

Appendix 1.1
(Reference: Paragraph 1.1, Page 1)
State Profile
A-General Data

Sl. No.	Particulars	Figures (Chhattisgarh)	
1	Area	1,35,192 Sq.km	
2.	Population (as per 2011 Census)	2.55 crore	
3	Density of population (as per 2011 Census) (all India density = 382 persons per sq. Km.)	189 person per Sq. km	
4	Population Below Poverty Line 2011-12 (all India average = 21.92 per cent)	39.93 per cent	
5	Literacy (as per 2011 Census) (all India average = 73.00 per cent)	70.30 per cent	
6	Infant mortality (as of 2019) (per 1000 live births) (all India average = 30 per 1000 live births)	40 per 1000 live births	
7	Life expectancy at birth (All India average in years 2014-18 = 69.40)	65.20	
8	Population Growth (2011-2021)	All India	12.30
		Chhattisgarh	15.17
9	Gross State Domestic Product (GSDP) 2020-21 at current price	3,50,270 crore	

B. Financial Data

Particulars		2011-12 to 2019-20		2019-20 to 2020-21	
CAGR		General Category States	Chhattisgarh	General Category States	Chhattisgarh
		(in per cent)			
		a.	of Revenue Receipts	11.61	11.96
b.	of Tax Revenue	9.88	9.49	-4.43	3.49
c.	of Non Tax Revenue	13.20	8.74	-35.60	-10.04
d.	of Total Expenditure	12.18	14.41	4.54	-3.64
e.	of Capital Expenditure	10.10	6.20	-2.36	5.24
f.	of Revenue Expenditure on Education, Sports arts and culture	11.12	15.90	-1.50	-11.21
g.	of Revenue Expenditure on Health	15.33	20.74	14.65	20.02
h.	of Salary and Wages	10.18	14.34	2.27	1.33
i.	of Pension	13.31	17.10	6.02	7.50

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

Appendix 2.1
(Reference: Paragraphs 2.4.1, Page 28)
Time Series Data on State Government Finances

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
Part A- Receipts					
1. Revenue Receipts	53,685(90)	59,647(86)	65,095 (82)	63,869(76)	63,176(74)
(i) Own Tax Revenue	18,945(35)	19,895(33)	21,427(33)	22,118(35)	22,889(36)
Taxes on Agricultural Income	0	0	0	0	0
VAT/Taxes on Sales, Trade, etc.	9,927(52)	6,450(32)	4,088(19)	3,931(18)	4,236(19)
State Excise	3,444(18)	4,054(20)	4,489(21)	4,952(22)	4,636(20)
Taxes on Vehicles	985(5)	1,180(6)	1,205(06)	1,275(06)	1,148(05)
Stamps and Registration Fees	1,211(6)	1,197(6)	1,108(05)	1,635(07)	1,585(07)
Land Revenue	504(3)	446(2)	488(02)	552(02)	938(04)
Taxes on Goods and Passengers	1,340(7)	478(2)	54(0)	41(0)	80(0)
State Goods and Service Tax	0	4,387(22)	8,203(38)	7,895(36)	7,925(35)
Other Taxes	1,534(8)	1,703(09)	1,792(08)	1,838(09)	2,341(10)
(ii) Non Tax Revenue	5,669(11)	6,340(11)	7,703(12)	7,934(12)	7,137(11)
(iii) State's share in Union taxes and duties	18,809(35)	20,755(35)	23,459(36)	20,206(32)	20,338(32)
(iv) Grants in aid from GOI	10,262(19)	12,657(21)	12,506(19)	13,611(21)	12,812(20)
2. Misc. Capital Receipts	02	03	05	04	05
3. Recoveries of Loans and Advances	173	138	162	257	105
3(a) Inter-State Settlement	00	01	02	00	00
4. Total Revenue and Non Debt Capital Receipts (1+2+3)	53,860	59,789	65,264	64,130	63,286
5. Public Debt Receipts	5,480(9)	9,652(14)	14,370(18)	19,588(53)	21,582(25)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	5,098	9,188	13,817	19,308	17,961¹
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	382	465	553	279	3,620
6. Total Receipt in the consolidated fund (4+5)	59,340	69,441	79,634	83,718	84,868
7. Contingency Fund Receipts	60	00	00	05	00
8. Public Account Receipts	62,694	72,058	76,903	89,910	81,446
9. Total receipts of the State (6+7+8)	1,22,094	1,41,499	1,56,537	1,73,628	1,66,314

¹ including Special Drawing Facility

	2016-17	2017-18	2018-19	2019-20	2020-21
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	48,165(83)	56,230(84)	64,411(88)	73,477(89)	70,033(89)
General Services (incl. interest payments)	11,496(24)	12,870(23)	15,280(24)	19,095(26)	19,586(28)
Social Services	21,342(44)	24,372(43)	23,455(37)	26,653(36)	25,066(35)
Economic Services	14,176(29)	17,623(31)	24,781(39)	26,609(36)	24,255(35)
Grants-in-aid and Contributions	1,151(02)	1,365(02)	895(01)	1,120(02)	1,125(02)
11. Capital Expenditure	9,471(16)	10,001(15)	8,903(12)	8,566 (10)	9,024(11)
General Services	188(1.99)	303(3)	255(03)	194(02)	509(06)
Social Services	2,461(26)	2,652(27)	1,774(20)	1,912(22)	2,935(33)
Economic Services	6,822(72)	7,046(70)	6,874(77)	6,460(76)	5,581(62)
12. Disbursement of Loans and Advances	273	369	240	56	51
12(a) Inter-State Settlement	0.44	1.00	0.25	0.05	0.01
13.Total (10+11+12+12[a])	57,909	66,600	73,555	82,100	79,108
14. Repayment of Public Debt	1,153	1,000	1,146	8,696	8,020
Internal Debt (excluding Ways & Means Advances and Overdrafts)	983(85)	828(83)	953(83)	8,480(98)	7,805(97)
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	170(15)	172(17)	193(17)	216(02)	215(03)
15. Appropriation to Contingency Fund	60.00	0.00	0.00	0.00	0.00
16. Total disbursement out of Consolidated Fund (13+14+15)	59,122	67,600	74,700	99,419	87,128
17. Contingency Fund disbursements	0.00	0.00	5.00	0.00	0.00
18.Public Account disbursements	61,149	71,754	76,357	83,719	81,120
19.Total disbursement by the State (16+17+18)	1,20,271	1,39,354	1,51,057	1,83,138	1,68,248
Part C: Deficits					
20. Revenue Deficit (-) (1-10)/ surplus (+)	5,521	3,417	684	(-) 9,609	(-) 6,857
21.Fiscal Deficit(-)/ Surplus (+) (4-13)	(-) 4,047	(-) 6,810	(-) 8,292	(-) 17,970	(-) 15,822
22. Primary Deficit (-)/Primary Surplus (+)	(-) 1,361	(-) 3,712	(-) 4,640	(-) 12,999	(-) 10,189
Part D: Other Data					
23. Interest Payments	2,687	3,098	3,652	4,971	5,633
24. Ways and Means Advances/ Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
Ways and Means Advances availed (days)	0.00	0.00	0.00	0.00	0.00
Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00

State Finances Audit Report for the Year ended 31 March 2021

	2016-17	2017-18	2018-19	2019-20	2020-21
25. Interest on WMA/Overdraft	0.00	0.00	0.00	0.00	0.00
26. Gross State Domestic Product (GSDP)	2,62,801	2,82,283	3,18,101	3,44,955	3,50,270
27. Outstanding Debt (year-end)	44,258	52,907	66,750	78,712	92,714²
28. Outstanding Guarantees (year-end)	3,983	3,882	10,769	18,459	19,836
29. Maximum Amount Guaranteed (year-end)	12,641	6,550	19,574	27,995	26,695
30. Number of Incomplete Projects	145	110	107	145	149
31. Capital Blocked in Incomplete Projects	5,937	4,067	4,365	3,355	4,444
Part E: Fiscal Health Indicator					
I-Resource Mobilisation					
Own Tax Revenue/GSDP (Ratio)	0.07	0.07	0.07	0.06	0.07
Own Non-Tax Revenue/GSDP (Ratio)	0.02	0.02	0.02	0.02	0.02
Central Transfers/GSDP (Ratio)	0.07	0.07	0.07	0.06	0.06
II- Expenditure Management					
Total Expenditure/GSDP (Ratio)	0.22	0.24	0.23	0.24	0.23
Total Expenditure/Revenue Receipts (Ratio)	1.08	1.12	1.13	1.29	1.25
Revenue Expenditure/Total Expenditure Ratio)	0.83	0.84	0.88	0.89	0.89
Capital Expenditure/Total Expenditure (ratio)	0.16	0.15	0.12	0.10	0.11
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.16	0.15	0.12	0.10	0.11
III- Management of Fiscal Imbalances					
Revenue Deficit(Surplus)/GSDP (ratio)	0.02	0.01	0.00	(-)0.03	(-)0.02
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	(-)0.02	(-)0.02	(-)0.03	(-)0.05	(-)0.05
Primary Deficit(Surplus)/GSDP (Ratio)	(-)0.01	(-)0.01	(-)0.01	(-)0.04	(-)0.03
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	(-)1.36	(-)0.50	(-) 0.08	(-)0.53	(-)0.43
IV- Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (Ratio)	0.17	0.19	0.21	0.23	0.25 ³
Fiscal Liabilities/RR(Ratio)	0.81	0.89	1.03	1.23	1.47
V- Other fiscal Indicators					
Return on Investment (in per cent)	0.01	0.07	0.02	0.03	0.06
Financial Assets/Liabilities (Ratio)	1.53	1.48	1.43	1.23	1.13

² After excluding back to back loan (₹3,109 crore), the amount of outstanding debt would be ₹89,605 crore

³ Calculated after excluding back to back loan of ₹3,109 crore from the amount of total liabilities of ₹92,714 crore.

Appendix 3.1

(Reference: Paragraph 3.3.1, Page 54)

Details of schemes which are 100% women-centric during 2020-21

(₹ in crore)

Sl. No.	Scheme Name	Original Budget	Supplementary	Total Budget	Expenditure
1	761-Girls Education Campus	23.84	0.01	23.85	15.48
2	1206-Tour and exhibition direction for rural women	1.50	0.00	1.50	0.74
3	2216-Integration of Public Health through Basic Nursing Education Programme	49.86	0.00	49.86	22.28
4	3459-Women Sports Competition	2.00	0.00	2.00	0.00
5	4663-Grant for Spinning Mills	0.07	0.00	0.07	0.05
6	4691-Incentive schemes for teaching of Girls	6.00	0.00	6.00	5.01
7	5534-Grant for Health <i>Mitanin</i> Project	1.40	0.00	1.40	1.40
8	5551-Free cycle Distribution to High School Girls	64.50	0.00	64.50	63.69
9	5645- <i>Mukhyamantri Kanyadaan Yojna</i>	19.00	0.00	19.00	14.00
10	6388-Training Centre of Nurses	65.56	0.00	65.56	30.95
11	7330-Mitanin Welfare fund	110.00	25.00	135.00	185.00
12	7336-Indira Gandhi National Widow Pension	68.19	18.51	86.70	88.36
13	7361-Sabala Yojana	8.45	0.00	8.45	3.49
14	7435-Nutrition	38.50	0.00	38.50	33.05
15	7490-National Rural Livelihood Mission	400.00	0.00	400.00	267.77
16	7747- <i>Mahtari Jatan Yojana</i>	31.00	0.00	31.00	13.93
17	7807- <i>Pradhan Mantri Awas Yojana</i> (Rural)	1,600.00	0.00	1,600.00	254.24
18	7875-Suchita Yojana	10.00	0.00	10.00	0.00
19	7884- <i>Pradhan Mantri Matru Vandana</i>	38.00	0.00	38.00	21.70
20	8977- <i>Asangathith Safai Karmkar Kalyan Mandal</i>	8.00	0.00	8.00	1.07
21	8989-Contract Labour , Domestic Laborious and porter Welfare Assembly	15.00	0.00	15.00	4.36
22	9131-Training to anganwadies workers under Integrated Child Development service schemes	7.00	0.00	7.00	0.00
23	9369- <i>Mahila Jagriti Shivir</i>	4.85	0.00	4.85	3.45
Total		2,572.71	43.52	2,616.23	1,030.03

Appendix 3.2

(Reference: Paragraph 3.3.2, Page 55)

Details of schemes which are 100% youth-centric during 2020-21

(₹ in crore)

Sl. No.	Scheme Name	Original Budget	Supplementary	Total Budget	Expenditure
1	436-Special Coaching Classes	0.12	0.00	0.12	0.01
2	1079-Training of Sportsmen	4.00	0.00	4.00	1.10
3	1190-Rural Sports Competition	5.00	0.00	5.00	0.40
4	1853-Supply of Drawing Material	1.25	0.00	1.25	0.47
5	2216-Integration of Public Health through Basic Nursing Education Programme	49.86	0.00	49.86	22.28
6	3459-Women Sports Competition	2.00	0.00	2.00	0.00
7	3673-State Scholarship	330.00	0.00	330.00	237.88
8	4699-Supply of Books etc. to scheduled caste students	1.10	0.00	1.10	0.80
9	5223-Incentives to Sportsmen	5.50	0.00	5.50	0.43
10	5428-Prizes for State Level Sports	0.70	0.00	0.70	0.02
11	5429-Youth Welfare Activities	3.00	0.00	3.00	1.07
12	5551-Free Cycle Distribution to High School Girls	64.50	0.00	64.50	63.69
13	5571-Student Accidental Insurance Scheme	4.10	0.00	4.10	3.93
14	5645-Mukhyamantri Kanyadaan Yojna	19.00	0.00	19.00	14.00
15	5646-Establishment of Sainik School	3.66	0.00	3.66	0.93
16	5671-B.P.L Book Bank Scheme	0.50	0.00	0.50	0.45
17	5672-B.P.L. Scholarship Schemes	6.15	0.00	6.15	6.06
18	5904-Free supply of text books	109.18	0.00	109.18	1.82
19	6047-Grant to Local Bodies for Training	0.14	0.00	0.14	0.14
20	6386-Medical Dental Physiotherapy College	601.46	70.43	671.89	420.31
21	6425-Chief Minister Polytechnic Quality Development Scheme	5.00	0.00	5.00	0.00
22	6728-Rashtriya Gramin Rozgar Guarantee Yojana	1,602.73	0.00	1,602.73	971.90
23	6889-Mukhya Mantri Gyan Prohtasan Yojana	1.50	0.00	1.50	1.44
24	6913-Kumbhkar Terakota craft scheme	1.55	0.00	1.55	0.70
25	6944-Library Schemes	1.12	0.00	1.12	0.00
26	7341-Establishment of I.I.T	25.00	0.00	25.00	8.00
27	7363-Youth Career Development Scheme	12.03	0.00	12.03	3.54
28	7366-Civil Services Examination incentive Schemes	0.28	0.00	0.28	0.01
29	7367-Model school scheme	30.76	0.00	30.76	14.77
30	7430-Design and Development Education for Craft	0.55	0.00	0.55	0.38
31	7434-Grant for Fishery College Kawardha	4.00	0.00	4.00	2.40
32	7435-Non-organised Labour, Security and Welfare Board	38.50	0.00	38.50	33.05
33	7627-Professional Training Schemes	9.80	0.00	9.80	4.15
34	7632-Yuva Kshamta Vikas Yojana	9.10	0.00	9.10	0.21
35	7683-Mukhya mantri kaushal vikas yojna	84.85	0.00	84.85	0.00
36	7751-Swami Vivekanand Gyandeep Scheme	7.29	0.00	7.29	3.55
37	7867-Pradhan Mantri Kaushal Vikas Yojana	22.14	0.00	22.14	0.00
38	7884-Pradhan Mantri Matra Vandana	38.00	0.00	38.00	21.70
39	7914-Kaushal Self - Employment Scheme	1.62	0.00	1.62	0.00
40	7979-Samgra Shiksha	1,590.00	0.00	1,590.00	539.89
41	8050-Scholarships	39.90	0.00	39.90	31.00
42	8539-Foundation of Agricultural Engineering	10.00	0.00	10.00	0.00

	Services Centre				
43	8899- <i>Pashudhan Mitra Yojana</i>	3.30	0.00	3.30	3.30
44	8918- <i>Vivekanand Yuva Protsahan Yojana</i>	10.00	0.00	10.00	6.76
45	8928- <i>Mukhya Mantri Yuva Swarojgar Yojana</i>	3.01	0.00	3.01	2.42
46	8935-Livelihood College	27.82	0.00	27.82	8.08
47	8977- <i>Asangathith Safai Karmkar Kalyan Mandal</i>	8.00	0.00	8.00	1.07
48	8979-Integrated Umbrella Scheme	124.81	0.00	124.81	79.46
49	8989-Contract Labour , Domestic Laborious and porter Welfare Assembly	15.00	0.00	15.00	4.36
50	9381-Book Bank	0.10	0.00	0.10	0.04
51	9805-Free Distribution of Books and Stationary to Tribal Students	0.83	0.00	0.83	0.74
Total		4,939.81	70.43	5,010.24	2,518.71

Appendix 3.3

(Reference: Paragraph 3.3.4, Page 55)

**Details of Major policy initiatives/new schemes (₹1 crore or more in each case)
where entire Grant was not utilized**

(₹ in crore)

Sl. No	Scheme Name	Original Budget	Supplementary	Total Budget	Expenditure
1	6369-Construction and renovation of Major Irrigation Projects	80.00	0.00	80.00	0.00
2	6371-Construction and renovation of Medium Irrigation Projects	18.60	0.00	18.60	0.00
3	6372-Construction and renovation of Minor Irrigation Projects.	1.40	0.00	1.40	0.00
4	6373-Grant for minor forest produce	50.00	0.00	50.00	0.00
5	6375-Solar powered Tri Cycle Scheme for handicapped	3.51	0.00	3.51	0.00
6	6378-Skada Yojna	61.04	0.00	61.04	0.00
7	6380-Sirpur Integrated Development Scheme	1.00	0.00	1.00	0.00
8	6381-Establishment of Gems and Jewellery park	1.00	0.00	1.00	0.00
9	6382-Establishment of Centre of Excellence	2.00	0.00	2.00	0.00
10	6390-Mukhy Mantri Haat Bazar Clinic Yojna	13.00	0.00	13.00	0.00
11	6394-Directorate of Religion and subordinate office	2.02	0.00	2.02	0.00
12	6396-Construction of Ropeway in Kudurgarh	3.00	0.00	3.00	0.00
13	6397-Infrastructure Development in Damakheda	3.00	0.00	3.00	0.00
14	6401-Rice Fortification	5.80	0.00	5.80	0.00
15	6407-Rajya Yuva Mahotsav	5.00	0.00	5.00	0.00
16	6408-Rajya Yuva Mitan Club	50.00	0.00	50.00	0.00
17	6409-Mukhya Mantri Khiladi Protsahan Yojna	1.00	0.00	1.00	0.00
18	6410-Mukhya Mantri E-Sameeksha	4.00	0.00	4.00	0.00
19	6415-P.M. Kusum Yojna	189.90	0.00	189.90	0.00
20	6416-Scheme for filling ponds with water from rivers/anicuts through solar pumps	20.00	0.00	20.00	0.00
21	6417-Mukhya Mantri Vidyut Adhosanrachna Vikas	25.00	0.00	25.00	0.00
22	6425-Mukhya Mantri Polytechnic Gunvata Vikas Yojna	5.00	0.00	5.00	0.00
23	6426-Establishment of Green Khadi Production Centre	1.00	0.00	1.00	0.00
24	6427-State Level Training and Research Institution.	1.00	0.00	1.00	0.00
25	6434-Water supply scheme to IIT Bhilai	3.00	0.00	3.00	0.00
26	6436-Mukhya Mantri Prodhogik Prothsahan Evam Vikas Yojna	1.00	0.00	1.00	0.00
27	6437-Sports Authority	2.00	0.00	2.00	0.00
28	6452-Chief Minister Infrastructure Maintenance & Upgradation Authority	0.00	200.00	200.00	0.00
29	6454-Development of Basic Amenities	0.00	200.00	200.00	0.00
30	6457-Expenditure from State Disaster Mitigation Fund	0.00	115.20	115.20	0.00
Total		553.27	515.20	1,068.47	0.00

Appendix 3.4

(Reference: Paragraph 3.5.3, Page 59)

Details of cases where supplementary provision (₹50 lakh or more in each case) proved unnecessary

(₹ in crore)					
Grant No.	Name of the Grant	Original Budget	Supplementary	Actual Expenditure	Saving out of Original Budget
Revenue (Voted)					
01	General Administration	264.56	1.00	176.60	-87.96
02	Other expenditure pertaining to General Administration Department	27.15	120.00	13.40	-13.75
03	Police	4,947.02	50.60	4,069.53	-877.49
04	Other expenditure pertaining to Home Department	111.31	5.54	46.14	-65.17
10	Forest	1,760.92	213.80	1,516.28	-244.64
13	Agriculture	4,034.38	509.29	4,006.97	-27.40
14	Expenditure pertaining to Animal Husbandry Department	499.09	11.78	374.40	-124.69
21	Expenditure pertaining to Housing and Environment Department	233.48	2.00	147.71	-85.77
24	Public Works-Roads and Bridges	1,190.99	1.00	786.14	-404.85
27	School Education	5,149.81	25.89	4,106.56	-1,043.24
29	Administration of Justice and Elections	445.70	11.35	309.62	-136.08
30	Expenditure pertaining to Panchayat and Rural Development Department	3,056.73	162.74	1,486.53	-1,570.21
33	Tribal Welfare	4,858.73	8.02	4,217.57	-641.17
34	Social Welfare	94.01	19.89	79.72	-14.29
36	Transport	88.11	0.50	45.93	-42.18
41	Tribal Area Sub-Plan	15,741.75	901.19	12,486.69	3,255.06
47	Technical Education and Manpower Planning Department	354.63	11.30	218.73	-135.90
55	Expenditure pertaining to Women and Child Welfare	1,083.75	9.47	650.92	-432.83
64	Special Component Plan for Scheduled Castes	5,515.18	365.93	4,780.56	-734.62
71	Information Technology and Bio-Technology	125.86	1.72	35.63	-90.23
79	Expenditure pertaining to Medical Education Department	919.83	10.00	713.23	-206.60
81	Financial Assistance to Urban Bodies	1,745.02	392.74	1,656.59	-88.42
Total-Revenue Voted		52,248.00	2,835.74	41,925.45	-3,812.43
Capital (Voted)					
2	Other expenditure pertaining to General Administration Department	0.00	80.00	0.00	0.00
3	Police	128.88	6.51	106.21	-22.66
4	Other expenditure pertaining to Home Department	21.55	0.80	0.80	-20.75
6	Expenditure pertaining to Finance Department	0.39	80.00	0.06	-0.33
12	Expenditure pertaining	703.54	0.50	369.89	-333.62

State Finances Audit Report for the Year ended 31 March 2021

	to Energy Department				
23	Water Resources Department	430.11	8.00	291.41	-138.70
41	Tribal Area Sub-Plan	3,070.06	301.90	2,208.78	-861.28
64	Special Component Plan for Scheduled Castes	990.61	136.07	741.52	-249.09
67	Public Works- Buildings	914.81	22.11	377.48	-537.33
75	NABARD Aided Projects pertaining to Water Resources Department	697.31	0.50	176.87	-520.44
79	Expenditure pertaining to Medical Education Department	131.81	88.25	100.22	-31.60
Total-Capital Voted		7,089.07	724.64	4,373.24	-2,715.81
Grant Total		59,337.07	3,560.38	46,298.69	-6,528.24

Appendix 3.5

(Reference: Paragraph 3.5.5, Page 61)

List of subheads where Entire budget provision was not utilized (₹10 crore and above)

(₹ in crore)

Sl. No.	Scheme Name	Original Budget	Supplementary Budget	Total Budget
1	2-2052-90-6452-Chief Minister Infrastructure Maintenance & Upgradation Authority	0.00	120.00	120.00
2	2-4070-800-101-6452-Chief Minister Infrastructure Maintenance & Upgradation Authority	0.00	80.00	80.00
3	3-2055-109-8333-Expenditure from Road Security Fund	20.00	0.00	20.00
4	4-4070-800-7718-Emergency services	16.34	0.00	16.34
5	6-2052-90-6454-Development of Basic Facilities	0.00	120.00	120.00
6	6-4070-800-101-6454-Development of Basic Facilities	0.00	80.00	80.00
7	7-2040-1-1201-7919-Chhattisgarh Public Finance Management Project	10.00	0.00	10.00
8	8-2029-797-6753-Transfer of Environment Fund	57.82	0.00	57.82
9	8-2029-797-6754-Transfer to Infrastructure Development Funds	75.40	0.00	75.40
10	10-2406-1-105-252-Other Expenditure Compensate Grants Financial Assistance	14.84	0.00	14.84
11	10-2406-1-203-5641-Forest Management Committee	35.94	0.00	35.94
12	10-2406-1-797-3885-Transfer to Forest Development Fund	10.00	0.00	10.00
13	11-4851-101-101-5385-Establishment of New Industrial Sectors	20.60	0.00	20.60
14	12-4801-2-190-101-7498-Capital Expenditure on Transmission / Production / Distribution Company	47.50	0.00	47.50
15	12-4801-5-52-101-6378-Scada Scheme	61.04	0.00	61.04
16	12-4801-80-800-101-6417-Mukhyamantri Vidyut Adhosanrachna Vikas	12.50	0.00	12.50
17	12-4810-101-101-6416-Scheme to fill Ponds with Water from river /anacats through Solar Pump	10.00	0.00	10.00
18	12-4810-101-311-6415-P.M. Kusum Yojana	85.20	0.00	85.20
19	13-2401-102-101-8972-Incentive Scheme on Paddy Production	2,397.00	0.00	2,397.00
20	13-2401-800-1201-6353-Chirag Yojana	25.00	0.00	25.00
21	17-4425-108-101-7678-Share Capital for Co-opertive Societies	10.50	0.00	10.50
22	20-6215-1-101-101-2182-New Urban Water Supply Schemes	50.00	0.00	50.00
23	21-2216-2-190-101-7670-Mukhyamantri Avasiya Yojana	10.00	0.00	10.00
24	21-4217-1-50-101-5371-Naya Raipur Development Authority	34.00	0.00	34.00
25	21-6217-1-800-101-7669-Sewerage Treatment Plant In Raipur	50.00	0.00	50.00
26	21-6217-1-800-101-7883-Water supply scheme	15.00	0.00	15.00
27	22-2217-80-1-7761-Salary of Teachers	11.00	0.00	11.00
28	23-4700-1-800-101-5685-Dam Security and Strengthening	10.00	0.00	10.00
29	23-4700-80-800-701-6354-Dam Rehabilitation And Improvement Project Phase II	5.50	5.50	11.00
30	24-5054-5-337-101-7818-Engineering Procurement & Construction	79.29	0.00	79.29
31	27-2202-1-108-101-5904-Free supply of text books	13.13	0.00	13.13
32	27-2202-1-109-101-1394-Uniform to Girls (for Basic Minimum Services)	20.67	0.00	20.67
33	27-2202-2-106-101-5904-Free supply of text books	12.83	0.00	12.83

State Finances Audit Report for the Year ended 31 March 2021

34	30-5054-4-101-101-4871-Construction of Bridges on P.M.G.S.Y. Roads	20.00	0.00	20.00
35	30-5054-4-337-101-4855-Pradhan Mantri Gram Sadak Yojana	30.00	0.00	30.00
36	39-2408-1-3-101-8919-Fully computerisation of Public Distribution System	14.90	0.00	14.90
37	39-2408-1-102-101-7894-Financial Assistance to Co-operative Stores	42.50	0.00	42.50
38	39-6408-2-190-311-8545-NABARD Assistance Godown Construction	77.00	0.00	77.00
39	40-4705-209-701-7907-Supply of Irrigation in Command Area	115.52	0.00	115.52
40	41-2202-1-796-108-102-5904-Free supply of text books	21.00	0.00	21.00
41	41-2202-1-796-109-102-1394-Uniform to Girls (for Basic Minimum Services)	43.00	0.00	43.00
42	41-2202-2-796-106-102-5904-Free supply of text books	17.80	0.00	17.80
43	41-2204-796-103-102-6408-Rajya Yuva Mitan Club	19.00	0.00	19.00
44	41-2216-3-796-105-702-7807-Pradhan Mantri Awas Yojana (Rural)	608.00	0.00	608.00
45	41-2230-3-796-3-802-7867-Pradhan Mantri Kaushal Vikas Yojana	10.00	0.00	10.00
46	41-2230-3-796-101-102-7683-Mukhyamantri kaushal vikas yojna	33.85	0.00	33.85
47	41-2236-2-796-101-102-6359-Mukhyamantri Nutrition Campaign	23.00	0.00	23.00
48	41-2401-796-102-102-8972-Insentive Scheme on Paddy Production	1,938.00	0.00	1,938.00
49	41-2401-796-800-1202-6353-Chirag Yojana	19.00	0.00	19.00
50	41-2402-796-102-702-7350-Integrated Water Shed Management Programme	76.00	0.00	76.00
51	41-2406-1-796-105-702-6373-Grant for Small Forest Produce Processing	50.00	0.00	50.00
52	41-2408-1-796-3-102-8919-Fully computerisation of Public Distribution System	11.32	0.00	11.32
53	41-2408-1-796-102-102-7894-Financial Assistance to Co-operative Stores	32.30	0.00	32.30
54	41-4202-1-796-202-1002-1400-Vivekanand Gurukul Unanyan Yojna	55.00	0.00	55.00
55	41-4202-1-796-202-1202-1400-Vivekanand Gurukul Unanyan Yojna	16.00	0.00	16.00
56	41-4425-796-108-102-7678-Share Capital for Co-opertive Societies	29.38	0.00	29.38
57	41-4801-2-796-190-102-7498-Capital Expenditure on Transmission /Production / Distribution Company	36.10	0.00	36.10
58	41-4810-796-101-312-6415-P.M. Kusum Yojona	64.75	0.00	64.75
59	41-5054-4-796-101-102-4871-Construction of Bridges on P.M.G.S.Y. Roads	20.00	0.00	20.00
60	41-5054-4-796-337-102-4855-Pradhan Mantri Gram Sadak Yojana	30.00	0.00	30.00
61	41-6215-1-796-101-102-2182-New Urban Water Supply Schemes	20.00	0.00	20.00
62	41-6408-2-796-190-312-8545-NABARD Assistance Godown Construction	57.72	0.00	57.72
63	42-5054-4-796-101-702-7842-R.R.P. PHASE - II	60.00	0.00	60.00
64	42-5054-5-796-337-102-7818-Engineering Procurement & Construction	62.68	0.00	62.68

65	43-2204-103-101-6408-Rajya Yuva Mitan Club	25.00	0.00	25.00
66	43-2204-104-101-7473-37th National Game	15.00	0.00	15.00
67	47-2230-3-3-101-7683-Mukhyamantri Kaushal Vikas Yojna	41.00	0.00	41.00
68	47-2230-3-3-801-7867-Mukhyamantri Panchayat Sashaktikaran Yojana	10.00	0.00	10.00
69	55-2236-2-101-101-6359-Mukhyamantri Nutrition Campaign	30.00	0.00	30.00
70	57-4700-13-800-1202-6369-Mukhyamantri Nutrition Campaign	20.00	0.00	20.00
71	57-4700-14-800-1202-6369-Mukhyamantri Nutrition Campaign	20.00	0.00	20.00
72	57-4700-15-800-1202-6369-Mukhyamantri Nutrition Campaign	20.00	0.00	20.00
73	57-4700-16-800-1201-6369-Mukhyamantri Nutrition Campaign	20.00	0.00	20.00
74	57-4701-80-800-1201-6371-Construction & Renovation Works of Medium Irrigation Scheme	15.00	0.00	15.00
75	58-2245-1-101-7710-Assistance for destruction of harvest	30.00	0.00	30.00
76	58-2245-2-122-6457-Expenditure from State Disaster Renewal Fund	0.00	60.00	60.00
77	58-2245-2-122-989-Re-establishment and repairs of damaged irrigation and flood control works	10.00	0.00	10.00
78	58-2245-80-103-4849-Transfer from National Disaster Contingency Fund to Disaster Relief Fund	50.00	0.00	50.00
79	58-2245-80-800-6457-Expenditure from State Disaster Renewal Fund	0.00	53.20	53.20
80	64-2202-1-789-109-103-1394-Uniform to Girls (for Basic Minimum Services)	12.83	0.00	12.83
81	64-2202-2-789-106-103-5904-Free supply of text books	10.00	0.00	10.00
82	64-2230-3-789-3-103-7683-Mukhyamantri Kaushal Vikas Yojna	10.00	0.00	10.00
83	64-2401-789-102-103-8972-Incentive Scheme on Paddy Production	765.00	0.00	765.00
84	64-2408-1-789-102-103-7894-Financial Assistance to Co-operative Stores	10.20	0.00	10.20
85	64-4202-1-789-202-1203-1400-Vivekanand Gurukul Unanyan Yojna	12.38	0.00	12.38
86	64-4801-2-789-190-103-7498-Capital Expenditure on Transmission / Production / Distribution Company	11.40	0.00	11.40
87	64-4810-789-101-313-6415-P.M. Kusum Yojana	20.45	0.00	20.45
88	64-5054-5-789-337-103-7818-Engineering Procurement & Construction	40.41	0.00	40.41
89	64-6408-2-789-190-313-8545-NABARD Assistance Godown Construction	19.28	0.00	19.28
90	65-5053-2-102-101-4727-Construction and Extension of Air Strips	21.05	0.00	21.05
91	67-4202-2-105-101-515-Construction of building for Engineering/Technical College and institutions	10.17	0.00	10.17
92	71-3275-800-101-7276-Establishment of Data Centre	31.38	0.00	31.38
93	71-5275-101-701-7892-Implementation for Bharat Net Project	15.00	0.00	15.00
94	75-4700-7-800-311-5516-Major Irrigation Project Construction work (NABARD)	15.00	0.00	15.00
95	75-4700-9-800-311-5516-Major Irrigation Project Construction work (NABARD)	45.00	0.00	45.00
96	76-5054-3-337-1201-7433-Chhattisgarh State Road	10.00	0.00	10.00

State Finances Audit Report for the Year ended 31 March 2021

	Development Sector Projects,PHASE-II			
97	80-2515-198-7675-Grant received under the recommendation of 14th Finance Commission	173.05	0.00	173.05
98	81-2217-5-191-7675-Grant received under the recommendation of 14th Finance Commission	63.93	0.00	63.93
99	81-2217-5-192-7675-Grant received under the recommendation of 14th Finance Commission	22.01	0.00	22.01
100	81-2217-5-193-7675-Grant received under the recommendation of 14th Finance Commission	18.86	0.00	18.86
101	81-6217-60-192-101-7241-Development of Urban Basic Infrastructure	20.10	0.00	20.10
102	82-2202-1-796-196-102-8403-Grant-in-aid for salaries to <i>shiksha karmies</i> for Basic Minimum Services	20.00	0.00	20.00
103	CH1-6003-110-637-Ways and Means Advances	660.00	0.00	660.00
104	CH1-6003-110-779-Advance to meet Shortfall	264.51	0.00	264.51
105	CH1-6004-9-101-3052-Blocks Loans	67.60	0.00	67.60
106	CH1-6004-9-101-6718-Consolidated Loans as per Recommendations of 12th Finance Commission	93.26	0.00	93.26
107	CH2-2049-1-101-2199-New Market Loan	275.00	0.00	275.00
Total		9,918.79	518.70	10,437.49

Appendix 3.6

(Reference: Paragraph 3.5.6, Page 62)

List of grants having large savings (savings above ₹100 crore) during the year 2021

(₹ in crore)								
Gr No.	Name of the grant	Original Budget	Supplementary Budget	Total Budget	Actual Expenditure	Saving(-)/Excess(+)	Surrender	Savings excluding surrender
Revenue (Voted)								
02	Other expenditure pertaining to General Administration Department	27.15	120.00	147.15	13.40	-133.75	-129.80	-3.95
03	Police	4,947.02	50.60	4,997.62	4,070.15	-927.47	-892.78	-34.70
07	Expenditure pertaining to Commercial Tax Department	291.15	0.00	291.15	187.19	-103.96	-102.96	-1.00
08	Land Revenue and District Administration	937.11	0.00	937.11	620.38	-316.73	-303.99	-12.74
10	Forest	1,760.92	213.80	1,974.72	1,516.28	-458.44	-372.64	-85.80
13	Agriculture	4,034.38	509.29	4,543.66	4,006.97	-536.69	-536.94	0.25
14	Expenditure pertaining to Animal Husbandry Department	499.09	11.78	510.87	374.40	-136.47	-136.30	-0.17
17	Co-operation	232.26	0.00	232.26	125.96	-106.29	-106.37	0.08
19	Public Health and Family Welfare	2,233.56	387.31	2,620.86	2,412.44	-208.42	0.00	-208.42
20	Public Health Engineering	337.39	0.00	337.39	219.07	-118.32	-116.94	-1.39
23	Water Resources Department	631.58	0.00	631.58	460.48	-171.10	-171.70	0.61
24	Public Works-Roads and Bridges	1,190.99	1.00	1,191.99	786.14	-405.85	-748.24	342.39
25	Expenditure pertaining to Mineral Resources Department	374.52	0.15	374.67	99.86	-274.81	-274.88	0.06
27	School Education	5,149.81	25.89	5,175.70	4,106.56	-1,069.13	-1,075.04	5.91
29	Administration of Justice	445.70	11.35	457.05	309.62	-147.43	0.00	-147.43

State Finances Audit Report for the Year ended 31 March 2021

	and Elections							
30	Expenditure pertaining to Panchayat and Rural Development Department	3,056.73	162.74	3,219.47	1,486.53	-1,732.95	-1,742.47	9.52
33	Tribal Welfare	4,858.73	8.02	4,866.75	4,217.57	-649.19	-658.80	9.61
39	Expenditure pertaining to Food Civil Supplies and Consumer Protection Department	2,416.30	0.00	2,416.30	2,182.00	-234.30	-234.02	-0.28
41	Tribal Area Sub-Plan	15,741.75	901.19	16,642.94	12,486.69	-4,156.25	-3,838.94	-317.31
44	Higher Education	767.36	0.00	767.36	594.97	-172.39	-177.29	4.90
47	Technical Education and Manpower Planning Department	354.63	11.30	365.93	218.73	-147.20	-91.87	-55.33
55	Expenditure pertaining to Women and Child Welfare	1,083.75	9.47	1,093.22	650.92	-442.29	-443.16	0.87
58	Expenditure on Relief on account of Natural Calamities and Scarcity	695.07	924.48	1,619.55	1,095.63	-523.92	-524.10	0.18
64	Special Component Plan for Scheduled Castes	5,515.18	365.93	5,881.11	4,780.56	-1,100.55	-1,035.51	-65.04
67	Public Works-Buildings	688.51	25.00	713.51	564.89	-148.62	-80.23	-68.39
69	Urban Administration and Development Department-Urban Welfare	906.44	0.10	906.54	796.47	-110.07	-110.07	0.00
79	Expenditure pertaining to Medical Education Department	919.83	10.00	929.82	713.23	-216.60	0.00	-216.60
80	Financial Assistance to	2,676.54	668.72	3,345.26	2,944.74	-400.52	-412.69	12.17

	Three Tier Panchayati Raj Institutions							
81	Financial Assistance to Urban Bodies	1,745.02	392.74	2,137.75	1,656.59	-481.16	-484.29	3.13
82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	360.66	0.00	360.66	238.86	-121.80	-136.09	14.28
Total		64,879.13	4,810.86	69,689.95	53,937.28	-15,752.70	-14,938.10	-814.59
Revenue (Charged)								
CH 2	Interest Payments and Servicing of Debt	5,855.79	414.78	6,270.57	5,695.91	-574.66	-6,845.23	-0.00
Total		5,855.79	414.78	6,270.57	5,695.91	-574.66	-6,845.23	0.00
Capital (Voted)								
11	Expenditure pertaining to Commerce and Industry	132.81	0.00	132.81	8.53	-124.28	-124.22	-0.06
12	Expenditure pertaining to Energy Department	703.54	0.50	704.04	369.89	-334.15	-334.15	0.00
21	Expenditure pertaining to Housing and Environment Department	315.93	0.00	315.93	82.60	-233.33	-233.33	0.00
23	Water Resources Department	430.11	8.00	438.11	291.41	-146.70	-146.66	-0.04
24	Public Works- Roads and Bridges	1,484.94	0.05	1,484.99	1,040.82	-444.17	-480.20	36.02
30	Expenditure pertaining to Panchayat and Rural Development Department	868.59	0.00	868.59	765.12	-103.47	-102.70	-0.76
40	Expenditure pertaining to Ayacut Department	117.52	0.00	117.52	1.38	-116.14	-115.52	-0.61
41	Tribal Area Sub-Plan	3,070.06	301.90	3,371.96	2,208.78	-1,163.18	-964.64	-198.54
42	Public Works	947.23	0.04	947.27	474.55	-472.72	-484.78	12.06

State Finances Audit Report for the Year ended 31 March 2021

	relating to Tribal Area Sub-Plan-Roads and Bridges							
57	Externally Aided Projects pertaining to Water Resources Department	100.00	0.00	100.00	0.00	-100.00	-100.00	0.00
64	Special Component Plan for Scheduled Castes	990.61	136.07	1,126.68	741.52	-385.16	-376.82	-8.33
67	Public Works-Buildings	914.81	22.11	936.92	377.48	-559.43	-555.02	-4.41
68	Public Works relating to Tribal Area Sub-Plan-Buildings	165.57	0.00	165.57	59.77	-105.80	-106.00	0.20
75	NABARD Aided Projects pertaining to Water Resources Department	697.31	0.50	697.81	176.87	-520.94	-520.13	-0.81
76	Externally Aided Projects pertaining to Public Works Department	730.00	0.00	730.00	453.03	-276.97	-275.69	-1.28
79	Expenditure pertaining to Medical Education Department	131.81	88.25	220.07	100.22	-119.85	0.00	-119.85
82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	130.00	0.00	130.00	22.50	-107.50	-107.50	0.00
Total		11,930.84	557.42	12,488.27	7,174.47	-5,313.79	-5,027.36	-286.41
Grand Total		82,665.76	5,783.06	88,448.79	66,807.66	-21,641.10	-26,810.70	-1,101.00

Appendix 3.7

(Reference: Paragraph 3.5.6, Page 62)

List of grants having large savings (savings above ₹500 crore) during the year 2021

(₹ in crore)

Gr No.	Name of the grant	Original Budget	Supplementary Budget	Total Budget	Actual Expenditure	Savings(-)/Excess(+)	Surrender	Savings excluding surrender
Revenue (Voted)								
03	Police	4,947.02	50.60	4,997.62	4,070.15	-927.47	-892.78	-34.70
13	Agriculture	4,034.38	509.29	4,543.66	4,006.97	-536.69	-536.94	0.25
27	School Education	5,149.81	25.89	5,175.70	4,106.56	-1,069.13	-1,075.04	5.91
30	Expenditure pertaining to Panchayat and Rural Development Department	3,056.73	162.74	3,219.47	1,486.53	-1,732.95	-1,742.47	9.52
33	Tribal Welfare	4,858.73	8.02	4,866.75	4,217.57	-649.19	-658.80	9.61
41	Tribal Area Sub-Plan	15,741.75	901.19	16,642.94	12,486.69	-4,156.25	-3,838.94	-317.31
58	Expenditure on Relief on account of Natural Calamities and Scarcity	695.07	924.48	1,619.55	1,095.63	-523.92	-524.10	0.18
64	Special Component Plan for Scheduled Castes	5,515.18	365.93	5,881.11	4,780.56	-1,100.55	-1,035.51	-65.04
Total - Revenue Voted		43,998.67	2,948.14	46,946.80	36,250.66	-10,696.15	-10,304.56	-391.58
Capital (Voted)								
41	Tribal Area Sub-Plan	3,070.06	301.90	3,371.96	2,208.78	-1,163.18	-964.64	-198.54
67	Public Works-Buildings	914.81	22.11	936.92	377.48	-559.43	-555.02	-4.41
75	NABARD Aided Projects pertaining to Water Resources Department	697.31	0.50	697.81	176.87	-520.94	-520.13	-0.81
Total - Capital Voted		4,682.18	324.51	5,006.69	2,763.13	-2,243.55	-2,039.79	-203.76
Grand Total		48,680.86	3,272.65	51,953.49	39,013.79	-12,939.70	-12,344.37	-595.34

Appendix 3.8

(Reference: Paragraph 3.5.6, Page 62)

Details of surrender of funds in excess of (₹10 crore) at the end of March 2021

(₹ in crore)

Grant Name	Original Budget	Supplementary Budget	Total Budget	Actual Expenditure	Saving (-)/ Excess (+)	Amount Surrendered
01-General administration	353.59	1.18	354.77	232.03	-122.74	94.43
02-Other expenditure pertaining to General Administration Department	27.15	200.00	227.15	13.40	-213.75	209.80
03-Police	5,076.86	57.11	5,133.97	4,176.47	-957.50	918.19
04-Other expenditure pertaining to Home Department	132.86	6.34	139.20	47.24	-91.96	90.25
05-Jail	196.71	0.00	196.71	141.50	-55.21	55.20
06-Finance	358.32	0.00	358.32	248.45	-109.87	108.87
07-Commercial Tax Department	1,168.73	0.00	1,168.73	832.48	-336.25	318.24
08-Land Revenue and District administration	21.24	0.00	21.24	5.12	-16.12	16.11
10-Forest	1,793.83	217.19	2,011.01	1,533.55	-477.46	388.45
11-Expenditure pertaining to Commerce and Industry	349.02	0.00	349.02	173.73	-175.29	175.22
12-Energy	2,962.21	208.95	3,171.16	2,812.89	-358.28	353.28
13-Agriculture	4,050.24	509.29	4,559.53	4,011.93	-547.60	547.88
14-Animal Husbandry	509.83	11.78	521.61	379.54	-142.08	141.91
15-PRI under special component plan for SC	252.39	0.00	252.39	147.18	-105.21	113.02
16-Fisheries	70.06	0.00	70.06	55.46	-14.61	14.51
17-Co-operation	256.26	0.00	256.26	138.96	-117.29	117.37
18-Labour	215.85	0.00	215.85	150.95	-64.90	65.42
19-Public Health and Family Welfare	639.45	225.36	864.81	641.17	-223.64	225.03
20-Public Health Engineering	614.91	2.00	616.91	230.82	-386.10	386.09
21-Housing and Environment Department	23.46	0.00	23.46	5.66	-17.80	17.80
23-Water Resources Department	1,070.25	8.00	1,078.25	751.89	-326.36	326.92
25-Mineral Resources	2,706.95	1.05	2,708.00	1,845.46	-862.54	1,240.95
26-Expenditure pertaining to Culture Department	501.21	0.15	501.36	188.43	-312.94	313.01
27-School Education	45.70	0.05	45.75	29.49	-16.26	16.27
29-Administration of Justice and elections	5,188.67	25.89	5,214.56	4,131.93	-1,082.63	1,088.54
30-Panchayat and Rural Development	3,925.51	162.74	4,088.25	2,251.65	-1,836.60	1,845.36

31-Planning, Economic and Statistics Department	52.01	0.15	52.16	28.51	-23.64	23.67
32-Public relations department	233.01	0.00	233.01	176.13	-56.88	56.92
33-Tribal Welfare	4,859.18	8.02	4,867.20	4,217.69	-649.51	659.12
34-Social Welfare	94.11	19.89	114.01	79.81	-34.19	35.19
36-Transport	101.08	0.50	101.58	49.90	-51.68	36.14
37-Tourism	103.50	0.00	103.50	32.71	-70.79	70.79
39-Food Civil Supplies and Consumer Production	2,495.68	0.00	2,495.68	2,182.00	-313.68	313.40
40-Ayacut	120.85	0.00	120.85	3.16	-117.69	117.06
41-Tribal Area Sub-Plan	18,916.89	1,203.09	20,119.98	14,719.48	-5,400.50	4,884.65
42-Public Works relating to Tribal Area Sub-Plan-Roads and Bridges	960.48	0.04	960.52	474.80	-485.72	497.77
43-Sports and Youth Welfare	84.40	0.00	84.40	11.11	-73.29	73.28
44-Higher Education	779.46	0.00	779.46	595.03	-184.43	189.32
45-Minor Irrigation Works	448.60	0.00	448.60	389.69	-58.91	59.17
46-Science and Technology	25.50	0.00	25.50	8.76	-16.74	16.74
47-Technical Education and man power planning	392.09	11.30	403.39	225.74	-177.65	115.51
54-Expenditure pertaining to Agriculture Research and Education	238.50	0.00	238.50	180.33	-58.17	51.87
55-Women and Child Welfare	1,117.16	9.47	1,126.63	667.49	-459.14	460.01
56-Rural Industries	134.18	0.00	134.18	91.78	-42.39	42.40
57-Externally Aided Projects pertaining to Water Resources Department	100.00	0.00	100.00	0.00	-100.00	100.00
58-Relief on account of Natural Calamities and Scarcity	695.27	924.48	1,619.75	1,095.63	-524.12	524.30
64-Special Component plan for SC	6,543.37	502.00	7,045.37	5,535.09	-1,510.29	1,436.91
65-Aviation Department	130.01	0.00	130.01	53.57	-76.44	76.44
66-Welfare of backward classes	257.26	0.00	257.26	150.68	-106.58	106.58
67-Public Works-Buildings	1,604.19	47.11	1,651.30	942.67	-708.63	635.82
Public Works relating to Tribal Area Sub-Plan-Buildings	165.57	0.00	165.57	59.77	-105.80	106.00
69-Urban Administration and Development Department-Urban Welfare	906.44	0.10	906.54	796.47	-110.07	110.07
71-Information technology and Biotechnology	190.86	1.72	192.58	70.63	-121.95	66.96
75-NABARD aided projects pertaining to WRD	697.31	0.50	697.81	176.87	-520.94	520.13

State Finances Audit Report for the Year ended 31 March 2021

76-Externally Aided Projects pertaining to Public Works Department	730.00	0.00	730.00	453.03	-276.97	275.69
80-Financial Assistance to three-tier PRI	2,824.54	668.72	3,493.26	3,016.84	-476.42	488.59
81-Financial Assistance to urban bodies	2,361.82	421.74	2,783.56	2,265.40	-518.16	521.29
82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	490.66	0.00	490.66	261.36	-229.30	243.59
CH1-Public Debt	4,841.47	0.00	4,841.47	8,020.29	3,178.82	847.70
CH2-Interest Payments and Servicing of Debt	5,855.79	414.78	6,270.57	5,695.91	-574.66	574.66
Total	92,062.50	5,870.69	97,933.19	77,905.71	-20,027.50	23,525.86

Appendix 3.9

(Reference: Paragraph 3.5.7, Page: 64)

Sub-Heads requiring Explanation for Variation in Appropriation Accounts

SI No.	Grant Description	Sub-Heads	Sub-Heads requiring explanation	Explanation received
1	1- General administration	48	9	14
2	2-Other expenditure pertaining to General Administration Department	15	6	2
3	3- Police	45	13	18
4	4-Other expenditure pertaining to General Administration Department	27	7	9
5	5-Jail	7	1	4
6	6-Finance	54	25	0
7	7-Commercial Tax Department	30	14	3
8	8-Land Revenue and District administration	33	16	5
9	9-Expenditure pertaining to revenue department	6	0	5
10	10-Forest	75	44	11
11	11-Expenditure pertaining to Commerce and Industry	46	19	1
12	12-Energy	39	2	13
13	13-Agriculture	93	16	34
14	14-Animal Husbandry	47	0	23
15	15-PRI under special component plan for SC	20	7	7
16	16-Fisheries	16	6	1
17	17-Co-operation Voted	19	1	6
18	18-Labour	16	13	0
19	19-Public Health and Family Welfare	68	37	0
20	20-Public Health Engineering	81	9	18
21	21-Housing and Environment Department	23	2	16
22	22-Urban administration and development department-urban bodies	5	2	3
23	23-Water Resources Department	107	14	35
24	24-Public works-roads and bridges	45	20	12
25	25-Mineral Resources	13	2	7
26	26-Expenditure pertaining to Culture Department	29	3	9
27	27-School Education	76	6	33
28	28-State legislature	5	4	1
29	29-Administration of Justice and elections	32	24	0
30	30-Panchayat and Rural Development	47	20	11
31	31-Planning, Economic and Statistics Department	9	3	2
32	32-Public relations department	50	1	5
33	33-Tribal Welfare	18	12	2
34	34-Social Welfare	42	12	0
35	35-Rehabilitation	3	0	1
36	36-Transport	18	10	0
37	37-Tourism	11	0	11
38	39-Food Civil Supplies and Consumer Production	34	3	12
39	40-Ayacut	5	4	0
40	41-Tribal Area Sub-Plan	496	133	139
41	42-Public works relating to tribal area sub-plan roads	18	6	7

State Finances Audit Report for the Year ended 31 March 2021

	and bridges			
42	43-Sports and Youth Welfare	22	1	13
43	44-Higher education	34	8	9
44	45-Minor Irrigation Works	17	2	8
45	46-Science and Technology	4	0	4
46	47-Technical Education and man power planning	39	18	10
47	49-Scheduled Castes welfare	2	2	0
48	50-Expenditure pertaining to the Departments implementing 20-point programmes	1	1	0
49	51-Religious trusts and endowments	10	0	4
50	53-Financial assistance to urban bodies under special component plan for Scheduled Castes	18	2	1
51	54-Expenditure pertaining to Agriculture Research and Education	11	7	3
52	55-Women and Child Welfare	52	12	27
53	56-Rural Industries	41	0	19
54	57-Externally Aided Projects pertaining to Water Resources Department	8	0	8
55	58-Relief on account of Natural Calamities and Scarcity	60	26	5
56	60-Expenditure pertaining to district plan schemes	2	1	1
57	64-Special Component plan for SC	368	67	90
58	65-Aviation Department	3	0	3
59	66-Welfare of backward classes	29	13	5
60	67-Public Works building	192	41	33
61	68-Public works relating to Tribal area sub-plan buildings	39	1	14
62	69-Urban Administration and Development Department-Urban Welfare	18	1	10
63	71-Information technology and Biotechnology	33	14	2
64	75-NABARD aided projects pertaining to WRD	22	0	21
65	76-Externally aided projects pertaining to Public Works Department	6	2	4
66	79-Medical Education	41	30	0
67	80-Financial Assistance to three-tier PRI	54	6	24
68	81-Financial Assistance to urban bodies	93	8	21
69	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	26	12	6
70	83-Financial assistance to urban bodies under Tribal area sub-plan	23	2	1
71	CH1-Interest Payments and Servicing of Debt	14	18	0
72	CH2- Public Debt	77	5	4
Total		3,230	826	830

Appendix 3.10

(Reference: Paragraph 3.5.8, Page 65)

Excess Expenditure over provisions for the years 2000-01 to 2019-20

Year	No. of Grants/ Appropriations	Grant/ Appropriation numbers	(in crore)
			Amount of excess
2000-01	11 Grants	2, 14, 23, 24, 33, 34, 60, 71, 80, 82 and 83	10.21
	2 Appropriations	6 and 24	
2001-02	14 Grants	6, 14, 15, 17, 23, 24, 30, 33, 45, 54, 60, 67, 71 and 83	115.90
	2 Appropriations	16 and 25	
2002-03	8 Grants	10, 15, 24, 33, 37, 45, 58 and 82	114.59
	2 Appropriations	20 and 67	
2003-04	4 Grants	12, 33, 40 and 67	591.12
	2 Appropriations	Interest Payments and 6	
2004-05	4 Grants	15, 24, 67 and 81	133.36
	5 Appropriations	Interest Payments, Public Debt, 6, 10 and 42	
2005-06	4 Grants	4, 15, 24 and 39	23.27
	2 Appropriations	6 and 23	
2006-07	4 Grants	4, 24, 67 and 82	5.13
	1 Appropriation	33	
2007-08	3 Grants	23, 33 and 60	15.99
	3 Appropriations	13, 24 and 36	
2008-09	9 Grants	6, 23, 24, 40, 67, 75, 76, 80 and 82	115.26
	1 Appropriation	23	
2009-10	10 Grants	3, 6, 22, 23, 24, 25, 49, 64, 76 and 80	216.77
	5 Appropriations	3, 12, 13, 43 and 67	
2010-11	22 Grants	1, 2, 6, 7, 8, 9, 12, 18, 23, 25, 29, 30, 39, 40, 45, 49, 56, 57, 58, 75 82 and Interest Payments	293.78
	6 Appropriations	Public Debt, 1, 20, 23, 29 and 36	
2011-12	24 Grants	1, 2, 6, 7, 15, 17, 18, 21, 22, 23, 27, 29, 34, 40, 43, 45, 47, 50, 53, 55, 66, 80, 81 and 83	498.09
	1 Appropriation	29	
2012-13	2 Grants	40 and 45	0.96
	2 Appropriations	6 and 55	
2013-14	3 Grants	06, 12 and 60	178.96
	3 Appropriations	06, 14 and 27	
2014-15	4 Grants	06, 19, 33 and 80	833.54
	2 Appropriations	06 and Public Debt	
2015-16	3 Grants	6, 12 and 50	98.24
	2 Appropriations	41 and Interest Payments	
2016-17	2 Grants	06 and 50	0.92
	3 Appropriations	06, 55 and Interest payments and servicing of debt	11.46

State Finances Audit Report for the Year ended 31 March 2021

2017-18	3 Grants	6,49 and 50	2.24
	3 Appropriations	14,33 and 55	0.37
2018-19	2 Grants	6 and 50	1.19
	4 Appropriations	6,14,33 and 67	0.48
2019-20	3 Grants	6,33 and 44	646.07
	3 Appropriations	55, Public Debt and Interest payments and servicing of debt	6,036.62
Total			9,944.52

Appendix 3.11

(Reference: Paragraph 3.5.8, Page: 66)

Details of Major Heads having Excess expenditure in 2020-21

(in crore)

Gr. No.	Major Head	Major Head Description	Original Budget	Supplementary Budget	Total Provision	Expenditure	Excess Expenditure
06	2071	Pensions and Other Retirement benefits	6,320.06	381.00	6,701.06	7,136.62	435.56
06	2235	Social Security and Welfare	0.00	0.00	0.00	2.60	2.60
08	4059	Capital Outlay on Public Works	151.27	0.00	151.27	155.43	4.17
15	2235	Social Security and Welfare	37.96	0.00	37.96	45.51	7.55
19	2071	Pensions and Other Retirement benefits	2.30	0.00	2.30	5.62	3.32
32	2029	Land Revenue	0.60	0.00	0.60	0.68	0.08
32	2051	Public Service Commission	0.45	0.00	0.45	0.46	0.01
32	2055	Police	0.70	0.00	0.70	0.79	0.09
32	2056	Jails	0.10	0.00	0.10	0.15	0.05
32	2202	Education	0.32	0.00	0.32	0.34	0.02
32	2210	Medical and Public Health	1.20	0.00	1.20	1.33	0.13
32	2235	Social Security and Welfare	0.35	0.00	0.35	0.36	0.01
32	2406	Forestry and Wild Life	1.50	0.00	1.50	2.02	0.52
32	2701	Medium Irrigation	4.00	0.00	4.00	4.52	0.52
32	2853	Non-ferrous Mining and Metallurgical Industries	0.07	0.00	0.07	0.17	0.10
32	3054	Roads and Bridges	4.00	0.00	4.00	4.25	0.25
53	2235	Social Security and Welfare	7.24	0.00	7.24	7.68	0.44
64	2501	Public Service Commission	49.99	0.00	49.99	76.53	26.53
64	4216	Capital Outlay on Housing	0.10	0.00	0.10	0.57	0.47
82	2235	Social Security and Welfare	77.06	0.00	77.06	89.11	12.05
83	2235	Social Security and Welfare	9.60	0.00	9.60	10.34	0.74
CH1	6003	Internal Debt of the State Government	4,680.08	0.00	4,680.08	7,805.22	3,125.15
CH1	6004	Loans and Advances from the Central Government	161.39	0.00	161.39	215.06	53.67
Total			11,510.34	381.00	11,891.34	15,565.35	3,674.01

Appendix 3.12

(Reference: Paragraph 3.6.1, Page: 67)

Sub-Head (Schemes) where entire expenditure was incurred in March 2021

(in crore)			
Sl. No.	Grant No.	Head of Accounts (up to Sub-Head)	100% expenditure during March only
1	10	2406-1-800 -6447-Biodiversity management committee	13.00
2	24	5054-3-337-101-7991-Expenditure by the State Government in Construction under C.R.F.	7.00
3	44	2202-5-102-101-7461- <i>Sanskrit Bhasha Samman</i>	0.16
4	55	2235-2-102-101-7916- <i>Kishore Nayay Nidhi</i>	0.50
5	56	2851 -103-101-7885- <i>Hathkargha Shetr ke Purashkrit Bunkaro ke Masik Arthik Sahaiyata</i>	0.15
6	56	2851 -105-101-6428-Establishment of Khadi Store	1.00
7	66	4225-3-800-101-7978-Integrated Development of Damakheda	2.00
8	66	4225-4-800-101-7978-Integrated Development of Damakheda	2.00
9	71	3275 -800-101-7823-Expansion of SWAN Project	1.72
10	80	2405 -101-101-7756-National Agriculture Development Scheme (Normal)	0.25
Total			27.78

Appendix 4.1
(Reference: Paragraph 4.2, Page 70)
Major Head wise position of outstanding Utilisation Certificates

(₹ in crore)

Sl. No.	Major Head/ Name of Department	Up to 2017-18		2018-19		2019-20	
		No. of UCs	Amount	No. of UCs	Amount	No. of UCs	Amount
1.	2070/Other Administrative Services	0	0.00	0	0.00	2	0.00*
2.	2202/General Education	1	0.01	7	5.92	0	0.00
3.	2203/Technical Education	12	54.06	0	0.00	0	0.00
4.	2205/Art & Culture	0	0.00	0	0.00	1	1.00
5.	2215/ Water Supply and Sanitation	0	0.00	0	0.00	2	3.00
6.	2216/Housing	3	119.58	17	1,927.97	12	625.94
7.	2217/Urban Administration	5	7.19	75	843.04	133	1,198.90
8.	2245/Relief on account of Natural Calamity	8	0.80	5	0.53	0	0.00
9.	2401/Crop Husbandry	3	4.32	2	1.61	3	35.59
10	2402/Soil and Water Conservation	0	0.00	1	4.36	7	89.88
11	2403/Animal Husbandry	4	1.69	0	0.00	0	0.00
12	2405/ Fisheries	0	0.00	0	0.00	3	4.11
13	2501/Special Programme for Rural Development	1	9.72	0	0.00	1	0.01
14	2702/Minor Irrigation	0	0.00	1	0.01	0	0.00
15	3054/ Roads & Bridges	0	0.00	0	0.00	3	240.25
16	3275/Other Communication Services	0	0.00	0	0.00	6	13.41
17	3604/Compensation & Assignment to Local Bodies	30	48.24	47	661.77	65	1,114.02
Total		67	245.61	155	3,445.21	238	3,326.11

*UC amounting ₹ 2,900.00

Appendix 4.2

(Reference: Paragraph 4.3, Page 71)

Details of outstanding Detailed Contingent bills as of 31st March, 2021

(₹ in crore)

Major Head	Name of the Department	Year	Pending DC bills	Amount
2029	Land Revenue	2017-18	01	0.01
		2020-21	01	0.02
2054	Treasury and Accounts Administration	2019-20	01	*0.00
2070	Other Administrative Services	2020-21	01	#0.00
2202	General Education	2019-20	01	0.03
2203	Technical Education	2020-21	01	0.37
2230	Labor & Employment	2019-20	04	1.73
		2020-21	06	@0.00
2235	Social Security & Welfare	2017-18	14	0.18
		2018-19	60	0.80
		2019-20	99	0.92
		2020-21	93	0.71
2245	Relief on account of Natural Calamity	2018-19	05	0.02
2401	Crop Husbandry	2018-19	07	0.05
		2019-20	49	1.69
		2020-21	47	1.41
2403	Animal Husbandry	2018-19	02	\$0.00
		2019-20	03	0.01
2405	Fisheries	2018-19	09	0.10
		2019-20	15	0.35
		2020-21	15	0.34
2406	Forestry and Wild Life	2018-19	01	%0.00
		2019-20	02	**0.00
2408	Food Storage and Warehousing	2020-21	01	^0.00
2425	Co-operation	2019-20	05	184.26
		2020-21	03	100.00
2501	Special Programme for Rural Development	2019-20	01	2.42
2515	Other Rural Development Programmes	2018-19	01	##0.00
2701	Medium Irrigation	2017-18	01	^^0.00
2851	Village & Small Industries	2018-19	01	*0.00
2852	Industries	2019-20	06	0.05
		2020-21	04	0.03
Total			460	295.53

*DC amounting ₹ 9,790.00, #DC amounting ₹ 11,906.00, @DC amounting ₹ 45,000.00, \$DC amounting ₹ 58,000.00, %DC amounting ₹ 71,390.00, **DC amounting ₹ 16,600.00, ^DC amounting ₹ 33,000.00, ##DC amounting ₹ 29,227.00, ^^ DC amounting ₹ 4,190.00

Appendix: 4.3*(Reference: Paragraph 4.9, Page 78)***Statement of Major Head-wise receipts booked under Minor Head 800- Other Receipts****(₹ in crore)**

Sl. No.	Major Head	Nomenclature	Total Receipts	Receipts booked under Minor Head-800- Other receipts during 2020-21	Percentage of Receipts booked under Minor Head-800- Other receipts to Total receipts
1.	0049	Interest Receipts	89.77	53.24	59.31
2.	0055	Police	29.06	25.90	89.13
3.	0058	Stationery and Printing	1.99	1.57	78.89
4.	0059	Public Works	32.23	31.70	98.36
5.	0070	Other Administrative Services	35.67	19.95	55.93
6.	0217	Urban Development	10.20	10.20	100.00
7.	0220	Information and Publicity	0.04	0.04	100.00
8.	0235*	Social Security and Welfare	13.33	13.34	100.07
9.	0408	Food Storage and Warehousing	1.30	1.30	100.00
10.	0435	Other Agriculture Programmes	1.86	1.75	94.09
11.	0515	Other Rural Development Programmes	37.69	34.72	92.12
12.	0702*	Minor Irrigation	232.72	233.63	100.39
13.	0852*	Industries	12.08	12.92	106.95
Total			497.94	440.26	

* Receipts under Major Head 0235, 0702 and 0852 appear to be more than the total receipts of the concerned major Heads due to refund of revenue. Refund of revenue under these major Heads was ₹0.01 crore, ₹2.26 crore and ₹0.84 crore respectively.

Appendix: 4.4

(Reference: Paragraph 4.9, Page 78)

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 2020-21	Percentage of Expenditure booked under Minor Head-800-Other Expenditure to Total Expenditure
1.	2075	Miscellaneous General Services	0.20	0.20	100.00
2.	2245	Relief on account of Natural Calamities	1095.63*	517.30	47.21
3.	2810	New and Renewable Energy	49.70	29.70	59.76
4.	2853	Non-ferrous Mining and Metallurgical Industries	216.45	116.65	53.89
5.	3275	Other Communication Services	35.63	35.63	100.00
6.	4070	Capital Outlay on Other Administrative Services	2.70	2.70	100.00
7.	4700	Capital Outlay on Major Irrigation	335.25	204.60	61.03
8.	4701	Capital Outlay on Medium Irrigation	71.12	56.47	79.40
9.	4801	Capital Outlay on Power Project	202.10*	150.00	74.22
10.	5053	Capital Outlay on Civil Aviation	8.70	7.60	87.36
11.	5055	Capital Outlay on Road Transport	3.97	3.97	100.00
12.	5425	Capital Outlay on Other Scientific and Environmental Research	3.00	3.00	100.00
Total			1,156.95	1,127.82	

*Expenditure shown under Major Head 2245 and 4801 are Gross Expenditure

Appendix: 4.5

(Reference: Paragraph 4.14, Page 83)

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	1	0	2	0.81
3.	District Administration	1	0.68	5	0.8	1	3	7	4.48
4.	Treasury and Accounts Administration	3	0.19	0	0	3	11.81	6	12
5.	Technical Education	6	2.31	0	0	7	50.3	13	52.61
6.	Rural Development	4	1.08	3	0.2	14	16.7	21	17.98
7.	Panchayat And Social Welfare	0	0	0	0	2	1	2	1
8.	School Education	21	12.93	19	156.26	19	67.1	59	236.29
9.	Police	36	6.56	5	19.45	218	28.29	259	54.3
10.	Health and Family Welfare	3	0.29	2	0.31	7	0.85	12	1.45
11.	Land Revenue (Tehsil Dept.)	2	0.5	11	1.87	2	0.18	15	2.55
12.	Animal Veterinary Service	8	1.8	1	0.1	183	14.76	192	16.66
13.	Co-operation	0	0	1	96.26	0	0	1	96.26
14.	Woman and Child Welfare	1	3.5	0	0	2	0.31	3	3.81
15.	Dairy Development	1	0.2	1	0.02	0	0	2	0.22
16.	Village & Small Scale Industries (Resham) Dept.	0	0	0	0	1	0.37	1	0.37
17.	Law and Legislative Dept.	8	0.39	1	7.79	1	0.07	10	8.25
18.	Labour and Employment	10	3.9	0	0	4	0.75	14	4.65
19.	Food Civil Supply and Consumer Protection Department	0	0	1	0.08	3	0.15	4	0.23
20.	Crop Husbandry	0	0	1	2.98	3	0.48	4	3.46
21.	Welfare of SC ST and other Backward Classes	3	1.14	4	20.48	8	1.23	15	22.85

State Finances Audit Report for the Year ended 31 March 2021

22.	Health and Medical Services	5	0.85	9	34.84	4	9.91	18	45.6
23.	Forest	1	5.72	0	0	952	951.14	953	956.86
24.	PWD	2	0.24	0	0	476	10,269.69	478	10,269.93
25.	WRD	7	1.25	0	0	15	548.18	22	549.43
26.	Finance and Statistical Directorate	1	0.05	0	0	0	0	1	0.05
27.	Collectorate	0	0	1	0.07	1	0.3	2	0.37
28.	Mining and Metallurgical Industries Dept.	0	0	0	0	1	0	1	0
29.	Cleaning and Water Supply	0	0	1	189.9	0	0	1	189.9
30.	Rural Engineering Services	0	0	0	0	2	4.41	2	4.41
31.	State Excise	1	3	0	0	0	0	1	3
Total		137	57.81	68	532.03	1933	11,983.49	2138	12,583.33

Appendix: 4.6
(Reference: Paragraph 4.14, Page 83)
Year wise analysis of loss to Government
(Cases where financial action was pending at the end of 31 March 2021)

(₹ 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	3 (0.08)	4 (2.14)	4 (8.08)	2 (2.51)	1 (0.13)	3 (0.61)	17 (13.55)
2	Art & Culture	1 (0.00)	-	-	-	-	1 (0.81)	2 (0.81)
3	District Administration	-	-	1 (0.20)	2 (0.88)	1 (0.16)	3 (3.24)	7 (4.48)
4	Treasury and Accounts Administration	-	-	-	2 (0.07)	1 (11.77)	3 (0.16)	6 (12.00)
5	Technical Education	1 (0.15)	3 (46.79)	8 (5.42)	-	-	1 (0.25)	13 (52.61)
6	Rural Development	2 (0.21)	-	2 (0.75)	3 (1.46)	4 (12.67)	10 (2.89)	21 (17.98)
7	Panchayat And Social Welfare	1 (1.00)	-	1 (0.00)	-	-	-	2 (1.00)
8	School Education	5 (0.28)	5 (180.98)	3 (7.14)	7 (22.77)	-	39 (25.12)	59 (236.29)
9	Police	152 (15.03)	57 (5.73)	30 (4.79)	11 (11.32)	3 (1.10)	6 (16.33)	259 (54.30)
10	Health and Family Welfare	-	-	-	-	-	12 (1.45)	12 (1.45)
11	Land Revenue (Tehsil)	-	-	2 (0.98)	1 (0.00)	-	12 (1.57)	15 (2.55)
12	Animal Veterinary Service	61 (4.83)	51 (5.55)	62 (3.40)	13 (2.19)	-	5 (0.69)	192 (16.66)
13	Cooperation	-	-	-	-	-	1 (96.26)	1 (96.26)
14	Woman and Child Development	-	-	-	-	-	3 (3.81)	3 (3.81)
15	Dairy Development	-	-	-	1 (0.20)	-	1 (0.02)	2 (0.22)
16	Village & Small Scale Industries (Resham) Dept.	-	1 (0.37)	-	-	-	-	1 (0.37)
17	Law and Legislative Dept.	6 (0.36)	2 (0.00)	-	1 (0.10)	1 (7.79)	-	10 (8.25)
18	Labour and Employment	2 (1.02)	2 (0.50)	-	5 (2.71)	-	5 (0.42)	14 (4.65)
19	Food Civil Supply and Consumer Protection Department	-	-	-	2 (0.12)	-	2 (0.11)	4 (0.23)
20	Crop Husbandry	-	2 (0.16)	-	2 (3.30)	-	-	4 (3.46)
21	Welfare of SC ST and other Backward Classes	1 (0.17)	1 (0.00)	1 (19.58)	-	-	12 (3.10)	15 (22.85)

State Finances Audit Report for the Year ended 31 March 2021

22	Health and Medical Services	1 (0.00)	2 (9.90)	-	1 (30.75)	5 (2.27)	9 (2.68)	18 (45.60)
23	Forest	29 (31.90)	35 (82.27)	50 (98.73)	109 (144.37)	206 (411.77)	524 (187.82)	953 (956.86)
24	PWD	15 (564.32)	338 (8,769.39)	83 (807.27)	42 (128.95)	-	-	478 (10,269.93)
25	WRD	9 (358.97)	5 (6.00)	8 (184.46)	-	-	-	22 (549.43)
26	Economic and Statistical Directorate	-	1 (0.05)	-	-	-	-	1 (0.05)
27	Collectorate	-	-	-	-	-	2 (0.37)	2 (0.37)
28	Mining and Metallurgical Industries Dept.	1 (0.00)	-	-	-	-	-	1 (0.00)
29	Cleaning and Water Supply	-	-	-	-	-	1 (189.90)	1 (189.90)
30	Rural Engineering Services	-	1 (4.00)	1 (0.41)	-	-	-	2 (4.41)
31	State Excise	1 (3.00)	-	-	-	-	-	1 (3.00)
Total		291 (981.32)	510 (9,113.83)	256 (1141.21)	204 (351.70)	222 (447.66)	655 (537.61)	2,138 (12,573.33)

Appendix: 4.7*(Reference: Paragraph 4.14, Page 84)***Details of recovery in various departments****(Amount in ₹)**

SL. No.	Recovery 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.	100	2055	Police	Loss	2020	15,550	15,550
2.	101	2055		Loss	2021	3,310.33	3,310.33
3.	99	2406	Forest	Loss	2020	47,304	47,304
4.	102	2406		Loss	2021	23,670	23,670
5.	103	2406		Loss	2021	14,938	14,938
Total						104,722.33	104,722.33

Appendix 5.1

Statement showing the financial position and working results of PSUs whose accounts were in arrears for three or more years as on 30 September 2021

(Referred to in paragraph 5.4)

(₹ in crore)

Sl. No.	Sector, Type & Name of the PSU	Date of Incorporation	Period of accounts	Year in which finalized	Net Profit/loss after interest and tax	Turnover	Paid up capital	Equity at close of the year 2020-21		
								Equity \$	Long term loans	Total
1	2		3	4	6	7	8	9	10	11
I. Functional PSUs with arrears of accounts for three or more years/first accounts not received										
A. Government Companies										
1	Chhattisgarh State Industrial Development Corporation Limited (CSIDC)	16.11.1981	2016-17	2020-21	-2.60	52.45	1.60	1.6	0	1.6
2	Raipur Smart City Limited (RSCL)	16.09.2016	2016-17	2020-21	-0.02	2.98	0.10	0.10	0.00	0.1
3	Chhattisgarh State Information Infrastructure Corporation Limited (CSIIC)	12.12.2017	First accounts not submitted	-	0.00	0.00	0.00	0.05	0.00	0.05
Total - I					-2.62	55.43	1.70	1.75	0.00	1.75
II. Non functional PSUs										
A. Government Companies										
4	Chhattisgarh Sondiha Coal Company Limited (CSCCL)	30.12.2008	2019-20	2020-21	-0.09	0.00	21.94	21.94	0	21.94
5	CMDC ICPL Coal Limited (CICL)	11.04.2008	2018-19	2020-21	0.00	0.00	82.60	82.60	231.71	314.31
Total - II					-0.09	0.00	104.54	104.54	231.71	336.25
Grand Total (I + II)					-2.71	55.43	106.24	106.29	231.71	338.00

\$ Includes share application money pending allotment.

Appendix 5.2

Statement showing position of equity and outstanding loans relating to State PSUs as on 31 March 2021
(Referred to in paragraph 5.6.1)

(₹ in crore)

Sl. No.	Sector & Name of the PSUs	Name of the Department	Month and year of incorporation	Equity ^s at close of the year				Long term loans outstanding at close of the year				Total GOCG Equity plus Loans	Total Equity plus Loans
				GoCG	GoI	Others ^f	Total	GoCG	GoI	Others ^f	Total		
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8
Power													
1	Chhattisgarh State Power Generation Company Limited	Energy	19.05.2003	2814.30	0.00	0.00	2814.30	29.21	0.00	7270.08	7299.29	2843.51	10113.59
2	Chhattisgarh State Power Transmission Company Limited	Energy	19.05.2003	904.71	0.00	0.00	904.71	0.00	0.00	1316.49	1316.49	904.71	2221.20
3	Chhattisgarh State Power Distribution Company Limited	Energy	19.05.2003	2263.10	0.00	0.00	2263.10	21.17	292.78	1697.15	2011.10	2284.27	4274.20
4	Chhattisgarh State Power Holding Company Limited	Energy	31.12.2008	609.73 ^e	0.00	0.00	609.73	0.00	0.00	0.00	0.00	609.73	609.73
5	Chhattisgarh State Power Trading Company Limited	Energy	30.12.2008	0.05	0.00	0.00	0.05	0.00	0.00	0.80	0.80	0.05	0.85
6	Uttar Chhattisgarh Rajya Vidyut Utpadan Limited (UCRVUL)	Energy	13.03.2018	0	0	200	200.00	0	0	0	0.00	0.00	200.00

State Finances Audit Report for the Year ended 31 March 2021

Sl. No.	Sector & Name of the PSUs	Name of the Department	Month and year of incorporation	Equity ^s at close of the year				Long term loans outstanding at close of the year				Total GOCG Equity plus Loans	Total Equity plus Loans	
				GoCG	GoI	Others [‡]	Total	GoCG	GoI	Others [‡]	Total			
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8	
Agriculture & Allied														
7	Chhattisgarh Rajya Van Vikas Nigam Limited	Forest	22.05.2001	25.73	0.92	0.00	26.65	0.00	0.00	0.00	0.00	25.73	26.65	
8	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited	Agriculture	08.10.2004	0.50	0.00	0.00	0.50	0.00	0.00	19.40	19.40	0.50	19.90	
Services														
9	Chhattisgarh State Beverages Corporation Limited	Commercial Tax	29.11.2001	0.15	0.00	0.00	0.15	0.00	0.00	0.00	0.00	0.15	0.15	
10	Chhattisgarh State Marketing Corporation Limited (CSMCL)	Commercial Tax	27.02.2017	0.00 [#]	0.00	0.00	0.00	239.00	0.00	0.00	239.00	239.00	239.00	
11	Chhattisgarh State Civil Supplies Corporation Limited	Food Civil Supplies and Consumer Protection	13.03.2001	4.43	0.00	0.00	4.43	0.00	0.00	0.00	0.00	4.43	4.43	
12	Chhattisgarh Medical Services Corporation Limited	Health	07.10.2010	3.45	0.00	0.00	3.45	0.00	0.00	0.00	0.00	3.45	3.45	
13	Chhattisgarh Police Housing Corporation Limited	Home	14.12.2011	2.00	0.00	0.00	2.00	0.00	0.00	538.63	538.63	2.00	540.63	
14	Chhattisgarh State Warehousing Corporation	Food Civil Supplies and Consumer Protection	02.05.2002	2.02	0.00	2.02	4.04	67.98	0.00	0.00	67.98	70.00	72.02	

Sl. No.	Sector & Name of the PSUs	Name of the Department	Month and year of incorporation	Equity ^s at close of the year				Long term loans outstanding at close of the year				Total GOCG Equity plus Loans	Total Equity plus Loans
				GoCG	GoI	Others [‡]	Total	GoCG	GoI	Others [‡]	Total		
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8
15	Chhattisgarh Railway Corporation Limited	Commerce and Industries	07.12.2016	25.5	24.5	0	50.00	0	0	0	0.00	25.50	50.00
16	Chhattisgarh Katghora Dongargarh Railway Limited	Commerce and Industries	29.05.2018	0.00	0.00	2.00	2.00	0	0	0	0.00	0.00	2.00
17	Chhattisgarh Kharsia Naya Raipur Railway Limited	Commerce and Industries	29.05.2018	0.00	0.00	2.00	2.00	0	0	0	0.00	0.00	2.00
Infrastructure													
18	Chhattisgarh Road and Infrastructure Development Corporation Limited	PWD/Urban Administrative and Development Department	11.11.2014	4.90	0.00	0.00	4.90	0.00	0.00	0.00	0.00	4.90	4.90
19	Nava Raipur Atal Nagar Smart City Corporation Limited	Urban Administrative and Development Department	16.10.2017	0.00	0.00	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.10
20	Bilaspur Smart City Limited	Urban Administrative and Development Department	19.09.2016	0	0	0.10	0.10	0	0	0	0.00	0.00	0.10
21	Chhattisgarh Infrastructure	Commerce and Industries	26.02.2001	4.20	0.00	0.00	4.20	0	0	0	0.00	4.20	4.20

State Finances Audit Report for the Year ended 31 March 2021

Sl. No.	Sector & Name of the PSUs	Name of the Department	Month and year of incorporation	Equity ^s at close of the year				Long term loans outstanding at close of the year				Total GOCG Equity plus Loans	Total Equity plus Loans
				GoCG	GoI	Others [‡]	Total	GoCG	GoI	Others [‡]	Total		
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8
	Development Corporation Limited												
22	Chhattisgarh Rural Housing Corporation Limited (CRHCL)	Panchayat & Rural Development Department	15.03.2018	0.10	0.00	0.00	0.10	0	0	1759.11	1759.11	0.10	1759.21
23	Chhattisgarh State Industrial Development Corporation Limited	Commerce and Industries	16.11.1981	1.60	0.00	0.00	1.60	0.00	0.00	0.00	0.00	1.60	1.60
24	Raipur Smart City Limited	Urban Administrative and Development Department	16.09.2016	0.00	0.00	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.10
25	Chhattisgarh State Information Infrastructure Corporation Limited	Electronic and Information Technology	12.12.2017	0.05	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.05	0.05
Finance													
26	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam	Social Welfare	04.07.2004	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	5.00
Others													
27	Chhattisgarh Mineral Development Corporation Limited	Geology and Mining	07.06.2001	1.00	0.00	0.00	1.00	367.47 [@]	0.00	0.00	367.47	368.47	368.47
28	Kerwa Coal Limited	Geology and Mining	20.01.2015	0.00	0.00	4.90	4.90	0.00	0.00	14.21	14.21	0.00	19.11

Sl. No.	Sector & Name of the PSUs	Name of the Department	Month and year of incorporation	Equity ^{\$} at close of the year				Long term loans outstanding at close of the year				Total GOCG Equity plus Loans	Total Equity plus Loans
				GoCG	GoI	Others [‡]	Total	GoCG	GoI	Others [‡]	Total		
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8
29	CMDC ICPL Coal Limited	Geology and Mining	11.04.2008	0.00	0.00	82.60	82.60	0.00	0.00	231.71	231.71	0.00	314.31
30	Chhattisgarh Sondiha Coal Company Limited	Geology and Mining	30.12.2008	0	0	21.94	21.94	0	0	0	0	0.00	21.94
Total				6672.52	25.42	315.76	7013.70	724.83	292.78	12847.58	13865.19	7397.35	20878.89

\$ Includes share application money pending allotment. ‡ includes financial institutions, Banks and PSEs etc.

€ ₹5,982.16 crore out of ₹6,591.89 crore equity released by State Government to CSPHCL was invested by CSPHCL (Holding Company) in its Subsidiary Companies viz., CSPGCL (₹2,814.30 crore), CSPTCL (₹904.71 crore), CSPDCL (₹2,263.10 crore) and CSPTCL (₹0.05 crore) as shown at Sl. No. 1, 2, 3 & 5. Therefore, the amount of equity in CSPHCL has been shown at ₹609.73 crore net after excluding ₹5,982.16 crore of investment in Subsidiary Companies.

@ The amount of loan has been received from Chhattisgarh Mineral Development Fund, Mineral Resources Department, GoCG and hence has been considered as GoCG investment.

₹7000

Appendix 5.3
Public Sector Undertakings information on profit from operating activities/other income
(Referred to in paragraph 5.9.1)

S.No.	Name of State Public Sector Enterprises
PSUs which earned profit only from its operations	
1	Chhattisgarh Rajya Van Vikas Nigam Limited
2	Chhattisgarh State Beverages Corporation Limited
3	Chhattisgarh State Marketing Corporation Limited
4	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited
5	Chhattisgarh State Warehousing Corporation
6	Chhattisgarh State Power Generation Company Limited
7	Chhattisgarh State Power Transmission Company Limited
PSUs which earned profit only from other/extraordinary income	
1	Chhattisgarh State Civil Supplies Corporation Limited
2	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam
3	Chhattisgarh Medical Services Corporation Limited
4	Chhattisgarh Road And Infrastructure Development Corporation Limited
5	Chhattisgarh Mineral Development Corporation Limited
6	Kerwa Coal Limited
7	Chhattisgarh State Power Holding Company Limited
8	Chhattisgarh State Power Trading Company Limited