

**Appendix – 1.1 (Part –A)**  
(Referred to in Paragraph on Profile of the Chhattisgarh: Page1)

**State Profile of Chhattisgarh**

**A-General Data**

Sl.No.	Particulars		Figures
1	Area		1,35,192 Sq. km
2	Population		
	a	As per 2001 Census	2.08 crore
	b	As per 2011 Census	2.55 crore
3	a	Density of population (as per 2001 Census) (all India density = 325 persons per sq. Km.)	154 person per Sq. km.
	b	Density of population <sup>1</sup> (as per 2011 Census) (all India density = 382 persons per sq. Km.)	189 person per Sq. km.
4	Population below poverty line <sup>2</sup> (BPL) (all India average = 21.9 per cent)		39.9 per cent
5	a	Literacy (as per 2001 Census) (all India average = 64.80 per cent)	64.66 per cent
	b	Literacy <sup>3</sup> (as per 2011 Census) (all India average = 73.00 per cent)	70.3 per cent
6	Infant mortality <sup>4</sup> (as of 2016) (per 1000 live births) (all India average = 34 per 1000 live births)		39 per 1000 live births
7	Life expectancy at birth <sup>5</sup> (All India average in years 2011-15 = 68.3)		65.20
8	Human Development Index <sup>6</sup> (HDI) 2007-2008 (All India = 0.467)		0.358
9	Gini coefficient <sup>7</sup>		
	a	Rural (All India= 0.29)	0.28
	b	Urban (All India=0.38)	0.33
	Gross State Domestic Product <sup>8</sup> (GSDP) 2017-18 at current price		₹ 2,91,681 crore
10	Per capita GSDP CAGR (2008-09 to 2017-18)	General Category States	13.10
		Chhattisgarh	11.60
11	GSDP CAGR (2007-08 to 2016-17)	General Category States	14.50
		Chhattisgarh	13.00
12	Population Growth (2008 to 2017)	General Category States	11.60
		Chhattisgarh	12.40

**B. Financial Data**

CAGR		Particulars			
		2008-09 to 2016-17		2016-17 to 2017-18	
		General Category States	Chhattisgarh	General Category States	Chhattisgarh
(in per cent)					
a.	of Revenue Receipts	15.10	16.65	11.30	11.11
b.	of Tax Revenue	14.90	24.37	12.20	5.01
c.	of Non Tax Revenue	9.50	12.55	5.90	11.83
d.	of Total Expenditure	15.80	16.38	4.70	14.89
e.	of Capital Expenditure	14.00	16.25	1.00	5.79
f.	of Revenue Expenditure on Education	14.50	21.58	6.20	6.90
g.	of Revenue Expenditure on Health	16.20	24.68	10.70	21.56
h.	of Salary and Wages*	13.40	15.25	8.90	15.41
i.	of Pension	16.20	17.94	22.90	12.56

(Note: Financial data is based on Finance Accounts of the States Government)

<sup>1</sup> Census info India 2011 Final population totals.

<sup>2</sup> Economic survey 2017-18 (January 2018), Vol, II page A 160-161.

<sup>3</sup> Economic survey 2017-18 (January 2018), Vol, II page A 155.

<sup>4</sup> Economic survey 2017-18 (January 2018), Vol, II page A 151.

<sup>5</sup> Economic survey 2017-18 (January 2018), Vol, II page A 151.

<sup>6</sup> Economic survey 2017-18 (January 2018), Vol, II page A 161 and HDI for the period 1999-2000 was not included as the Chhattisgarh state formed during the year 2000.

<sup>7</sup> <http://planningcommission.nic.in/data/datatable/data/2312/databookdec2014%2016.pdf>

<sup>8</sup> Economic survey Chhattisgarh 2017-18.

**Appendix-- 1.1 (Part B)**  
(Referred to in paragraph 1.1: Page 1)

**Structure and form of Government Accounts**

**Structure of Government Accounts:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

**Part I: Consolidated Fund:** All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of the State' established under Article 266(1) of the Constitution of India.

**Part II: Contingency Fund:** Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

**Part III: Public Account:** Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

**PART C: Layout of Finance Accounts**

The Finance Accounts have been divided into two volumes.

**Volume –I – Summarised Statements**

<b>Statement No. 1</b>	Statement of financial position –contains the cumulative figures of assets and liabilities of the Government at the end of the year.
<b>Statement No. 2</b>	Statement of receipts and disbursement- depicts all receipts and disbursements of the Government during the year in three parts in which Government account is kept.
<b>Statement No. 3</b>	Statement of receipts(consolidated fund)-comprises revenue and capital receipts and receipts from borrowings of the Government
<b>Statement No. 4</b>	Statement of expenditure (consolidated fund)-gives the details of expenditure by function and also summarises expenditure by nature of activity.
<b>Statement No. 5</b>	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of March 2018.
<b>Statement No. 6</b>	Statement of Borrowings and other liabilities –Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
<b>Statement No. 7</b>	Statement of Loans and Advances given by the Government-Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
<b>Statement No. 8</b>	Comparative Summary of Government Investment in the share capital and debentures of different concerns for 2016-17 and 2017-18
<b>Statement No. 9</b>	Statement of Guarantees given by State Government – Sector Wise. Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
<b>Statement No. 10</b>	Statement of Grants-in-Aid given by the State Government

<b>Statement No. 11</b>	Statement of voted and charged expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
<b>Statement No. 12</b>	Statement on sources and applications of funds for expenditure (other than revenue account) to the end of 2017-18.
<b>Statement No. 13</b>	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account: Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
<b>Volume –II – Detailed Statements</b>	
<b>Statement No. 14</b>	Detailed Statement of Revenue and Capital Receipts by Minor Heads.
<b>Statement No. 15</b>	Detailed Statement of Revenue Expenditure by Minor Heads.
<b>Statement No. 16</b>	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads: Depicts the detailed capital expenditure incurred during and to the end of 2016-17 and comparison with the figures of previous year.
<b>Statement No. 17</b>	Detailed statement of Borrowings and other liabilities by minor heads.
<b>Statement No. 18</b>	Detailed Statement of Loans and Advances given by the Government: Detailed account of loans and advances given by the Government of Chhattisgarh, the amount of loan repaid during the year, the balance as on 31 March 2018.
<b>Statement No. 19</b>	Detailed Statement of Investments of the Government: Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc. up to the end of March 2018.
<b>Statement No. 20</b>	Statement of Guarantees given by the Government - Institution wise:
<b>Statement No. 21</b>	Detailed Statement on Contingency Fund and other Public Account Transactions:
<b>Statement No. 22</b>	Detailed Statement on Investments of Earmarked Funds:

**Appendix - 1.2**

(Referred to in paragraph 1.1.1: Page 1)

**Methodology Adopted for assessment of Fiscal Position**

Assuming that Gross State Domestic Product (GSDP) is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure, etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

As per instruction of the Ministry of Statistics and Programme Implementation, Government of India, GSDP estimates for the period 2013-14 to 2017-18 are prepared after changing the base year 2004-05 to 2011-12. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2013-14 to 2016-17 indicated in earlier Reports have also been revised.

The trends in GSDP for the last five years are indicated below:

**Trends in Gross State Domestic Product (GSDP)**

Year	2013-14	2014-15	2015-16	2016-17	2017-18
State's GSDP at current prices (₹ in crore)	2,06,833	2,21,142	2,34,212	2,62,263	2,91,681
Growth rate of GSDP at current prices ( <i>in per cent</i> )	16.52	6.92	5.91	11.98	11.22
State's GSDP at constant prices (₹ in crore)	1,82,579	1,85,882	1,97,069	2,13,649	2,27,866
Growth rate of GSDP at constant prices ( <i>in per cent</i> )	10.00	1.81	6.02	8.41	6.65

(Source: Website of the Ministry of Statistics and Programme Implementation, Government of India.)

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Surplus(+)/Deficit(-)	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Net Availability of Debt	Outstanding Debt of (Current Year-Previous Year)-Interest Payment

**Appendix-1.3 (Part A)**  
(Referred to in paragraph 1.1.1: Page 1)  
**Abstract of receipts and disbursement for the year 2017-18**

(₹ in crore)

2016-17		Receipts	2017-18		2016-17		Disbursement	2017-18
53,685.25		Revenue Receipts		59,647.07	48,164.60		Revenue Expenditure	56,229.75
	18,945.21	Tax Revenue	19,894.68			11,496.23	General Services	12,870.41
	5,669.25	Non-Tax Revenue	6,340.42			21,341.61	Social Services	24,371.59
	18,809.16	State's Share of Union Tax	20,754.81			11,079.36	Education, Sports, Art and Culture	11,844.56
	10,261.63	Grants for Centrally Sponsored Schemes	9,275.76			2,967.27	Health and Family Welfare	3,606.70
		Finance Commission Grants	1,460.23			4,104.07	Water Supply, Sanitation Housing and Urban Development	5,898.63
		Other Transfer/Grants to State	1,921.17			121.22	Information and Broadcasting	145.30
						196.36	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	176.15
						220.04	Labour and Labour Welfare	255.00
						2,631.67	Social Welfare and Nutrition	2,421.73
						21.62	Others	23.52
					14,176.21		<b>Economic Services</b>	<b>17,623.09</b>
						6,768.72	Agriculture and Allied Activities	8,781.05
						4,299.11	Rural Development	3,695.49
						0.00	Special Areas Programme	0.00
						59.09	Communication	62.18
						524.82	Irrigation and Flood Control	534.44
						1,035.89	Energy	2,635.18
						758.32	Industry and Minerals	856.25
						653.58	Transport	943.24
						12.48	Science, Technology and Environment	8.33
						64.20	General Economic Services	106.93
						1,150.55	<b>Grants-in-Aid and Contributions</b>	<b>1,364.66</b>
53,685.25		Total Revenue Receipts	59,647.07		48,164.60		<b>Total Revenue Expenditure</b>	<b>56,229.75</b>
	II	Revenue Deficit carried over to Section B			5,520.65		Revenue Surplus carried over to Section B	3,417.32
53,685.25		<b>Total</b>		<b>59,647.07</b>	<b>53,685.25</b>		<b>Total</b>	<b>59,647.07</b>

State Finances Audit Report for the year 2017-18

2016-17		Receipts	2017-18		2016-17		Disbursement	2017-18
2,833.72		Opening Cash balance including permanent Advances and Cash Balance Investment		4,658.85	0.00		Opening Overdraft from Reserve Bank of India	0.00
2.37		Miscellaneous Capital Receipts		3.32	9,470.51		Capital Outlay	10,000.96
					187.54		General Services	303.33
					2,460.62		Social Services	2,651.78
						516.95	Education, Sports, Arts and Culture	667.69
						325.00	Health and Family Welfare	401.19
						1,097.02	Water Supply, Sanitation Housing and Urban Development	1,094.77
						0.02	Information and Broadcasting	0.00
						366.88	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	387.91
						77.07	Social Welfare and Nutrition	60.67
						77.68	Other social services	39.55
					6,822.35		Economic Services	7,045.85
						92.01	Agriculture and Allied Activities	84.26
						366.70	Rural Development	655.53
						1,888.13	Irrigation and Flood Control	1,678.71
						907.46	Energy	824.81
						111.06	Industry and Minerals	64.76
						3,422.89	Transport	3,732.00
						7.18	Communication	1.78
						0.30	Science Technology and Environment	0.00
						26.61	General Economic Services	4.00
					9,470.51		Total Capital Outlay	10,000.96
0.38		Inter-State Settlement		1.24	0.44		Inter-State Settlement	1.07
172.99		Recoveries of Loans and Advances		138.59	272.71		Loans and Advances disbursed	368.76
	0.00	from Power Projects	0.00			0.00	for power projects	0.00
	1.11	From Government Servants	(-) 0.71 <sup>9</sup>			0.00	to Government Servants	0.00
	172.99	From Others	139.30			272.71	To others	368.76
5,520.65		Revenue Surplus brought down		3,417.32	0.00		Revenue Deficit brought down	0.00
5,479.93		Public Debt Receipts		9,652.44	1,152.62		Repayment of Public debt	999.88
	0.00	External Debt	0.00			0.00	External Debt	0.00
	5,098.40	Internal debt other than Ways and Means Advances and Overdrafts	9,187.89			982.67	Internal debt other than Ways and Means Advances and Overdrafts	827.74

<sup>9</sup> Minus balance is due to rectification of misclassification during 2016-17 an amount of ₹0.94 crore relating to recovery of pay advance was wrongly booked under this head. This has been rectified during 2017-18. Further an amount of ₹0.23 crore was booked as recovery of loans and advances to Government Servants during 2017-18.

2016-17		Receipts	2017-18		2016-17		Disbursement	2017-18
	0.00	Net Transactions under Ways and Means Advances	0.00		0.00		Net transactions under Ways and Means Advances	0.00
	381.53	Loans and Advances from Central Government	464.55		169.96		Repayment of Loans and Advances from Central Government	172.14
	0.00	Appropriation to Contingency Fund	0.00		2.29		Appropriation to Contingency Fund	0.00
<b>62.29</b>		Amount Transferred to Contingency Fund	0.00		<b>60.00</b>		<b>Expenditure from Contingency Fund</b>	<b>0.00</b>
<b>62,693.95</b>		<b>Public Account Receipts</b>		<b>72,057.56</b>	<b>61,148.85</b>		<b>Public Account Disbursement</b>	<b>71,753.74</b>
	1,126.89	Small Savings and Provident Funds	1,435.87		699.93		Small Savings and Provident Funds	795.26
	1,617.38	Reserve Funds	1,224.59		977.58		Reserve Funds	1,702.52
	46,701.87	Suspense and Miscellaneous	55,354.33		46,823.36		Suspense and Miscellaneous	55,405.07
	9,224.16	Remittance	10,003.60		9,175.02		Remittance	9,932.68
	4,023.64	Deposits and Advances	4,039.17		3,472.96		Deposits and Advances	3,918.21
0.00		<b>Closing Overdraft from Reserve Bank of India</b>		0.00	<b>4,658.85</b>		<b>Cash Balance at end-of the year</b>	<b>6,804.91</b>
					0.00		Cash in Treasuries and Local Remittances	0.00
					339.18		Deposits with Reserve Bank	637.60
					9.04		Departmental Cash Balance including permanent Advances	10.62
					4,310.63		Cash Balance Investment	6,156.69
<b>76,766.27</b>		<b>TOTAL-B</b>		<b>89,929.32</b>	<b>76,766.27</b>		<b>TOTAL-B</b>	<b>89,929.32</b>

**Appendix-1.3 (Part B)**  
(Referred to in paragraphs 1.1.1, 1.9.1 and 1.9.2: Page 1 and 24)  
**Summarised financial position of the Government of Chhattisgarh**

(₹ in crore)

As on 31.03.2017	Liabilities		As on 31.03.2018
<b>28,330.29</b>	<b>Internal Debt</b>		<b>36,690.44</b>
18,450.00	Market Loans bearing interest	26,550.00	
2.11	Market Loans not bearing interest	2.11	
20.29	Loans from Life Insurance Corporation of India	20.29	
9,857.89	Loans from other Institutions	10,118.04	
0	Ways and Means Advances	0	
0	Overdrafts from Reserve Bank of India	0	
<b>2,047.15</b>	<b>Loans and Advances from Central Government</b>		<b>2,339.57</b>
0.68	Pre 1984-85 Loans	0.68	
1.62	Non-Plan Loans	1.10	
2,044.89	Loans for State Plan Schemes	1,873.53	
0.19	Loans for Central Plan Schemes	0.19	
-0.23	Loans for Centrally Sponsored Plan Schemes	-0.23	
0	other loans for state with legislature schemes	464.30	
<b>100</b>	<b>Contingency Fund</b>		<b>100</b>
<b>4592.47</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>6,075.40</b>
<b>6117.97</b>	<b>Deposits</b>		<b>6,238.73</b>
<b>4141.61</b>	<b>Reserve Funds</b>		<b>3,648.78</b>
<b>163.79</b>	<b>Suspense and Miscellaneous Balances</b>		<b>114.07</b>
<b>45,493.28</b>	<b>Total</b>		<b>55,207.00</b>
<b>63,346.82</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>73,729.48</b>
6,778.60	Investments in shares of Companies, Corporations, etc.,	6,724.16	
56,568.22	Other Capital Outlay	67,005.32	
<b>1,373.68</b>	<b>Loans and Advances</b>		<b>1,172.15</b>
108.71	Loans for Power Projects	108.71	
1,264.43	Other Development Loans	882.16	
0.54	Loans to Government servants and Miscellaneous Loans	181.28	
<b>1,798.63</b>	<b>Reserve Fund Investments</b>		<b>2,085.84</b>
<b>1.92</b>	<b>Advances</b>		<b>1.74</b>
<b>307.58</b>	<b>Remittance Balances</b>		<b>236.66</b>
<b>0</b>	<b>Contingency Fund</b>		<b>0.00</b>
<b>2,860.22</b>	<b>Cash</b>		<b>4,719.07</b>
0	Cash in Treasuries and Local Remittances	0.00	0.00
339.18	Deposits with Reserve Bank	637.60	
8.7	Departmental Cash Balance including	10.28	
0.34	Permanent Advances	0.34	
2,512.00	Cash Balance Investments	4,070.85	
<b>(-)24140.57</b>	<b>Deficit on Government Account</b>		<b>(-)26,737.94</b>
-5520.65	(i) Less Revenue Surplus of the current year	-3,417.32	
-118.9	(ii) Profoma corrections and other adjustments	819.95	
-18738.82	Accumulated deficit at the beginning of the year	-24140.57	
<b>45,493.28</b>	<b>Total</b>		<b>55,207.00</b>



**Appendix-1.4**  
(Referred to in paragraph 1.1.3 and 1.3.1: Page 5 and 10)  
**Actual, vis-à-vis, Budget Estimates for 2017-18**

(₹ in crore)

Particular	Budget Estimates 2017-18	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
<b>Revenue Receipt</b>	<b>66,093.80</b>	<b>59647.07</b>	<b>(-)6,446.73</b>	<b>(-)9.75</b>
<b>Own tax revenue</b>	<b>23,420.64</b>	<b>19894.68</b>	<b>(-)3,525.96</b>	<b>(-)15.05</b>
Taxes on Sales, Trade etc.	13,444.70	6,449.60	(-)6,995.10	(-)52.03
State Excise	3,168.50	4,053.99	885.49	27.95
Taxes on Vehicles	1200.00	1180.01	(-)19.99	(-)1.67
Stamps and Registration Fees	1,550.00	1,197.47	(-)352.53	(-)22.74
Taxes on Goods and Passengers	1,767.06	477.66	(-)1,289.40	(-)72.97
Land Revenue	600.00	446.41	(-)153.59	(-)25.60
Taxes and Duties on Electricity	1,650.00	1,688.95	38.95	2.36
Other Taxes	40.38	4,400.59	4,360.21	10,797.94
<b>Non Tax Revenue</b>	<b>7,704.00</b>	<b>6340.42</b>	<b>(-)1,363.58</b>	<b>(-)17.70</b>
<b>Share of Union Taxes and Duties</b>	<b>20,867.96</b>	<b>20754.81</b>	<b>(-)113.15</b>	<b>(-)0.54</b>
<b>Grant-in-aid from GOI</b>	<b>14,101.00</b>	<b>12657.16</b>	<b>(-)1,443.84</b>	<b>(-)10.24</b>
<b>Capital Receipt</b>	<b>9,858.31</b>	<b>9,794.35</b>	<b>(-)63.96</b>	<b>(-)0.65</b>
Recoveries of Loan and Advances	291.18	138.59	(-)152.59	(-)52.40
Miscellaneous Capital Receipts	0	3.32	3.32	100
Net Public Debt	9,067.13	9652.44	585.31	6.46
Net Public Account Receipts	500	303.82	(-)196.18	(-)39.24
<b>Revenue Expenditure of which</b>	<b>61,312.83</b>	<b>56,229.75</b>	<b>(-)5,083.08</b>	<b>(-)8.29</b>
<b>General Services</b>	<b>14,992.21</b>	<b>12,870.41</b>	<b>(-)2,121.80</b>	<b>(-)14.15</b>
Organs of State	488.89	371.14	(-)117.75	(-)24.09
Fiscal Services	1,482.01	1,084.21	(-)397.80	(-)26.84
Interest Payments & Servicing of Debt	3,242.68	3,298.33	55.65	1.72
Administrative services	4,563.67	4,192.13	(-)371.54	(-)8.14
Pension and Miscellaneous General services	5,214.95	3,924.60	(-)1,290.35	(-)24.74
<b>Social Services</b>	<b>27,341.39</b>	<b>24,371.59</b>	<b>(-)2,969.80</b>	<b>(-)10.86</b>
Education, Sports, Art and Culture	13,759.01	11,844.56	(-)1,914.45	(-)13.91
Health and Family Welfare	3,914.64	3,606.70	(-)307.94	(-)7.87
Water Supply, Sanitation, Housing and Urban Development	5,896.26	5,898.63	2.37	0.04
Information and Broadcasting	153.66	145.31	(-)8.35	(-)5.43
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	286.61	176.15	(-)110.46	(-)38.54
Labour and Labour Welfare	334.7	255	(-)79.70	(-)23.81

*State Finances Audit Report for the year 2017-18*

<b>Particular</b>	<b>Budget Estimates 2017-18</b>	<b>Actuals</b>	<b>Increase/ Decrease (-)</b>	<b>Percentage increase and decrease(-)</b>
Social Welfare and Nutrition	2,966.25	2,421.72	(-)544.53	(-)18.36
Others	30.25	23.52	(-)6.73	(-)22.25
<b>Economic Services</b>	<b>17,882.78</b>	<b>17,623.09</b>	(-)259.69	(-)1.45
Agriculture and Allied Services	8,928.50	8,781.04	(-)147.46	(-)1.65
Rural Development	3,497.77	3,695.50	197.73	5.65
Irrigation & Flood Control	218.93	534.45	315.52	144.12
Energy	2,830.39	2,635.19	(-)195.20	(-)6.90
Industry & Minerals	837.62	856.24	18.62	2.22
Transport	1,349.37	943.23	(-)406.14	(-)30.10
Communication	102.43	62.18	(-)40.25	(-)39.30
Science, Technology and Environment	17.01	8.33	(-)8.68	(-)51.03
General Economic Services	100.76	106.93	6.17	6.12
<b>Grant-in-aid and Contributions</b>	<b>1,096.46</b>	<b>1,364.66</b>	<b>268.20</b>	<b>24.46</b>
<b>Capital expenditure of which</b>	<b>14,453.83</b>	<b>10,000.96</b>	<b>(-)4,452.87</b>	<b>(-)30.81</b>
<b>General Services</b>	<b>473.89</b>	<b>303.33</b>	<b>(-)170.56</b>	<b>(-)35.99</b>
<b>Social Services</b>	<b>3,476.79</b>	<b>2,651.77</b>	<b>(-)825.02</b>	<b>(-)23.73</b>
Education, Sports, Art and Culture	895.9	667.69	(-)228.21	(-)25.47
Health and Family Welfare	500.22	401.19	(-)99.03	(-)19.80
Water Supply, Sanitation, Housing and Urban Development	1,481.55	1,094.77	(-)386.78	(-)26.11
Information and Broadcasting	0.02	0.00	(-)0.02	(-)100.00
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	466.37	387.91	(-)78.46	(-)16.82
Social Welfare and Nutrition	73.58	60.67	(-)12.91	(-)17.55
Other Social Services	59.16	39.54	(-)19.62	(-)33.16
<b>Economic Services</b>	<b>10,503.15</b>	<b>7,045.86</b>	<b>(-)3,457.29</b>	<b>(-)32.92</b>
Agriculture and Allied Services	148.78	84.26	(-)64.52	(-)43.37
Rural Development	636.67	655.53	18.86	2.96
Irrigation & Flood Control	2,572.38	1,678.71	(-)893.67	(-)34.74
Energy	581.45	824.81	243.36	41.85
Industries & Minerals	73.2	64.77	(-)8.43	(-)11.52
Transport	6,249.17	3,732.00	(-)2,517.17	(-)40.28
Communication	200.00	1.78	(-)198.22	(-)99.11
Science, Technology and Environment	6.00	0.00	(-)6.00	(-)100.00
General Economic Services	35.5	4.00	(-)31.50	(-)88.73
<b>Revenue Surplus (+)/ deficits (-)</b>	<b>4,780.97</b>	<b>3,417.32</b>	(-)1,363.65	(-)28.52
<b>Fiscal Deficits (-)</b>	<b>9,646.64</b>	<b>6,810.32</b>	(-)2,836.32	(-)29.40
<b>Primary surplus (+)/ deficits (-)</b>	<b>6,623.96</b>	<b>3,711.99</b>	(-)2,911.97	(-)43.96

## Appendix-1.5

(Referred to in paragraph 1.1.4: Page 6)

## Budget provision and expenditure for women during 2017-18

(` in crore)

Sl. No.	Name of the Schemes	Original Budget	Supplementary Budget	Re-Appropriation	Total Budget	Gross Expenditure	Saving/ Excess(-)
1	Tour and exhibition direction for rural womens	1.50	0.00	(-)0.11	1.39	1.39	0.00
2	Integration of Public Health through Basic Nursing Education Programme	27.65	0.55	(-)10.34	17.86	16.31	1.55
3	Women Sports Competition	1.50	0.00	(-)0.06	1.44	1.44	0.00
4	Grant to Miscellaneous Institution	0.63	0.00	(-)0.03	0.60	0.60	0.00
5	Grant for Spinning Mills	0.06	0.00	0.00	0.06	0.06	0.00
6	Incentive schemes for training of Girls	8.48	0.00	(-)3.08	5.40	5.40	0.00
7	Grant for Health Mitanin Project	1.29	0.00	0.00	1.29	1.29	0.00
8	Free cycle Distribution to High School Girls	61.00	0.00	(-)1.61	59.39	59.41	-0.03
9	Mukhyamantri Kanyadaan Yojna	13.00	0.00	(-)1.37	11.63	11.63	0.00
10	Grant for Function	15.00	5.07	(-)5.41	14.66	14.89	-0.23
11	Kishori shakti yojna	1.45	0.00	(-)0.44	1.01	1.01	0.00
12	Mitanin Welfare fund	41.57	30.00	0.00	71.57	67.60	3.97
13	Indira Gandhi National Widow Pension	56.65	0.00	(-)0.51	56.14	59.95	(-)3.81
14	Sabala Yojana	168.34	0.00	(-)3.87	164.47	164.43	0.04
15	Non-organised Labour, Security and Welfare Board	19.25	0.00	(-)6.76	12.49	12.49	0.00
16	National Rural Livehood Mission	215.00	34.07	(-)28.01	221.06	221.06	0.00
17	Girls Education Campus	12.03	0.30	(-)0.99	11.34	11.33	0.02
18	Professional Training Schemes	13.52	0.00	(-)4.23	9.28	6.73	2.55
19	Mahtari Jatan Yogna	25.00	0.00	11.65	36.65	36.89	(-)0.24
20	Mukhyamantri Amrit Yojana	41.41	0.00	(-)23.61	17.80	17.67	0.13
21	Pradhan Mantri Ujjwala Yojana	25.00	0.00	0.00	25.00	25.00	0.00
22	Pradhan Mantri Awas Yojna (Rural)	2,841.00	1,184.00	(-)795.22	3,229.78	3,229.78	0.00
23	Schools and Institutions for Blind, Deaf and Dumb	17.48	0.00	(-)3.92	13.56	13.72	(-)0.15
24	Ladies Toilets in Urban Region	5.00	0.00	(-)5.00	0.00	0.00	0.00
25	Unorganised Asangathith Safai Karmkar Kalyan Mandal	10.00	0.00	(-)7.55	2.45	2.45	0.00
26	Contract Labour , Domestic Laborious and porter Welfare Assembly	10.00	0.00	(-)4.83	5.17	5.17	0.00
27	Training to anganwadies workers under Integrated Child Development service schemes	1.00	11.00	(-)2.11	9.89	9.87	0.02
28	Mahila Jagruti Sivr	5.46	0.00	(-)0.50	4.96	4.96	0.00
<b>Total</b>		<b>3,639.26</b>	<b>1,264.99</b>	<b>(-)897.93</b>	<b>4,006.32</b>	<b>4,002.51</b>	<b>3.81</b>

**Appendix-1.6**

(Referred to in paragraph 1.3, 1.3.1 and 1.4: Page 8,10 and 12)

**Time Series Data Analysis of State Government finances**

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A- Receipts</b>					
<b>1. Revenue Receipts</b>	<b>32,050(85)</b>	<b>37,988(85)</b>	<b>46,068(86)</b>	<b>53,685(90)</b>	<b>59,647(86)</b>
<b>(i) Own Tax Revenue</b>	<b>14,343(45)</b>	<b>15,707(41)</b>	<b>17,075 (37)</b>	<b>18,945(35.29)</b>	<b>19,895(33)</b>
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
VAT/Taxes on Sales, Trade, etc.	7,930(55)	8,429(54)	8,908(52)	9,927(52.40)	6,450(32)
State Excise	2,549(18)	2,892(18)	3,338(20)	3,444(18.18)	4,054(20)
Taxes on Vehicles	651(4)	703(04)	829(05)	985(5.20)	1,180(6)
Stamps and Registration Fees	990(7)	1,023(07)	1,185(07)	1,211(6.39)	1,197(6)
Land Revenue	226(2)	332(02)	364(02)	504(2.66)	446(2)
Taxes on Goods and Passengers	945(7)	982(06)	1,040(06)	1,340(7.07)	478(2)
Other Taxes	1,052(7)	1,346(09)	1,411(08)	1,534(8.09)	6,070(31)
<b>(ii) Non Tax Revenue</b>	<b>5,101(16)</b>	<b>4,930(13)</b>	<b>5,215(11)</b>	<b>5,669(10.56)</b>	<b>6,340(11)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>7,880(24)</b>	<b>8,363(22)</b>	<b>15,716(34)</b>	<b>18,809(35)</b>	<b>20,755(35)</b>
<b>(iv) Grants in aid from GOI</b>	<b>4,726(15)</b>	<b>8,988(24)</b>	<b>8,062(18)</b>	<b>10,262(19)</b>	<b>12,657(21)</b>
<b>2. Misc. Capital Receipts</b>	<b>8.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1,637(4)</b>	<b>195(0.44)</b>	<b>296(0.55)</b>	<b>173(0.29)</b>	<b>139(0.20)</b>
<b>3(a). Inter-State Settlement</b>	<b>5.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.38</b>	<b>1.00</b>
<b>4. Total Revenue and Non Debt Capital Receipts (1+2+3)</b>	<b>33,700</b>	<b>38,187</b>	<b>46,367</b>	<b>53,860</b>	<b>59,789</b>
<b>5. Public Debt Receipts</b>	<b>3,932(10)</b>	<b>6,440 (14)</b>	<b>7,251(14)</b>	<b>5,480(9)</b>	<b>9,652(14)</b>
<b>Internal Debt (Excluding Ways &amp; Means Advances &amp; overdrafts)</b>	3,917	6,431	7106	5,098	9,188
<b>Net transactions under ways and means advances and overdraft</b>	--	--	--	--	--
<b>Loans and Advances from Government of India</b>	15	9	145	382	465
<b>6. Total Receipt in the Consolidated fund (4+5)</b>	<b>37,632</b>	<b>44,627</b>	<b>53,618</b>	<b>59,340</b>	<b>69,441</b>
<b>7. Contingency Fund Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>0</b>

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>8. Public Account Receipts</b>	<b>45,868</b>	<b>51,322</b>	<b>55,059</b>	<b>62,694</b>	<b>72,058</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>83,500</b>	<b>95,949</b>	<b>1,08,677</b>	<b>1,22,094</b>	<b>1,41,499</b>
<b>Part B: Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>32,859(85)</b>	<b>39,561(85)</b>	<b>43,701(84)</b>	<b>48,165(83)</b>	<b>56,230(84)</b>
Plan	13,749(42)	20,990(53)	20,529(47)	24,253(50)	0.00
Non Plan	19,110(58)	18,571(47)	23,172(53)	23,912(50)	0.00
General Services (incl. interest payments)	7,851(24)	9,041(23)	10,409(24)	11,496(24)	12,870(23)
Social Services	14,282(43)	15,389(39)	16,339(37)	21,342(44)	24,372(43)
Economic Services	9,756(30)	14,152(36)	16,053(37)	14,176(29)	17,623(31)
<b>Grants-in-aid and Contributions</b>	<b>970(03)</b>	<b>979(02)</b>	<b>900(02)</b>	<b>1,151(02)</b>	<b>1,365(02)</b>
<b>11. Capital Expenditure</b>	<b>4,574(12)</b>	<b>6,544(14)</b>	<b>7,945(15)</b>	<b>9,471(16)</b>	<b>10,001(15)</b>
Plan	4,575(100)	6,535(99.86)	7,943(99.97)	9,432(99.59)	0.00
Non Plan	(-) 01	9(0.14)	2(0.03)	39(0.41)	0
General Services	182(4)	258(4)	362(05)	188(1.99)	303(3)
Social Services	692(15)	1,560(24)	1,807(23)	2,461(25.89)	2,652(27)
Economic Services	3,700(81)	4,727(72)	5,776(73)	6,822(72)	7,046(70)
<b>12. Disbursement of Loans and Advances</b>	<b>1,319(3)</b>	<b>89(0.19)</b>	<b>165(0.32)</b>	<b>273(0.46)</b>	<b>369(0.55)</b>
<b>12(a) Inter-State Settlement</b>	<b>5</b>	<b>1</b>	<b>0.49</b>	<b>0.44</b>	<b>1</b>
<b>13.Total (10+11+12+12[a])</b>	<b>38,757</b>	<b>46,195</b>	<b>51,811</b>	<b>57,909</b>	<b>66,600</b>
<b>14. Repayment of Public Debt</b>	<b>690(2)</b>	<b>1,337(3)</b>	<b>1,250(02)</b>	<b>1,153(02)</b>	<b>1,000(1)</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	541(78)	1,180(88)	1,086(87)	983(85)	828(83)
Net transactions under Ways and Means Advances and Overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from Government of India	149(22)	157(12)	164(13)	170(15)	172(17)
<b>15. Appropriation to Contingency Fund</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>60</b>	<b>0.00</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>39,447</b>	<b>47,532</b>	<b>53,061</b>	<b>59,122</b>	<b>67,600</b>
<b>17. Contingency Fund disbursements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>18. Public Account disbursements</b>	43,434	49,933	54,001	61,149	71,754
<b>19. Total disbursement by the State (16+17+18)</b>	82,881	97,465	1,07,062	1,20,271	1,39,354
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit (-) (1-10)/ surplus (+)</b>	(-) 809	(-)1,573	2,367	5,521	3,417
<b>21. Fiscal Deficit(-)/ Surplus (+) (4-13)</b>	(-) 5,057	(-)8,008	(-)4,574	(-)4,047	(-)6,810
<b>22. Primary Deficit (- )/Primary Surplus (+) (21+23)</b>	(-) 3,706	(-)6,281	(-)2,425	(-)1,360	(-)3,712
<b>Part D: Other Data</b>					
<b>23. Interest Payments (included in revenue exp.)</b>	1,351	1,727	2,149	2,687	3,098
<b>24. Financial Assistance to Local Bodies etc</b>	7,651	10,573	9,678	12,771.36	8,028.03
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	0.00	0.00	0.00	0.00	0.00
<b>Ways and Means Advances availed (days)</b>	0.00	5.00	0.00	0.00	0.00
<b>Overdraft availed (days)</b>	0.00	0.00	0.00	0.00	0.00
<b>26. Interest on WMA/Overdraft</b>	0.00	0.00	0.00	0.00	0.00
<b>27. Gross State Domestic Product (GSDP)</b>	2,06,833	2,21,142	2,34,212	2,62,263	2,91,681
<b>28. Outstanding Debt (year-end)</b>	24,904	30,981	37,741	44,258 <sup>10</sup>	52,907
<b>29. Outstanding Guarantees (year-end)</b>	3,358	2,314	1,988	3,983	3,882
<b>30. Maximum Amount Guaranteed (year-end)</b>	7,572	9,080	14,883	12,641	6,550
<b>31. Number of Incomplete Projects</b>	166	167	194	145	110
<b>32. Capital Blocked in Incomplete Projects</b>	4,198	4,824	5,912	5,937	4,067
<b>Part E: Fiscal Health Indicator</b>					
<b>I-Resource Mobilisation</b>					
<b>Own Tax Revenue/GSDP (Ratio)</b>	0.07	0.07	0.07	0.07	0.07
<b>Own Non-Tax Revenue/GSDP (Ratio)</b>	0.02	0.02	0.02	0.02	0.02

<sup>10</sup> Figures of 2016-17 changed due to pro-forma adjustment made in Finance Accounts.

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Central Transfers/GSDP (Ratio)</b>	0.04	0.04	0.06	0.06	0.07
<b>II-Expenditure Management</b>					
<b>Total Expenditure/GSDP (Ratio)</b>	0.19	0.2	0.2	0.2	0.23
<b>Total Expenditure/Revenue Receipts (Ratio)</b>	1.21	1.22	1.12	1.08	1.12
<b>Revenue Expenditure/Total Expenditure Ratio</b>	0.85	0.86	0.84	0.83	0.84
<b>Capital Expenditure/Total Expenditure (ratio)</b>	0.12	0.14	0.15	0.16	0.15
<b>Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)</b>	0.11	0.14	0.15	0.16	0.15
<b>III-Management of Fiscal Imbalances</b>					
<b>Revenue Deficit(Surplus)/GSDP (ratio)</b>	0	(-)0.01	0.01	0.02	0.012
<b>Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)</b>	(-)0.02	(-)0.03	(-)0.02	(-)0.01	(-)0.02
<b>Primary Deficit(Surplus)/GSDP (Ratio)</b>	(-)0.02	(-)0.03	(-)0.01	(-)0.00	(-)0.01
<b>Revenue Deficit (surplus)/Fiscal Deficit (Ratio)</b>	0.16	0.2	(-)0.52	(-)1.36	(-)0.50
<b>IV- Management of Fiscal Liabilities</b>					
<b>Fiscal Liabilities/GSDP (Ratio)</b>	0.12	0.13	0.14	0.15	0.18
<b>Fiscal Liabilities/RR(Ratio)</b>	0.78	0.82	0.82	0.81	0.89
<b>Primary deficit vis-à-vis quantum spread (Ratio)</b>	2.71	3.58	1.2	0.78	(-)1.73
<b>V- Other Fiscal Indicators</b>					
<b>Return on Investment (<i>in per cent</i>)</b>	0.76	0.05	0.09	0.01	0.07
<b>Balance from Current Revenue (<i>₹in crore</i>)</b>	9,730	12,097	17,363	21,725	59,847
<b>Financial Assets/Liabilities (Ratio)</b>	1.48	1.36	1.47	1.53	1.48

**Appendix 2.1**

(Reference: Paragraph-2.2.1: Page 32)

**Excess expenditure under Grants/Appropriations**

(₹ 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	115.9
	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	6, 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
<b>Total</b>			<b>3,257.55</b>

(Source: Appropriation Accounts from 2000-01 to 2016-17)



## Appendix 2.2

(Reference: Paragraph-2.2.3: Page 33)

## Schemes where excess expenditure was more than ₹ 10 crore

(₹ in crore)

S. N.	Department	Head of account	Total provision	Expenditure	Excess
1	Finance	06-2071-01-105-2514-Family pension	700.00	710.05	10.05
2	Finance	06-2071-01-115-5438-Leave encashment	150.00	176.93	26.93
3	Finance	06-2071-01-117-6801-Contribution of State Government	370.00	393.57	23.57
4	Revenue	08-2029-797-6754-Transfer to Infrastructure Development Fund	125.40	151.78	26.38
5	Forest	10-2406-01-204-5641-Forest Management Committees	8.25	22.28	14.03
6	Public Health and Family Welfare	19-2210-03-103-0101-7330-Mitanin Welfare Fund	41.57	67.60	26.03
7	Public Health and Family Welfare	19-2210-03-198-0101-620-Sub Health Centers	64.27	79.31	15.05
8	Housing and Environment	21-4217-01-051-1201-7334-G.E.F Assisted S.U.T.P Scheme	4.27	14.70	10.43
9	Public Works	24-3054-03-337-2227-Renewal	30.00	60.43	30.43
10	Public Works	24-5054-04-337-0101-2457-Minimum Needs Programme	80.00	96.38	16.38
11	School Education	27-2202-01-101-0101-3491-Middle Schools (for basic minimum services)	442.63	467.02	24.40
12	School Education	27-2202-02-109-0101-578-Higher Secondary School	394.16	435.58	41.42
13	Panchayat and Rural Development	30-2215-02-107-0701-7610-Swachh Bharat Abhiyan	581.36	624.23	42.87
14	Panchayat and Rural Development	30-2505-60-196-0701-6728-Rashtriya Gramin Rozgar Guarantee Yojana	642.50	780.07	137.57
15	Food and Civil Supplies	39-2408-01-101-0701-7872-Margin of P.D.S. dealer	29.35	42.03	12.68
16	School Education	41-2202-02-109-0102-5216-High School	95.23	119.34	24.10
17	Public Health and Family Welfare	41-2210-03-197-0102-5998-Community Health Centre	66.27	77.35	11.08
18	Public Health and Family Welfare	41-2210-03-198-0102-620-Sub Health Centers	36.96	56.41	19.45
19	Panchayat and Rural Development	41-2505-60-196-0702-6728-Rashtriya Gramin Rozgar Guarantee Yojana	488.30	645.49	157.19
20	Public Works	41-4202-01-201-0102-9005-Maintenance of buildings-minor works and repairs	0.00	50.00	50.00
21	Water Resource	45-4702-101-0101-3803-Minor and micro irrigation schemes	118.00	144.58	26.58
22	Revenue	58-2245-80-800-747-Relief to hailstorm victims	10.00	21.71	11.71
23	Revenue	58-2245-80-800-7729-Relief for death due to drowning, mine subsiding, kitchen gas bursting and lightning	16.80	43.66	26.86
24	Revenue	58-2245-80-800-96-Relief to fire victims	11.38	24.32	12.94

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<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
25	Panchayat and Rural Development	64-2505-60-196-0703-6728-Rashtriya Gramin Rozgar Guarantee Yojana	154.20	165.26	11.06
26	Public Works	64-5054-05-337-0103-7818-Engineering Procurement and Construction	42.00	82.00	40.00
27	Urban Administration and Development	69-2217-80-191-0701-6808-Infrastructure development scheme for minor and medium urban area	1.00	18.30	17.30
28	Water Resource	75-4700-07-800-0311-5516- Construction work of major irrigation project (NABARD)	20.00	55.00	35.00
29	Water Resource	75-4701-12-800-0311-5188- Construction work of medium irrigation project (NABARD)	7.00	30.97	23.97
30	Water Resource	75-4702-101-0311-9469-Under loan assistance from NABARD	39.00	65.99	26.99
31	Finance	CH1-2049-01-101-7895-7.47 % Chhattisgarh State Development Debt 2028	0.00	74.70	74.70
32	Finance	CH1-2049-03-104-4487-Interest on General Provident Fund	335.83	408.04	72.21
33	Finance	CH2-6004-02-101-3052-Block Loan	67.54	78.35	10.81
<b>Total</b>			<b>5173.27</b>	<b>6283.43</b>	<b>1110.16</b>

(Source: Appropriation Account 2017-18)

## Appendix 2.3

(Reference: Paragraph-2.2.4.1: Page 34)

## Savings in excess of ₹ 100 crore in each case at grant level

(₹ in crore)

S. N.	Grant no.	Description	Total Provision	Savings	Percentage of savings
<b>A - Revenue voted</b>					
1	3	Police	4014.45	809.52	20.17
2	6	Finance Department	5349.62	1330.86	24.88
3	7	Commercial Tax Department	419.43	110.57	26.36
4	8	Land Revenue and District Administration	1027.09	203.01	19.77
5	10	Forest	1002.94	164.60	16.41
6	12	Energy Department	1627.48	292.07	17.95
7	13	Agriculture	2319.91	387.06	16.68
8	19	Public Health and Family Welfare	1885.66	218.18	11.57
9	24	Public Works-Roads and Bridges	1135.37	322.15	28.37
10	27	School Education	2894.41	257.88	8.91
11	30	Panchayat and Rural Development Department	3861.04	532.91	13.80
12	33	Tribal Welfare	1890.25	316.32	16.73
13	39	Food Civil Supplies and Consumer Protection Department	1870.01	464.58	24.84
14	41	Tribal Areas Sub-Plan	13206.66	2429.12	18.39
15	44	Higher Education	682.55	114.60	16.79
16	55	Women and Child Welfare	930.17	261.18	28.08
17	58	Relief on account of Natural Calamities and Scarcity	1266.73	225.79	17.82
18	64	Special Component Plan for Scheduled Castes	4503.55	733.50	16.29
19	67	Public Works-Buildings	619.68	158.72	25.61
20	69	Urban Administration and Development Department- Urban Welfare	734.09	121.40	16.54
21	79	Medical Education Department	591.72	160.36	27.10
22	80	Financial assistance to Three Tier Panchayati Raj Institutions	3829.59	313.37	8.18
23	81	Financial Assistance to Urban Bodies	1999.13	106.34	5.32
24	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	1915.35	321.79	16.80
<b>Total - A</b>			<b>59576.88</b>	<b>10355.88</b>	

<b>B - Capital voted</b>					
25	8	Land Revenue and District Administration	349.05	111.23	31.87
26	21	Housing and Environment Department	647.74	353.65	54.60
27	23	Water Resources Department	474.15	119.15	25.13
28	24	Public Works-Roads and Bridges	2304.10	808.61	35.09
29	25	Mineral Resources Department	866.56	455.69	52.59
30	30	Panchayat and Rural Development Department	789.17	258.53	32.76
31	41	Tribal Areas Sub-Plan	3051.89	962.95	31.55
32	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	1558.89	926.34	59.42
33	45	Minor Irrigation Works	476.50	185.82	39.00
34	64	Special Component Plan for Scheduled Castes	1179.32	485.10	41.13
35	67	Public Works-Buildings	598.45	263.46	44.02
36	68	Public Works relating to Tribal Area Sub-Plan-Buildings	257.14	141.51	55.03
37	75	NABARD aided Projects pertaining to Water Resource Department	699.91	183.79	26.26
38	76	Externally aided Projects pertaining to Public Works Department	900.00	234.87	26.10
39	81	Financial Assistance to Urban Bodies	508.31	146.10	28.74
<b>Total – B</b>			<b>14661.18</b>	<b>5636.80</b>	
<b>C - Revenue charged</b>					
40	CH-1	Interest Payments and Servicing of Debt.	3457.80	165.47	4.79
<b>Total - C</b>			<b>3457.80</b>	<b>165.47</b>	
<b>D - Capital charged</b>					
41	CH-2	Public Debt.	1917.38	917.50	47.85
<b>Total – D</b>			<b>1917.38</b>	<b>917.50</b>	
<b>Grand total</b>			<b>79613.24</b>	<b>17075.65</b>	

(Source: Appropriation Account 2017-18)

## Appendix 2.4

(Reference: Paragraph-2.2.4.2: Page 34)

More than ₹ 100 crore savings under schemes occurred during the year under specific grants/appropriations  
(₹ in crore)

S. N.	Department	Head of account	Total provision	Expenditure	Savings	Percentage of savings
1	Home	03-2055-104-4492-General expenditure (Special Police)	1171.62	983.04	188.58	16.10
2	Home	03-2055-109-4491-General expenditure – district establishment	1929.28	1663.76	265.52	13.76
3	Home	03-2055-115-0600-7918-Assistance to Naxal affected districts	230.00	40.00	190.00	82.61
4	Finance	06-2071-01-101-2413-Payment to pensioners	3450.00	2190.18	1259.82	36.52
5	Revenue	08-2029-103-0701-7635-Modernisation of National Land Record (N.L.R.M.P)	123.12	0.00	123.12	100.00
6	Energy	12-2801-80-101-0101-7305-Grant for free supply of electricity to agricultural pumps of five H.P.	1114.18	849.67	264.51	23.74
7	Housing and Environment	21-4217-01-051-0101-5371-Atal Nagar Vikas Pradhikaran	366.00	80.50	285.50	78.01
8	Public Works	24-3054-03-797-8716-Central Road Fund	350.00	102.55	247.45	70.70
9	Public Works	24-5054-03-101-0101-3775-Construction of Railway over bridge	201.00	83.64	117.36	58.39
10	Public Works	24-5054-03-337-0520-8716-Central Road Fund	350.00	198.59	151.41	43.26
11	Public Works	24-5054-04-337-0101-1513-Construction of main roads in districts	425.00	310.31	114.69	26.99
12	Public Works	24-5054-05-337-0101-7818-Engineering Procurement and Construction	650.00	325.00	325.00	50.00
13	Mineral Resources	25-4853-01-004-0420-7794-Transport network (Railway)	220.36	87.20	133.16	60.43
14	Mineral Resources	25-4853-01-004-0420-7796-Works / activities related to Chhattisgarh Mineral Development Corporation	200.00	20.16	179.84	89.92
15	Mineral Resources	25-6853-01-190-0420-7796-Works / activities related to Chhattisgarh Mineral Development Corporation	101.23	0.00	101.23	100.00
16	Panchayat and Rural Development	30-2216-03-105-0701-7807-Pradhan Mantri Awas Yojana	1820.50	1305.70	514.80	28.28
17	Panchayat and Rural Development	30-5054-04-337-0701-4855-Pradhan Mantri Gram Sadak Yojana	400.00	288.41	111.59	27.90
18	School Education	33-2202-01-101-2772-Primary Schools	520.49	402.61	117.88	22.65
19	School Education	33-2202-02-109-3492-Middle schools	812.50	678.71	133.79	16.47

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1	2	3	4	5	6	7
20	Food and Civil Supplies	39-2408-01-102-0101-6839- <i>Mukhyamantri Khadyann Sahayata Yojna</i>	1200.00	819.06	380.94	31.75
21	Panchayat and Rural Development	41-2215-02-107-0702-7610- <i>Swachh Bharat Abhiyan</i>	380.00	259.46	120.54	31.72
22	Panchayat and Rural Development	41-2216-03-105-0702-7807- <i>Pradhan Mantri Awas Yojana</i>	1575.58	1313.60	261.98	16.63
23	Food and Civil Supplies	41-2408-01-102-0102-6839- <i>Mukhyamantri Khadyann Sahayata Yojna</i>	1440.00	982.87	457.13	31.75
24	Energy	41-2801-06-101-0102-7305- Grant for free supply of electricity to agricultural pumps of five H.P.	727.68	555.07	172.61	23.72
25	Water Resources	41-4702-102-0102-7422- Construction of industrial water structure	160.00	43.90	116.10	72.56
26	Public Works	42-5054-03-101-0102-4149- Construction of major bridges	226.00	121.21	104.79	46.37
27	Public Works	42-5054-04-337-0102-3539- District main roads	294.00	133.12	160.88	54.72
28	Public Works	42-5054-04-337-0702-7842- R.R.P. Phase - II	546.60	143.30	403.30	73.78
29	Revenue	58-2245-01-101-7710-Aid for crop loss	691.00	566.33	124.67	18.04
30	Food and Civil Supplies	64-2408-01-102-0103-6839- <i>Mukhyamantri Khadyann Sahayata Yojna</i>	360.00	245.72	114.28	31.74
31	Public Works	64-5054-04-337-0103-9002- Construction of roads in scheduled caste predominant areas	250.00	105.28	144.72	57.89
32	Public Works	76-5054-03-337-1201-7433- Chhattisgarh State Road Development Sector Projects, PHASE-II	450.00	343.85	106.15	23.59
33	Urban Administration and Development	80-2515-198-7675-Grants received as per recommendation of Fourteenth Finance Commission	1022.18	905.81	116.37	11.38
34	Finance	CH1-2049-01-101-2199-New market loans	150.00	0.00	150.00	100.00
35	Finance	CH2-6003-110-637-Ways and Means Advance	660.00	0.00	660.00	100.00
36	Finance	CH2-6003-110-779-Advance for fulfillment of deficits	264.51	0.00	264.51	100.00
<b>Total</b>			<b>24832.83</b>	<b>16148.61</b>	<b>8684.22</b>	

(Source: Appropriation Account 2017-18)

## Appendix 2.5

(Reference: Paragraph-2.2.4.2: Page 34)

## More than ₹ 100 crore savings under schemes irrespective of grants/appropriations

(₹ in crore)

S. N.	Scheme Code	Department	Scheme Nomenclature	Total provision	Expenditure	Savings
1	2	3	4	5	6	7
1	637	Finance	Ways and Means Advance	660.00	0.00	660.00
2	779	Finance	Advances for the fulfillment of deficits	264.51	0.00	264.51
3	798	Higher Education	Arts, Science and Commerce Colleges	566.44	451.00	115.44
4	1473	Public Health and Family Welfare	District Hospital	351.14	208.40	142.74
5	1513	Public Works	Construction of major district roads	425.00	310.31	114.69
6	2199	Finance	New market loan	150.00	0.00	150.00
7	2413	Finance	Payable to retired salaried persons	3450.00	2190.18	1259.82
8	2772	School Education	Primary Schools	522.66	404.56	118.10
9	2898	Water Resources	Dam and appurtenant works	325.80	187.09	138.71
10	3491	School Education	Middle schools (for basic minimum services)	886.85	777.15	109.69
11	3492	School Education	Middle schools	813.91	680.01	133.89
12	3539	Public Works	District roads	294.00	133.12	160.88
13	3775	Public Works	Construction of railway over bridge	201.00	83.64	117.36
14	4149	Public Works	Construction of major bridges	267.92	146.27	121.65
15	4396	School Education	Government primary schools (for basic minimum services)	664.35	535.58	128.77
16	4491	Home	General expenditure (district establishment)	1960.06	1688.41	271.66
17	4492	Home	Normal expenditure (Special Police)	1182.47	992.88	189.59
18	4855	Panchayat and Rural Development	Prime Minister Village Road Scheme	1130.79	795.48	335.31
19	5059	Water Resources	Minor irrigation arrangement for drought eradication	330.00	132.18	197.82
20	5371	Housing and Environment	Grant for fundamental services	574.88	269.68	305.20
21	5396	School Education	<i>Sarva Shiksha Abhiyan</i>	1500.00	1379.09	120.91
22	5516	Water Resources	Work on major irrigation project (NABARD)	598.80	382.64	216.16
23	6590	Public Works	Construction of rural road under NABARD loan assistance	230.00	123.37	106.63
24	6839	Food and Civil Supplies	<i>Mukshyakantri Khadyanna Sahayata Yojana</i>	3000.00	2047.65	952.35
25	7242	Agriculture, Fisheries, Animal Husbandry	National Agricultural Development Scheme	255.47	124.59	130.88

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1	2	3	4	5	6	7
26	7247	School Education	<i>Rashtriya Madhyamik Shiksha Abhiyan</i>	721.90	515.92	205.98
27	7305	Energy	Grant for free supply of electricity to agricultural pumps of five H.P.	2171.66	1668.66	503.00
28	7422	Water Resources	Construction of industrial water structure	345.00	99.82	245.18
29	7433	Public Works	Chhattisgarh State Road Development Sector Projects, Phase-II	900.00	665.13	234.87
30	7475	Panchayat and Rural Development	<i>Mukhyamantri Gram Sadak Avam Vikas Yojana</i>	332.59	208.34	124.25
31	7610	Panchayat and Rural Development	<i>Swachh Bharat Abhiyan</i>	1441.00	1255.11	185.89
32	7626	ST and SC Development	Local development works with the help of special central assistance	292.09	191.92	100.17
33	7635	Revenue	National Land Record Modernization Plan	123.12	0.00	123.12
34	7675	Urban Administration and Development	Grant received under the recommendation of 14th Finance Commission	1336.45	1149.61	186.84
35	7710	Revenue	Aid for crop loss	691.08	566.33	124.75
36	7794	Mineral Resources	Transport network (Rail route)	220.36	87.20	133.15
37	7796	Mineral Resources	Works / activities related to Chhattisgarh Mineral Development Corporation	301.23	20.16	281.07
38	7807	Panchayat and Rural Development	<i>Pradhan Mantri Awas Yojana</i>	4025.00	3229.78	795.22
39	7818	Public Works	Engineering Procurement and Construction	742.00	457.00	285.00
40	7842	Public Works	R. R. P. Phase II	590.00	186.70	403.30
41	7853	Water Resources	NABARD sponsored minor irrigation projects	131.00	0.00	131.00
42	7861	Electronics and Information Technology	<i>Sanchar Kranti Yojana</i>	200.00	1.78	198.22
43	7918	Home	Assistance to Naxal affected districts	230.00	40.00	190.00
44	8403	School Education	Grant for salaries to <i>Shiksha Karmi</i> for basic minimum services	3539.66	3174.00	365.66
45	8716	Public Works	Central Roads Fund	725.05	415.45	309.60
46	9002	Public Works	Construction of roads in scheduled caste predominant areas	250.00	105.28	144.72
47	9044	Women and Child Development	Integrated Child Development Services Scheme	522.91	386.21	136.69
<b>Total</b>				<b>40438.15</b>	<b>28467.68</b>	<b>11970.47</b>

(Source: Appropriation Account 2017-18)



## Appendix 2.6

(Reference: Paragraph-2.2.5: Page 34)

## Grants having persistent savings more than ` 20 crore and more than 10 per cent during 2013-14 to 2017-18

S. L.	Grant No.	Grant nomenclature	Amount of savings ( ` in crore)				
			<i>per cent of total provision (in italics)</i>				
			2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8
<b>Revenue voted</b>							
1	8	Land Revenue and District Administration	126.00 <b>22.20</b>	176.70 <b>32.46</b>	113.08 <b>16.89</b>	195.65 <b>19.47</b>	203.01 <b>19.77</b>
2	13	Agriculture	173.70 <b>23.94</b>	204.27 <b>10.40</b>	265.22 <b>25.98</b>	194.48 <b>15.35</b>	387.06 <b>16.68</b>
3	14	Animal Husbandry Department	70.54 <b>23.99</b>	61.21 <b>19.16</b>	51.25 <b>14.60</b>	113.26 <b>27.01</b>	74.58 <b>17.15</b>
4	17	Co-operation	31.85 <b>18.62</b>	36.99 <b>32.19</b>	44.82 <b>31.27</b>	41.23 <b>18.08</b>	26.28 <b>20.49</b>
5	18	Labour	33.64 <b>34.28</b>	60.55 <b>52.68</b>	43.61 <b>37.06</b>	51.93 <b>39.38</b>	41.98 <b>30.80</b>
6	19	Public Health and Family Welfare	89.30 <b>11.14</b>	241.13 <b>19.47</b>	189.76 <b>14.44</b>	288.37 <b>16.89</b>	218.18 <b>11.57</b>
7	20	Public Health Engineering	54.68 <b>16.89</b>	90.03 <b>19.21</b>	50.24 <b>12.80</b>	83.39 <b>23.20</b>	91.53 <b>24.40</b>
8	21	Housing and Environment Department	43.07 <b>44.71</b>	44.96 <b>40.09</b>	114.49 <b>73.25</b>	88.78 <b>50.14</b>	75.86 <b>56.24</b>
9	24	Public Works-Roads and Bridges	128.26 <b>11.88</b>	222.76 <b>29.78</b>	314.73 <b>29.46</b>	354.80 <b>38.08</b>	322.15 <b>28.37</b>
10	29	Administration of Justice and Elections	70.29 <b>26.35</b>	86.34 <b>28.74</b>	62.26 <b>22.71</b>	102.42 <b>32.39</b>	81.20 <b>24.99</b>
11	30	Panchyat and Rural Development Department	211.47 <b>27.17</b>	748.51 <b>33.30</b>	1133.54 <b>46.97</b>	669.16 <b>19.61</b>	532.91 <b>13.80</b>
12	41	Tribal Areas Sub-Plan	1072.97 <b>22.82</b>	2393.70 <b>28.82</b>	3146.19 <b>32.93</b>	2807.58 <b>27.47</b>	2429.12 <b>18.39</b>
13	43	Sports and Youth Welfare	40.50 <b>67.48</b>	43.23 <b>74.27</b>	73.79 <b>65.67</b>	73.95 <b>77.36</b>	52.88 <b>74.64</b>
14	44	Higher Education	140.49 <b>26.48</b>	186.97 <b>32.90</b>	132.05 <b>22.20</b>	222.87 <b>33.63</b>	114.60 <b>16.79</b>
15	47	Technical Education and Man-Power Planning Department	60.76 <b>32.47</b>	108.35 <b>37.88</b>	335.89 <b>56.73</b>	175.41 <b>34.07</b>	89.79 <b>23.29</b>
16	55	Women and Child Welfare	115.87 <b>17.78</b>	229.20 <b>28.01</b>	286.11 <b>31.51</b>	318.72 <b>33.05</b>	261.18 <b>28.08</b>
17	64	Special Component Plan for Scheduled Castes	398.96 <b>26.98</b>	932.09 <b>30.94</b>	1148.10 <b>34.79</b>	794.37 <b>22.65</b>	733.50 <b>16.29</b>
18	69	Urban Administration and Development Department-Urban Welfare	347.11 <b>64.06</b>	454.03 <b>70.09</b>	345.55 <b>71.31</b>	417.45 <b>36.40</b>	121.40 <b>16.54</b>
19	79	Medical Education Department	84.63 <b>25.94</b>	68.11 <b>18.85</b>	66.00 <b>16.96</b>	145.59 <b>26.56</b>	160.36 <b>27.10</b>
20	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	314.77 <b>19.24</b>	364.17 <b>16.95</b>	257.04 <b>18.41</b>	418.14 <b>21.98</b>	321.79 <b>16.80</b>

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1	2	3	4	5	6	7	8
<b>Capital voted</b>							
21	20	Public Health Engineering	44.72	20.42	72.94	43.40	78.31
			<b>87.43</b>	<b>34.90</b>	<b>39.84</b>	<b>18.29</b>	<b>26.23</b>
22	21	Housing and Environment Department	229.56	209.40	616.45	178.88	353.65
			<b>81.17</b>	<b>60.34</b>	<b>66.96</b>	<b>27.22</b>	<b>54.60</b>
23	41	Tribal Areas Sub-Plan	626.73	808.73	686.97	575.76	962.95
			<b>31.01</b>	<b>41.50</b>	<b>29.19</b>	<b>20.64</b>	<b>31.55</b>
24	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	185.03	81.59	372.00	574.36	926.34
			<b>40.78</b>	<b>19.48</b>	<b>47.59</b>	<b>49.68</b>	<b>59.42</b>
25	45	Minor Irrigation Works	125.02	95.39	96.52	94.59	185.82
			<b>19.84</b>	<b>21.14</b>	<b>19.83</b>	<b>18.50</b>	<b>39.00</b>
26	47	Technical Education and Man-Power Planning Department	37.21	36.47	61.28	67.82	23.98
			<b>89.66</b>	<b>53.16</b>	<b>64.54</b>	<b>67.27</b>	<b>61.28</b>
27	64	Special Component Plan for Scheduled Castes	296.27	218.11	470.44	492.52	485.10
			<b>30.63</b>	<b>25.37</b>	<b>40.62</b>	<b>37.18</b>	<b>41.13</b>
28	67	Public Works-Buildings	124.31	56.81	125.66	251.27	263.46
			<b>31.30</b>	<b>15.21</b>	<b>20.65</b>	<b>39.03</b>	<b>44.02</b>
29	68	Public Works relating to Tribal Area Sub-Plan-Buildings	67.02	46.83	20.87	36.35	141.51
			<b>36.29</b>	<b>20.21</b>	<b>10.15</b>	<b>15.17</b>	<b>55.03</b>

(Source: Appropriation Accounts from 2013-14 to 2017-18)

## Appendix 2.7

(Reference: Paragraph - 2.2.6: Page 35)

## Cases in which the entire provision of ₹ 10 crore or more remained unutilized

(₹ in crore)

SL	Department	Head of account	Total provision
1	2	3	4
1	Revenue	08-2029-103-0701-7635-Modernisation of National Land Record (N.L.R.M.P)	123.12
2	Agriculture	13-2401-119-0311-7854-NABARD aided preserved agriculture & post - harvest management scheme	11.50
3	Water Resources	13-2401-800-0311-7853-Minor irrigation scheme for NABARD funded	65.50
4	Finance	19-2210-03-110-0101-7330-Mitanin Welfare Fund	30.00
5	Public Health and Family Welfare	19-2210-06-101-0801-6729-Aids Control Programme	20.00
6	Public Health and Family Welfare	19-4210-01-110-0701-7327-Mental Hospital	18.16
7	Housing and Environment	21-2216-02-190-0101-7444-Vikas Nagar Yojana	20.00
8	Housing and Environment	21-2216-02-190-0101-7670-Mukhyamantri Avasiya Yojana	10.00
9	Housing and Environment	21-4216-01-106-0101-7552-Construction of residential buildings for employees	17.25
10	Housing and Environment	21-6217-01-800-0101-7669-Sewerage treatment plant in Raipur	70.00
11	Public Works	24-5054-04-337-0311-7813-Road construction through E.P.C. (NABARD)	25.00
12	Public Works	25-4853-01-004-0420-7795-Transport network (civil aviation)	30.00
13	Mineral Resources	25-6853-01-190-0420-7796-Works / activities related to Chhattisgarh Mineral Development Corporation	101.23
14	Public Works	29-4059-01-051-0101-2450-Administration of justice	22.00
15	Panchayat and Rural Development	30-2235-60-196-0101-8968-Atal Khetihar Majdoor Bima Yojana	12.70
16	Panchayat and Rural Development	30-2505-60-101-0101-7877-Mukhyamantri Manrega Majdoor Tiffin Distribution Scheme	10.00
17	Panchayat and Rural Development	30-4515--102-0801-7645-Gramin Sadak Network Prabandhan Ekai	20.00
18	Panchayat and Rural Development	30-5054-04-337-0101-4855-Pradhan Mantri Gram Sadak Yojana	32.50
19	Transport	36-5055-050-0801-7750-Driving Training and Research Institute	14.40
20	Food and Civil Supplies	39-2408-01-102-0701-7801-Mulya Sthirikaran Nidhi Yojana	13.50
21	Water Resources	41-2401--800-0312-7853-Minor Irrigation Scheme for NABARD funded	49.78
22	Food and Civil Supplies	41-2408-01-102-0702-7801- Mulya Sthirikaran Nidhi Yojna	10.26
23	Commerce and Industries	41-2852-80-102-0102-5385-Establishment of New Industrial Area	19.67
24	School Education, ST and SC Development	41-4202-01-202-0702-8979-Integrated Umbrella Scheme	12.00
25	Medical Education	41-4210-01-110-0702-7851-Tertiary Cancer Institute	10.00
26	Agriculture, Water Resources	41-4702-101-0702-7684-Pradhan Mamtri Krishi Sichai Yojana	15.00
27	Mineral Resources	41-4853-01-004-0420-7795-Transport network (civil aviation)	27.67

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<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
28	Panchayat and Rural Development	41-5054-04-337-0102-4855-Pradhan Mantri Gram Sadak Yojana	32.50
29	Public Works	42-5054-04-337-0312-7813-Road Construction Through E.P.C. (NABARD)	19.00
30	Sports and Youth Welfare	43-2204-104-0101-7473-37th National Game	41.00
31	Agriculture, Water Resources	45-4702--101-0701-7684-Pradhan Mamtri Krishi Sichai Yojana	15.00
32	Public Works	45-5054-05-337-0101-7820-Construction of Roads & Bridges	20.00
33	Revenue	58-2245-01-800-1467-District and other roads	10.00
34	Revenue	58-2245-02-122-989-Repair and reconstruction of damaged irrigation and flood control works	28.90
35	Revenue	58-2245-05-101-4849-Transfer from National Disaster Contingency Fund to Disaster Relief Fund	30.00
36	Agriculture	64-2401-800-0313-7853- NABARD funded minor irrigation scheme	15.72
37	Public Works	68-4202-01-202-0102-3490-Construction of secondary school building	15.85
38	Electronics and Information Technology	71-3275-800-0101-7822-Unified Database Project	10.00
39	Water Resources	75-4700-09-800-0311-5516-Major irrigation project construction work (NABARD)	45.00
40	Water Resources	75-4700-10-800-0311-5516- Construction work of major irrigation project (NABARD)	18.00
41	Water Resources	75-4700-10-800-0313-5516- Construction work of major irrigation project (NABARD)	37.00
42	Water Resources	75-4700-11-800-0311-5516- major irrigation project (NABARD)	40.00
43	Water Resources	75-4700-11-800-0313-5516- Construction work of major irrigation project (NABARD)	60.00
44	Medical Education	79-2210-01-110-0701-7637-State Cancer Institute	10.00
45	Urban Administration and Development	81-2217-05-191-0101-7329-Special Occasion	12.50
46	Urban Administration and Development	81-4215-01-101-0101-7845-Water augmentation scheme of urban bodies	45.00
47	Urban Administration and Development	81-6217-60-191-0101-7329-Special occasion	46.00
48	Women and Child Development	82-2236-02-101-0102-8891-Fulwari Yojana	10.00
49	Finance	CH1-2049-01-101-2199-New market loan	150.00
50	Finance	CH1-2049-01-200-3089-Interest on Ways and Means Advance to meet shortfall in cash balance received from the RBI	10.80
51	Finance	CH1-2049-60-701-4198-Government Employees' Group Insurance Scheme (interest on saving fund)	53.00
52	Finance	CH2-6003-110-637-Ways and Means Advance	660.00
53	Finance	CH2-6003-110-779-Advance to meet shortfall	264.51
<b>Total</b>			<b>2,576.02</b>

(Source: Appropriation Account 2017-18)

## Appendix 2.8

(Reference: Paragraph - 2.2.7 (a): Page 35)

Supplementary provision (₹ one crore or more in each case) proved unnecessary under Grants  
(₹ in crore)

S. N.	Grant no.	Description	Original	Expenditure	Saving out of original provision	Supplementary provision
1	2	3	4	5	6	7
<b>A - Revenue voted</b>						
1	1	General Administration	191.82	164.79	27.03	9.97
2	3	Police	3646.86	3204.94	441.92	367.59
3	4	Other of Home Department	33.41	29.28	4.13	10.04
4	6	Finance Department	5344.41	4018.76	1325.65	5.21
5	7	Commercial Tax Department	407.39	308.85	98.54	12.04
6	8	Land Revenue and District Administration	976.74	824.09	152.65	50.35
7	12	Energy Department	1385.85	1335.41	50.44	241.63
8	14	Animal Husbandry Department	433.28	360.30	72.98	1.60
9	15	Financial assistance to Three Tier Panchayati Raj Institutions under special component plan for Schedule Castes	535.33	519.40	15.93	36.89
10	19	Public Health and Family Welfare	1776.52	1667.48	109.04	109.14
11	21	Housing and Environment Department	130.10	59.02	71.08	4.78
12	26	Culture Department	40.96	34.36	6.60	5.57
13	27	School Education	2878.85	2636.54	242.31	15.56
14	28	State Legislature	62.13	38.67	23.46	3.25
15	34	Social Welfare	85.59	77.62	7.97	9.04
16	37	Tourism	32.72	19.11	13.61	1.52
17	39	Food Civil Supplies and Consumer Protection Department	1787.37	1405.43	381.94	82.64
18	41	Tribal Areas Sub-Plan	11563.95	10777.54	786.41	1642.71
19	47	Technical Education and Man-Power Planning Department	378.23	295.73	82.50	7.29
20	55	Women and Child Welfare	914.17	668.98	245.19	106.00
21	66	Welfare of Backward Classes	226.75	176.29	50.46	7.20

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1	2	3	4	5	6	7
22	69	Urban Administration and Development Department-Urban Welfare	730.09	612.69	117.40	4.00
23	71	Information Technology and Bio-Technology	100.74	61.77	38.97	2.79
24	79	Medical Education Department	577.45	431.36	146.09	14.27
25	80	Financial assistance to Three Tier Panchayati Raj Institutions	3734.63	3516.22	218.41	94.96
26	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	1894.79	1593.56	301.23	20.56
<b>Total - A</b>			<b>39870.13</b>	<b>34838.19</b>	<b>5031.94</b>	<b>2866.60</b>
<b>B - Capital voted</b>						
27	3	Police	58.68	47.63	11.05	5.61
28	19	Public Health and Family Welfare	83.26	42.31	40.95	6.00
29	20	Public Health Engineering	256.93	220.19	36.74	41.57
30	23	Water Resources Department	473.15	354.99	118.16	1.00
31	24	Public Works-Roads and Bridges	2299.80	1495.49	804.31	4.30
32	29	Administration of Justice and Elections	35.98	12.05	23.93	1.61
33	30	Panchayat and Rural Development Department	739.17	530.64	208.53	50.00
34	41	Tribal Areas Sub-Plan	2794.57	2088.94	705.63	257.32
35	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	1547.39	632.55	914.84	11.50
36	55	Women and Child Welfare	50.72	44.96	5.76	5.93
37	64	Special Component Plan for Scheduled Castes	1107.55	684.22	423.33	71.77
38	67	Public Works-Buildings	540.17	334.99	205.18	58.28
39	81	Financial Assistance to Urban Bodies	402.00	362.21	39.79	106.31
<b>Total - B</b>			<b>10389.37</b>	<b>6851.17</b>	<b>3538.20</b>	<b>621.20</b>
<b>Grand total (A + B)</b>			<b>50259.50</b>	<b>41689.36</b>	<b>8570.14</b>	<b>3487.80</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.9**  
(Reference: Paragraph-2.2.7 (b): Page 35)  
**Excessive supplementary provisions under Grants**

(₹ in crore)

S. N.	Grant no.	Grant name	Original	Supplementary	Total Provision	Expenditure	Saving
<b>A - Revenue voted</b>							
1	11	Commerce and Industry Department	216.66	48.9	265.56	226.82	38.74
3	13	Agriculture	1264.39	1055.52	2319.91	1932.84	387.07
4	30	Panchyat and Rural Development Department	3290.91	570.13	3861.04	3328.13	532.91
5	53	Financial assistance to Urban bodies under Special Component Plan for Schedule Castes	21.01	9.54	30.55	27.27	3.28
6	58	Relief on account of Natural Calamities and Scarcity	591.73	675	1266.73	1040.95	225.78
7	64	Special Component Plan for Scheduled Castes	3764.47	739.08	4503.55	3770.05	733.5
9	81	Financial Assistance to Urban Bodies	1693.45	305.68	1999.13	1892.79	106.34
<b>Total - A</b>			<b>10842.62</b>	<b>3403.85</b>	<b>14246.47</b>	<b>12218.85</b>	<b>2027.62</b>
<b>B - Capital voted</b>							
2	12	Energy Department	327.15	192.18	519.33	496.31	23.02
8	79	Medical Education Department	121.14	113	234.14	206.91	27.23
<b>Total - B</b>			<b>448.29</b>	<b>305.18</b>	<b>753.47</b>	<b>703.22</b>	<b>50.25</b>
<b>C - Revenue charged</b>							
10	CH-1	Interest Payments and Servicing of Debt.	3222.68	235.12	3457.8	3292.33	165.47
<b>Total - C</b>			<b>3222.68</b>	<b>235.12</b>	<b>3457.8</b>	<b>3292.33</b>	<b>165.47</b>
<b>Grand total = A + B + C</b>			<b>14513.59</b>	<b>3944.15</b>	<b>18457.74</b>	<b>16214.4</b>	<b>2243.34</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.10**

(Reference: Paragraph-2.2.8 (a): Page 35)

**Unnecessary supplementary provisions under Sub Heads**

(₹ in crore)

S. N.	Department	Head of account	Original provision	Expenditure	Saving out of original provision	Supplementary provision
1	2	3	4	5	6	7
1	Home	03-2055-109-4491-General expenditure – district establishment	1806.68	1664.16	142.52	123.00
2	Home	04-2013-800-9261-Survey and Demarcation	2.10	1.64	0.46	1.19
3	Commercial Tax	07-2039-001-122-Superintendence	32.83	31.21	1.62	1.30
4	Commercial Tax	07-2040-001-3569-Headquarters establishment expenditure	15.99	14.88	1.11	3.69
5	Animal Husbandry	14-2403-101-0701-5620-Animal disease control	12.10	9.87	2.23	1.00
6	Public Health and Family Welfare	19-2210-01-001-2283-Direction and administration ( <i>Rajiv Gandhi Mission</i> , basic services)	37.26	22.59	14.67	4.00
7	Public Health and Family Welfare	19-2210-01-196-0101-1473-District hospital	156.43	132.38	24.05	37.61
8	Public Health and Family Welfare	19-4210-01-196-0101-1473-District hospital	21.00	12.96	8.04	6.00
9	Rural Engineering Services	20-4215-01-102-0701-7353-National rural drinking water programme	80.00	55.48	24.52	7.57
10	Water Resource	23-4711-01-103-0101-6757-Flood control projects	20.00	3.59	16.41	1.00
11	Public Works	24-5054-03-101-0101-3775-Construction of Railway Overbridge	200.00	83.64	116.36	1.00
12	Public Works	24-5054-03-101-0101-4151-Construction of major bridges	170.00	165.88	4.12	1.80
13	Culture	26-2205--102-0101-5753-Grant for functions	15.00	14.89	0.11	5.07
14	Legislative Works	28-2011-02-101-4007- <i>Vidhan Sabha</i>	34.87	25.28	9.59	2.90
15	Panchayat and Rural Development	30-2216-03-105-0701-7807- <i>Pradhan Mantri Awas Yojana</i>	1420.50	1305.70	114.80	400.00
16	Panchayat and Rural Development	30-5054-04-337-0311-8650- <i>Mukhya-mantri Gram Gaurav Path Yojana</i>	38.00	32.82	5.18	25.00
17	ST and SC Development	41-2202-02-109-1002-5480-Extension of Facilities in Tribal Areas { Article 275(i)}	42.89	19.40	23.49	1.70
18	Medical Education	41-2210-01-110-0102-8940-Medical college and attached hospitals, Sarguja	20.31	19.84	0.47	5.21
19	Public Health and Family Welfare	41-2210-01-196-0102-1473-District hospital	66.34	52.67	13.67	24.17
20	Public Health and Family Welfare	41-4210-01-196-0102-1473-District hospital	38.08	10.39	27.69	1.00
21	Public Health Engineering	41-4215-01-102-0702-7353-National rural drinking water programme	60.80	49.99	10.81	17.47
22	ST and SC Development	41-4225-02-102-1002-5480-Extension of facilities in tribal areas {article 275(i)}	120.00	112.96	7.04	22.11



1	2	3	4	5	6	7
23	Panchayat and Rural Development	41-5054-04-337-0312-8650- <i>Mukhyamantri Gram Gaurav Path Yojana</i>	28.88	16.39	12.49	19.00
24	Public Works	42-5053-02-102-0102-4727-Construction and extension of air strips	15.60	5.28	10.32	4.50
25	Public Works	42-5054-03-101-0102-4149-Construction of major bridges	225.00	121.21	103.79	1.00
26		42-5054-04-337-0102-2457-Minimum Needs Programme	150.00	61.01	88.99	5.00
27	Public Works	47-2230-02-001-0801-9147-Employment exchange office	0.50	0.19	0.31	4.16
28	Medical Education	64-2210-05-105-0103-6968-Medical college, Bilaspur	43.30	37.50	5.80	1.49
29	Rural Engineering Services	64-4215-01-102-0703-7353-National rural drinking water programme	19.20	7.56	11.64	8.52
30	Public Works	64-5054-03-101-0103-4149-Construction of major bridges	39.92	25.07	14.85	1.00
31	Panchayat and Rural Development	64-5054-04-337-0313-8650- <i>Mukhyamantri Gram Gaurav Path Yojana</i>	9.12	3.02	6.10	6.00
32	Public Works	67-4059-01-051-0101-3855-Public works department-buildings	39.00	28.35	10.65	1.00
33	Public Works	67-4059-01-051-0701-2450-Administration of justice	21.91	6.73	15.18	2.00
34	Public Works	67-4202-01-202-0701-1502-Dist. education & training institutions (for basic minimum services)	0.02	0.00	0.02	3.82
35	Public Works	67-4216-01-106-0701-6222-Administration of justice (construction of staff quarters)	20.10	4.37	15.73	3.20
36	Public Works	67-4405--101-0101-3321-Aquarium	0.50	0.00	0.50	1.00
37	Urban Administration and Development	69-2217-80-191-0701-7685-Smart city	200.00	199.50	0.50	4.00
38	Medical Education	79-2210-01-110--1353-Medical college and concerning hospitals	76.31	66.62	9.69	1.94
39	Medical Education	79-2210-01-110-0101-8938-Medical college & related medical, Rajnandgaon	22.67	19.54	3.13	1.87
40	Medical Education	79-2210-05-105-0101-1352-Medical college	77.96	61.67	16.29	3.18
41	Medical Education	79-2210-05-105-0101-6996-Medical college Raigarh	26.89	21.72	5.17	2.44
42	Medical Education	79-2210-05-105-0101-8939-Medical college, Rajnandgaon	35.37	21.86	13.51	3.40
<b>Total</b>			<b>5463.43</b>	<b>4549.81</b>	<b>913.62</b>	<b>772.31</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.11**

(Reference: Paragraph-2.2.8 (b): Page 35)

**Excessive supplementary provisions under Sub Heads**

(₹ in crore)

S. N.	Department	Head of account	Original provision	Expenditure	Supplementary provision required	Supplementary provision made
1	2	3	4	5	6	7
1	General Administration	01-2013--105--9064-Discretionary grants by Ministers	27.50	28.22	0.72	8.20
2	Home	03-2055--115-0600-7918-Assistance to Naxal affected districts	0.00	40.00	40.00	230.00
3	Home	03-2070--107--492-Expenditure on callouts	114.78	123.71	8.93	14.00
4	Home	03-4055--207--4491-General expenditure (district establishment)	24.17	24.25	0.08	5.61
5	Home	04-3454-01-800--7586-Census work of 2011	0.01	4.71	4.70	8.00
6	Finance	06-2885-60-190--4843-Infrastructure Development Corporation	6.20	10.00	3.80	5.00
7	Finance	08-2029--800-0510-7860-Infrastructure & Environment Fund	53.00	101.00	48.00	50.00
8	Energy	12-2801-80-101-0101-7620-Subsidy to consumer for relief in electric charges	89.00	273.84	184.84	192.58
9	Agriculture	13-2401--102-0101-8972-Incentive Scheme on Paddy Production	0.00	1022.68	1022.68	1050.00
10	Agriculture	13-2401--119-0701-7874- N.M.S.A. National mission of agroforestry	0.00	2.24	2.24	4.17
11	Mineral Resources	15-2853-02-800-0103-6299-Transfer of revenue received from minor mineral of rural areas to Panchayats	53.61	80.59	26.98	36.89
12	Public Health and Family Welfare	19-2210-06-101-0701-5026-Grant in aid for formation of Chhattisgarh State Illness Assistance Fund	12.50	21.25	8.75	10.00
13	Public Health Engineering	20-4215-01-102-0311-5403-Rural piped water supply scheme	41.50	42.95	1.45	5.00
14	Public Health Engineering	20-6215-01-101-0101-2182-New Urban Water Supply Schemes	37.75	63.95	26.20	29.00
15	Housing and Environment	21-2217-05-001--2020-Nagar Aur Gram Nivesh	12.62	14.08	1.46	4.78
16	Panchayat and Rural Development	30-2501-06-102-0701-7490-National Rural Livelihood Mission	107.50	116.62	9.12	11.27

1	2	3	4	5	6	7
17	Food and Civil Supplies	39-2408-01-102-0101-8933-Sugar distribution scheme	20.00	38.25	18.25	50.00
18	ST and SC Development	41-2202-01-109-0102-7437-Mukhya Mantri Bal Bhavishya Suraksha Yojana	9.86	13.31	3.45	5.25
19	Public Health and Family Welfare	41-2210-06-101-0702-5026-Grant in aid for formation of Chhattisgarh State Illness Assistance Fund	15.20	23.05	7.85	9.00
20	Panchayat and Rural Development	41-2216-03-105-0702-7807-Pradhan Mantri Awas Yojana	1079.58	1313.60	234.02	496.00
21	Agriculture	41-2401--102-0102-8972-Incentive scheme on paddy production	0.00	775.82	775.82	798.00
22	Agriculture	41-2401--119-0702-7874-N.M.S.A. National mission of agroforestry	0.00	1.21	1.21	3.17
23	Food and Civil Supplies	41-2408-01-102-0102-8933-Sugar distribution scheme	15.20	29.07	13.87	38.00
24	Energy	41-2801-80-101-0102-7620-Subsidy to consumer for relief in electric charges	76.00	168.40	92.40	146.36
25	ST and SC Development	41-4225-02-102-0602-7626-Local development programme funded by special central aid	150.00	150.02	0.02	22.09
26	Energy	41-4801-06-800-0102-6758-Energification of agriculture pump	0.00	22.50	22.50	45.30
27	Mineral Resources	53-2853-02-800-0103-7611-Transfer of revenue receipts from minor minerals to urban bodies	3.80	6.08	2.28	3.70
28	Women and Child Development	55-2235-02-102-0701-9131-Training to Anganwadi workers under Integrated Child Development service schemes	1.00	9.87	8.87	11.00
29	Revenue	58-2245-01-101--7710-Aid for crop loss	16.00	566.33	550.33	675.00
30	Panchayat and Rural Development	64-2216-03-105-0703-7807-Pradhan Mantri Awas Yojana	340.92	610.49	269.57	288.00
31	Agriculture	64-2401--102-0103-8972-Incentive scheme on paddy production	0.00	244.99	244.99	252.00
32	Food and Civil Supplies	64-2408-01-102-0103-8933-Sugar distribution scheme	4.80	9.18	4.38	12.00
33	Energy	64-2801-80-101-0103-7620-Subsidy to consumer for relief in electric charges	35.00	72.00	37.00	46.22
34	Panchayat and Rural Development	64-4515--102-0703-7759-Shyama Prasad Mukherjee Rurban Mission	4.80	5.94	1.14	6.00

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<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
35	Energy	64-4801-06-800-0103-6758- Energification of agriculture pump	0.00	9.75	9.75	16.95
36	Energy	64-4810--101-0410-8965- <i>Mukhya Mantri Mazra Tola Vidyuti Karan Yojana</i>	0.00	2.13	2.13	6.93
37	School Education	66-2202-02-109-0801-8050- Scholarships	19.00	24.14	5.14	7.14
38	Public Works	67-4059-01-051-0101-2407- Election	0.18	0.58	0.40	14.00
39	Public Works	67-4059-01-051-0101-5918- General Administration Department	7.50	22.50	15.00	22.51
40	Public Works	67-4202-01-202-0701-7673- Block Teacher Training Institute	0.02	0.48	0.46	3.27
41	Medical Education	79-4210-03-105-0101-8939- Medical college Rajnandgaon	1.50	100.00	98.50	102.00
42	Panchayat and Rural Development	80-2515--198-1101-5848-Grant for fundamental works to Gram Panchayats	200.00	246.81	46.81	50.00
43	Mineral Resources	80-2853-02-800-0101-6299- Transfer of revenue received from minor mineral of rural areas to Panchayats	125.81	136.02	10.21	44.96
44	Mineral Resources	82-2853-02-800-0102-6299- Transfer of revenue received from minor mineral of rural areas to Panchayats	47.00	58.16	11.16	20.56
<b>Total</b>			<b>2753.31</b>	<b>6630.77</b>	<b>3877.46</b>	<b>4859.91</b>

(Source: Appropriation Account 2017-18)

## Appendix 2.12

(Reference: Paragraph-2.2.8 (c): Page 35)

## Inadequate supplementary provisions under Sub Heads

(` in crore)

S. N.	Department	Head of account	Orivinal provision	Expendi- ture	Supple- mentary provision required	Supple- mentary provision made	Supple- mentary provision short
1	Public Works	07-2030-02-101-2456-Cost of Non-Judicial Stamps	5.00	14.75	9.75	7.00	2.75
2	Agriculture	13-2402--101--8351-Extensive soil survey	3.93	6.50	2.57	1.00	1.57
3	Panchayat and Rural Development	30-2215-02-107-0701-7610-Swachh Bharat Abhiyan	500.00	624.23	124.23	81.36	42.87
4	Panchayat and Rural Development	30-2505-60-196-0701-6728-Rashtriya Gramin Rozgar Guarantee Yojana	600.00	780.07	180.07	42.50	137.57
5	Food and Civil Supplies	39-2408-01-101-0701-7872-Margin of P.D.S. dealer	0.00	42.03	42.03	29.35	12.68
6	Panchayat and Rural Development	41-2505-60-196-0702-6728-Rashtriya Gramin Rozgar Guarantee Yojana	456.00	645.49	189.49	32.30	157.19
7	Commerce and Industry	41-2852-80-102-0102-9068-Cost capital grant to industrial units	12.00	16.00	4.00	2.00	2.00
8	ST and SC Development	64-2225-01-102-0703-7629-Centrally sponsored schemes for scheduled castes	5.97	12.62	6.65	3.67	2.98
9	Panchayat and Rural Development	64-2505-60-196-0703-6728-Rashtriya Gramin Rozgar Guarantee Yojana	144.00	165.26	21.26	10.20	11.06
<b>Total</b>			<b>1726.90</b>	<b>2306.95</b>	<b>580.05</b>	<b>209.38</b>	<b>370.67</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.13**

(Reference: Paragraph-2.2.9: Page 35)

**Excessive/unnecessary/insufficient re-appropriation of funds  
(where excess/savings were ₹ 10 crore or above)**

(₹ in crore)

S. N.	Department	Head of Account	Total Provision	Re-appropriation	Expenditure	Final excess (+)/ saving (-)
1.	Home	03-2055-104-4492-General expenditure (Special Police)	1171.62	-174.17	983.04	-14.41
2.	Home	03-2055-109-4491-General expenditure (District Establishment)	1930.28	-254.96	1664.16	-11.16
3.	Finance	06-2071-01-101-2413-Payment to pensioners	3450.00	-40.00	2190.18	-1219.82
4.	Revenue	08-2029-103-1472-District expenditure	249.99	-37.98	223.27	11.26
5.	Revenue	08-4059-80-051-0510-7860-Infrastructure and Environment Fund	210.00	-25.84	156.11	-28.05
6.	Public Works	24-3054-01-337-134-Maintenance and repairs	31.90	-10.00	9.93	-11.97
7.	Public Works	24-5054-03-101-0101-3775-Construction of Railway over bridge	201.00	-10.00	83.64	-107.36
8.	Public Works	24-5054-04-337-0101-1513-Construction of major roads in districts	425.00	-17.00	310.31	-97.69
9.	Panchayat and Rural Development	30-2515-102-0101-1208-Rural engineering services	74.20	-13.78	48.47	-11.95
10.	Panchayat and Rural Development	30-5054-04-337-0311-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana	195.00	-9.15	136.76	-49.09
11.	ST and SC Development	41-2202-01-101-0102-495-Ashrams and schools	244.10	-42.27	191.25	-10.58
12.	ST and SC Development	41-4202-01-202-0102-1400-Vivekanand Gurukul Ummayan Yojana	96.00	-20.19	88.52	12.71
13.	Panchayat and Rural Development	41-5054-04-337-0312-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana	70.00	-18.08	33.93	-17.99
14.	Public Works	64-5054-04-337-0103-9002-Construction of roads in scheduled caste predominant areas	250.00	-45.00	105.28	-99.72
15.	Public Works	67-4059-01-051-0101-8040-Construction of jail buildings	41.74	-2.00	8.79	-30.95
16.	Public Works	67-4202-03-102-0101-5908-Construction of sport training building	15.25	-1.00	4.07	-10.18
17.	Public Works	67-4210-03-105-0101-4220-Education-medical college	76.27	-8.00	34.10	-34.17
18.	Public Works	68-4210-03-105-0102-4220-Education-medical college	50.00	-2.00	29.71	-18.29
19.	Urban Administration and Development	69-2217-80-191-0701-6808-Infrastructure development scheme for minor and medium urban area	1.00	-1.00	18.30	18.30
20.	Urban Administration and Development	69-2217-80-191-0701-7610-Swachh Bharat Abhiyan	120.00	-20.61	85.75	-13.64
21.	Mineral Resources	80-2853-02-800-0101-6299-Transfer of revenue received from minor mineral of rural areas to Panchayats	170.77	-74.83	136.02	40.08
<b>Total</b>			<b>9074.12</b>	<b>-827.86</b>	<b>6541.59</b>	<b>-1704.67</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.14**  
(Reference: Paragraph-2.2.10: Page 36)  
**Surrender in excess of actual savings**

(₹ in crore)

S. N.	Grant no.	Description	Saving	Excess	Surrender	Excess surrender
<b>A - Revenue voted</b>						
1	7	Commercial Tax Department	110.57	0	119.36	8.79
2	8	Land Revenue and District Administration	203.01	0	212.39	9.38
3	12	Energy Department	292.07	0	294.57	2.5
4	14	Animal Husbandry Department	74.58	0	75.66	1.07
5	15	Financial assistance to three tier Panchayati Raj Institutions under special component plan for schedule castes	52.81	0	63.66	10.85
6	23	Water Resources Department	50.25	0	51.01	0.76
7	27	School Education	257.88	0	263.79	5.92
8	33	Tribal Welfare	316.32	0	317.5	1.19
9	44	Higher Education	114.6	0	124.59	9.99
10	49	Scheduled Caste Welfare	0	0.53	1.47	1.47
11	50	20 Point Implementation Department	0	0.75	0.50	0.50
12	58	Relief on account of Natural Calamities and Scarcity	225.79	0	261.56	35.77
13	80	Financial assistance to three tier Panchayati Raj Institutions	313.37	0	356.36	42.99
14	82	Financial Assistance to three tier Panchayati Raj Institutions under tribal area sub-plan	321.79	0	323.10	1.31
<b>Total - A</b>			<b>2333.04</b>	<b>1.28</b>	<b>2465.52</b>	<b>132.49</b>
<b>B - Capital voted</b>						
15	3	Police	16.66	0	18.07	1.41
16	23	Water Resources Department	119.15	0	120.15	1.00
17	66	Welfare of Backward Classes	9.10	0	57.40	48.29
<b>Total - B</b>			<b>144.91</b>	<b>0</b>	<b>195.62</b>	<b>50.7</b>
<b>C - Capital charged</b>						
18	23	Water Resources Department	0.16	0	0.67	0.51
<b>Total - C</b>			<b>0.16</b>	<b>0</b>	<b>0.67</b>	<b>0.51</b>
<b>Grand total = A + B + C</b>			<b>2478.11</b>	<b>1.28</b>	<b>2661.81</b>	<b>183.70</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.15**

(Reference: Paragraph-2.2.11: Page 36)

**Savings (more than ₹ one crore) occurred but no part of which had been surrendered**

(₹ in crore)

S. N.	Grant no.	Description	Total Budget	Expenditure	Saving
1	12	Energy Department	269.41	217.08	52.33
<b>A - Revenue voted</b>					
2	19	Public Health and Family Welfare	1885.66	1667.48	218.18
3	24	Public Works-Roads and Bridges	1135.37	813.22	322.15
<b>Total – A</b>			<b>3110.29</b>	<b>2523.01</b>	<b>587.28</b>
<b>B - Capital voted</b>					
4	19	Public Health and Family Welfare	89.26	42.31	46.95
5	24	Public Works-Roads and Bridges	2304.1	1495.49	808.61
6	42	Public works relating to tribal areas sub-plan-roads and bridges	1558.89	632.55	926.34
7	76	Externally aided Projects pertaining to Public Works Department	900	665.13	234.87
<b>Total – B</b>			<b>4852.25</b>	<b>2835.48</b>	<b>2016.77</b>
<b>C - Revenue charged</b>					
8	12	Energy Department	269.41	217.08	52.33
<b>Total – C</b>			<b>269.41</b>	<b>217.08</b>	<b>52.33</b>
<b>D - Capital charged</b>					
9	24	Public Works-Roads and Bridges	18.31	17.21	1.10
10	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	8.42	1.68	6.74
<b>Total – D</b>			<b>26.73</b>	<b>18.89</b>	<b>7.84</b>
<b>Grand total = A + B + C + D</b>			<b>8258.68</b>	<b>5594.46</b>	<b>2664.22</b>

(Source: Appropriation Account 2017-18)



## Appendix 2.16

(Reference: Paragraph – 2.2.11: Page 36)

## Savings of ₹ one crore and above that remained to be surrendered

S. N.	Grant no.	Description	Total Budget	Saving	Surrender	Amount not surrendered
<b>A - Revenue voted</b>						
1	2	Other of General Administration Department	28.96	10.26	8.43	1.83
2	3	Police	4014.45	809.52	783.35	26.17
3	4	Other of Home Department	43.45	14.17	2.39	11.79
4	6	Finance Department	5349.62	1330.86	56.26	1274.60
5	10	Forest	1002.94	164.60	140.75	23.85
6	28	State Legislature	65.38	26.71	0.76	25.95
7	30	Panchayat and Rural Development Department	3861.04	532.91	475.18	57.72
8	36	Transport	69.33	34.67	32.06	2.61
9	47	Technical Education and Man-Power Planning Department	385.52	89.79	46.46	43.33
10	64	Special Component Plan for Scheduled Castes	4503.55	733.50	684.81	48.69
11	67	Public Works-Buildings	619.68	158.72	0.27	158.45
12	71	Information Technology and Bio-Technology	103.53	41.76	36.93	4.83
13	79	Medical Education Department	591.72	160.36	108.50	51.86
<b>Total - A</b>			<b>20639.17</b>	<b>4107.83</b>	<b>2376.15</b>	<b>1731.68</b>
<b>B - Capital voted</b>						
14	1	General Administration	106.66	18.43	0.16	18.27
15	8	Land Revenue and District Administration	349.05	111.23	78.31	32.92
16	20	Public Health Engineering	298.50	78.31	76.67	1.64
17	29	Administration of Justice and Elections	37.59	25.54	24.02	1.52
18	30	Panchayat and Rural Development Department	789.17	258.53	198.84	59.69
19	36	Transport	42.33	37.80	27.80	10.00
20	39	Food Civil Supplies and Consumer Protection Department	7.24	4.58	1.34	3.24
21	41	Tribal Areas Sub-Plan	3051.89	1088.35	962.95	125.40
22	47	Technical Education and Man-Power Planning Department	39.13	23.98	14.27	9.72
23	64	Special Component Plan for Scheduled Castes	1179.32	485.10	319.34	165.76
24	67	Public Works-Buildings	598.45	263.46	4.67	258.79
25	68	Public Works relating to Tribal Area Sub-Plan-Buildings	257.14	141.51	0.47	141.05
26	79	Medical Education Department	234.14	27.23	24.23	3.00
<b>Total - B</b>			<b>6990.61</b>	<b>2564.05</b>	<b>1733.07</b>	<b>831.00</b>
<b>C - Revenue charged</b>						
27	10	Forest	26.75	6.88	0.24	6.64
<b>Total - C</b>			<b>26.75</b>	<b>6.88</b>	<b>0.24</b>	<b>6.64</b>
<b>Grand total = A + B + C</b>			<b>27656.53</b>	<b>6678.76</b>	<b>4109.46</b>	<b>2569.32</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.17**  
(Reference: Paragraph-2.2.12: Page 36)  
**Rush of expenditure during the year 2017-18**

(₹ in crore)

S. N.	Major Head	Description of Major Head	Total expenditure	Last quarter	Percentage of expenditure on last quarter	Expenditure on last month	Percentage of expenditure on last month
1	2	3	4	5	6	7	8
1	2030	Stamps and Registration	121.47	96.44	79.39	5.83	4.80
2	2204	Sports and Youth Services	54.41	27.76	51.02	18.16	33.38
3	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	176.13	96.02	54.52	60.29	34.23
4	2250	Other Social Services	9.21	9.00	97.72	2.62	28.45
5	2425	Co-operation	159.20	122.91	77.20	51.48	32.34
6	2810	New and Renewable Energy	49.72	28.12	56.56	16.84	33.87
7	2885	Other Outlays on Industries and Minerals	10.00	5.00	50.00	0.00	0.00
8	3275	Other Communication Services	62.18	32.22	51.82	31.02	49.89
9	3451	Secretariat-Economic Services	53.35	27.31	51.19	15.19	28.47
10	3452	Tourism	19.11	12.79	66.93	3.20	16.75
11	3604	Foreign Trade and Export Promotion	1364.66	801.45	58.73	508.25	37.24
12	4055	Capital Outlay on Police	46.16	30.48	66.03	15.06	32.63
13	4059	Capital Outlay on Public Works	384.37	264.73	68.87	206.03	53.60
14	4070	Capital Outlay on other Administrative Services	27.44	26.41	96.25	26.15	95.30
15	4210	Capital Outlay on Medical and Public Health	401.20	231.30	57.65	71.83	17.90
16	4216	Capital Outlay on Housing	23.81	12.28	51.57	3.81	16.00

1	2	3	4	5	6	7	8
17	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	387.41	309.56	79.91	191.75	49.50
18	4235	Capital Outlay on Social Security and Welfare	60.67	38.69	63.77	29.64	48.85
19	4401	Capital Outlay on Crop Husbandry	3.25	3.15	96.92	2.24	68.92
20	4402	Capital Outlay on Soil and Water Conservation	19.92	10.12	50.80	2.31	11.60
21	4403	Capital Outlay on Animal Husbandry	12.72	6.52	51.26	6.29	49.45
22	4406	Capital Outlay on Forestry and Wild Life	20.06	16.19	80.71	9.88	49.25
23	4415	Capital Outlay on Agricultural Research and Education	16.58	15.73	94.87	15.73	94.87
24	4711	Capital Outlay on Flood Control Projects	11.02	9.52	86.39	7.96	72.23
25	4801	Capital Outlay on Power Projects	277.24	224.12	80.84	224.09	80.83
26	4810	Capital Outlay on New and Renewable Energy	773.32	541.01	69.96	402.46	52.04
27	5053	Capital Outlay on Civil Aviation	24.43	14.44	59.11	14.59	59.72
28	5275	Capital Outlay on other Communication Services	1.78	1.78	100.00	1.78	100.00
<b>Total</b>			<b>4574.82</b>	<b>3020.05</b>	<b>66.01</b>	<b>1951.48</b>	<b>42.66</b>

(Source: Appropriation Account 2017-18)

**Appendix- 3.1**

(Reference: Paragraph 3.1, Page 41)

**Major head wise position of outstanding Utilisation Certificates**

(₹In lakh)

Sl No.	Name of the department	Up to 2015-16		2016-17		2017-18	
		No	Amount	No	Amount	No of UCs	Amount
1	Urban Administration	15	1,984.76	01	918.00	26	51,886.22
2	Compensation & assignment to Local Bodies	52	7,173.34	04	885.32	00	00
3	General Education	01	0.71	00	0	00	00
4	Housing	01	0.19	00	0	00	00
<b>Total</b>		<b>69</b>	<b>9,159</b>	<b>05</b>	<b>1,803.32</b>	<b>26</b>	<b>51,886.22</b>

**Appendix 3.2**

(Reference: Paragraph 3.2, Page 43)

**Details of outstanding Detailed Contingent bills as on 31<sup>st</sup> January 2019**

(₹In lakh)

Major Head	Name of the Department	Pending DC bills	Amount
2029	Land Revenue	1	1.38
2045	Other Taxes& Duties on Commodities and services	1	0.18
2202	General Education	1	0.62
2230	Labour& Employment	10	1.34
2235	Social Security & Welfare	22	35.01
2425	Co-operation	6	11,400.00
2701	Medium Irrigation	1	0.04
2851	Village & Small Industries	2	73.13
2852	Industries	3	3.14
<b>Total</b>		<b>47</b>	<b>11,514.84</b>

**Appendix: 3.3**

(Reference: Paragraph 3.4: Page 44)

**Investment by the State Government in PSUs whose accounts are in arrear as on 31 December 2018**

Sl. No.	Name of the PSU	Paid up Capital	Year up to which accounts finalised	Period of accounts pending finalization	Grants and Guarantee by the State Government during the years for which accounts are in arrears (₹ in crore)			
					Capital Grant	Others	Guarantee	Total
1	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited	0.50	2016-17	2017-18	-	46.02	-	46.02
2	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam	5.00	2016-17	2017-18	-	0.54	36.00	36.54
3	Raipur Smart City Limited	0.10	2016-17	2017-18	-	188.00	-	188.00
4	Chhattisgarh State Power Distribution Company Limited	2263.10	2016-17	2017-18	1338.04	1573.25	2455.00	5366.29
5	Chhattisgarh State Power Holding Company Limited	6086.05	2016-17	2017-18	-	-	429.30	429.30
6	Chhattisgarh State Civil Supplies Corporation Limited	4.43	2016-17	2017-18	320.29	2706.00	-	3026.29
7	Chhattisgarh Medical Services Corporation Limited	3.45	2016-17	2017-18	4.01	-	-	4.01
8	Chhattisgarh Infrastructure Development Corporation Limited	4.20	2014-15	2015-16 to 2016-17	-	7.80		7.80
				2017-18	10.00	10.00	-	20.00
9	Chhattisgarh State Industrial Development Corporation Limited	1.60	2013-14	2014-15 to 2016-17	-	116.89	-	116.89
				2017-18	8.74	195.14	-	203.88
10	Bilaspur Smart City Limited	0.10	First accounts not submitted	2016-17 to 2017-18	16.00	2.00	-	18.00
<b>Total</b>					<b>1697.08</b>	<b>4845.64</b>	<b>2920.30</b>	<b>9463.02</b>

**Appendix: 3.4**

(Reference: Paragraph 3.5: Page 45)

**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	14	12.93	2	0.62	1	0	17	13.55
2	Art & culture	1	0.81	0	0	1	0	2	0.81
3	District Administration	1	0.67	5	0.81	1	3	7	4.48
4	Treasury and Accounts Administration	3	0.2	1	7.26	3	11.81	7	19.27
5	Technical Education	6	2.3	0	0	7	50.31	13	52.61
6	Rural Development	4	1.08	3	0.2	13	16.66	20	17.94
7	ITBP	0	0	0	0	1	0.57	1	0.57
8	Woman and Child Welfare	1	3.5	0	0	2	0.32	3	3.82
9	Education	21	12.94	18	156.11	19	67.09	58	236.14
10	Police	34	6.56	5	19.45	129	15.76	168	41.77
11	District Health and Family Welfare	4	0.29	2	0.31	7	0.86	13	1.46
12	Tehsil	2	0.5	11	1.87	2	0.18	15	2.55
13	State Excise	0	0	1	2.37	0	0	1	2.37
14	Animal Husbandry	8	1.8	1	0.1	155	12.65	164	14.55
15	Public Service Commission	0	0	0	0	1	3.16	1	3.16
16	Co-operation	0	0	1	96.26	0	0	1	96.26
17	Panchayat And Social Welfare	0	0	0	0	2	1	2	1
18	Dairy Development	1	0.2	1	0.02	0	0	2	0.22
19	Sericulture	0	0	0	0	1	0	1	0

1	2	3	4	5	6	7	8	9	10
20	District and Session Court	5	0.28	2	8.83	0	0	7	9.11
21	Labour and Employment	9	3.01	0	0	3	0.63	12	3.64
22	Food Civil Supply and Consumer Protection Department	0	0	1	0.08	3	0.15	4	0.23
23	Welfare of SC ST and other Backward Classes	3	1.14	4	20.48	8	1.24	15	22.86
24	Health and Medical Services	7	2.18	9	33.98	4	9.91	20	46.07
25	Crop Husbandry	1	0.24	1	2.98	5	0.55	7	3.77
26	Forest	1	0.08	0	0	914	870.26	915	870.34
27	PWD	2	0.24	0	0	468	10,316.51	470	10,316.75
28	WRD	7	3.67	0	0	14	550.01	21	553.68
29	Finance and Statistical Directorate	1	0.05	0	0	0	0	1	0.05
30	Collectorate	0	0	1	0.08	1	0.3	2	0.38
31	Urban Development	0	0	1	0.15	0	0	1	0.15
32	Cleaning and Water Supply	0	0	1	189.9	0	0	1	189.9
<b>Total</b>		<b>136</b>	<b>54.67</b>	<b>71</b>	<b>541.86</b>	<b>1,765</b>	<b>11,932.93</b>	<b>1,972</b>	<b>12,529.46</b>

**Appendix : 3.5**

(Reference: Paragraph 3.5 :Page 45)

**Year wise analysis of loss to Government**

**(Cases where financial action was pending at the end of 31 March 2018)**

(₹ in lakh)

Sl. No.	Name Of Department	Number of cases and amount						Total
		Up to 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	2	3	4	5	6	7	8	9
1	Higher Education	6 (1.80)	4 (7.23)	3 (3.78)	1 (0.13)	2 (0.11)	1 (0.50)	17 (13.55)
2	Art & culture	1 (0.00)	-	-	-	-	1 (0.81)	2 (0.81)
3	District Administration	-	-	3 (1.08)	1 (0.16)	-	3 (3.24)	7 (4.48)
4	Treasury and Accounts Administration	-	-	3 (7.34)	-	1 (11.77)	3 (0.16)	7 (19.27)
5	Technical Education	2 (0.15)	5 (48.80)	5 (3.41)	-	-	1 (0.25)	13 (52.61)
6	Rural Development	1 (0.17)	1 (0.50)	2 (0.71)	4 (2.28)	4 (12.32)	8 (1.96)	20 (17.94)
7	ITBP	1 (0.57)	-	-	-	-	-	1 (0.57)
8	Woman and Child Welfare	-	-	-	-	2 (3.50)	1 (0.32)	3 (3.82)
9	Education	9 (148.13)	2 (33.83)	6 (11.45)	3 (17.76)	2 (0.07)	36 (24.90)	58 (236.14)
10	Police	93 (5.88)	44 (6.30)	16 (1.45)	9 (11.81)	4 (13.98)	2 (2.35)	168 (41.77)
11	District Health and Family Welfare	-	-	-	-	-	13 (1.46)	13 (1.46)
12	Tehsil	-	-	3 (0.98)	-	-	12 (1.57)	15 (2.55)
13	State Excise	-	-	1 (2.37)	-	-	-	1 (2.37)
14	Animal Husbandry	63 (6.00)	53 (3.77)	43 (4.09)	-	-	5 (0.69)	164 (14.55)
15	Public Service Commission	-	-	-	-	1 (3.16)	-	1 (3.16)
16	Cooperation	-	-	-	-	1 (96.26)	-	1 (96.26)
17	Panchayat And Social Welfare	1 (1.00)	1 (0.00)	-	-	-	-	2 (1.00)
18	Dairy Development	-	-	-	1 (0.20)	-	1 (0.02)	2 (0.22)
19	Sericulture	1 (0.00)	-	-	-	-	-	1 (0.00)



1	2	3	4	5	6	7	8	9
20	District and Session Court	2 (0.17)	3 (1.04)	-	2 (7.90)	-	-	7 (9.11)
21	Labour and Employment	-	2 (0.50)	-	5 (2.72)	1 (0.05)	4 (0.37)	12 (3.64)
22	Food Civil Supply and Consumer Protection Department	-	-	1 (0.10)	-	-	3 (0.13)	4 (0.23)
23	Welfare of SC ST and other Backward Classes	1 (0.17)	1 (0.00)	1 (19.58)	-	3 (0.48)	9 (2.63)	15 (22.86)
24	Health and Medical Services	1 (0.00)	1 (9.84)	1 (0.06)	6 (33.02)	-	11 (3.15)	20 (46.07)
25	Crop Husbandry	-	3 (0.16)	3 (0.63)	1 (2.98)	-	-	7 (3.77)
26	Forest	12 (48.11)	15 (7.24)	105 (153.08)	170 (377.08)	220 (159.43)	393 (125.40)	915 (870.34)
27	PWD	107 (4,376.51)	259 (4,808.04)	94 (549.58)	10 (582.62)	-	-	470 (10,316.75)
28	WRD	8 (364.54)	8 (183.01)	5 (6.13)	-	-	-	21 (553.68)
29	Finance and Statistical Directorate	-	1 (0.05)	-	-	-	-	1 (0.05)
30	Collectorate	-	-	-	-	-	2 (0.38)	2 (0.38)
31	Urban Development	-	-	-	-	-	1 (0.15)	1 (0.15)
32	Cleanin and Water Supply	-	-	-	-	-	1 (189.90)	1 (189.90)
	<b>Total</b>	<b>309 (4,953.20)</b>	<b>403 (5,110.31)</b>	<b>295 (765.82)</b>	<b>213 (1,038.66)</b>	<b>241 (301.13)</b>	<b>511 (360.34)</b>	<b>1,972 (12,529.46)</b>

**Appendix: 3.6**  
(Reference: Paragraph 3.5: Page 45)

**Details of recovery in various departments**

(Amount in ₹)

SL. No.	Case No.	Major Head	Department Name	Type Miss/Loss/Theft	Year	Amount of Loss	Amount Recovered
1	2	3	4	5	6	7	8
1	410	2406	Forest	Loss	1984-85	44,967	18,847
2	179	2406	Forest	Loss	1996-97	13,500	13,500
3	253	2406	Forest	Loss	2005-06	79,497	79,497
4	567	2406	Forest	Loss	1996-97	12,371	12,371
5	313	2406	Forest	Loss	1997-98	5,000	5,000
6	188	2406	Forest	Loss	2016-17	3,962	3,962
7	63	2406	Forest	Loss	2016-17	19,826	19,826
8	186	2406	Forest	Loss	2019-17	1,468	1,468
9	155	2406	Forest	Loss	1999-00	3,00,089	2,36,721
10	22	2406	Forest	Loss	1996-97	34,783	34,783
11	26	2406	Forest	Loss	2016-17	9,965	9,965
12	27	2406	Forest	Loss	1995-96	23,985	23,985
13	59	2406	Forest	Loss	2013-14	9,841	9,841
14	29	2406	Forest	Loss	2016-17	4,007	4,007
15	31	2406	Forest	Loss	1996-97	7,424	7,424
16	32	2406	Forest	Loss	1992-93	13,907	13,907
17	33	2406	Forest	Loss	2015-16	2,10,265	2,10,265
18	190	2406	Forest	Loss	2019-17	12,360	12,360
19	189	2406	Forest	Loss	2015-16	9,738	9,738
20	57	2406	Forest	Loss	2013-14	8,011	8,011
21	42	2406	Forest	Loss	1998-99	43,035	43,035
22	43	2406	Forest	Loss	1994-95	17,241	17,241
23	44	2406	Forest	Loss	2002-03	9,424	9,424
24	47	2406	Forest	Loss	1991-94	1,473	1,473
25	61	2406	Forest	Loss	2014-15	65,794	65,794
26	187	2406	Forest	Loss	2017-18	25,164	25,164
27	65	2406	Forest	Loss	2016-17	8,668	8,668
28	543	2055	Police	Loss	2016-17	9,540	9,540
29	542	2055	Police	Loss	2017-18	795	795
30	541	2055	Police	Loss	2017-18	2,740	2,740
31	540	2055	Police	Loss	2017-18	2,134	2,134
32	545	2055	Police	Loss	2016-17	250	250
33	19	2055	Police	Loss	1994-95	5,900	5,900
34	30	2055	Police	Loss	2012-13	1,798	1,798
35	21	2055	Police	Loss	2012-13	2,796	2,796
36	74	2055	Police	Loss	2002-03	723	723
37	482	2055	Police	Loss	2014-15	3,310	3,310

1	2	3	4	5	6	7	8
38	113	2055	Police	Loss	2005-06	9,864	9,864
39	40	2055	Police	Loss	2015-16	7,790	7,790
40	41	2055	Police	Loss	2017-18	810	810
41	57	2055	Police	Loss	2001-02	18,350	18,350
42	04	2039	Excise	Loss	2003-04	2,37,198	2,37,198
43	22	2501	ST Welfare	Loss	2014-15	4,160	4,160
44	19	2217	UAD	Loss	2012-13	14,445	14,445
45	11	2701	Agriculture	Loss	2016-17	19,000	19,000
46	113	2055	Police	Loss	2006-07	17,620	17,620
47	11	2070	Revenue	Loss	1996-97	4,645	4,645
<b>Total</b>						<b>13,59,633</b>	<b>12,89,145</b>

**Appendix: 3.7**

(Reference: Paragraph 3.6.1: Page 46 )

**Details of funds pertains to Land Acquisition kept in PD Accounts**

Sl.No.	Name of the Treasury	Amount pertains to Land Acquisition (₹ In crore)
1	Ambikapur	58.86
2	Bilaspur	225.45
3	Jagdapur	61.23
4	Durg	6.22
5	Korba	47.46
6	Jashpur	11.68
7	Kanker	12.43
8	Janjgir-Champa	196.07
9	Koriya	2.58
10	Raigarh	336.87
11	Rajnandgaon	41.54
12	Dhamtari	8.23
13	Mahasamund	49.37
14	Kabirdham	8.56
15	Surajpur	0.07
16	Dantewada	6.34
17	Bemetara	3.49
18	Raipur	259.97
19	Kondagaon	7.24
20	Balrampur	48.98
21	Mungeli	35.89
22	Sukma	0.43
23	Balod	1.98
24	Balodabazar	5.90
25	Bijapur	0.18
26	Gariyaband	22.11
<b>Total</b>		<b>1,459.13</b>

**Appendix: 3.8**

(Reference: Paragraph 3.6.3: Page 47 )

**Details of amounts transferred to Personal Deposit Accounts during March 2018**

(₹ In crore)

Sl.NO	Administrator	Major Head	Amount
1.	Collector, Land Record, Mahasamund	2029	0.25
2.	Superintendent, Central Jail, Bilaspur	2056	0.47
3.	Joint Director, Panchayat Welfare, Bilaspur	2235	0.10
4.	Collector, Land Record, Dhamtari	2029	0.30
5.	Deputy District Election Officer, Dhamtari	2015	0.02
6.	Tahsildar, Sitapur, Ambikapur	2053	0.72
7.	Durector, Archeology and Archives Raipur	2205	0.12
<b>TOTAL</b>			<b>1.98</b>

**Appendix: 3.9**

(Reference: Paragraph 3.7: Page 49)

**Details of Revenue nature budgeted under Capital Section**

(₹incrore)

Sl No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1	4059	Capital Outlay on Public Works	45	Grants for creation of Capital Assets	21.60
2	4202	Capital Outlay on Education, Sports, Art and Culture	45		25.47
3	4210	Capital outlay on Medical and Public Health	45		9.60
4	4217	Capital Outlay on Urban Development	45		442.71
5	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	45		248.01
6	4403	Capital Outlay on Animal Husbandry	45		0.25
7	4515	Capital Outlay on Other Rural Development Programme	45		557.96
8	4801	Capital Outlay on Power Projects	45		274.09
9	4810	Capital Outlay on New and Renewable Energy	45		773.32
10	4851	Capital Outlay on Village and Small Industries	45		0.60
11	5275	Capital Outlay on Other Communication Services	45	1.78	
12	5452	Capital Outlay on Tourism	45	4.00	
13	4059	Capital Outlay on Capital Works	04	Office Expenses	0.10
14	4801	Capital Outlay on Power Projects	04	Office Expenses	0.03
15	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	04	Office Expenses	0.05
16	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10	Professional Service Expenditure	2.50
17	4851	Capital Outlay on Village and Small Industries	24	Maintenance Work	0.47
<b>Total</b>					<b>2,362.54</b>

**Appendix- 3.10**  
(Reference: Paragraph 3.8, Page 49)  
**Statement of Major Head wise receipts booked under  
Minor Head 800- Other Receipt**

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Receipt	Receipts booked under Minor Head -800- Other Receipts during 2017-18	Percentage of Receipt booked under Minor Head - 800-Other Receipts to Total Receipts
1	0029	Land Revenue	446.41	97.90	21.93
2	0039	State Excise	4,054.00	874.31	21.57
3	0043	Taxes and Duties on Electricity	1,688.95	223.00	13.20
4	0045	Other Taxes and Duties on Commodities and Services	10.14	4.22	41.62
5	0055	Police	17.08	13.56	79.39
6	0056	Jails	6.38	1.35	21.16
7	0058	Stationery and Printing	3.43	2.67	77.84
8	0059	Public Works	54.29	53.27	98.12
9	0070	Other Administrative Services	39.81	22.02	55.31
10	0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	10.33	8.50	82.28
11	0075	Miscellaneous General Services	(-) 0.29 <sup>11</sup>	0.59	--
12	0202	General Education	17.15	1.95	11.37
13	0210	Medical and Public Health	52.56	7.26	13.81
14	0211	Family Welfare	0.06	0.06	100.00
15	0217	Urban Development	31.37	31.38	100.03
16	0220	Information and Publicity	0.06	0.06	100.00
17	0230	Labour and Employment	20.61	7.40	35.90
18	0235	Social Security and Welfare	3.46	3.57	103.18
<b>Total</b>			<b>6,456.38</b>	<b>1,353.07</b>	

<sup>11</sup>Minus figure is due to refunds more than receipts. Refunds during the year was ₹ 9.69 crore and receipts was ₹ 9.40 crore.

**Appendix: 3.11**  
(Reference: Paragraph 3.8: Page 49)  
**Statement of Major Head-wise expenditure booked under  
Minor Head 800- Other Expenditure**

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Expenditure	Expenditure booked under Minor Head-800- Other expenditure during 2017-18	Percentage of Expenditure booked under Minor Head-800- Other Expenditure to Total Expenditure
1	2029	Land Revenue	577.59	101.00	17.49
2	2075	Miscellaneous General Services	1.03	0.31	30.10
3	2245	Relief on Account of Natural Calamities	1,040.95	137.35	13.19
4	2250	Other Social Services	9.46	1.57	16.60
5	2810	Power	49.72	16.62	33.43
6	2852	Industries	200.08	23.58	11.79
7	2853	Non-ferrous Mining and Metallurgical Industries	476.63	281.31	59.02
8	3275	Other Communication Services	62.18	62.18	100
9	3454	Census Surveys and Statistics	26.80	4.72	17.61
10	4070	Capital Outlay on Other Administrative Services	27.43	27.43	100
11	4405	Capital Outlay on Fisheries	9.78	8.68	88.75
12	4700	Capital Outlay on Major Irrigation	763.76	631.09	82.63
13	4701	Capital Outlay on Medium Irrigation	109.21	93.61	85.72
14	4801	Capital Outlay on Power Projects	277.24	105.00	37.87
15	5055	Capital Outlay on Road Transport	4.53	4.03	88.96
<b>Total</b>			<b>3,636.39</b>	<b>1,498.48</b>	

**Appendix: 3.12**  
(Reference: Paragraph 3.9.2: Page 51)  
**Details of Temporary Advance**

(₹ in lakh)

Sl No.	Name of Department/ Office	Financial Year	No. of cases	Advance withdrawn
1	2	3	4	5
1	Collector Office ,raigarh	1984 – 2017	79	0.76
2	Collector Office ,Bilaspur	1999 – 2015	92	1.81
3	Collector Office ,Sukma	2014-17	10	1.18
4	Collector Office ,Jashpur	2005-17	160	28.49
5	Collector Office ,Ambikapur	1975-17	539	14.48
6	Collector Office ,Surajpur	2012-17	12	o.25
7	Janpad panchayat, kondagaon	2012-2017	33	14.86
8	Janpad panchayat , raigarh	2012-17	27	6.61
9	Commissioner NPN ,Jagdalpur, Bastar	2016-17	02	1.17
10	CEO JP, Saraipali	2012-17	04	0.50
11	Commissioner NPN, Bilaspur	2016-17	42	14.80
12	GP Ambagarh chauki, Rajnandgaon	2016-17	04	1.05
13	GP- Anathpur, Kondagaon	2015-17	01	0.73
14	Dy Director Agriculture, Bilaspur	2010-17	17	95.51
15	Assistant Director Horticulture, Baloda Bazar	2012-17	13	28.24
16	CEO JP, Durgkondal	2016-18	03	1.21
17	CEO, JP, Narayanpur	2010-17	10	6.32
18	GP, Bacharwar, Bilaspur	2017-18	03	4.55
19	Commiossioner, NPN, Dhamtari	201317	35	12.54
20	Commissioner, NPN, ambikapur	1992-17 (Govt. employee)	44	329.23
		2002-17 (Non Govt.) (IOC and Amrit Mission drinking water supply)	02	195.53
21	Nagar Parishad, Jamul Durg	2007-17	03	4.60
22	Raipur Municipal Corporation	2017-18	22	239.11
23	CEO, JP, Khairagarh	1982-17	51	11.19
24	Commissioner, NN, Chirmiri	1999-17	14	8.23
25	CEO NP, Simga	2012-17	27	13.30
26	CEO, JP Pali	2006-07 & 2012-13 (W)	27	55.10
27	Commissioner,NPN, Birgaon	2010-17	16	7.92
28	Commissioner,NPN, Korba	2015-16	270	1,083.00
29	Commissioner,NPN, Bhilai-chauranda	2013-17	9	2.31
30	CEO, ZP, Dantewada	2011-17	11	1.59
31	JP, Mahendragarh, Koriya	2005-17	21	21.84
32	CEO, JP,Dondilohara	2009-2017	9	4.48
33	EE PWD(NH) Ambikapur	2013-2017	9	2.70
34	EE PWD West Bastar Division	2003-2017	23	2.78
35	EE, PWD, Khairagarh	Till 2017	84	1.17
36	Dy. Director, Agriculture, Bemetra	2011-2017	8	33.85
37	EE, National Highway Division, PWD, Raipur	2014-2017	150	7.52
38	Principal, V.Y.T.P.G.College, Durg	2014-2017	29	4.01
39	CMHO, Raigarh	1996-17	7	0.70
<b>Total</b>				<b>2,265.27</b>

**Appendix: 3.13**  
(Reference: Paragraph 3.9.3: Page 52)  
**Irregular Maintenance of Cash Book**

(₹ in lakh)

Sl No.	Name of audited entity	Sector	Nature of objection	Amount
1	2	3	4	5
1	District Planning & statistical Sarguja	General Sector	Non entering of drawal of vouchers in cash book	267.71
2	Collector Office Baloda Bazar		Non entry of day to day transaction	0
4	Gram Panchayat Singhanpur Keshkal distt. – Kondagaon	Local Bodies	1. Cash book was not closed daily. 2. Above Rs. 10000 was paid in cash. 3. Cash was kept in cash book from 05/2015 to 03/2017	0
5	GP Jamhari Mahasamund	Local Bodies	Above Rs. 10000 was paid in cash.	0
6	GP Mundha Mahasamund	Local Bodies	Above Rs. 10000 was paid in cash.	0
7	GP-Bholapur Rajnandgaon	Local Bodies	1. Above Rs. 10000 was paid in cash. 2. Cash book was not closed daily.	0
8	Assistant Director Horticulture, Raigarh	Economic Sector	1. Bill/Voucher no and Mode of payment were not entered into cash book. 2. Cash book was not attested and closed timely. 3. Difference between concerned office and Audit party.	5.18
9	Asstt. Director, Horticulture Baloda Bazar	Economic Sector	1. Shortage of Rs. 341007 found in cash book. 2. Non-preparation of BRS	3.41
10	Dy. Director of Horticulture, Raipur	Economic Sector	1. Difference occurred during computation by audit in cash book.	35.00
			2. Details of balance not summarized in Cash Book	181.48
11	JP devgaon Narayanpur (03 Cases)	Local Bodies	Cash book was closed and Cash was also not verified timely	0
12	JP Lachhanpur, Lormi	Local Bodies	Cash book was maintained till Sep-2017 and Cash payment was above 10,000/-	0
13	JP, Gaurela (05 Cases)	Local Bodies	1. Above Rs. 10000 was paid in cash. 2. Cash book was not closed daily.	0
14	JP, Makri (05 Cases)	Local Bodies	1. Above Rs. 10000 was paid in cash. 2. Cash book was not closed daily.	0
15	JP-Kondagaon (05 Cases)	Local Bodies	1. Above Rs. 10000 was paid in cash. 2. Cash book was not closed daily.	0
16	BEO, Pendra, Bilaspur	Social Sector	Grant received but not taken into cash book	1.46
17	Principal, DSV PG Govt. Sanskrit college, Raipur	Social Sector	Difference between Cash book and pass book	1.70
18	Dy. Directore, Agriculture, Balrampur	Economic Sector	Amount not taken into cash book after Soil test expenditure	26.50
19	Dy. Director, Agriculture, Mahasamund	Economic Sector	1. Not entered of TDS in cash book	0.81
			2. Not shown in payment side of cash book	1.54



1	2	3	4	5
20	Dy. Director, Agriculture, Balod	Economic Sector	Not entered of TDS in cash book	0.37
21	Dy. Director, Agriculture, Durg	Economic Sector	Not entered of TDS in cash book	0.12
22	BMO, Nagri, dhamtari	Social Sector	Discrepancies in closing and opening balance of cash book	1.00
23	District Hospital, Baikunthpur, Koriya	Social Sector	Non reconciliation between cash book and bank pass book	8.35
24	Principal, Govt. Dental College, Raipur	Social Sector	Non reconciliation between cash book and bank pass book	5.21
25	Assistant Commissioner, Tribal Department, Balod	Social Sector	Non reconciliation between cash book and bank pass book	357.63
26	JP, Chhuriya	Local Bodies	1. Cash book was not closed daily. 2. Cash payment above Rs. 10,000/- 3. Cash book was not certified. 4. More than Rs. 20,000/- kept in cash	0
27	Govt. Kavyopadhyay Hiralal College, Abhanpur, Raipur	Social Sector	Difference between Closing balance & Bank Pass Book	1.50
<b>Total</b>				<b>898.97</b>