

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 (Chhattisgarh)
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 ¹ (as per 2011 Census) (all India density = 382 persons per sq. Km.)	189 person per Sq. km
4	Population below poverty line ² (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 ³ (as per 2011 Census) (all India average = 73.00 per cent)	70.30 per cent
6	Infant mortality ⁴ (as of 2017) (per 1000 live births) (all India average = 33 per 1000 live births)		48 per 1000 live births
7	Life expectancy at birth (All India average in years 2012-16 = 68.70)		64.80
8	Human Development Index ⁵ (HDI) 2017 (All India = 0.643)		0.600
9	Gini coefficient		
	a	Rural (All India= 0.29)	0.28
	b	Urban (All India=0.38)	0.33
10.	Gross State Domestic Product ⁶ (GSDP) 2018-19 at current price		3,11,660 crore
11	Per capita GSDP CAGR (2011-2012 to 2018-19)	General Category States	10.99
		Chhattisgarh	8.43
12	GSDP CAGR (2011-2012 to 2018-19)	General Category States	12.23
		Chhattisgarh	10.18
13	Population Growth ⁷ (2009-2019)	General Category States	12.46
		Chhattisgarh	13.28

B. Financial Data

CAGR		Particulars			
		2009-10 to 2017-18		2017-18 to 2018-19	
		General Category States	Chhattisgarh	General Category States	Chhattisgarh
(in per cent)					
a.	of Revenue Receipts	15.03	16.03	12.77	9.13
b.	of Tax Revenue	14.84	17.09	12.72	10.42
c.	of Non Tax Revenue	9.88	9.61	19.78	21.49
d.	of Total Expenditure	14.20	15.58	12.73	10.44
e.	of Capital Expenditure	13.53	13.96	11.93	-11.83
f.	of Revenue Expenditure on Education	13.44	17.90	9.38	5.64
g.	of Revenue Expenditure on Health	16.50	22.88	11.09	-1.77
h.	of Salary and Wages	11.72	11.18	11.03	35.07
i.	of Pension	16.12	15.56	14.31	38.36

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

¹ Density of population : As downloaded from MoSPI website – Table 2.3 Statistical Year Book 2018

² Population BPL: Economic Survey 2018-19 (Vol II), Page No. A 168-169, Table 9.8

³ Literacy Rate : Economic Survey 2018-19 (Vol II), Page No. A 164, Table 9.4

⁴ Infant Mortality and Life Expectancy at birth: Economic Survey 2018-19 (Vol II), Page No. A 160, Table 9.1

⁵ HDI: Economic Survey 2019 brought out by UNDP

⁶ CAGR of GDP and Per Capita of GDP: As per Annexure E (B)

⁷ Decadal Population Growth : As per Annexure E (A)

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

Statement No. 1	Statement of financial position –contains the cumulative figures of assets and liabilities of the Government at the end of the year.
Statement No. 2	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.
Statement No. 3	Statement of receipts in Consolidated Fund-comprises revenue and capital receipts and receipts from borrowings of the Government
Statement No. 4	Statement of expenditure in Consolidated Fund-gives the details of expenditure by function and also summarises expenditure by nature of activity.
Statement No. 5	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of March 2019.
Statement No. 6	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.
Statement No. 7	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.
Statement No. 8	Comparative Summary of Government Investment in the share capital and debentures of different concerns for 2017-18 and 2018-19

Statement No. 9	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.
Statement No. 10	Statement of Grants-in-Aid given by the State Government
Statement No. 11	Statement of Voted and Charged Expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 12	Statement on Sources and Applications of Funds for Expenditure (other than revenue account) to the end of 2018-19.
Statement No. 13	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.
Volume –II	
PART-I	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads.
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads.
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads: Depicts the detailed capital expenditure incurred during and to the end of 2018-19 and comparison with the figures of previous year.
Statement No. 17	Detailed statement of Borrowings and other liabilities by minor heads.
Statement No. 18	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 2019.
Statement No. 19	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 2019.
Statement No. 20	Statement of Guarantees given by the Government - Institution wise:
Statement No. 21	Detailed Statement on Contingency Fund and other Public Account Transactions:
Statement No. 22	Detailed Statement on Investments of Earmarked Funds:
PART-II Appendices	
Appendix I	Comparative Expenditure on Salary by Major Heads
Appendix II	Comparative Expenditure on Subsidy
Appendix III	Grant-in-Aid given by the State Government (Institution-wise and Scheme -wise)
Appendix IV	Details of Externally Aided Projects
Appendix V	Expenditure on Schemes
	(A) Central assistance to State/ Central Schemes
	(B) State schemes
Appendix VI	Direct transfer of central schemes funds to implementing agencies in the state (funds routed outside state budget) (un audited figure)

Appendix VII	Acceptance and reconciliation of balances in respect of the closing balances shown in statement 18 and 21
Appendix VIII	(I) Financial results of irrigation works
	(II) Financial results of electricity schemes
Appendix IX	Commitments of the Government- List of incomplete capital works
Appendix X	Maintenance expenditure with segregation of salary and non-salary portion
Appendix XI	Major policy decisions during the year of New Schemes proposed in the budget
Appendix XII	Committed liabilities of the Government
Appendix XIII	Re-organisation of state- Items for which allocation of balances between/among the states has not been finalised

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.

As per instruction of the Ministry of Statistics and Programme Implementation, Government of India, GSDP estimates for the period 2014-15 to 2018-19 are prepared after changing the base year 2004-05 to 2011-12. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2014-15 to 2018-19 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	2014-15	2015-16	2016-17	2017-18	2018-19
State's GSDP at current prices (₹ in crore)	2,21,118	2,27,383	2,54,722	2,84,194	3,11,660
Growth rate of GSDP at current prices (in per cent)	6.91	2.83	12.02	11.57	9.66
State's GSDP at constant prices (₹ in crore)	1,85,813	1,91,020	2,07,326	2,18,539	2,31,820
Growth rate of GSDP at constant prices (in per cent)	1.77	2.80	8.54	5.41	6.08

(Source: figures provided by Economic and Statistical department of Chhattisgarh)

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 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

Appendix-1.3 (Part A)
(Referred to in paragraph 1.1.1: Page 1)
Abstract of receipts and disbursement for the year 2018-19

(₹ in crore)

Receipts					Disbursement				
2017-18			2018-19		2017-18			2018-19	
Section A : Revenue									
59,647.07		Revenue Receipts	65,094.93		56,229.75		Revenue Expenditure	64,411.17	
	19,894.68	Tax Revenue		21,427.26		12,870.41	General Services	15,280.28	
	6,340.42	Non-Tax Revenue		7,703.02		24,371.59	Social Services	23,454.94	
	20,754.81	State's Share of Union Tax		23,458.69		11,844.56	Education, Sports, Art and Culture		12511.95
	9,275.76	Grants for Centrally Sponsored Schemes		8,214.77		3,606.70	Health and Family Welfare		3542.89
	1,460.23	Finance Commission Grants		1,679.48		5,898.63	Water Supply, Sanitation and Housing Urban Development		4460.30
	1,921.17	Other Transfer/Grants to State		2,611.71		145.30	Information and Broadcasting		240.67
						176.15	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes		142.62
						255.00	Labour and Labour Welfare		227.13
						2,421.73	Social Welfare and Nutrition		2311.11
						23.52	Others		18.27
					17,623.09		Economic Services	24,780.79	
						8,781.05	Agriculture and Allied Activities		18020.02
						3,695.49	Rural Development		2433.17
						0.00	Special Areas Programme		0.00
						62.18	Communication		50.15
						534.44	Irrigation and Flood Control		567.27
						2,635.18	Energy		2105.02
						856.25	Industry and Minerals		527.93
						943.24	Transport		1015.69
						8.33	Science, Technology and Environment		5.73
						106.93	General Economic Services		55.81
					1,364.66		Grants-in-Aid and Contributions	895.16	
59,647.07		Total Revenue Receipts	65,094.93		56,229.75		Total Revenue Expenditure	64411.17	
	II	Revenue Deficit carried over to Section B			3,417.32		Revenue Surplus carried over to Section B	683.76	
59,647.07		Total	65,094.93		59,647.07		Total	65,094.93	

Section B : Others

Section B : Others									
Receipts					Disbursement				
2017-18		2018-19			2017-18		2018-19		
4,658.85		Opening Cash balance including permanent Advances and Cash Balance Investment	6804.91		0.00		Opening Overdraft from Reserve Bank of India	0.00	
3.32		Miscellaneous Capital Receipts	5.26		10,000.96		Capital Outlay	8903.45	
					303.33		General Services		255.52
					2,651.78		Social Services		1773.79
						667.69	Education, Sports, Arts and Culture		490.37
						401.19	Health and Family Welfare		214.49
						1,094.77	Water Supply, Sanitation Housing and Urban Development		690.68
						0.00	Information and Broadcasting		0.00
						387.91	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes		339.50
						60.67	Social Welfare and Nutrition		9.92
						39.55	Other social services		28.83
					7,045.85		Economic Services		6874.14
						84.26	Agriculture and Allied Activities		86.90
						655.53	Rural Development		588.68
						1,678.71	Irrigation and Flood Control		1588.45
						824.81	Energy		594.99
						64.76	Industry and Minerals		20.45
						3,732.00	Transport		3770.77
						1.78	Communication		208.00
						0.00	Science Technology and Environment		2.13
						4.00	General Economic Services		13.77
					10,000.96		Total Capital Outlay	8903.45	
1.24		Inter-State Settlement	0.57		1.07		Inter-State Settlement	0.25	
138.59		Recoveries of Loans and Advances	162.32		368.76		Loans and Advances disbursed	240.44	
	0.00	from Power Projects		0.00		0.00	for power projects		0.00
	(-) 0.71	From Government Servants		0.28		0.00	to Government Servants		0.00
	139.30	From Others		162.04		368.76	To others		240.44
3,417.32		Revenue Surplus brought down	683.76		0.00		Revenue Deficit brought down	0.00	
9,652.44		Public Debt Receipts	14370.10		999.88		Repayment of Public debt	1145.89	
	0.00	External Debt		0.00		0.00	External Debt		0.00
	9,187.89	Internal debt other than Ways and Means Advances and Overdrafts		13816.66		827.74	Internal debt other than Ways and Means Advances and Overdrafts		953.27

State Finances Audit Report for the year ended 31 March 2019

Receipts					Disbursement				
2017-18			2018-19		2017-18			2018-19	
	0.00	Net Transactions under Ways and Means Advances		0.00	0.00	0.00	Net transactions under Ways and Means Advances		0.00
	464.55	Loans and Advances from Central Government		553.44	169.96	172.14	Repayment of Loans and Advances from Central Government		192.62
	0.00	Appropriation to Contingency Fund		0.00	2.29	0.00	Appropriation to Contingency Fund		0.00
	0.00	Amount Transferred to Contingency Fund		0.00		0.00	Expenditure from Contingency Fund	4.92	
72,057.56		Public Account Receipts	76902.76		71,753.74		Public Account Disbursement	76356.85	
	1,435.87	Small Savings and Provident Funds		1649.09		795.26	Small Savings and Provident Funds		894.58
	1,224.59	Reserve Funds		814.87		1,702.52	Reserve Funds		650.08
	55,354.33	Suspense and Miscellaneous		60462.40		55,405.07	Suspense and Miscellaneous		60481.97
	10,003.60	Remittance		9858.07		9,932.68	Remittance		9980.50
	4,039.17	Deposits and Advances		4118.33		3,918.21	Deposits and Advances		4349.72
0.00		Closing Overdraft from Reserve Bank of India	0.00		6,804.91		Cash Balance at end-of the year	12277.88	
						0.00	Cash in Treasuries and Local Remittances		0.00
						637.60	Deposits with Reserve Bank		320.72
						10.62	Departmental Cash Balance including permanent Advances		12.83
						6,156.69	Cash Balance Investment		11944.33
89,929.32		TOTAL-B	98929.68		89,929.32		TOTAL-B	98929.68	

Appendix-1.3 (Part B)
(Referred to in paragraphs 1.1.1, 1.9.1 and 1.9.2: Page-1 and 26)
Summarised financial position of the Government of Chhattisgarh
(₹ in crore)

As on 31.03.2018	Liabilities		As on 31.03.2019
36,690.44	Internal Debt	49,553.83	
26,550.00	Market Loans bearing interest		39,450.00
2.11	Market Loans not bearing interest		2.10
20.29	Loans from Life Insurance Corporation of India		20.29
10,118.04	Loans from other Institutions		10,081.44
0.00	Ways and Means Advances		0.00
0.00	Overdrafts from Reserve Bank of India		0.00
2,339.57	Loans and Advances from Central Government	2,700.39	
0.69	Pre 1984-85 Loans		0.69
1.09	Non-Plan Loans		0.56
1,873.53	Loans for State Plan Schemes		1,681.69
0.19	Loans for Central Plan Schemes		0.19
-0.23	Loans for Centrally Sponsored Plan Schemes		0.00
464.30	other loans for state with legislature schemes		1,017.26
100.00	Contingency Fund	100.00	
6,075.40	Small Savings, Provident Funds, etc.	6,832.41	
6,238.73	Deposits	6,007.34	
3,648.78	Reserve Funds	3,840.85	
114.07	Suspense and Miscellaneous Balances	96.78	
55,207.00	Total	69,131.60	
73,729.48	Gross Capital Outlay on Fixed Assets	84,332.15	
6,866.37	Investments in shares of Companies, Corporations, etc.,		7,125.84
66,863.11	Other Capital Outlay		77,206.31
1,172.15	Loans and Advances	1,597.75	
108.71	Loans for Power Projects		
882.16	Other Development Loans		
181.28	Loans to Government servants and Miscellaneous Loans		
2,085.84	Reserve Fund Investments	2,185.31	
1.74	Advances	1.74	
236.66	Remittance Balances	359.09	
0.00	Contingency Fund	4.92	
4,719.07	Cash	10,092.57	
0.00	Cash in Treasuries and Local Remittances		0.00
637.60	Deposits with Reserve Bank		320.72
10.28	Departmental Cash Balance including		12.49
0.34	Permanent Advances		0.34
4,070.85	Cash Balance Investments		9,759.02
26,737.94	Deficit on Government Account	(-)29,441.93	
-3,417.32	(i) Less Revenue Surplus of the current year		-683.76
819.95	(ii) Profoma corrections and other adjustments		-2,020.23
-24140.57	Accumulated deficit at the beginning of the year		-26,737.94
55,207.00	Total	69,131.60	

Appendix-1.4

(Referred to in paragraph 1.1.3: Page-6)

Actual, vis-à-vis, Budget Estimates for 2018-19

(₹ in crore)

Particular	Budget Estimates 2018-19	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Revenue Receipt	72,867.97	65,094.93	-7,773.04	-10.67
Own tax revenue	26,030	21,427.26	-4,602.74	-17.68
Taxes on Sales, Trade etc.	37,18.42	4,087.72	369.30	9.93
State Excise	4,355.00	4,489.03	134.03	3.08
Taxes on Vehicles	1500.00	1,204.85	-295.15	-19.68
Stamps and Registration Fees	1,790.00	1,108.46	-681.54	-38.07
Taxes on Goods and Passengers	5.62	54.51	48.89	869.93
Land Revenue	660.00	487.57	-172.43	-26.13
Taxes and Duties on Electricity	1,850.00	1,790.27	-59.73	-3.23
Other Taxes	12,150.96	8,204.85	-3,946.11	-32.48
Non Tax Revenue	8,170.00	7,703.02	-466.98	-5.72
Share of Union Taxes and Duties	22,954.97	23,458.69	503.72	2.19
Grant-in-aid from GOI	15,713.00	12,505.96	-3,207.04	-20.41
Capital Receipt	10,228.16	14,537.68	4,309.52	42.13
Recoveries of Loan and Advances	314.02	162.32	-151.70	-48.31
Miscellaneous Capital Receipts	0.00	5.26	5.26	0.00
Net Public Debt	9,314.14	14,370.10	5,055.96	54.28
Net Public Account Receipts	600	547.65	-52.35	-8.73
Revenue Expenditure of which	68,422.62	64,411.17	-4,011.45	-5.86
General Services	16,620.52	15,280.28	-1,340.24	-8.06
Organs of State	655.74	568.05	-87.69	-13.37
Fiscal Services	1,247.34	705.37	-541.97	-43.45
Interest Payments & Servicing of Debt	4,067.55	3,752.55	-315.00	-7.74
Administrative services	5,290.02	4,825.21	-464.81	-8.79
Pension and Miscellaneous General services	5,359.89	5,428.50	68.61	1.28
Social Services	28,108.09	23,454.94	-4,653.15	-16.55
Education, Sports, Art and Culture	14,385.31	12,511.95	-1,873.36	-13.02
Health and Family Welfare	4,275.57	3,542.89	-732.68	-17.14
Water Supply, Sanitation, Housing and Urban Development	5,334.70	4,460.30	-874.40	-16.39
Information and Broadcasting	239.88	240.67	0.79	0.33
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	290.62	142.67	-147.95	-50.91
Labour and Labour Welfare	376.18	227.13	-149.05	-39.62

Particular	Budget Estimates 2018-19	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Social Welfare and Nutrition	3,174.82	2,311.11	-863.71	-27.21
Others	31.01	18.27	-12.74	-41.08
Economic Services	22,543.69	24,780.79	2,237.10	9.92
Agriculture and Allied Services	11,407.86	18,020.02	6,612.16	57.96
Rural Development	3,825.48	2,433.17	-1,392.31	-36.40
Irrigation & Flood Control	487.47	567.27	79.80	16.37
Energy	3,593.01	2,105.02	-1,487.99	-41.41
Industry & Minerals	975.40	527.93	-447.47	-45.88
Transport	2,001.77	1,015.39	-986.38	-49.28
Communication	138.66	50.15	-88.51	-63.83
Science, Technology and Environment	18.21	5.73	-12.48	-68.53
General Economic Services	95.83	55.81	-40.02	-41.76
Grant-in-aid and Contributions	1,150.31	895.16	-255.15	-22.18
Capital expenditure of which	14,453.93	8,903.45	-5,550.48	-38.40
General Services	534.03	255.52	-278.51	-52.15
Social Services	3,911.06	1,773.79	-2,137.27	-54.65
Education, Sports, Art and Culture	967.21	490.37	-476.84	-49.30
Health and Family Welfare	582.64	214.49	-368.15	-63.19
Water Supply, Sanitation, Housing and Urban Development	1,782.52	690.68	-1,091.84	-61.25
Information and Broadcasting	0.05	0.00	-0.05	-100.00
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	474.83	339.50	-135.33	-28.50
Social Welfare and Nutrition	52.86	9.92	-42.94	-81.23
Other Social Services	50.95	28.28	-22.67	-44.49
Economic Services	10,008.84	6,874.14	-3,134.70	-31.32
Agriculture and Allied Services	171.52	86.90	-84.62	-49.34
Rural Development	639.32	588.68	-50.64	-7.92
Irrigation & Flood Control	2,689.90	1,588.45	-1,101.45	-40.95
Energy	651.79	464.99	-186.80	-28.66
Industries & Minerals	71.85	20.45	-51.40	-71.54
Transport	5,208.75	3,770.77	-1,437.98	-27.61
Communication	540.00	208	-332.00	-61.48
Science, Technology and Environment	4.00	2.13	-1.87	-46.75
General Economic Services	31.70	13.77	-17.93	-56.56
Revenue Surplus (+)/ deficits (-)	4,445.35	683.76	-3,761.59	-84.62
Fiscal Deficits (-)	9,997.27	8,292.23	-1,705.04	-17.06
Primary surplus (+)/ deficits (-)	6,249.82	4,639.63	-1,610.19	-25.76

Appendix-1.5

(Referred to in paragraph 1.1.4:Page- 7)

Budget provision and expenditure for women during 2018-19

(₹ 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 women	1.50	0.00	-0.22	1.50	1.28	0.00
2	Integration of Public Health through Basic Nursing Education Programme	41.28	0.35	-23.92	41.63	17.70	-0.01
3	Women Sports Competition	1.50	0.00	-0.61	1.50	0.89	0.00
4	Grant for Spinning Mills	0.06	0.00	-0.02	0.06	0.04	0.00
5	Incentive schemes for training of Girls	8.48	0.00	-5.33	8.48	3.15	0.00
6	Grant for Health Mitanin Project	1.29	0.00	-1.29	1.29	0.00	0.00
7	Free cycle Distribution to High School Girls	65.00	0.00	-42.20	65.00	22.80	0.00
8	MukhyamantriKanyadaanYojna	13.00	0.00	-7.99	13.00	5.01	0.00
9	Grant for Ceremony	15.20	19.00	-11.60	34.20	22.60	0.00
10	Kishorishaktiyojna	1.45	0.00	-1.45	1.45	0.00	0.00
11	Mitanin Welfare fund	101.57	66.81	-58.95	168.38	109.43	0.00
12	Indira Gandhi National Widow Pension	60.48	0.00	-3.21	60.48	56.96	-0.31
13	SabalaYojana	35.34	0.00	-24.19	35.34	11.15	-0.01
14	Non-organisedLabour, Security and WelfareBoard	29.25	13.93	-17.73	43.18	25.45	0.00
15	National Rural Livehoods Mission	300.00	0.00	-153.22	300.00	146.78	0.00
16	Girls Education Campus	12.13	2.97	-2.88	15.10	13.62	1.40
17	MahtariJatanYojana	25.00	0.00	-2.92	25.00	22.12	0.04
18	PradhanMantriUjjwalaYojana	20.00	0.00	0.00	20.00	20.00	0.00
19	PradhanMantriAwasYojana (Rural)	2,354.19	1,269.17	-1,277.62	3,623.36	2,345.67	-0.06
20	Suchita Yojana	10.00	0.00	-10.00	10.00	0.00	0.00
21	Schools and Institutions for Blind, Deaf and Dumb	23.15	0.00	-9.11	23.15	14.06	0.02
22	UnorganisedAsangathithSafaiKarmkarKalyanMandal	10.00	0.59	-7.22	10.59	3.37	0.00
23	Contract Labour , Domestic Labourer andporter Welfare Assembly	10.00	6.33	-10.19	16.33	6.14	0.00
24	Minimum Needs Programme Special Nutrition Scheme	735.44	0.00	-327.15	735.44	408.20	-0.09
25	Training to anganwadi workers under ICDS	12.00	0.00	-11.60	12.00	0.40	0.00
Total		3,887.31	1,379.15	-2,010.62	5,266.46	3,256.82	0.98

Appendix-1.6
(Referred to in paragraph 1.3, 1.3.1 and 1.4: Page 9, and 15)
Time Series Data Analysis of State Government finances

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part A- Receipts					
1. Revenue Receipts	37988(85)	46068(86)	53685(90)	59647(86)	65095 (82)
(i) Own Tax Revenue	15707(41)	17075 (37)	18945(35)	19895(33)	21427(33)
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
VAT/Taxes on Sales, Trade, etc.	8,429(54)	8,908(52)	9,927(52)	6,450(32)	4088(19)
State Excise	2,892(18)	3,338(20)	3,444(18)	4,054(20)	4489(21)
Taxes on Vehicles	703(04)	829(05)	985(5)	1,180(6)	1205(06)
Stamps and Registration Fees	1,023(07)	1,185(07)	1,211(6)	1,197(6)	1108(05)
Land Revenue	332(02)	364(02)	504(3)	446(2)	488(02)
Taxes on Goods and Passengers	982(06)	1,040(06)	1,340(7)	478(2)	54(0)
State Goods and Service Tax	0	0	0	4387(22)	8203(38)
Other Taxes	1,346(09)	1,411(08)	1,534(8)	1703(09)	1792(08)
(ii) Non Tax Revenue	4,930(13)	5,215(11)	5,669(11)	6,340(11)	7703(12)
(iii) State's share in Union taxes and duties	8,363(22)	15,716(34)	18,809(35)	20,755(35)	23459(36)
(iv) Grants in aid from GOI	8,988(24)	8,062(18)	10,262(19)	12,657(21)	12506(19)
2. Misc. Capital Receipts	03	03	02	03	05
3. Recoveries of Loans and Advances	195	296	173	138	162
3(a). Inter-State Settlement	01	01	00	01	01
4. Total Revenue and Non Debt Capital Receipts (1+2+3)	38,187	46,367	53,860	59,789	65263
5. Public Debt Receipts	6,440 (14)	7,251(14)	5,480(9)	9,652(14)	14370(18)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	6,431	7106	5,098	9,188	13817
Net transactions under ways and means advances and overdraft	--	--	--	--	--
Loans and Advances from Government of India	9	145	382	465	553
6. Total Receipt in the Consolidated fund (4+5)	44627	53618	59340	69441	79634
7. Contingency Fund Receipts	0	0	60	0	0
8. Public Account Receipts	51,322	55,059	62,694	72,058	76903
9. Total receipts of the State (6+7+8)	95,949	1,08,677	1,22,094	1,41,499	1,56,537
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	39,561(85)	43,701(84)	48,165(83)	56,230(84)	64411(88)
General Services (incl. interest payments)	9,041(23)	10,409(24)	11,496(24)	12,870(23)	15280(24)
Social Services	15,389(39)	16,339(37)	21,342(44)	24,372(43)	23455(37)
Economic Services	14,152(36)	16,053(37)	14,176(29)	17,623(31)	24781(39)
Grants-in-aid and Contributions	979(02)	900(02)	1,151(02)	1,365(02)	895(01)

	2014-15	2015-16	2016-17	2017-18	2018-19
11. Capital Expenditure	6,544(14)	7,945(15)	9,471(16)	10,001(15)	8903(12)
General Services	258(4)	362(05)	188(1.99)	303(3)	255(03)
Social Services	1,560(24)	1,807(23)	2,461(26)	2,652(27)	1774(20)
Economic Services	4,727(72)	5,776(73)	6,822(72)	7,046(70)	6874(77)
12. Disbursement of Loans and Advances	89	165	273	369	240
12(a) Inter-State Settlement	01	00	00	01	00
13.Total (10+11+12+12[a])	46,195	51,811	57,909	66,600	73,555
14. Repayment of Public Debt	1,337(3)	1,250(02)	1,153(02)	1,000(1)	1146(1)
Internal Debt (excluding Ways & Means Advances and Overdrafts)	1,180(88)	1,086(87)	983(85)	828(83)	953(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	157(12)	164(13)	170(15)	172(17)	193(17)
15. Appropriation to Contingency Fund	00	00	60	00	00
16. Total disbursement out of Consolidated Fund (13+14+15)	47,532	53,061	59,122	67,600	74,700
17. Contingency Fund disbursements	00	00	00	00	05
18.Public Account disbursements	49,933	54,001	61,149	71,754	76,357
19.Total disbursement by the State (16+17+18)	97,465	1,07,062	1,20,271	1,39,354	1,51,057
Part C: Deficits					
20. Revenue Deficit (-) (1-10)/ surplus (+)	(-)1,573	2,367	5,521	3,417	684
21.Fiscal Deficit(-)/ Surplus (+) (4-13)	(-)8,008	(-)4,574	(-)4,047	(-)6,810	(-)8,292
22. Primary Deficit (-)/Primary Surplus (+)	(-)6,281	(-)2,425	(-)1,360	(-)3,712	(-)4,640
Part D: Other Data					
23. Interest Payments	1,727	2,149	2,687	3,098	3,652
24. Ways and Means Advances/ Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
Ways and Means Advances availed (days)	05	0.00	0.00	0.00	0.00
Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
25. Interest on WMA/Overdraft	0.00	0.00	0.00	0.00	0.00
26. Gross State Domestic Product (GSDP)	2,21,118	2,27,383	2,54,722	2,84,194	3,11,660
27. Outstanding Debt (year-end)	30,981	37,741	44,258	52,936	66,750
28. Outstanding Guarantees (year-end)	2,314	1,988	3,983	3,882	10769
29. Maximum Amount Guaranteed (year-end)	9,080	14,883	12,641	6,550	19,574
30. Number of Incomplete Projects	167	194	145	110	107
31. Capital Blocked in Incomplete Projects	4,824	5,912	5,937	4,067	4,365

	2014-15	2015-16	2016-17	2017-18	2018-19
Part E: Fiscal Health Indicator					
I-Resource Mobilisation					
Own Tax Revenue/GSDP (Ratio)	0.07	0.07	0.07	0.07	0.07
Own Non-Tax Revenue/GSDP (Ratio)	0.02	0.02	0.02	0.02	0.02
Central Transfers/GSDP (Ratio)	0.04	0.06	0.06	0.07	0.08
II- Expenditure Management					
Total Expenditure/GSDP (Ratio)	0.2	0.2	0.2	0.23	0.24
Total Expenditure/Revenue Receipts (Ratio)	1.22	1.12	1.08	1.12	1.13
Revenue Expenditure/Total Expenditure Ratio	0.86	0.84	0.83	0.84	0.88
Capital Expenditure/Total Expenditure (ratio)	0.14	0.15	0.16	0.15	0.12
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.14	0.15	0.16	0.15	0.66
III- Management of Fiscal Imbalances					
Revenue Deficit(Surplus)/GSDP (ratio)	(-)0.01	0.01	0.02	0.012	0.002
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	(-)0.03	(-)0.02	(-)0.01	(-)0.02	(-) 0.027
Primary Deficit(Surplus)/GSDP (Ratio)	(-)0.03	(-)0.01	(-)0.00	(-)0.01	(-) 0.015
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	0.2	(-)0.52	(-)1.36	(-)0.50	(-) 0.082
IV- Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (Ratio)	0.13	0.14	0.15	0.18	0.21
Fiscal Liabilities/RR(Ratio)	0.82	0.82	0.81	0.89	1.03
V- other fiscal Indicators					
Return on Investment (in <i>per cent</i>)	0.05	0.09	0.01	0.07	0.02
Financial Assets/Liabilities (Ratio)	1.36	1.47	1.53	1.48	1.43

Appendix 2.1
(Reference: Paragraph-2.2.1: Page 36)
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	
2017-18	3 Grants	6,49 and 50	2.24
	3 Appropriations	14,33 and 55	
Total			3,260.16

(Source: Appropriation Accounts from 2000-01 to 2017-18)

Appendix 2.2
(Reference: Paragraph-2.2.3: Page 37)
Schemes where excess expenditure was more than ₹10 crore

(₹ in crore)

S. N.	Department	Head of account	Total provision	Expenditure	Excess
1	Finance	06-2071-01-102-3080-Payment of Commuted value of pensions in India	5.00	22.79	17.79
2	Finance	06-2071-01-104-4590-Service and Death-cum- Retirement Gratuity	500.00	587.37	87.37
3	Finance	06-2071-01-105-2514-Family Pensions	775.00	834.70	59.70
4	Finance	06-2071-01-115-5438-Leave Encashment	150.00	221.89	71.89
5	Finance	06-2071-01-117-6801-State Government share	490.00	757.00	267.00
6	Energy	12-2801-80-101-0101-7620-Subsidy to Consumers for Relief an Electricity Fee	0.01	35.15	35.14
7	Energy	12-4801-06-800-0410-6758-Energification of Agriculture Pump	0.01	50.00	49.99
8	Agriculture	13-2401-102-0101-7931-Induced Development Programme	60.00	74.55	14.55
9	Co-operation	17-6425-108-0101-5055-Cooperative Sugar Mills	20.00	110.00	90.00
10	Public Health and family welfare	19-2210-03-198-0101-620-Sub Health Centers	66.88	81.71	14.83
11	Public Works-Roads & Bridges	24-5054-03-101-0101-4151-Construction of Major Bridges	120.00	140.25	20.25
12	Public Works-Roads & Bridges	24-5054-04-337-0101-2457-Minimum Needs Programme	90.00	120.88	30.88
13	Panchayat and Rural Development	30-5054-04-337-0311-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana	54.72	66.93	12.22
14	Medical and Public Health	41-2210-03-197-0102-5998-Community Health Centre	64.55	86.94	22.39
15	Medical and Public Health	41-2210-03-198-0102-620-Sub Health Centers	34.55	60.89	26.34
16	Power	41-2801-80-101-0102-7620-Subsidy to Consumer for Relief in Electric Charges	0.01	26.72	26.71
17	Power	41-4801-06-800-0410-6758-Energification of Agriculture Pump	0.01	38.00	37.99
18	Revenue	58-2245-80-800-7729-Relief to affected due to drowning, burst of cylinder, lightening and mineslide	23.60	43.46	19.86
19	Capital outlay on Power Project	64-4801-06-800-0410-6758- Energification of Agriculture Pump	0.01	12.00	11.99
20	Public Works-Building	67-2059-60-053-7755-Visit of V.V.I.P.'s	50.00	98.03	48.03
21	Public Works-Building	67-4202-03-102-0101-5226-Development of Basic amenities-Stadium etc	29.52	49.19	19.67
22	Water Resource	75-4702-101-0311-9469-Under Loan Assistance From NABARD	65.00	87.40	22.40
Total			2598.87	3605.85	1006.99

(Source: Appropriation Account 2018-19)

Appendix 2.3

(Reference: Paragraph-2.2.4: Page 38)

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
A - Revenue voted					
1	3	Police	4317.44	616.89	14.28
2	6	Finance	6718.11	942.3	14.02
3	8	Land Revenue and District administration	1044.8	389.97	37.32
4	10	Forest	1069.13	314.54	29.42
5	12	Energy	2080.69	1077.72	51.79
6	13	Agriculture	5628.89	553.13	9.82
7	14	Animal Husbandry	501.7	158.26	31.54
8	15	PRI under special component plan for SC	607.04	395.15	65.09
9	19	Public Health and Family Welfare	2197.32	491.12	22.35
10	20	Public Health Engineering	394.32	135.06	34.25
11	23	Water Resources Department	588.88	105.08	17.84
12	24	Public works-Roads and Bridges	1597.77	802.96	50.25
13	25	Mineral Resources	342.55	188.45	55.01
14	27	School Education	3912.01	663.64	16.96
15	29	Administration of Justice and elections	537.15	104.09	19.37
16	30	Panchayat and Rural Development	3861.83	1592.95	41.24
17	33	Tribal Welfare	3134.23	179.34	5.72
18	39	Food Civil Supplies and Consumer Production	2273.7	328.53	14.44
19	41	Tribal Area Sub-Plan	16976.9	3907.94	23.01
20	44	Higher Education	664.16	103.89	15.64
21	47	Technical Education and man power planning	371.95	145.16	39.02
22	55	Women and Child Welfare	1034.96	499.51	48.26
23	58	Relief on account of Natural Calamities and Scarcity	608.64	152.9	25.12
24	64	Special Component plan for SC	5514.23	1271.74	23.06
25	66	Welfare of backward classes	256.29	101.77	39.70
26	69	Urban Administration and Development Department-Urban Welfare	1060.76	311.46	29.36
27	79	Medical Education	618.29	183.13	29.61
28	80	Financial Assistance to three-tier PRI	4200.48	1875.43	44.64
29	81	Financial Assistance to urban bodies	2277.05	912	40.05
30	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	1913.65	1079.57	56.41
Total - A			76304.92	19583.68	

S. N.	Grant no.	Description	Total Provision	Savings	Percentage of savings
B - Capital voted					
31	8	Land Revenue and District administration	340.43	253.05	74.33
32	21	Housing and Environment	695.53	498.27	71.63
33	23	Water Resources Department	488.15	146.35	29.98
34	24	Public works-Roads and Bridges	1656.79	475.6	28.70
35	25	Mineral Resources	415.68	329.11	79.17
36	30	Panchayat and Rural Development	700.89	101.47	14.47
37	40	Ayacut	261	249.62	95.63
38	41	Tribal Area Sub-Plan	3265.76	1267.63	38.81
39	42	Public Works-Relating to Tribal area Sub-Plan-Roads and Bridges	1082.19	265.56	24.53
40	45	Minor Irrigation Works	395.8	127.04	32.09
41	64	Special Component plan for SC	1566.79	684.26	43.67
42	67	Public Works-Buildings	675.83	361.18	53.44
43	71	Information technology and Biotechnology	563.4	459.4	81.54
44	75	NABARD aided projects pertaining to WRD	700	240.01	34.28
45	76	Externally aided projects pertaining to PWD	775.6	315.26	40.64
46	81	Financial Assistance to urban bodies	610.61	425.61	69.70
Total - B			14194.45	6199.42	
C - Revenue charged					
47	CH -1	Interest Payments and Servicing of Debt	4304.56	575.56	13.37
Total - C			4304.56	575.56	
D - Capital charged					
48	CH-2	Public Debt	2063.37	917.47	44.46
Total - D			2063.37	917.47	
Grand total			96867.30	27276.13	

(Source: Appropriation Account 2018-19)

Appendix 2.4
(Reference: Paragraph-2.2.4: Page 38)

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	03-2055-109-4491-General Expenditure (District Establishment)	2072.27	1797.77	274.50	13.25
2	Home	03-2055-115-0600-7918-Assistance to Naxal affected Districts	266.64	160.00	106.64	39.99
3	Finance	06-2071-01-101-2413-Payable to retired salaried persons	3400.00	2969.24	430.76	12.67
4	Finance	06-2435-60-101-0101-8671-Debt waiver scheme for small and marginal famers	1223.47	249.86	973.61	79.58
5	Revenue	08-2029-797-6754-Transfer to Infrastructure Development Funds	125.40	0.00	125.40	100.00
6	Revenue	08-4059-80-051-0510-7860-Infrastructure & Environment Fund	210.00	4.99	205.01	97.62
7	Energy	12-2801-80-101-0101-7305-Grant for free supply of electricity to agricultural	1773.65	818.23	955.42	53.87
8	Energy	12-2801-80-101-0101-8914-Assistance to Electricity Companies	100.00	0.00	100.00	100.00
9	Panchayati Raj	15-2202-01-197-0103-8403-Grant for salaries to shiksha karmies for Basic Minimum Services	377.00	108.83	268.17	71.13
10	Public Health and Family Welfare	19-2210-01-200-0701-6960-National Health Insurance Schemes	178.00	67.23	110.77	62.23
11	Housing & Environment	21-4217-01-051-0101-5371-Naya Raipur Development Authority	432.00	109.70	322.30	74.61
12	Public Works	24-3054-04-337-2227-Renewal	450.00	168.10	281.90	62.64
13	Public Works	24-3054-04-337-7510-Maintenance of rural roads	436.00	152.62	283.38	65.00
14	Public Works	24-5054-05-337-0101-7818-Engineering Procurement & Construction	350.00	0.00	350.00	100.00
15	Mineral Resources	25-2853-02-797-5390-Transfer in Mineral Funds	299.46	118.00	181.46	60.60
16	Mineral Resources	25-4853-01-004-0420-7794-Transport Network (Rail Route)	285.21	0.00	285.21	100.00
17	School Education	27-2202-02-109-0701-7247-National secondary education drive	250.00	3.12	246.88	98.75
18	Panchayat & Rural Development	30-2215-02-107-0701-7610-Swachchh Bharat Abhiyan	400.00	151.48	248.52	62.13
19	Panchayat & Rural Development	30-2216-03-105-0701-7807-Pradhan Mantri Awas Yojana (Rural)	1811.65	1079.46	732.19	40.42
20	Panchayat & Rural Development	30-2505-60-196-0701-6728-Rashtriya Gramin Rozgar Guarantee Yojana	723.56	384.24	339.32	46.90
21	Panchayat & Rural Development	30-3054-04-105-4855-Pradhan Mantri Gram Sadak Yojana	400.00	260.36	139.64	34.91
22	Food and Civil Supplies	39-2408-01-101-0701-7872-Margin of P.D.S. Dealer	207.97	31.84	176.13	84.69
23	Food and Civil Supplies	39-2408-01-102-0101-8933-Shakkar Vitaran Yojana	100.00	0.00	100.00	100.00

S. N.	Department	Head of account	Total provision	Expenditure	Savings	Percentage of savings
24	Tribal Area Sub-Plan	40-4705-209-0701-7907-PMKSY	245.00	0.00	245.00	100.00
25	Scheduled Tribe Department	41-2202-01-109-0702-8979-Integrated Umbrella Scheme	213.20	110.24	102.96	48.29
26	Scheduled Tribe Department	41-2202-01-111-0702-5396-Sarva Shiksha Abhiyan	570.00	421.39	148.61	26.07
27	Scheduled Tribe Department	41-2202-02-109-0702-7247-National secondary education drive	200.00	2.13	197.87	98.94
28	Scheduled Tribe Department	41-2215-02-107-0702-7610-Swachchh Bharat Abhiyan	304.00	193.40	110.60	36.38
29	Scheduled Tribe Department	41-2216-03-105-0702-7807-Pradhan Mantri Awas Yojana (Rural)	1376.85	854.29	522.56	37.95
30	Scheduled Tribe Department	41-2236-02-101-0702-9050-Minimum Needs Programme Special Nutrition Scheme	259.30	152.19	107.11	41.31
31	Scheduled Tribe Department	41-2408-01-102-0102-7436-Gram Distribution Under Antodaya Anna Yojana	450.00	294.16	155.84	34.63
32	Scheduled Tribe Department	41-2505-60-196-0702-6728-Rashtriya Gramin Rozgar Guarantee Yojana	549.90	292.02	257.88	46.90
33	Scheduled Tribe Department	41-2801-06-101-0102-7305-Grant for free supply of electricity to agricultural	717.92	536.62	181.30	25.25
34	Scheduled Tribe Department	41-4202-01-202-1202-1400-Vivekanand Gurukul Unanyan Yojna	116.03	0.00	116.03	100.00
35	Scheduled Tribe Department	41-4702-102-0102-7422-Construction of Industrial Water Infrastructure	132.50	28.80	103.70	78.26
36	Scheduled Tribe Department	41-5275-101-0102-7861-Communication Revolution Scheme	412.98	79.04	333.94	80.86
37	Public Works	42-5054-05-337-0102-7818-Engineering Procurement & Construction	416.00	270.40	145.60	35.00
38	Women and Child Welfare	55-2235-02-102-0701-9044-Integrated child development service scheme	267.37	125.39	141.98	53.10
39	Women and Child Welfare	55-2236-02-101-0701-9050-Minimum Needs Programme Special Nutrition Scheme	336.18	205.36	130.81	38.91
40	Scheduled Caste Department	64-2202-02-109-0703-7247-National secondary education drive	174.00	1.00	173.00	99.43
41	Scheduled Caste Department	64-2801-06-101-0103-7305-Grant for free supply of electricity to agricultural	484.11	290.46	193.65	40.00
42	Scheduled Caste Department	64-5054-05-337-0103-7818-Engineering Procurement & Construction	391.00	253.40	137.60	35.19
43	Scheduled Caste Department	64-5275-101-0103-7861-Communication Revolution Scheme	130.41	24.96	105.45	80.86

S. N.	Department	Head of account	Total provision	Expenditure	Savings	Percentage of savings
44	Urban Administration and Development Department	69-2217-80-191-0701-7706-Amrit Mission	341.76	157.08	184.68	54.04
45	Information Technology and Bio-Technology Department	71-5275-101-0101-7861-Communication Revolution Scheme	543.40	104.00	439.40	80.86
46	Public Works Department	76-5054-03-337-1201-7433-Chhattisgarh State Road Development Sector Projects, PHASE-II	373.58	174.99	198.59	53.16
47	Panchayat & Rural Development	80-2202-01-197-0101-8403-Grant for salaries to shiksha karmies for Basic Minimum Services	1142.27	461.40	680.87	59.61
48	Panchayat & Rural Development	80-2202-02-196-0101-8403-Grant for salaries to shiksha karmies for Basic Minimum Services	400.00	177.53	222.47	55.62
49	Panchayat & Rural Development	80-2515-198-7675-Grant received under the recommendation of 14th Finance Commission	1296.39	661.31	635.08	48.99
50	Urban Administration and Development Department	81-3604-191-8018-Grant to urban Local Bodies equal to income received from Entry Tax	846.39	480.88	365.51	43.18
51	Urban Administration and Development Department	81-3604-192-8018-Grant to urban Local Bodies equal to income received from Entry Tax	279.64	159.13	120.51	43.09
52	Urban Administration and Development Department	81-4217-60-191-0101-7241-Development of Urban Basic Infrastructure	198.01	0.00	198.01	100.00
Total			29040.47	15146.64	13893.82	47.84

(Source: Appropriation Account 2018-19)

Appendix 2.5

(Reference: Paragraph-2.2.4: Page 86)

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	1400	ST and SC Development	Vivekanand Gurukul Unanyan Yojna	266.06	121.46	144.60
2	1473	Public Health and Family Welfare	District Hospitals	370.32	238.74	131.58
3	2227	Public Works- Roads and Bridges	Renewals	520.00	236.83	283.17
4	2413	Finance	Payable to retired salaried Persons	3400	2969.24	430.76
5	2898	Water Resources	Dams and Appurtenant Works	284.95	131.56	153.39
6	3673	School Education and ST, SC development	State Scholarships	343.70	186.48	157.22
7	4491	Home	General Expenditure (District Establishment)	2077.91	1798.13	279.79
8	4855	Panchayat and Rural Development	Prime Minister Village Road Scheme	1460.40	1269.29	191.11
9	5059	Water Resources	Minor Irrigation arrangement for drought eradication	312.00	139.61	172.39
10	5371	Housing and Environment	Grant for fundamental services	597.50	178.73	418.77
11	5390	Mineral Resources	Transfer in Mineral Funds	299.46	118.00	181.46
12	5396	School Education	Sarva Shiksha Abhiyan	1500.00	1260.81	239.19
13	5403	PHE	Rural Piped Water Supply Scheme	200.10	96.23	103.88
14	5516	Water Resources	Work on Major Irrigation Project (NABARD)	548.20	327.19	221.01
15	5628	Finance	Interest grant for farmer loan interest rationalisation	206.26	68.35	137.91
16	5904	School Education	Free supply of text books	110.00	0.49	109.51
17	6299	Panchayat and Rural Development	Transfer of Revenue received from minor mineral of rural areas to Panchayats	155.62	29.24	126.38
18	6728	Panchayat and Rural Development	Rashtriya Gramin Rozgar Guarantee Yojana	1419.75	765.67	654.08
19	6754	Land Revenue and District Administration	Transfer to Infrastructure Development Funds	125.40	0.00	125.40
20	6884	Public Health and Family Welfare	Rashtriya Swastaya mission	1011.00	819.55	191.45
21	6960	Public Health and Family Welfare	National Health Insurance Scheme	315.70	105.89	209.81
22	7241	Urban Administration and Development Department	Development of Urban Basic Infrastructure	549.31	194.71	354.61
23	7242	Agriculture, Fisheries, Animal Husbandary	National Agrucultural Development Scheme	248.47	89.36	159.11

S. N.	Scheme Code	Department	Scheme Nomenclature	Total provision	Expenditure	Savings
24	7247	School Education	Rashtriya Madhyamik Shiksha Abhiyan	674.00	6.24	667.76
25	7305	Energy	Grant for free supply of electricity to agricultural pumps of five HP	2975.68	1645.31	1330.37
26	7350	Agriculture	Integrated Water Shed Management Programme	200.00	86.19	113.81
27	7353	Public Health Engineering	National Rural Drinking water Programme	184.00	76.93	107.07
28	7422	Water Resources	Construction of industrial water structure	205.79	87.80	118.00
29	7433	Public Works	Chhattisgarh State Road Development Sector Project Phase-II	775.60	458.76	316.84
30	7436	ST and SC Development	Gram Dlistribution Under Antodaya Anna Yojana	450.00	294.16	155.84
31	7490	Panchayat and Rural Development	National Rural Livelihood Mission	300.00	146.78	153.22
32	7510	Public Works- Roads and Bridges	Maintenance of rural roads	436.00	152.62	283.38
33	7610	Panchayat and Rural Development	Swachh Bharat Mission	995.17	579.36	415.81
34	7626	ST and SC Development	Local Development works with the help of special central assistance	328.77	165.27	163.50
35	7675	Urban Administration and Development Department	Grant received under the recommendation of 14 Finance Commission	1728.93	888.78	840.15
36	7693	Energy	Grant in Aid to Solar Pump	635.96	535.26	100.70
37	7706	Urban Administration and Development Department	Amrit Mission	415.68	231.00	184.68
38	7794	Mineral Resources	Transport network (Rail route)	285.20	0.00	285.21
39	7807	Panchayat and Rural Development	Pradhan Mantri Awas Yojana	3623.35	2345.67	1277.68
40	7818	Public Works	Engineering procurement and Construction	1157.00	523.80	633.20
41	7860	Land Revenue	Infrastructure & Environment Fund	438.00	186.65	251.35
42	7861	Electronics and Information Technology	Sanchar Kranti Yojana	1086.79	208.00	878.79
43	7872	Food, Civil Supplies and Consumer Protection Department	Margin of P.D.S. Dealer	207.97	31.84	176.13
44	7907	ST and SC Development	Irrigation Supply in Command area	245.00	0.00	245.00
45	7918	Public Health and Family Welfare	Assistance to Naxal affected districts	266.64	160.00	106.64
46	7921	Public Works- Roads and Bridges	Mukhya Mantri Pension Yojana	200.00	70.28	129.72
47	7943	Finance	Pulses and Oilseeds Purchase in Price Support Scheme	100.00	0.00	100.00

S. N.	Scheme Code	Department	Scheme Nomenclature	Total provision	Expenditure	Savings
48	8018	Water Resources	Grant to Urban Local Bodies equal to income received from Entry Tax	1375.20	791.52	583.68
49	8403	School Education and ST, SC development	Grant for salaries to Shiksha Karmi for basic minimum services	2189.80	928.59	1261.21
50	8671	Home	Debt waiver scheme for Small and Marginal Farmers	1223.47	249.86	973.61
51	8914	Panchayat and Rural Development	Assistance to Electricity Companies	200.00	0.00	200.00
52	8933	Water Resources	Sugar Distribution Scheme	200.00	0.00	200.00
53	8972	Housing and Environment	Incentive Scheme on Paddy Production	7591.50	7370.03	221.47
54	8979	Mineral Resources	Integrated Umbrella Scheme	216.65	110.24	106.41
55	9044	School Education	Integrated Child Development Service Scheme	525.92	339.65	186.28
56	9050	PHE	Minimum Needs Programme Special Nutrition Scheme	735.44	408.20	327.24
Total				48495.62	30224.35	18271.33

(Source: Appropriation Account 2018-19)

Appendix 2.6

(Reference: Paragraph-2.2.5: Page 39)

Grants having persistent savings more than ₹20 crore and more than 10 per cent during 2014-15 to 2018-19

S.No.	Grant No.	Grant Nomenclature	Amount of savings (₹ in crore)				
			per cent of total provision (in italics)				
			14-15	15-16	16-17	17-18	18-19
Revenue Voted							
1	8	Land Revenue and District Administration	176.7	113.08	195.65	203.01	389.98
			32.46	16.89	19.47	19.77	37.33
2	14	Animal Husbandry	61.21	51.25	113.26	74.58	158.26
			19.16	14.6	27.01	17.15	31.54
3	18	Labour	60.55	43.61	51.93	41.98	77.17
			52.68	37.06	39.38	30.8	39.69
4	19	Public Health and Family Welfare	241.13	189.76	288.37	218.18	491.13
			19.47	14.44	16.89	11.57	22.35
5	20	Public Health Engineering	90.03	50.24	83.39	91.53	135.06
			19.21	12.80	23.2	24.4	34.25
6	21	Housing and Environment Department	44.96	114.49	88.78	75.86	93.26
			40.09	73.25	50.14	56.24	59.61
7	24	Public Works- Roads and Bridges	222.76	314.73	354.8	322.15	802.96
			29.78	29.46	38.08	28.37	50.26
8	29	Administration of Justice and Elections	86.34	62.26	102.42	81.2	104.09
			28.74	22.71	32.39	24.99	19.38
9	30	Panchayat and Rural Development	748.51	1133.54	669.16	532.91	1592.95
			33.30	46.97	19.61	13.8	41.25
10	39	Food and Civil supplies and Consumer Protection Department	665.56	1615.27	456.75	464.58	328.53
			30.60	30.31	21.63	24.84	14.45
11	41	Tribal Area Sub-Plan	2393.7	3146.19	2807.58	2429.12	3907.94
			28.82	32.93	27.47	18.39	23.02
12	43	Sports and Youth Welfare	43.23	73.79	73.95	52.88	55.12
			74.27	65.67	77.36	74.53	81.24
13	44	Higher Education	186.97	132.05	222.87	114.6	103.89
			32.90	22.2	33.63	16.79	15.64
14	47	Technical Education and Manpower Planning	108.35	335.89	175.41	89.79	145.16
			37.88	56.73	34.07	23.29	39.03
15	55	Women and Child Welfare	229.20	286.11	318.72	261.18	499.51
			28.01	31.51	33.05	28.08	48.26
16	64	Special Component Plan for SC	932.09	1148.1	794.37	733.5	1271.74
			30.94	34.79	22.65	16.29	23.06
17	66	Welfare of Backward Class	48.05	60.12	42.22	57.67	101.78
			23.5	27.73	14.22	24.65	39.71
18	67	Public Works- Buildings	71.96	126.1	236.8	158.72	98.44
			16.08	25.02	35.7	25.61	14.88
19	69	Urban Administration and Development- Urban Welfare	454.03	345.55	417.45	121.4	311.46
			70.09	71.31	36.4	16.54	29.36
20	71	Information Technology and Bio-Technology	77.29	26.42	48.85	41.76	90.93
			53.05	19.78	45.63	40.34	64.45
21	79	Medical Education	68.11	66	145.59	160.36	183.13
			18.85	16.96	26.56	27.1	29.62
22	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	364.17	257.04	418.14	321.79	1079.58
			16.95	18.41	21.98	16.8	56.41

S.No.	Grant No.	Grant Nomenclature	Amount of savings (₹in crore)				
			<i>per cent of total provision (in italics)</i>				
			14-15	15-16	16-17	17-18	18-19
Capital Voted							
23	20	Public Health Engineering	20.42	72.94	43.4	78.31	120.96
			<i>34.9</i>	<i>39.84</i>	<i>18.29</i>	<i>26.23</i>	<i>42.54</i>
24	21	Housing and Environment Department	209.4	616.45	178.88	353.65	498.27
			<i>60.34</i>	<i>66.96</i>	<i>27.22</i>	<i>54.6</i>	<i>71.64</i>
25	30	Panchayat and Rural Development	203.5	317.72	158.31	258.53	101.47
			<i>26.65</i>	<i>32.04</i>	<i>22.36</i>	<i>32.76</i>	<i>14.48</i>
26	41	Tribal Area Sub-Plan	808.73	686.97	575.76	962.95	1267.63
			<i>41.5</i>	<i>29.19</i>	<i>20.64</i>	<i>31.55</i>	<i>38.82</i>
27	42	Public Works relating to Tribal Area Sub-Plan- Roads and Bridges	81.59	372	574.36	926.34	265.56
			<i>19.48</i>	<i>47.59</i>	<i>49.68</i>	<i>59.42</i>	<i>24.54</i>
28	45	Minor Irrigation Works	95.39	96.52	94.59	185.82	127.04
			<i>21.14</i>	<i>19.83</i>	<i>18.5</i>	<i>39</i>	<i>32.10</i>
29	47	Technical Education and Manpower Planning	36.47	61.28	67.82	23.98	26.68
			<i>53.16</i>	<i>64.54</i>	<i>67.27</i>	<i>61.28</i>	<i>85.99</i>
30	64	Special Component Plan for SC	218.11	470.44	492.52	485.1	684.26
			<i>25.37</i>	<i>40.62</i>	<i>37.18</i>	<i>41.13</i>	<i>43.67</i>
31	67	Public Works- Buildings	56.81	125.66	251.27	263.46	361.18
			<i>15.21</i>	<i>20.65</i>	<i>39.03</i>	<i>44.02</i>	<i>53.44</i>
32	68	Public Works relating to Tribal Area Sub-Plan- Buildings	46.83	20.87	36.35	141.51	94.95
			<i>20.21</i>	<i>10.15</i>	<i>15.17</i>	<i>55.03</i>	<i>51.87</i>

(Source: Appropriation Accounts from 2014-15 to 2018-19)

Appendix 2.7

(Reference: Paragraph - 2.2.6: Page 39)

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

(₹ in crore)

S.N.	Department	Head of account	Total provision
1	2	3	4
1	Police	03-2055-104-0701-7936-Special Infrastructure Plan - Strengthening Police Stations with Construction	10.00
2	Home	04-2235-60-200-0801-7934-Kendriya Peedith Kyatipurty Yojana	14.28
3	Finance	06-2054-095-1201-7919-Chhattisgarh Public Finance Management Project	10.00
4	Commercial Tax	07-2030-02-797-7428-Transfer of cess levied on transfer of land to Rural Development fund under Chhattisgarh Upkar Adhiniyam 1982	32.00
5	Commercial Tax	07-2030-02-797-7429-Transfer of stamp fees levied as per Chhattisgarh Panchayat Adhiniyam	60.00
6	Land Revenue and District Administration	08-2029-797-6753-Transfer to environment fund	87.82
7	Land Revenue and District Administration	08-2029-797-6754-Transfer to Infrastructure Development Funds	125.40
8	Forest	10-2406-01-105-252-Other Expenditure Compensate Grants Financial Assistance	22.00
9	Energy	12-2801-80-101-0101-7758-Grant to Chhattisgarh State Electricity Distribution Company Under 'UDAY'	32.83
10	Energy	12-2801-80-101-0101-8914-Assistance to Electricity Companies	100.00
11	Energy	12-4801-02-190-0101-7498-Capital Expenditure on Transmission / Production / Distribution	15.35
12	Energy	12-4801-06-800-0101-7899-Pump Feeder Transmission Scheme	10.00
13	Agriculture	13-2401-105-7283-Assistance to Chhattisgarh State Marketing Federation for fertiliser Trading	10.00
14	Agriculture	13-2401-119-0701-7684-Pradhan Mamtri Krishi Sichai Yojana	22.15
15	Agriculture	13-2401-800-0311-7853-Minor Irrigation Scheme for NABARD funded	46.50
16	Animal Husbandry	14-2403-101-0101-7403-Kamdhenu Veterinary University	15.00
17	Animal Husbandry	14-2403-101-0311-7471-Grant to livestock and poultry development under NABARD scheme	12.50
18	Co-operation	17-6425-108-0101-7943-Pulses and Oilseeds Purchase in Price Support Scheme	98.00
19	Housing and Environment Department	21-2049-60-701-7552-Construction of Residential buildings for employees	32.00
20	Housing and Environment Department	21-2216-02-190-0101-7444-Vikas Nagar Yojana	10.00
21	Housing and Environment Department	21-4217-01-051-0101-7416-Grant received under Recommendation of 13th Finance Commission	10.00
22	Housing and Environment Department	21-4217-01-051-0101-7685-Smart City	40.00
23	Public Works-Roads and Bridges	24-5054-05-337-0101-7818-Engineering Procurement & Construction	350.00
24	Mineral Resources Department	25-4853-01-004-0420-7794-Transport Network (Rail Route)	285.21
25	School Education	27-2202-02-106-0101-5904-Free supply of text books	12.20
26	School Education	27-4202-01-202-0101-5646-Establishment of Sainik School	19.00

S.N.	Department	Head of account	Total provision
27	School Education	27-4202-01-202-0701-7247-Rashtriya Madhyamik Shiksha Abhiyan	50.00
28	Panchayat and Rural Development Department	30-4515-102-0101-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana	10.00
29	Panchayat and Rural Development Department	30-5054-04-101-0101-4871-Construction of Bridges on P.M.G.S.Y. Roads	20.00
30	Panchayat and Rural Development Department	30-5054-04-337-0101-4855-Pradhan Mantri Gram Sadak Yojana	30.00
31	Transport	36-5055-050-0801-7750-Driving Training and Research Institute	14.40
32	Food, Civil Supplies and Consumer Protection Department	39-2408-01-102-0101-8933-Sugar Distribution Scheme	100.00
33	Food, Civil Supplies and Consumer Protection Department	39-2408-01-102-0701-7801-Price stabilisation fund scheme	12.50
34	Ayacut Department	40-4705-209-0701-7907-Irrigation Supply in Command area	245.00
35	Scheduled Tribe Department	41-2202-01-109-0102-3673-State Scholarships	70.00
36	Scheduled Tribe Department	41-2202-02-106-0102-5904-Free supply of text books	17.80
37	Scheduled Tribe Department	41-2202-04-200-0702-7362-Sakshar Bharat Yojna	16.00
38	Scheduled Tribe Department	41-2401-119-0702-7684-Pradhan Mamtri Krishi Sichai Yojana	16.83
39	Scheduled Tribe Department	41-2401-800-0312-7853-Minor Irrigation Scheme for NABARD funded	35.34
40	Scheduled Tribe Department	41-2406-01-105-0102-5231-Grant to Small Forest Produce Federation for Small Forest Produce Work	16.00
41	Scheduled Tribe Department	41-2406-04-101-0702-7261-National Forestation Programme	27.20
42	Scheduled Tribe Department	41-2408-01-102-0102-8933-Sakkar Vitaran Yojana	76.00
43	Scheduled Tribe Department	41-2801-80-101-0102-8914-Assistance to Electricity Companies	76.00
44	Scheduled Tribe Department	41-4202-01-202-1202-1400-Vivekanand Gurukul Unanyan Yojna	116.03
45	Scheduled Tribe Department	41-4210-01-110-0702-7851-Turshary Cancer Institute	10.00
46	Scheduled Tribe Department	41-4235-02-102-0702-337-Construction and Repair of Aganwad	15.20
47	Scheduled Tribe Department	41-4701-17-800-0102-3366-Construction Work of Medium Projects	13.31
48	Scheduled Tribe Department	41-4801-02-190-0102-7498-Capital Expenditure on Transmission / Production / Distribution	11.67
49	Scheduled Tribe Department	41-5054-04-101-0102-4871-Construction of Bridges on P.M.G.S.Y. Roads	20.00
50	Scheduled Tribe Department	41-5054-04-337-0102-4855-Pradhan Mantri Gram Sadak Yojana	30.00
51	Sports and Youth Welfare	43-2204-104-0101-7473-37th National Game	33.30
52	Minor Irrigation Works	45-5054-05-337-0101-7820-Construction of Roads and Bridges	20.00
53	Revenue and Calamity	58-2245-02-106-1467-District and other roads	15.00
54	Scheduled Caste Department	64-2202-02-106-0103-5904-Free supply of text books	10.00
55	Scheduled Caste Department	64-2202-02-107-0803-8050-Scholarships	12.03
56	Scheduled Caste Department	64-2401-800-0313-7853-Minor Irrigation Scheme for NABARD funded	11.16

S.N.	Department	Head of account	Total provision
57	Scheduled Caste Department	64-2406-04-101-0703-7261-National Forestation Programme	20.70
58	Scheduled Caste Department	64-2408-01-102-0103-8933-Sakkar Vitaran Yojana	24.00
59	Scheduled Caste Department	64-2801-80-101-0103-8914-Assistance to Electricity Companies	24.00
60	Scheduled Caste Department	64-4202-01-202-1203-1400-Vivekanand Gurukul Unanyan Yojna	12.38
61	Scheduled Caste Department	64-4225-01-102-0703-7699-Pradhanmantri Adarsh Gram Yojana	40.00
62	Scheduled Caste Department	64-4515-102-0703-7759-Shyama Prasad Mukherjee Rurban Mission	12.00
63	Aviation	65-5053-02-102-0101-4727-Construction and Extension of Air Strips	20.05
64	Welfare and Backward Classes	66-2202-02-109-0101-2949-Uniform to Girls	10.00
65	Welfare and Backward Classes	66-4225-04-102-0701-7605-Minority Multiregional Development Scheme	13.39
66	Urban Administration and Development	69-2049-60-701-7709-Housing for All Scheme	34.10
67	Information Technology and Bio-Techonology	71-3275-800-0101-7276-Establishment of Data Centre	32.20
68	Information Technology and Bio-Techonology	71-5275-101-0101-7892-Implementation for Bharat Net Project	20.00
69	Water Resources Department	75-4700-09-800-0311-5516-Major Irrigation Project Construction work (NABARD)	27.00
70	Water Resources Department	75-4700-10-800-0311-5516-Major Irrigation Project Construction work (NABARD)	15.00
71	Water Resources Department	75-4700-11-800-0313-5516-Major Irrigation Project Construction work (NABARD)	10.00
72	Water Resources Department	75-4700-12-800-0313-5516-Major Irrigation Project Construction work (NABARD)	20.00
73	Medical Education Department	79-2210-01-110-0701-7637-State Cancer Institute	10.00
74	Medical Education Department	79-2210-02-101-0701-7730-National Ayush Mission	10.00
75	Medical Education Department	79-4210-01-110-0701-8938-Medical College & Related medical hospitals Rajnandgaon	16.80
76	Medical Education Department	79-4210-03-105-0701-8939-Medical College,Rajnandgaon	27.80
77	Panchayat and Rural Development Department	80-4515-198-1101-8991-Internal Electrification in Village Street	10.50
78	Urban Administration and Development	81-2217-05-191-0101-7329-Special Occasion	12.50
79	Urban Administration and Development	81-4217-60-191-0101-7241-Development of Urban Basic Infrastructure	198.01
80	Urban Administration and Development	81-4217-60-192-0101-7241-Development of Urban Basic Infrastructure	69.60
81	Urban Administration and Development	81-4217-60-193-0101-7241-Development of Urban Basic Infrastructure	87.00
82	Urban Administration and Development	81-6217-60-191-0101-7329-Special Occasion	46.00
Total			3456.04

(Source: Appropriation Account 2018-19)

Appendix 2.8

(Reference: Paragraph - 2.2.7 (a): Page 39)

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
A - Revenue voted						
1	01	General Administration	209.18	189.23	19.95	22.59
2	03	Police	4233.23	3700.55	532.69	84.21
3	04	Other Expenditure pertaining to Home Department	39.78	30.95	8.83	16.28
4	05	Jail	174.32	135.69	38.64	1.20
5	07	Commercial Tax Department	256.15	165.15	91.00	8.53
6	12	Energy Department	2047.79	1002.97	1044.82	32.90
7	14	Animal Husbandry Department	416.68	343.45	73.24	85.02
8	18	Labour	173.58	117.27	56.31	20.85
9	19	Public Health and Family Welfare	1978.47	1706.20	272.27	218.86
10	25	Expenditure pertaining to Mineral Resources Department	293.10	154.10	139.00	49.46
11	26	Culture Department	40.83	37.71	3.11	20.50
12	29	Administration of Justice and Elections	472.07	433.06	39.01	65.08
13	30	Panchayat and Rural Development Department	3227.24	2268.88	958.37	634.59
14	31	Planning, Economics and Statistics Department	38.30	27.14	11.16	1.00
15	39	Food Civil Supplies and Consumer Protection Department	2272.15	1945.16	326.99	1.54
16	47	Technical Education and Man-Power Planning Department	359.95	226.79	133.16	12.00
17	55	Women and Child Welfare	990.51	535.45	455.06	44.45
18	66	Welfare of Backward Classes	247.41	154.51	92.89	8.88
19	69	Urban Administration and Development Department- Urban Welfare	850.43	749.30	101.13	210.33
20	71	Information Technology and Bio-Technology	136.08	50.15	85.93	5.00
21	79	Medical Education Department	615.46	435.15	180.31	2.82
22	80	Financial assistance to Three Tier Panchayati Raj Institutions	3819.69	2325.05	1494.64	380.79
23	81	Financial Assistance to Urban Bodies	1795.80	1365.05	430.75	481.25
Total-A			24688.20	18098.96	6589.26	2408.13

S. N.	Grant no.	Description	Original	Expenditure	Saving out of original provision	Supplementary provision
1	2	3	4	5	6	7
B - Capital voted						
24	10	Forest	17.32	7.63	9.69	12.00
25	17	Co-operation Voted	25.50	117.02	-91.52	103.00
26	24	Expenditure pertaining to Mineral Resources Department	1534.25	1181.18	353.07	122.54
27	30	Expenditure pertaining to Panchayat and Rural Development Department	675.89	599.42	76.47	25.00
28	41	Tribal Area Sub-Plan Voted	3017.14	1998.13	1019.01	248.62
29	64	Special Component Plan for Scheduled Castes	1455.95	882.54	573.41	110.85
30	67	Public Works-Buildings	668.59	314.65	353.94	7.24
31	71	Information Technology and Bio-Technology	280.00	104.00	176.00	283.40
32	81	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	604.00	185.00	419.00	6.61
Total - B			8278.64	5389.57	2889.07	919.26
C-Revenue Charged						
33	CH-1	Interest Payments and Servicing of Debts	3967.45	3728.95	238.50	337.11
Total - C			3967.45	3728.95	238.50	337.11
Grand total (A + B + C)			36934.29	27217.48	9716.83	3664.50

(Source: Appropriation Account 2018-19)

Appendix 2.9
(Reference: Paragraph-2.2.7 (b): Page 39)
Excessive supplementary provisions under Grants

(₹ in crore)

S. N.	Grant no.	Grant name	Original	Supplementary	Total Provision	Expenditure	Saving
A - Revenue voted							
1	06	Finance Department	5494.43	1223.67	6718.11	5775.81	942.30
2	13	Agriculture	2358.75	3270.14	5628.89	5075.76	553.13
3	17	Co-operation	157.49	1512.39	1669.88	1590.98	78.89
4	27	School Education	3021.70	890.31	3912.01	3248.37	663.64
5	32	Public relations department	225.43	60.00	285.43	228.49	56.93
6	33	Tribal Welfare	2074.02	1060.21	3134.23	2954.89	179.34
7	41	Tribal Area Sub-Plan	12304.57	4672.32	16976.89	13068.95	3907.94
8	64	Special Component Plan for Scheduled Castes	4167.02	1347.21	5514.23	4242.49	1271.74
Total – A			29803.41	14036.25	43839.67	36185.74	7653.91
B - Capital voted							
9	17	Co-operation	25.50	103.00	128.50	117.02	11.48
Total - B			25.50	103.00	128.50	117.02	11.48
Grand total = A + B			29828.91	14139.25	43968.17	36302.76	7665.39

(Source: Appropriation Account 2018-19)

Appendix 2.10

(Reference: Paragraph-2.2.8 (a): Page 39)

Unnecessary supplementary provisions under Sub Heads

(₹ in crore)

S.No.	Head of account	Original Budget	Total Expenditure	Savings out of original provision	Supplementary Provision
1	01-2013-105-9064- Discretionary grants by Ministers	35.70	35.52	0.18	7.00
2	03-2055-109-4491-General Expenditure (District Establishment)	2046.97	1797.77	249.20	25.30
3	03-2055-109-6717-Security Related Reimbursable Expenditure	143.32	140.83	2.49	10.00
4	03-2055-115-0600-7918-Assistance to Naxal affected Districts	230.00	160.00	70.00	36.64
5	07-2040-001-3569-Head Quarter establishment expenditure	11.12	8.52	2.60	8.50
6	12-2801-80-101-0101-7758-Grant to Chhattisgarh State Electricity Distribution Company Under 'UDAY'	0.03	0.00	0.03	32.80
7	13-2401-108-0701-7830-Conventional Agricultural Development Scheme	10.00	1.25	8.75	11.46
8	13-2401-113-0701-8961-Grant on Agricultural Equipment Under Agricultural Engineering	25.50	12.76	12.74	11.37
9	14-2403-102-5535-Grant for Chhattisgarh Gousewa and Gramin Vikas Ayog	6.75	1.75	5.00	5.00
10	14-2403-103-0701-3578-Poultry Development Scheme on poultry farms	15.17	12.60	2.58	1.27
11	18-2230-01-103-0101-7435-Non-organised Labour, Security and Welfare Board	29.25	25.45	3.80	13.93
12	18-2230-01-103-0101-8989-Contract Labour , Domestic Laborious and porter Welfare Assembly	10.00	6.13	3.87	6.33
13	25-2853-02-797-5390-Transfer in Mineral Funds	250.00	118.00	132.00	49.46
14	27-2202-01-102-0101-110-Grant to Non-Government schools (for basic Minimum Services)	25.00	21.50	3.50	1.00
15	27-2202-02-110-0101-110-Grant to Non-Government schools (for basic Minimum Services)	31.50	30.70	0.80	1.00
16	27-2204-102-3755-N.C.C.-Senior Division	24.93	14.28	10.65	1.81
17	30-2216-03-105-0701-7807-Pradhan Mantri Awas Yojana (Rural)	1177.06	1079.46	97.60	634.59
18	41-2202-01-109-0702-8979-Integrated Umbrella Scheme	138.00	110.24	27.76	75.20
19	41-2210-05-105-0102-8941-Medical College Surguja	22.29	14.34	7.95	1.75
20	41-2216-03-105-0702-7807-Pradhan Mantri Awas Yojana (Rural)	894.57	854.29	40.28	482.28

S.No.	Head of account	Original Budget	Total Expenditure	Savings out of original provision	Supplementary Provision
21	41-2217-80-192-0702-7610-Swachchh Bharat Abhiyan	9.17	9.17	0.00	2.05
22	41-2401-108-0702-7830-Conventional Agricultural Development Scheme	7.60	1.73	5.87	10.06
23	41-4225-02-102-1002-5480-Extension of Facilities in Tribal Areas Article 275(i)	120.00	104.62	15.38	9.60
24	41-5275-101-0102-7861-Sanchar Kranti Yojana	197.60	79.04	118.56	215.38
25	47-2230-03-003-0801-7867-Pradhan Mantri Kaushal Vikas Yojana	2.14	0.00	2.14	7.84
26	55-2235-02-102-0701-7507-Establishment of State Woman Centre under State Woman Strengthening Mission Authority	2.70	0.70	2.00	9.35
27	64-2202-01-101-0103-3491-Middle Schools (for basic Minimum Services)	114.40	97.15	17.25	28.80
28	64-2202-02-109-0803-8050-Scholarships	36.84	13.02	23.82	13.01
29	64-2230-03-003-0803-7867-Pradhan Mantri Kaushal Vikas Yojana	1.08	0.00	1.08	1.06
30	64-2401-108-0703-7830-Conventional Agricultural Development Scheme	2.40	0.66	1.74	3.48
31	64-2401-113-0703-8961-Grant on Agricultural Equipment Under Agricultural Engineering Mission	6.12	4.62	1.50	5.41
32	64-4225-01-102-0603-7626-Special Central Assistance for local development programmes	15.00	9.83	5.17	36.77
33	64-4515-102-0703-7759-Shyama Prasad Mukherjee Rurban Mission	6.00	0.00	6.00	6.00
34	64-5275-101-0103-7861-Sanchar Kranti Yojana	62.40	24.96	37.44	68.01
35	66-2202-02-109-0801-8050-Scholarships	23.00	22.60	0.40	8.88
36	67-4210-03-105-0101-4220-Education - Medical College	70.00	7.95	62.05	5.60
37	69-2217-80-191-0701-7610-Swachchh Bharat Abhiyan	58.00	47.45	10.55	13.85
38	71-5275-101-0101-7861-Sanchar Kranti Yojana	260.00	104.00	156.00	283.40
39	79-2210-01-110-7719-Super Speciality Hospital , Raipur	16.53	7.30	9.23	2.30
40	80-2515-198-7675-Grant received under the recommendation of 14th Finance Commission	1180.02	661.31	518.71	116.37
41	81-2217-05-191-7675-Grant received under the recommendation of 14th Finance Commission	221.97	172.91	49.06	43.20

S.No.	Head of account	Original Budget	Total Expenditure	Savings out of original provision	Supplementary Provision
42	81-2217-05-192-7675-Grant received under the recommendation of 14th Finance Commission	71.66	27.91	43.75	13.95
43	81-2217-05-193-7675-Grant received under the recommendation of 14th Finance Commission	68.44	26.66	41.79	13.32
44	81-3604-191-8018-Grant to urban Local Bodies equal to income received from Entry Tax	617.52	480.88	136.64	228.87
45	81-3604-192-8018-Grant to urban Local Bodies equal to income received from Entry Tax	200.85	159.13	41.72	78.79
46	81-3604-193-8018-Grant to urban Local Bodies equal to income received from Entry Tax	181.63	151.51	30.12	67.54
47	81-4217-60-191-0101-7241-Development of Urban Basic Infrastructure	191.40	0.00	191.40	6.61
Total		8871.63	6660.50	2211.15	2716.19

(Source: Appropriation Account 2018-19)

Appendix 2.11
(Reference: Paragraph-2.2.8 (b): Page 40)
Excessive supplementary provisions under Sub Heads

(₹ in crore)

S.No	Sub-heads	Original Budget	Expenditure	Supplementary provision Required	Supplementary Provision made
1	01-2015-101-6262- State Election Commission	9.03	16.82	7.79	10.60
2	06-2435-60-101-0101-8671-Debt waiver scheme for small and marginal famers	0.00	249.86	249.86	1223.47
3	10-4406-02-111-0101-6540-Upgradation and Development of Zoo's	0.00	0.23	0.23	12.00
4	13-2401-102-0101-8972-Incentive Scheme on Paddy Production	1055.00	3980.66	2925.66	3064.00
5	13-2401-110-0101-7797-Pradhan Mantry Fasal Bima Yojana	68.50	184.24	115.74	123.30
6	14-2403-001-1468-District and Divisional Level expenditure	25.31	28.49	3.18	11.27
7	14-2403-101-0101-2549-Veterinary Dispensary and Hospitals	156.02	166.91	10.89	42.00
8	14-2403-102-1108-Intensive Cattle Development Project	33.33	42.25	8.92	20.40
9	17-4425-108-0101-7678- Share capital for Co-operative Societies	5.00	7.02	2.02	5.00
10	19-2210-03-103-0101-7330-Mitanin Welfare Fund	101.57	109.43	7.86	66.81
11	24-5054-03-337-0520-8716-Central Road Fund	200.00	280.45	80.45	122.54
12	26-2205-102-5753-Grant for Ceremony	0.00	12.81	12.81	19.00
13	27-2202-01-101-0101-3491-Middle Schools (for basic Minimum Services)	486.74	728.46	241.72	265.05
14	27-2202-01-101-0101-4396-Government Primary Schools	362.38	710.27	347.89	361.79
15	27-2202-02-109-0101-578-Higher Secondary Schools	422.87	669.82	246.94	259.07
16	29-2015-103-3307-Preparation and Printing of Electoral Rolls	29.06	35.59	6.53	11.55
17	29-2015-106-4006-charges for conductions of State Elections	112.00	134.37	22.37	53.23
18	30-4515-102-0701-7759-Shyama Prasad Mukherjee Rurban Mission	22.00	25.92	3.92	25.00
19	32-2220-01-001-2320-Direction and Administration	95.04	100.13	5.10	27.46
20	32-2220-60-106-1479-Establishment of District Publicity and Mobile Unit	32.78	33.20	0.42	21.53
21	32-2220-60-106-5376-Publicity through Electronic Media	60.00	62.37	2.37	11.00
22	33-2202-01-101-2772-Primary Schools	567.39	1056.04	488.66	515.56
23	33-2202-02-109-3492- Middle Schools	888.82	1135.66	246.84	292.00
24	33-2202-02-109-583-Higher Secondary Schools	337.49	557.19	219.70	252.65
25	41-2202-01-101-0102-3491-Middle Schools	369.11	505.71	136.60	153.98
26	41-2202-01-101-0102-4396- Government Primary Schools	272.97	540.81	267.84	337.18

S.No	Sub-heads	Original Budget	Expenditure	Supplementary provision Required	Supplementary Provision made
27	41-2202-02-109-0102-5216-High School	100.89	182.72	81.83	91.97
28	41-2202-02-109-0102-578-Higher Secondary School	305.26	478.95	173.70	182.00
29	41-2202-02-109-0102-761-Girls Education Campus	6.51	7.05	0.55	2.97
30	41-2235-02-102-0102-6908-Honorarium to workers and assistants	34.20	59.14	24.94	43.87
31	41-2401-102-0102-7931-Induced Development Programme	0.00	26.65	26.65	45.60
32	41-2401-102-0102-8972-Incentive Scheme on Paddy Production	799.90	2629.04	1829.14	1892.00
33	41-2401-110-0102-7797-Pradhan Mantri Fasal Bima Yojana	51.18	124.29	73.11	85.00
34	41-2403-101-0702-5620-Animal Disease Control	0.00	0.74	0.74	2.80
35	41-4515-102-0702-7759-Shyama Prasad Mukherjee Rurban Mission	19.00	28.61	9.61	19.00
36	47-2230-02-001-0801-9147-Employment Office	0.54	0.65	0.11	4.16
37	55-2235-02-102-0101-6908-Honorarium to workers and assistants	45.01	65.16	20.15	35.10
38	64-2202-01-101-0103-4396-Government Primary Schools	85.84	116.87	31.04	33.12
39	64-2202-02-109-0103-578-Higher Secondary School	94.50	183.22	88.73	89.86
40	64-2216-03-105-0703-7807-Pradhan Mantri Awas Yojana (Rural)	282.50	411.92	129.43	152.30
41	64-2225-01-102-0603-7626-Local Development Programme Funded by Special Central Aid	25.00	27.38	2.38	22.00
42	64-2235-02-102-0103-6908-Honorarium to workers and assistants	10.81	16.97	6.16	8.77
43	64-2401-102-0103-8972-Incentive Scheme on Paddy Production	252.60	760.34	507.74	528.00
44	64-2401-110-0103-7797-Pradhan Mantri Fasal Bima Yojana	16.32	39.57	23.25	25.00
45	64-2403-102-0703-7621-National Live Stock Mission	2.50	4.10	1.60	2.99
46	80-2235-60-198-0101-7921- Mukhya Mantri Pension Yojana	0.00	67.46	67.46	164.42
47	80-2515-198-1101-8214-Secretarial Management	98.00	195.88	97.88	100.00
48	81-2235-60-191-0101-7921- Mukhya Mantri Pension Yojana	0.00	1.03	1.03	17.80
49	81-2235-60-192-0101-7921- Mukhya Mantri Pension Yojana	0.00	0.63	0.63	8.90
50	81-2235-60-193-0101-7921- Mukhya Mantri Pension Yojana	0.00	1.17	1.17	8.88
Total		7942.97	16804.25	8861.34	10873.95

(Source: Appropriation Account 2018-19)

Appendix 2.12
(Reference: Paragraph-2.2.8 (c): Page 40)
Inadequate supplementary provisions under Sub Heads

(₹ in crore)

S.No.	Head of account	Original Provision	Expenditure	Supplementary provision required	Supplementary provision made	Supplementary provision short
1	03-2055-109-121-Afforestation	2.43	3.50	1.07	0.00	1.07
2	10-2406-01-001-3555-Headquarter	22.93	26.20	3.27	0.28	2.99
3	13-2401-102-0101-7931-Encouragement Scheme for Production of Gram	0.00	74.55	74.55	60.00	14.55
4	19-2210-03-197-0101-5998-Community Health Centre	121.44	125.25	3.81	0.00	3.81
5	19-2210-03-198-0101-620-Sub Health Centre	66.83	81.71	14.88	0.05	14.83
6	50-2053-093-2987-Implementation of twenty point programme	1.62	2.71	1.09	0.05	1.04
7	67-4202-03-102-0101-5226-Development of Basic amenities-Stadium etc.	28.52	49.19	20.67	1.00	19.67
8	76-5054-03-337-1202-5626-Externally Aided Projects Pertaining To Public Works Department	0.00	1.59	1.59	0.00	1.59
9	79-4210-01-110-0101-7719-Super Speciality Hospital , Raipur	13.00	15.49	2.49	0.00	2.49
Total		256.77	380.19	123.42	61.38	62.04

(Source: Appropriation Account 2018-19)

Appendix 2.13
(Reference: Paragraph-2.2.9: Page 40)
Excessive/unnecessary/insufficient re-appropriation of funds
(where excess/savings were ₹10 crore or above)

(₹ in crore)

S. No.	Head of Account	Total Provision	Re-appropriation	Expenditure	Final excess(+)/ saving(-)
1	03-2055-104-4492-General Expenditure (Special Police)	1205.35	-50.41	1140.90	-14.04
2	03-2055-109-4491- General Expenditure (District Establishment)	2072.27	-256.41	1797.77	-18.09
3	06-2071-01-101-2413- Payable to retired salaried persons	3400.00	-300.36	2969.24	-130.40
4	08-2029-103-1472- District Charges	298.57	-58.58	250.90	10.90
5	08-5054-05-337-0510-7860- Infrastructure & Environment Fund	125.00	-70.44	81.66	27.09
6	10-2406-01-101-0101-2965- Rehabilitation of degraded Forest Including Bamboo Forest	47.37	-11.32	25.23	-10.83
7	10-2406-01-101-3877- Regional Forest Circle	388.61	-17.35	355.30	-15.97
8	19-2210-01-196-0101-1473- District Hospital	206.98	-37.53	151.72	-17.73
9	19-2210-03-197-0101-5998- Community Health Centre	121.44	-16.63	125.25	20.44
10	19-2210-03-198-0101-2777- Primary Health Centre (Basic Services)	271.96	-49.04	243.14	20.22
11	19-2210-03-198-0101-620- Sub Health Centers	66.88	-4.25	81.71	19.09
12	19-2211-101-0701-621- Sub-Health Centre	138.00	-60.86	96.80	19.65
13	30-2515-102-0101-4855- Pradhan Mantri Gram Sadak Yojana	38.40	-7.88	46.93	16.41
14	39-2408-01-102-0701-7801- Price stabilisation fund scheme	12.50	-0.03	0.00	-12.47
15	41-2202-01-109-0702-8979- Integrated Umbrella Scheme	213.20	-128.94	110.24	25.99
16	41-2210-03-197-0102-5998- Community Health Centre	64.55	-9.77	86.94	32.16
17	41-2210-03-198-0102-2777- Primary Health Centre (Basic Services)	89.54	-7.73	98.29	16.48
18	41-2210-03-198-0102-620- Sub Health Centers	34.55	-1.11	60.89	27.46
19	41-2211-101-0702-621- Sub-Health Centre	116.70	-26.60	101.35	11.25
20	41-2225-02-102-0602-7626- Local Development Programme Funded by Special Central Aid	80.00	-29.26	1.41	-49.34
21	41-5054-04-337-0312-7475- Mukhya Mantri Gram Sadak Evam Vikas Yojana	60.80	-20.14	27.58	-13.08
22	47-2203-001-0101-7745- Mukhya Mantri Gram Sadak Evam Vikas Yojana	60.00	-20.86	29.14	-10.00
Total		9112.67	-1185.50	7882.39	-44.81

(Source: Appropriation Account 2018-19)

Appendix 2.14
(Reference: Paragraph-2.2.10: Page 40)
Surrender in excess of actual savings

(₹ in crore)

S. N.	Grant no.	Description	Saving	Excess	Surrender	Excess surrender
A - Revenue voted						
1	06	Finance Department	942.30	0.00	1051.19	108.89
2	07	Commercial Tax Department	99.53	0.00	105.59	6.06
3	08	Land Revenue and District Administration	389.98	0.00	397.09	7.11
4	19	Public Health and Family Welfare	491.13	0.00	565.15	74.02
5	20	Public Health Engineering	135.06	0.00	138.71	3.65
6	29	Administration of Justice and Elections	104.09	0.00	104.63	0.54
7	24	Public Works- Road and Bridges	802.96	0.00	803.89	0.93
8	30	Panchayat and Rural Development	1592.95	0.00	1613.05	20.10
9	33	Tribal Welfare	179.34	0.00	179.99	0.65
10	44	Higher Education	103.89	0.00	105.15	1.26
11	55	Women and Child Welfare	499.51	0.00	500.24	0.73
12	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	152.90	0.00	167.00	14.10
Total-A			5493.64	0.00	5731.68	238.04
B - Capital voted						
13	08	Land Revenue and District Administration	253.03	0.00	279.60	26.57
14	19	Public Health and Family Welfare	35.48	0.00	37.31	1.83
15	24	Public Works-Road & Bridges	475.60	0.00	491.69	16.09
16	30	Panchayat and Rural Development	101.47	0.00	103.90	2.43
17	42	Public Works relating to Tribal Area Sub-Plan- Roads and Bridges	265.56	0.00	272.07	6.51
18	46	Science and Technology	1.87	0.00	2.77	0.90
19	67	Public Works- Buildings	361.18	0.00	362.37	1.19
Total-B			1494.19	0.00	1549.71	55.52
Total - A+B			6987.83	0.00	7281.39	293.56

(Source: Appropriation Account 2018-19)

Appendix 2.15

(Reference: Paragraph-2.2.11: Page 40)

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
A - Revenue voted					
1	31	Planning, Economic and Statistics Department	39.30	27.14	12.16
2	39	Food Civil Supplies and Consumer Protection Department	2273.69	1945.16	328.53
Total-A			2312.99	1972.30	340.69
B - Capital voted					
3	39	Food Civil Supplies and Consumer Protection Department	7.35	0.51	6.84
4	60	District Plan Schemes	52.00	50.97	1.03
Total-B			59.35	51.48	7.87
C - Revenue charged					
5	CH1	Interest Payments and Servicing of Debt	4304.56	3728.95	575.61
6	12	Energy	229.00	223.00	6.00
Total-C			4533.56	3951.95	581.61
D - Capital charged					
7	CH2	Public Debt	2063.37	1145.89	917.48
Total-D			2063.37	1145.89	917.48
Total = A+B+C+D			8969.27	7121.63	1847.65

(Source: Appropriation Account 2018-19)

Appendix 2.16

(Reference: Paragraph – 2.2.11: Page 40)

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

(₹ in crore)

S.No.	Grant no.	Description	Total Budget	Saving	Surrender	Amount not surrendered
A - Revenue voted						
1	01	General Administration	231.77	42.53	41.07	1.46
2	02	Other Expenditure pertaining to General Administration Department	29.32	12.26	7.76	4.50
3	03	Police	4317.44	616.89	582.78	34.12
4	04	Other Expenditure pertaining to Home Department	56.06	25.11	11.73	13.38
5	10	Forest	1041.73	314.55	259.79	54.76
6	15	Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	607.04	395.16	393.04	2.12
7	18	Labour	194.44	77.17	48.90	28.26
8	28	State Legislature	61.90	22.85	0.65	22.20
9	41	Tribal Area Sub-Plan	16967.58	3907.94	3660.00	247.94
10	47	Technical Education and Manpower Planning Department	371.95	145.16	135.35	9.81
11	56	Rural Industries	105.79	24.74	13.73	11.01
12	64	Special Component Plan for Scheduled Castes	5511.30	1271.74	1219.20	52.54
13	79	Medical Education Department	618.29	183.13	119.59	63.54
14	80	Financial Assistance to Three-Tier Panchayati Raj Institutions	4200.48	1875.43	1743.72	131.71
15	82	Financial Assistance to Three-Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	1913.65	1079.58	1077.61	1.96
Total-A			36228.74	9994.24	9314.92	679.31
B-Capital Voted						
16	01	General Administration	115.80	26.30	0.61	25.69
17	10	Forest	29.32	21.69	19.93	1.76
18	41	Tribal Area Sub-Plan	3265.76	1267.64	1235.03	32.56
19	51	Religious Trusts and Endowments	3.20	1.54	0.02	1.53
20	64	Special Component Plan for Scheduled Castes	1566.80	684.26	667.36	16.88
21	79	Medical Education Department	189.20	97.28	95.48	1.81
Total-B			5170.08	2098.71	2018.43	80.23
C-Revenue Charged						
22	10	Forest	28.49	7.19	2.41	4.79
Total = A+B+C			41427.31	12100.14	11335.76	764.33

(Source: Appropriation Account 2018-19)

Appendix 2.17
(Reference: Paragraph-2.2.12: Page 40)
Rush of expenditure during the year 2018-19

(₹ in crore)

S.No.	Major Head	Description of Major Head	Total Expenditure	Last Quarter	Percentage of expenditure of last quarter
1	2015	Elections	190.14	95.82	50.39
2	2048	Appropriation For Reduction Or Avoidance Of Debt	100.00	100.00	100
3	2075	Miscellaneous General Services	0.02	0.01	50
4	2250	Other Social Services	4.65	3.74	80.43
5	2401	Crop Husbandry	8839.89	4472.67	50.6
6	2425	Co-Operation	3119.17	3066.09	98.3
7	2435	Other Agricultural Programmes	261.85	249.87	95.42
8	2853	Non Ferrous Mining And Metallurgical Industries	191.28	161.82	84.6
9	3053	Civil Aviation	0.25	0.17	68
10	4070	Capital Outlay On Other Administrative Services	7.88	5.55	70.43
11	4225	Capital Outlay On Welfare Of Scheduled Castes, Scheduled Tribes And Other Backward Classes	339.50	227.79	67.1
12	4235	Capital Outlay On Social Security And Welfare	9.92	8.64	87.1
13	4401	Capital Outlay On Crop Husbandry	2.77	2.35	84.84
14	4405	Capital Outlay On Fisheries	1.10	0.74	67.27
15	4406	Capital Outlay On Forestry And Wildlife	20.45	14.44	70.61
16	4408	Capital Outlay On Food Storage And Warehousing	0.61	0.42	68.85
17	4425	Capital Outlay On Co-Operation	4.98	5.16	103.61
18	4515	Capital Outlay On Other Rural Development Programmes	588.68	317.61	53.95
19	4801	Capital Outlay On Power Projects	230.00	170.00	73.91
20	4810	Capital Outlay In Non Traditional Sources Of Energy	560.26	295.89	52.81
21	4853	Capital Outlay On Nonferrous Mining And Metallurgical Industries	3.92	2.59	66.07
22	5452	Establishment Of Investment Promotional Board	13.77	12.57	91.29
Total			14491.09	9213.94	63.58

(Source: Appropriation Account 2018-19)

Appendix- 3.1

(Reference: Paragraph 3.1, Page 43)

Major head wise position of outstanding Utilisation Certificates**(₹ in lakh)**

Sl. No.	Major Head/ Name of Department	Up to 2016-17		2017-18		2018-19	
		No. of UCs	Amount	No. of UCs	Amount	No. of UCs	Amount
1	2070/Other Administrative Services	0	0.00	1	0.00*	0	0.00
2	2202/ General Education	1	0.71	0	0.00	10	607.82
3	2203/ Technical Education	0	0.00	12	5,406.99	0	0.00
4	2216/ Housing	1	0.19	2	11,958.05	17	1,92,797.10
5	2217/ Urban Administration	0	0.00	138	1,19,943.09	89	96,623.89
6	2230/ Labour and Employment	0	0.00	0	0.00	2	152.00
7	2235/ Social Security and Welfare	0	0.00	1	2.00	0	0.00
8	2245/ Relief on account of Natural Calamity	0	0.00	8	80.39	5	52.83
9	2250/ Other Social Services	0	0.00	1	600.00	0	0.00
10	2401/ Crop Husbandry	0	0.00	3	432.43	2	160.74
11	2402/ Soil and Water Conservation	0	0.00	0	0.00	1	436.00
12	2403/ Animal Husbandry	0	0.00	4	169.34	0	0.00
13	2415/ Agriculture, Research and Education	0	0.00	1	3125.00	0	0.00
14	2501/ Special Programme for Rural Development	0	0.00	1	972.32	0	0.00
15	2505/ Rural Employment	0	0.00	3	8500.00	0	0.00
16	2702/ Minor Irrigation	0	0.00	0	0.00	1	1.17
17	2810/ New and Renewable Energy	0	0.00	0	0.00	2	500.00
18	2851/ Village and Small Industry	0	0.00	0	0.00	11	908.62
19	3275/ Other Communication Services	0	0.00	9	2,582.90	11	3,759.82
20	3604/ Compensation & Assignment to Local Bodies	43	6,698.08	37	75,539.61	60	85,240.98
Total		45	6,698.98	221	2,29,312.16	211	3,81,240.98

* UC amounting ₹2,100.00.

Appendix 3.2

(Reference: Paragraph 3.2, Page 44)

Details of outstanding Detailed Contingent bills as of January, 2020

(₹ in lakh)

Major Head	Name of the Department	Year	Pending DC bills	Amount
2029	Land Revenue	2017-18	01	1.38
2045	Other Taxes& Duties on Commodities and services	2017-18	01	0.18
2202	General Education	2017-18	01	0.62
		2018-19	01	5.00
2230	Labor& Employment	2017-18	06	0.53
		2018-19	07	0.64
2235	Social Security & Welfare	2017-18	16	21.03
		2018-19	76	87.45
2245	Relief on account of Natural Calamity	2018-19	05	1.43
2401	Crop Husbandry	2018-19	09	10.46
2403	Animal Husbandry	2018-19	02	0.58
2405	Fisheries	2018-19	15	48.00
2406	Forestry and Wild Life	2018-19	01	0.71
2515	Other Rural Development Programmes	2018-19	01	0.29
2701	Medium Irrigation	2017-18	01	0.04
2851	Village & Small Industries	2017-18	02	73.13
		2018-19	23	167.31
2852	Industries	2017-18	01	0.25
		2018-19	09	318.55
Total		178		737.58

Appendix: 3.3*(Reference: Paragraph 3.4:Page 46)***Investment by the State Government in PSUs whose accounts are in arrear as on 31 December 2019**

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 RajyaBeejEva mKrishi Vikas Nigam Limited	0.50	2017-18	2018-19	-	85.91	-	85.91
2	Chhattisgarh Nishakt Jan VittAvam Vikas Nigam	5.00	2017-18	2018-19	-	0.40	36.00	36.40
3	Bilaspur Smart City Limited	0.10	2017-18	2018-19	53.20	2.80	-	56.00
4	Chhattisgarh State Power Distribution Company Limited	2263.10	2017-18	2018-19	230.00	2078.77	2955.00	5263.77
5	Chhattisgarh Rural Housing Corporation Limited	0.10	New/ Incorporation on 15.03.2018	2018-19	-	-	3427.28	3427.28
6	Chhattisgarh State Civil Supplies Corporation Limited	4.43	2017-18	2018-19	-	2902.46	-	2902.46
7	Chhattisgarh Road Development Corporation Limited	4.90	2017-18	2018-19	646.57	-	-	646.57
8	Chhattisgarh Infrastructure Development Corporation Limited	4.20	2015-16	2016-17 to 2017-18	-	15.50	-	15.50
				2018-19	-	10.48	-	10.48
9	Chhattisgarh State Industrial Development Corporation Limited	1.60	2014-15	2015-16 to 2017-18	244.30	56.37	-	300.67
				2018-19	38.85	5.99	-	44.84
Total					1,212.92	5,158.68	6,418.28	12,789.88

Appendix: 3.4

(Reference: Paragraph 3.5: Page 47)

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	12	10.42	2	0.62	3	2.51	17	13.55
2	Art & Culture	1	0.81	0	0.00	1	0.00	2	0.81
3	District Administration	1	0.68	5	0.80	1	3.00	7	4.48
4	Treasury and Accounts Administration	3	0.19	1	7.26	3	11.81	7	19.26
5	Technical Education	6	2.31	0	0.00	7	50.30	13	52.61
6	Rural Development	4	1.07	3	0.19	13	16.67	20	17.93
7	ITBP	0	0.00	0	0.00	2	1.06	2	1.06
8	Woman and Child Welfare	1	3.50	0	0.00	2	0.31	3	3.81
9	School Education	21	12.93	19	156.25	19	67.10	59	236.28
10	Police	35	6.56	5	19.45	158	15.75	198	41.76
11	Health and Family Welfare	4	0.29	2	0.31	7	0.85	13	1.45
12	Land Revenue (Tehsil Dept.)	2	0.50	11	1.87	2	0.18	15	2.55
13	Animal Veterinary Service	8	1.80	1	0.10	162	13.18	171	15.08
14	Co-operation	0	0.00	1	96.26	0	0.00	1	96.26
15	Panchayat And Social Welfare	0	0.00	0	0.00	2	1.00	2	1.00
16	Dairy Development	1	0.20	1	0.02	0	0.00	2	0.22
17	Village & Small Scale Industries (Resham) Dept.	0	0.00	0	0.00	1	0.00	1	0.00
18	Law and Legislative Dept.	5	0.28	2	8.82	0	0.00	7	9.10
19	Labour and Employment	9	3.00	0	0.00	3	0.63	12	3.63

1	2	3	4	5	6	7	8	9	10
20	Food Civil Supply and Consumer Protection Department	0	0.00	1	0.07	3	0.15	4	0.22
21	Welfare of SC ST and other Backward Classes	3	1.14	4	20.48	8	1.23	15	22.85
22	Health and Medical Services	6	1.11	10	35.05	4	9.91	20	46.07
23	Crop Husbandry	1	0.24	1	2.98	6	0.57	8	3.79
24	Forest	2	5.71	0	0.00	953	939.00	955	944.71
25	PWD	2	0.24	0	0.00	475	10,264.47	477	10,264.71
26	WRD	7	1.24	0	0.00	16	550.18	23	551.42
27	Finance and Statistical Directorate	1	0.05	0	0.00	0	0.00	1	0.05
28	Collectorate	0	0.00	1	0.07	1	0.30	2	0.37
29	Cleaning and Water Supply	0	0.00	1	189.90	0	0.00	1	189.90
30	Mining and Metallurgical Industries Dept.	0	0.00	0	0.00	1	0.00	1	0.00
31	Rural Engineering Services	0	0.00	0	0.00	2	4.41	2	4.41
Total		135	54.27	71	540.50	1,855	11,954.57	2,061	12,549.34

Appendix: 3.5*(Reference: Paragraph 3.5: Page 47)***Year wise analysis of loss to Government****(Cases where financial action was pending at the end of 31 March 2019)****(₹ in lakh)**

Sl. No.	Name Of Department	Number of cases and amount						
		Up to 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	Total
1	2	3	4	5	6	7	8	9
1	Higher Education	5 (1.80)	3 (6.47)	4 (4.43)	2 (0.24)	-	3 (0.61)	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 (7.33)	-	1 (11.77)	3 (0.16)	7 (19.26)
5	Technical Education	1 (0.15)	5 (47.19)	6 (5.02)	-	-	1 (0.25)	13 (52.61)
6	Rural Development	1 (0.17)	1 (0.50)	1 (0.25)	4 (1.65)	3 (12.47)	10 (2.89)	20 (17.93)
7	ITBP	2 (1.06)	-	-	-	-	-	2 (1.06)
8	Woman and Child Development	-	-	-	-	2 (3.50)	1 (0.31)	3 (3.81)
9	School Education	8 (136.95)	2 (44.31)	7 (12.15)	3 (17.76)	1 (0.00)	38 (25.11)	59 (236.28)
10	Police	102 (2.52)	59 (9.65)	22 (1.45)	7 (11.21)	6 (14.58)	2 (2.35)	198 (41.76)
11	Health and Family Welfare	-	-	-	-	-	13 (1.45)	13 (1.45)
12	Land Revenue (Tehsil)	-	-	3 (0.98)	-	-	12 (1.57)	15 (2.55)
13	Animal Veterinary Service	45 (3.60)	63 (5.95)	56 (3.00)	2 (1.84)	-	5 (0.69)	171 (15.08)
14	Cooperation	-	-	-	-	1 (96.26)	-	1 (96.26)
15	Panchayat And Social Welfare	1 (1.00)	-	1 (0.00)	-	-	-	2 (1.00)
16	Dairy Development	-	-	-	1 (0.20)	-	1 (0.02)	2 (0.22)
17	Village & Small Scale Industries (Resham) Dept.	1 (0.00)	-	-	-	-	-	1 (0.00)
18	Law and Legislative Dept.	2 (0.17)	2 (0.00)	2 (1.14)	1 (7.79)	-	-	7 (9.10)
19	Labour and Employment	-	2 (0.50)	3 (2.19)	2 (0.52)	1 (0.05)	4 (0.37)	12 (3.63)

1	2	3	4	5	6	7	8	9
20	Food Civil Supply and Consumer Protection Department	-	-	1 (0.09)	-	-	3 (0.13)	4 (0.22)
21	Welfare of SC ST and other Backward Classes	1 (0.17)	1 (0.00)	1 (19.58)	-	3 (0.48)	9 (2.62)	15 (22.85)
22	Health and Medical Services	1 (0.00)	1 (9.85)	1 (0.05)	5 (32.38)	1 (0.64)	11 (3.15)	20 (46.07)
23	Crop Husbandry	1 (0.02)	3 (0.16)	3 (0.63)	1 (2.98)	-	-	8 (3.79)
24	Forest	50 (66.03)	30 (62.06)	87 (143.08)	149 (180.94)	208 (341.83)	431 (150.77)	955 (944.71)
25	PWD	51 (3,940.39)	327 (5,749.72)	99 (574.60)	-	-	-	477 (10,264.71)
26	WRD	10 (358.96)	7 (65.46)	6 (127.00)	-	-	-	23 (551.42)
27	Finance and Statistical Directorate	-	1 (0.05)	-	-	-	-	1 (0.05)
28	Collectorate	-	-	-	-	-	2 (0.37)	2 (0.37)
29	Cleaning and Water Supply	-	-	-	-	-	1 (189.90)	1 (189.90)
30	Mining and Metallurgical Industries Dept.	1 (0.00)	-	-	-	-	-	1 (0.00)
31	Rural Engineering Services	1 (4.00)	-	0 (0.41)	1 (0.00)	-	-	2 (4.41)
Total		285 (4,516.99)	507 (6,001.87)	309 (904.47)	179 (257.66)	227 (481.58)	554 (386.77)	2,061 (12,549.34)

Appendix: 3.6
(Reference: Paragraph 3.5: Page 47)
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	510	2406	Forest	Loss	2002-03	10,600	10,600
2	50	2406	Forest	Loss	2014-15	81,875	81,875
3	56	2406	Forest	Loss	2017-18	4,160	4,160
4	464	2406	Forest	Loss	2002-03	49,664	49,664
5	60	2406	Forest	Loss	1989-90	5,184	4,985
6	61	2406	Forest	Loss	1993-94	23,340	23,340
7	62	2406	Forest	Loss	1998-99	52,533	52,533
8	63	2406	Forest	Loss	1991-92	5,309	5,309
9	65	2406	Forest	Loss	1991-92	16,540	16,540
10	64	2406	Forest	Loss	2017-18	56,757	56,757
11	67	2051	P.S.C.	Loss	2005-06	3,16,000	3,16,000
12	66	2059	P.W.D.	Loss	2012-13	3,540	3,540
13	53	2055	Police	Loss	2011-12	817	817
14	54	2055	Police	Loss	2017-18	1,518	1,518
15	58	2055	Police	Loss	2017-18	9,879	9,879
16	59	2055	Police	Loss	2017-18	5,745	5,745
Total						6,43,461	6,43,262

Appendix: 3.7*(Reference: Paragraph 3.6 :Page48)***Details of amounts transferred to Personal Deposit Accounts during March 2019***(₹ in crore)*

Sl.NO.	Administrator	Major Head	Amount
1.	Superintendent, Central Jail, Bilaspur	2056	0.31
2.	Joint Director, Panchayat Welfare, Bilaspur	2235	0.08
3.	Collector, Land Record, Dhamtari	2029	0.08
4.	Deputy District Election Officer, Dhamtari	2015	0.03
Total			0.50

Appendix: 3.8*(Reference: Paragraph 3.6.1:Page 48)***Details of funds pertains to Land Acquisition kept in PD Accounts***(₹ in crore)*

Sl.No.	Name of the Treasury	Amount pertains to Land Acquisition
1	Bilaspur	365.13
2	Raigarh	336.87
3	Raipur	259.89
4	Korba	135.71
5	Janjgir-Champa	133.77
6	Jagdalpur	69.63
7	Ambikapur	63.38
8	Balrampur	59.61
9	Mahasamund	47.73
10	Rajnandgaon	39.11
11	Gariyaband	36.80
12	Jashpur	13.50
13	Dhamtari	12.41
14	Kanker	12.28
15	Mungeli	8.09
16	Kondagaon	7.52
17	Kabirdham	7.42
18	Dantewada	6.44
19	Balodabazar	5.30
20	Durg	5.16
21	Surajpur	4.80
22	Korea	4.21
23	Bemetara	2.48
24	Bijapur	0.18
Total		1,637.42

Appendix: 3.9

(Reference: Paragraph 3.7: Page 49)

Details of Revenue nature budgeted under Capital Section

(₹ in crore)

Sl. No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1	4059	Capital Outlay on Public Works	45	Grants for creation of Capital Assets	9.39
2	4202	Capital Outlay on Education, Sports, Art and Culture	45		1.39
3	4215	Capital Outlay on Water Supply and Sanitation	45		24.02
4	4217	Capital Outlay on Urban Development	45		227.70
5	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	45		219.93
6	4403	Capital Outlay on Animal Husbandry	45		5.00
7	4515	Capital Outlay on Other Rural Development Programme	45		498.16
8	4801	Capital Outlay on Power Projects	45		230.00
9	4810	Capital Outlay on New and Renewable Energy	45		560.26
10	5275	Capital Outlay on Other Communication Services	45		208.00
11	5425	Capital Outlay on Other Scientific and Environmental Research	45		2.12
12	5452	Capital Outlay on Tourism	45		12.77
13	4700	Capital Outlay on Major Irrigation	04	Office Expenses	0.36
14	4701	Capital Outlay on Medium Irrigation	04		0.43
15	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	04		0.06
16	4700	Capital Outlay on Major Irrigation	10	Professional Service Expenditure	0.61
17	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10		3.34
18	4235	Capital Outlay on Social Security on Welfare	24	Maintenance Work	0.21
Total					2,003.75

Appendix- 3.10
(Reference: Paragraph 3.9, Page 51)
**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 2018-19	Percentage of Receipt booked under Minor Head - 800-Other Receipts to Total Receipts
1.	0029	Land Revenue	487.57	93.22	19.12
2.	0039	State Excise	4,489.02	979.34	21.82
3.	0043	Taxes and Duties on Electricity	1,790.27	239.29	13.37
4.	0051	Public Service Commission	8.58	2.18	25.41
5.	0055	Police	29.18	23.44	80.33
6.	0056	Jails	5.78	2.46	42.56
7.	0058	Stationery and Printing	2.84	2.14	75.35
8.	0059	Public Works	73.57	75.56	102.70*
9.	0070	Other Administrative Services	42.10	23.30	55.34
10.	0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	23.23	7.49	32.24
11.	0202	General Education	14.04	2.82	20.09
12.	0210	Medical and Public Health	52.86	6.77	12.81
13.	0211	Family Welfare	0.07	0.07	100.00
14.	0217	Urban Development	30.31	30.32	100.03*
15.	0220	Information and Publicity	0.33	0.33	100.00
16.	0230	Labor and Employment	26.75	10.86	40.60
17.	0235	Social Security and Welfare	5.70	5.70	100.00
18.	0401	Crop Husbandry	25.83	16.90	65.43
19.	0403	Animal Husbandry	6.11	2.43	39.77
20.	0405	Fisheries	5.45	2.11	38.72
21.	0406	Forestry and Wild Life	236.73	92.35	39.01
22.	0408	Food Storage and Warehousing	0.63	0.65	103.17*
23.	0435	Other Agricultural Programmes	1.28	1.23	96.09
24.	0515	Other Rural Development Programmes	4.30	1.41	32.79
25.	0701	Medium Irrigation	11.32	2.20	19.43
26.	0702	Minor Irrigation	164.06	164.06	100.00
27.	0852	Industries	5.31	5.32	100.19*
28.	0853	Non-ferrous Mining and Metallurgical Industries	6,110.24	883.44	14.46
29.	1053	Civil Aviation	0.17	0.17	100.00
Total			13,653.63	2,677.56	

*Receipts under Major Head 0059, 0217, 0480 and 0852 appear to more than the total receipts of the concerned major Heads due to refund of revenue. Refund of revenue under these Major Heads was ₹. 3.70 crore, ₹ 0.02 crore, 0.01 crore and ₹ 0.01 crore respectively.

Appendix: 3.11
(Reference: Paragraph 3.9:Page51)
**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 2018-19	Percentage of Expenditure booked under Minor Head-800- Other Expenditure to Total Expenditure
1.	2029	Land Revenue	282.87	100.00	35.35
2.	2245	Relief on Account of Natural Calamities	322.21	89.41	27.75
3.	2250	Other Social Services	4.65	0.84	18.06
4.	2810	New and Renewal Energy	26.25	11.81	44.99
5.	2853	Non-ferrous Mining and Metallurgical Industries	191.26	37.09	19.39
6.	3275	Other Communication Services	50.15	50.15	100.00
7.	4070	Capital Outlay on Other Administrative Services	7.88	7.88	100.00
8.	4406	Capital Outlay on Forestry and Wild Life	20.54	3.33	16.21
9.	4408	Capital Outlay on Food Storage and Warehousing	0.62	0.12	19.35
10.	4700	Capital Outlay on Major Irrigation	635.56	501.07	78.84
11.	4701	Capital Outlay on Medium Irrigation	65.25	48.71	74.65
12.	4801	Capital Outlay on Power Projects	130.00	100.00	76.92
13.	5055	Capital Outlay on Road Transport	3.09	3.09	100.00
Total			1,740.33	953.50	

Appendix: 3.12
(Reference: Paragraph 3.10.2: Page52)
Details of Temporary Advance

(₹ in lakh)

Sl. No.	Name of Department/ Office	Period of Advance	No. of cases	Advance withdrawn
1	2	3	4	5
1.	Office of (O/o) the Superintendent of Police, Balrampur	2013-15	3	10.23
2.	O/o the CEO JP, Bilha	2013-14	1	2.00
3.	O/o the Commissioner, NPN, Durg	2016-19	30	82.82
4.	O/o the Dy. Director Veterinary Services, Durg	2012-18	89	29.86
5.	O/o the Joint Director Veterinary Services, Bilaspur	2013-19	369	83.94
6.	O/o the ACDT, Bilaspur	1971-07	96	2.55
7.	O/o the Director, AYUSH, Raipur	2009-16	10	41.68
8.	O/o the CM & HO, Ambikapur	1986-12	95	8.53
9.	O/o the BEO, Bagicha, Jashpur	2017-18	3	1.77
10.	O/o the BEO, Durgkondal, Kanker	2011-12	2	0.25
11.	O/o the DEO, Kabirdham	2017-18	32	30.68
12.	O/o the BEO, Sukma	2008-18	22	24.52
13.	O/o the CM&HO, Jagdalpur	2012-17	73	658.00
14.	O/o the DEO, Kondagaon	2016-18	25	19.42
15.	O/o the Dean, Pt. JNM Medical College, Raipur	2006-07 & 2016-17	3	403.00
16.	O/o the Chief Medical and Health Officer, Korba	2011-18	27	57.29
17.	O/o the PO, ICDS, Raipur	2013-18	16	12.37
18.	O/o the BEO, Bilha, Bilaspur	2015-18	22	6.05
19.	O/o the DEO, Mahasamund	2016-19	7	0.75
20.	O/o the PO, ICDS, Tilda, Raipur	2015-18	20	7.99
21.	O/o the ACDT, Balodabazar	2017-18	12	97.50
22.	O/o the ACDT, Korba	2014-19	51	34.13
Total			1,008	1,615.33