| 1,771 | Finance Commission Grants | 1,950 | 0 | Special Areas Programmes | 0 |
| | -- | | 588 | Irrigation and Flood Control | 625 |
| 1,104 | Other Transfer/Grants to State | 500 | 6,545 | Energy | 9,266 |
| | -- | | 1,108 | Industry and Minerals | 966 |
| | -- | | 1,727 | Transport | 792 |
| | | | 56 | Communications | 89 |
| | | | 13 | Science, Technology and Environment | 14 |
| | | | 123 | General Economic Services | 141 |
| | -- | | **1,298** | **Grants-in-aid and Contributions-** | **1,357** |

| | | | | | |
|---|---|---|---|---|---|
| **11,233** | **II. Revenue deficit carried over to** | **5,099** | **0** | **II. Revenue Surplus carried over** | **0** |
| **Section B: Capital** | | | | | |
| **8,048** | **III. Opening Cash balance including Permanent Advances and Cash Balance Investment** | **13,797** | **0** | **III. Opening Overdraft from Reserve Bank of India** | **0** |
| **5** | **IV. Misscellaneous Capital Receipts** | **5** | **15,419** | **IV. Capital Outlay-** | **20,055** |
| | -- | | **884** | **General Services-** | **1,184** |
| | -- | | **7,074** | **Social Services-** | **8,422** |
| | -- | | 1,361 | Education, Sports, Art and Culture | 199 |
| | -- | | 581 | Health and Family Welfare | 678 |
| | -- | | 4,664 | Water Supply, Sanitation, Housing and Urban Development | 7,103 |
| | -- | | 1 | Information and Broadcasting | 1 |
| | -- | | 332 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 359 |
| | -- | | 116 | Social Welfare and Nutrition | 63 |
| | -- | | 19 | Others | 18 |
| | -- | | **7,460** | **Economic Services** | **10,449** |
| | -- | | 187 | Agriculture and Allied Activities | 129 |
| | -- | | 929 | Rural Development | 653 |
| | -- | | 0 | Special Areas Programmes | 0 |
| | -- | | 1,488 | Irrigation and Flood Control | 2,005 |
| | -- | | 1,249 | Energy | 630 |
| | | | 69 | Industry and Minerals | 514 |
| | -- | | 3,475 | Transport | 6,337 |
| | | | 0 | Communications | 10 |
| | | | 3 | Science, Technology and Environment | 46 |
| | -- | | 61 | General Economic Services | 126 |
| **26** | **V. Recoveries of Loans and Advances-** | **23** | **313** | **V. Loans and Advances disbursed-** | **322** |
| 0 | From Power Projects | 0 | 0 | For Power Projects | 0 |
| 0 | From Government Servants | 0 | 0 | To Government Servants | 0 |
| 25 | From Others | 24 | 312 | To Others | 322 |

| | | | | | |
|---|---|---|---|---|---|
| | **VI. Revenue Surplus brought down** | | **11,233** | **VI. Revenue Deficit brought down** | **5,099** |
| **54,050** | **VII. Public Debt Receipts-** | **33,463** | **24,113** | **VII. Repayment of Public Debt-** | **10,871** |
| | External debt | | | External debt | |
| 50,258 | Internal Debt other than Ways and Means Advances and overdrafts | 27,046 | 23,873 | Internal Debt other than Ways and Means Advances and overdrafts | 10,626 |
| | Net transactions under Ways and Means Advances | | | Net transactions under Ways and Means Advances | |
| | Net transactions under Overdraft | | | Net transactions under Overdraft | |
| 3,791 | Loans and Advances from Central Government | 6,417 | 240 | Repayment of Loans and Advances to Central Government | 244 |
| **0** | **VIII. Appropriation to Contingency Fund** | **0** | **0** | **VIII. Appropriation to Contingency Fund** | **0** |
| **63** | **IX. Amount transferred to Contingency Fund** | **113** | **77** | **IX. Expenditure from Contingency Fund** | **137** |
| **15,185** | **X. Public Account Receipts** | **15,718** | **12,425** | **X. Public Account Disbursements-** | **13,267** |
| 3,222 | Small Savings and Provident Funds | 3,420 | 1,700 | Small Savings and Provident Funds | 1,740 |
| 3,082 | Reserve Funds | 3,601 | 1,993 | Reserve Funds | 1,477 |
| 11 | Suspense and Miscellaneous | 2,139 | 67 | Suspense and Miscellaneous | 2,053 |
| 5,309 | Remittance | 2,816 | 5,362 | Remittances | 4,603 |
| 3,560 | Deposits and Advances | 3,741 | 3,302 | Deposits and Advances | 3,394 |
| **0** | **XI. Closing Overdraft from Reserve Bank of India** | **0** | **13,797** | **XI. Cash Balance at end-** | **13,368** |
| | -- | | 0 | Cash in Treasuries and Local Remittances | 0 |
| | -- | | 194 | Deposits with Reserve Bank | 223 |
| | -- | | 12 | Departmental Cash Balance including permanent Advances | 13 |
| | -- | | 5,933 | Cash Balance Investment | 3,731 |
| | | | 7,657 | Investment of Earmarked Funds | 9,402 |
| **1,92,118** | **TOTAL** | **1,88,509** | **1,92,118** | **TOTAL** | **1,88,509** |

***Source: Finance Accounts of respective years***

## Appendix 1.3

(*Reference: Paragraph 1.1.5*)

### Summarised financial position of the Government of Chhattisgarh as on 31 March 2025

***(₹ in crore)***

| As on 31 March 2024 | | As on 31 March 2025 |
|---|---|---|
| | **Liabilities** | |
| **95,140** | **Internal Debt -** | **1,11,560** |
| 86,030 | Market Loans bearing interest | 1,03,030 |
| 2 | Market Loans not bearing interest | 2 |
| 20 | Loans from Life Insurance Corporation of India | 20 |
| 5,871 | Loans from other Institutions | 5,833 |
| 609 | Compensation and Other Bonds | 522 |
| 2,607 | Special Securities issued to National Small Saving Fund | 2,152 |
| 0 | Ways and Means Advances | **0** |
| 0 | Overdrafts from Reserve Bank of India | **0** |
| **18,747** | **Loans and Advances from Central Government -** | **18,954** |
| 1 | Pre-1984-85 Loans | 1 |
| 1 | Non-Plan Loans | 1 |
| 1,761 | Loans for State Plan Schemes | 1,517 |
| 0 | Loans for Central Plan Schemes | 0 |
| 0 | Loans for Central Sponsored Schemes | 0 |
| 16,985 | Loans for State/UTs with Legislature Schemes | 17,435 |
| **100** | **Contingency Fund** | **100** |
| **10,849** | **Small Savings, Provident Funds, etc.** | **12,529** |
| **6,405** | **Deposits** | **6,752** |
| **10,695** | **Reserve Funds Advances** | **12,819** |
| **182** | **Suspense and Miscellaneous Balances** | **268** |
| **0** | **Remittance Balances** | **0** |
| | **Miscellaneous Capital Receipts** | |
| **0** | **Cumulative excess of receipts over expenditure** | **0** |
| **1,42,118** | **TOTAL** | **1,62,982** |
| | **Assets** | |
| **1,41,143** | **Gross Capital Outlay on Fixed Assets -** | **1,61,365** |
| 7,233 | Investments in shares of Companies, Corporations *etc.* | 7,242 |
| 1,33,910 | Other Capital Outlay | 1,54,123 |
| **1,665** | **Loans and Advances -** | **1,949** |
| 103 | Loans for Power Projects | 103 |
| 1,556 | Other Loans | 1,841 |
| 6 | Loans to Government servants and Miscellaneous loans | 6 |
| **7** | **Advances** | **7** |
| **352** | **Remittance Balances** | **2,139** |
| **0** | **Suspense and Miscellaneous Balances** | **0** |

| | | |
|---|---|---|
| **13,797** | **Cash -** | **13,368** |
| 0 | Cash in Treasuries and Local Remittances | **0** |
| 194 | Deposits with Reserve Bank | 223 |
| 12 | Departmental Cash Balance including Permanent Advances | 13 |
| 0 | Security Deposits | 0 |
| 7,657 | Investment of Earmarked Funds | 9,402 |
| 5,933 | Cash Balance Investments | 3,731 |
| **-14,859** | **Deficit on Government Account -** | **-15,884** |
| | (i) Less Revenue Surplus of the current year | |
| | (ii) Appropriation to Contingency Fund | |
| -14,859 | Accumulated deficit at the end of the year | -15,884 |
| **13** | **Contingency Fund** | **37** |
| **1,42,118** | **TOTAL** | **1,62,982** |

***Source: Finance Accounts of respective years***

## Appendix – 2.1

(*Reference: Paragraph 2.5.2*)

### Cases where supplementary provision (₹ two 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- General Administration | 422.68 | 33.53 | 340.99 | -81.68 |
| 2. | 3 - Police | 7,027.07 | 8.11 | 5,882.39 | -1,144.68 |
| 3. | 4 - Other Expenditure Pertaining to Home Department | 110.47 | 13.04 | 88.68 | -21.80 |
| 4. | 7- Expenditure Pertaining to Commercial Tax Department | 395.95 | 13.46 | 278.96 | -116.99 |
| 5. | 8 - Land Revenue and District Administration | 1,814.11 | 12.40 | 1,433.13 | -380.99 |
| 6. | 10 - Forest | 2,713.50 | 74.52 | 1,818.20 | -895.30 |
| 7. | 14 - Expenditure Pertaining to Animal Husbandry Department | 507.52 | 22.15 | 459.28 | -48.24 |
| 8. | 15 - Financial Assistance to three Tier Panchayati Raj Institutions Under Special Component Plan for Schedule Castes | 203.35 | 2.96 | 131.79 | -71.56 |
| 9. | 17 - Co-Operation | 218.27 | 8.72 | 157.22 | -61.05 |
| 10. | 19 -Public Health and Family Welfare | 4,279.85 | 1,030.77 | 3,962.69 | -317.15 |
| 11. | 21- Expenditure Pertaining to Housing and Environment Department | 260.67 | 2.25 | 213.95 | -46.71 |
| 12. | 24 - Public Works-Roads and Bridges | 1,047.54 | 150.80 | 856.92 | -190.62 |
| 13. | 25 - Expenditure Pertaining to Mineral Resources Department | 710.84 | 2.10 | 47.57 | -663.26 |
| 14. | 27 - School Education | 7,340.47 | 43.24 | 6,587.97 | -752.50 |
| 15. | 28 - State Legislature | 83.51 | 3.05 | 68.67 | -14.84 |
| 16. | 29 - Administration of Justice and Elections | 916.29 | 37.18 | 871.72 | -44.57 |
| 17. | 30 -Expenditure Pertaining to Panchayat and Rural Development Department | 7,001.98 | 124.55 | 5,302.20 | -1,699.78 |
| 18. | 31 - Expenditure Pertaining to Planning, Economics and Statistics Department | 63.83 | 8.67 | 50.72 | -13.11 |
| 19. | 34 - Social Welfare | 117.17 | 10.65 | 108.59 | -8.58 |
| 20. | 47 - Technical Education and Man-Power Planning Department | 406.73 | 12.04 | 303.71 | -103.01 |
| 21. | 66- Welfare of Backward Classes | 278.42 | 2.00 | 206.44 | -71.99 |
| 22. | 67-Public Works-Buildings | 848.63 | 10.50 | 716.28 | -132.36 |
| 23. | 80 - Financial Assistance to three Tier Panchayati Raj Institutions | 3,990.12 | 18.18 | 3,637.36 | -352.76 |
| 24. | 81 - Financial Assistance to Urban Bodies | 2,220.14 | 130.00 | 1,837.63 | -382.51 |
| 25. | 82 - Financial Assistance to three Tier Panchayati Raj Institutions Under Tribal Area Sub-Plan | 425.91 | 9.37 | 340.90 | -85.01 |
| | **Total** | **43,405.02** | **1,784.24** | **35,703.96** | **-7,701.06** |
| | **B-Capital (Voted)** | | | | |
| 1. | 1- General Administration | 52.72 | 5.09 | 30.15 | -22.57 |
| 2. | 5 - Jails | 3.54 | 31.66 | 0.89 | -2.65 |
| 3. | 13 - Agriculture | 40.75 | 3.76 | 11.20 | -29.55 |
| 4. | 14 - Expenditure Pertaining to Animal Husbandry Department | 5.50 | 2.95 | 4.51 | -0.99 |
| 5. | 20 - Public Health Engineering | 2,340.53 | 10.96 | 1,684.96 | -655.57 |
| 6. | 23 - Water Resources Department | 705.46 | 65.80 | 536.57 | -168.89 |
| 7. | 29- Administration of Justice and Elections | 9.33 | 3.71 | 2.26 | -7.07 |
| 8. | 30 - Expenditure Pertaining to Panchayat and | 780.19 | 15.00 | 448.80 | -331.39 |

| | | | | | |
|---|---|---|---|---|---|
| | Rural Development Department | | | | |
| 9. | 33 -Tribal Welfare | 15.63 | 3.00 | 14.47 | -1.16 |
| 10. | 36 -Transport | 11.01 | 13.12 | 10.64 | -0.37 |
| 11. | 41 - Tribal Areas Sub-Plan | 5,314.20 | 163.61 | 3,376.27 | -1,937.93 |
| 12. | 55- Expenditure Pertaining to Women and Child Welfare | 46.71 | 15.00 | 17.40 | -29.31 |
| 13. | 64 - Special Component Plan for Scheduled Castes | 1,829.41 | 248.24 | 1,329.85 | -499.56 |
| 14. | 65- Aviation Department | 60.30 | 6.50 | 37.29 | -23.02 |
| 15. | 67 - Public Works-Buildings | 995.78 | 35.92 | 334.08 | -661.70 |
| 16. | 68 - Public Works Relating to Tribal Area Sub-Plan-Buildings | 287.57 | 4.75 | 39.96 | -247.61 |
| 17. | 69-Urban Administration and Development Department-Urban Welfare | 539.51 | 40.00 | 218.32 | -321.19 |
| 18. | 79- Expenditure Pertaining to Medical Education Department | 303.24 | 5.00 | 279.08 | -24.16 |
| **Total** | | **13,341.37** | **674.06** | **8,376.68** | **-4,964.69** |
| **Grand Total** | | **56,746.39** | **2,458.29** | **44,080.64** | **-12,665.75** |

***Source: Appropriation Accounts for FY 2024-25***

## Appendix – 2.2

(*Reference: Paragraph 2.5.2*)

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

***(₹ in crore)***

| Sl. No. | Number and Name of Grant | Original Provision | Supplementary provision | Total Budget | Actual expenditure | Excessive Supplementary provision (savings) |
|---|---|---|---|---|---|---|
| | **A-Revenue (Voted)** | | | | | |
| 1. | 01- General Administration | 422.68 | 33.53 | 456.21 | 340.99 | -115.21 |
| 2. | 02- Other Expenditure Pertaining to General Administration Department | 74.10 | 44.30 | 118.40 | 76.88 | -41.52 |
| 3. | 03- Police | 7,027.07 | 8.11 | 7,035.18 | 5,882.39 | -1,152.79 |
| 4. | 04-Other Expenditure Pertaining to Home Department | 110.47 | 13.04 | 123.51 | 88.68 | -34.84 |
| 5. | 06- Expenditure Pertaining to Finance Department | 7,950.77 | 2,237.94 | 1,0188.71 | 9,134.12 | -1,054.59 |
| 6. | 07- Expenditure Pertaining to Commercial Tax Department | 395.95 | 13.46 | 409.41 | 278.96 | -130.45 |
| 7. | 08- Land Revenue and District Administration | 1,814.11 | 12.40 | 1,826.51 | 1,433.13 | -393.38 |
| 8. | 10- Forest | 2,713.50 | 74.52 | 2,788.02 | 1,818.20 | -969.82 |
| 9. | 11- Expenditure Pertaining to Commerce and Industry Department | 370.59 | 218.69 | 589.28 | 520.84 | -68.44 |
| 10. | 12- Expenditure Pertaining to Energy Department | 3,364.01 | 1,763.74 | 5,127.74 | 5,080.85 | -46.90 |
| 11. | 13- Agriculture | 6,939.73 | 1,013.62 | 7,953.35 | 7,370.37 | -582.98 |
| 12. | 14- Expenditure Pertaining to Animal Husbandry Department | 507.52 | 22.15 | 529.67 | 459.28 | -70.39 |
| 13. | 15- Financial Assistance to Three Tier Panchayati Raj Institutions Under Special Component Plan for Schedule Castes | 203.35 | 2.96 | 206.31 | 131.79 | -74.52 |
| 14. | 17- Co-Operation | 218.27 | 8.72 | 226.99 | 157.22 | -69.77 |
| 15. | 19- Public Health and Family Welfare | 4,279.85 | 1,030.77 | 5,310.62 | 3,962.69 | -1,347.93 |
| 16. | 21- Expenditure Pertaining to Housing and Environment Department | 260.67 | 2.25 | 262.92 | 213.95 | -48.96 |
| 17. | 24- Public Works-Roads and Bridges | 1,047.54 | 150.80 | 1,198.34 | 856.92 | -341.42 |
| 18. | 25- Expenditure Pertaining to Mineral Resources Department | 710.84 | 2.10 | 712.94 | 47.57 | -665.36 |
| 19. | 27- School Education | 7,340.47 | 43.24 | 7,383.71 | 6,587.97 | -795.74 |
| 20. | 28- State Legislature | 83.51 | 3.05 | 86.56 | 68.67 | -17.89 |
| 21. | 29- Administration of Justice and Elections | 916.29 | 37.18 | 953.47 | 871.72 | -81.75 |
| 22. | 30- Expenditure Pertaining to Panchayat and Rural Development Department | 7,001.98 | 124.55 | 7,126.53 | 5,302.20 | -1,824.33 |
| 23. | 31- Expenditure Pertaining to Planning, Economics and Statistics Department | 63.83 | 8.67 | 72.50 | 50.72 | -21.78 |
| 24. | 32- Expenditure Pertaining to Public Relations Department | 442.83 | 30.00 | 472.83 | 466.17 | -6.67 |
| 25. | 34- Social Welfare | 117.17 | 10.65 | 127.82 | 108.59 | -19.23 |
| 26. | 36- Transport | 140.08 | 55.80 | 195.88 | 150.87 | -45.01 |
| 27. | 39- Expenditure Pertaining to Food, Civil Supplies and Consumer Protection Department | 3,015.91 | 1,798.54 | 4,814.44 | 4,598.61 | -215.83 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 28. | 41- Tribal Areas Sub-Plan | 26,410.76 | 7,003.81 | 33,414.57 | 28,392.87 | -5,021.70 |
| 29. | 47- Technical Education and Man-Power Planning Department | 406.73 | 12.04 | 418.76 | 303.71 | -115.05 |
| 30. | 55- Expenditure Pertaining to Women and Child Welfare | 2,840.80 | 2,455.24 | 5,296.04 | 5,011.37 | -284.68 |
| 31. | 64- Special Component Plan for Scheduled Castes | 8,377.32 | 1,984.16 | 10,361.48 | 8,917.36 | -1,444.12 |
| 32. | 65- Aviation Department | 140.18 | 25.00 | 165.18 | 155.64 | -9.54 |
| 33. | 66- Welfare of Backward Classes | 278.42 | 2.00 | 280.42 | 206.44 | -73.99 |
| 34. | 67- Public Works-Buildings | 848.63 | 10.50 | 859.13 | 716.28 | -142.86 |
| 35. | 80- Financial Assistance to Three Tier Panchayati Raj Institutions | 3,990.12 | 18.18 | 4,008.31 | 3,637.36 | -370.95 |
| 36. | 81- Financial Assistance to Urban Bodies | 2,220.14 | 130.00 | 2,350.14 | 1,837.63 | -512.51 |
| 37. | 82- Financial Assistance to Three Tier Panchayati Raj Institutions Under Tribal Area Sub-Plan | 425.91 | 9.37 | 435.28 | 340.90 | -94.38 |
| | **Total** | **1,03,472.09** | **20,415.07** | **1,23,887.16** | **1,05,579.89** | **-18,307.27** |
| | | **B-Capital (Voted)** | | | | |
| 1. | 01-General Administration | 52.72 | 5.09 | 57.81 | 30.15 | -27.66 |
| 2. | 03- Police | 409.66 | 576.56 | 986.22 | 848.32 | -137.90 |
| 3. | 05- Jails | 3.54 | 31.66 | 35.20 | 0.89 | -34.31 |
| 4. | 11- Expenditure Pertaining to Commerce and Industry Department | 159.71 | 306.27 | 465.98 | 412.26 | -53.71 |
| 5. | 13- Agriculture | 40.75 | 3.76 | 44.51 | 11.20 | -33.31 |
| 6. | 14- Expenditure Pertaining to Animal Husbandry Department | 5.50 | 2.95 | 8.45 | 4.51 | -3.94 |
| 7. | 19- Public Health and Family Welfare | 133.31 | 45.47 | 178.78 | 136.31 | -42.47 |
| 8. | 20- Public Health Engineering | 2,340.53 | 10.96 | 2,351.49 | 1,684.96 | -666.53 |
| 9. | 21- Expenditure Pertaining to Housing and Environment Department | 913.37 | 1,860.13 | 2,773.50 | 2,738.79 | -34.71 |
| 10. | 23- Water Resources Department | 705.46 | 65.80 | 771.26 | 532.38 | -238.88 |
| 11. | 24- Public Works-Roads and Bridges | 2,423.85 | 1,100.00 | 3,523.85 | 2,967.99 | -555.86 |
| 12. | 29- Administration of Justice and Elections | 9.33 | 3.71 | 13.03 | 2.26 | -10.77 |
| 13. | 30- Expenditure Pertaining to Panchayat and Rural Development Department | 780.19 | 15.00 | 795.19 | 448.80 | -346.39 |
| 14. | 33- Tribal Welfare | 15.63 | 3.00 | 18.63 | 14.47 | -4.16 |
| 15. | 36- Transport | 11.01 | 13.12 | 24.13 | 10.64 | -13.49 |
| 16. | 37- Tourism | 119.85 | 97.50 | 217.35 | 125.88 | -91.47 |
| 17. | 41- Tribal Areas Sub-Plan | 5,314.20 | 163.61 | 5,477.81 | 3,376.27 | -2,101.54 |
| 18. | 42- Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges | 1,516.65 | 920.00 | 2,436.65 | 1,944.55 | -492.10 |
| 19. | 43- Sports and Youth Welfare | 1.92 | 3.96 | 5.88 | 5.10 | -0.78 |
| 20. | 45- Minor Irrigation - Works | 607.21 | 140.00 | 747.21 | 708.04 | -39.17 |
| 21. | 46- Science and Technology | 40.50 | 36.81 | 77.31 | 42.42 | -34.89 |
| 22. | 55- Expenditure Pertaining to Women and Child Welfare | 46.71 | 15.00 | 61.71 | 17.40 | -44.31 |
| 23. | 56- Rural Industries | 87.55 | 20.06 | 107.61 | 100.56 | -7.05 |
| 24. | 64- Special Component Plan for Scheduled Castes | 1,829.41 | 248.24 | 2,077.65 | 1,330.63 | -747.02 |
| 25. | 65- Aviation Department | 60.30 | 6.50 | 66.80 | 37.29 | -29.52 |
| 26. | 67- Public Works-Buildings | 995.78 | 35.92 | 1,031.70 | 334.08 | -697.62 |
| 27. | 68 - Public Works Relating to Tribal Area Sub-Plan-Buildings | 287.57 | 4.75 | 292.32 | 39.96 | -252.36 |
| 28. | 69-Urban Administration and Development Department-Urban | 539.51 | 40.00 | 579.51 | 218.32 | -361.19 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Welfare | | | | | |
| 29. | 79- Expenditure Pertaining to Medical Education Department | 303.24 | 5.00 | 308.24 | 269.77 | -38.47 |
| 30. | 81- Financial Assistance to Urban Bodies | 525.10 | 261.00 | 786.10 | 775.00 | -11.10 |
| **Total** | | **20,280.05** | **6,041.81** | **26,321.86** | **19,169.17** | **-7,152.69** |
| **Grand Total** | | **1,23,752.14** | **26,456.88** | **1,50,209.02** | **1,24,749.06** | **-25,459.96** |

***Source: Appropriation Accounts for FY 2024-25***

## Appendix – 2.3

(*Reference: Paragraph 2.5.3*)

### 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. | 01- General Administration | 456.21 | 340.99 | -115.21 | -117.22 | 2.01 |
| 2. | 03- Police | 7,035.18 | 5,882.39 | -1,152.79 | -1,096.35 | -56.44 |
| 3. | 06- Expenditure Pertaining to Finance Department | 10,188.71 | 9,134.12 | -1,054.59 | -105.90 | -948.69 |
| 4. | 07- Expenditure Pertaining to Commercial Tax Department | 409.41 | 278.96 | -130.45 | -142.90 | 12.45 |
| 5. | 08- Land Revenue and District Administration | 1,826.51 | 1,433.13 | -393.38 | -323.08 | -70.31 |
| 6. | 10- Forest | 2,788.02 | 1,818.20 | -969.82 | -949.12 | -20.70 |
| 7. | 13- Agriculture | 7,953.35 | 7,370.37 | -582.98 | -574.94 | -8.03 |
| 8. | 19- Public Health and Family Welfare | 5,310.62 | 3,962.69 | -1,347.93 | -1,353.57 | 5.64 |
| 9. | 23- Water Resources Department | 708.81 | 533.92 | -174.89 | -174.67 | -0.22 |
| 10. | 24- Public Works-Roads and Bridges | 1,198.34 | 856.92 | -341.42 | -340.86 | -0.56 |
| 11. | 25- Expenditure Pertaining to Mineral Resources Department | 712.94 | 47.57 | -665.36 | -665.36 | 0.00 |
| 12. | 27- School Education | 7,383.71 | 6,587.97 | -795.74 | -812.94 | 17.19 |
| 13. | 30- Expenditure Pertaining to Panchayat and Rural Development Department | 7,126.53 | 5,302.20 | -1,824.33 | -1,776.30 | -48.03 |
| 14. | 33- Tribal Welfare | 7,276.46 | 6,543.64 | -732.82 | -731.55 | -1.27 |
| 15. | 39- Expenditure Pertaining to Food, Civil Supplies and Consumer Protection Department | 4,814.44 | 4,598.61 | -215.83 | -215.63 | -0.20 |
| 16. | 41- Tribal Areas Sub-Plan | 33,414.57 | 28,392.87 | -5,021.70 | -5,028.50 | 6.80 |
| 17. | 44- Higher Education | 1,038.23 | 879.33 | -158.91 | -156.74 | -2.16 |
| 18. | 47- Technical Education and Man-Power Planning Department | 418.76 | 303.71 | -115.05 | -115.33 | 0.28 |
| 19. | 55- Expenditure Pertaining to Women and Child Welfare | 5,296.04 | 5,011.37 | -284.68 | -284.77 | 0.10 |
| 20. | 58- Expenditure on Relief on Account of Natural Calamities and Scarcity | 1,252.69 | 1,004.07 | -248.62 | -239.70 | -8.92 |
| 21. | 64- Special Component Plan for Scheduled Castes | 10,361.48 | 8,917.36 | -1,444.12 | -1,460.29 | 16.17 |
| 22. | 67- Public Works-Buildings | 859.13 | 716.28 | -142.86 | -32.08 | -110.77 |
| 23. | 69- Urban Administration and Development Department-Urban Welfare | 1,557.19 | 736.26 | -820.93 | -820.93 | 0.00 |
| 24. | 79- Expenditure Pertaining to Medical Education Department | 1,485.62 | 1,022.56 | -463.06 | -463.30 | 0.24 |
| 25. | 80- Financial Assistance to Three Tier Panchayati Raj Institutions | 4,008.31 | 3,637.36 | -370.95 | -370.57 | -0.38 |
| 26. | 81- Financial Assistance to Urban Bodies | 2,350.14 | 1,837.63 | -512.51 | -512.51 | 0.00 |
| **Total** | | **1,27,231.40** | **1,07,150.47** | **-20,080.93** | **-18,865.13** | **-1,215.80** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **D-Capital (Voted)** | | | | | | |
| 1. | 03- Police | 986.22 | 848.32 | -137.90 | -137.90 | 0.00 |
| 2. | 08- Land Revenue and District Administration | 258.46 | 108.54 | -149.92 | -146.43 | -3.49 |
| 3. | 10- Forest | 118.81 | 7.42 | -111.38 | -111.39 | 0.00 |
| 4. | 12- Expenditure Pertaining to Energy Department | 626.56 | 315.54 | -311.02 | -311.02 | 0.00 |
| 5. | 20- Public Health Engineering | 2,351.49 | 1,684.96 | -666.53 | -666.40 | -0.13 |
| 6. | 23- Water Resources Department | 771.26 | 536.57 | -234.69 | -234.76 | 0.07 |
| 7. | 24- Public Works-Roads and Bridges | 3,523.85 | 2,967.99 | -555.86 | -558.97 | 3.10 |
| 8. | 25- Expenditure Pertaining to Mineral Resources Department | 630.25 | 428.94 | -201.31 | -201.31 | 0.00 |
| 9. | 30- Expenditure Pertaining to Panchayat and Rural Development Department | 795.19 | 448.80 | -346.39 | -294.21 | -52.18 |
| 10. | 41- Tribal Areas Sub-Plan | 5,477.81 | 3,376.27 | -2,101.54 | -1,971.78 | -129.76 |
| 11. | 42- Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges | 2,436.65 | 1,944.55 | -492.10 | -493.84 | 1.74 |
| 12. | 58- Expenditure on Relief on Account of Natural Calamities and Scarcity | 180.70 | 0.25 | -180.45 | -180.45 | 0.00 |
| 13. | 64- Special Component Plan for Scheduled Castes | 2,077.65 | 1,329.85 | -747.80 | -711.49 | -36.31 |
| 14. | 67- Public Works-Buildings | 1,031.70 | 334.08 | -697.62 | -668.28 | -29.34 |
| 15. | 68- Public Works Relating to Tribal Area Sub-Plan-Buildings | 292.32 | 39.96 | -252.36 | -223.41 | -28.95 |
| 16. | 69- Urban Administration and Development Department-Urban Welfare | 579.51 | 218.32 | -361.19 | -361.19 | 0.00 |
| 17. | 75- NABARD Aided Projects Pertaining to Water Resource Department | 353.01 | 246.97 | -106.04 | -105.99 | -0.04 |
| 18. | 76- Externally Aided Projects Pertaining to Public Works Department | 575.62 | 341.15 | -234.47 | -227.63 | -6.85 |
| **Total** | | **23,091.11** | **15,188.80** | **-7,902.31** | **-7,770.04** | **-132.27** |
| **Grand Total** | | **1,27,231.40** | **1,22,339.27** | **-27,983.24** | **-26,635.17** | **-1,348.07** |

***Source: Appropriation Accounts for FY 2024-25***

## Appendix – 2.4

(*Reference: Paragraph 2.5.3*)

### Grants having persistent savings (exceeding ₹ 100 crore) during FY 2022-23 to FY 2024-25

*(₹ in crore)*

| Sl. No. | Grant No./ Name of the Department | Savings | | |
|---|---|---|---|---|
| | | FY 2022-23 | FY 2023-24 | FY 2024-25 |
| **Revenue (V)** | | | | |
| 1. | Grant No. 03- Police | -729.7 | -940.75 | -1,152.79 |
| 2. | Grant No. 08- Land Revenue and District Administration | -355.42 | -200.3 | -393.38 |
| 3. | Grant No. 10- Forest | -257.01 | -460.62 | -969.82 |
| 4. | Grant No. 13- Agriculture | -442 | -450.39 | -582.98 |
| 5. | Grant No. 19- Public Health and Family Welfare | -477.98 | -775.7 | -1,347.93 |
| 6. | Grant No. 23- Water Resources Department | -131.62 | -155.46 | -174.89 |
| 7. | Grant No. 24- Public Works-Roads and Bridges | -537.56 | -171.23 | -341.42 |
| 8. | Grant No. 27- School Education | -433.16 | -827.66 | -795.74 |
| 9. | Grant No. 30- Expenditure Pertaining to Panchayat and Rural Development Department | -894.24 | -1,888.7 | -1,824.33 |
| 10. | Grant No. 39- Expenditure Pertaining to Food, Civil Supplies and Consumer Protection Department | -246.51 | -462.01 | -215.83 |
| 11. | Grant No. 41- Tribal Areas Sub-Plan | -2,328.29 | -4,001.96 | -5,021.70 |
| 12. | Grant No. 47- Technical Education and Man-Power Planning Department | -128.49 | -276.88 | -115.05 |
| 13. | Grant No. 55- Expenditure Pertaining to Women and Child Welfare | -389.41 | -262.4 | -284.68 |
| 14. | Grant No. 58- Expenditure On Relief on Account of Natural Calamities and Scarcity | -515.61 | -556.21 | -248.62 |
| 15. | Grant No. 64- Special Component Plan for Scheduled Castes | -735.62 | -1,291.1 | -1,444.12 |
| 16. | Grant No. 67- Public Works-Buildings | -123 | -143.17 | -142.86 |
| 17. | Grant No. 69- Urban Administration and Development Department-Urban Welfare | -151.93 | -472.11 | -820.93 |
| 18. | Grant No. 79- Expenditure Pertaining to Medical Education Department | -233.88 | -334.56 | -463.06 |
| 19. | Grant No. 80- Financial Assistance to Three Tier Panchayati Raj Institutions | -279.25 | -102.98 | -370.95 |
| 20. | Grant No. 81- Financial Assistance to Urban Bodies | -108.44 | -346.25 | -512.51 |
| **Total** | | **-9,499.12** | **-14,120.40** | **-17,223.59** |
| **Capital (V)** | | | | |
| 1. | Grant No. 08- Land Revenue and District Administration | -139.33 | -169.42 | -149.92 |
| 2. | Grant No. 23- Water Resources Department | -305.05 | -182.44 | -234.69 |
| 3. | Grant No. 24- Public Works-Roads and Bridges | -388.08 | -540.59 | -555.86 |
| 4. | Grant No. 41- Tribal Areas Sub-Plan | -769.8 | -1,808.9 | -2,101.54 |
| 5. | Grant No. 42- Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges | -561.61 | -422.31 | -492.10 |
| 6. | Grant No. 64- Special Component Plan for Scheduled Castes | -272.74 | -629.36 | -747.80 |
| 7. | Grant No. 67- Public Works-Buildings | -350.01 | -290.16 | -697.62 |
| 8. | Grant No. 75- NABARD Aided Projects Pertaining to Water Resource Department | -524.91 | -411.99 | -106.04 |
| 9. | Grant No. 76- Externally Aided Projects Pertaining to Public Works Department | -158.43 | -339.27 | -234.47 |
| **Total** | | **-3,469.96** | **-4,794.44** | **-5,320.04** |
| **Grand Total** | | **-12,969.08** | **-18,914.84** | **-22,543.63** |

***Source: Appropriation Accounts for FY 2024-25***

## Appendix – 2.5

(*Reference: Paragraph 2.5.3*)

### 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 (-)/ Excess(+) | Percentage of Utilisation | Range of Utilisation (*per cent*) |
|---|---|---|---|---|---|---|
| 1 | 9- Expenditure pertaining to Revenue Department | 30.23 | 7.63 | -22.60 | 25.25 | Up to 50 |
| 2 | 25- Expenditure pertaining to Mineral Resources Department | 1,343.39 | 476.71 | -866.68 | 35.49 | |
| 3 | 35- Rehabilitation | 2.75 | 0.87 | -1.88 | 31.74 | |
| 4 | 49- Scheduled Castes Welfare | 2.86 | 1.01 | -1.85 | 35.25 | |
| 5 | 50- Expenditure pertaining to the Departments implementing 20 Point Programmes | 4.49 | 2.01 | -2.48 | 44.83 | |
| 6 | 51- Religious Trusts and Endowments | 49.20 | 13.84 | -35.36 | 28.13 | |
| 7 | 57- Externally Aided Projects pertaining to Water Resources Department | 57.00 | 7.04 | -49.96 | 12.35 | |
| 8 | 68- Public Works relating to Tribal Area Sub-Plan-Buildings | 292.32 | 39.96 | -252.36 | 13.67 | |
| 9 | 69- Urban Administration and Development Department-Urban Welfare | 2,136.70 | 954.58 | -1,182.12 | 44.68 | |
| 10 | 71- Information Technology and Bio-Technology | 267.26 | 93.69 | -173.57 | 35.06 | |
| | **Total (1)** | **4,186.20** | **1,597.35** | **-2,588.85** | | |
| 1 | 1- General Administration | 564.52 | 409.73 | -154.79 | 72.58 | >50 to 75 |
| 2 | 2- Other expenditure pertaining to General Administration Department | 118.48 | 76.95 | -41.53 | 64.95 | |
| 3 | 4- Other expenditure pertaining to Home Department | 146.59 | 101.73 | -44.86 | 69.40 | |
| 4 | 5- Jail | 270.42 | 181.56 | -88.86 | 67.14 | |
| 5 | 7- Expenditure Pertaining to Commercial Tax Department | 525.81 | 379.65 | -146.17 | 72.20 | |
| 6 | 8- Land Revenue and District Administration | 2,085.12 | 1,541.66 | -543.46 | 73.94 | |
| 7 | 10- Forest | 2,912.24 | 1,826.97 | -1,085.27 | 62.73 | |
| 8 | 15- Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes | 237.31 | 162.79 | -74.52 | 68.60 | |
| 9 | 16- Fisheries | 106.20 | 75.32 | -30.88 | 70.92 | |
| 10 | 17- Co-operation | 263.66 | 175.22 | -88.44 | 66.46 | |
| 11 | 18- Labour | 243.36 | 171.20 | -72.15 | 70.35 | |
| 12 | 19- Public Health and Family Welfare | 5,490.85 | 4,099.87 | -1,390.98 | 74.67 | |
| 13 | 20- Public Health Engineering | 2,688.94 | 1,951.67 | -737.27 | 72.58 | |
| 14 | 23- Water Resources Department | 1,481.58 | 1,071.19 | -410.39 | 72.30 | |
| 15 | 26- Expenditure pertaining to Culture Department | 91.22 | 61.59 | -29.63 | 67.52 | |
| 16 | 30- Expenditure pertaining to Panchayat and Rural Development Department | 7,922.00 | 5,751.09 | -2,170.91 | 72.60 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 17 | 31- Expenditure pertaining to Planning, Economics and Statistics Department | 72.85 | 50.78 | -22.07 | 69.70 | |
| 18 | 36- Transport | 221.70 | 161.55 | -60.15 | 72.87 | |
| 19 | 37- Tourism | 315.54 | 184.84 | -130.71 | 58.58 | |
| 20 | 43- Sports and Youth Welfare | 78.15 | 46.34 | -31.81 | 59.29 | |
| 21 | 46- Science and Technology | 97.01 | 55.64 | -41.37 | 57.35 | |
| 22 | 47- Technical Education and Manpower Planning Department | 445.23 | 318.96 | -126.27 | 71.64 | |
| 23 | 58- Expenditure on Relief on account of Natural Calamities and Scarcity | 1,433.39 | 1,004.32 | -429.07 | 70.07 | |
| 24 | 66- Welfare of Backward Classes | 307.91 | 219.69 | -88.23 | 71.35 | |
| 25 | 67- Public Works – Buildings | 1,892.42 | 1,051.85 | -840.57 | 55.58 | |
| 26 | 75- NABARD Aided Projects pertaining to Water Resources Department | 353.01 | 246.97 | -106.04 | 69.96 | |
| 27 | 76- Externally Aided Projects pertaining to Public Works Department | 575.62 | 341.15 | -234.47 | 59.27 | |
| 28 | 79- Expenditure pertaining to Medical Education Department | 1,793.88 | 1,301.64 | -492.24 | 72.56 | |
| **Total (2)** | | **32,735.03** | **23,021.91** | **-9,713.12** | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 3- Police | 8,022.67 | 6,732.04 | -1,290.63 | 83.91 | >75 to 90 |
| 2 | 6- Expenditure pertaining to Finance Department | 10,196.90 | 9,137.42 | -1,059.48 | 89.61 | |
| 3 | 11- Expenditure Pertaining to Commerce and Industry Department | 1,055.32 | 933.10 | -122.22 | 88.42 | |
| 4 | 14- Expenditure pertaining to Animal Husbandry Department | 538.75 | 464.31 | -74.44 | 86.18 | |
| 5 | 22- Urban Administration and Development Department-Urban Bodies | 44.05 | 38.56 | -5.48 | 87.55 | |
| 6 | 24- Public Works-Roads and Bridges | 4,742.69 | 3,833.63 | -909.06 | 80.83 | |
| 7 | 27- School Education | 7,447.16 | 6,640.23 | -806.93 | 89.16 | |
| 8 | 28- State Legislature | 88.74 | 69.86 | -18.88 | 78.72 | |
| 9 | 29- Administration of Justice and Elections | 1,116.27 | 992.22 | -124.05 | 88.89 | |
| 10 | 33- Tribal Welfare | 7,295.43 | 6,558.10 | -737.32 | 89.89 | |
| 11 | 34- Social Welfare | 134.25 | 114.06 | -20.20 | 84.96 | |
| 12 | 41- Tribal Area Sub-Plan | 38,893.48 | 31,770.03 | -7,123.45 | 81.68 | |
| 13 | 42- Public Works relating to Tribal Area Sub-Plan Roads and Bridges | 2,437.60 | 1,944.55 | -493.05 | 79.77 | |
| 14 | 44- Higher Education | 1,050.47 | 882.47 | -168.00 | 84.01 | |
| 15 | 54- Expenditure pertaining to Agriculture Research and Education | 420.83 | 322.03 | -98.80 | 76.52 | |
| 16 | 56- Rural Industries | 237.55 | 208.02 | -29.53 | 87.57 | |
| 17 | 64- Special Component Plan for Scheduled Castes | 12,439.13 | 10,247.21 | -2,191.92 | 82.38 | |
| 18 | 65- Aviation Department | 231.98 | 192.93 | -39.06 | 83.16 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 19 | 81- Financial Assistance to Urban Bodies | 3,236.24 | 2,712.63 | -523.61 | 83.82 | |
| 20 | 82- Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan | 512.78 | 418.40 | -94.38 | 81.59 | |
| | **Total (3)** | **1,00,142.28** | **84,211.80** | **-15,930.48** | | |
| 1 | 12- Expenditure pertaining to Energy Department | 6,094.31 | 5,736.39 | -357.92 | 94.13 | >90 to 100 |
| 2 | 13- Agriculture | 7,998.40 | 7,382.05 | -616.35 | 92.29 | |
| 3 | 21- Expenditure pertaining to Housing and Environment Department | 3,036.41 | 2,952.74 | -83.68 | 97.24 | |
| 4 | 32- Expenditure pertaining to Public Relations Department | 473.87 | 467.05 | -6.82 | 98.56 | |
| 5 | 39- Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department | 4,832.73 | 4,599.63 | -233.10 | 95.18 | |
| 6 | 45- Minor Irrigation Works | 838.22 | 786.94 | -51.28 | 93.88 | |
| 7 | 53- Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes | 180.79 | 175.37 | -5.43 | 97.00 | |
| 8 | 55- Expenditure pertaining to Women and Child Welfare | 5,357.76 | 5,028.82 | -328.94 | 93.86 | |
| 9 | 60- Expenditure pertaining to District Plan Schemes | 208.53 | 202.98 | -5.55 | 97.34 | |
| 10 | 80- Financial Assistance to Three Tier Panchayati Raj Institutions | 4,124.81 | 3,753.85 | -370.96 | 91.01 | |
| 11 | 83- Financial Assistance Tribal Area Sub-Plan- Urban Bodies | 215.94 | 211.15 | -4.79 | 97.78 | |
| | **Total (4)** | **33,361.77** | **31,296.96** | **-2,064.80** | | |
| 1 | CH1 – Interest Payments and Servicing of Debt | 9,360.44 | 10,870.67 | +1,510.23 | 116 | >=100 |
| 2 | CH2 – Public Debt | 8,679.55 | 8,706.62 | +27.07 | 100 | |
| | **Total (5)** | **18,039.99** | **19,577.29** | **+1,537.30** | | |
| | **Total (1+2+3+4+5)** | **1,88,465.26** | **1,59,705.33** | **-28,759.93** | | |

***Source: Appropriation Accounts for FY 2024-25***

## Appendix – 2.6

(*Reference: Paragraph 2.5.5*)

### New Policy initiatives with no expenditure during 2024-25

*(₹ in crore)*

| Sl. No. | Scheme Head and Name of the New scheme | Budget provision | Expenditure |
|---|---|---|---|
| 1. | 7043-Chhattisgarh Goods and Service Tax Tribunal | 5.00 | 0.00 |
| 2. | 7044-Enterprise Revoluation Scheme | 1.00 | 0.00 |
| 3. | 7046-Integrated Financial Management and Information Systems 2.0 | 11.00 | 0.00 |
| 4. | 7062-PM Vaani Project | 37.00 | 0.00 |
| 5. | 7069-Pollination Scheme through Beekeeping | 0.25 | 0.00 |
| 6. | 7070-Agriculture Engineering Directorate | 0.50 | 0.00 |
| 7. | 7071-Protection of Children from Sexual Crimes (POCSO ACT 2012) | 3.30 | 0.00 |
| 8. | 7078-Consumer Welfare Contribution (Corpus) Fund | 20.00 | 0.00 |
| 9. | 7084-*Yuva Ratn Samman Yojana* | 1.50 | 0.00 |
| 10. | 7086-Assistance for (Fibre to the Home) F.T.T.H. in Panchayats | 15.00 | 0.00 |
| 11. | 7087-Innovation Promotion and New Technic | 5.00 | 0.00 |
| 12. | 7088-Assistance for Communication Facility | 0.30 | 0.00 |
| 13. | 7101-Establishment of C.G.I.T. | 7.50 | 0.00 |
| 14. | 7108-Chhattisgarh Higher Education Mission | 1.00 | 0.00 |
| 15. | 7110-Grid Connected Solar Roof Top Programme | 50.00 | 0.00 |
| 16. | 7112-Urban Works Supervision and Evaluation System | 2.00 | 0.00 |
| 17. | 7121-Administrative Expenditure | 0.87 | 0.00 |
| 18. | 7153-State Economic Advisory Council | 0.50 | 0.00 |
| 19. | 7154-Prime Minister Tribal Justice Mega Campaign Program | 2.72 | 0.00 |
| 20. | 7157-Center for Smart Governance | 0.50 | 0.00 |
| 21. | 7061-Solar Community Irrigation Scheme | 30.00 | 0.00 |
| 22. | 7072-Establishment of Smart Meter Testing Bench | 9.27 | 0.00 |
| 23. | 7081-Chhattisgarh Institute of Medical Science (CIMS) Super Specialty Hospital | 50.00 | 0.00 |
| 24. | 7085-Establishment of Aluminum Park | 5.00 | 0.00 |
| 25. | 7114-Upgradation of Laboratories of Polytechnic Institutes (CT-191) | 2.20 | 0.00 |
| **Total** | | **261.41** | **0.00** |

***Source: Appropriation Accounts of FY 2024-25***

## Appendix – 2.7

(*Reference: Paragraph 2.5.6*)

**Grant-wise Sub-heads where entire expenditure against the budget provisions (above ₹ 50 crore) was incurred in March 2025**

***(₹ in crore)***

| Sl. No. | Grant No. | Head of Accounts | Name of the Scheme | Types of Budget | | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| | | | | Original Budget | Supplementary Budget | |
| 1. | 12 | 2801-101-101-7620 | Subsidy to Consumers for Relief an Electricity Fee | 0.00 | 163.49 | 163.49 |
| 2. | 20 | 4215-102-704-6383 | Jal Jeevan Mission Yojana | 899.76 | 0.00 | 899.76 |
| 3. | 39 | 2408-102-101-3229 | Compensation for Food Loss in Procurement to Civil Food Corporation | 6.50 | 43.50 | 50.00 |
| 4. | 39 | 2408-101-101-3248 | Compensation for Food Loss in procurement to State Corporation Marketing Federation | 0.00 | 300.00 | 300.00 |
| 5. | 41 | 4225-102-1002-5480 | Extension of Facilities in Tribal Areas Article 275(i) | 80.00 | 0.00 | 80.00 |
| 6. | 41 | 2408-101-102-6839 | Chief Ministers Food Assistance Scheme | 0.00 | 708.32 | 708.32 |
| 7. | 41 | 5054-337-702-7064 | PM Jan Man Construction of Roads | 180.00 | 0.00 | 180.00 |
| 8. | 41 | 5054-337-705-7064 | PM Jan Man Construction of Roads | 120.00 | 0.00 | 120.00 |
| 9. | 41 | 2801-101-102-7620 | Subsidy to Consumer for Relief in Electric Charges | 0.00 | 124.25 | 124.25 |
| 10. | 79 | 4210-110-311-6385 | Medical College attached Hospital | 50.00 | 0.00 | 50.00 |
| 11. | 80 | 3604-197-480-4610 | Grants to Panchayats against Realisation of Stamp Duty | 70.00 | 0.00 | 70.00 |
| **Total** | | | | **1,406.26** | **1,339.56** | **2,745.82** |

***Source: Appropriation Accounts of FY 2024-25***

# Appendix – 2.8

(*Reference: Paragraph 2.5.6*)

## Quarter wise expenditure for all major heads during 2024-25

(*₹ in crore*)

| Sl. No. | Major Head | Description | Allocation during 2024-25 | Expenditure 1st qtr. | Expenditure 2nd qtr. | Expenditure 3rd qtr. | Expenditure 4th qtr. | Expenditure In March | Total expenditure during 2024-25 | Expenditure in 4th Quarter as percentage of total expenditure | Expenditure in March 2025 as percentage of total expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | 2011 | Parliament/State/Union Territory Legislatures | 87.74 | 16.51 | 14.14 | 16.41 | 21.82 | 10.74 | 68.88 | 31.68 | 15.60 |
| 2. | 2012 | President, Vice president, Governor, Administrator of Union Territories | 19.78 | 3.59 | 3.30 | 3.39 | 4.10 | 1.17 | 14.38 | 28.52 | 8.15 |
| 3. | 2013 | Council of Ministers | 110.15 | 8.52 | 11.59 | 14.73 | 34.04 | 22.69 | 68.88 | 49.42 | 32.94 |
| 4. | 2014 | Administration of Justice | 702.99 | 164.86 | 156.29 | 161.40 | 141.61 | 26.43 | 624.16 | 22.69 | 4.23 |
| 5. | 2029 | Land Revenue | 1315.61 | 136.16 | 99.79 | 125.39 | 648.12 | 86.99 | 1009.45 | 64.21 | 8.62 |
| 6. | 2030 | Stamps And Registration | 187.89 | 16.18 | 6.52 | 15.94 | 88.13 | 81.93 | 126.77 | 69.52 | 64.63 |
| 7. | 2039 | State Excise | 151.95 | 29.75 | 17.31 | 34.09 | 32.98 | 5.52 | 114.14 | 28.90 | 4.84 |
| 8. | 2040 | Taxes on Sales, Trade Etc. | 149.73 | 27.95 | 24.52 | 28.06 | 27.72 | 9.74 | 108.25 | 25.61 | 9.00 |
| 9. | 2041 | Taxes on Vehicles | 165.95 | 25.74 | 43.44 | 12.14 | 45.51 | 38.27 | 126.83 | 35.89 | 30.17 |
| 10. | 2045 | Other Taxes and Duties on commodities And Services | 355.00 | 3.49 | 2.26 | 2.74 | 2.24 | 0.47 | 10.73 | 20.87 | 4.35 |
| 11. | 2048 | Appropriation for Reduction or Avoidance of Debt | 480.00 | 35.00 | 0.00 | 0.00 | 445.00 | 445.00 | 480.00 | 92.71 | 92.71 |
| 12. | 2051 | Public Service Commission | 29.83 | 4.82 | 2.04 | 7.64 | 8.89 | 0.39 | 23.40 | 38.01 | 1.66 |
| 13. | 2052 | Secretariat - General Services | 442.45 | 69.15 | 68.07 | 78.90 | 131.76 | 66.91 | 347.88 | 37.88 | 19.23 |
| 14. | 2053 | District Administration | 510.00 | 121.42 | 94.47 | 110.93 | 95.95 | 34.16 | 422.77 | 22.70 | 8.08 |
| 15. | 2054 | Treasury and Accounts Administration | 144.61 | 28.62 | 21.57 | 25.19 | 25.89 | 4.75 | 101.26 | 25.57 | 4.69 |
| 16. | 2055 | Police | 6,732.14 | 1,625.72 | 1,175.20 | 1,615.23 | 1,261.05 | 429.79 | 5,677.20 | 22.21 | 7.57 |
| 17. | 2056 | Jails | 235.22 | 43.35 | 40.18 | 43.33 | 53.81 | 28.85 | 180.67 | 29.79 | 15.97 |
| 18. | 2058 | Stationery and Printing | 26.30 | 1.70 | 1.07 | 2.60 | 2.12 | 0.70 | 7.49 | 28.28 | 9.28 |
| 19. | 2059 | Public Works | 787.54 | 227.54 | 151.88 | 157.09 | 129.47 | 37.62 | 665.98 | 19.44 | 5.65 |
| 20. | 2062 | Vigilance | 8.96 | 1.78 | 1.34 | 1.67 | 1.34 | 0.27 | 6.13 | 21.84 | 4.38 |
| 21. | 2070 | Other Administrative Services | 380.51 | 62.28 | 52.84 | 62.28 | 50.83 | 17.64 | 228.23 | 22.27 | 7.73 |
| 22. | 2071 | Pensions and Other Retirement Benefits | 9,517.03 | 2,768.96 | 3,269.33 | 2,488.98 | 1,772.05 | 38.85 | 10,299.32 | 17.21 | 0.38 |
| 23. | 2075 | Miscellaneous General Services | 485.96 | 0.00 | 435.14 | 0.02 | 50.32 | 0.11 | 485.48 | 10.36 | 0.02 |
| 24. | 2202 | General Education | 24,181.55 | 6,175.02 | 4,278.00 | 6,201.76 | 4,819.66 | 1,304.00 | 21,474.43 | 22.44 | 6.07 |
| 25. | 2203 | Technical Education | 317.32 | 59.78 | 61.78 | 62.11 | 57.52 | 22.52 | 241.19 | 23.85 | 9.34 |
| 26. | 2204 | Sports and Youth Services | 137.20 | 8.35 | 13.75 | 16.45 | 52.38 | 34.29 | 90.94 | 57.60 | 37.71 |
| 27. | 2205 | Art and Culture | 83.93 | 4.43 | 6.81 | 15.79 | 38.68 | 29.81 | 65.71 | 58.86 | 45.37 |
| 28. | 2210 | Medical and Public Health | 11,000.47 | 1,426.27 | 1,394.27 | 1,832.99 | 3,335.03 | 1,654.31 | 7,988.57 | 41.75 | 20.71 |
| 29. | 2211 | Family Welfare | 440.70 | 118.75 | 68.33 | 86.03 | 54.68 | 8.47 | 327.79 | 16.68 | 2.58 |
| 30. | 2215 | Water Supply and Sanitation | 781.33 | 78.53 | 62.51 | 90.98 | 73.01 | 21.05 | 305.02 | 23.93 | 6.90 |
| 31. | 2216 | Housing | 8,400.70 | 53.17 | 2,795.29 | 2,614.92 | 1,255.84 | 1,085.86 | 6,719.22 | 18.69 | 16.16 |
| 32. | 2217 | Urban Development | 3,244.90 | 35.21 | 453.41 | 401.98 | 548.77 | 343.34 | 1,439.37 | 38.13 | 23.85 |
| 33. | 2220 | Information and Publicity | 482.83 | 8.43 | 120.19 | 100.60 | 246.79 | 148.49 | 476.00 | 51.85 | 31.20 |
| 34. | 2225 | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and | 487.41 | 34.09 | 24.80 | 63.52 | 78.42 | 49.85 | 200.84 | 39.05 | 24.82 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Minorities | | | | | | | | |
| 35. | **2230** | Labour, Employment and Skill Development | 498.43 | 75.44 | 80.97 | 79.26 | 98.43 | 36.26 | 334.10 | 29.46 | 10.85 |
| 36. | **2235** | Social Security and Welfare | 11,520.00 | 2,715.51 | 2,640.25 | 2,732.95 | 3,042.37 | 1,268.29 | 11,131.08 | 27.33 | 11.39 |
| 37. | **2236** | Nutrition | 840.56 | 151.42 | 234.20 | 124.43 | 160.81 | 33.55 | 670.86 | 23.97 | 5.00 |
| 38. | **2245** | Relief on Account of Natural Calamities | 1,252.69 | 31.59 | 172.81 | 182.70 | 605.88 | 563.57 | 992.99 | 61.02 | 56.75 |
| 39. | **2250** | Other Social Services | 18.84 | 0.00 | 0.09 | 0.53 | 12.62 | 6.63 | 13.24 | 95.28 | 50.05 |
| 40. | **2251** | Secretariat - Social Services | 28.52 | 6.71 | 5.27 | 5.58 | 4.08 | 1.10 | 21.64 | 18.85 | 5.07 |
| 41. | **2401** | Crop Husbandry | 14,729.64 | 240.76 | 321.55 | 449.79 | 12898.97 | 2,580.49 | 13,911.07 | 92.72 | 18.55 |
| 42. | **2402** | Soil and Water Conservation | 212.71 | 14.70 | 8.63 | 11.72 | 19.88 | 10.93 | 54.93 | 36.19 | 19.91 |
| 43. | **2403** | Animal Husbandry | 587.22 | 122.26 | 97.51 | 131.93 | 150.35 | 70.40 | 502.05 | 29.95 | 14.02 |
| 44. | **2405** | Fisheries | 221.45 | 12.79 | 17.26 | 36.96 | 61.97 | 37.56 | 128.97 | 48.05 | 29.12 |
| 45. | **2406** | Forestry and Wild Life | 3,254.58 | 212.22 | 241.01 | 427.43 | 1,250.37 | 348.52 | 2,131.04 | 58.67 | 16.35 |
| 46. | **2408** | Food, Storage and Warehousing | 10,470.50 | 165.62 | 2,173.04 | 1,871.48 | 5,832.88 | 4,115.19 | 10,043.03 | 58.08 | 40.98 |
| 47. | **2415** | Agricultural Research and Education | 341.14 | 70.57 | 70.48 | 70.69 | 67.62 | 38.47 | 279.36 | 24.20 | 13.77 |
| 48. | **2425** | Co-Operation | 381.50 | 16.10 | 13.20 | 27.25 | 208.90 | 197.22 | 265.45 | 78.70 | 74.30 |
| 49. | **2501** | Special Programmes for Rural Development | 860.76 | 82.43 | 22.94 | 237.48 | 311.72 | 246.61 | 654.57 | 47.62 | 37.68 |
| 50. | **2505** | Rural Employment | 2,788.32 | 63.64 | 389.77 | 482.87 | 242.32 | 118.62 | 1178.60 | 20.56 | 10.06 |
| 51. | **2515** | Other Rural Development Programmes | 3,485.42 | 318.80 | 885.11 | 786.23 | 1,131.31 | 759.26 | 3,121.46 | 36.24 | 24.32 |
| 52. | **2700** | Major Irrigation | 124.73 | 14.37 | 31.04 | 34.10 | 36.14 | 18.02 | 115.66 | 31.25 | 15.58 |
| 53. | **2701** | Medium Irrigation | 584.09 | 116.52 | 91.70 | 111.48 | 98.55 | 28.86 | 418.26 | 23.56 | 6.90 |
| 54. | **2702** | Minor Irrigation | 106.15 | 9.04 | 18.96 | 25.19 | 37.53 | 21.40 | 90.72 | 41.37 | 23.59 |
| 55. | **2801** | Power | 9,209.58 | 1,328.40 | 1,673.81 | 1,564.18 | 4,642.98 | 3,439.64 | 9,209.37 | 50.42 | 37.35 |
| 56. | **2810** | New and Renewable Energy | 168.25 | 0.00 | 0.00 | 66.45 | 23.30 | 13.05 | 89.75 | 25.96 | 14.54 |
| 57. | **2851** | Village and Small Industries | 275.94 | 39.26 | 56.10 | 67.45 | 75.96 | 45.68 | 238.77 | 31.81 | 19.13 |
| 58. | **2852** | Industries | 819.91 | 3.19 | 200.62 | 28.34 | 449.08 | 433.36 | 681.22 | 65.92 | 63.62 |
| 59. | **2853** | Non-Ferrous Mining and Metallurgical Industries | 952.66 | 14.61 | 9.93 | 13.95 | 9.27 | 1.86 | 47.77 | 19.41 | 3.90 |
| 60. | **3053** | Civil Aviation | 10.55 | 0.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.48 | 0.00 | 0.00 |
| 61. | **3054** | Roads and Bridges | 1,007.79 | 77.69 | 136.64 | 100.28 | 477.37 | 284.35 | 791.98 | 60.28 | 35.90 |
| 62. | **3275** | Other Communication Services | 186.26 | 13.04 | 16.42 | 3.80 | 55.65 | 45.18 | 88.91 | 62.59 | 50.81 |
| 63. | **3425** | Other Scientific Research | 20.80 | 2.88 | 1.55 | 4.89 | 4.77 | 1.82 | 14.08 | 33.88 | 12.93 |
| 64. | **3451** | Secretariat Economic Services | 49.60 | 10.60 | 6.09 | 6.98 | 13.60 | 0.74 | 37.28 | 36.49 | 1.98 |
| 65. | **3452** | Tourism | 98.19 | 0.00 | 24.78 | 7.85 | 26.33 | 6.33 | 58.96 | 44.65 | 10.73 |
| 66. | **3454** | Census, Surveys and Statistics | 51.22 | 10.51 | 7.72 | 9.27 | 7.69 | 2.40 | 35.19 | 21.86 | 6.81 |
| 67. | **3475** | Other General Economic Services | 14.10 | 3.25 | 1.67 | 2.91 | 1.90 | 0.25 | 9.73 | 19.49 | 2.56 |
| 68. | **3604** | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 1,427.32 | 303.75 | 239.17 | 337.45 | 546.94 | 70.00 | 1,427.32 | 38.32 | 4.90 |
| 69. | **4055** | Capital Outlay on Police | 991.76 | 8.51 | 38.61 | 71.89 | 734.58 | 659.11 | 853.59 | 86.06 | 77.22 |
| 70. | **4058** | Capital Outlay on Stationery and Printing | 3.94 | 0.00 | 0.00 | 0.00 | 0.14 | 0.00 | 0.14 | 100.00 | 0.00 |
| 71. | **4059** | Capital Outlay on Public Works capital | 823.50 | 68.36 | 65.79 | 50.27 | 155.29 | 67.71 | 339.72 | 45.71 | 19.93 |
| 72. | **4070** | Works capital Outlay on Other Administrative Services | 107.39 | 0.56 | 24.86 | 6.00 | 22.55 | 18.77 | 53.97 | 41.78 | 34.79 |
| 73. | **4202** | Programmes capital Outlay on Education, | 820.89 | 35.79 | 38.91 | 122.56 | 187.81 | 111.04 | 385.07 | 48.77 | 28.84 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Sports, Art and Culture | | | | | | | | |
| 74. | **4210** | Capital Outlay on Medical and Public Health | 1,063.76 | 60.09 | 85.97 | 65.54 | 480.04 | 412.62 | 691.65 | 69.41 | 59.66 |
| 75. | **4215** | Capital Outlay on Water Supply and Sanitation | 4,813.57 | 23.22 | 1,617.79 | 10.19 | 1,778.16 | 1,762.18 | 3,429.37 | 51.85 | 51.39 |
| 76. | **4216** | Capital Outlay on Housing | 897.60 | 7.55 | 61.03 | 8.00 | 763.33 | 762.11 | 839.90 | 90.88 | 90.74 |
| 77. | **4217** | Capital Outlay on Urban Development | 3,564.14 | 383.13 | 535.24 | 340.59 | 1,574.93 | 1,129.93 | 2,833.89 | 55.57 | 39.87 |
| 78. | **4220** | Capital Outlay on Information and Publicity | 1.04 | 0.00 | 0.00 | 0.00 | 0.89 | 0.39 | 0.89 | 100.00 | 44.11 |
| 79. | **4225** | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes & Minorities | 818.67 | 2.50 | 3.79 | 4.17 | 349.00 | 285.56 | 359.46 | 97.09 | 79.44 |
| 80. | **4235** | Capital Outlay on Social Security and Welfare | 132.64 | 0.00 | 0.00 | 12.40 | 50.91 | 42.45 | 63.32 | 80.41 | 67.05 |
| 81. | **4250** | Capital Outlay on Other Social Services | 337.05 | 1.25 | 4.07 | 3.86 | 8.59 | 2.99 | 17.77 | 48.33 | 16.82 |
| 82. | **4401** | Capital Outlay on Crop Husbandry | 57.94 | 0.23 | 0.16 | 0.00 | 7.34 | 6.59 | 7.73 | 94.92 | 85.22 |
| 83. | **4402** | Capital Outlay on Soil and Water Conservation capital | 20.00 | 5.05 | 1.98 | 2.50 | 9.96 | 4.69 | 19.49 | 51.09 | 24.05 |
| 84. | **4403** | Capital Outlay on Animal Husbandry | 12.55 | 0.00 | 0.00 | 0.03 | 4.92 | 3.83 | 4.95 | 99.36 | 77.35 |
| 85. | **4405** | Capital Outlay on Fisheries | 8.81 | 0.06 | 0.00 | 0.00 | 1.71 | 1.14 | 1.77 | 96.58 | 64.51 |
| 86. | **4406** | Capital Outlay on Forestry and Wild Life | 130.29 | 0.00 | 1.55 | 1.45 | 9.22 | 6.07 | 12.22 | 75.46 | 49.63 |
| 87. | **4408** | Capital Outlay on Food Storage and Warehousing | 1.83 | 0.00 | 0.00 | 0.00 | 0.96 | 0.86 | 0.96 | 100.00 | 89.72 |
| 88. | **4415** | Capital Outlay on Agricultural Research and Education | 118.34 | 1.25 | 26.28 | 1.50 | 33.94 | 13.54 | 62.96 | 53.90 | 21.51 |
| 89. | **4425** | Capital Outlay on Cooperation | 42.42 | 0.00 | 9.32 | -0.09 | 8.12 | 9.08 | 17.35 | 46.80 | 52.33 |
| 90. | **4515** | Capital Outlay on Other Rural Development Programmes | 666.84 | 0.99 | 88.02 | 191.78 | 379.32 | 279.66 | 660.11 | 57.46 | 42.37 |
| 91. | **4700** | Capital Outlay on Major Irrigation | 953.91 | 116.18 | 135.65 | 72.03 | 241.54 | 104.56 | 565.39 | 42.72 | 18.49 |
| 92. | **4701** | Capital Outlay on Medium Irrigation | 177.78 | 21.42 | 18.38 | 9.41 | 56.24 | 34.04 | 105.45 | 53.33 | 32.28 |
| 93. | **4702** | Capital Outlay on Minor Irrigation- | 1,386.44 | 182.69 | 481.16 | 112.99 | 482.27 | 306.81 | 1,259.11 | 38.30 | 24.37 |
| 94. | **4711** | Capital Outlay on Flood Control Projects | 85.50 | 16.12 | 12.39 | 11.22 | 35.75 | 27.94 | 75.49 | 47.36 | 37.01 |
| 95. | **4801** | Capital Outlay on Power Projects | 948.21 | 0.00 | 226.56 | 37.11 | 325.27 | 89.00 | 588.94 | 55.23 | 15.11 |
| 96. | **4810** | Capital Outlay on New and Renewable Energy | 711.20 | 0.00 | 0.00 | 117.00 | 125.20 | 125.20 | 242.20 | 51.69 | 51.69 |
| 97. | **4851** | Capital Outlay on Village and Small Industries | 577.82 | 0.02 | 132.97 | 10.44 | 368.78 | 356.72 | 512.21 | 72.00 | 69.64 |
| 98. | **4853** | Capital Outlay on Nonferrous Mining and Metallurgical Industries | 445.25 | 0.00 | 0.04 | 0.74 | 428.16 | 127.92 | 428.94 | 99.82 | 29.82 |
| 99. | **5053** | Capital Outlay on Civil Aviation | 68.10 | 2.01 | 4.61 | 0.45 | 30.53 | 18.05 | 37.60 | 81.20 | 48.00 |
| 100. | **5054** | Capital Outlay on Roads and Bridges- | 8,663.37 | 1,006.57 | 603.32 | 966.87 | 4,016.03 | 3,328.48 | 6,592.79 | 60.92 | 50.49 |
| 101. | **5055** | Capital Outlay on Road Transport | 24.13 | 1.36 | 0.00 | 0.20 | 9.08 | 8.54 | 10.64 | 85.34 | 80.33 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 102. | **5275** | Capital Outlay on Other Communication Services | 85.78 | 0.00 | 0.00 | 0.00 | 9.56 | 9.56 | 9.56 | 100.00 | 100.00 |
| 103. | **5425** | Capital Outlay on Other Scientific and Environmental Research | 81.81 | 0.00 | 0.40 | 2.25 | 43.73 | 5.85 | 46.38 | 94.29 | 12.60 |
| 104. | **5452** | Capital Outlay on Tourism | 217.35 | 0.00 | 13.38 | 97.53 | 14.98 | 0.35 | 125.88 | 11.90 | 0.28 |
| 105. | **5475** | Capital Outlay on Other General Economic Services | 0.49 | 0.00 | 0.00 | 0.07 | 0.06 | 0.06 | 0.13 | 49.41 | 49.41 |
| 106. | **6215** | Loans for Water Supply and Sanitation | 26.50 | 0.00 | 4.00 | 12.16 | 1.05 | 0.00 | 17.21 | 6.12 | 0.00 |
| 107. | **6217** | Loans for Urban Development | 193.05 | 0.00 | 190.74 | 0.25 | 65.46 | 63.50 | 256.45 | 25.53 | 24.76 |
| 108. | **6245** | Loans for relief on Account of Natural Calamities | 0.20 | 0.00 | 35.00 | 13.00 | 0.00 | 0.00 | 48.00 | 0.00 | 0.00 |

***Source: Information compiled from VLC Server***

## Appendix – 3.1

(*Reference: Paragraph 3.11)*

### Details of arrears of accounts of Autonomous Bodies as on 31 March 2025

| Sl. No | Name of Body or Authority | Year upto which accounts were rendered | No. of Accounts pending |
|---|---|---|---|
| 1 | Chhattisgarh Building and other Construction Workers Welfare Board | Not received since inception, 2008-09 | 16 |
| 2 | District Legal Service Authority, Kabirdham | 2022-23 | 1 |
| 3 | District Legal Service Authority, Raipur | 2018-19 | 5 |
| 4 | District Legal Service Authority, Durg | 2019-20 | 4 |
| 5 | District Legal Service Authority, Rajnandgaon | 2017-18 | 6 |
| 6 | District Legal Service Authority, Dantewada | 2022-23 | 1 |
| 7 | District Legal Service Authority, Balarampur | Established in 2012, accounts not yet received | 13 |
| 8 | District Legal Service Authority, Dhamtari | 2021-22 | 2 |
| 9 | District Legal Service Authority, Bilaspur | 2019-20 | 4 |
| 10 | District Legal Service Authority, Sarguja (Ambikapur) | Not received 2020-21 to 2021-22 & 2024-25 | 2 |
| 11 | District Legal Service Authority, Kanker | 2022-23 | 1 |
| 12 | District Legal Service Authority, Bemetara | 2016-17 | 7 |
| 13 | District Legal Service Authority, Korea (Baikunthpur) | 2016-17 | 7 |
| 14 | District Legal Service Authority, Surajpur | 2022-23 | 1 |
| 15 | District Legal Service Authority, Bastar (Jagdalpur) | 2020-21 | 3 |
| 16 | District Legal Service Authority, Mungeli | 2022-23 | 1 |
| 17 | District Legal Service Authority, Baloda bazaar | 2016-17 | 7 |
| 18 | District Legal Service Authority, Kondagaon | 2016-17 | 7 |
| 19 | District Legal Service Authority, Korba | 2019-20 | 4 |
| 20 | District Legal Service Authority, Raigarh | 2019-20 | 4 |
| 21 | District Legal Service Authority, Balod | 2022-23 | 1 |
| 22 | District Legal Service Authority, Janjgir-Champa | 2022-23 | 1 |
| 23 | District Legal Service Authority, Mahasamund | 2019-20 | 4 |
| 24 | High Court Legal Service Authority, Bilaspur | 2019-20 | 4 |
| **Total** | | | **106** |

***Source: Departmental data/information***

# Appendix – 3.2

*(Reference: Paragraph 3.12)*

## Details of pending cases of misappropriation, losses, theft, etc.

***(₹ in crore)***

| Name of Department/ Corporation | Cases of misappropriation/ losses/ theft | | Reason for the delay in final disposal of pending cases of misappropriation, losses, theft, etc. | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | Awaiting departmental and criminal investigation | | Departmental action initiated but not finalised | | Criminal Proceedings finalised but recovery of the amount pending | |
| | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| Judicial Dept. ***(MH-2014)*** | 6 | 0.08 | -- | -- | 6 | 0.08 | | |
| Revenue & Disaster Management Dept. **(MH-2029)** | 12 | 0.02 | 3 | 0.00 | 7 | 0.02 | 2 | 0.00 |
| State Excise Dept. ***(MH-2039)*** | 1 | 0.00 | -- | -- | 1 | 0.00 | -- | -- |
| General Administration Dept. ***(MH-2053)*** | 5 | 0.01 | -- | -- | 5 | 0.01 | -- | -- |
| Finance Dept. ***(MH-2054)*** | 5 | 0.12 | -- | -- | 5 | 0.12 | -- | -- |
| Home Dept. (Police) ***(MH-2055)*** | 302 | 0.77 | 49 | 0.10 | 244 | 0.62 | 9 | 0.04 |
| Public Work Dept. **(MH-2059)** | 472 | 100.45 | 363 | 86.12 | 109 | 14.33 | -- | -- |
| Higher Education Dept. ***(MH-2202)*** | 16 | 0.14 | 5 | 0.01 | 11 | 0.13 | -- | -- |
| School Education ***(MH-2202)*** | 58 | 2.36 | 5 | 0.37 | 53 | 1.99 | -- | -- |
| Arts & Culture Dept. ***(MH-2205)*** | 2 | 0.01 | -- | -- | 2 | 0.01 | -- | -- |
| Health & Family welfare Dept. **(MH-2210)** | 19 | 0.46 | -- | -- | 19 | 0.46 | -- | -- |
| Health & family welfare Dept. ***(MH-2211)*** | 11 | 0.01 | 1 | 0.00 | 10 | 0.01 | -- | -- |
| Public Health Engineering Dept. ***(MH-2215)*** | 1 | 1.90 | -- | -- | 1 | 1.90 | -- | -- |
| Welfare of SC/ST/OBC and Minorities Dept. ***(MH-2225)*** | 15 | 0.23 | 2 | 0.01 | 13 | 0.22 | -- | -- |
| Labour and Employment ***(MH-2230)*** | 23 | 0.55 | -- | -- | 22 | 0.53 | 1 | 0.02 |
| Panchayati Raj & Social Welfare Dept. ***(MH-2235)*** | 2 | 0.01 | -- | -- | 2 | 0.01 | -- | -- |
| Women & Child Development ***(MH-2235)*** | 3 | 0.04 | 1 | 0.00 | 2 | 0.04 | -- | -- |
| Revenue & Disaster Management Dept. ***(MH-2245)*** | 2 | 0.00 | -- | -- | 2 | 0.00 | -- | -- |
| Agriculture Development and Farmers Welfare and Biotechnology Dept. ***(MH-2401)*** | 3 | 0.01 | 1 | 0.00 | 2 | 0.00 | -- | -- |
| Animal Husbandry Service ***(MH-2403)*** | 221 | 0.24 | 163 | 0.11 | 58 | 0.13 | -- | -- |
| Dairy Development Dept. ***(MH-2404)*** | 2 | 0.00 | -- | -- | 2 | 0.00 | -- | -- |
| Forest & Climate Change Dept. ***(MH-2406)*** | 946 | 8.79 | 124 | 1.27 | 821 | 7.52 | 1 | 0.00 |

| Name of Department/ Corporation | Cases of misappropriation/ losses/ theft | | Reason for the delay in final disposal of pending cases of misappropriation, losses, theft, etc. | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | Awaiting departmental and criminal investigation | | Departmental action initiated but not finalised | | Criminal Proceedings finalised but recovery of the amount pending | |
| | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| Food and Civil Supplies Dept. ***(MH-2408)*** | 5 | 0.40 | 1 | 0.00 | 4 | 0.40 | -- | -- |
| Co- Operation Dept. ***(MH-2425)*** | 1 | 0.96 | -- | -- | 1 | 0.96 | -- | -- |
| Rural Development Dept. ***(MH-2501)*** | 20 | 0.18 | 11 | 0.05 | 9 | 0.13 | -- | -- |
| Rural Engineering Services ***(MH-2515)*** | 2 | 0.04 | 1 | 0.00 | 1 | 0.04 | -- | -- |
| Water Resources Dept. ***(MH-2701)*** | 22 | 6.90 | 5 | 0.01 | 17 | 6.90 | -- | -- |
| Handloom & Textile Dept. ***(MH-2851)*** | 1 | 0.03 | -- | -- | 1 | 0.03 | -- | -- |
| Mines & Geology Dept. ***(MH-2853)*** | 2 | 0.00 | -- | -- | 2 | 0.00 | -- | -- |
| Economic & Statistical Dept. ***(MH-3454)*** | 1 | 0.00 | -- | -- | 1 | 0.00 | -- | -- |
| **Total** | **2,181** | **124.72** | **735** | **88.06** | **1,433** | **36.60** | **13** | **0.06** |

***Source: Departmental data/information***

Note: Amount shown as ₹ 0.00 due to rounding off the amount to crore