SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on State Finances for the year 2024-25

Government of Chhattisgarh

Report No. 4 of 2026
(State Finances Audit Report)

Report of the
Comptroller and Auditor General of India
on State Finances for the year 2024-25

Government of Chhattisgarh
Report No. 4 of year 2026

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Preface

This Report has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution.

The State Finances Audit Report of the Government of Chhattisgarh intends to assess the financial performance of the State, during the financial year 2024-25 and to provide the State Legislature with inputs, based on audit analysis of financial data. The Report contains three Chapters.

Chapter I : Overview of the Finances of the State

This Chapter describes the basis and approach to the Report and provides a broad perspective of the finances of the State. It includes a macro-fiscal analysis of key indices and State's fiscal position including deficits/ surplus, debt profile and key Public Account transactions.

Chapter II : Budgetary Management

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter III : Financial Reporting Practices

This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departments of the State Government.

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on the Revenue Receipts are presented separately.

Basis and Approach to State Finances Audit Report

In terms of Article 151(2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.

The Accountant General (Accounts and Entitlements) compiles the annual Finance Accounts and Appropriation Accounts of the State based on vouchers, challans, and initial and subsidiary accounts submitted by treasuries, offices, and departments under the control of the State Government, as well as statements received from the Reserve Bank of India. These accounts are independently audited by the Accountant General (Audit) and certified by the Comptroller and Auditor General of India.

Finance Accounts and Appropriation Accounts of the State constitute the core data for this report. Other sources include the following:

- Budget of the State: for assessing the fiscal parameters and allocative priorities *vis- à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures.
- Results of audit carried out by the office of the Accountant General (Audit).
- Other data with departmental authorities and treasuries (accounting as well as MIS)
- GSDP data and other State related statistics
- State's Fiscal Responsibility and Budget Management (FRBM) Act
- Finance Commission recommendations.
- Various audit reports of the CAG of India.
- best practices and guidelines of the Government of India (GoI).

An Entry Conference was held on 17 September 2025, with the Special Secretary, Department of Finance, Government of Chhattisgarh, wherein the audit approach followed in the preparation of the SFAR was explained. Exit Conference was held with the Secretary, Department of Finance, Government of Chhattisgarh on 03 February 2026, wherein the Audit findings were discussed. The response of the Government (06 February 2026) has been incorporated in the Report.

Structure of the Government Account

The Accounts of the State Government are kept in three parts.

1. Consolidated Fund of the State (Article 266 (1) of the Constitution of India)

This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

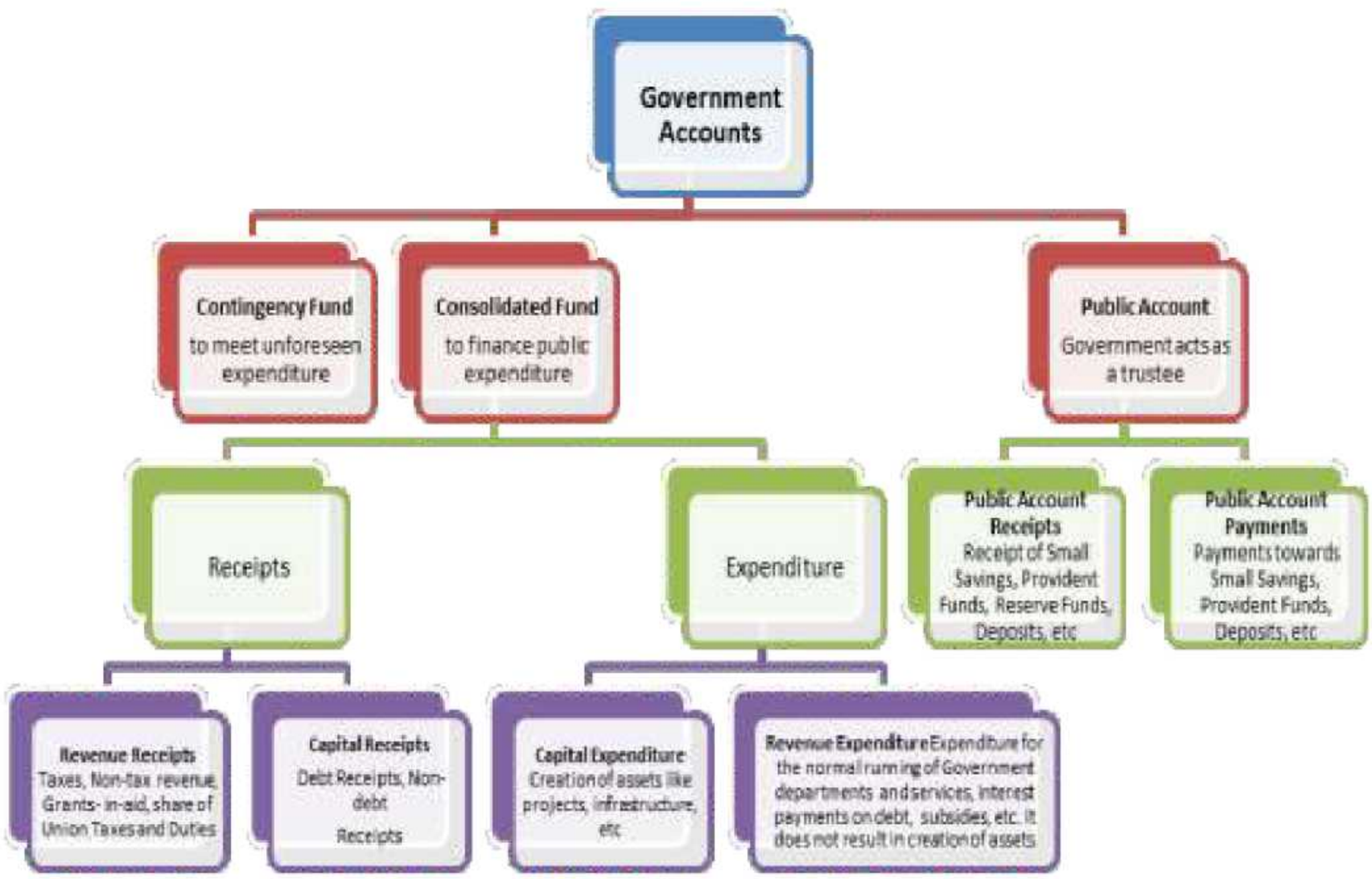
2. Contingency Fund of the State (Article 267 (2) of the Constitution of India)

This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State.

3. Public Accounts of the State (Article 266 (2) of the Constitution)

Apart from above, all other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to the vote of the Legislature.

Structure of Government Accounts



Executive Summary

Executive Summary

This Report on the finances of the State of Chhattisgarh provides an independent assessment of the fiscal position of the Chhattisgarh for FY 2024-25. It analyses the State's overall financial health and reviews its revenue and expenditure trends, assesses the State's debt position and borrowing patterns, evaluate its compliance with fiscal responsibility laws and compares its performance against fiscal health indicators.

Chhattisgarh's economy showed moderate growth during the FY 2024-25, with GSDP registering growth of 10.89 *per cent* as against the previous financial year. State contributed 1.72 *per cent* to GDP of India. This contribution has declined over last five years, a concern for the State. We observed that the revenue receipts of the state grew by 16.21 *per cent* over previous year, driven by higher tax collections, notably GST, and increased central tax devolution. Also, non-tax revenue growth (15 *per cent*) was robust. The state's own revenue performance improved and dependence on central grants-in-aid declined substantially over the last ten-year period.

Expenditure of the state was dominated by higher share of revenue spending which constituted 86.02 *per cent*. Committed expenditure and subsidies constituted 54.39 *per cent* and 52.18 *per cent* of Revenue Receipt and Revenue Expenditure respectively, leaving limited fiscal space for capital investment. Subsidies increased sharply, mainly due to schemes like Chief Minister Food Assistance Scheme and Grant for Free Electricity to agricultural pumps. Capital expenditure has shown increasing trend in last five years. Revenue deficit was 1.80 *per cent* of GSDP against the target of revenue surplus. Similarly, fiscal deficit was 4.48 *per cent* of GSDP against the estimation of 2.90 *per cent* projected under MTFPS/FRBM Act. Though outstanding liabilities remained within the recommended projections of 15th Finance Commission, it exceeded the level projected in the Budget Estimates, this needs to be seen in the context of outstanding off-budget borrowings and contingent liabilities of the State Government through guarantees. Besides, the State Government also carried forward significant undischarged liabilities in respect of Mineral Development Fund, Central Road and Infrastructure Fund, Infrastructure Development cess and Environment cess, interest liabilities, etc., to the tune of ₹ 6,194.54 crore which amounts to 1.09 *per cent* of GSDP in the FY 2024-25.

Audit through its various reports have already highlighted the increased efforts to be taken by the State in realising the arrears in tax revenue, reducing the compliance risks in the taxations, recycling the capital investments made in the SPSEs and rationalising the revenue expenditure in tune with revenue growth.

The fiscal year also continued to witness large scale savings in 69 grants and excess expenditure in six grants/appropriations. Supplementary provisions of ₹ 27,897.20 crore made during the year remained unutilised as total expenditure contained within the original budget. Excess expenditure of ₹ 1,538.65 crore in the year 2024-25 requires regularisation by legislature. Besides, closing balance of ₹ 1,372.27 crore under 129 PD accounts, pending accounts for autonomous bodies, and substantial use of Minor

Head 800-Other Receipts/Expenditure affecting transparency in financial reporting.

The report notes positive steps like implementation of Single Nodal Agency (SNA) and SNA- SPARSH for better fund tracking in centrally sponsored schemes. However, full migration to these systems was pending.

Good practices were, such as clearance of 97.87 *per cent* utilisation certificates and timely transfer of National Mineral Exploration Trust (NMET) fund.

The increasing debt load, high committed expenditure, and limited capital investment raise concerns about fiscal sustainability. There is a need for revenue augmentation, better expenditure control, and structural reforms to ensure long-term fiscal health. Transparency should be enhanced in off-budget borrowings, ensuring timely accounting and reporting. Steps should be taken for more judicious budget provisioning.

Chapter I

Overview of Finances of the State

Chapter I: Overview of Finances of the State

This chapter provides a snapshot of Chhattisgarh's finances for 2024-25, covering demographics, economic indicators, and the State's fiscal structure. It analyses trends in revenue and expenditure, debt levels, and fiscal deficits, highlighting persistent imbalances and reliance on borrowings. The chapter flags issues like high committed expenditure, low returns on investments *etc*.

1.1 Profile of the State

Chhattisgarh, a predominantly agrarian State in central India, covers 1,35,192 sq. km. and comprises 33 districts and 20,363 villages. As per the Census 2011 and Report of the Technical Group on Population Projections on "**Population Projection for India and States 2011-2036**" submitted by National Commission on Population, Ministry of Health and Family Welfare, Government of India in July 2020, the population of the State is set to reach 3.09 crore in 2025 compared with the country's population of 141.33 crore with a density of 228 persons per square kilometer. This section provides an overview of the State's demography, GSDP, and per capita income of the State.

1.1.1 Demography of the State

The State's demographic details *vis-à-vis* national average are presented in Table **1.1** below.

Table 1.1: Demographic profile of the State

(in per cent)

Population	As per 2011 Census		As per Report of the Technical Group on Population (Figures for 2025)	
	State	National	State	National
Rural population	76.76	68.86	72.24	64.3
Urban population	23.24	31.14	27.76	35.7

	Chhattisgarh	National average
Population density (***Population Projection for India and States 2011-36)***	228	430
Sex Ratio per 1,000 Males (***Population Projection for India and States 2011-36)***	994	947
Infant Mortality Rate per 1,000 Live births (***SRS Bulletin September 2025***)	37	25
Maternal Mortality Rate per lakh women (**SRS Bulletin on *Maternal Mortality in India September 2025***)	10	5
Total Fertility Rate (***NFHS-5,2019-21***)	1.82	1.99
Life Expectancy at Birth ***(SRS Based Abridged Life Tables 2019-23, September 2025)***	64.60	70.30
Population below Poverty Line (in *per cent*) (***Multidimensional Poverty Index, 2023, NITI Aayog***)	16.37	14.96
Literacy Rate (in *per cent*) **(Periodic Labour Force Survey 2023-24)**	78.50	80.90

1.1.2 Economy of the State

Gross State Domestic Product (GSDP) and per capita income are important indicators of the State's economy as discussed in succeeding paragraphs.

1.1.2.1 Gross State Domestic Product and Per capita GSDP

Gross Domestic Product (GDP) refers to the total value of goods and services produced within a country, while GSDP measures the same at the State level, and both reflect economic development and overall progress. Trends of GSDP and GDP is given in **Table 1.2.** Year on year growth of GSDP and GDP and GSDP contribution in GDP is given in **Chart 1.1** and Per capita GDP of the country and Per capita GSDP of the State is depicted in **Chart 1.2**.

Table 1.2: Trends in GSDP compared to GDP of India (at current prices)

Year	GDP of India (₹ in crore)	GSDP of Chhattisgarh (₹ in crore)	Per Capita GDP of India (in ₹)	Per Capita GSDP of Chhattisgarh (in ₹)
2015-16	1,37,71,874	2,25,163	1,07,341	81,907
2016-17	1,53,91,669	2,62,802	1,18,489	94,083
2017-18	1,70,90,042	2,82,737	1,30,061	99,612
2018-19	1,88,99,668	3,27,107	1,42,424	1,13,413
2019-20	2,01,03,593	3,44,672	1,49,915	1,19,066
2020-21	1,98,54,096	3,52,328	1,46,480	1,20,113
2021-22	2,35,97,399	4,11,613	1,72,422	1,38,623
2022-23	2,68,90,473	4,58,891	1,94,451	1,52,775
2023-24	3,01,22,956	5,12,107	2,15,935	1,68,567
2024-25	3,30,68,145	5,67,880	2,34,859	1,84,833

Source: NSO(MoSPI) & Directorate of Economic and Statistics, Chhattisgarh.

Chart 1.1: Y-o-Y growth of GDP & GSDP and GSDP share in GDP

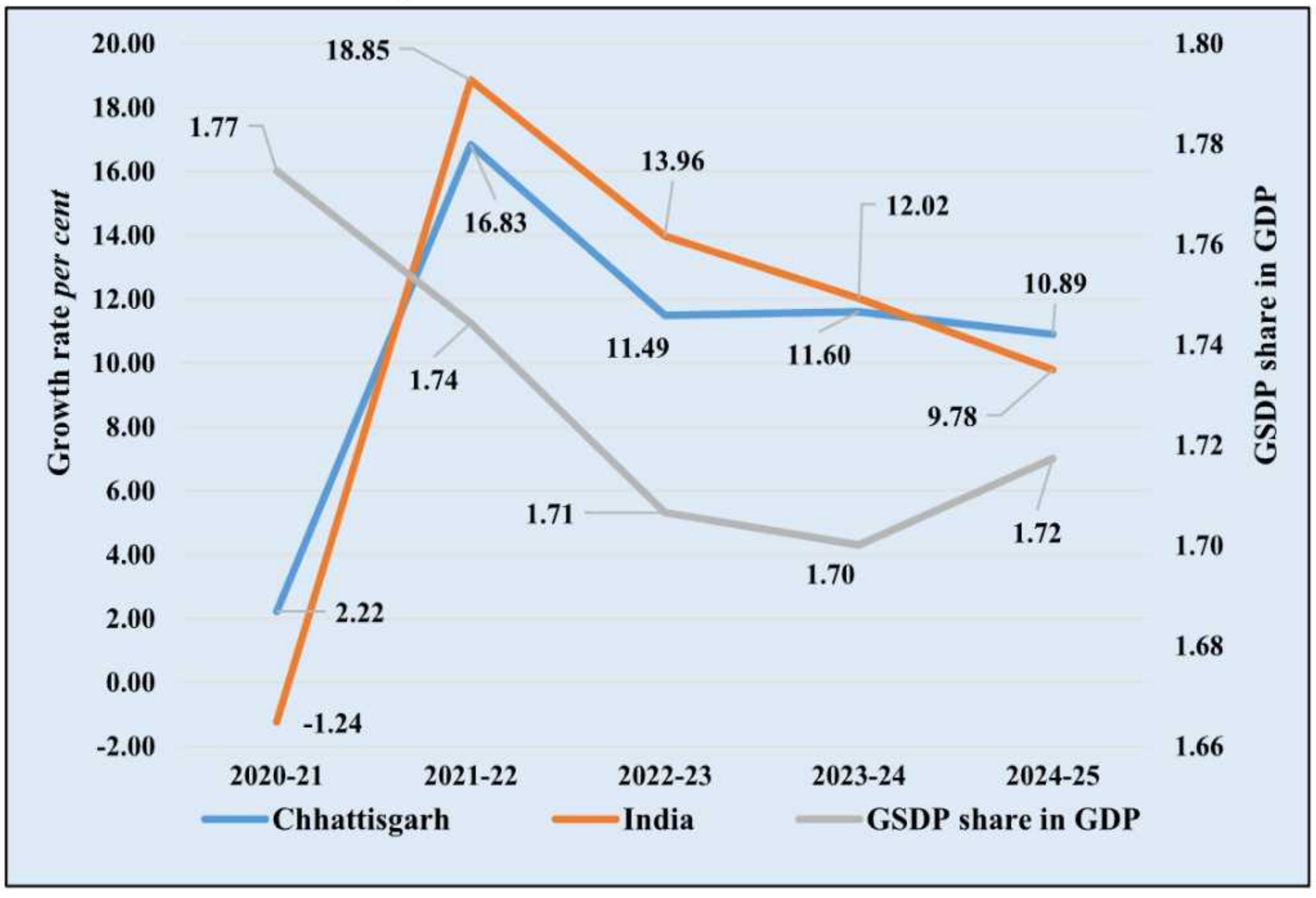
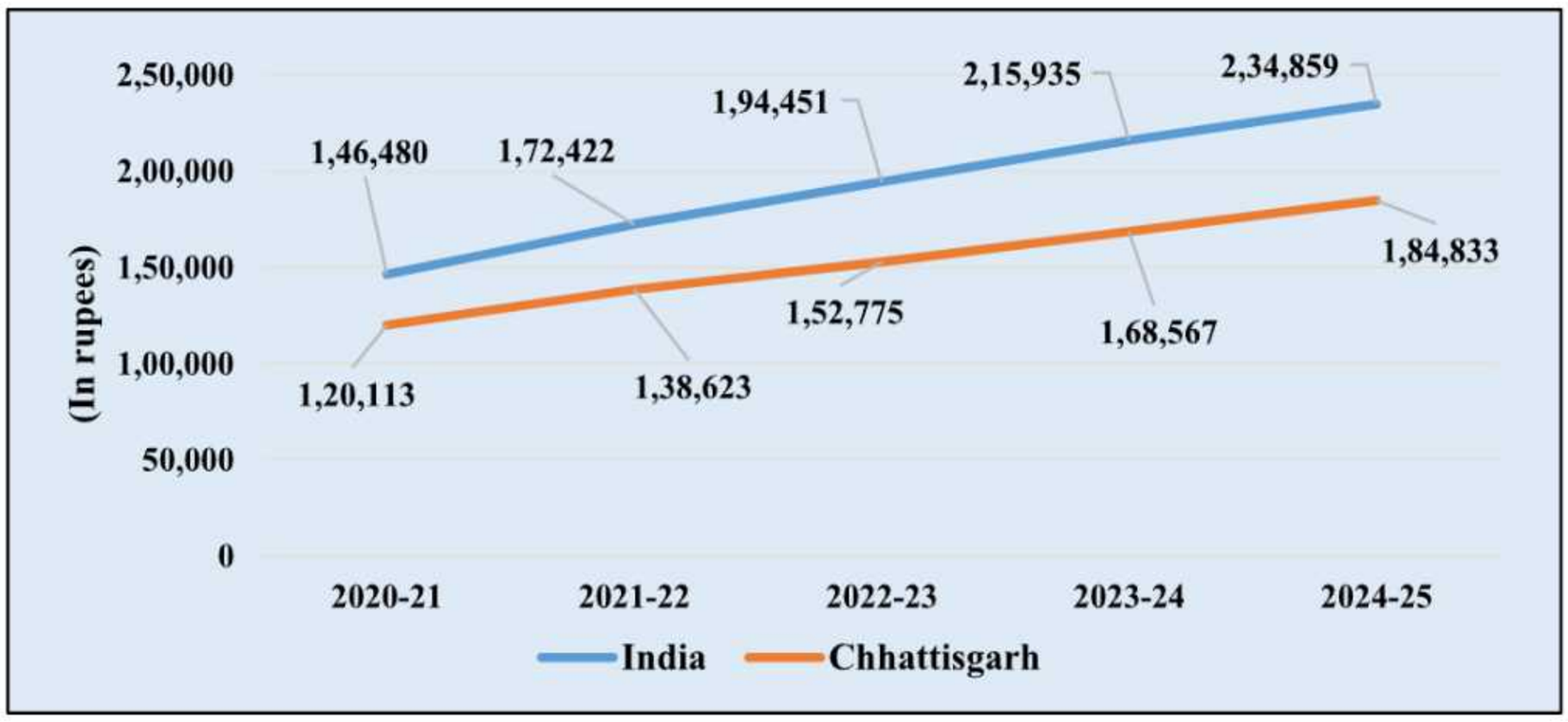


Chart 1.2: Per Capita GDP/GSDP of India and Chhattisgarh



During the year 2024-25, the growth rate of GSDP of Chhattisgarh (10.89 *per cent*) was higher than the growth rate of GDP of India (9.78 *per cent*) while in last three years 2021-24 period growth rate of Chhattisgarh remained lower than the growth rate of India. The share of the State in the national GDP saw a marginal decline over the last five years, falling from 1.77 *per cent* in 2020-21 to 1.72 *per cent* in 2024-25. This indicates that although the State's economy is growing in absolute terms, its growth pace has been slightly slower as compared to the overall national economy.

Out of 18 States other than NE&H (North-Eastern & Himalayan States), in absolute terms of GSDP, the State of Chhattisgarh stood at 16th place with lower GSDP than neighboring States of Odisha, Madhya Pradesh while having a higher GSDP than Jharkhand. In terms of per capita GSDP, the State of Chhattisgarh is at 13th place with higher per capita GSDP than the state of Madhya Pradesh and Jharkhand while lower per capita GSDP than Odisha.

1.1.2.2 Sectoral contribution to GSDP

The sectoral contribution by various sectors during 2024-25 and sectoral growth in GSDP during the last five years are depicted in **Chart 1.3** and **Chart 1.4** respectively.

Chart 1.3 Sectoral Contribution 2024-25

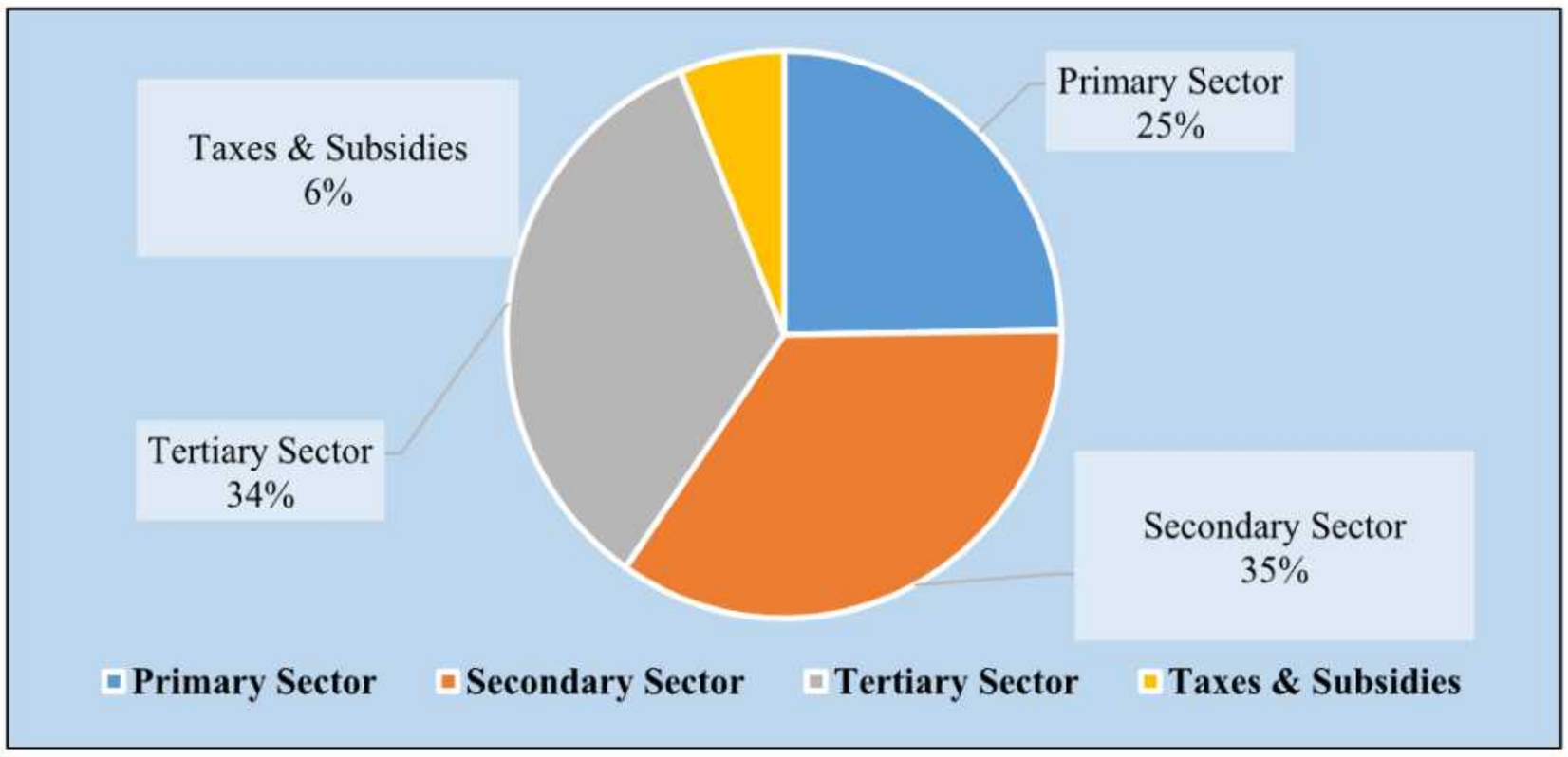


Chart 1.4 Sectoral growth in GSDP

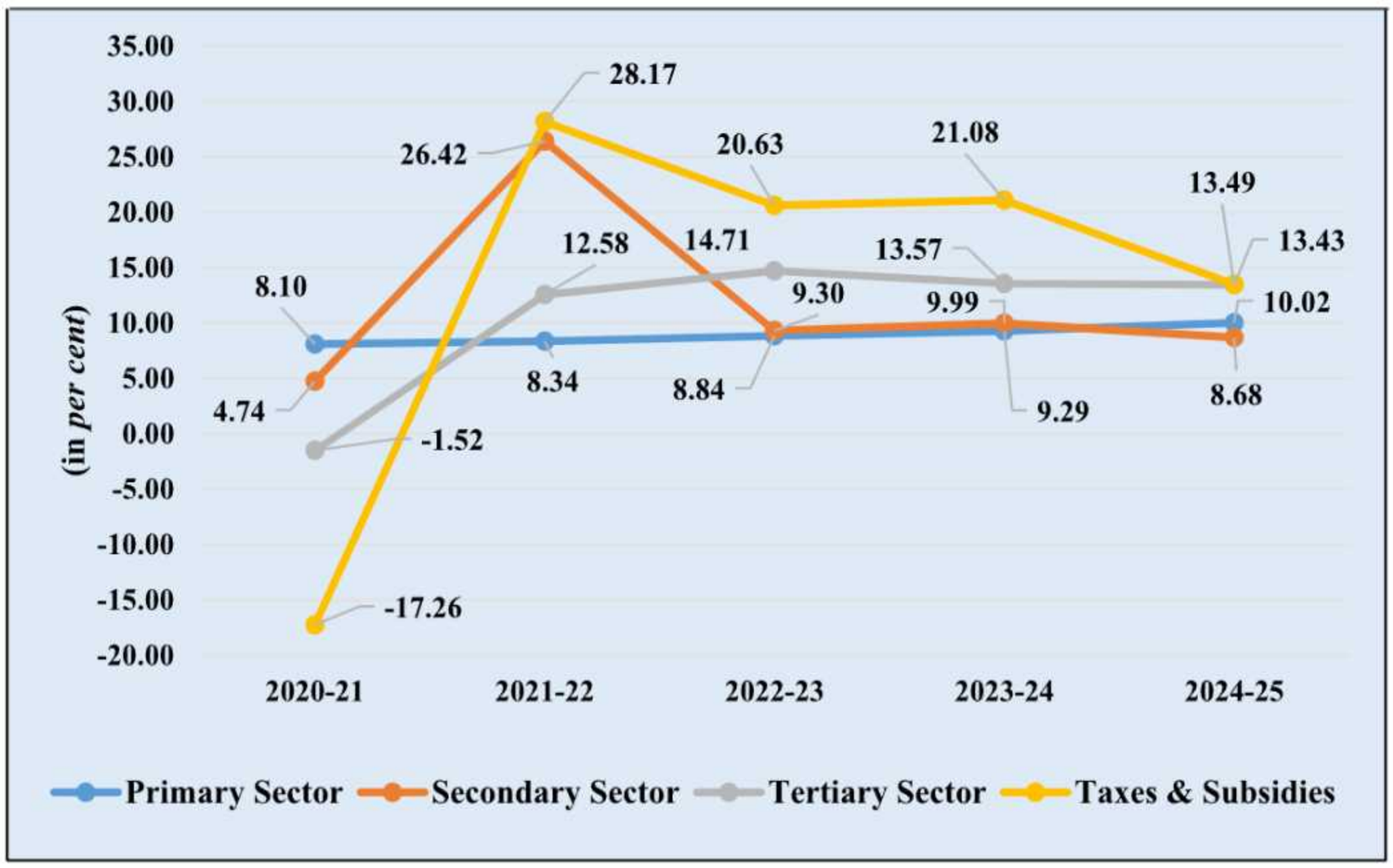
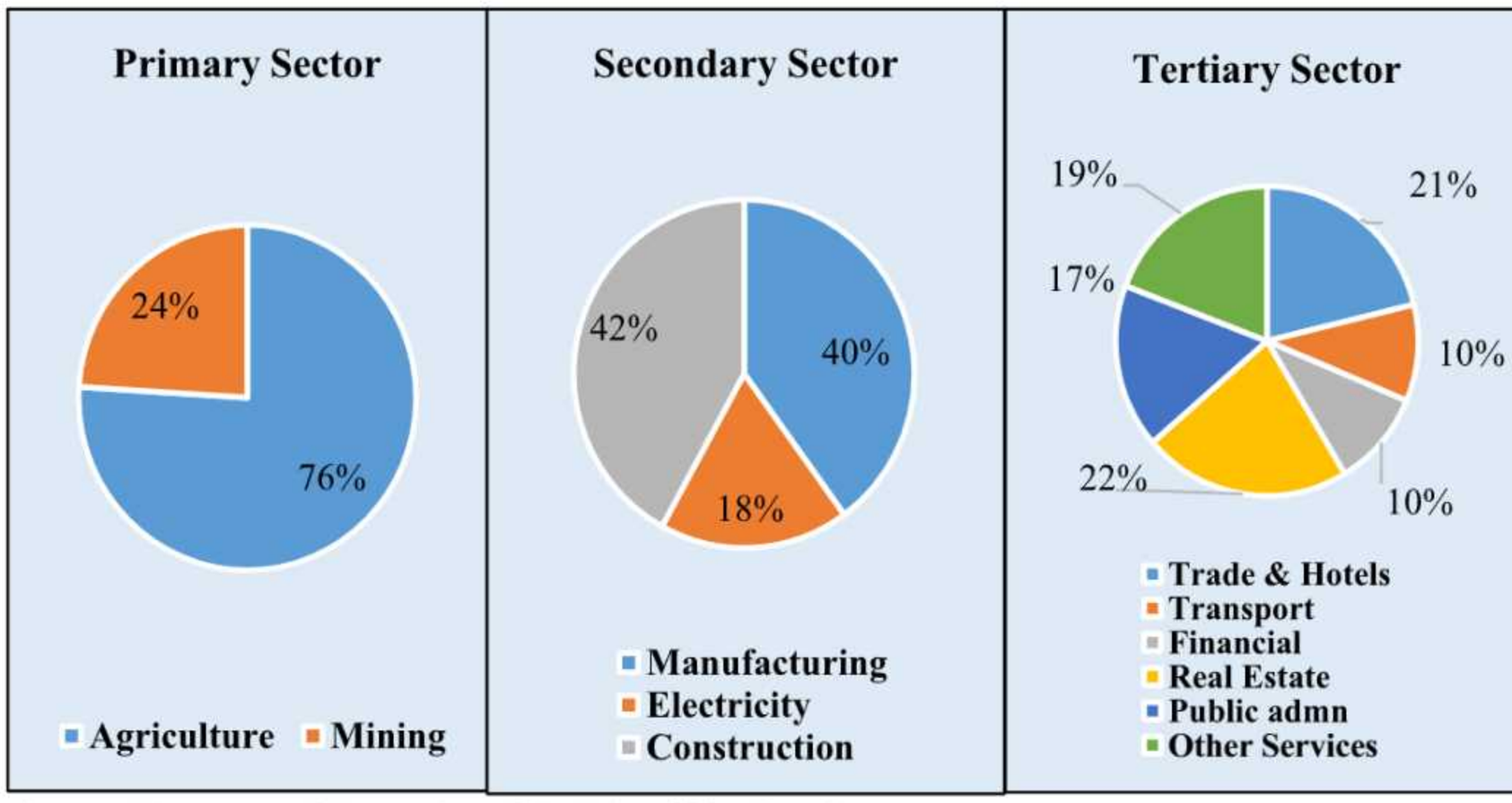


Chart 1.5 shows the composition of each sector during FY 2024-25, in terms of its major contributing segments.

Chart 1.5: Sector-wise distribution, FY 2024-25



Source: Directorate of Economic and Statistics, Chhattisgarh.

The secondary sector remained the largest contributor throughout, while the tertiary sector recorded highest growth rate and the primary sector maintained a relatively stable share with steady increase in growth rate.

1.1.3 Snapshot of Finances

Table 1.3 shows the details of actual financial results of State Government of Chhattisgarh for the years 2023-24 and 2024-25 *vis-a-vis* Budget Estimates (BE), Revised Estimates (RE) and GSDP for the year 2024-25.

Table 1.3: Snapshot of Finances

(₹ in crore)

Sl. No	Components	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)	Percentage of Actuals to BE	Percentage of Actuals to GSDP
1	Tax Revenue	77,268.10	93,700.00	90,200.00	88,609.16	94.57	15.60
(i)	Own Tax Revenue	38,786.22	49,700.00	46,200.00	44,764.99	90.07	7.88
(ii)	Share of Union Taxes and duties	38,481.88	44,000.00	44,000.00	43,844.17	99.65	7.72
2	Non-Tax Revenue	15,147.97	18,700.00	17,500.00	17,420.52	93.16	3.07
3	Grants-in-aid and contributions	11,092.13	13,500.00	13,500.00	14,260.67	105.63	2.51
4	**Revenue Receipts (1+2+3)**	**1,03,508.20**	**1,25,900.00**	**1,21,200.00**	**1,20,290.35**	**95.54**	**21.18**
5	Recovery of Loans and Advances	25.61	150.00	150.00	23.42	15.61	0.00
6	Other Receipts	5.01	0.00	0.00	4.81	-	0.00
7	Borrowings and other liabilities*	26,933.04	19,695.63	29,350.00	25,447.40	129.20	4.48
8	**Capital Receipts (5+6+7)**	**26,963.66**	**19,845.63**	**29,500.00**	**25,475.63**	**128.37**	**4.49**
9	**Total Receipts (4+8)**	**1,30,471.86**	**1,45,745.63**	**1,50,700.00**	**1,45,765.98**	**100.01**	**25.67**
10	**Revenue Expenditure**	**1,14,740.96**	**1,24,840.01**	1,28,406.00	**1,25,389.82**	**100.44**	**22.08**
11	Interest Payments	6,798.34	7,851.01	9,015.24	8,952.35	114.03	1.58
12	Capital Expenditure	15,418.93	22,300.02	22,994.00	20,054.62	89.93	3.53
13	Loans and Advances	311.96	305.60	300.00	321.55	105.22	0.06
14	**Total Expenditure (10+12+13)**	**1,30,471.85**	**1,47,445.63**	**1,51,700.00**	**1,45,765.99**	**98.86**	**25.67**
15	**Revenue Surplus (+) /Deficit (-) (4-10)**	**-11,232.76**	**1,059.99**	**-7,206.00**	**-5,099.47**[1]	**-481.09**	**-0.90**
16	**Fiscal Surplus (+) / Deficit (-) {(4+5+6)-14}**	**-26,933.03**	**-19,695.63**	**-29,350.00**	**-25,447.41**	**129.20**	**-4.48**
17	**Primary Surplus (+) /Deficit (-) (16-11)**	**-20,134.69**	**-11,844.62**	**-20,334.76**	**-16,495.06**	**139.26**	**-2.90**

Source: Finance Accounts

**Borrowings and other Liabilities: Net (Receipts – Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts – Disbursements) of Public Account + Net of Opening and Closing Cash Balance.*

[1] Post Audit adjusted Revenue Deficit is ₹10,245.83 crore.

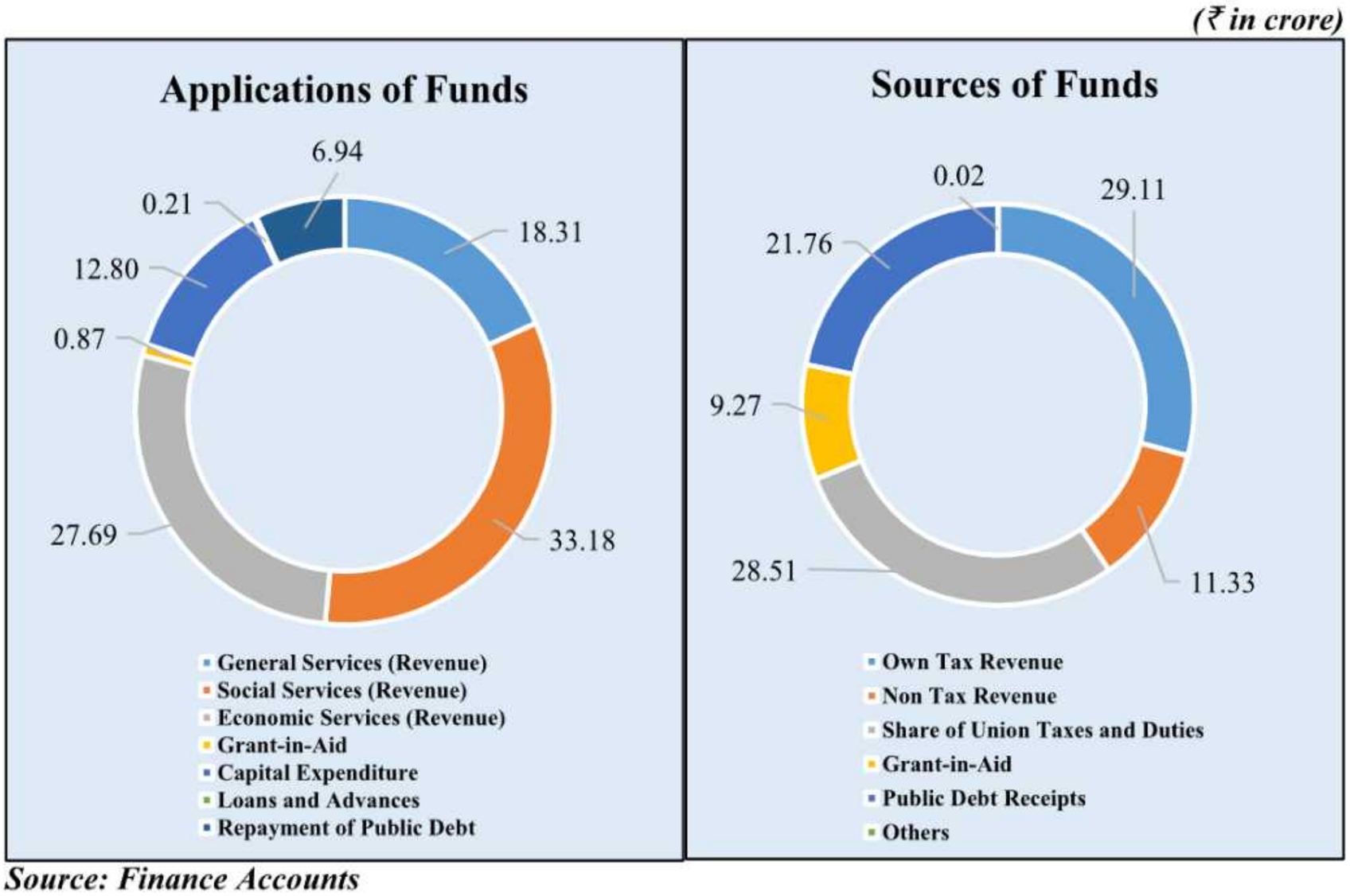
The details of State Government Finances for the FY 2020-21 to 2024-25 is given in ***Appendix 1.1.***

1.1.4 Sources and Application of Funds

Comparison of components of the sources and application of funds of the State during the current year is given in **Chart 1.6.**

Chart 1.6: Details of receipts and disbursement under Consolidated fund during 2024-25

(₹ in crore)



Source: Finance Accounts

Appendix 1.2 provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year.

1.1.5 Snapshot of Assets and liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix 1.3*** gives an abstract of such liabilities and assets, as on 31 March 2025, compared with the corresponding position of the previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve Funds. Assets comprise mainly of the Capital Expenditure, and loans and advances, given by the State Government and cash balances. A summarised position of assets and liabilities, for the financial years 2023-24 and 2024-25, is given in **Table 1.4.**

Table 1.4: Summarised position of assets and liabilities

(₹ in crore)

Liabilities					Assets				
		2023-24	2024-25	*Per cent* in-crease/ De-crease			2023-24	2024-25	*Per cent* in-crease/ de-crease
Consolidated Fund									
A	Internal Debt	95,140.18	1,11,559.54	17.26	A	Gross Capi-tal Expen diture	1,41,142.72	1,61,364.52	14.33
B	Loans and Advances from GoI	18,747.37	18,953.85	1.10	B	Loans and Ad-vances	1,664.85	1,949.08	17.07
Contingency Fund		**100.00**	**100.00**	**0.00**			**13.47**	**37.42**	**177.80**
Public Account									
A	Small Savings, provident Funds, etc.	10,848.71	12,529.16	15.49	A	Ad-vances with Depart mental officers	7.10	7.10	0.00
B	Deposits	6,405.35	6,752.32	5.42	B	Remi-ttances	351.50	2,138.69	508.45
C	Reserve Funds	10,694.70	12,818.53	19.86	C	Suspense and Miscella-neous	0.00	0.00	-
D	Remittances	0.00	0.00	-	**Cash Balance (including investment in Earmarked Funds)**		**13,797.24**	**13,368.36**	**-3.11**
E	Suspense and Mis-cellaneous	181.93	268.21	47.42	**Total**		**1,56,976.88**	**1,78,865.17**	**13.94**
					Difference on account of rounding-off		**0.00**	**0.01**	**-**
					Deficit in Revenue Account		**-14,858.64**	**-15,883.57**	**6.90**
	Total	**1,42,118.24**	**1,62,981.61**	**14.68**			**1,42,118.24**	**1,62,981.61**	**14.68**

Source: Finance Accounts of respective years

1.2 Consolidated Fund of the State

All revenues received by the State Government, all loans raised by the State Government, ways and means advances extended by the Reserve Bank of India and all

money received by the State Government in repayment of loans forms part of the Consolidated fund of the State.

1.2.1 Revenue Receipts

Trends and growth of revenue receipts with respect to Gross State Domestic Product (GSDP) over the ten-year period (2015-25) are shown in **Table 1.5**.

Table 1.5: Trends in Revenue Receipts

(₹ in crore)

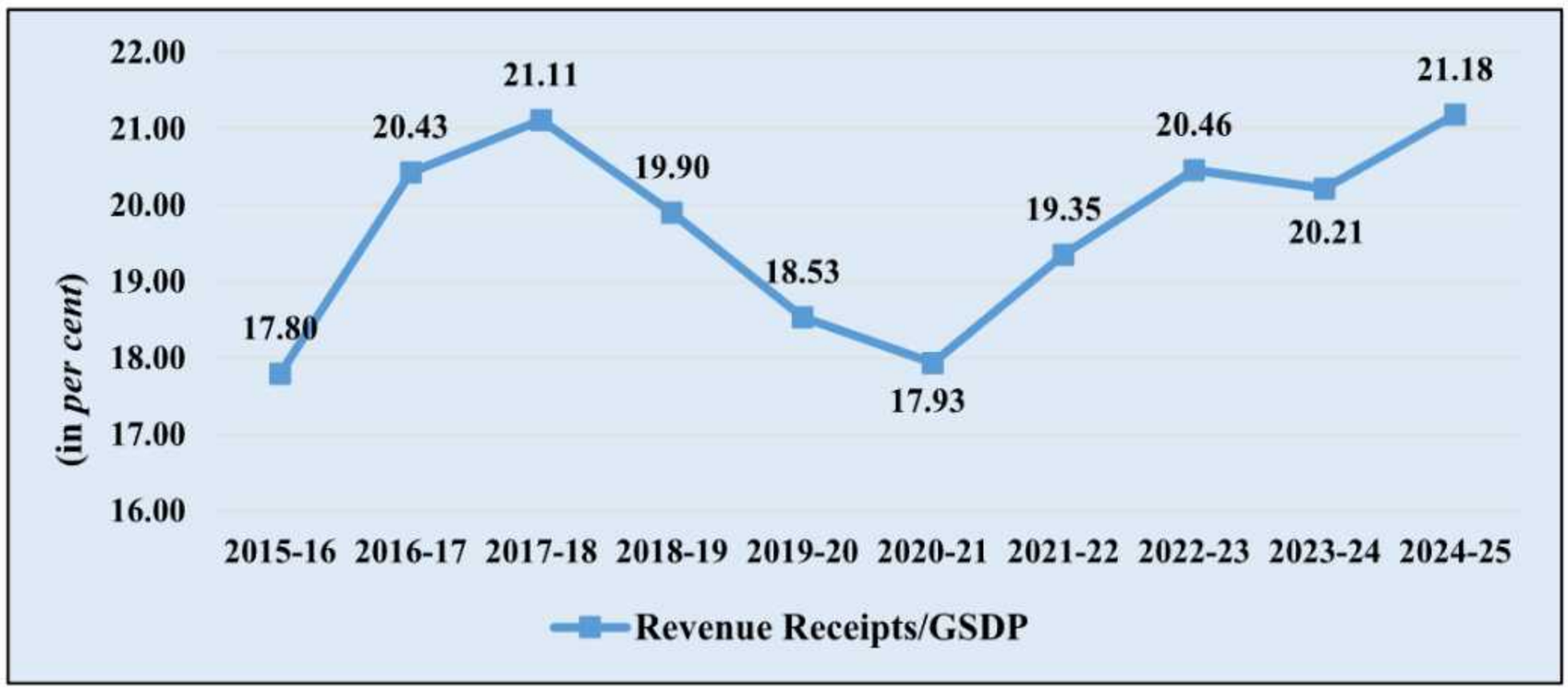
Parameters	2015-16	2016-17	2017-18	2018-19	2019-20
Revenue Receipts	**46,068**	**53,685**	**59,647**	**65,095**	**63,869**
Tax Revenue	**32,791**	**37,754**	**40,649**	**44,886**	**42,324**
Own Tax Revenue	*17,075*	*18,945*	*19,895*	*21,427*	*22,118*
State's share in Union taxes and duties	*15,716*	*18,809*	*20,755*	*23,459*	*20,206*
Non-Tax Revenue	**5,215**	**5,669**	**6,340**	**7,703**	**7,934**
Grants-in aid from GoI	**8,062**	**10,262**	**12,657**	**12,506**	**13,611**
State's Own Revenue (Own Tax and Non-tax Revenue)	22,290	24,614	26,235	29,130	30,052
GSDP (2011-12 series)	2,25,163	2,62,802	2,82,737	3,27,107	3,44,672
Year-on-Year growth rates (in *per cent*)					
Revenue Receipts	21.27	16.54	11.11	9.13	-1.88
State's Own Revenue	8.01	10.43	6.58	11.04	3.16
GSDP	1.83	16.72	7.59	15.69	5.37
Buoyancy Ratios					
State's Own Revenue Buoyancy w.r.t GSDP	4.38	0.62	0.87	0.70	0.59
Parameters	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Revenue Receipts	**63,176**	**79,652**	**93,877**	**1,03,508**	**1,20,290**
Tax Revenue	**43,227**	**55,655**	**65,481**	**77,268**	**88,609**
Own Tax Revenue	*22,889*	*27,084*	*33,122*	*38,786*	*44,765*
State's share in Union taxes and duties	*20,338*	*28,571*	*32,358*	*38,482*	*43,844*
Non-Tax Revenue	**7,137**	**13,851**	**15,248**	**15,148**	**17,421**
Grants-in aid from GoI	**12,812**	**10,146**	**13,148**	**11,092**	**14,261**
State's Own Revenue (Own Tax and Non-tax Revenue)	30,026	40,935	48,371	53,934	62,186
GSDP (2011-12 series)	3,52,328	4,11,613	4,58,891	5,12,107	5,67,880
Year-on-Year growth rates (in per cent)					
Revenue Receipts	-1.08	26.08	17.86	10.26	16.21
State's Own Revenue	-0.08	36.33	18.16	11.50	15.30
GSDP	2.22	16.83	11.49	11.60	10.89
Buoyancy Ratios					
State's Own Revenue Buoyancy w.r.t GSDP	--*	2.16	1.58	0.99	1.40

Source: Finance Accounts for Revenue Receipts and Directorate of Economic and Statistics, Chhattisgarh for GSDP figures. P-Provisional Estimates, Q-Quick Estimates and A-Advance Estimates.

**Due to negative growth rate, Buoyancy ratio cannot be calculated.*

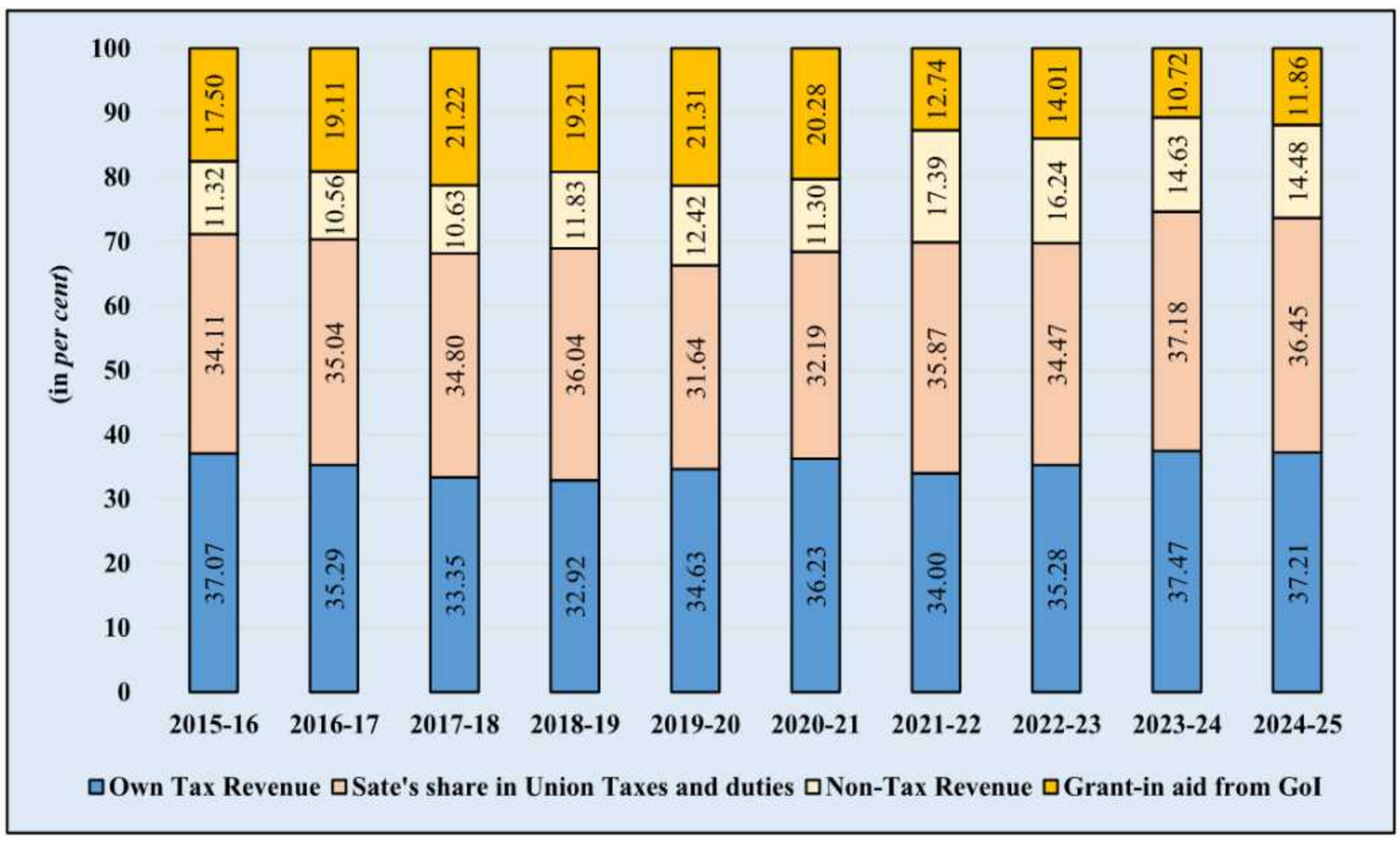
Revenue Receipts as percentage of GSDP and contribution from various sources in revenue receipts is given in **Chart 1.7** and **Chart 1.8**.

Chart 1.7: Revenue Receipts as percentage of GSDP



Source: Finance Accounts for Revenue Receipts and data published by MoSPI for GSDP

Chart 1.8: Contribution in Revenue Receipts



Source: Finance Accounts for Revenue Receipts and data published by MoSPI for GSDP

The year-on-year growth rate of Revenue Receipts exceeded that of GSDP in the last five years, except for FY 2020-21 and 2023-24, highlighting the state's fiscal resilience. Increase in Revenue Receipts during last ten years can be mainly attributed to increasing share of State's Non-Tax Revenue and State's share in Union taxes and duties rather than increased reliance on Grant in aid from GoI which highlights the State's decreasing reliance on GIA and its consequent impact on fiscal autonomy and stability. Positive own revenue buoyancy greater than one in three out of last five years indicates that state's own revenue receipts are growing at a higher pace than the growth rate of GSDP.

A. State's Own Resources

Chart 1.9: Details of State's Own Revenue

(i) Own Tax Revenue

Own Tax Revenue is the revenue collected by the State Government through taxes it is empowered to levy under the Constitution. Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals of Own Tax Revenue for the FY 2024-25 is given in **Table 1.6**.

Table 1.6: Own Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)

(₹ in crore)

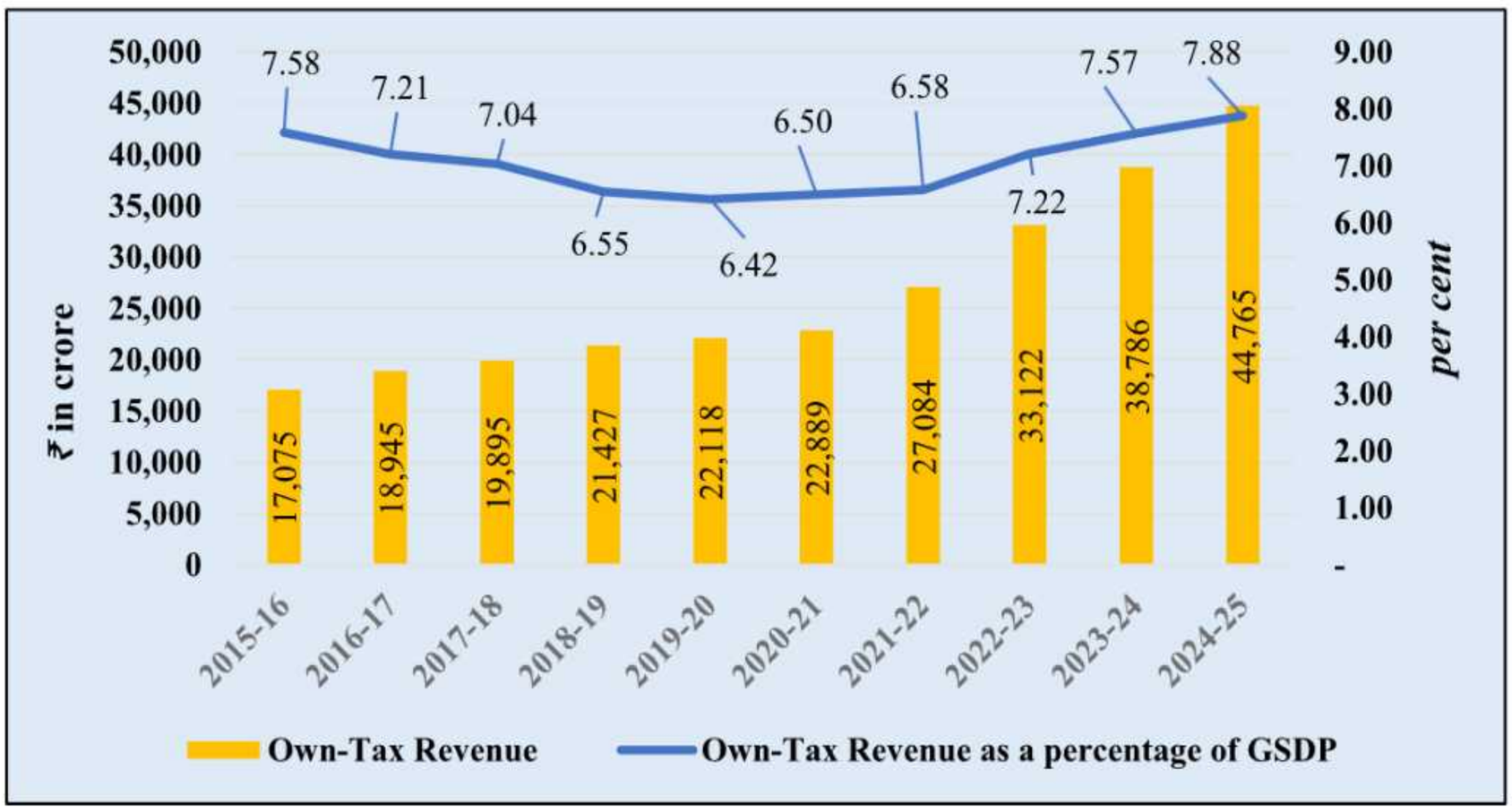
Tax Revenue	2023-24 (Actual)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
State Goods and Services Tax (SGST)	13,793.29	17,446.36	16,919.41	16,298.59
State Excise	8,430.41	11,000.00	10,500.00	10,141.84
Land Revenue	847.80	1,200.00	1,000.00	819.04
Stamp Duty and Registration Fees	2,494.18	2,800.00	3,200.00	2,968.94
Vehicle Tax	2,048.20	2,200.00	2,500.00	2,317.99
Taxes on Sales, Trades, etc.	6,513.48	9,960.00	6,489.70	6,880.33
Taxes and Duties on Electricity	4,584.76	5,000.00	5,500.00	5,063.24
Others[2]	74.10	93.64	90.89	275.02
Total	**38,786.22**	**49,700.00**	**46,200.00**	**44,764.99**

Source: Finance Accounts and Budget documents of the State

Trends of own tax revenue and its components are shown in **Chart 1.10** and **Chart 1.11** respectively.

[2] It includes Taxes on Goods and Passengers, Hotel Receipts Tax and Other Taxes on Income and Expenditure.

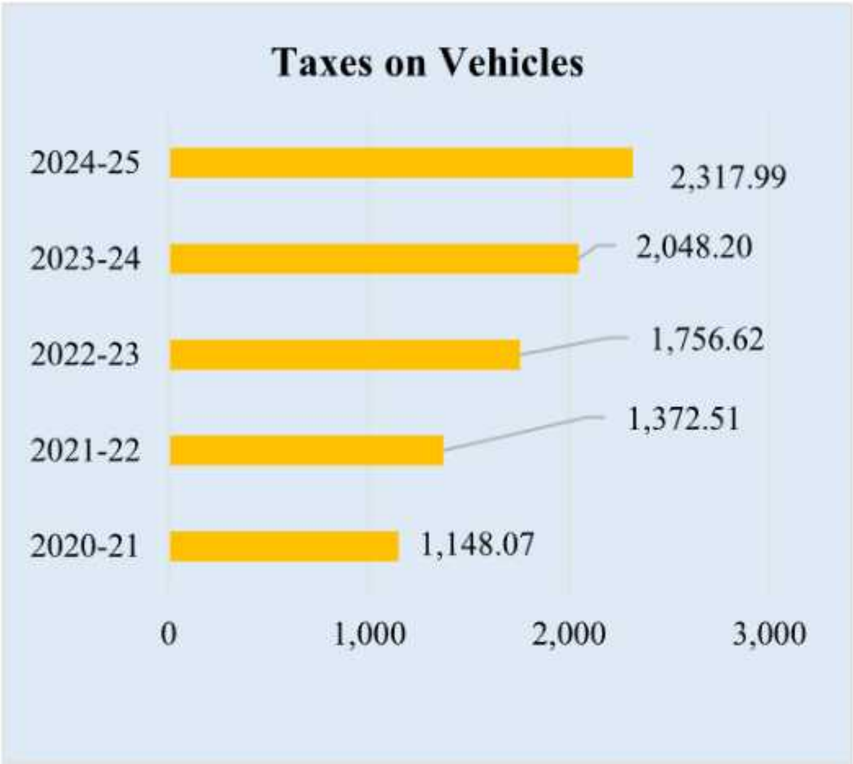
Chart 1.10: Trends of Own Tax Revenue during FY 2015-16 to FY 2024-25

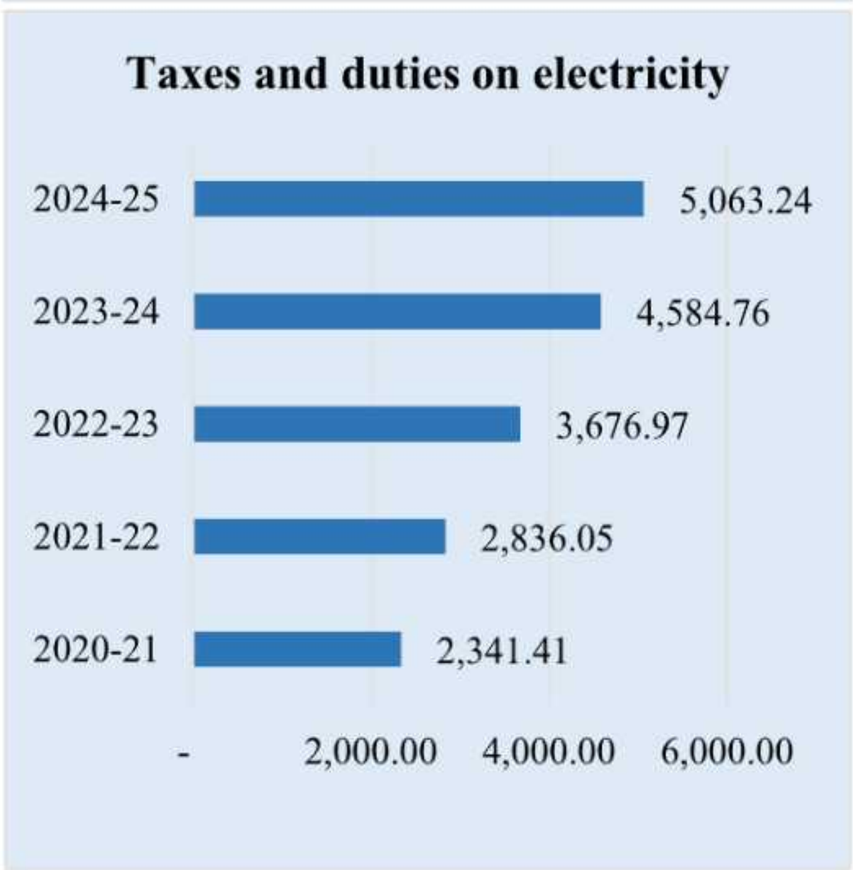


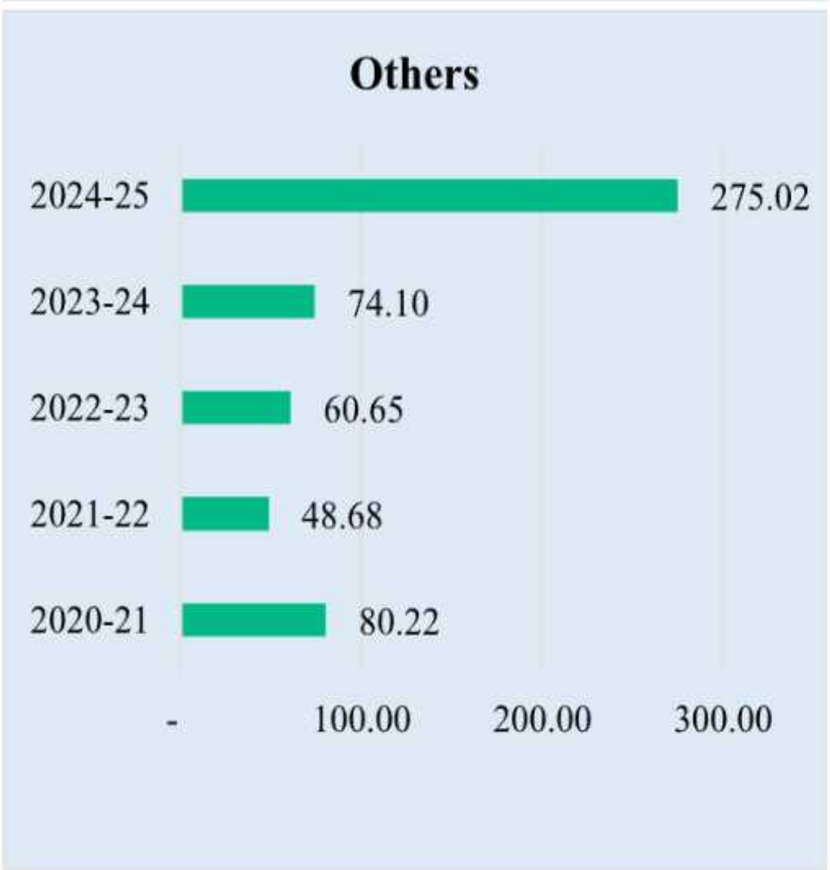
Source: Finance Accounts

Chart 1.11: Major components of State's Own Tax Revenue

(₹ in crore)







Source: Finance Accounts of respective years

➢ The State's Own Tax Revenue rose significantly by ₹ 21,875.79 crore (95.57%) from ₹ 22,889.20 crore in 2020–21 to ₹ 44,764.99 crore in 2024–25. In the current year, revenue increased by ₹ 5,978.77 crore (15.41%) compared to the previous year, driven primarily by higher receipts from State Goods and Services Tax (SGST): ₹ 2,505.30 crore, State Excise: ₹ 1,711.43 crore and Taxes and Duties on Electricity: ₹ 478.48 crore

➢ The increase in State Goods and Services Tax (SGST) was mainly due to increase in receipt under Apportionment of IGST–Transfer-in of Tax component to SGST (0006-106).

➢ The increase in State Excise was due to increase under receipt of Country Spirit (0039-101).

➢ Out of the total own tax revenue of ₹ 44,764.99 crore in 2024-25, the State Goods and Services Tax accounted for the largest share at 36 *per cent* followed by State Excise at 23 *per cent* and Taxes on Sales, Trades, etc. 15 *per cent.*

(ii) Non- Tax Revenue

Non-Tax Revenue of a State refers to the rent, fees, royalties and other receipts of the State Government from sources other than taxes.

Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals of Non-Tax Revenue for the FY 2024-25 is given in **Table 1.7**.

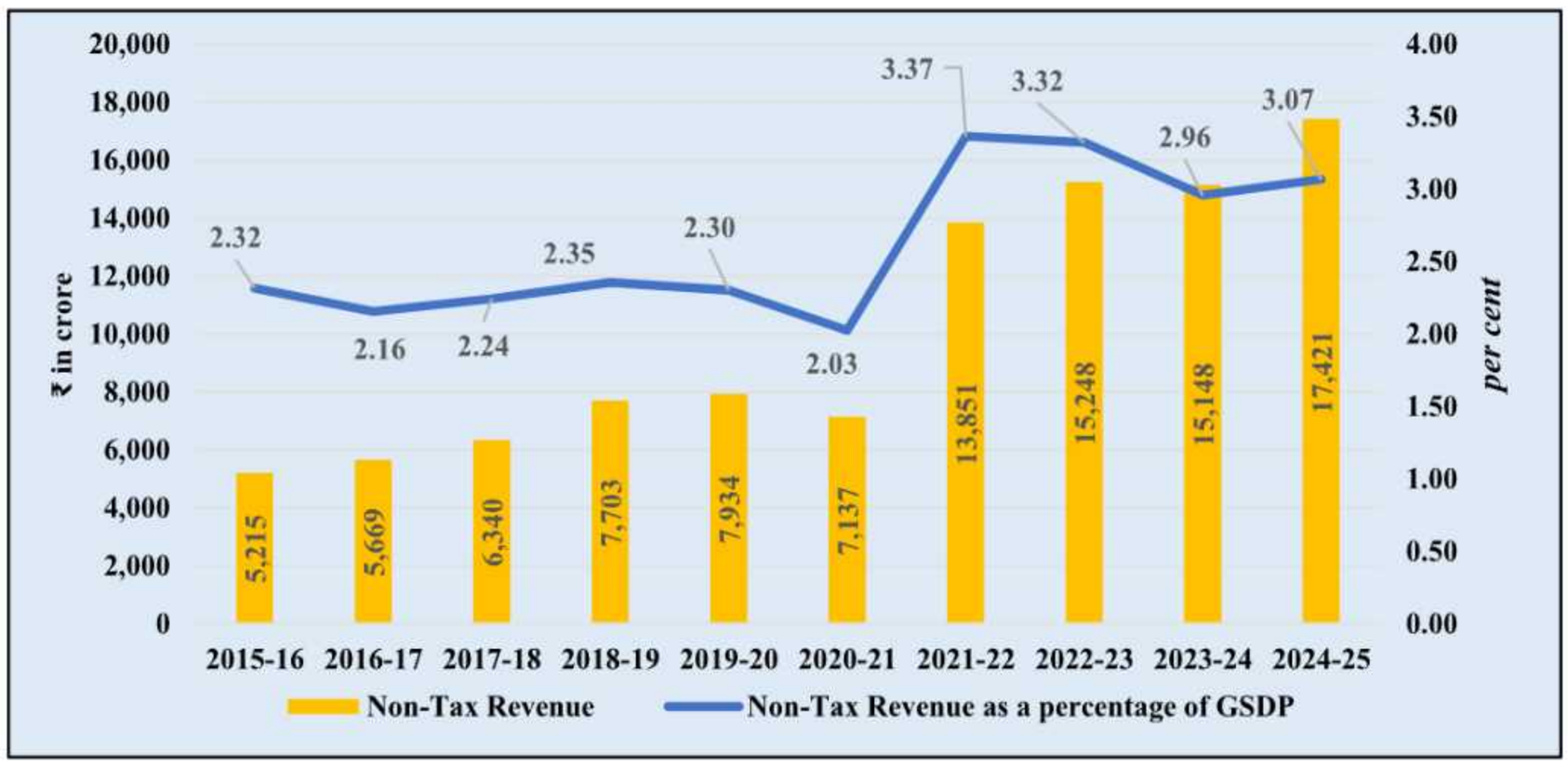
Table 1.7: Major Non-Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)

(₹ in crore)

Non-Tax Revenue	2023-24 (Actual)	2024-25 (BE)	2023-24 (RE)	2024-25 (Actuals)
Interest Receipts	175.16	263.15	352.06	348.08
Dividends and Profits	3.84	8.13	7.71	1.49
User charges	523.55	1106.71	871.23	691.58
Others	14,445.42	17,322.01	16,269.00	16,379.37
Total	**15,147.97**	**18,700.00**	**17,500.00**	**17,420.52**

Trends of non-tax revenue and its components during the period 2015-16 to 2024-25 are shown in **Chart 1.12** and **Chart 1.13** respectively.

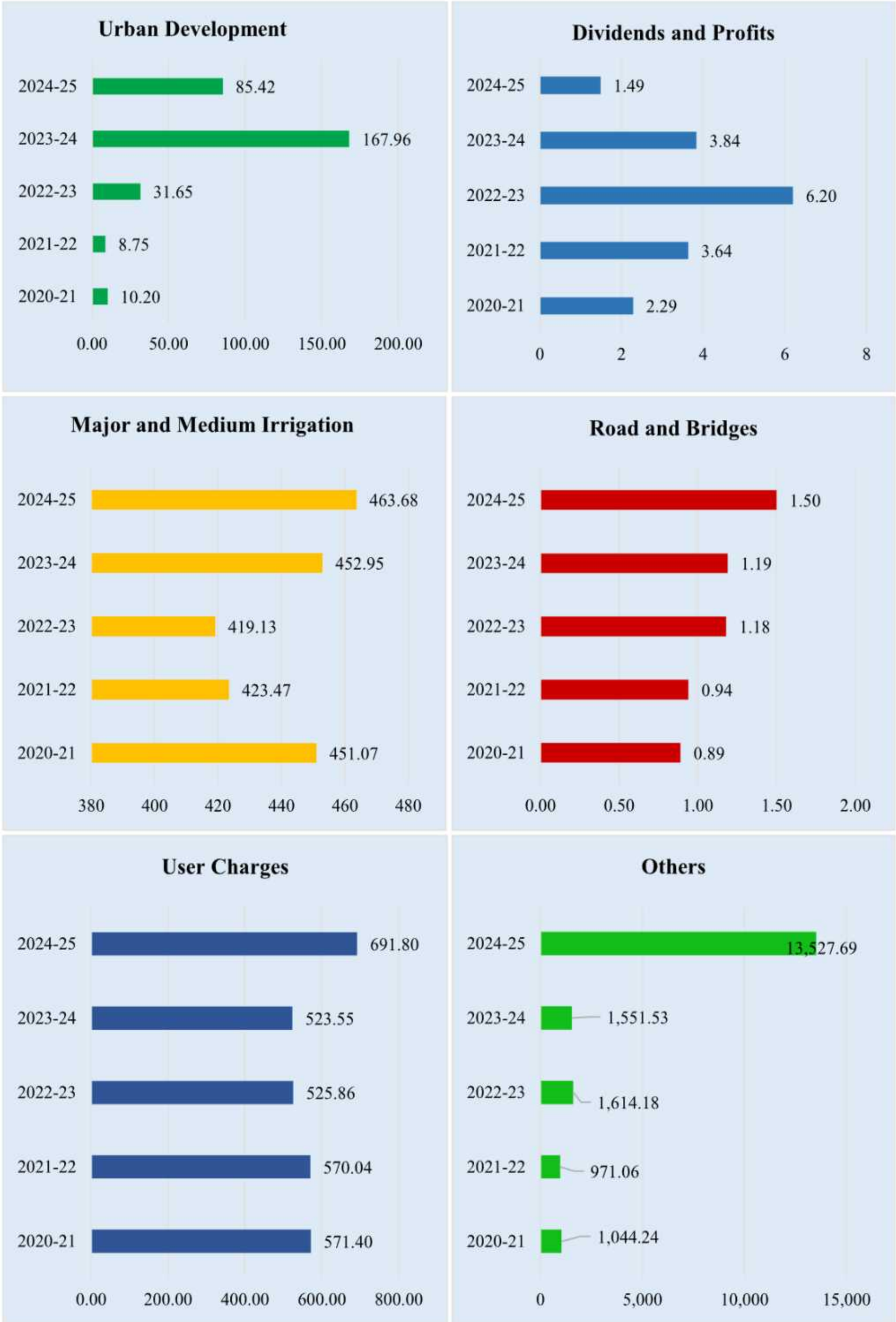
Chart 1.12: Trends in Non-Tax Revenue



Source: Finance Accounts of respective years

Chart 1.13: Major components of State's Non- Tax Revenue

(₹ in crore)



Source: Finance Accounts of respective years

During the year 2024-25, there was increase of ₹ 2,272.55 crore (15 *per cent*) in total non-tax revenue over the previous year which was mainly due to increase of ₹ 172.92 crore in interest receipts and ₹ 933.95 crore in other non-tax receipts. The increase in other non-tax receipts was mainly under Industries (₹ 8,357.25 crore) and Coal and Lignite (₹ 5,143.96 crore).

The sharp decrease in receipt on account of Non-Ferrous Mining and Metallurgical Industries from ₹ 12,795.34 crore in 2023-24 to ₹ 1,097.18 crore in 2024-25 and sharp increase in Industries and Coal and Lignite in 2024-25 over previous year was due to booking of ₹ 8,357.25 crore under new head Mining (0852-Industry) and ₹ 5,143.96 crore under new head Coal concession fees & royalties and other receipts (0803-Coal and Lignite) in 2024-25 which was previously booked in Non-Ferrous Mining and Metallurgical Industries (0853).

The decrease in receipt under Urban Development (0217) from ₹ 167.96 crore in 2023-24 to ₹ 85.42 crore in 2024-25 was mainly due to decrease of ₹ 126.44 crore under Other Receipts under Sub Major Head Other Urban Development Schemes (60-800).

The Non-Tax Revenue increased significantly by ₹ 6,750.04 crore (94.08 *per cent*) during 2021-22 over the previous year mainly due to increase in receipts from auction of coal blocks and other minerals under Non-ferrous Mining and Metallurgical Industries by ₹ 6,766.90 crore.

User Charge is an important component of non-tax revenues (SNTR). An important consideration for collecting user charge is recovery of current cost of providing services with reasonable return on capital investment. User charges are collected by the State against supply or use of different services, goods and products and facilities such as tuition, public library, sports facilities, State employee insurance, public health laboratories, water supply, irrigation, transport, tourism, etc. User charges increased from ₹ 523.55 crore in 2023-24 to ₹ 691.80 crore in 2024-25 which shows that State is maintaining efficiency in collecting User charges in recent years.

B. State's share in Union Taxes and Duties

Trends in the components of State's share in Union taxes and duties are shown in **Table 1.8.**

Table 1.8: State's share in Union Taxes and Duties

(₹ in crore)

Components	Central Goods and Services Tax (CGST)	Inte-grated Goods and Services Tax (IGST)	Corpo-ration Tax	Taxes on Income other than Cor-poration Tax	Cus - toms	Union Excise Duties	Service Tax	Other Taxes[3]	Total
2015-16	0	0	4,950	3,455	2,504	2,070	2,727	10	**15,716**
2016-17	0	0	6,020	4,184	2,589	2,957	3,046	14	**18,809**
2017-18	291	2,094	6,353	5,365	2,094	2,189	2,369	0	**20,755**
2018-19	5,789	462	8,157	6,007	1,663	1,105	218	58	**23,459**
2019-20	5,734	0	6,889	5,398	1,281	890	0	13	**20,206**
2020-21	6,069	0	6,118	6,270	1,097	686	85	14	**20,338**
2021-22	8,629	0	7,700	8,888	2,018	1,009	297	31	**28,571**
2022-23	9,142	0	10,852	10,590	1,272	399	51	53	**32,358**

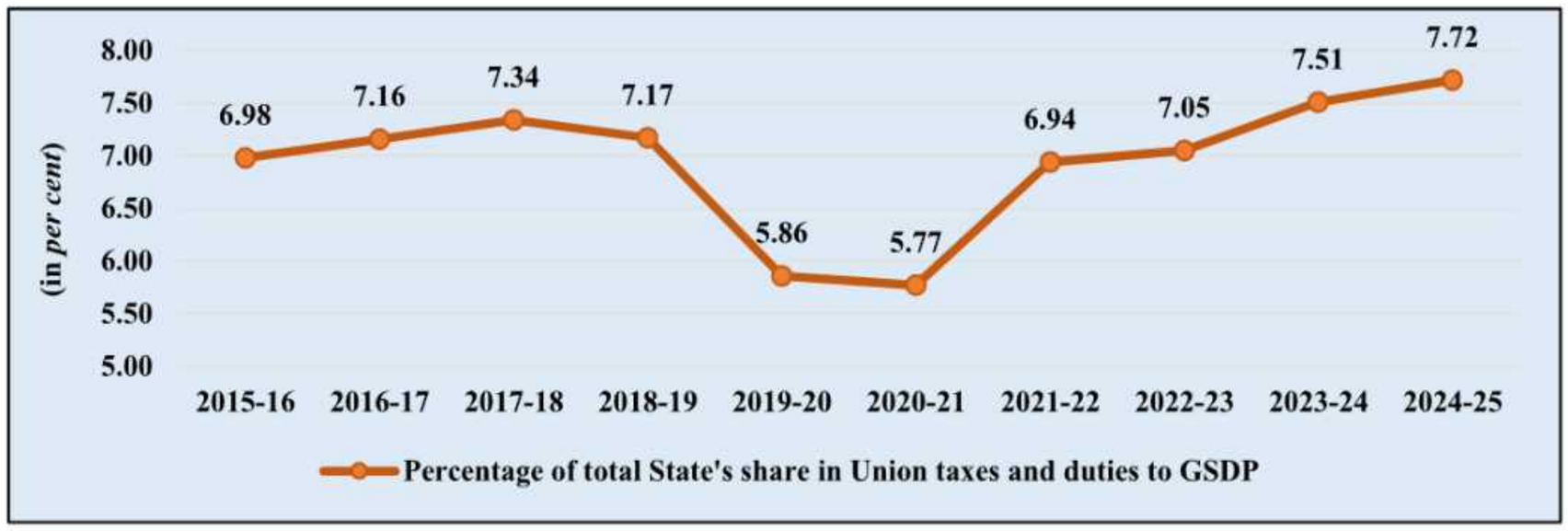
[3] It includes Taxes on Wealth and Other Taxes & Duties on Commodities and Services.

2023-24	11,679	0	11,551	13,339	1,349	510	7	47	**38,482**
2024-25	12,805	0	12,441	15,866	2,231	429	1	71	**43,844**

Source: Finance Accounts

Percentage of total State's share in Union taxes and duties to GSDP is given in **Chart 1.14**

Chart 1.14: Percentage of total State's share in Union taxes and duties to GSDP



Source: Finance Accounts

The State's share of Union taxes and duties accounted for 36.45 *per cent* of its Revenue Receipts during the fiscal year 2024-25. Additionally, the proportion of the State's share in Union taxes and duties relative to the Gross State Domestic Product (GSDP) increased from 5.77 *per cent* in 2020-21 to 7.72 *per cent* in 2024-25.

C. Grants-in-aid from Government of India

Trend of Grants-in-aid (GIA) from GoI and its components are shown in **Table 1.9**.

Table 1.9: Grants-in-aid from Government of India

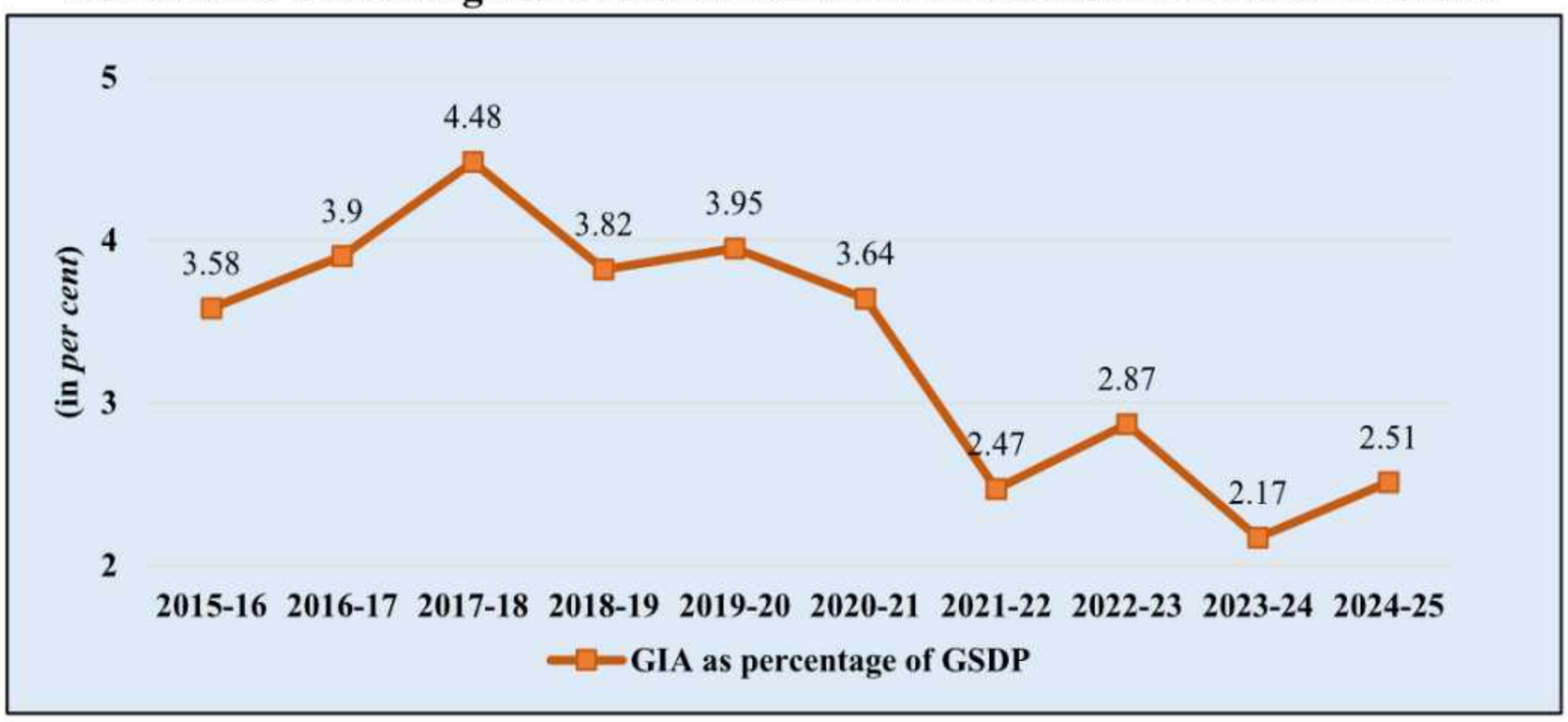
(₹ in crore)

Components	Grants for Centrally Sponsored Plan Schemes	Grants for Centrally Sponsored Schemes	Finance Commission Grants	Other Transfers/ Grants to States	Total
2015-16	4,867	866	-	2,329	**8,062**
2016-17	7,850	399	-	2,013	**10,262**
2017-18	-	9,276	1,460	1,921	**12,657**
2018-19	-	8,215	1,679	2,612	**12,506**
2019-20	-	7,808	2,045	3,758	**13,611**
2020-21	-	6,976	2,290	3,547	**12,812**
2021-22	-	6,171	2,380	1,596	**10,146**
2022-23	-	8,713	1,773	2,663	**13,148**
2023-24	-	8,218	1,771	1,104	**11,092**
2024-25	-	11,811	1,950	500	**14,261**

Source: Finance Accounts

Percentage of Grant-in-aid from Government of India to GSDP is given in **Chart 1.15**

Chart 1.15: Percentage of Grant-in-aid from Government of India to GSDP



The **Chart 1.15** depicts a falling trend in the percentage of Grant-in-Aid from GOI to GSDP due to largely stagnant Grant-in-Aid (₹ 13,611 crore in 2019-20 to ₹ 11,092 crore in 2023-24 and ₹ 14,261 crore in 2024-25 with fluctuatuion in intermediate years) with respect to significant increase in GSDP (from ₹ 3,44,672 crore in 2019-20 to ₹ 5,67,880 crore in 2024-25).

(i) Grants for Centrally Sponsored schemes

Out of the Grants of ₹11,811.16 crore for Centrally Sponsored Schemes during 2024-25, major allocations were made to the schemes shown in **Table 1.10**.

Table 1.10: Major Schemes receiving grants

Name of the Scheme	2024-25 Amount (in crore)	2023-24 Amount (in crore)	Percentage change over previous year
Pradhan Mantri Awas Yojana (Gramin)	5,167.22	1,681.72	207.26
Mahatma Gandhi National Rural Employment Programme	790.62	804.47	-1.72
Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	673.6	530.44	26.99
***Samagra Shiksha* (Elementary Education)**	509.95	406.72	25.38
Aganwadi Services Scheme	345.06	214.27	61.04
Pradhan Mantri Gram Sadak Yojana	325.24	401.77	-19.05
Supplementary Nutrition Programme for continued implementation of Anganwadi Services	316.4	285.43	10.85
National Rural Livelihood Mission (NRLM) - Aajeevika	313.39	306.04	2.40
Pradhan Mantri Poshan Shakti Nirman (PM-POSHAN)	303.31	238.99	26.91
National Social Assistance Programme- National Old Age Pension	242.21	190.63	27.06

Source: Finance Accounts

(ii) Fifteenth Finance Commission Grants

The Fifteenth Finance Commission (15th FC) grants were provided to the States for local bodies and State Disaster Response Fund (SDRF), State Disaster Mitigation Fund (SDMF) and health sector grants. Details of grants provided by GoI are given in **Table 1.11.**

Table 1.11: Recommended amount, actual release and transfers of Grant-in-aid

(₹ in crore)

Transfers		Recommendation of 15th FC for 2024-25	Actual release by GoI during 2024-25	Release by State Government (Total percentage of the amount released by GoI)
(i) Grants to PRIs		**1,192.00**	**1,185.25**	**1,185.29(100)**
(a)Performance/Tied Grants		715.20	710.97	-
(b) Untied Grants		476.80	474.28	-
(ii) Grants to ULBS		**614.00**	**303.29**	**119.85(39.52)**
(a) Million plus cities (Performance/Tied Grant)		189.00	183.44*	-
(b) Non-million plus cities		425.00	119.85	-
Non-million plus cities (Performance/Tied Grant)		255.00	71.91	-
Non-million plus cities (Untied grant)		170.00	47.94	-
(iii) Grant for Health Sector		**373.00**	**80.25**	**97.67(100)**
Total for Local Bodies (i+ii+iii)		**2,179.00**	**1,568.79**	**1,402.81**
State Disaster Response Fund (SDRF)	Central Share	400.00	380.80	380.80(100)
State Disaster Mitigation Fund (SDMF)	Central Share	100.05	0.00	90.80#
Total for SDRMF		**500.05**	**380.80**	**471.60**

Source: 15th FC Report and Detailed Appropriation Accounts 2024-25.

PRIs - Panchayati Raj Institutions and ULBs - Urban Local Bodies.

** Includes grant of ₹ 10.19 crore released for Urban PHCs (Support to Diagnostic Infrastructure)*

 # This amount pertains to the year 2022-23

The funds received from the Central Government for the PRIs were fully released by the State Government. However, against the ₹ 303.29 crore received from the Centre for ULBs, the State Government released only ₹ 119.85 crore (39.52 *per cent*). The State Government also released in full the Central share received under SDRF of ₹ 380.80 crore along with matching State share of ₹ 127.20 crore for the year 2024-25 and further released ₹ 121.05 crore under SDMF (comprising both Central share of ₹ 90.80 crore and State shares of ₹ 30.25 crore) relating to the previous year 2022-23. During the current year, no Central share was released by the Government of India for SDMF.

1.2.2 Capital Receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Trends of capital receipts and its components during 2015-16 to 2024-25 are shown in **Table 1.12.**

Table 1.12: Trends in growth and composition of capital receipts

(₹ in crore)

Sources of State's Receipts	2015-16	2016-17	2017-18	2018-19	2019-20
Capital Receipts	**7,551**	**5,656**	**9,796**	**14,538**	**19,849**
Miscellaneous Capital Receipts	3	2	3	5	5
Recovery of Loans and Advances	297	173	140	163	257
Public Debt Receipts	7,251	5,480	9,652	14,370	19,588
Internal Debt	*7,106*	*5,098*	*9,188*	*13,817*	*19,308*
Loans and advances from GoI	*145*	*382*	*465*	*553*	*279*
Year-on-Year growth rates (in per cent)					
GSDP	1.83	16.72	7.59	15.69	5.37
Capital Receipts	13.74	-25.10	73.20	48.42	36.53
Debt Capital Receipts	12.60	-24.43	76.14	48.88	36.31
Internal Debt	*10.49*	*-28.25*	*80.21*	*50.38*	*39.75*
Loans and advances from GoI	*1,571.81*	*162.62*	*21.76*	*19.13*	*-49.56*
Sources of State's Receipts	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Capital Receipts	**21,691**	**15,191**	**10,762**	**54,080**	**33,491**
Miscellaneous Capital Receipts	5	5	6	5	5
Recovery of Loans and Advances	104	88	117	26	23
Public Debt Receipts	21,582	15,098	10,639	54,050	33,463
Internal Debt	*17,961*	*9,322*	*6,939*	*50,258*	*27,046*
Loans and advances from GoI	*3,620*	*5,777*	*3,700*	*3,791*	*6,417*
Year-on-Year growth rates (in per cent)					
GSDP	2.22	16.83	11.49	11.60	10.89
Capital Receipts	9.28	-29.96	-29.16	402.53	-38.07
Debt Capital Receipts	10.18	-30.04	-29.54	408.05	-38.09
Internal Debt	*-6.98*	*-48.10*	*-25.57*	*624.33*	*-46.19*
Loans and advances from GoI	*1,196.81*	*59.56*	*-35.95*	*2.46*	*69.26*

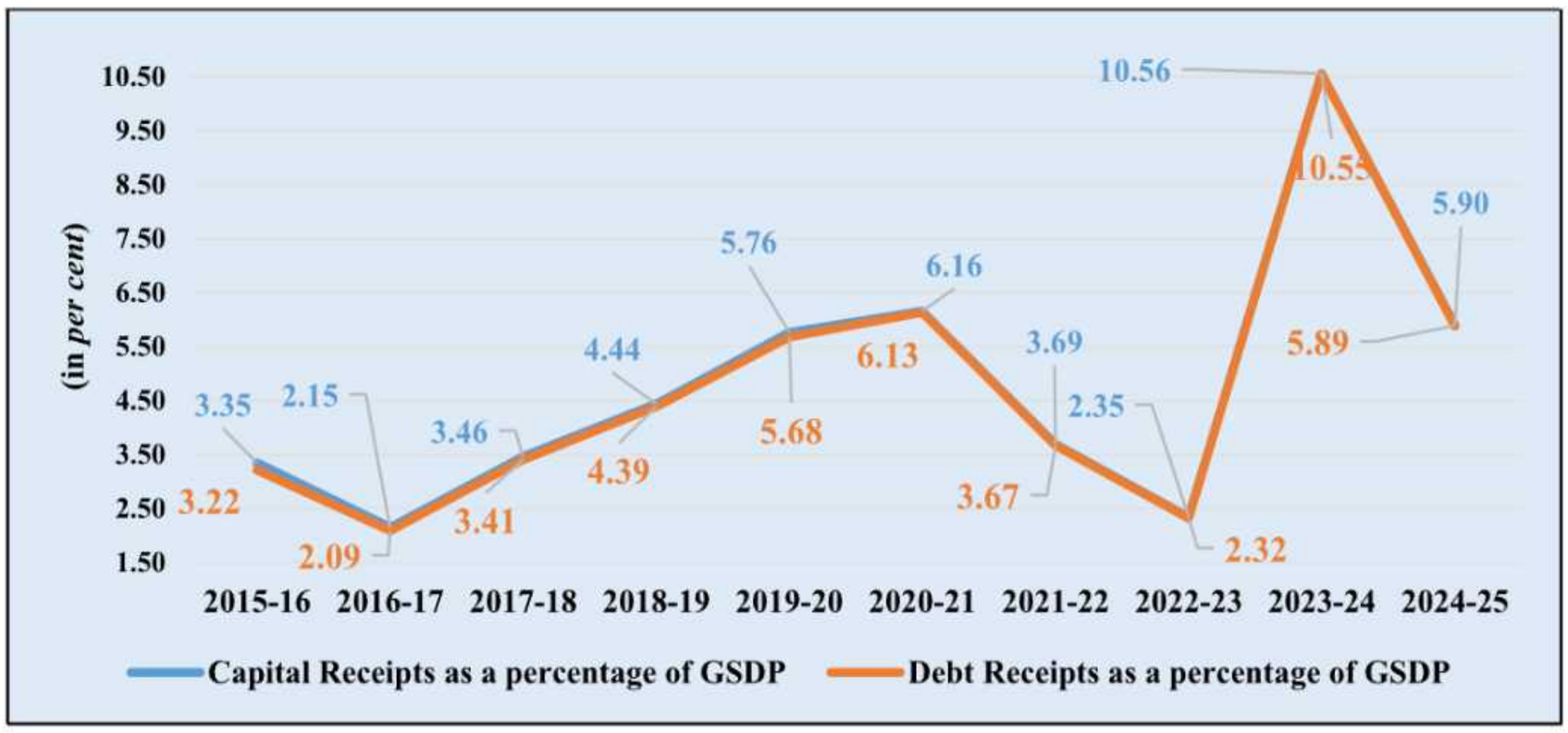
Source: Finance Accounts

**** Including net figure under Ways and Means Advances/Overdraft/Special Drawing Facility***

Over the past five years, Capital Receipts, particularly Debt Capital Receipts, have shown a fluctuating trend in growth relative to GSDP, with negative growth recorded in all years except FY 2020-21 and FY 2023-24. In FY 2023-24, Capital Receipts experienced a remarkable increase of 402.53 *per cent* over the previous year, while GSDP grew by a modest 11.60 *per cent*. This sudden spike can be attributed to increase of 624.33 *per cent* in Internal Debt receipts over previous year.

Capital Receipts as percentage of GSDP is depicted in **Chart 1.16**

Chart 1.16: Capital Receipts and Debt Receipts as percentage of GSDP



1.2.3 Finance Commission Projections and Actuals

The projected revenue, deficits and GSDP by the 15th Finance Commission and actuals for the FY 2020-21 to FY 2024-25 are given in the **Table 1.13**.

Table 1.13: 15th FC Projection *vis-à-vis* actuals

(₹ in crore)

	2020-21		2021-22		2022-23		2023-24		2024-25	
	Proj.	Act.	Proj.	Act.	Proj.	Act.	Proj.	Act.	Proj.	Act.
GSDP (2011-12 Series Current Prices)	3,84,853	3,52,328	3,62,467	4,11,613	3,90,623	4,58,891	4,24,095	5,12,107	4,62,155	5,67,880
Own Revenue Receipts	40,262	30,026	32,976	40,935	36,039	48,371	39,731	53,934	43,996	62,186
State's Own Tax Revenue	31,784	22,889	24,105	27,084	26,410	33,122	29,195	38,786	32,420	44,765
State's Own Non-Tax Revenue	8,477	7,137	8,871	13,851	9,629	15,248	10,536	15,148	11,576	17,421
State's share in Union Taxes/ Duties	29,230	20,338	22,438	28,571	24,961	32,358	28,087	38,482	31,909	43,844
Revenue Deficit (-) /Surplus (+) as percentage of GSDP	4.98	-2.7	0.89	0.51	1.46	1.04	1.97	-2.65	2.59	-1.33
Fiscal Deficit (-) as percentage of GSDP	-4.5	-4.72	-4	-1.56	-3.5	-1.22	-3	-5.44	-3	-4.69

Source: Finance Accounts of respective years and 15th FC Reports

Proj. - Projection, Act. - Actuals

Negative values indicate Deficit, and positive values indicate Surplus.

*** Post Audit figures for Revenue and Fiscal deficit have been taken.***

1.2.4 Expenditure

Government expenditure is classified into revenue expenditure, capital expenditure, and loans and advances. Revenue expenditure includes costs for maintenance, repairs, and day-to-day functioning of departments, including administrative and establishment expenses. Capital expenditure relates to the initial construction of projects and sanctioned improvements or additions to assets. Loans and advances comprise funds provided by the government to Public Sector Undertakings and other entities, which are recoverable over time. Details of expenditure, total expenditure as percentage of GSDP and share of its components is given in **Table 1.14, Chart 1.17** and **Chart 1.18** respectively.

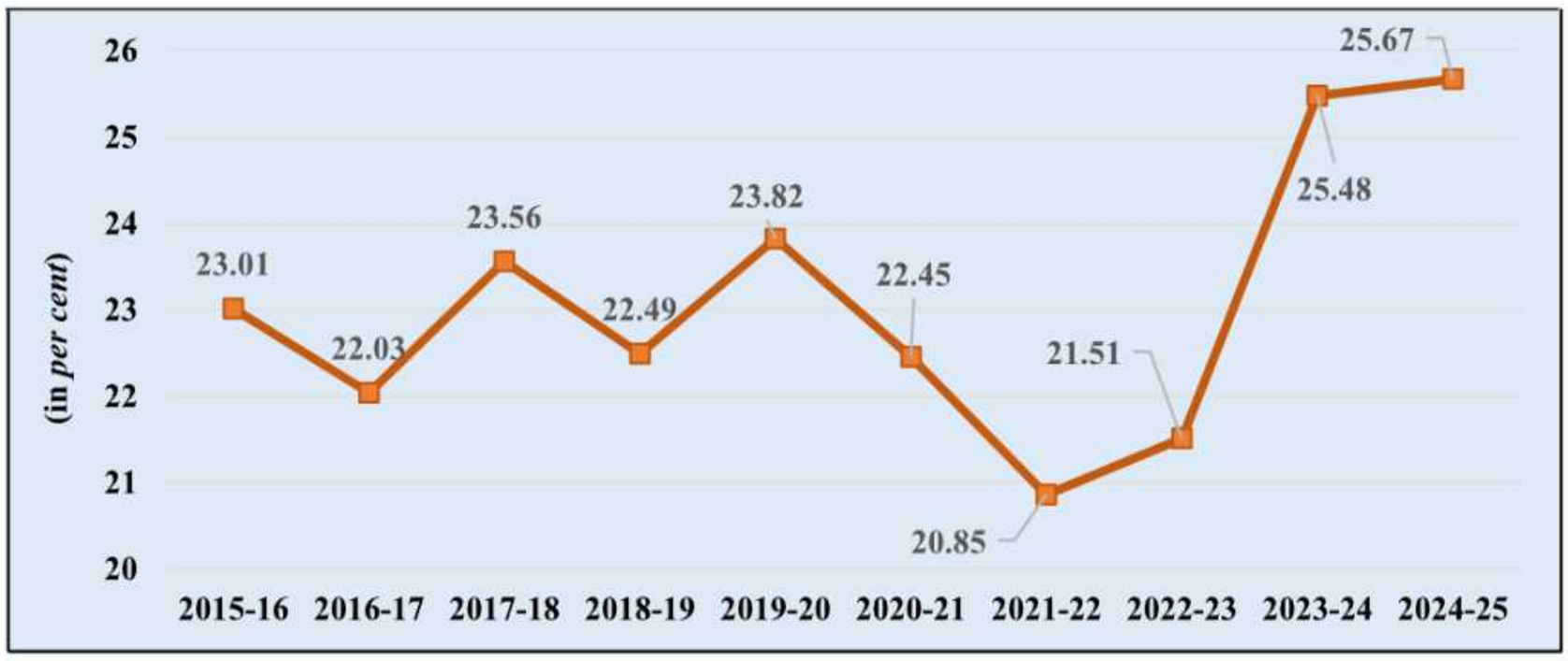
Table 1.14: Total expenditure and its composition

(₹ in crore)

Parameters	Total Expenditure (TE)	Revenue Expenditure (RE)	Capital Expenditure (CE)	Loans and advance[4]	Appropriation to contingency fund
2015-16	51,811	43,701	7,945	165	--
2016-17	57,908	48,165	9,471	273	--
2017-18	66,601	56,230	10,001	370	--
2018-19	73,555	64,411	8,903	241	--
2019-20	82,100	73,477	8,566	56	--
2020-21	79,108	70,033	9,024	51	--
2021-22	85,838	75,010	10,504	324	--
2022-23	98,691	85,285	13,320	86	--
2023-24	1,30,472	1,14,741	15,419	312	--
2024-25	1,45,766	1,25,390	20,055	322	--

Source: Finance Accounts

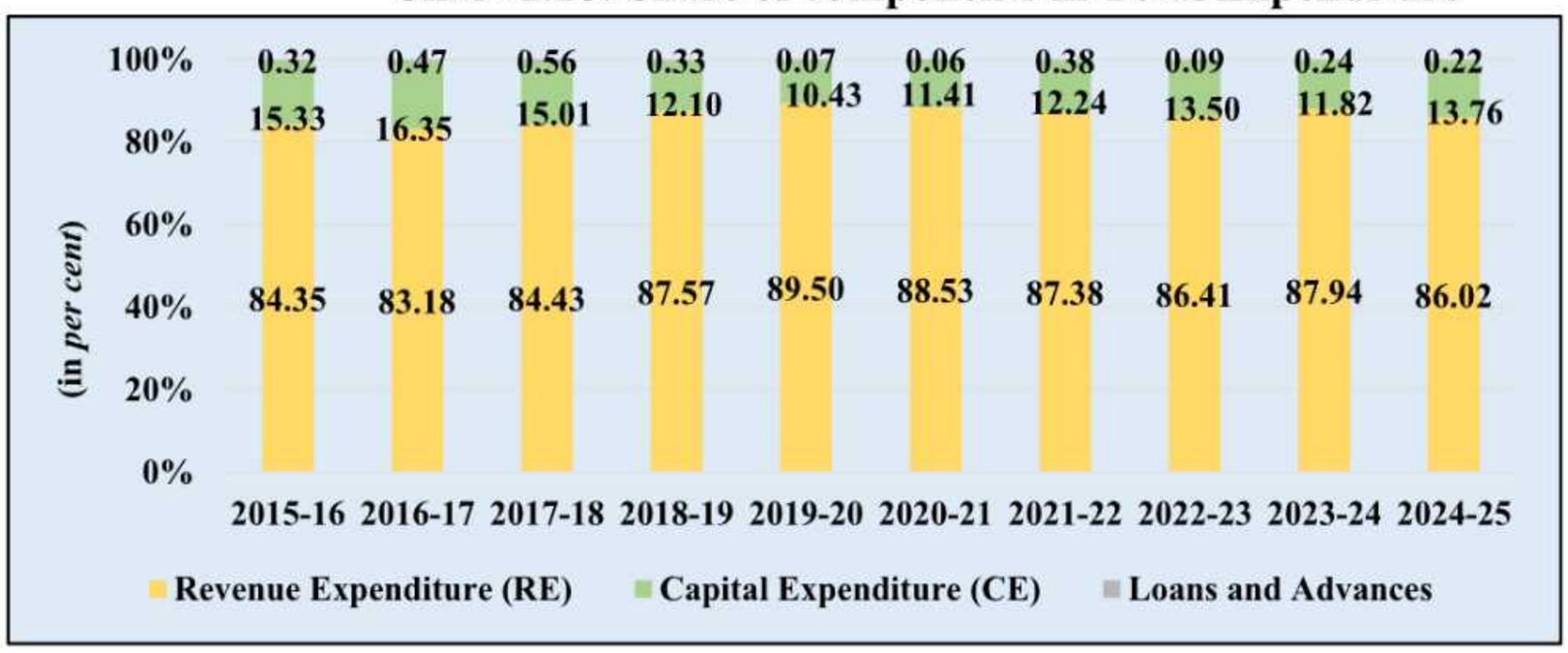
Chart 1.17: Total Expenditure as percentage of GSDP



Source: Finance Accounts

[4] Loans and advances include inter-state settlement

Chart 1.18: Share of components in Total Expenditure



Source: Finance Accounts

Out of the total expenditure of ₹ 1,45,765.99 crore incurred by the State during the financial year 2024-25, a portion of ₹ 12,074.63 crore pertained to pass-through transactions such as transfer of Central Finance Commission Grants to urban and rural local bodies, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, labour cess collected and kept in Government Account and transferred to the Building and other Construction Workers' Welfare Board, transfer of Central Share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contribution from the designated major head in Public Account to designated fund manager *etc.*

Chart 1.18 shows that the revenue expenditure constituted the dominant portion (86.02 *per cent* to 88.53 *per cent*) of the total expenditure during 2020-25. The capital expenditure, on the other hand, constituted between 11.41 *per cent* and 13.76 *per cent* of total expenditure which reflects that State is allocating a major portion of its expenditure on routine and administrative expenses leaving small portion for investment in asset formation and infrastructure development. State's expenditure pattern is titled towards consumption side rather than productive investment which can hamper its long-term fiscal sustainability and growth objectives.

Sector-wise Total Expenditure

Sector-wise composition of expenditure is given in **Table 1.15** and relative share of various sectors in total expenditure is depicted in **Chart 1.19**.

Table 1.15: Sector-wise total expenditure

(₹ in crore)

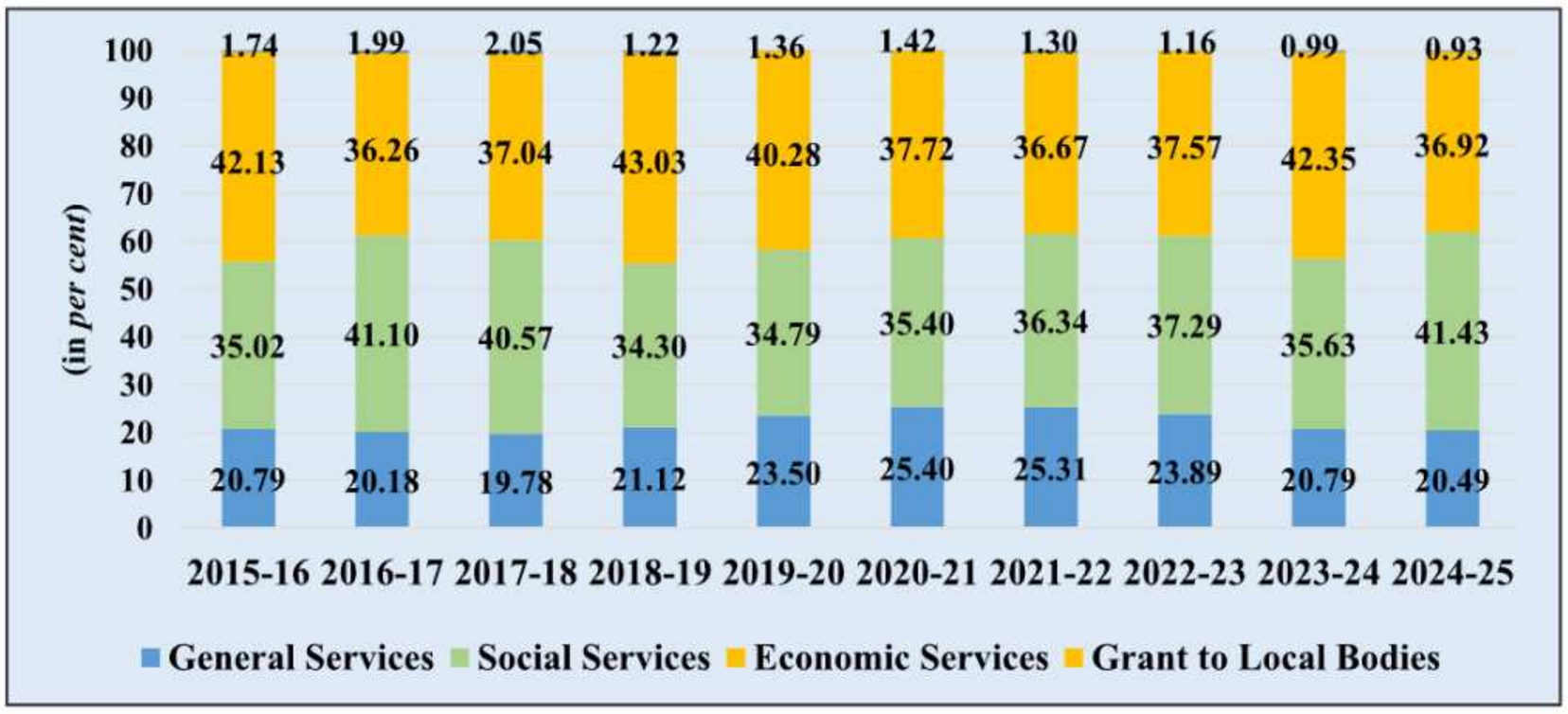
Parameters	General Services	Social Services	Economic Services	Grants to Local Bodies	Loans and Advances[5]
2015-16	10,771	18,146	21,828	900	165
2016-17	11,684	23,802	20,999	1,151	273
2017-18	13,174	27,023	24,669	1,365	370
2018-19	15,536	25,229	31,655	895	241
2019-20	19,290	28,565	33,069	1,120	56

[5] Includes Inter-State settlement.

2020-21	20,095	28,001	29,836	1,125	51
2021-22	21,727	31,197	31,477	1,113	324
2022-23	23,580	36,807	37,076	1,143	86
2023-24	27,124	46,486	55,252	1,298	312
2024-25	29,872	60,393	53,824	1,357	322

Source: Finance Accounts

Chart 1.19: Relative share of various sectors in Total Expenditure



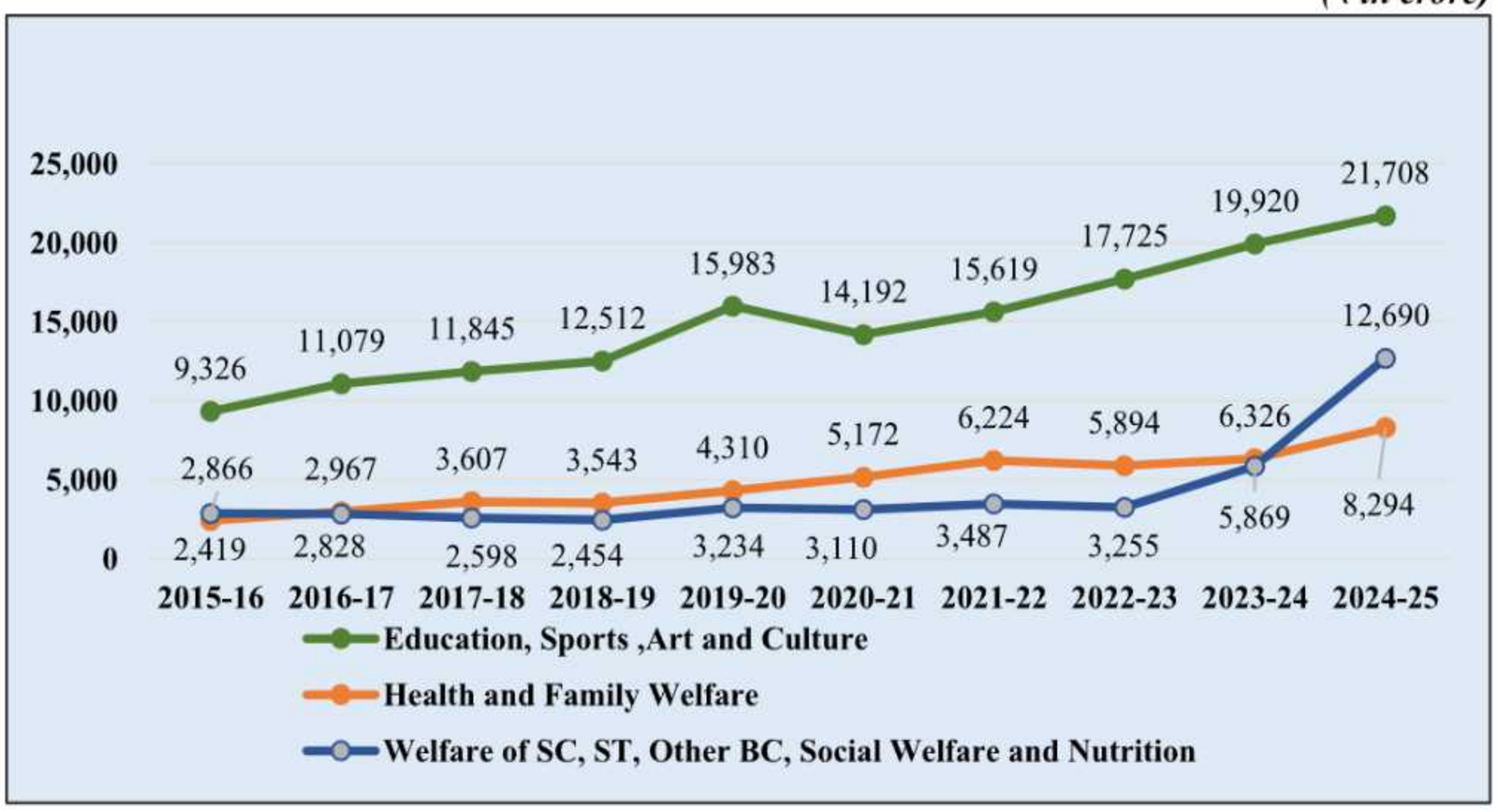
Source: Finance Accounts
Note: The share of Loans and Advances in total expenditure is negligible

As can be seen from **Chart 1.19**, the share of social services expenditure in total expenditure has shown an increasing trend i.e. from 35.40 *per cent* in 2020-21 to 41.43 *per cent* in 2024-25 which reflects welfare orientation of State. The share of General services in total expenditure showed a decreasing trend from 25.40 *per cent* in 2020-21 to 20.49 *per cent* in 2024-25 reflecting state's focus on rationalising administrative expenses.

The major areas under Social Services Sector where substantial allocations and expenditure were observed are shown in **Chart 1.19(A):**

Chart 1.19(A): Major areas of Expenditure under Social Service Sector

(₹ in crore)



The major welfare schemes of the State Government during the year 2024-25 are as detailed below

(₹ in crore)

Scheme/Programme	Total Budget	Expenditure	Percentage of Total Expenditure	Percentage of Revenue Expenditure	Percentage of Revenue Receipts
Mahtari Vandan Yojana	7,900.00	7,849.70	5.39	6.26	6.53
Higher Secondary School	3,952.77	3,471.06	2.38	2.77	2.89
Government Primary Schools (for basic Minimum Services)	3,241.13	2,803.83	1.92	2.24	2.33

The above three schemes constitute 9.69 *per cent* and 11.27 *per cent* of Total and Revenue Expenditure respectively and is consuming 11.75 *per cent* of Revenue Receipts.

1.2.4.1 Revenue expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Growth of revenue expenditure, its ratio to total expenditure, GSDP and revenue receipts are shown in **Table 1.16**.

Table 1.16: Revenue Expenditure – Basic Parameters

(₹ in crore)

Parameters	2015-16	2016-17	2017-18	2018-19	2019-20
Total Expenditure (TE)	51,811	57,908	66,601	73,555	82,100
Revenue Expenditure (RE)	43,701	48,165	56,230	64,411	73,477
RE as percentage of Revenue Receipts	*94.86*	*89.72*	*94.27*	*98.95*	*115.04*
RE as percentage of TE	*84.35*	*83.17*	*84.43*	*87.57*	*89.50*
RE/GSDP (*per cent*)	*19.41*	*18.33*	*19.89*	*19.69*	*21.32*
Year-on-Year growth (in *per cent*)					
Revenue Expenditure	*10.46*	*10.21*	*16.74*	*14.55*	*14.08*
GSDP Growth	*1.83*	*16.72*	*7.59*	*15.69*	*5.37*
Parameters	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Total Expenditure (TE)	79,108	85,838	98,691	1,30,472	1,45,766
Revenue Expenditure (RE)	70,033	75,010	85,285	1,14,741	1,25,390
RE as percentage of Revenue Receipts	*110.85*	*94.17*	*90.85*	*110.85*	*104.24*
RE as percentage of TE	*88.53*	*87.39*	*86.42*	*87.94*	*86.02*
RE/GSDP (*per cent*)	*19.88*	*18.22*	*18.59*	*22.41*	*22.08*
Year-on-Year growth (in *per cent*)					
Revenue Expenditure	*-4.69*	*7.11*	*13.7*	*34.54*	*9.28*
GSDP Growth	*2.22*	*16.83*	*11.49*	*11.6*	*10.89*

Source: Finance Accounts

Revenue Expenditure as a percentage of Revenue Receipts showed a fluctuating trend in last five years ranging from 90.85 *per cent* to 110.85 *per cent* and it reached 104.24

per cent in 2024-25 indicates possible future fiscal stress on State Finances. During 2024-25, the growth rate of GSDP outpaced the growth in revenue expenditure, indicating sustainability of the State's revenue expenditure profile.

A. Sector-wise Revenue Expenditure

Sector-wise composition of Revenue expenditure is given in **Table 1.17** and Relative share of various sectors in Revenue expenditure is depicted in **Chart 1.20**. Detailed Sector-wise expenditure is given in **Appendix 1.2**.

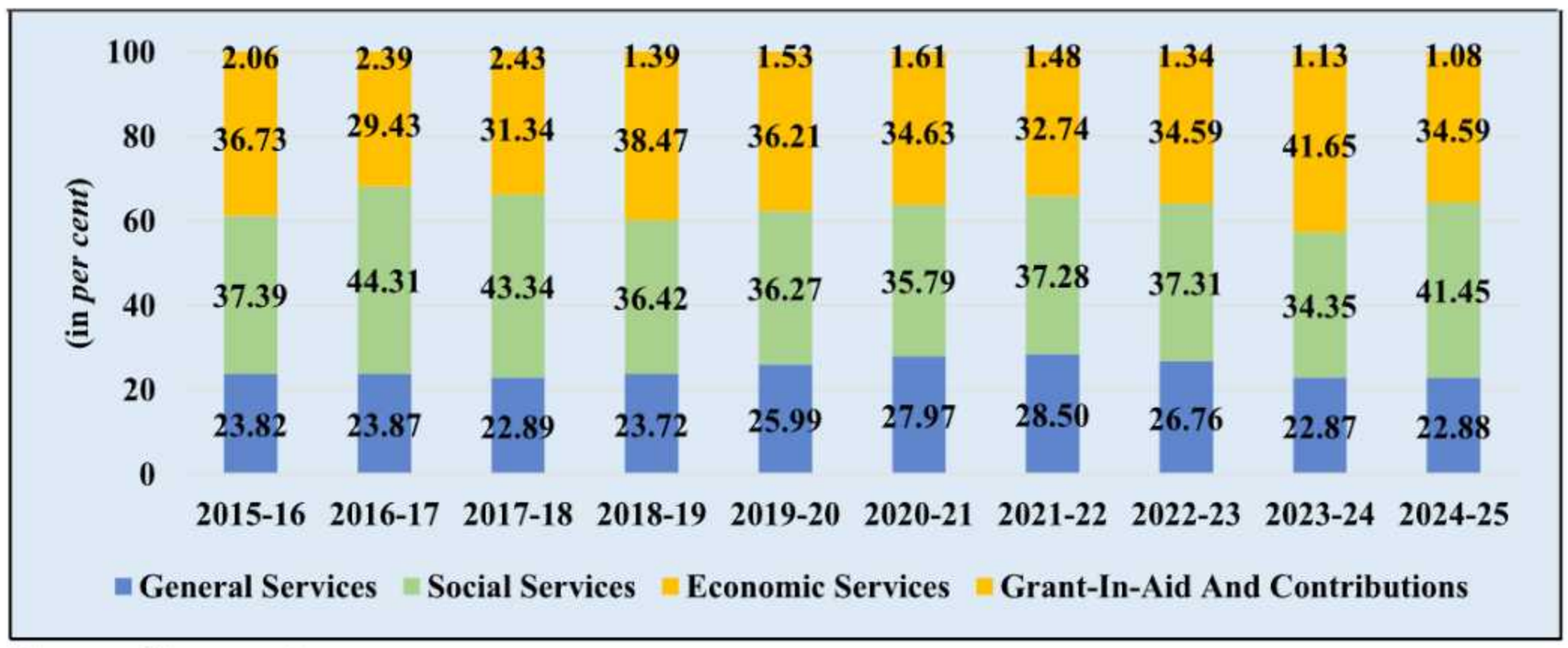
Table 1.17: Sector-wise Revenue expenditure

(₹ in crore)

Parameters	General Services	Social Services	Economic Services	Grants-In-Aid And Contributions
2015-16	10,409	16,339	16,053	900
2016-17	11,496	21,342	14,176	1,151
2017-18	12,870	24,372	17,623	1,365
2018-19	15,280	23,455	24,780	895
2019-20	19,095	26,653	26,609	1,120
2020-21	19,586	25,066	24,255	1,125
2021-22	21,375	27,964	24,558	1,113
2022-23	22,825	31,818	29,499	1,143
2023-24	26,240	39,412	47,791	1,298
2024-25	28,687	51,971	43,374	1,357

Source: Finance Accounts

Chart 1.20: Relative share of various sectors in Revenue Expenditure



Source: Finance Accounts

As can be seen from **Chart 1.20**, the share of General services in revenue expenditure showed a decreasing trend from 27.97 *per cent* in 2020-21 to 22.88 *per cent* in 2024-25 reflecting state's focus on rationalising administrative expenses. The share of social services expenditure in revenue expenditure has shown an increasing trend i.e. from 35.79 *per cent* in 2020-21 to 41.45 *per cent* in 2024-25, which reflects state's focus on containing routine expenses and prioritisation of welfare-oriented spending.

B. Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. The components of committed expenditure are given in **Table 1.18** and committed expenditure as a percentage of revenue receipts and remaining fiscal space for other expenditure is given in **Chart 1.21.**

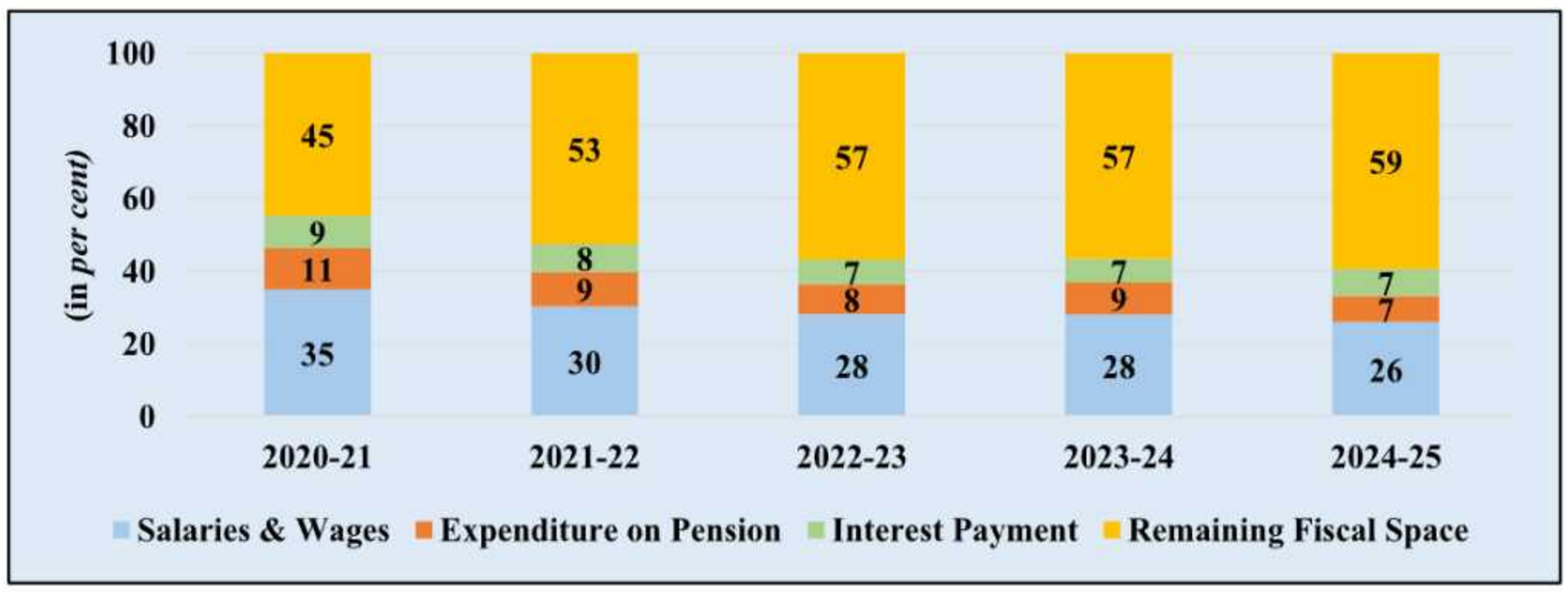
Table 1.18: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	Salaries & Wages	Expenditure on Pensions	Interest Payments	Total	Committed Expenditure as a percentage of Revenue Expenditure
2015-16	13,483	3,519	2,149	**19,151**	**43.82**
2016-17	14,629	3,486	2,687	**20,803**	**43.19**
2017-18	17,006	3,924	3,098	**24,028**	**42.73**
2018-19	19,400	5,429	3,653	**28,481**	**44.22**
2019-20	22,437	6,638	4,970	**34,046**	**46.33**
2020-21	22,143	7,136	5,633	**34,912**	**49.85**
2021-22	24,210	7,472	6,144	**37,827**	**50.43**
2022-23	26,524	7,661	6,382	**40,567**	**47.57**
2023-24	29,095	9,112	6,798	**45,005**	**39.22**
2024-25	31,420	8,511	8,952	**48,883**	**38.98**

Source: Finance Accounts

Chart 1.21: Committed Expenditure as a percentage of Revenue receipts and remaining fiscal space



Source: Finance Accounts

The share of committed expenditure as a percentage of revenue expenditure decreased from 49.85 *per cent* in 2020-21 to 38.98 *per cent* in 2024-25 and its share as a percentage of revenue receipts decreased from 55 *per cent* in 2020-21 to 41 *per cent* in 2024-25 shows increasing fiscal flexibility of State leaving increasing space for potential capital or welfare expenditure.

The committed expenditure of the State was 8.61 per cent of GSDP and 33.53 per cent of total expenditure of the State and this was higher than the neighbouring states like Jharkhand (6.26 per cent and 29.51 per cent), Odisha (6.62 per cent and 28.09 per

cent) and Madhya Pradesh (6.74 per cent and 31.90 per cent). This higher committed expenditure was mainly on account of salaries and wages.

C. Subsidies

The subsidies during the current year increased by ₹ 5,742.32 crore (53.18 *per cent*) from the previous year. The increase was mainly due to increase in subsidy at ₹ 3,405.40 crore, ₹ 1,815.89 crore and ₹ 381.59 crore on account of Food and Civil Supplies, Energy and Commerce and Industries respectively.

Department-wise major subsidies for FYs 2020-21 to 2024-25, are shown in **Table 1.19.**

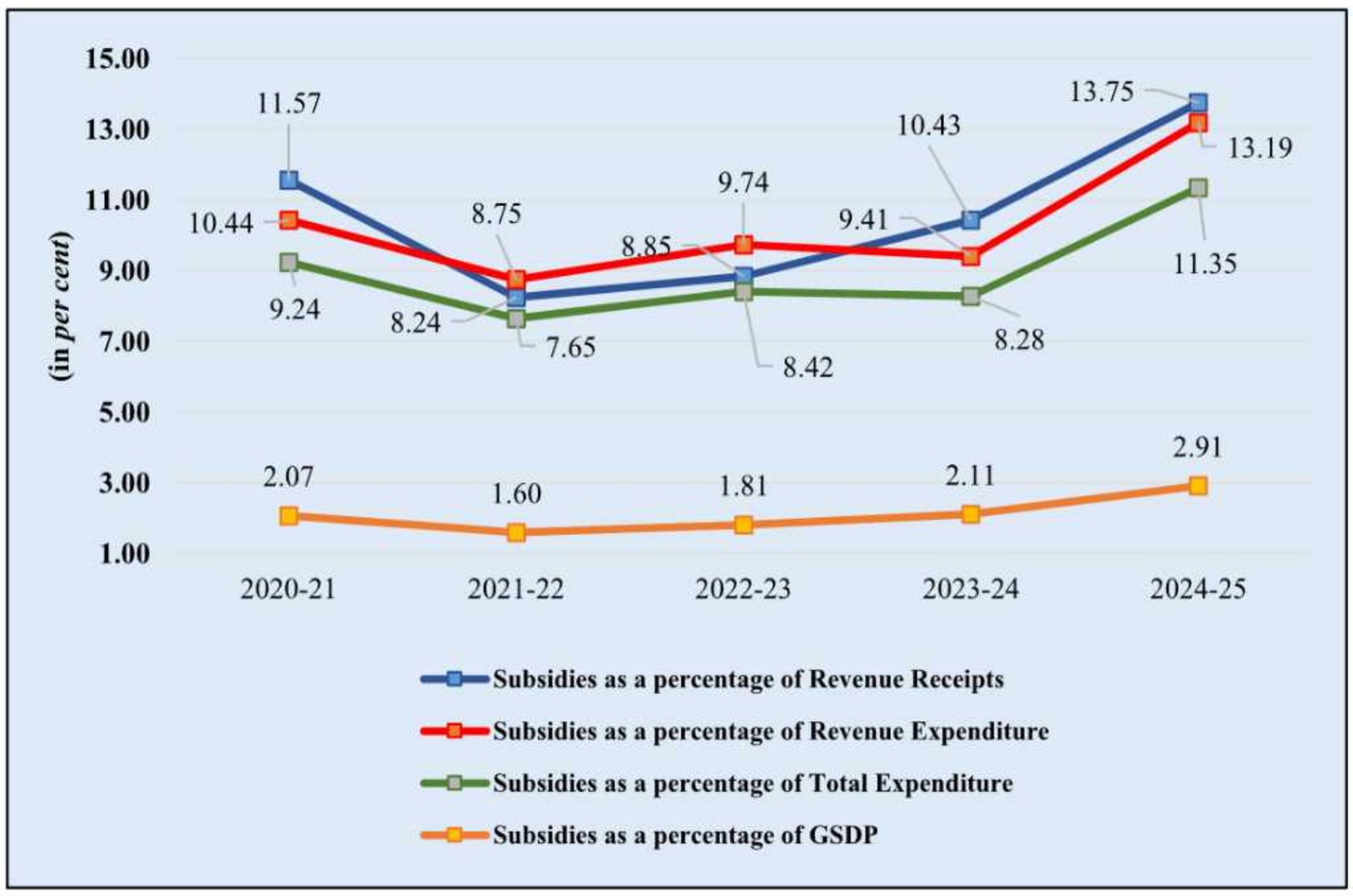
Table 1.19: Department-wise Subsidies during FYs 2020-21 to 2024-25

(₹ in crore)

Sl. No	Departments	2020-21	2021-22	2022-23	2023-24	2024-25
1	Energy	2,844.84	2,243.00	3,275.71	6,033.02	7,848.91
2	Food and Civil Supplies	3,860.06	3,675.95	4,372.68	3,914.98	7,320.38
3	Agriculture	338.67	263.16	262.85	276.13	342.87
4	Co-operative	100.00	215.19	183.00	249.53	195.44
5	Commerce and Industries	139.55	141.65	165.55	273.37	654.96
6	Other Departments	24.82	26.35	46.49	49.85	176.64
Total Subsidy		**7,307.94**	**6,565.30**	**8,306.28**	**10,796.88**	**16,539.20**

Source: Finance Accounts

Chart 1.22: Trend analysis of Subsidies



The Sharp increase of 53.18 *per cent* during 2024-25 over 2023-24 can be mainly attributed to increased allocation on Schemes like Chief Minister Food Assistance Scheme (₹ 2,177.38 crore), Grant for Free Supply of Electricity to agricultural Pumps of Five H.P. (₹ 1,377.00 crore). Subsidies as a percentage of Revenue Expenditure

increased from 10.44 *per cent* in 2020-21 to 13.19 *per cent* in 2024-25, posing a strain on resources needed for Developmental Expenditure. Increase in amount of Subsidy in last three years is showing possible negative impact on Fiscal Sustainability. On this being pointed out, the State Government in its reply (February 2026) stated that the increase is primarily driven by payment of the pending subsidy liabilities of previous years. This move aims to clear arrears and maintain comfortable financial positions of the entities like NAN, MARKFED, DISCOM. A major portion of these subsidies is directed toward the Food, Agriculture and Power sectors, ensuring higher price support for farmers and free electricity to farmers, which are vital for the state's socio-economic stability. Despite the fiscal pressure, the state has maintained its commitment to social safety nets, viewing these expenditures as essential investments in rural economy and consumer purchasing power.

D. Financial assistance by the State Government to Local Bodies and Other Institutions

Assistance provided by way of grants to the local bodies and other institutions during the period 2020-21 to 2024-25 is presented in **Table 1.20.**

Table 1.20: Financial assistance to Local Bodies and other institutions

(₹ in crore)

Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
(A) Local Bodies					
Municipal Corporations and Municipalities	3,554.17	3,904.13	4,296.67	4,412.18	2,807.85
GIA for creation of Capital assets to Municipal Corporations and Municipalities	676.42	765.92	691.80	1,051.25	0.00
Zilla parishads and other Panchayati Raj Institutions	4,421.79	4,345.60	5,903.98	9,470.53	11,082.90
GIA for creation of Capital assets to PRIs	103.61	76.79	576.91	508.84	0.00
Total (A)	**7,975.96**	**8,249.73**	**10,200.65**	**13,882.71**	**13,890.75**
(B) Others					
Educational Institutions (Aided Schools, Colleges, Universities, etc.)	204.97	254.57	262.59	1,056.21	991.24
Development Authorities	229.93	393.08	661.14	517.28	156.82
Other Institutions	14,402.06	15,493.55	18,663.53	37,707.30	34,237.19
Total (B)	**14,836.96**	**16,141.20**	**19,587.26**	**39,280.79**	**35,385.25**
Total (A+B)	**22,812.92**	**24,390.93**	**29,787.91**	**53,163.50**	**49,276.00**
GIA for creation of Capital assets	**2,021.82**	**2,410.07**	**2,929.40**	**3,660.05**	**215.98**
Revenue Expenditure	70,032.84	75,010.01	85,285.03	1,14,740.96	1,25,389.82
Assistance as percentage of Revenue Expenditure	*32.57*	*32.52*	*34.93*	*46.33*	*39.30*

Source: Finance Accounts

During the current year, financial assistance to the local bodies and other institutions decreased by ₹ 3,887.50 crore (7.31 *per cent*) over the previous year. The decrease was mainly due to decrease in assistance to Municipal Corporations and Municipalities (₹ 1,604.33 crore: 36.36 *per cent*) and Development Authorities (₹ 360.46 crore: 69.68 *per cent*). The overall quantum of financial assistance to the local bodies and other institutions as percentage to revenue expenditure decreased to 39.30 *per cent* during the current year from 46.33 *per cent* of the previous year.

State Finance Commission

As per article 243(I) and 243(Y) of Constitution of India, the State Finance Commission (SFC) is to be appointed after every five years to recommend devolution of funds from the State Government to Local Bodies and suggest measures for augmenting their Own Resources.

The Government of Chhattisgarh has constituted four State Finance Commissions since the formation of State in 2000.

Third State Finance Commission was constituted on 20 January 2016 to cover a period of five years, i.e., 2017-22. The State Government had accepted the recommendation of Third SFC for the period of 2020-26 in place of 2017-22 to be in conjunction with time period of 15th Finance Commission of India. The Third SFC had made a total of 58 recommendations out of which the State Government accepted 34 recommendations while 3 others were accepted with modification.

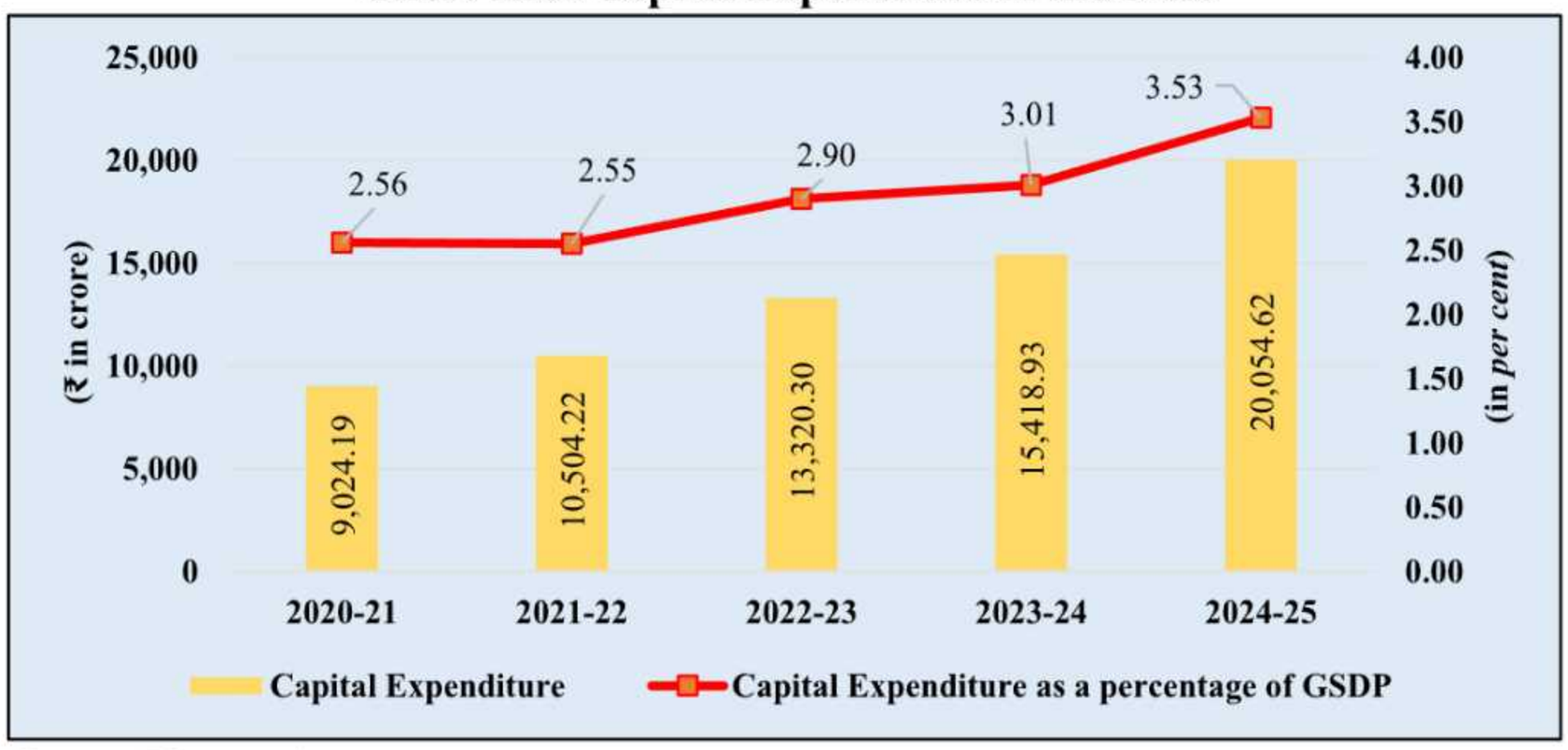
Fourth State Finance Commission was constituted on 29 July 2021 to cover a period of five years, i.e., 2025-30. The State Government had accepted the recommendation of Fourth SFC for the period of 2026-31 in place of 2025-30 to be in conjunction with time period of 16th Finance Commission of India. The Fourth SFC had made a total of 51 recommendations out of which the State Government accepted 33 recommendations while 5 others were accepted with modification.

There were delays in constitution of State Finance Commissions and implementation of the State Finance Commission's recommendations which resulted in further delay in devolution of funds to the Local Bodies.

1.2.4.2 Capital Expenditure

Capital expenditure is primarily expenditure on creation of fixed infrastructure assets, such as roads, buildings, *etc*. Capital expenditure, in both the Centre and the State, is being met with budgetary support and extra budgetary resources/ off-budget borrowings. It also includes investments made by the State Government in Companies/Corporations. Trend of capital expenditure in the State over the last five years, *i.e.* 2020-25 is given in **Chart 1.23**.

Chart 1.23: Capital Expenditure in the State



Source: Finance Accounts

Apart from Capital expenditure of ₹ 20,054.62 crore[6], State government also transferred ₹ 215.98 crore as Grant-in-Aid for creation of capital assets to the other institutions. Further, percentage of Capital Expenditure as compared to Debt receipts was 59.93 *per cent*, which indicates that the borrowings were not proportionately converted to infrastructural development.

Capital Expenditure has shown consistent growth during the five-year period 2020-25. Year on Year (Y-o-Y) growth of Capital Expenditure has outperformed the Y-o-Y growth of GSDP in four out of Five years while it lagged marginally in FY 2021-22. The percentage Share of Capital Expenditure to Total Expenditure has ranged between 11.41 *per cent* in 2020-21 to 13.76 *per cent* in 2024-25. Share of Capital Expenditure in total Expenditure increased from 11.82 *per cent* in 2023-24 to 13.76 *per cent* in 2024-25. This shows that State is prioritising long term asset creation.

A. Sector-wise Capital Expenditure

Sector-wise composition of Capital expenditure is given in **Table 1.21**. Detailed Sector-wise expenditure is given in **Appendix 1.2.**

Table 1.21: Sector-wise Capital expenditure

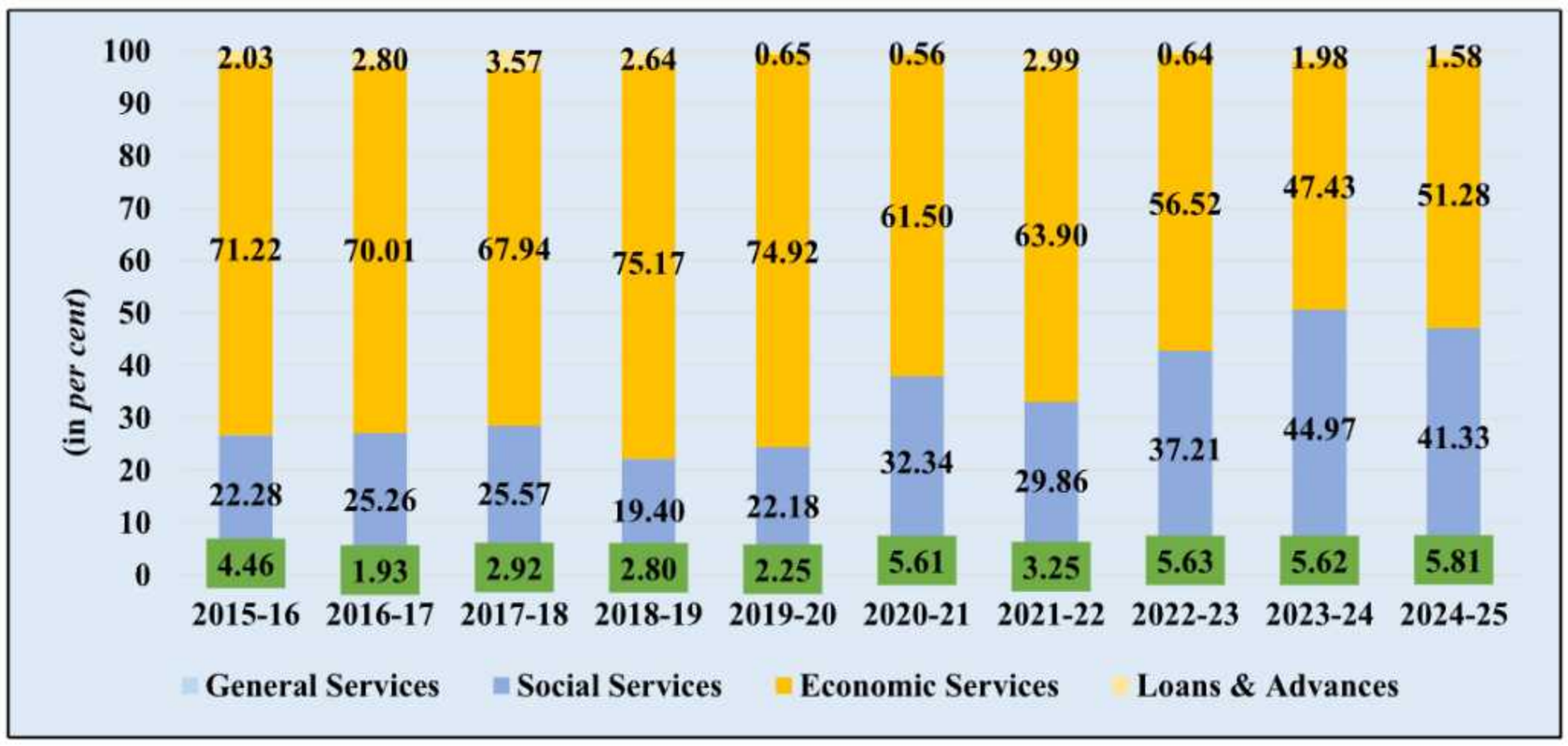
(₹ in crore)

Parameters	2015-16	2016-17	2017-18	2018-19	2019-20
General Services	362	188	303	256	194
Social Services	1,807	2,461	2,652	1,774	1,912
Economic Services	5,776	6,822	7,046	6,874	6,460
Loans & Advances	165	273	370	241	56
Parameters	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
General Services	509	352	755	884	1,184
Social Services	2,935	3,234	4,989	7,074	8,422
Economic Services	5,581	6,919	7,577	7,460	10,449
Loans & Advances	51	324	86	312	322

Source: Finance Accounts

[6] Excludes Loans and Advances.

Chart 1.24: Relative share of various sectors in Capital expenditure



Source: Finance Accounts

As can be seen from **Chart 1.24**, Economic services have priority in Capital expenditure with 47.43 *per cent* to 75.17 *per cent* share followed by social services (19.40 *per cent* to 44.97 *per cent*) and General Services had least priority with less than six *per cent* of total Capital Expenditure.

Capital Expenditure as a percentage of total expenditure was lowest when compared to all the neighboring states of Jharkhand, Odisha and Madhya Pradesh as shown below.

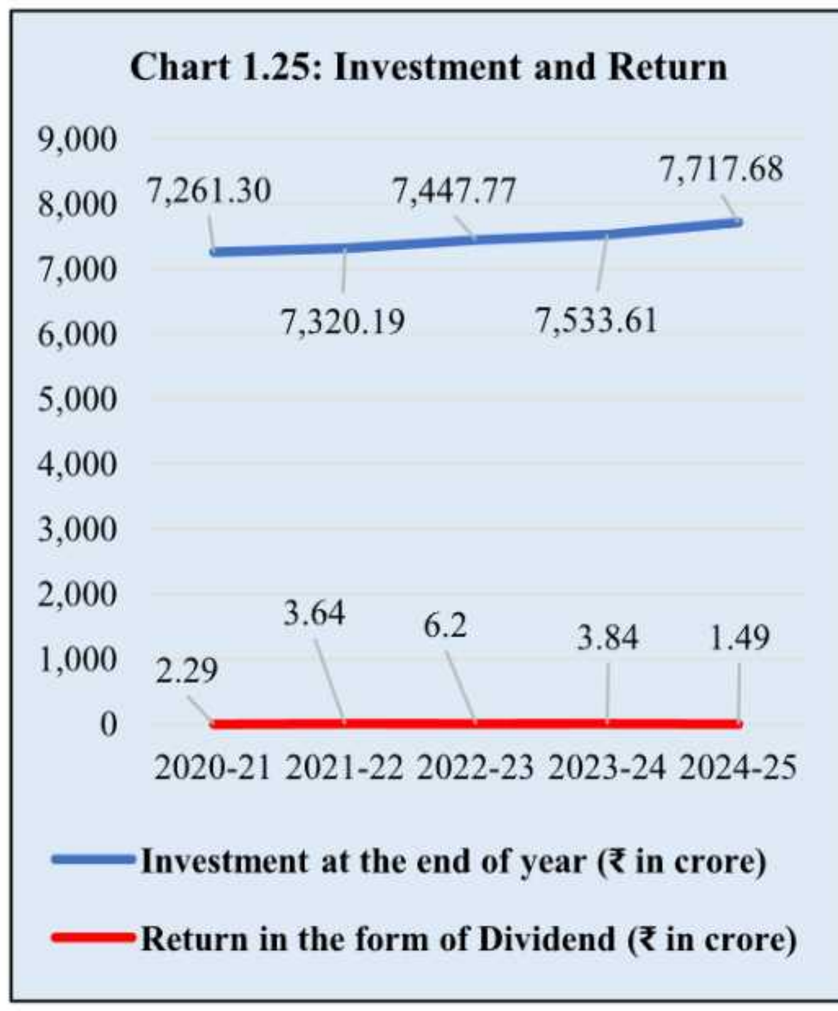
Capital Expenditure as a percentage of Total Expenditure					
State	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Chhattisgarh	11.47	12.61	13.58	12.06	13.98
Jharkhand	16.66	14.72	21.47	24.48	20.74
Odisha	17.02	18.22	21.32	23.63	23.06
Madhya Pradesh	16.09	19.54	18.97	20.56	22.19

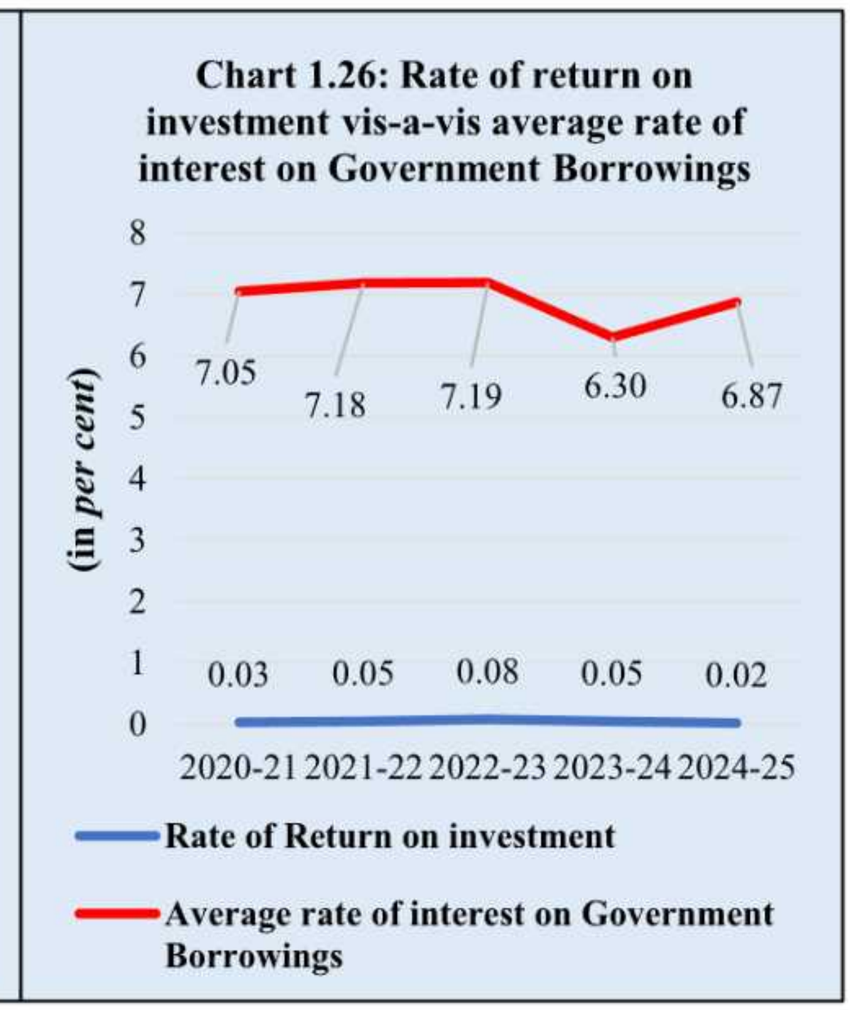
It is evident from the above that the Capital Expenditure was on lowest priority in the State of Chhattisgarh when compared to other states.

B. Quality of investment in the companies, corporations and other bodies

As of 31 March 2025, the State Government's investment in companies, corporations and other bodies stood at ₹ 7,717.68 crore, comprising Government Companies (₹ 6,782.94 crore), Co-operative Banks and Societies (₹ 340.58 crore), Statutory Corporations (₹ 90.29 crore), Other Joint Stock Companies (₹ 478.72 crore) and Rural Banks (₹ 25.15 crore).

Trends of investment at the end of the year in companies, corporations, and co-operative banks and societies, and return on these investments is depicted in **Chart 1.25**. Rate of return on investment made *vis-à-vis* average rate of interest on government borrowing is depicted in **Chart 1.26.**





During 2024-25, the return on investment was ₹ 1.49 crore[7] (0.02 *per cent*) (based on historical cost and not on net present value basis). The return was only between 0.02 *per cent* and 0.05 *per cent* during 2020-25 while the average rate of interest paid by the State Government on its borrowings was between 6.30 *per cent* and 7.19 *per cent* during the same period.

The persistently low returns from government investments, which consistently fall short of the cost of government borrowings, indicate inefficient use of public funds and add to fiscal stress. This gap highlights that most government companies and corporations are either making minimal profits or operating at a loss, with only a handful regularly paying dividends.

Lack of Dividend Policy and Its Impact

A well-defined dividend policy mandating a minimum return from profitmaking enterprises, enables the State Government to optimise its returns from investments in SPSEs and enhances monitoring of the SPSEs financial performance. It was observed that the state Government has formulated a dividend policy in December 2025 according to which all profit making SPSEs shall ensure payment of minimum 30 *per cent* of net profit i.e. profit after tax as annual dividend. This has resulted in persistently low returns (0.21 *per cent* of investment) on the government's substantial equity investments, undermining the potential for non-tax revenue generation.

Forgone Revenue from Non-realisation of Dividends

During the previous financial year (2023-24), 14 State PSUs registered profit of ₹ 1,435.95 crore however only one SPSE (Chhattisgarh Rajya Van Vikas Nigam Limited) gave dividend of ₹ 2.35 crore. The State Government did not ensure the timely and full collection of dividends from these entities.

[7] Statutory Corporations (₹ 1.01 crore); and Cooperative Banks and Societies (₹ 0.48 crore).

Loans and Advances by the State Government

In addition to the investments in co-operative societies, corporations and companies, the State Government has also been providing loans and advances to many institutions/organisations. **Table 1.22** presents the position of outstanding loans and advances as on 31 March 2025 and interest receipts vis-à-vis interest payments by the State Government on its borrowings during the last five years.

Table 1.22: Quantum of loans disbursed and recovered during 2015-25

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
Opening Balance of loans outstanding	1,395	1,274	942	1,520	1,598
Amount advanced during the year	165	273	369	240	56
Amount recovered during the year	296	173	138	162	257
Closing Balance of the loans outstanding	1,264	1,374	1,172	1,598	1,397
Net addition	-129	100	230	78	-201
Interest received	47	30	28	28	2
Interest rate on Loans and Advances given by the Government (*per cent*)	*3.54*	*2.28*	*2.61*	*1.82*	*0.11*
Average rate of interest on Government Borrowings (*per cent*)	*7.85*	*7.99*	*7.55*	*6.92*	7.37
Difference between the rate of interest received and interest paid (*per cent*)	*-4.31*	*-5.71*	*-4.94*	*-5.10*	*-7.26*
Particulars	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Opening Balance of loans outstanding	1,397	1,174	1,410	1,378	1,651
Amount advanced during the year	51	324	86	311	322
Amount recovered during the year	105	88	118	25	24
Closing Balance of the loans outstanding	1,343	1,410	1,378	1,665	1,949
Net addition	-54	236	-32	287	298
Interest received	7	3	37	48	58
Interest rate on Loans and Advances given by the Government (*per cent*)	*0.50*	*0.24*	*2.66*	*3.19*	*3.24*
Average rate of interest on Government Borrowings (*per cent*)	*7.05*	*7.18*	*7.19*	*6.30*	*6.87*
Difference between the rate of interest received and interest paid (*per cent*)	*-6.55*	*-6.94*	*-4.53*	*-3.11*	*-3.63*

Source: Finance Accounts

During 2024-25, an amount of ₹ 321.66 crore was disbursed as loans against ₹ 311.49 crore during previous year. Interest received by the State Government against loans given was ₹ 58.49 crore. At the end of March 2025, the Government had outstanding

loans and advances of ₹ 1,949.08 crore, out of which ₹ 507.65 crore pertains to Urban Development Authorities, ₹ 322.51 crore pertains to Government companies and ₹ 482.28 crore pertains to co-operative societies/bodies.

Disbursal of fresh loan to Cooperative Sugar Mills despite arrears in repayment of loan

Rule 03 (02) of "Financial Support to Cooperative Sugar Mills Rules 2014", stipulates that only those Sugar Mills were to be given loans which were having the capacity to repay the Government money.

Audit noticed that despite the arrears in repayment of loans, fresh loans of ₹ 48 crore was given by the State Government to the four Cooperative Sugar Mills namely - *Loh Purush Sardar Vallabh Bhai Patel* Sugar Mill Limited (₹ 13 crore), *Bhoramdev* Co-operative Sugar Mill Limited (₹ 13 crore), *Mahamaya* Co-operative Sugar Mill Limited (₹ 16 crore), *Danteshwari maiya* Co-operative Sugar Mill Limited (₹ 6 crore).

1.3 Contingency Fund

The Contingency Fund of the Government of Chhattisgarh is intended to provide advances for meeting unforeseen expenditure, pending its authorisation by the State Legislature. The fund is recouped once the Legislature approves the additional expenditure. The corpus of the Fund is ₹ 100 crore.

During 2024-25, ₹ 136.84 crore had been withdrawn from the fund under various budgetary heads (2055- Police: ₹ 37.41 crore, 2202-General Education: ₹ 17.43 crore, 2235- Social Security and Welfare: ₹ 38.59 crore) However, the total amount of ₹ 37.41 crore had not been replenished by the end of the FY 2024-25. As on 31 March 2025, Contingency Fund had a balance of ₹ 62.59 crore only.

Details of expenditure made out of the Contingency Fund are discussed in paragraph no. 2.6 of Chapter-II.

1.4 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. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

1.4.1 Net Public Account balances

The component-wise net balances in Public Account of the State is given in **Table 1.23**.

Table 1.23: Component-wise net balances in Public Account

(₹ in crore)

Sector	Sub-Sector	2020-21	2021-22	2022-23	2023-24	2024-25
Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	(-)8,021.40	(-)8,020.50	(-)9,326.98	(-)10,848.71	(-)12,529.15
Reserve Funds	(a) Reserve Funds bearing Interest	(-)614.84	(-)769.36	(-)265.27	(-)697.48	(-)1,422.80
	(b) Reserve Funds not bearing Interest	(-)1,384.75	(-)1,683.77	(-)2,006.47	(-)2,340.27	(-)1,994.12
Deposits and Advances	(a) Deposits bearing Interest	(-)33.16	(-)28.27	(-)8.30	(-)1.16	(+)4.98
	(b) Deposits not bearing Interest	(-)5,951.96	(-)5,758.23	(-)6,138.62	(-)6,404.18	(-)6,757.29
	(c) Advances	(+)1.84	(+)7.35	(+)7.00	(+)7.10	(+)7.10
Suspense and Miscellaneous	(a) Suspense	(-)20.08	(-)84.64	(-)180.88	(-)124.65	(-)211.03
	(b)Other Accounts	(+)3,344.86	(+)3,299.78	(+)440.13	(+)5,888.62	(+)3,686.37
	(c) Accounts with Governments of Foreign Countries	0.00	0.00	0.00	0.00	0.00
	(d) Miscellaneous	0.00	0.00	0.00	0.00	0.00
Remittances	(a) Money Orders, and other Remittances	(+)240.97	(+)245.09	(+)197.03	(+)261.15	(+)355.71
	(b) Inter-Governmental Adjustment Account	(+)88.41	(+)91.13	(+)101.63	(+)90.35	(+)1,782.99
Total		**(-)12,350.11**	**(-)12,701.42**	**(-)17,180.73**	**(-)14,169.23**	**(-)17,077.24**

Source: Finance Accounts

Note: +ve figures denote debit balance and –ve figures denote credit balances.

1.4.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund or from outside agencies. It comprises interest bearing reserve funds and reserve funds not bearing interest.

There were three interest bearing funds and nine Reserve Funds not bearing interest as on 31 March 2025. The fund balances lying in these Reserve Funds as on 31 March 2025 are given in **Table 1.24**.

Table 1.24: Detail of Major Reserve Funds

(₹ in crore)

Sl. No.	Name of Reserve Fund	Opening Balance	Receipts during the year	Interest receipts	Repayments during the year	Balance as on 31 March 2025
A	**Reserve Funds bearing Interest**	**4,073.18**	**1,832.84**	**245.89**	**812.08**	**5,093.95**
1	State Disaster Response Fund	489.93	572.40	16.12	312.08	750.26
2	State Compensatory Afforestation Fund	3,383.83	1,130.78	221.16	500.00	4,014.61
3	State Disaster Mitigation Fund	199.42	129.66	8.61	0.00	329.08
B	**Reserve Funds not bearing Interest**	**6,621.52**	**1,767.78**	**0.00**	**664.72**	**7,724.58**
1	Sinking Funds	3,701.94	480.00		0.00	4,181.94
2	Famine Relief Funds	4.16	0.02		0.00	4.18
3	Revenue Reserve Funds	4.62	0.00		0.00	4.62
4	Development Fund for Educational Purpose	0.03	0.00		0.00	0.03
5	Development Fund for Agricultural Purpose	0.06	0.00		0.00	0.06
6	Electricity Development Funds	112.39	340.00		234.82	217.57
7	Other Development and Welfare Fund	2,783.31	462.76		429.90	2,816.17
a	Environment Fund[8]	295.06	19.30		29.73	284.63
b	Village Development Fund	375.38	0.00		0.00	375.38
c	Forest Development Fund	15.53	0.00		0.00	15.53
d	Panchayat Land Revenue Cess and Stamp Duty Fund	182.01	70.00		70.00	182.01
e	Infrastructure Development Fund	129.35	0.00		76.12	53.24
f	Chhattisgarh State Pension Fund	737.09	373.46		0.00	1,110.54
g	Chhattisgarh State Mineral Development Fund	1,048.89	0.00		254.05	794.84
8	Guarantee Redemption Fund	15.00	485.00		0.00	500.00
9	Other Funds	0.01	0.00		0.00	0.01
Grand Total		**10,689.51**	**3,581.31**	**245.89**	**1,476.78**	**12,794.04**

Source: Finance Accounts

The Reserve Funds shown above are gross balance including reserve fund investment of ₹ 9,401.62 crore. Out of the above funds, following funds are inoperative- Revenue Reserve Fund, Development Fund for Educational Purpose (Inoperative since 2011-12), Development Fund for Agricultural Purpose (Inoperative since 2000-01),

[8] It also includes Dividend on Government Contribution.

Village Development Fund (Inoperative Inactive since 2007-08), Other Funds (Inoperative Inactive since 2000-01).

1.4.3 Cash Balances

As per the agreement with Reserve Bank of India (RBI), State Governments must maintain a minimum daily cash balance with the Bank. If the balance falls below this minimum, the shortfall is met through instruments like Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/ Special Drawing Facility (SDF)/ Overdrafts (OD), with the WMA limit revised periodically by RBI.

The State Government invests surplus cash balances, including those from earmarked reserve funds in GoI securities and Treasury Bills. Earnings from these investments are credited under '0049-Interest Receipts'.

It is undesirable for the State Government to raise market loans while holding large unutilised cash balances, as it leads to idle funds rather than productive use. Cash balance and investment details for 2023-24 and 2024-25 are provided in **Table 1.25.**

Table 1.25: Cash Balances and their investment

(₹ in crore)

	Opening balance as on 1 April 2024	Closing balance as on 31 March 2025
A. General Cash Balances		
Deposits with Reserve Bank of India	194.40	223.19
Investment held in Cash Balance Investment Account	5,933.48	3,730.77
Total (A)	**6,127.88**	**3,953.96**
B. Other Cash Balances and Investments		
Cash with departmental officers *viz.* Forest and Public Works	12.07	12.43
Permanent advances with departmental officers for contingent expenditure	0.34	0.34
Investment of earmarked funds	7,656.95	9,401.62
Total (B)	**7,669.36**	**9,414.39**
Total (A+B)	**13,797.24**	**13,368.35**
Interest realised	**26.41**	**290.47**

Source: Finance Accounts

Details of Cash Balance Investment Account during the last ten years is given in **Table 1.26**.

Table 1.26: Cash Balance Investment Account (Major Head-8673)

(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+)/ Decrease (-)	Interest earned
2015-16	-1.26	1,856.17	1,857.43	50.35
2016-17	1,856.17	2,512.00	655.83	126.78
2017-18	2,512.00	4,070.85	1,558.85	140.20
2018-19	4,070.85	9,759.02	5,688.16	144.33

2019-20	9,759.02	5,246.81	(-)4,512.21	196.10
2020-21	5,246.81	3,389.68	(-)1,857.13	29.66
2021-22	3,389.68	3,345.39	(-)44.29	28.23
2022-23	3,345.39	485.61	(-)2,859.78	41.70
2023-24	485.61	5,933.48	5,447.87	26.41
2024-25	5,933.48	3,730.78	(-)2,202.71	290.47

Source: Finance Accounts

Under an agreement with the Reserve Bank of India (RBI), the GoCG has to maintain the required minimum cash balance of ₹ 0.72 crore with the RBI. If the balance falls below the agreed minimum balance on any day, the shortfall is made good by taking Ordinary and Special Ways and Means Advance or Ordinary Ways and Means Advance. The State Government was able to maintain a minimum cash balance of ₹ 0.72 crore for 356 days and had to maintain the minimum balance by taking Special Drawing Facility for nine days. The State Government had to pay ₹ 0.88 crore as interest on SDF during the year 2024-25.

1.5 Fiscal Sustainability

Fiscal Sustainability is the ability of a government to manage its revenue and expenditure in a manner that ensures it can meet its current and future obligations such as public services, infrastructure, and debt repayments without excessive borrowing or accumulating unsustainable debt. It implies maintaining a stable balance between revenue generation and expenditure over the long term. **Chart 1.27** and **Chart 1.28** shows receipts and expenditure of the State as a percentage of GSDP, during FY 2020-25 respectively.

Chart 1.27: Receipts of the State

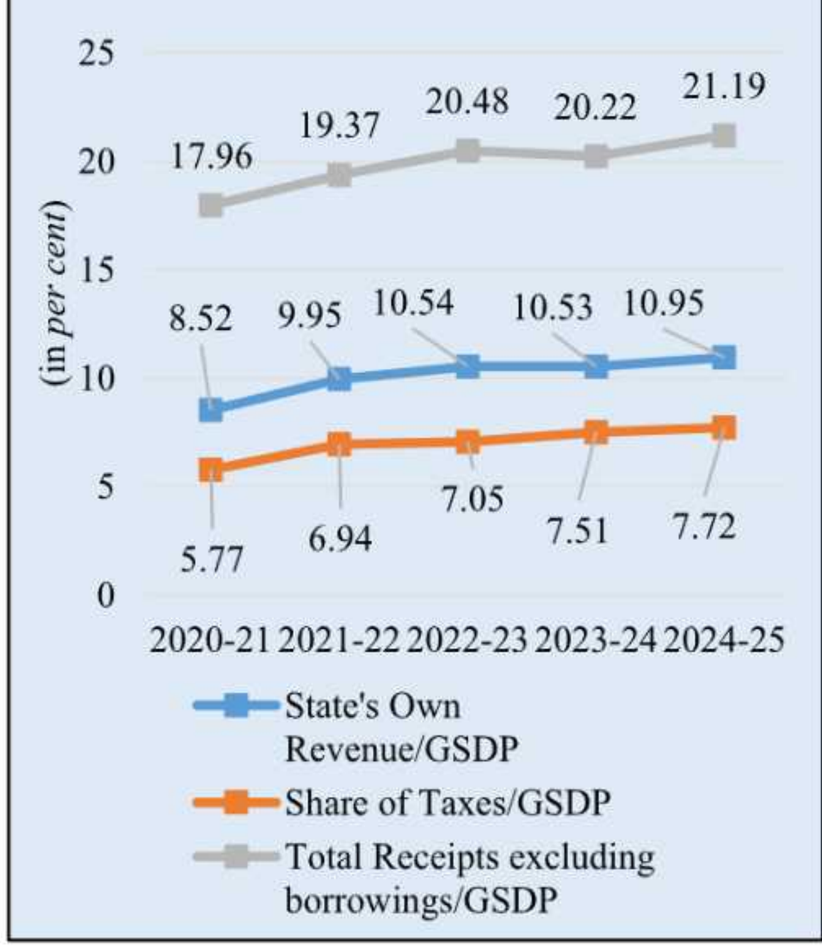
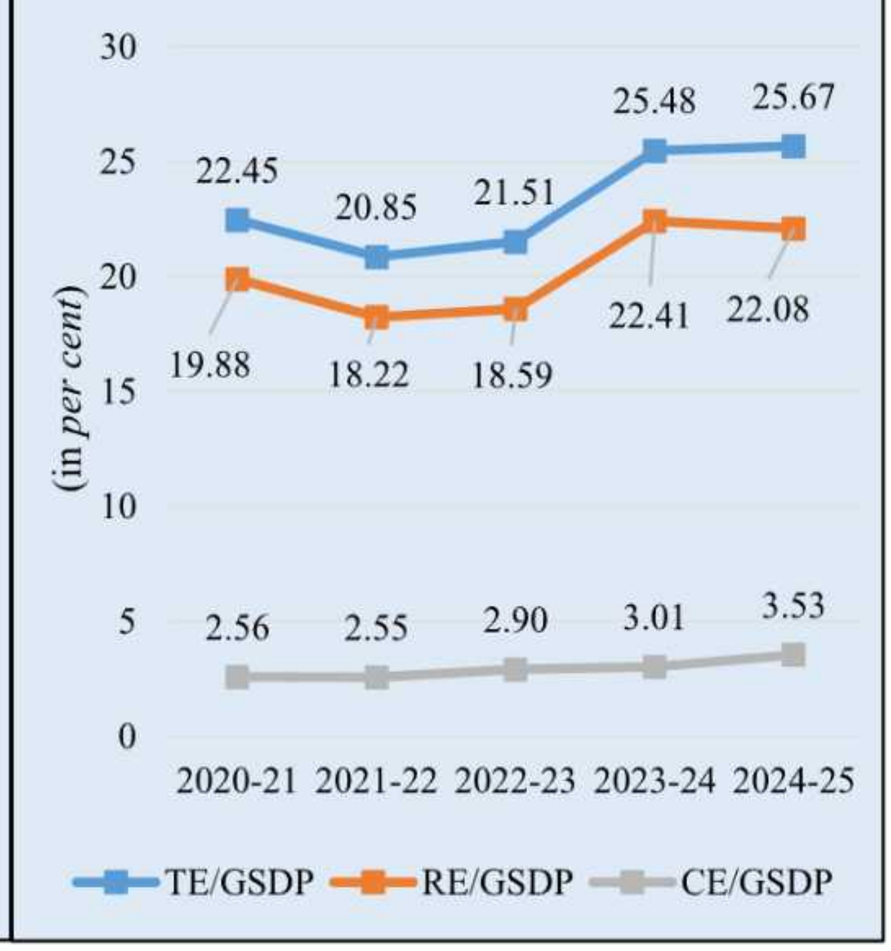


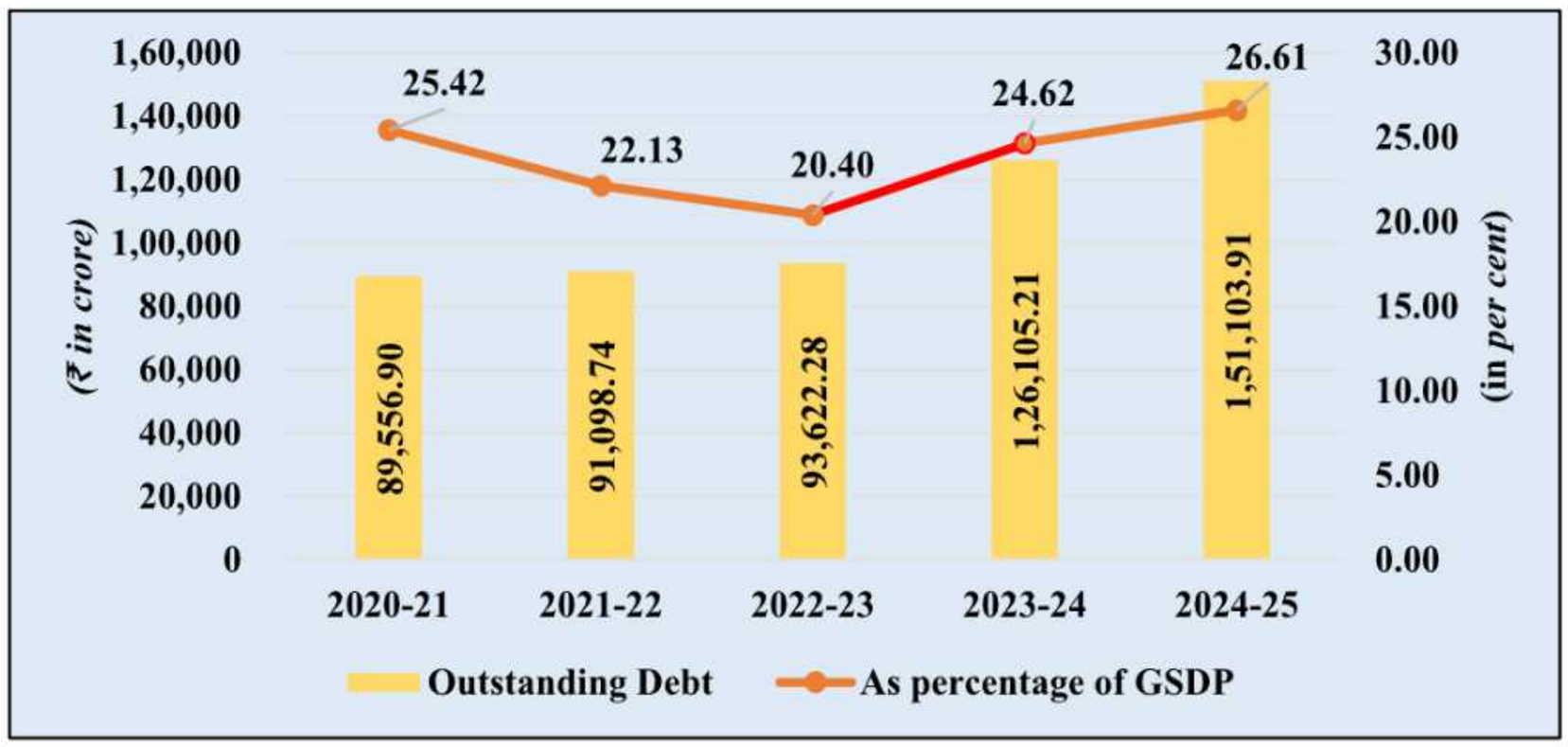
Chart 1.28: Expenditure of the State



1.5.1 Public Liability Management

Outstanding liability of the State along with its percentage to GSDP for the years 2020-21 to 2024-25 is depicted in **Chart 1.29.**

Chart 1.29: Outstanding Liability and its percentage to GSDP



Source: Finance Accounts

** Outstanding Debt excludes back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its source.*

1.5.1.1 Liability profile: Components

Total liabilities of the State Government typically constitutes Internal Debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, *etc.*), loans and advances from the Central Government, and Public Account Liabilities. The component-wise liability trends of the State for the period of ten years beginning from 2015-16 are presented in **Table 1.27.**

Table 1.27: Component-wise liability trends

(₹ in crore)

Components of fiscal liability	2015-16	2016-17	2017-18	2018-19	2019-20
Outstanding Total Liability*	**37,741**	**44,258**	**52,937**	**66,750**	**78,712**
Public Debt	26,050	30,377	39,030	52,254	63,147
Internal Debt	*24,215*	*28,330*	*36,690*	*49,554*	*60,383*
Loands from GoI	*1,836*	*2,047*	*2,340*	*2,700*	*2,764*
Public Account liabilities	11,691	13,881	13,907	14,495	15,566
Small Savings, provident Funds. Etc.	*4,166*	*5,435*	*6,078*	*6,832*	*7,618*
Reserve Funds bearing Interest	*370*	*693*	*203*	*401*	*1,102*
Reserve Funds not bearing Interest	*1,588*	*1,635*	*1,387*	*1,255*	*1,363*
Deposits bearing Interest	*72*	*71*	*50*	*43*	*37*
Deposits not bearing Interest	*5,495*	*6,047*	*6,189*	*5,964*	*5,446*
Rate of growth of outstanding total liability *(per cent)*	*21.82*	*17.27*	*19.61*	*26.09*	*17.92*
Gross State Domestic Product (GSDP)	2,25,163	2,62,802	2,82,737	3,27,107	3,44,672
Outstanding Total Liability/GSDP (*per cent*)	*16.76*	*16.84*	*18.72*	*20.41*	*22.84*

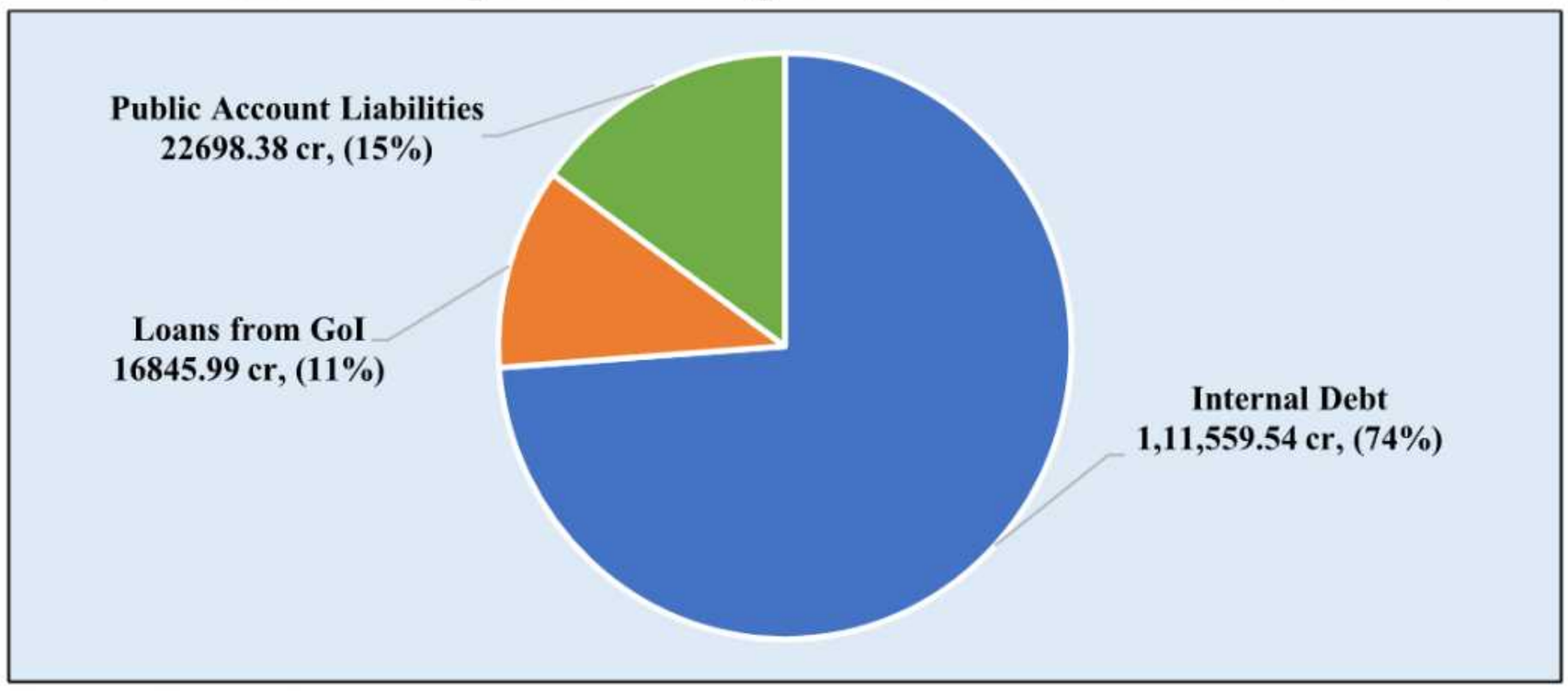
Borrowings and Other Liabilities					
Total Receipts	*12,902*	*11,804*	*15,851*	*20,737*	*31,922*
Total Repayments	*6,067*	*6,114*	*7,203*	*6,924*	*19,959*
Net funds available	*6,836*	*5,690*	*8,649*	*13,813*	*11,963*
Repayments/ Receipts (per cent)	*47.02*	*51.80*	*45.44*	*33.39*	*62.52*
Components of fiscal liability	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Outstanding Total Liability*	**89,557**	**91,099**	**93,622**	**1,26,105**	**1,51,104**
Public Debt	73,551	74,839	75,877	1,05,813	1,28,406
Internal Debt	*70,490*	*71,187*	*68,755*	*95,140*	*1,11,560*
Loands from GoI	*3,060*	*3,652*	*7,122*	*10,673*	*16,846*
Public Account liabilities	16,006	16,260	17,746	20,292	22,698
Small Savings, provident Funds. Etc.	*8,021*	*8,021*	*9,327*	*10,849*	*12,529*
Reserve Funds bearing Interest	*615*	*769*	*265*	*697*	*1,423*
Reserve Funds not bearing Interest	*1,385*	*1,684*	*2,006*	*2,340*	*1,994*
Deposits bearing Interest	*33*	*28*	*8*	*1*	*-5*
Deposits not bearing Interest	*5,952*	*5,758*	*6,139*	*6,404*	*6,757*
Rate of growth of outstanding total liability *(per cent)*	*13.78*	*1.72*	*2.77*	*34.7*	*19.82*
Gross State Domestic Product (GSDP)	3,52,328	4,11,613	4,58,891	5,12,107	5,67,880
Outstanding Total Liability/GSDP (per cent)	*25.42*	*22.13*	*20.40*	*24.62*	*26.61*
Borrowings and Other Liabilities					
Total Receipts	*33,424*	*28,164*	*21,972*	*67,413*	*47,315*
Total Repayments	*19,470*	*21,657*	*19,449*	*34,930*	*22,317*
Net funds available	*13,953*	*6,507*	*2,524*	*32,483*	*24,999*
Repayments/ Receipts (per cent)	*58.25*	*76.90*	*88.51*	*51.81*	*47.17*

Source: Finance Accounts

****Excludes back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its source.***

Break-up of outstanding total liabilities at the end of 2024-25 is shown in **Chart 1.30**.

Chart 1.30: Break-up of outstanding total liabilities at the end of 2024-25



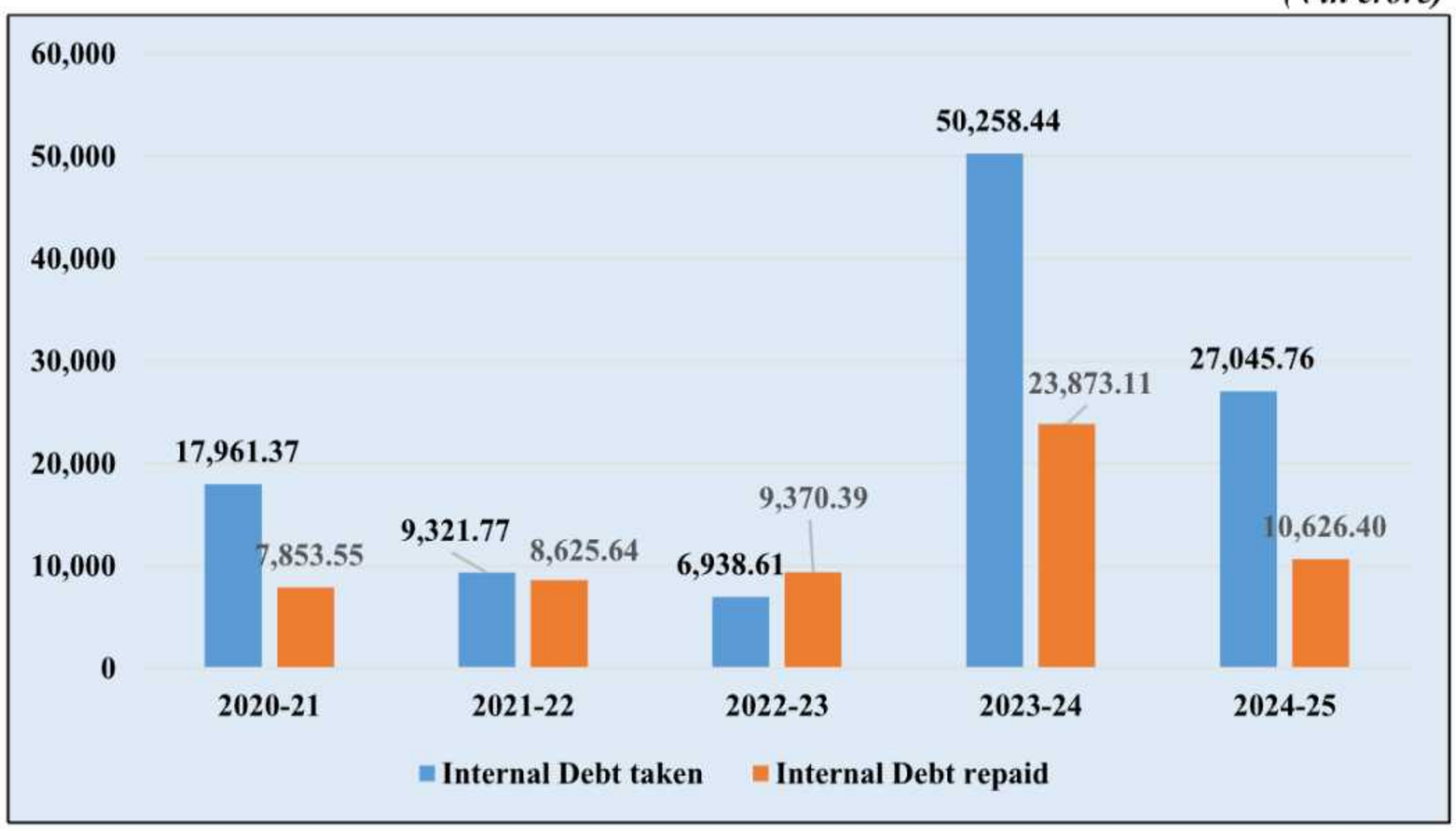
Source: Finance Accounts

**** Loans from GoI exclude back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its source.***

Chart 1.31 depicts the quantum of internal debt taken vis-à-vis repaid during the period of five years i.e. 2020-25.

Chart 1.31: Internal debt taken vis-à-vis repaid

(₹ in crore)



Source: Finance Accounts

Internal debt of the State Government increased by ₹ 41,069.05 crore (58.26 *per cent*) from ₹ 70,490.49 crore in 2020-21 to ₹ 1,11,559.54 crore in 2024-25. An amount of ₹ 7,114.65 crore was paid towards interest on internal debt during 2024-25. Internal Debt receipts increased sharply by ₹ 43,319.83 crore (624.33 *per cent)* from ₹ 6,938.61 crore in 2022-23 to ₹ 50,258.44 crore in 2023-24.

Total outstanding debt-GSDP ratio remained within the levels fixed by 15th Finance Commission but breached the limit projected in budget estimates. On this being pointed out the State government in reply (February 2026) stated that the Outstanding Liabilities of ₹ 1,51,104 crore which include public debt of ₹ 1,28,406 crore and Public Account Liabilities of ₹ 22,698 crore. Here, Public Debt includes 50-year interest free Special Assistance to States for Capital Investment loan (SASCI) of ₹ 13,120 crore but does not include GST back-to-back loans. Hence, net public debt will actually be ₹ 1,15,286 crore (₹ 1,28,406 crore minus ₹ 13,120 crore) and outstanding liabilities at ₹ 1,37,984 crore, which is 24.29 *per cent* of GSDP. This is lower than the projections in budget document (**Table 1.27**). It is notable that Debt to GSDP ratio does not include public Account Liabilities, so net Debt to GSDP ratio will further reduce to 20.30 *per cent*.

The reply is not acceptable as back-to-back loan was against GST compensation and not to be repaid from the State government resources therefore not considered in overall liability while as per SASCI guidelines, the financial assistance was provided in the form of 50-year interest free loan to State government, hence, it should be included while calculating Outstanding Debt to GSDP ratio.

1.5.1.2 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a healthy trend. **Table 1.28 and Chart 1.32** depict the utilisation and trends of borrowed funds during 2015-25 respectively.

Table 1.28: Utilisation of borrowed funds

(₹ in crore)

Particulars	Total borrowings*	Repayment of earlier borrowings (Principal)	Net capital expenditure	Net Loans and advances	Portion of Revenue expenditure met out of net available borrowings
2015-16	12,902	6,067	7,942	-132	-975
2016-17	11,804	6,114	9,468	100	-3,878
2017-18	15,851	7,203	9,998	230	-1,579
2018-19	20,737	6,924	8,898	78	4,837
2019-20	31,922	19,959	8,562	-201	3,602
2020-21	30,315	19,470	9,019	-54	1,879
2021-22	23,199	21,657	10,499	236	-9,193
2022-23	21,972	19,449	13,315	-31	-10,760
2023-24	67,413	34,930	15,414	286	16,783
2024-25	47,316	22,317	20,050	298	4,651

Source: Finance Accounts

****Excludes back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its source.***

Chart 1.32: Trends of Utilisation of borrowed funds

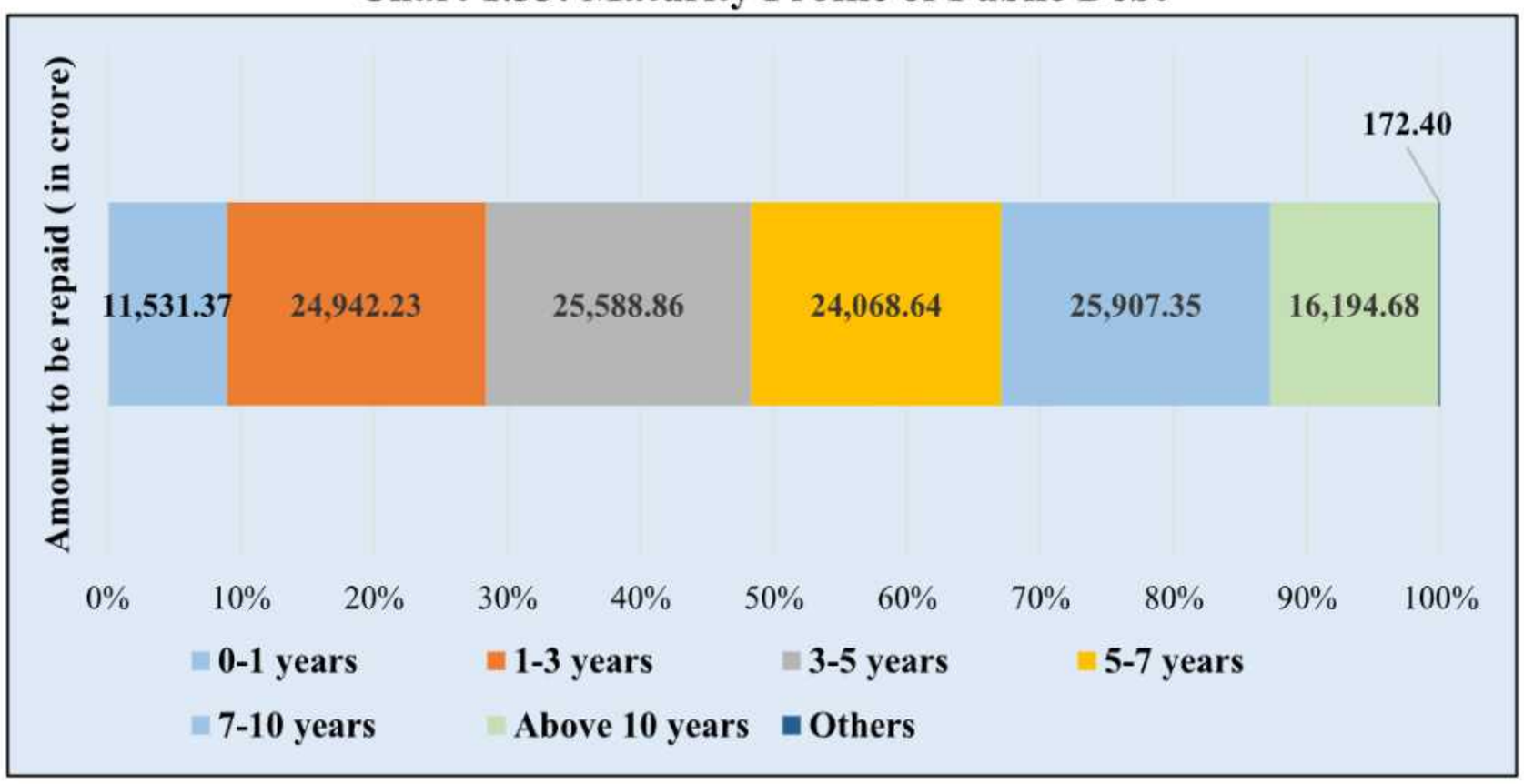
Source: Finance Accounts

During the year 2024-25, 47 *per cent* of borrowed funds (₹ 47,315.42 crore) were utilised towards the repayment of earlier borrowings (₹ 22,316.72 crore) leaving only 53 *per cent* of borrowed funds for development activities. Such instances of large share of borrowings going toward debt repayment limits fiscal space and increases dependence on debt for routine needs as seen in last two years as 25 *per cent* and 10 *per cent* of total borrowings were utilised towards Revenue Expenditure in 2023-24 and 2024-25 respectively. This weakens long-term fiscal sustainability and hampers investment in infrastructure. The State must adopt a disciplined borrowing strategy focused on asset creation.

1.5.1.3 Debt Profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. Debt maturity profile of the State is depicted in **Chart 1.33**.

Chart 1.33: Maturity Profile of Public Debt



Source: Finance Accounts

*** Excludes back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its source.***

The maturity profile of the public debt as on 31 March 2025 indicates that the State has to pay 67.07 *per cent* of the debt within the next seven years. Such high concentration of liabilities maturing within the short to medium term (0-7 years) indicates issue of potential debt bunching which may result in increased refinancing and liquidity pressure on the State Finances. On this being pointed out the State Government in reply (February 2026) stated that despite the requirement to repay 67.07 *per cent* of debt within seven years, the current Interest Payment to Revenue Receipt ratio (7.44 *per cent*) remains well within the sustainable level of 10.00 *per cent* prescribed by the 15th Finance Commission. Out of the total borrowing maximum amount was utilised for capital expenditure, resulting in creation of assets for the state. It will ensure that the borrowed funds generate long term economic value to support future repayment capacity. It is also to be noted that MoF, GoI fixes the net borrowing ceiling, but allows repayment also in addition. Thus, the net borrowing ceiling is only an additional sustainable borrowing limit (3.00 *per cent* of GSDP) to finance fiscal deficit as per

FRBM Act. The state has a robust reserve (approx.₹ 8,900 crore) in Consolidated Sinking Fund (CSF) and more than ₹ 1,000 crores in Guarantee Redemption Fund (GRF) also. This provides a safety net against any imminent repayment due to shortage of cash balance, if it happens so. The repayment in a year is not more than ₹ 13,000 crores, which is less than 10.00 *per cent* of revenue receipt in a year.

1.5.1.4 Financing pattern of fiscal deficit

Table 1.29 depicts financing pattern of the fiscal deficit during 2020-25.

Table 1.29: Components of fiscal deficit and its financing pattern

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
Fiscal Deficit	**5,444**	**4,047**	**6,810**	**8,292**	**17,970**
Revenue Deficit/Surplus	-2,367	-5,521	-3,417	-684	9,609
Net Capital expenditure	7,942	9,468	9,998	8,898	8,562
Net Loans and Advances	-132	100	230	78	-201
Financing Pattern of Fiscal Deficit					
Market Borrowings	4,667	3,898	8,100	12,900	10,980
Loans from GoI	-19	212	292	361	64
Special Securities issued to NSSF	5	-421	-431	-444	-456
Loans from Financial Institutions	526	639	691	407	305
Small Savings, PF, etc.	514	427	641	755	785
Reserve Funds	390	385	-765	60	814
Deposits and Advances	-70	551	121	-231	-524
Suspense and Miscellaneous	-1,824	-774	-1,611	-5,710	4,505
Remittances	-12	49	71	-122	81
Compensation and Other Bonds	822	0	0	0	0
Contingency Fund	0	0	0	0	0
Overall Deficit	**5,000**	**4,964**	**7,109**	**7,975**	**16,554**
Increase (+)/ Decrease (-) in cash balance	444	-917	-298	317	1,416
Gross Fiscal Deficit	**5,444**	**4,047**	**6,810**	**8,292**	**17,970**
Particulars	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Fiscal Deficit	**15,822**	**6,093**	**4,691**	**26,933**	**25,447**
Revenue Deficit/Surplus	6,857	-4,642	-8,592	11,233	5,099
Net Capital expenditure	9,019	10,499	13,315	15,414	20,050
Net Loans and Advances	-54	236	-31	286	298
Financing Pattern of Fiscal Deficit					
Market Borrowings	10,500	1,000	-2,200	26,300	17,000
Loans from GoI	3,405	5,557	3,470	3,551	6,173
Special Securities issued to NSSF	-456	-456	-456	-456	-456
Loans from Financial Institutions	112	239	311	628	-38
Small Savings, PF, etc.	404	-1	1,306	1,522	1,680
Reserve Funds	-465	454	-181	766	379
Deposits and Advances	502	-204	361	258	347

Suspense and Miscellaneous	1,845	110	2,956	-5,505	2,289
Remittances	-51	-7	38	-53	-1,787
Compensation and Other Bonds	0	-87	-87	-87	-87
Contingency Fund	0	0	0	-13	-24
Overall Deficit	**15,796**	**6,604**	**5,517**	**26,912**	**25,476**
Increase (+)/ Decrease (-) in cash balance	27	-511	-826	21	-29
Gross Fiscal Deficit	**15,822**	**6,093**	**4,691**	**26,933**	**25,447**

Source: Finance Accounts

1.5.2 Post Audit Deficit Indicators

As per Finance Accounts of the State for the FY 2024-25 the Revenue Deficit (RD) of the State was ₹ 5,099.47 crore (0.90 *per cent* of GSDP), Fiscal deficit (FD) was ₹ 25,447.41 crore (4.48 *per cent* of GSDP) whereas Primary deficit (PD) was ₹ 16,495.06 crore (2.90 *per cent* of GSDP). However, Audit found that, during 2024-25, the State Government misclassified ₹ 1,234.79 crore of Revenue nature as capital expenditure, ₹ 0.75 crore of Capital nature as revenue expenditure and ₹ 3,912.32 crore of Off Budget Borrowing repayment as capital expenditure instead of revenue expenditure (details discussed in paragraph no 2.5.4 of Chapter-II). This resulted in understatement of Revenue deficit to that extent and the revenue deficit worked out to be ₹ 10,245.83 crore (1.80 *per cent* of the GSDP) after Audit.

1.5.3 Fiscal Balance: Achievement of deficit and total debt targets

As per the FRBM Act of 2005 and its amendments aligned with the 15th Finance Commission, State aims to:

- Eliminate revenue deficit and maintain the fiscal deficit within the ceiling of 3 *per cent* of GSDP, with an additional 0.5 *per cent* permitted on fulfilling reform milestones.
- Chhattisgarh also follows a Medium-Term Fiscal Plan (MTFP) and is required to disclose contingent liabilities and off-budget borrowings.

Achievements, *vis-à-vis* the fiscal targets, prescribed in the State FRBM Act for the FYs 2015-16 to 2024-25, post Audit are detailed in **Table 1.30.**

Table 1.30: Compliance with provisions of State FRBM Act post Audit

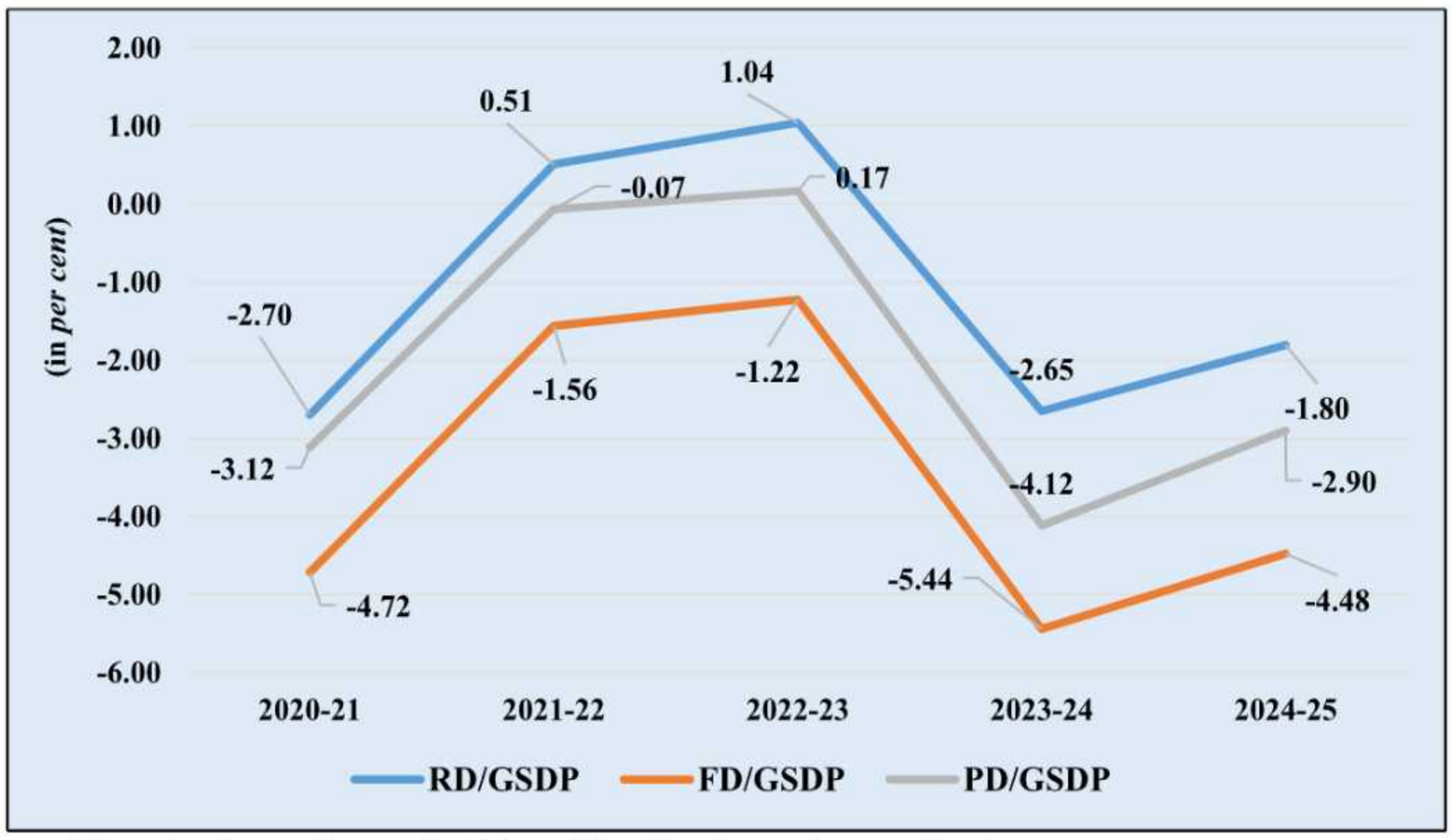
Fiscal Parameters		Achievement vis-à-vis targets set in the FCR				
		2015-16	2016-17	2017-18	2018-19	2019-20
Revenue deficit (-)/ Surplus (+) (as percentage of GSDP) #	T	1.85	1.79	1.73	1.32	0.32
	A	0.94	2.10	1.21	0.21	-2.79
Fiscal Deficit (-) / Surplus (+) (as percentage of GSDP) #	T	-3.50	-3.50	-3.50	-3.50	-5.00
	A	-2.42	-1.54	-2.41	-2.54	-5.21
Ratio of total outstanding liability to GSDP (in *per cent*)	T	16.09	15.45	18.47	18.06	21.23
	A	16.76	16.84	18.95	20.65	23.04
Interest payment as percentage of Revenue Receipts	T	3.59	4.19	4.57	5.14	5.63
	A	4.66	5.00	5.19	5.61	7.78

Fiscal Parameters		2020-21	2021-22	2022-23	2023-24	2024-25*
Revenue Deficit (-)/ Surplus (+) (as percentage of GSDP)	T	0.67	-0.96	0.16	0.69	0.20
	A	-2.70	0.51	1.04	-2.65	-1.80
Fiscal Deficit (-) / Surplus (+) (as percentage of GSDP)	T	-5.00	-4.56	-3.33	-2.99	-2.90
	A	-4.72	-1.56	-1.22	-5.44	-4.48
Ratio of total outstanding liability to GSDP (in *per cent*)	T	21.59	28.34	26.41	23.81	25.43
	A	26.07	23.07	21.96	26.05	27.45
Interest payment as percentage of Revenue Receipts	T	6.97	8.16	8.11	6.53	6.24
	A	8.92	7.71	6.80	6.57	7.44

**** Figures for 2024-25 only include impact of misclassification of revenue and capital expenditure so they are not comparable with figures for 2020-21 to 2023-24.***

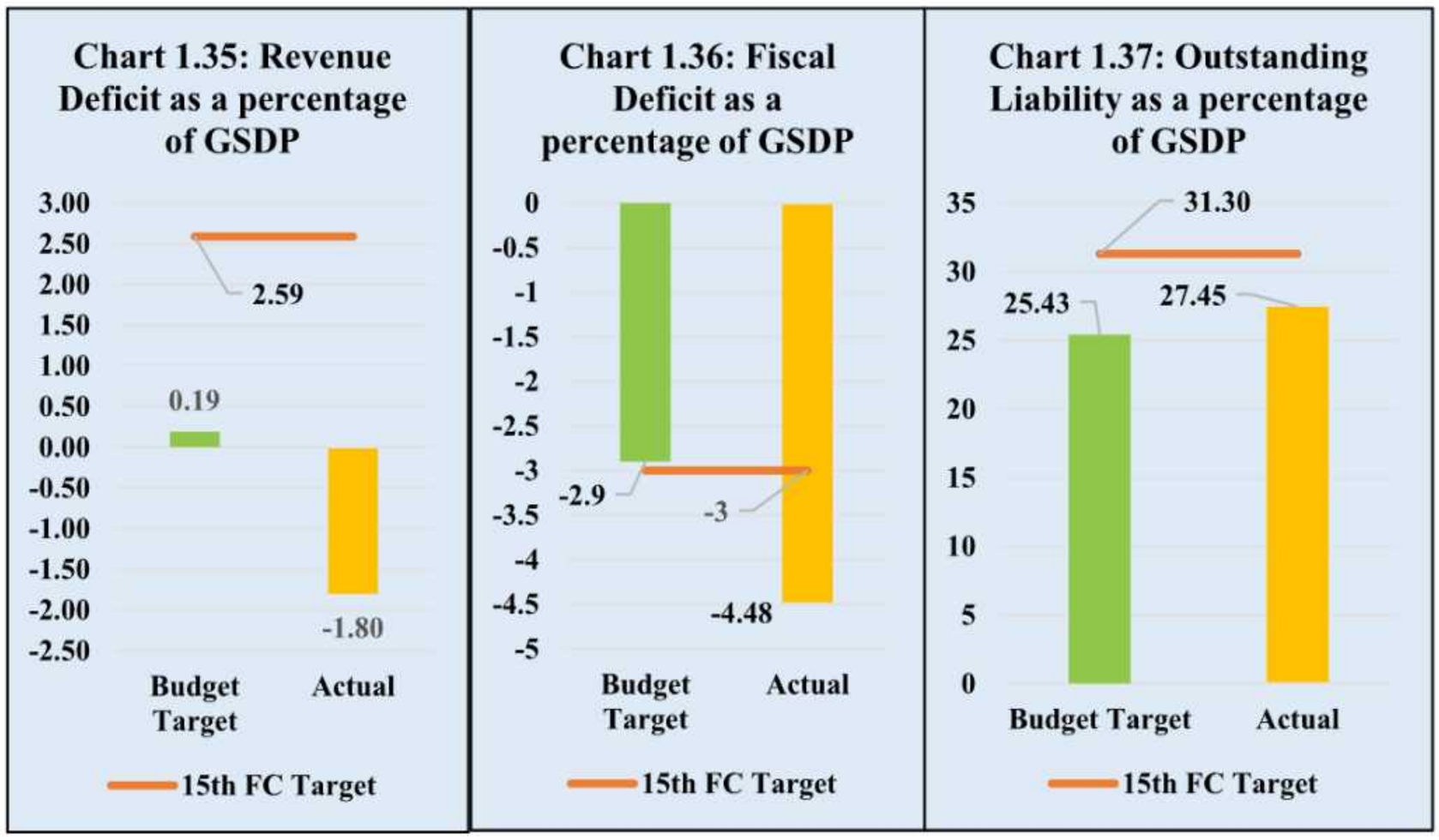
 # Figures of Revenue and Fiscal Deficit for 2015-16 to 2019-20 are pre audit figures.

Chart 1.34: Trend analysis of deficits post audit



****Negative figure denotes Deficit and Positive figure denotes Surplus.***

The targets set by 15th Finance Commission and those projected in the State budget *vis-à-vis* achievements in respect of major fiscal aggregates with reference to GSDP during 2024-25 are given in **Chart 1.35**, **Chart 1.36** and **Chart 1.37**.



Source: Finance Accounts and budget documents

During the year 2024-25, the revenue deficit-GSDP and fiscal deficit-GSDP ratios were not within the levels fixed by 15th FC and those projected in the budget estimates. In budget 2024-25, although the target of fiscal deficit was fixed as 2.90 *per cent* of GSDP, it was also mentioned that fiscal deficit would increase to 3.51 *per cent* after taking into account special assistance of ₹ 3,400 crore for capital expenditure by GoI. On this being pointed out the State Government in reply (February 2026) stated that Government of Chhattisgarh has received ₹ 6,104 crore in FY 2024-25 and ₹ 3,365 crore in FY 2023-24 under Special Assistance to States for Capital Investment (SASCI) scheme as 50-years interest free loan from the Government of India. As per scheme guidelines issued by MoF, this loan amount has to be excluded from the calculation of fiscal deficit, therefore net public debt (₹ 16,435 crore) will be 2.89 *per cent* in FY 2024-25. The fiscal deficit figure is currently inflated due to SASCI and net Public Account receipts.

1.5.4 Debt Sustainability Analysis

Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators is given in **Table 1.31.**

Table 1.31: Trends in Debt Sustainability Indicators

(₹ in crore)

Debt Sustainability Indicators	2015-16	2016-17	2017-18	2018-19	2019-20
Overall Liabilities or Overall Debt*	37,741	44,258	52,937	66,750	78,712
Rate of Growth of overall liability (*per cent*)	21.82	17.27	19.61	26.09	17.92
GSDP (in nominal terms)	2,25,163	2,62,802	2,82,737	3,27,107	3,44,672
Nominal GSDP growth (*per cent*)	1.83	16.72	7.59	15.69	5.37
Overall Liability / GSDP (*per cent*)	16.76	16.84	18.72	20.41	22.84
Repayment to Gross Borrowings (*per cent*)	47.02	51.80	45.44	33.39	62.52

Net borrowings available as a percentage of Gross Borrowings	52.98	48.20	54.56	66.61	37.48
Interest payments on Overall Debt	2,149	2,687	3,098	3,653	4,970
Effective rate of interest on Overall Debt (*per cent*)	**7.85**	**7.99**	**7.55**	**6.92**	**7.37**
Interest payment to Revenue Receipts (*per cent*)	6.28	5.00	5.19	5.61	7.78
Revenue Deficit/Surplus	-9,493	5,521	3,417	684	-9,609
Primary Revenue Balance (PRB)	**-7,344**	**8,207**	**6,516**	**4,336**	**-4,638**
Primary Balance (PB)	**-3,295**	**-1,360**	**-3,712**	**-4,640**	**-12,999**
PB/GSDP (*per cent*)	**-1.46**	**-0.52**	**-1.31**	**-1.42**	**-3.77**
Difference between RoI and effective rate of interest on overall liability	-4.33	-5.27	-5.31	-5.10	-7.26
Liquidity Management	0	0	0	0	36
Debt Stabilisation	**-5,141**	**1,831**	**-3,694**	**581**	**-14,437**
Domar Criteria					
GSDP (in constant terms)	1,90,584	2,13,705	2,20,136	2,44,579	2,51,549
Real Growth (in constant terms)	2.57	12.13	3.01	11.10	2.85
Inflation based on CPI (*per cent*)	6.75	3.48	2.69	2.40	2.48
Effective Rate of interest	7.85	7.99	7.55	6.92	7.37
Real effective rate of interest	1.10	4.51	4.86	4.52	4.89
Growth Interest Differential	**1.47**	**7.62**	**-1.85**	**6.58**	**-2.04**
Debt Sustainability Indicators	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Overall Liabilities or Overall Debt*	89,557	91,095	93,622	1,26,105	1,51,103
Rate of Growth of overall liability (*per cent*)	13.78	1.72	2.77	34.70	19.82
GSDP (in nominal terms)	3,52,328	4,11,613	4,58,891	5,12,107	5,67,880
Nominal GSDP growth (*per cent*)	2.22	16.83	11.49	11.60	10.89
Overall Liability / GSDP (*per cent*)	25.42	22.13	20.40	24.62	26.61
Repayment to Gross Borrowings (*per cent*)	58.25	76.90	88.51	51.81	47.17
Net borrowings available as a percentage of Gross Borrowings	41.75	23.10	11.49	48.19	52.83
Interest payments on Overall Debt	5,633	6,144	6,382	6,798	8,952
Effective rate of interest on Overall Debt (*per cent*)	**7.05**	**7.18**	**7.19**	**6.30**	**6.87**
Interest payment to Revenue Receipts (*per cent*)	8.92	7.71	6.80	6.57	7.44
Revenue Deficit/Surplus	-6,857	4,642	8,592	-11,233	-5,099
Primary Revenue Balance (PRB)	**-1,224**	**10,786**	**14,974**	**-4,434**	**3,853**
Primary Balance (PB)	**-10,189**	**51**	**1,691**	**-20,134**	**-16,495**
PB/GSDP (*per cent*)	**-2.89**	**0.01**	**0.37**	**-3.93**	**-2.90**
Difference between RoI and effective rate of interest on overall liability	-6.55	-6.94	-4.53	-3.11	-3.63
Liquidity Management	30	38	15	99	9
Debt Stabilisation	**-14,147**	**8,056**	**5,209**	**-14,286**	**-11,300**
Domar Criteria					
GSDP (in constant terms)	2,51,192	2,67,033	2,85,817	3,06,712	3,29,752
Real Growth (in constant terms)	-0.14	6.31	7.03	7.31	7.51
Inflation based on CPI (*per cent*)	7.43	4.83	4.69	3.43	5.78

Effective Rate of interest	7.05	7.18	7.19	6.30	6.87
Real effective rate of interest	-0.38	2.35	2.50	2.87	1.09
Growth Interest Differential	**0.24**	**3.96**	**4.53**	**4.44**	**6.42**

Source: Finance Accounts

**** Excludes back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its source.***

PRB: Revenue Receipts-Revenue Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

PB: Total Receipts (net of borrowings) -Total Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

Effective Rate of Interest: {Interest Payments excluding IP on OBB / [Average Outstanding liability of Previous and Current Financial Year excluding Non-Interest-Bearing Liabilities, back-to-back loan and Interest free loan released to the States]}

Liquidity Management (use of financial accomodation instruments available with RBI) (number of days): Amount availed against SDF, WMA & OD

Quantum Spread: (Interest Spread* overall liability) where Interest spread = (GSDP growth rate - Effective rate of interest on Overall liability). For computation of quantum spread, overall liability has been taken after excluding back-to-back loan, Non-Interest Bearing Liabilities and Interest free loan released to the States under the Scheme for Special Assistance to States for Capital Expenditure/Investment; RoI : Return on Investment

Debt Stabilisation=Quantum spread + Primary balance

Real effective rate of interest =Effective rate of interest-Inflation

Growth Interest Differential=Real Growth-Real effective rate of interest

The growth in overall debt/liabilities remained higher than the growth in nominal GDP except for the years 2021-22 and 2022-23. Rising growth rate of overall debt/liabilities in last two years suggests that the state needs to take austerity measures to contain growth in debt to keep it in tandem with the nominal GDP growth.

The debt-to-GSDP ratio fluctuates but shows an overall rising trend from 25.42 *per cent* in 2020-21 to 26.61 *per cent* in 2024-25, with a dip in intermediate years. This means the debt burden relative to the economy is generally increasing, especially after 2022-23. The debt-to-GSDP ratio at 26.61 *per cent* in 2024-25 exceeded the target prescribed in the MTFPS (25.43 *per cent*) by the State Government but within the indicative debt path of State Government projected by the 15th Finance Commission (31.30 *per cent*).

Repayment to Gross Borrowing has shown a fluctuating trend ranging from 47.27 *per cent* to 88.51 *per cent* during 2020-25. Higher Repayment to Gross Borrowing will reduce the government's flexibility in fiscal planning and may further need to cut spending on quality expenditure. Further, Net borrowing available for productive purposes and growth-boosting investment has neither consistently shown an upward trend nor remained stable enough to lead to a sustained improvement in the quality of expenditure.

The Interest payment to revenue receipts ratio increased from 6.57 *per cent* in 2023-24 to 7.44 *per cent* in 2024-25 which also exceeded the target prescribed in the Macroeconomic Framework Statement (6.24 *per cent*) presented along with State Budget 2024-25. Rising interest payment to revenue receipts ratio reflects possible concern associated with the debt servicing by the State Government. On this being pointed out the Department stated that the interest payment ratio increased from 6.57 *per cent* in 2023-24 to 7.44 *per cent* in 2024-25, which is under sustainable limit of 10 *per cent* prescribed by 15th Finance Commission.

Both Primary balance and Debt-Stabilisation metric (quantum spread plus primary balance) remained negative in three out of last five years, but both indicators improved during 2024-25 when compared to 2023-24 which shows that state needs to take adequate measures to move toward a sustainable fiscal path. Growth Interest differential (GID) remained positive in all five years, and it improved from 0.24 in 2020-21 to 6.42 in 2024-25. Positive GID indicates that State is moving towards sustainable fiscal path.

Further, utilisation of the financial facility available with RBI for liquidity management was the lowest at 09 days in 2024-25 and the highest at 99 days in 2023-24 in the last five years. This shows that the reliance on short-term borrowings for liquidity management has reduced drastically compared to last year. Improvement in this indicator suggests that State is taking appropriate measures to improve liquidity management.

The Domar criterion suggests that nominal growth was driven primarily by real growth rather than inflation except in the pandemic-affected year (2020-21).

1.5.5 Status of Guarantees - Contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund in case of borrower defaults. The State extends guarantees for loans raised by entities like statutory corporations, boards, local bodies, and co-operative institutions. As per the Chhattisgarh State Government Guarantee Rules, 2020 (Amended), the total Government guarantees given in a financial year shall not exceed 100 *per cent* of the State's own Revenue Receipts in the preceding year. Details of the guarantees and status of outstanding guarantees to total receipts for the last ten years is given in **Table 1.32**.

Table 1.32: Guarantees given by the State Government

(₹ in crore)

Guarantees	Ceiling applicable to the outstanding amount of guarantees	Outstanding amount of guarantees at the beginning of the year	Outstanding guarantees at the end of the year
2015-16	14,446	2,362	1,988
2016-17	15,603	1,988	3,983
2017-18	17,230	3,982	3,882
2018-19	18,365	3,882	10,769
2019-20	20,391	11,559	18,459
2020-21	30,052	18,469	19,836
2021-22	30,026	19,836	19,500
2022-23	40,935	19,500	22,100
2023-24	48,371	22,100	21,891
2024-25	53,934	21,890	20,763

Source: Finance Accounts and Annual Financial Statements

* *As per the Chhattisgarh State Government Guarantees Rules, 2003, the total Government guarantees given in a financial year shall not exceed seventy per cent of the State's own Revenue Receipts in the*

preceding year. However, the limit was increased (July 2020) to hundred per cent through Chhattisgarh State Government Guarantees Rules, 2020 (Amended).

The outstanding guarantees for ₹ 20,763.08 crore as on 31 March 2025 was in respect of Power (₹ 2,591.50 crore); Co-operatives (₹ 15,009.54 crore); State Finance Companies/Corporations (₹ 67.91 crore); Urban Development and Housing (₹ 2,781.78 crore); and Others (₹ 312.35 crore).

The Government gave guarantees within the limits prescribed in Chhattisgarh State Government Guarantee Rules, 2020 (Amended) during 2020-25. Comparison of Outstanding amount of guarantees at the beginning and end of the year clearly implicate that except for the FY 2023-24 and 2024-25, contingent liabilities were being carried forward and there was no effort by State Government to reduce its exposure but during 2023-24 and 2024-25 State Government reduced its exposure in contingent liabilities.

State Government has established Guarantee Redemption Fund in FY 2022-23 to absorb the risk associated with contingent liabilities.

1.5.6 Pathways to Fiscal Stability

Deficits can be improved by enhancing revenues and rationalising expenditures. This includes strengthening tax compliance, widening the tax base, revising user charges, and monetising idle government assets. On the spending side, better targeting of subsidies, controlling salary and pension growth, and ensuring proper classification of expenditure are key factors. Prioritising productive capital investment and improving debt management through transparent and efficient borrowing can further ease fiscal pressure. These measures collectively create fiscal space and help reduce revenue, fiscal, and primary deficits in a sustainable manner. These have been discussed in succeeding paragraphs.

1.5.6.1 Improving Revenues of the State

Untapped revenue potential, if harnessed effectively, could significantly enhance fiscal space and reduce dependence on debt. Inefficiencies in assessment, undervaluation, and limited enforcement mechanisms of key tax streams such as State GST, Stamp Duty, and Excise will lead to subdued revenue growth. Under-realised non-tax revenues, with low user charges, poor cost recovery, and suboptimal returns on public assets and investments also impede the fiscal space. Timely realisation of pending arrears is (tax and nontax) another step towards enhancing the fiscal space.

A. Arrears of revenue

As on 31 March 2025, the arrears of revenue in respect of principal heads of revenue were ₹ 5,991.74 crore, of which ₹ 2,458.32 crore were outstanding for more than five years, as depicted in **Table 1.33**.

Table 1.33: Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Amount outstanding as on 31 March 2025	Amount outstanding for more than five years as on 31 March 2025
1	Taxes and duties on electricity	5,929.71	2,396.60
2	Forests and Wildlife	5.60	5.32
3	State Excise	56.43	56.40
	Total	**5,991.74**	**2,458.32**

Source: Departmental Information

B. Arrears in assessment

The information on number of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed off during the year and number of cases pending for finalisation at the end of the year, as furnished by the Forest and Wildlife, Energy department, is depicted in **Table 1.34**.

Table 1.34: Arrears of assessment

(₹ in crore)

Sl. No.	Head of Revenue	Opening Balance	New Cases due for assessment during 2024-25	Total assessment due	Cases disposed of during 2024-25	Balance at the end of the year	Percentage of disposal
1	Forests and Wildlife	4.91	0	4.91	0	4.91	0
2	Taxes and duties on electricity	4,615.23	6	79	0	79	0

Source: Departmental information

Department of Excise has furnished nil cases of Arrears of Assessment.

C. Details of evasion of tax detected by the Department, refund cases, etc.

The cases of evasion of tax detected, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government.

The details of cases of evasion of tax detected by Forests and Wildlife, cases finalised and the demand for additional tax raised; during the year 2024-25, as reported by the departments concerned, are depicted in **Table 1.35**. Department of Excise and Energy (Taxes and duties on electricity) has furnished nil cases of tax evasion.

Table 1.35: Evasion of tax detected

Sl. No.	Head of revenue	Cases pending as on 31 March 2024	Cases detected during 2024-25	Total	No. of cases in which assessment/investigation completed and additional demand with penalty, etc. raised		No. cases pending for finalisation as on 31 March 2025
					No. of Cases	Amount of demand (in crore)	
1	Forests and Wildlife	15	0	15	0	0	15
Total		**15**	**0**	**15**	**0**	**0**	**15**

Source: Departmental information

Other Departments *viz.,* Commercial Tax (Registration), Mineral Resource *etc.* did not furnish the details regarding evasion of tax/ revenue, despite being requested by Audit in September 2025.

Promptness in disposal of refund cases is an important indicator of performance of the Departments. The number of refund cases pending at the beginning of the year, claims received during the year, refunds allowed during the year and the cases pending at the close of the year, as reported by the Departments are given in **Table 1.36**:

Table 1.36: Refund Cases

(₹ in crore)

Sl. No.	Particulars	Forestry and Wildlife		State Excise	
		No. of cases	Amount	No. of cases	Amount
1	Claims outstanding at the beginning of the year (1 April 2024)	15	1.00	26	0.85
2	Claims received during the year (2024-25)	0	0	62	5.98
3	Refunds made during the year (2024-25)	0	0	70	5.06
4	Refund rejected during the year (2024-25)	0	0	0	0
5	Balance outstanding at the end of the year (31 March 2025)	15	1.00	18	1.77

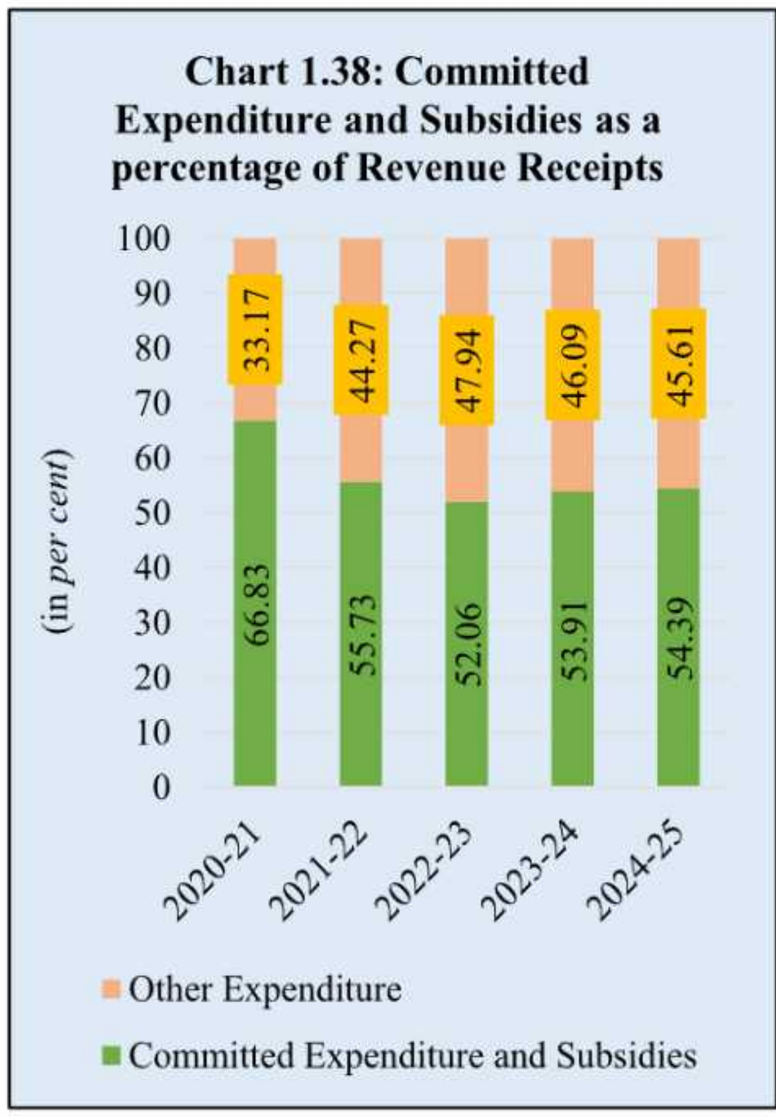
Source: Departmental information

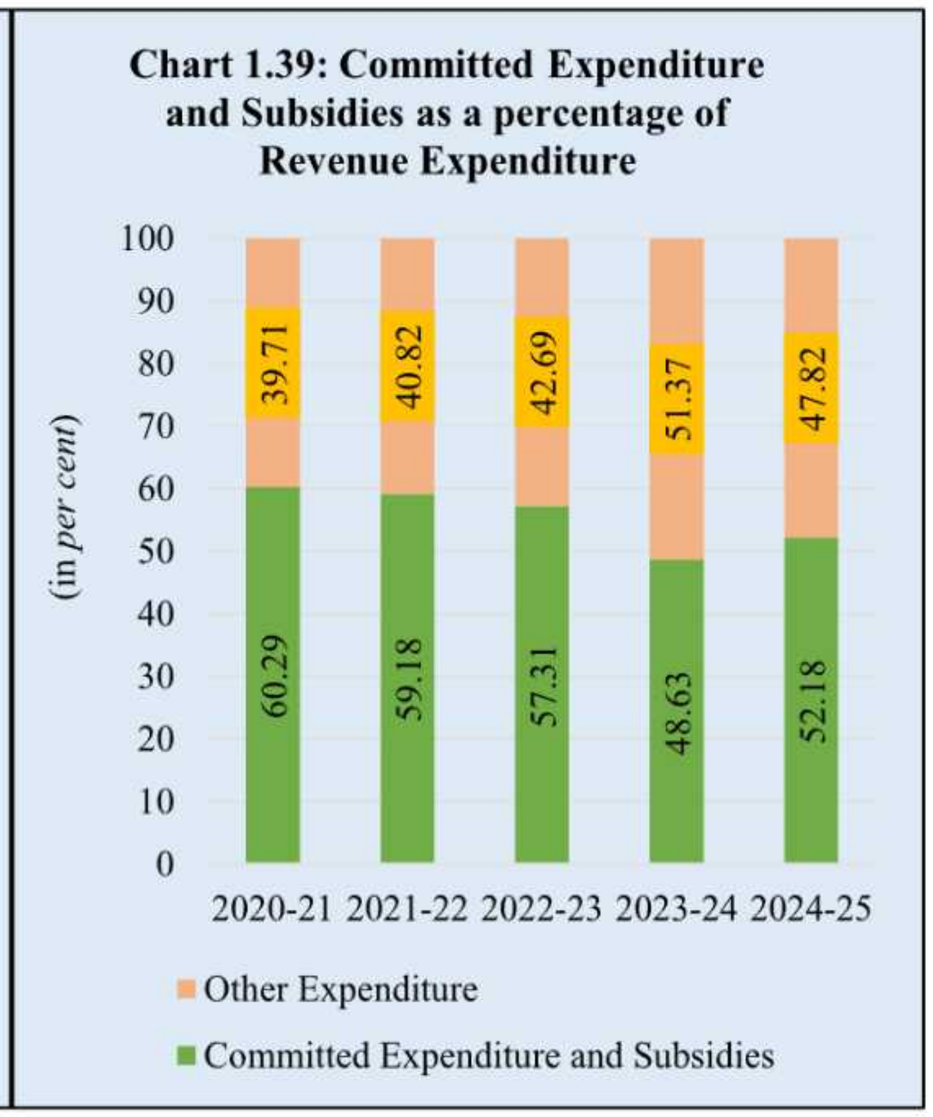
The Energy (Taxes and duties on electricity) department reported nil cases of pendency of refund, while Commercial Tax (Registration), Mineral Resource departments did not furnish the details of pendency of refund cases at the end of March 2025.

1.5.6.2 Issues on expenditure side

A. Fiscal stress from committed expenditure and subsidies

Chart 1.38 and **Chart 1.39** depicts Committed expenditure and subsidies together as a percentage of Revenue Receipts and Revenue Expenditure during the FY 2020-25 respectively.





In 2024-25, the State's committed expenditure of ₹ 48,882.96 crore comprising salaries and wages (₹ 31,419.87 crore), pensions (₹ 8,510.74 crore), and interest payments (₹ 8,952.35 crore), accounted for approximately 40.64 *per cent* of the Revenue Receipts. In addition, subsidies amounted to ₹ 16,539.20 crore, bringing the total rigid expenditure to ₹ 65,422.16 crore, which was nearly 54.39 *per cent* of the State's revenue receipts. The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the State's ability to allocate resources towards capital investment and developmental priorities. This structural imbalance increases the risk of persistent revenue and primary deficits, constrains long-term fiscal sustainability, and reduces the government's capacity to respond to emergent socio-economic challenges.

There is an urgent need for expenditure reform through rationalisation of subsidies, improved targeting, and prudent management of salary and pension commitments, to enhance fiscal flexibility and ensure a sustainable fiscal path.

B. Capital blocked in incomplete projects

An assessment of capital blocked in incomplete capital projects would also indicate the quality of Capital Expenditure. Blocking of funds in incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits of the projects for prolonged periods. Further, funds borrowed for implementation of these projects, during the respective years would lead to an extra burden, in terms of servicing of debt and interest liabilities. Details of the incomplete projects (based on information provided by the State Government for Appendix-IX of the Finance Accounts for the year 2024-25) are shown in **Table 1.37**.

Table 1.37: Capital blocked in incomplete projects

(₹ in crore)

Age profile of incomplete projects as on				Department-wise profile of incomplete projects as on		
31 March 25				31 March 2025		
Year	**No. of incomplete projects**	**Estimated cost**	**Expenditure incurred**	**Department**	**No. of incomplete projects**	**Estimated cost (Expenditure incurred)**
Prior to 1995	2	55.35	100.96	Irrigation	78	2,925.34 (3,160.60)
1995-2000	0	0.00	0.00	Buildings	10	1,243.48 (1,086.50)
2001-2005	2	214.16	149.21	Roads	61	3,058.26 (1,488.53)
2006-2010	17	611.47	1,051.31	Bridges	14	317.60 (156.15)
2011-2015	34	1,516.66	1,679.49	Other	0	0(0)
2016-2020	43	3,199.76	1,835.42			
2021-2025	65	1,947.28	1,075.39			
Total	**163**	**7,544.68**	**5,891.78**	**Total**	**163**	**7,544.68 (5,891.78)**

Source: Finance Accounts

Out of the estimated cost of ₹ 7,544.68 crore on these 163 ongoing projects, ₹ 5,891.78 crore was spent till 2024-25. Therefore, due to noncompletion of these 163 projects, Capital Expenditure of ₹ 5,891.78 crore remained blocked.

Due to incomplete information in *Appendix-IX* (Commitments of the Government-List of Incomplete Capital Works) of the Finance Accounts for the year 2024-25 (provided by the State Government), Audit could not ascertain the actual progressive expenditure, physical progress of work, position of pending payment (future liability) and revised cost, if any, as on 31 March 2025.

C. Un-discharged liabilities on Fiscal Space

Undischarged/deferred liabilities, if not addressed timely, will reduce the available fiscal space for future developmental and infrastructure spending. Besides creating lack of transparency and credibility, this impairs the state's ability to raise resources in a sustainable manner, thereby impacting overall fiscal health and long-term sustainability.

Audit observed that the State Government had accumulated several undischarged liabilities over the years, which have significant implications for fiscal sustainability. These include:

- Non-transfer of statutory funds/cess such as Mineral Development Fund, Central Road and Infrastructure Fund, Infrastructure Development cess and Environment cess amounting to ₹ 1,217.51 crore.

- Un-discharged interest liabilities totaling ₹ 58.83 crore.
- Off-budget borrowings and other liabilities not captured in the debt stock amounting to ₹ 4,776.57 crore.
- Short/non-transfer of State Government's contribution to the National Pension System (NPS)/Chhattisgarh State Pension Fund amounting to ₹ 138.86 crore.
- Pending refund cases amounting to ₹ 2.77 crore.

The cumulative value of these un-discharged liabilities amounted to ₹ 6,194.54 crore, which is equivalent to 1.09 *per cent* of the GSDP and 24.34 *per cent* of the Fiscal Deficit for the year 2024-25.

Audit recommends that the State Government disclose and address all undischarged liabilities transparently and make provisions for timely discharge of these obligations to avoid future fiscal stress.

1.6 Conclusions

Positive own revenue buoyancy of more than one in three out of the last five years signifies that the State was able to mobilise own revenue at a pace faster than the growth in its GSDP.

Subsidies as a proportion of revenue expenditure increased from 10.44 per cent in 2020-21 to 13.19 per cent in 2024-25, exerting pressure on resources available for developmental expenditure. The rising trend in subsidy outgo over the last three years also indicates a potential risk to fiscal sustainability.

Interest payments as a proportion of revenue receipts increased from 6.57 per cent in 2023-24 to 7.44 per cent in 2024-25, indicating a rising interest burden on the State's finances.

The State Government earned a meagre 0.02 per cent return on its total investment (₹ 7,717.68 crore) in Statutory Corporations, Government Companies and Co-operatives up to 31 March 2025.

An analysis of the maturity profile of public debt as on 31 March 2025 shows that 67.07 per cent of the debt is repayable within the ensuing seven years. The predominance of debt maturing in the short to medium term suggests the presence of debt bunching, with possible implications for refinancing and liquidity pressures on State finances.

The State accumulated Un-discharged liabilities amounted to ₹6,194.54 crore, which is equivalent to 1.09 per cent of the GSDP and 24.34 per cent of the Fiscal Deficit for the year 2024-25.

The fiscal deficit as a percentage of GSDP (post-audit) declined from 5.44 per cent in 2023-24 to 4.48 per cent in 2024-25; however, it remained in excess of the limits prescribed by the 15th Finance Commission as well as those projected in the Budget Estimates.

Outstanding liabilities, measured as a percentage of GSDP (post-audit), at 27.45 per cent in 2024-25 remained within the ceiling prescribed by the 15th Finance Commission, but it exceeded the level projected in the Budget Estimates.

In 2024-25, the State's committed expenditure of ₹ 48,882.96 crore accounted for approximately 40.64 per cent of the Revenue Receipts. In addition, subsidies amounted to ₹16,539.20 crore, bringing the total rigid expenditure to ₹65,422.16 crore, which was nearly 54.39 per cent of the State's revenue receipts. The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the State's ability to allocate resources towards capital investment and developmental priorities.

1.7 Good Practices

- Revenue Receipts as a percentage of GSDP of the State increased from 17.93 *per cent* in 2020-21 to 21.18 *per cent* in 2024-25 highlighting the state's fiscal resilience.
- Capital Expenditure as a percentage of GSDP of the State increased from 2.56 *per cent* in 2020-21 to 3.53 *per cent* in 2024-25 which shows that state is prioritising long term asset creation.

1.8 Recommendations

The Government may

- strengthen revenue mobilisation by improving tax compliance, updating property valuation systems, and enforcing a clear non-tax revenue policy, especially for dividends, mining, and interest receipts, and revising user charges and fees periodically.
- rationalise revenue expenditure and committed liabilities, and control interest payments to create fiscal space for developmental spending.
- enhance quality and prioritise capital expenditure by increasing allocations to infrastructure sectors, avoiding misclassification of expenditures, and ensuring capital outlay keeps pace with economic growth.
- improve return on public investments by enforcing a dividend policy for profit-making PSUs, disinvesting from non-performing entities, and enhancing monitoring of loans and advances to ensure financial discipline and accountability.
- review its investments and Loans and Advances to entities from which there are consistent low returns to ensure realisation of optimal returns.
- ensure fiscal transparency by strictly adhering to FRBM targets with disclosure of off-budget liabilities.

Chapter II

Budgetary Management

Chapter II: Budgetary Management

This chapter reviews Chhattisgarh State's budgetary process, revealing significant gaps between budget estimates and actual expenditure, with issues like excess spending and persistent savings. It highlights weaknesses in financial planning, control, and compliance, stressing the need for realistic budgeting and timely fund utilisation.

2.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called "the Annual Financial Statement (Budget)" is to be laid before the State Legislature. The estimates of the expenditure show 'charged' and 'voted' items[1] of expenditure separately and distinguish expenditure on revenue accounts from other expenditure. Legislative authorisation is necessary before incurring any expenditure by the State Government.

As per the Chhattisgarh State Budget Manual, the Finance Department is responsible for preparing the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. The State budget majorly comprises the following documents:

- Annual Financial Statement
- Medium Term Fiscal Plan
- Demand for Grants
- Fiscal Risk Statement
- FRBM Statements
- Others

The Annual budget of State of Chhattisgarh is prepared in 71 Demand for grants which are further divided into grants/appropriations.

2.2 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for optimum utilisation of resources, strengthen scheme implementation and monitoring capacity and achievement of fiscal targets. Persistent savings/excesses

[1]**Charged expenditure:** Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature.
Voted expenditure: All other expenditure is voted by the Legislature.

indicate need for improvement in the underlying budgetary utilisation processes.

Details of total appropriation obtained from state legislature, actual expenditure and savings are summarised in **Table 2.1.**

Table 2.1: Actual expenditure vis-à-vis budget provision during the financial year 2024-25

(₹ in crore)

	Nature of Expenditure	Original Grant/ App.	Supplementary Grant/ App.	Total Budget	Actual expenditure	Excess (+)/ Savings (-)	Surrender	
							Amount	Percent vis-à-vis Total Budget
Voted	I. Revenue	1,18,900.59	20,420.33	1,39,320.92	1,17,857.73	-21,463.19	20,208.76	14.51
	II. Capital	23,585.41	6,249.89	29,835.30	21,245.07	-8,590.23	8,397.52	28.15
	III. Loans & Advances	490.80	0.00	490.80	321.56	-169.24	163.59	33.33
Total		**1,42,976.80**	**26,670.22**	**1,69,647.02**	**1,39,424.36**	**-30,222.66**	**28,769.87**	**16.96**
Charged	IV. Revenue	8,215.07	1,215.93	9,431.00	9,397.68	-33.33*	63.07	0.67
	V. Capital	15.76	11.05	26.81	12.62	-14.19	14.19	52.93
	VI. Public Debt-Repayment	9,360.44	0.00	9,360.44	10,870.67	1,510.23	33.47	0.36
Total		**17,591.27**	**1,226.98**	**18,818.25**	**20,280.97**	**1,462.72**	**110.73**	**0.59**
Appropriation to Contingency Fund		Nil	Nil	Nil	Nil	Nil	Nil	Nil
Grand Total		**1,60,568.06**	**27,897.20**	**1,88,465.26**	**1,59,705.33**	**-28,759.93**	**28,880.60**	**15.32**

Source: Appropriation Accounts

**** Net figure after adjusting savings (₹61.75 crore) and excess (₹28.42 crore)***

Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹1,865.59 crore) and Capital Heads (₹1,203.07 crore).

It can be seen from **Table 2.1** that for the year 2024-25, the total budget of the State Government was ₹1,88,465.26 crore and the actual expenditure was ₹1,59,705.33 crore leaving an overall net savings of ₹28,759.93 crore across all grants which was 15.26 *per cent* of the allocation under those heads.

Trends in the original budget, revised estimate, and actual expenditure for the period 2020-21 to 2024-25 are given in **Table 2.2**.

Table 2.2: Original Budget, Revised Estimate and Actual Expenditure during FYs 2020-21 to 2024-25

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Original Budget	1,02,907.42	1,05,212.73	1,12,603.40	1,32,370.17	1,60,568.06
Supplementary budget	7,042.84	5,086.56	11,445.78	32,511.51	27,897.20
Total budget (TB)	1,09,950.26	1,10,299.29	1,24,049.18	1,64,881.68	1,88,465.26
Revised Estimate (RE)	98,842.36	1,07,239.96	1,21,842.07	1,59,613.62	1,64,339.28
Actual Expenditure (AE)	89,299.70	96,368.41	1,10,413.01	1,58,387.86	1,59,705.33
Net Savings	20,650.56	13,930.88	13,636.17	6,493.82	28,759.93
Percentage of supplementary to the original provision	6.84	4.83	10.16	24.56	17.37

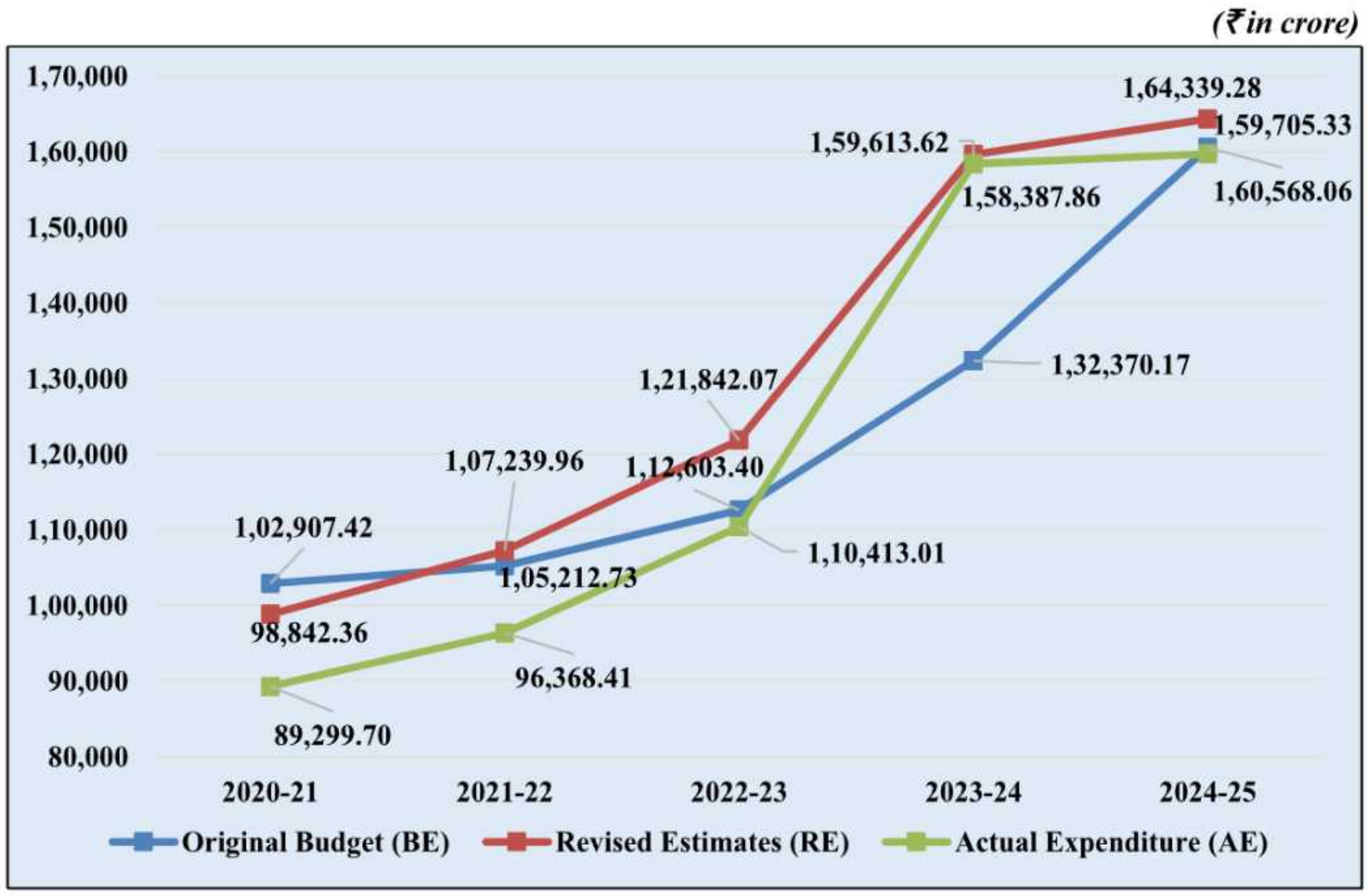
Percentage of overall saving/excess to the overall provision	18.78	12.63	10.99	3.94	15.26
TB-RE	11,107.90	3,059.33	2,207.11	5,268.06	24,125.98
RE-AE	9,542.66	10,871.55	11,429.06	1,225.76	4,633.95
(TB-RE) as % of TB	10.10	2.77	1.78	3.19	12.80
(RE-AE) as % of TB	8.68	9.86	9.21	0.74	2.46

Source: Annual Financial Statement and Appropriation Accounts

Table 2.2 shows that supplementary provision of ₹ 27,897.20 crore during 2024-25 constituted 17.37 *per cent* of the original provision as against 24.56 *per cent* in the previous year.

As the final expenditure (₹ 1,59,705.33 crore) was contained within the original budget, the supplementary provisions were not necessary/excessive as discussed in subsequent para no. 2.5.2.

Chart 2.1 Trend showing BE, RE and Actuals



From the **Chart 2.1**, it is seen that divergence has decreased over time. The government has progressively improved its budget estimation and spending alignment, with Actual Expenditure closely tracking Revised Estimates in later years.

On being pointed out the State Government in reply (February 2026) stated that the net savings of ₹ 28,759.93 crore (15.26 *per cent* of the total budget) is a measure of fiscal prudence to manage the expenditure within available resources. While final expenditure was within original limits, the supplementary provision of ₹ 27,897.20 crore was primarily due to opening of new relevant budget heads and reappropriation of funds from one demand/ Major Head to another, which is otherwise not possible due to restrictions e.g. one demand number to other and capex to revenue heads.

As per the principles General Financial Rules (GFR) and Budget Manual, budgetary provisions are required to be framed on a realistic assessment of requirements, and funds voted by the Legislature are expected to be utilised optimally for the intended purposes.

2.2.1 Component/Services wise analysis of budgetary provisions and expenditure

Component wise analysis of the Budget and Expenditure for the FY 2024-25, is summarised in **Table 2.3**. The summary of explanations received in case of variations in Appropriation Accounts is depicted in **Chart 2.2**.

Table 2.3: Component Wise Budget and Expenditure for the year 2024-25

(₹ in crore)

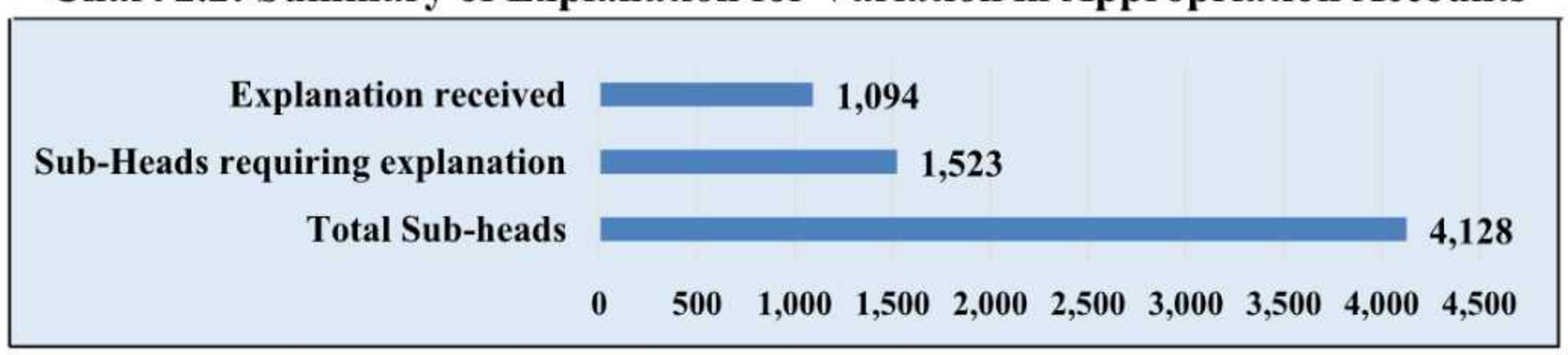
Component	Budget (O+S)	Expenditure	Percentage of Total Budget	Percentage of Total Expenditure	Percentage of expenditure against the Budget
(1)	(2)	(3)	(4)	(5)	(6=3/2*100)
Committed Expenditure	55,775.46	48,882.96	29.59	30.61	87.64
State Schemes	87,527.61	78,488.28	46.44	49.15	89.67
Central Share for Centrally Sponsored Scheme	16,166.06	10,046.11	8.57	6.29	62.14
State Share for CSS	14,503.43	9,886.26	7.69	6.19	68.16
EAP - Externally Aided Projects	876.49	388.00	0.47	0.24	44.27

As from the above table, it can be seen that there is significant variation in utilisation of budgetary allocations ranging from 44.27 *per cent* to 89.67 *per cent* across components. This indicates uneven budget execution and weak financial planning across departments.

EAPs recorded the lowest expenditure (44.27 *per cent* of budget), pointing to delays in project implementation, inadequate release of funds, and weak monitoring mechanisms. This not only hampers project outcomes but may also result in reduced external assistance or cost overruns.

Under-utilisation in several components suggests over-estimation of budgetary requirements. This weakens the credibility of the budget and limits its effectiveness in achieving planned development results.

Chart 2.2: Summary of Explanation for Variation in Appropriation Accounts



Source: Appropriation Accounts

From **Chart 2.2**, it is seen that the State Government did not furnish explanation for the variations in 429 Sub-Heads out of 1,523 sub-heads requiring explanation in 2024-25. Non-furnishing of explanation for variations between the budgeted allocations and its utilisation, limits legislative control over Budget and financial accountability of the Government.

2.2.2 Gender Budget

Gender budget is a part of the overall budget and is designed to aid the development of women. Schemes related to women are divided into two categories- (1) Women-specific schemes in which 100 *per cent* budget provision is related to women and (2) Pro-women schemes in which at least 30 *per cent* of budget provision is related to women.

During 2024-25, the State Government allocated ₹ 10,567.28 crore for 31 schemes which are 100 *per cent* women centric. Out of the total budget of ₹ 10,567.28 crore, ₹ 10,071.14 crore (95.30 *per cent*) was utilised.

Further, budget provision of ₹ 24,902.10 crore was made for 104 schemes in which a part (at least 30 *per cent*) of the budget was to be spent on women beneficiaries. A total of ₹ 19,874.28 crore (79.81 *per cent*) was found to be expended under these schemes.

Out of all schemes under the Gender Budget, the '*Mahtari Vandan Yojana'* had the highest allocation of ₹ 7,900 crore, making it the largest Direct Benefit Transfer (DBT) scheme benefitting women in the State.

2.2.3 Child Budget

This budget aims at social development, protection, knowledge management, health and nutrition of children in the age group of 0-18 years and keeping in mind their all-round development.

During 2024-25, the State Government provided ₹ 9,843.69 crore in the budget for 54 schemes. Major allocations in this category were made to departments such as Sports & Youth Welfare Department, Labour Department, Public Health & Family Welfare Department, School Education Department, Tribal Welfare Department, Social Welfare Department, and Women & Child Development Department

Out of this, a budget of ₹ 8,123.80 crore was allocated for 48 schemes which are 100 *per cent* child centric. An expenditure of ₹ 6,603.20 crore (81.28 *per cent*) was incurred and remaining ₹ 1,520.60 crore (18.72 *per cent*) was unutilised.

Among all schemes under the Child Budget, *Rashtriya Swastha Mission* Scheme received the highest allocation of ₹ 1,873.93 crore, followed by *Samgra Shiksha* (₹ 1,502 crore) and Integrated Child Development Service Scheme (₹ 724.37 crore) demonstrating the Government's commitment to education, health and nutrition of children in Chhattisgarh.

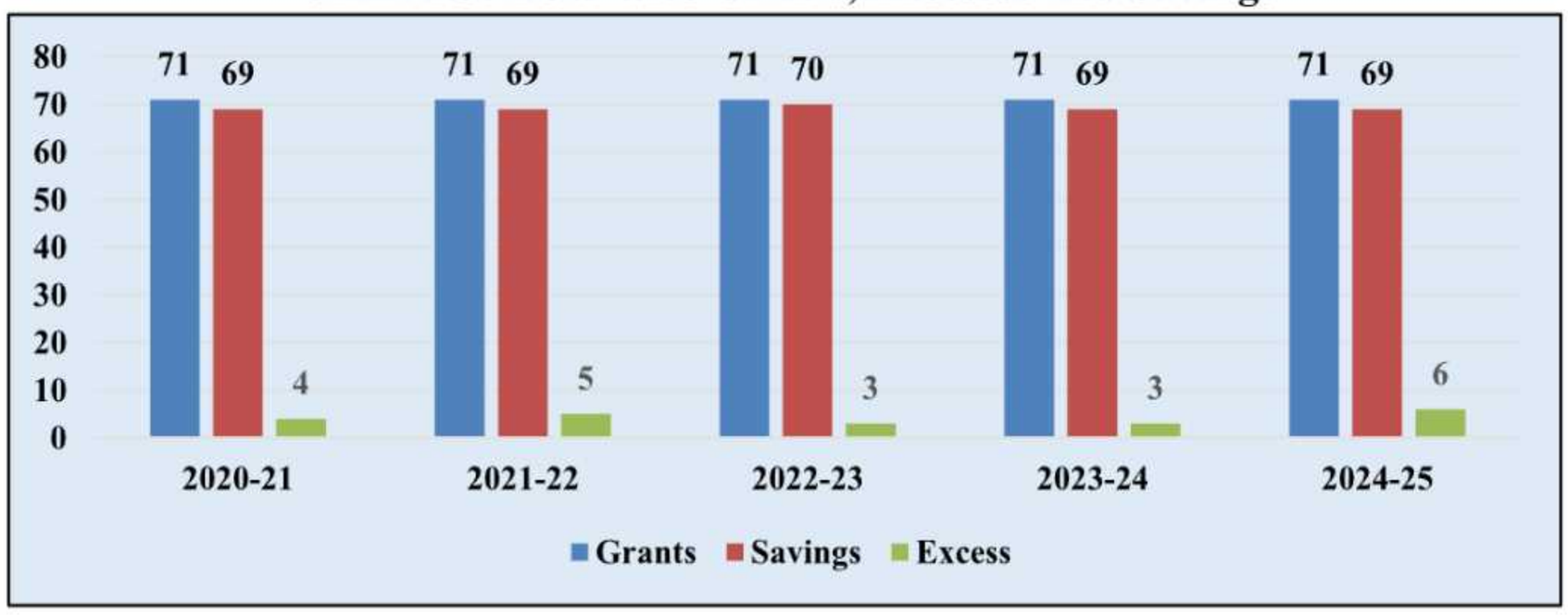
2.3 Budget Marksmanship

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

A year-wise analysis of grants, excesses and savings provides valuable insights into the efficiency of budget execution and financial management by the state. It has been depicted in **Chart 2.3**.

Chart 2.3: Year-wise Grants, Excesses and Savings



Audit analysis of grant-wise expenditure revealed that, excess expenditure continued to persist in six grants/appropriations during 2024-25. Conversely, the number of grants exhibiting savings remained persistently high indicating widespread under-utilisation of budgetary provisions, persistent weakness in budget estimation and expenditure control.

The expenditure composition outturn in respect of Revised Estimates for the FY 2024-25 is given in **Table 2.4**.

Table 2.4: Expenditure composition overall deviation FY 2024-25

Section	Overall Deviation (*per cent*)	Range of Deviation (*per cent*)	Number of Grants
Revenue (Voted)	(-) 2.65	0 to ± 25	44
		± 25 to ± 50	15
		± 50 to ± 100	5
Capital (Voted)	(-)14.93	0 to ± 25	33
		± 25 to ± 50	8
		± 50 to ± 100	24
		≥ ±100	1
Revenue (Charged)	(-) 0.58	0 to ± 25	13
		± 25 to ± 50	1
		± 50 to ± 100	26
		≥ 100	1
Capital (Charged)	(-) 15.49	0 to ± 25	4
		± 25 to ± 50	0
		± 50 to ± 100	2
		≥ ±100	3

The high deviations under Capital (Voted and Charged) sections highlight deficiencies in capital expenditure management. The deviations point to issues such as delays in project execution and weak monitoring of capital schemes.

The large number of grants with deviations beyond ±25 *per cent* reflect inadequate budgetary control. Such variances dilute the credibility of the budgeting process and indicate the need for strengthening the Outcome Budget framework, ensuring that budget formulation is linked with realistic assessment of departmental capacity and execution timelines.

2.4 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 and Article 205 of the Constitution of India. These Accounts depict actual expenditure as against the original budget provision, supplementary grants, surrenders and re- appropriations distinctly in gross basis.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

2.5 Budgetary and Accounting Process

2.5.1 Excess Expenditure and its Regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

A. Excess Expenditure during Current Year

There was an excess disbursement of ₹ 1,538.65 crore over the authorisation made by the State Legislature under six Appropriations during the financial year 2024-25 as indicated in **Table 2.5**.

Table 2.5: Excess expenditure during 2024-25 requiring regularisation

(₹ in crore)

Sl. No.	Appropriations	Appropriation details	Amount of excess expenditure required to be regularised
1.	03	Police (Revenue - Charged)	0.07
2.	06	Finance department (Revenue - Charged))	1.21
3.	20	Public Health Engineering (Revenue - Charged)	0.02
4.	55	Women and Child Welfare (Revenue - Charged)	0.05
5.	CH 1	Public Debt	1,510.23
6.	CH 2	Interest Payments and Servicing of Debt	27.07
Total			**1,538.65**

Source: Appropriation Accounts

B. Regularisation of Excess Expenditure of Previous Financial Years

An excess expenditure of ₹ 39,295.20 crore pertaining to the period from the year 2000-01 to 2023-24 is pending regularisation from the State Legislature as shown in **Table 2.6** below.

Table 2.6: Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

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

2010-11	22 Grants	1, 2, 6, 7, 8, 9, 12, 18, 23, 25, 29, 30, 39, 40, 45, 49, 56, 57, 58, 75 82 and Interest Payments	293.78
	6 Appropriations	Public Debt, 1, 20, 23, 29 and 36	
2011-12	24 Grants	1, 2, 6, 7, 15, 17, 18, 21, 22, 23, 27, 29, 34, 40, 43, 45, 47, 50, 53, 55, 66, 80, 81 and 83	498.09
	1 Appropriation	29	
2012-13	2 Grants	40 and 45	0.96
	2 Appropriations	6 and 55	
2013-14	3 Grants	06, 12 and 60	178.96
	3 Appropriations	06, 14 and 27	
2014-15	4 Grants	06, 19, 33 and 80	833.54
	2 Appropriations	06 and Public Debt	
2015-16	3 Grants	06, 12 and 50	98.24
	2 Appropriations	41 and Interest Payments	
2016-17	2 Grants	06 and 50	0.92
	3 Appropriations	06, 55 and Interest payments and servicing of debt	11.46
2017-18	3 Grants	06,49 and 50	2.24
	3 Appropriations	14,33 and 55	0.37
2018-19	2 Grants	06 and 50	1.19
	4 Appropriations	06, 14, 33 and 67	0.48
2019-20	3 Grants	06, 33 and 44	646.07
	3 Appropriations	55, Public Debt and Interest payments and servicing of debt	6,036.62
2020-21	2 Grants	06 and 83	252.24
	2 Appropriations	06 and Public Debt	3,179.87
2021-22	2 Grants	06 and 51	590.41
	3 Appropriations	06, 55 and Public Debt	3,469.35
2022-23	1 Grant	06	41.77
	2 Appropriations	55 and Public Debt	3,588.83
2023-24	6 Appropriations	03, 06. 20. 55, Public Debt and Interest payments and servicing of debt	18,228.21
Total			**39,295.20**

Source: Appropriation Accounts

To strengthen the legislative oversight over the expenditure from Consolidated Fund of State, these excess expenditures need to be regularised at the earliest and measures to contain recurrence of such excess may be taken by the State Government.

On being pointed out the State Government in reply (February 2026) stated that the regularisation of above excess expenditure is under progress.

2.5.1.1 Persistent Excesses Expenditure in Certain Grants

Audit scrutiny revealed that in two scheme heads below major head 2071-Pension and other retirement benefit under one grant, there was persistent excess expenditure of more than ₹ one crore in each case during the last five years as detailed in **Table 2.7**.

Table 2.7: Persistent excess expenditure during FYs 2020-21 to 2024-25

(₹ in crore)

Sl. No.	Description of Grant/Appropriation	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Grant No.- 06-Expenditure Pertaining to Finance Department 2071- Pension and Other Retirement Benefits 102-3080 Payment of Commuted Value of Pensions in India					
	Total Provision	30.00	33.00	41.50	64.00	97.24
	Expenditure	192.19	40.18	68.87	88.33	104.70
	Excess	162.19	7.18	27.37	24.33	7.46
2.	Grant No.- 06- Expenditure Pertaining to Finance Department 2071- Pension and Other Retirement Benefits 104 - 4590-Service and Death-cum- Retirement Gratuity					
	Total provision	630.00	670.00	670.00	765.00	1,108.75
	Expenditure	634.69	688.72	997.98	1,140.30	1,247.04
	Excess	4.69	18.72	327.98	349.30	138.29

Source: Appropriation Accounts

2.5.2 Supplementary Grants Rendered Non-Essential

Article 205 of the Constitution prescribes the requirement of a Supplementary or Additional Grant or Appropriation to cater to the requirements in excess of the original provisions.

It was noticed that in 43 cases pertaining to 38 grants ***(Appendix 2.1)*** even though the supplementary provisions of ₹ 2,458.29 crore were made, the expenditure did not come up to original provisions during the year 2024-25. Similarly, supplementary provisions of ₹ 26,456.88 crore in 67 Cases pertaining to 50 grants (more than ₹ two crores in each case) proved excessive ***(Appendix 2.2)*** as entire of supplementary provisions could not be utilised.

Grant No. 30: Panchayat and Rural Development

Audit of Grant No. 30 - Panchayat and Rural Development revealed non-utilisation of the original budgetary provision and where supplementary provision proved unnecessary in various schemes during 2024–25, is detailed in **Table 2.8**.

Table 2.8 : Cases where supplementary provision (₹ two crore or more in each case) proved unnecessary

(₹in crore)

Sl. No.	Scheme	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original Provision
1.	Rural Engineering Service	83.71	5.00	79.08	-4.63
2.	*Mukhya Mantri Gram Sadak Evam Vikas*	69.28	5.00	30.77	-38.52

Source: Appropriation Accounts

Grant No. 30: Panchayat and Rural Development

Further, instance where non-utilisation of entire budgetary provision and where supplementary provision proved excessive, as entire supplementary provision could not be utilised during 2024-25 is observed in one scheme i.e. National Rural Livehood Mission as shown in **Table 2.9**.

Table 2.9 : Cases where Supplementary Provision (₹ two crore or more in each case) proved excessive

(₹in crore)

Sl. No.	Scheme	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Excessive Supplementary provision (savings)
1.	National Rural Livehood Mission	314.85	124.55	439.40	363.69	-75.71

Source: Appropriation Accounts

2.5.3 Unspent amount and surrendered appropriation and/or Large Savings/Surrenders

Budget proposals should strive to strike to optimise all foreseeable expenditure to appropriate spending levels to balance the quality of expenditure and reduce underutilisation of budgeted funds. Timely surrenders by the spending units are an important mechanism for optimal reallocation with in the approved budget.

The analysis of grants and appropriations showed that in 44 cases (under 32 grants) during the year 2024-25, the savings (excluding surrenders) exceeded ₹ 100 crore in each case ***(Appendix 2.3).*** Further, it was also observed that in 29 cases under 23 grants, there was persistent saving exceeding ₹ 100 crore in each case ***(Appendix 2.4)*** during 2022-23 to 2024-25.

Grant No. 30: Panchayat and Rural Development

Audit of Grant No. 30 - Panchayat and Rural Development revealed that in two cases during the year 2024-25, the savings (excluding surrenders) exceeded ₹100 crore in each case as shown in **Table 2.10**.

Table 2.10 : Schemes having large savings, after surrender

(₹ in crore)

Sl. No.	Scheme	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
1.	6728- National Rural Employment Guarantee	1,433.90	596.46	-837.44	-787.29	-50.15
2.	7105- *Pradhan Mantri Gram Sadak Yojana*	350.00	140.00	-210.00	0.00	-210.00

Source: Appropriation Accounts

Grant No. 30: Panchayat and Rural Development

Several flagship schemes showing 100 *per cent* non-utilisation of allocated funds during 2024-25 viz., *Swachchh Bharat Abhiyan* (₹200.00 crore), Construction of Bridges under P.M.G.S.Y. Roads (₹15.00 crore), Mukhya Mantri Chhattisgarh Festival Respect Fund (₹5.00 crore), Rural Industrial Park (₹1.09 crore), Suraji Village Scheme (₹0.52 crore).

On this being pointed out, the Government stated that:

1. Swachchh Bharat Abhiyan: - The central share was not received as the scheme could not be on boarded on SNA-SPARSH therefore state share of ₹200.00 crore provisioned in the budget was not spent.

2. Construction of Bridges on P.M.G.S.Y. Roads: - ₹15.00 crore surrendered vide letter no. 3276/28.04.2025 but reasons for savings and surrender letter were not provided by the department.

3. Mukhya Mantri Chhattisgarh Festival Respect Fund: - Budget not drawn/spent due to non-receipt of demand from the units.

4. Suraji Village Scheme: - Budget not drawn/spent due to non-receipt of demand from the units.

Grant No. 69: Urban Administration and Development

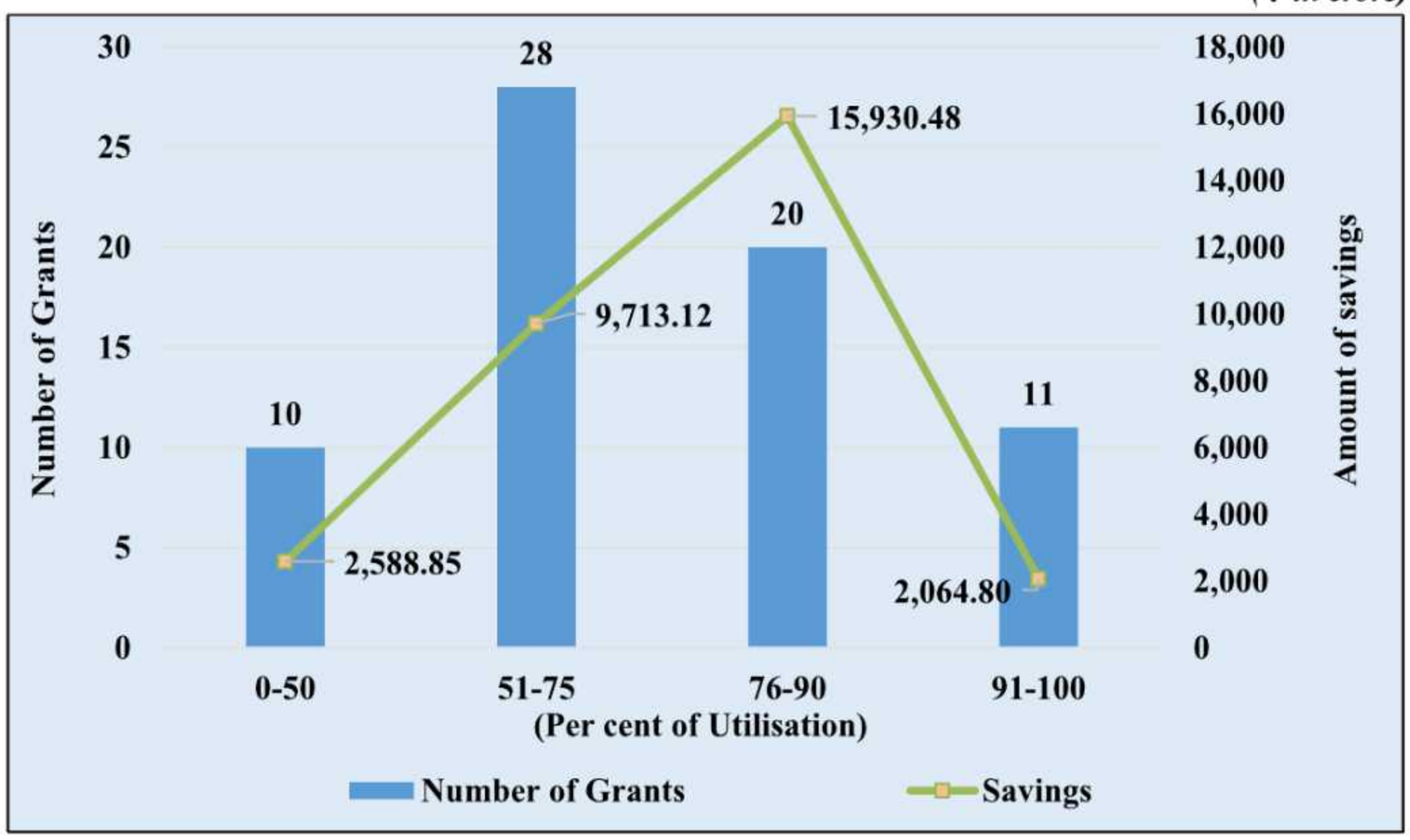
Several flagship schemes showing 100 *per cent* non-utilisation of allocated funds during 2024-25 viz., Solid Waste Management under Swachcha Bharat Mission (₹115.01 crore), Construction of Central Library cum Reading Zone in Urban Bodies (₹54.00 crore), Establishment of Water A.T.M. (₹4.00 crore).

Reply from the department is awaited.

Detail of grants grouped by the percentage of utilisation along with total savings during 2024-25 has been shown in ***Appendix 2.5*** and **Chart 2.4**.

Chart 2.4: The distribution of the number of Grants/Appropriations grouped by the percentage of Utilisation along with total savings

(₹ in crore)

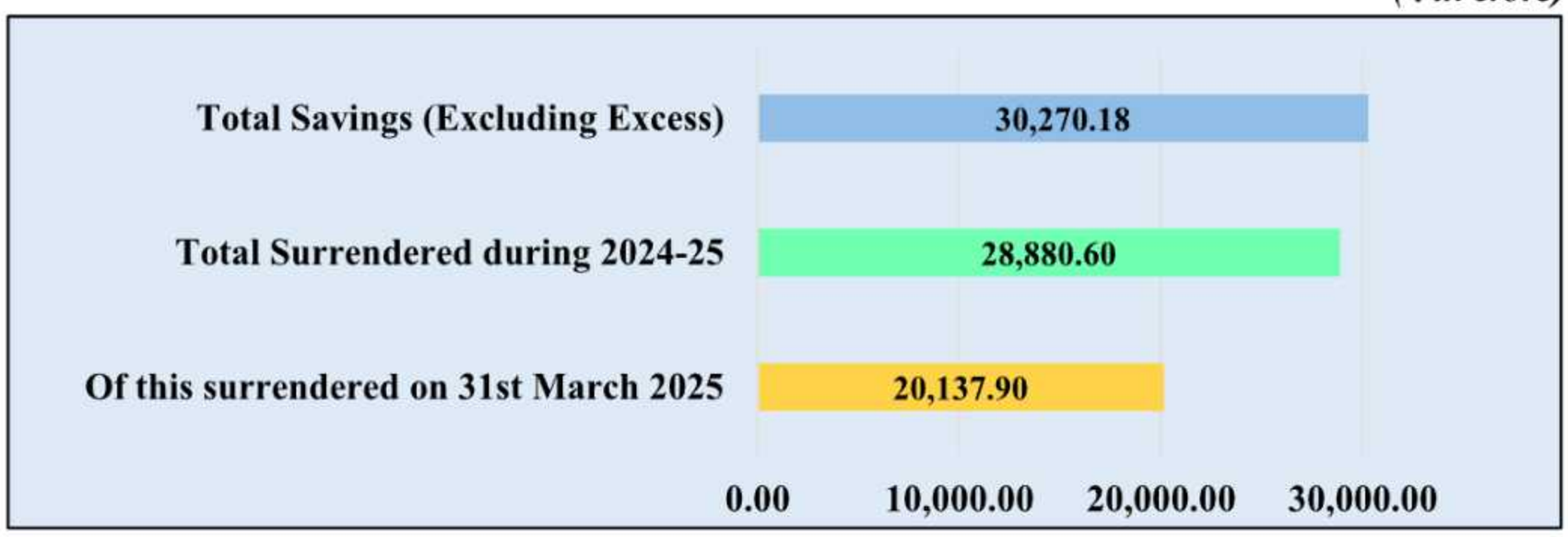


Source: Appropriation Accounts

The utilisation pattern of Grants/Appropriations during 2024-25, grouped by percentage of utilisation, revealed significant savings across all utilisation bands. As depicted in **Chart 2.4**, 10 Grants with utilisation below 50 *per cent* recorded savings of ₹ 2,588.85 crore, indicating shortfall in the implementation of programmes and schemes under these grants. Of these 10 grants, highest saving was observed in Grant 69 of ₹ 1,182.12 crore. Further, 28 Grants fell within the 51 to 75 *per cent* utilisation band, contributing to savings of ₹ 9,713.12 crore. Of these 28 grants, highest saving was observed in Grant 30 of ₹ 2,170.91 crore. Notably, the highest savings of ₹ 15,930.48 crore were observed in 20 Grants where utilisation ranged between 76 to 90 *per cent*. Of these 20 grants, highest saving was observed in Grant 41 of ₹ 7,123.45 crore. Even in the 91 to 100 *per cent* band, 11 Grants reported savings of ₹ 2,064.80 crore, reflecting inability to fully absorb allocated funds before the close of the financial year. Of these 11 grants, highest saving was observed in Grant 13 of ₹ 616.35 crore.

Chart 2.5: Savings and surrenders for the year 2024-25

(₹ in crore)



Source: Appropriation Accounts

Analysis of **Chart 2.5** revealed that 95.41 *per cent* of the savings were surrendered and of that 69.73 *per cent* was surrendered on 31 March 2025. Persistent large savings and last-day surrenders indicates weak budgetary control and constrained the effective use of resources.

On being pointed out, the State Government in reply (February 2026) stated that instructions are being issued to all the Departments to surrender savings as and when they find that the complete expenditure will not be possible by the end of financial year.

2.5.4 Misclassification between Revenue Expenditure and Capital Expenditure

As per LMMHA issued by Ministry of Finance, Department of Expenditure, expenditure incurred under minor heads 191 to 193, 196 to 198 are to be booked under revenue heads.

Audit found that an expenditure of ₹ 1,214.23 crore was booked under the above-mentioned minor heads as Capital Expenditure. Further, examination of vouchers revealed that expenditure of ₹ 3,912.32 crore was booked under Capital Heads (4055, 4216, and 5054) towards repayment of principal on account of off-budget borrowings to seven PSUs/Corporations/Boards. It is inconsistent with the principles of accounting prescribed in the Government Accounting Rules, 1990. Principal repayment of debt does not result in creations of new assets; rather, it is an expenditure towards servicing obligations and should be recorded as Revenue Expenditure (specifically as Grants-in-Aid).

Also, scrutiny of the vouchers revealed that the Directorate of Public Instructions, School Education Department, Government of Chhattisgarh issued sanction of ₹ 21.72 crores for undertaking urgent repair works in various Primary, Pre-middle, and Higher secondary schools of Chhattisgarh and an expenditure of ₹ 20.56 crore against the above sanction was booked under Capital Section. As the above nature of work does not create any additional capital assets, expenditure against the above sanction should have been booked under Revenue Section.

Further, an expenditure of ₹ 0.75 crore pertaining to Object Head-28 (Machinery and

Equipment) was booked under revenue heads instead of capital heads.

This resulted in overstatement of Capital expenditure and understatement of Revenue expenditure by ₹ 5,147.11 crore and overstatement of Revenue expenditure by ₹ 0.75 crore.

On being pointed out, the State Government (February 2026) stated that to prevent the misclassification of revenue expenditure as capital expenditure, the state is issuing instructions to all departments to ensure strict adherence to accounting rules. The errata for correction of minor heads (191 to 193 and 196 to 198) under capital heads, being budget provisions of capex in nature, will also be issued.

In this respect, it is pertinent to mention that the State Government contradicted (February 2026) its previous reply (November 2025) regarding making provision in the Revenue head for the repayments of the principal amount pertaining to off-budget borrowing treating it as revenue expenditure. The expenditure of ₹ 3,912.32 crore provided to seven PSUs/Corporations for off-budget borrowing repayment was classified as capital expenditure, on the ground that the ownership of the tangible assets (like road, bridges, residential house for government employees etc. by CGRIDCL, CGHB, CGPHC, NRDA) created out of this expenditure will soley rests with the state government.

However, Audit found that, during 2024-25, the State Government misclassified ₹ 1,234.79 crore of Revenue nature as capital expenditure, ₹ 0.75 crore of Capital nature as revenue expenditure and ₹ 3,912.32 crore of Off-budget borrowing repayment of revenue expenditure as capital expenditure.

2.5.5 Major policy pronouncements in budget and their actual funding for ensuring implementation

Several policy initiatives taken up by the Government are wholly or partially not executed due to non-approval of scheme guidelines/modalities, non- commencement of works for want of administrative sanction, non-release of budget, etc. It was observed that under 25 schemes, budget provision of ₹ 261.41 crore was made during the year 2024-25 but no expenditure was incurred resulting in non-implementation of schemes as shown in ***Appendix 2.6***.

2.5.6 Non-adherence to the Quarterly Expenditure Limit

As per Standing Directives issued by Department of Finance, Government of Chhattisgarh vide No.1480/b-4/finance/2025 dated 16 April 2025, the Finance Department has set quarterly expenditure limits, according to which 25 *per cent* of the total budget is allocated for the first quarter, 15 *per cent* for the second quarter, 25 *per cent* for the third quarter and 35 *per cent* for the final quarter (up to 15 *per cent* for the month of March). Accordingly, the rush of expenditure particularly in the closing month of the financial year as shown is **Table 2.11** is regarded as a breach of financial propriety and should be avoided.

Table 2.11: Rush of Expenditure during FY 2024-25

(₹ in crore)

	Amount	Percentage of ceiling prescribed for expenditure	Percentage of Total Expenditure in the year
Last Quarter of the year (Jan to Mar-2025)	69,575.66	35	43.57
Last month of the year (Mar-25)	34,312.48	15	21.48

Source: Information compiled from VLC Server

Trend of total Monthly receipts (Revenue Receipts, Capital Receipts and cash balance) and expenditure during financial year 2024-25 are shown in **Chart 2.6** and **Chart 2.7**.

Chart 2.6: Trend analysis of receipts (Month wise)

(₹ in crore)

Source: Information compiled from VLC Server

The monthly receipt trend indicates a pronounced skewness towards the last quarter of the financial year, particularly in March.

Chart 2.7: Trend analysis of expenditure (Month wise)

(₹ in crore)

Source: Information compiled from VLC Server
Note: Month-wise expenditure without adjustments of March Supplementary Account

The monthly expenditure trend indicates a pronounced skewness towards the last quarter of the financial year, particularly in March.

Further, under 11 sub-heads amount equivalent to entire budget provisions of ₹ 2,745.82 crore was spent in the month of March 2025 ***(Appendix 2.7).*** The quarterly details of expenditures incurred across all major heads are shown in the ***Appendix 2.8***.

2.6 Implementation of the CSS schemes in the State

2.6.1 Single Nodal Agency

Ministry of Finance, Government of India, mandated (March 2021) release of funds under each Centrally Sponsored Scheme (CSS) through a Single Nodal Agency (SNA) for each CSS, and monitoring their utilisation. Each SNA must have a dedicated bank account in an authorised Scheduled Commercial Bank. The State Government is required to transfer the Central Share received, to the concerned SNA's account, along with the corresponding State share.

Audit analysed the VLC data and SNA PFMS report and found that there was discrepancy in data of Central and State share transfer to SNA accounts, as shown in **Table 2.12**.

Table 2.12: Discrepancies in Central and State share transfer

(₹ in crore)

Source of Data	Central share received	Central share transferred	State share transferred
VLC	11,799.98	10,419.33	9,886.24
SNA PFMS Report	10,602.91	9,032.00	9,446.09
Difference Amount	1,197.07	1,387.33	440.15

Source: Notes to Finance Accounts

2.6.2 Single Nodal Agency - SPARSH

To enhance oversight of the availability and utilization of funds released under Centrally Sponsored Schemes (CSS), the Department of Expenditure introduced revised guidelines for fund flow procedures. These guidelines aim to implement the principles of "just-in-time releases" for payments, ensuring more efficient cash management at both the Central and State levels. As part of this effort, an alternative fund flow mechanism, SNA-SPARSH—a real-time system for the integrated and swift transfer of CSS funds—was introduced. This system operates through a seamless framework integrating the Public Financial Management System (PFMS), State Integrated Financial Management Information System (IFMIS), and e-Kuber of the Reserve Bank of India (RBI), facilitating efficient and transparent fund disbursement.

As per the revised procedure notified by the Ministry of Finance, State Governments are required to transfer both the Central and State share of funds to the Single Nodal Agency (SNA) Account under the SNA-SPARSH model.

Under the SNA-SPARSH model, each State must designate an SNA for implementing every State-Linked Scheme corresponding to a Centrally Sponsored Scheme (CSS), and all releases are to be routed exclusively through the Public Financial Management System (PFMS). Upon onboarding, existing SNA accounts must be closed, and unspent balances remitted—Central share to the Consolidated Fund of India and the State share to the respective State Consolidated Fund. Further, all SNAs and Implementing Agencies must be registered in the State Integrated Financial Management Information System (IFMIS), and funds are to be released on a just-in-time basis directly to beneficiaries or vendors, without routing through Personal Deposit (PD) accounts or other intermediary accounts, thereby promoting improved cash management and transparency.

However, as of January 2026, out of total 161 CSS Schemes, 136 schemes have been mapped and remaining 25 schemes have not been mapped in the PFMS.

2.7 Contingency Fund

The Contingency Fund of Government of Chhattisgarh was established under the Chhattisgarh Contingency Fund Act, 2001 read with Chhattisgarh Contingency Fund (Amendment) Act, 2015 and the State Government may make rules for regulating all matters connected with or ancillary to the custody of payment of monies into and the withdrawal of monies from the Contingency Fund of the State of Chhattisgarh for meeting unforeseen expenditure. The fund is recouped when the State Legislature authorises the additional expenditure. The corpus of the Fund is ₹ 100 crore.

2.7.1 Advance from Contingency Fund

Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable.

During 2024-25, a total amount of ₹ 136.84 crore was withdrawn as an advance from the Contingency Fund. An amount of ₹ 37.41 crore withdrawn as an advance by one Department (Police Department) in respect of one scheme was not recouped till the end of the FY 2024-25.

Major Head wise details of the expenditure incurred, are given in **Table 2.13**.

Table 2.13: Major Head-wise Expenditure

(₹ in crore)

Sl. No.	Major Heads	Amount
1.	2052 - Secretariat-General Services	8.79
2.	2055 – Police	37.41
3.	2202 - General Education	17.43
4.	2203 - Technical Education	9.73
5.	2204 - Sports and Youth Services	7.6
6.	2205 - Art and Culture	0.34
7.	2210 - Medical and Public Health	0.65
8.	2215 - Water Supply and Sanitation	0.17
9.	2235 - Social Security and Welfare	38.59
10.	2406 - Forestry and Wildlife	0.76
11.	2515 - Other Rural Development Programmes	0.2
12.	3451 - Secretariat-Economic Services	7.92
13.	5054 - Capital Outlay on Roads and Bridges	7.25
Total		**136.84**

Source: Office of the Principal Accountant General (A&E), Chhattisgarh

2.8 Conclusions

Budgetary assumptions of the State Government have significantly declined to 84.74 per cent as the percentage of utilisation for the year 2024-25 as compared to the utilisation percentage of the last three years (2021-22 – 87.37 per cent, 2022-23 – 89.01 per cent, 2023-24 – 96.06 per cent).

The State Government did not furnish explanation for the variations in 429 Sub-Heads out of 1,523. Non-furnishing of explanation for variations limits legislative control over Budget and financial accountability of the Government.

Net Savings of ₹28,759.93 crore in 69 grants indicates widespread under-utilisation of budgetary provisions. Further, large number of grants have savings which remained persistently high for the last five years.

Excess expenditure of ₹ 1,538.65 crore pertaining to six Appropriations during 2024-25 requires regularisation from the State Legislature. Further, a total of ₹39,295.20 crore is pending for regularisation from 2000-01 to 2023-24.

Supplementary provisions of ₹26,456.88 crore in 67 Cases pertaining to 50 grants (more than ₹ two crores in each case) proved excessive as entire of supplementary provisions could not be utilised, reflecting deficiencies in budget estimation.

Despite budgetary provisions of ₹261.41 crore under 25 new schemes during 2024-25, no expenditure was incurred resulting in non-implementation of the schemes.

State government did not follow the quarterly expenditure limits resulting in rush of expenditure particularly in the closing month of the financial year.

2.9 Recommendations

The Government may

- surrender the expected savings within the stipulated timeframe so that the funds can be utilised for other purposes.
- regularise excess expenditure incurred over grants approved by the Legislature during the period 2000-01 to 2024-25 at the earliest.
- clearly articulate the reasons for any deviations from the allocations so that the explanations will become more substantive, transparent, and credible.
- strengthen the estimation process by adopting realistic projections, closely monitoring the progress of capital works, and improving the linkage between financial outlays and measurable deliverables through a robust outcome budgeting mechanism.

Chapter III

Financial Reporting Practices

Chapter III: Financial Reporting Practices

This chapter provides broad based perspective on the quality of the State Government Accounts rendered by various authorities of the State Government and status of compliance with prescribed financial rules, procedures and directives.

Compliance with financial rules, procedures and directives as well as the completeness, timeliness and quality of reporting on the status of such compliance enhances relevance and reliability of the information presented in the financial reports.

Issues related to completeness of accounts

3.1 Off-budget borrowings through State owned PSUs/Authorities

Article 293(3) of the Constitution of India mandates consent of Government of India for a State Government's borrowing if it has any outstanding loans or guarantees from the Government of India. Further, the 15th Finance Commission recommended that the normal net borrowing ceiling (NBC) to the State Governments for 2023-24 to 2025-26 may be fixed at three *per cent* of GSDP.

Bypassing the above stipulated net borrowing ceiling, by routing loans outside budget, through various State Public Sector Undertaking (SPSUs)/ Corporations/ other Bodies, despite the State being responsible for repayment of such loans, pose a significant risk to the fiscal health and transparency in the Government finances. Borrowing Ceilings for a financial year of the State Governments are being now reduced by GoI to the extent of Off-Budget Borrowings.

The Chhattisgarh Fiscal Responsibility and Budget Management (FRBM) Act, 2005 outlined that the State Government shall take suitable measures to ensure greater transparency in its fiscal operations in public interest by disclosing the actual liabilities arising out of off budget borrowings by PSUs, Special Purpose Vehicles (SPVs) and other equivalent instruments where liability for repayment is on the State Government allocations. Further, the Chhattisgarh Fiscal Responsibility and Budget Management Rules, 2006 provided that the 'Medium Term Fiscal Policy (MTFP) Statement' laid before the Legislature along with Budget documents shall contain the three-year rolling targets with respect to Revenue Deficit, Fiscal Deficit and total outstanding liabilities[1] of the State Government.

[1] As defined in the State FRBM Act, total outstanding liabilities of the State includes borrowing by the public sector undertakings and the special purpose vehicles and other equivalent instruments including guarantees where the principal or interest are to be serviced out of the State Budget.

For the year 2024-25, debt stock was targeted as 25.43 *per cent* of GSDP under MTFP in the budget whereas the projections for the same as recommended by the 15th Finance Commission was 31.30 *per cent*. The ratio of total outstanding liabilities including off-budget borrowings to GSDP would be 27.45 *per cent*.

The State Government did not disclose the details of off budget borrowings for the year 2024-25 in budget documents of 2025-26. The State Government reported outstanding off budget borrowing of ₹ 2,781.78 crore as on March 2025 to the Ministry of Finance Government of India as detailed below in **Table 3.1.**

Table 3.1: Details of off-budget borrowings as on 31 March 2025 as informed by the State Government

(₹ in crore)

Entities borrowed on behalf of Government	Opening Balance as on 01 April 2024	Fund raised during the year	Outstanding loan as on 31 March 2025	Purpose of loan
State Urban Development Agency	1,444.23	-12.75	1,431.48	For State share of Pradhan Mantri Awas Yojana-Urban
Chhattisgarh Rural Housing Corporation	1,479.73	-129.43	1,350.30	For State share of Pradhan Mantri Awas Yojana-Gramin
Chhattisgarh Road and Infrastructure Development Corporation Limited	2,356.31	-2,356.31	0.00	Construction of Roads and Bridges
Chhattisgarh Housing Board	792.34	-792.34	0.00	Construction of residential buildings for state government employees
Chhattisgarh Police Housing Corporation Limited	518.95	-518.95	0.00	Construction of residential building for police personnel.
Total	**6,591.56**	**-3,809.78**	**2,781.78**	

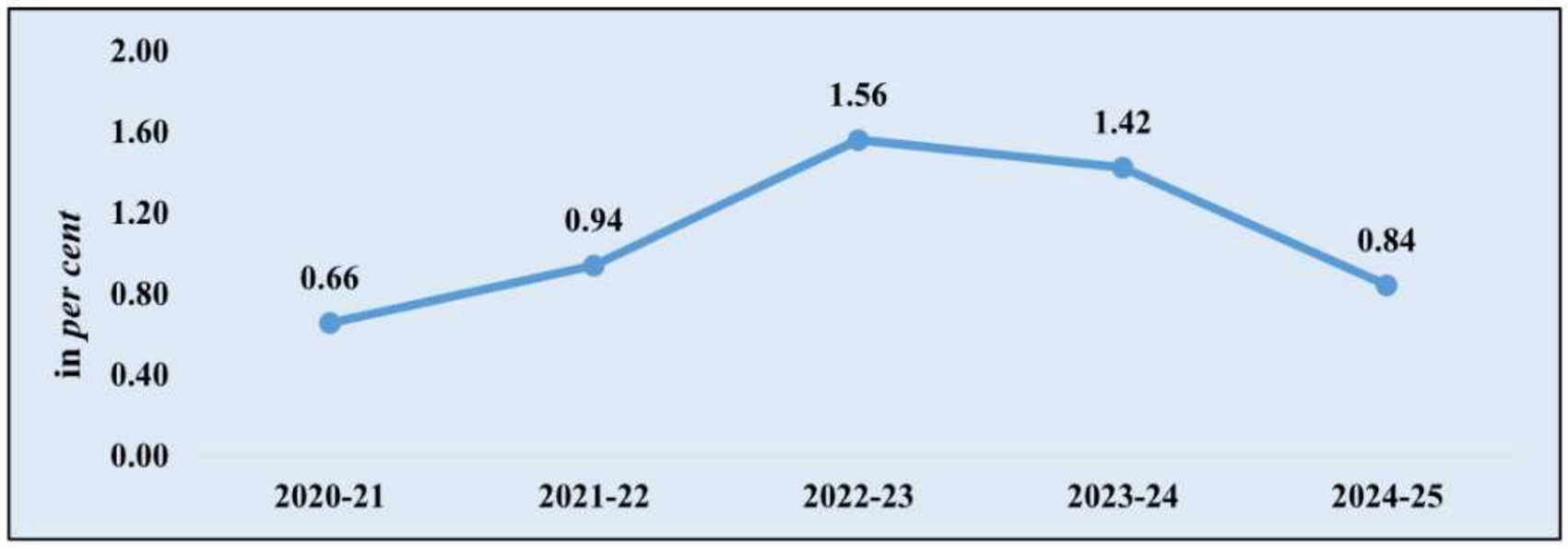
Source: Information provided by the State Finance Department to GoI

However, as per Ministry of Finance letter dated June 2025, Chhattisgarh State has also taken new off-budget borrowing of ₹ 584.21 crore during 2024-25. Further, the State Government did not mention the loan liabilities of ₹ 2,275 crore pertaining to power sector companies taken over by it during 2022-23 and 2023-24. During 2024-25, the State Government made budgetary provision of ₹ 454.62 crore (Principal ₹ 307.07 crore and Interest ₹ 147.55 crore) and against which ₹ 452.27 crore was released for servicing the above loan. A total amount of ₹ 1,410.58[2] crore was outstanding as of March 2025 towards the above liabilities of the State Government.

[2] Against ₹ 2,275 crore, the principal of ₹307.07 crore paid during 2024-25 and principal of ₹557.35 crore was paid during previous years. Hence ₹1,410.58 crore (₹855.35 crores with CSPTCL and ₹555.23 crores with CSPGCL) outstanding as of March 2025.

Total outstanding off-budget borrowings as a percentage of GSDP is depicted in **Chart 3.1.**

Chart 3.1: Outstanding Off-Budget Borrowings as a percentage of GSDP as on 31 March 2025



Source: Finance Accounts of the respective years

During the year 2024-25, off budget borrowings of ₹ 5,160.07 crore was repaid by respective PSUs through financial assistance of the State Government. This included repayment of principal of ₹ 4,441.58 crore and interest of ₹ 718.49 crore as detailed in **Table 3.2.**

Table 3.2: Details of assistance for payment of interest and repayment of principal during 2024-25

(₹ in crore)

Sl. No.	Name of the Entities	Assistance for payment towards Interest Amount	Assistance for re-payment towards Principal Amount
1	Chhattisgarh Housing Board	67.23	792.35
2	Chhattisgarh Police Housing Corporation Limited	46.00	519.97
3	State Urban Development Agency	133.24	98.92
4	Chhattisgarh Rural Housing Corporation	115.82	123.27
5	Chhattisgarh Road and Infrastructure Development Corporation Limited	211.00	2,600.00
6	CG Power Companies (Transmission and Generation) Limited	145.20	307.07
Total		**718.49**	**4,441.58**

Source: Finance Accounts 2024-25 and compiled from VLC data

It is evident from the above instances that use of borrowed funds raised outside the budget through other entities for financing the expenditure of the State Government not only led to understatement of revenue/capital expenditure and revenue/fiscal deficit but also ensured that borrowings remain outside the computation of debt in the accounts of the State Government. The burden of current expenditure would get shifted to future

generations to the extent of service of debt through budget/budgetary support in subsequent years. The State Government has a net off budget liability of ₹ 4,776.57 crore in addition to the total budgeted liabilities of ₹ 1,53,211.77 crore outstanding as of 31 March 2025. Thus, the total liability of the State stood at ₹ 1,57,988.34 crore.

On being pointed out the State Government in reply (February 2026) stated that the state has disclosed off-budget borrowing for 2024-25 in FRBM disclosure document. Also, most off-budget borrowings have been repaid in FY 2024-25 and partly in current FY 2025-26.

The State Government also stated that as far as loans of power companies taken over in FY 2022-23 and 2023-24 are concerned, these loans were primarily taken by DISCOM without state government guarantee and due to Revamped Distribution Sector (RDS) scheme compliance, it was mandatory for the state government to take over the losses of DISCOM. Therefore, these loans have to be repaid by the state through budget provision. Hence, these loans do not fall under the State's off budget liabilities.

The facts remain that the State Government did not disclose the details of off-budget borrowings for the year 2024-25 in FRBM Disclosure document (Form-D2) and these borrowings remained outside the computation of debt in the accounts of the State Government.

3.2 Undischarged liabilities of the Government

Undischarged liabilities, such as non-transfer of collected cess to designated bodies or short remittances to the National Pension System (NPS), etc. can have significant long-term fiscal and governance implications. These unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State. Further, delays in cess transfer hinder the intended development or welfare outcomes, defeating the purpose for which such levies were imposed. Similarly, short transfers to NPS not only violate statutory commitments but also compromise the financial security of employees. Over the years, such practices can erode trust, trigger legal liabilities and increase future expenditure obligations, thereby constraining fiscal space and weakening fiscal sustainability. Such cases are discussed in succeeding paragraphs.

3.2.1 Undischarged Interest liability

The Government has a liability to provide and pay interest on the amounts in the Interest-bearing Deposits/Reserve Funds.

Audit observed that ₹ 58.83 crore was required to be paid as interest on the balance of ₹ 710.93 crore lying under interest bearing Deposits/Reserve Funds as on 1 April 2024 as shown in **Table 3.3.**

Table 3.3: Details of interest liability not discharged in respect of Interest-bearing Deposits/Reserve Funds

(₹ in crore)

Sl. No.	Name/Head of the interest-bearing deposit	Opening Balance as on 1 April 2024	Basis for calculation of interest	Amount of interest not paid/provisioned
1.	Defined Contribution Pension Scheme for Government Employees	21.58	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund @7.1 *per cent*	1.32
2	State Disaster Response Fund	489.93	Interest calculated at the rate applicable to overdraft which is at Repo rate plus two *per cent* (8.50)	32.71
3	National Disaster Response Fund (NDRF)		Delay in transfer of Central share received on 4.12.2024 (₹ 33.24 crore) at Bank rate i.e 6.75 *per cent* for 6 days	0.04
			Delay in transfer of State share (₹ 11.08 crore) against Central share of ₹ 33.24 crore received on 4.12.2023 at Bank rate i.e 6.75 *per cent* for 43 days.	0.09
4	State Disaster Mitigation Fund	199.42	Non-investment of Fund at Repo rate plus two *per cent* (8.50)	24.67
Total		**710.93**		**58.83**

Source: Finance Accounts 2024-25

Non-transfer of interest to interest-bearing funds and deposit accounts resulted in understatement of the Revenue Deficit and Fiscal Deficit by ₹ 58.83 crore. Further, the accumulation of undischarged interest liability shifts the burden to future years, exerting additional pressure on the Government's Revenue Expenditure.

3.2.2 Short contribution in National Pension System

The State Government implemented the Defined Contribution Pension Scheme (DCPS) under the National Pension System (NPS) for employees appointed on or after 1 November 2004. Under the scheme, both the employee and the employer are required to contribute 10 *per cent* of the employee's basic pay and dearness allowance. The State Government of Chhattisgarh vide letter No. 282 dated 11 May 2022 has issued notification for reversion to Old Pension Scheme (OPS) w.e.f. 1 November 2004. Out of total employees covered under NPS, 2,90,598 employees have opted for the OPS and 10,349 have opted for New Pension Scheme.

As per the prescribed accounting procedure, the Government's contribution is initially debited to Majar Head (MH) 2071-Pension and Other Retirement Benefits and, along with employees' contributions, it is subsequently credited to the Public Account under MH 8342-Other Deposits-Minor head-117 (Defined Contribution Pension Scheme). The consolidated balance in the Public Account is required to be remitted to the

National Securities Depository Limited (NSDL)/Trustee Bank for investment and fund management in accordance with NPS guidelines.

However, the State Government's contribution is debited to Major Head 2071 and directly transferred to the Trustee Bank without routeing it through Major Head 8342-117 during the previous years.

During the year 2024-25, total contribution to the NPS was ₹ 63.18 crore (Employees' contribution ₹ 25.54 crore, Government contribution ₹ 35.25 crore and Employee and Employer Contribution of Employees posted on deputation ₹ 2.39 crore). Against the total contribution of ₹ 63.18 crore, Government Contribution of ₹ 0.62 crore was directly transferred to Trustee Bank by debiting the Major Head 2071, and ₹ 61.71 crore was transferred to the Trustee Bank from Public Accounts (8342-117). The fund transfer to Trustee Bank was short by ₹ 0.85 crore resulting in overstatement of Cash Balance.

As of March 2025, the State Government short transferred ₹ 22.43 crore (₹ 21.58 crore for earlier years and ₹ 0.85 crore for 2024-25) to the Trustee bank, resulting in overstatement of cash balance to that extent.

3.2.3 Short tranfer of Building and Other Construction Workers Welfare Cess

Government of India enacted the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 aimed at providing safety, health and welfare measures for the benefit of building and other construction workers. GoI also enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess at the rate of one *per cent* of the cost of construction, as stipulated under the Buildings and Other Construction Workers Act, with the aim of improving the working conditions of workers and to provide financial aid to them and framed the relevant Rules under the above Acts. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by all State Governments to exercise the powers conferred under the Act.

Accordingly, GoCG constituted (September 2008) Building and Other Construction Workers Welfare Board. The Board collects Labour cess at the rate of one *per cent* of cost of construction from the employers and utilises it for the implementation of its schemes as per BOCW Welfare Cess Act 1996.

As per the Finance Accounts 2024-25, under the Major Head 8443-108/111 other Departmental/Public Works Deposit, ₹ 49.53 crore of labour cess was deposited during the year. The State Government transferred ₹ 50.15 crore against ₹ 54.71 crore (₹ 49.53 crore and un-transferred balance of ₹ 5.18 crore of previous year) payable to the Board. The balance of ₹ 4.56 crore remained un-transferred to the Board, resulting in overstatement of cash balance.

3.2.4 Non-transfer of Infrastructure Development Cess

As per provision made under Chhattisgarh (*Adhosanrachna Vikas Evam Paryavaran) Upkar Adhiniyam,* 2005, the Infrastructure Development Cess (ID Cess) shall be levied and collected on all lands on which land revenue or rent is levied. The ID Cess collected should be transferred to the Infrastructure Development Fund (ID Fund) and shall be utilised for implementation of such infrastructure development projects in the State as may be prescribed. The Infrastructure Development Fund is maintained in Public Account (8229 Development and Welfare Fund-200-0026).

During the year 2023-24 and 2024-25, the Government collected ₹ 197.95 crore and ₹ 180.67 crore respectively, being the collection of Infrastructure Development Cess. Out of the funds collected during the previous year, no amount was transferred during 2024-25 to the designated fund by the State Government. This resulted in short transfer of ₹ 197.95 crore which understated the Revenue Expenditure.

Thus, failure to transfer the cess collections to designated fund was in contravention of the provisions of the Act and the objective of fiscal decentralisation.

3.2.5 Non-transfer of Environment Cess

As per provision made under Chhattisgarh (*Adhosanrachna Vikas Evam Paryavaran) Upkar Adhiniyam,* 2005, an Environment Fund shall be established in GoCG. Environmental cess so collected should be transferred to the Environment Fund and should be utilised by the State Government for implementation of such environment projects in the State of Chhattisgarh as may be prescribed. Environment Fund is maintained in Public Account (8229-200-0021).

During the years 2023-24 and 2024-25, the Government collected ₹ 197.50 crore and ₹ 180.67 crore respectively, being the collection of Environment Cess. Out of the funds collected during the previous year, no amount was transferred during 2024-25 to the designated fund by the State Government. This resulted in short transfer of ₹ 197.50 crore which understated the Revenue Expenditure.

Thus, failure to transfer the cess collections to designated fund was in contravention of the provisions of the Act and the objective of fiscal decentralisation.

3.2.6 National Mineral Exploration Trust Fund

The National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C of the MMDR Act, 1957. As per Section 9C (4) of this Act, holder of a mining lease or a mineral concession are required to contribute two *per cent* of the royalty paid to the trust. As per the NMET Rules, the State Government is responsible for collecting these contributions, depositing them in the Public Account under Major Head '8449–123–NMET Deposits', and transferring the funds monthly to the Consolidated Fund of India.

In FY 2024-25, ₹ 140.01 crore was deposited under this head, and the entire amount has been transferred to the NMET by the State Government.

There were no delays or short transfers noticed during the year. However, continuous verification of lessee contribution and reconciliations between departmental collections and treasury accounts need to be emphasised.

3.2.7 Short transfer of Central Road and Infrastructure Fund

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31 March 2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subvention from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2024-25, the State Government received grants of ₹ 177.28 crore towards Central Road and Infrastructure Fund and transferred ₹ 210.16 crore pertaining to 2023-24 to the Fund. The State Government did not transfer ₹ 177.28 crore received for the year 2024-25 to the Fund maintained in the Public Account as on 31 March 2025. The short transfer of ₹ 177.28 crore understated the revenue expenditure.

3.2.8 Non transfer in Chhattisgarh Mineral Development Fund

As per section 3 (2) of Chhattisgarh Mineral Development Fund Act, 2003, every year an amount equivalent to five *per cent* of mineral revenue collected during the preceding financial year shall be earmarked and contributed to the Mineral Development Fund.

During 2024-25, the State Government was required to transfer ₹ 639.77 crore to Chhattisgarh State Mineral Development Fund (five *per cent* of Mineral Revenue of ₹ 12,795.35 crore collected during 2023-24) against which no amount was transferred by the State Government. Short contribution of ₹ 639.77 crore resulted in understatement of the Revenue expenditure to that extent.

3.2.9 Short transfer in Pension Fund

The State Government of Chhattisgarh vide notification dated 29 March 2003 has established Pension Fund. Rule 6 of the Chhattisgarh State Pension Fund Rules states that government shall transfer to the fund an amount not less than five *per cent* of the total liabilities in the Major Head 2071 towards pensionary liabilities in the immediate preceding year provided that the State Government may keeping in view the available resources, transfers a larger amount into the fund.

The pension fund was created at sub-head level below Major Head-8229-200 Other Development Funds. Total expenditure under Major Head -2071 as on 31 March 2024 was ₹ 9,111.82 crore, five *per cent* of which comes to ₹ 455.59 crore which was to be contributed to the Fund in 2024-25.

The opening balance of the Fund as on 1 April 2024 was ₹ 737.08 crore. During the year, an amount of ₹ 340.00 crore was transferred to the Fund against the required contribution of ₹ 455.59 crore. Short contribution of ₹ 115.59 crore understated the revenue expenditure to that extent.

3.2.10 Pendency of refund cases

Promptness in disposal of refund cases is an important indicator of performance of the Department concerned. Three tax collection Departments provided data on the pendency of refund cases.

The details of refund cases during the year 2024-25, as reported by the departments concerned are at **Table 3.4.**

Table 3.4: Details of refund cases

(₹ in crore)

Sl. No.	Particulars	State Excise		Forest		Energy	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Claims outstanding at the beginning of the year	26	0.85	15	1.00	0	0.00
2.	Claims received during the year	62	5.98	0	0.00	0	0.00
3.	Refunds made during the year	70	5.06	0	0.00	0	0.00
4.	Refunds rejected during the year	0	0.00	0	0.00	0	0.00
5.	Balance outstanding at the end of year	18	1.77	15	1.00	0	0.00

Source: Information provided by the respective Departments

Prompt disposal of refund cases is an important indicator of the efficiency of tax administration, as delays adversely affect taxpayers and reflect deficiencies in departmental functioning. Non-production of information indicates inadequate monitoring and reporting mechanisms.

On being pointed out the State Government in reply (February 2026) stated that instructions are being issued to ensure the timely transfer of funds to the Public Accounts, including the Central Road and Infrastructure Fund and the State Mineral Development Fund and further stated that actions are being taken to ensure that interest on interest-bearing deposits is provisioned correctly to avoid understating the revenue deficit.

Issues related to transparency

3.3 Delay in submission of Utilisation Certificates

Rule 182 of the Chhattisgarh Financial Code stipulates that where Grants-in-Aid (GIA) is annual or a non-recurring grant, has been given for one year only, the departmental officer on whose signature or counter signature the grant-in-aid bill was drawn, shall on or before September 30, of the year following that to which the grant related, furnish

Utilisation Certificates (UCs) to the Accountant General.

During the year 2024-25, 141 UCs amounting to ₹ 1,198.90 crore became due for submission (grant-in-aid bills drawn up to 31 March 2024). No UC was outstanding at the beginning of the year. During the year, 138 outstanding UCs amounting to ₹ 1,198.59 crore were cleared, leaving three outstanding UCs of ₹ 0.31 crore as on 31 March 2025 as given in **Table 3.5.**

Table 3.5: Details of pendency of Utilisation Certificates

(₹ in crore)

UC due year	Financial Year	Number of pending UCs	Amount
2024-25	Upto 2023-24	03	0.31
Total		**03**	**0.31**

Source: Finance Accounts 2024-25

Only Revenue Department has outstanding UCs (03 nos.) as on 31 March 2025.

The largely timely submission of UCs indicates improvement in financial accountability and adherence to codal provisions. However, continued monitoring is required to ensure that all UCs are submitted within the prescribed time limit.

3.4 Abstract Contingent bills

When money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officers (DDOs) are permitted to draw money without supporting documents, through Abstract Contingent (AC) bills, by debiting service heads and the expenditure is reflected as an expense under the service head.

Rule 327 of Chhattisgarh Treasury Rules provides that Drawing and Disbursing Officers (DDOs) are required to present Detailed Contingent (DC) bills containing vouchers in support of financial expenditure not later than 25th of the following month in which such amounts were drawn. Delayed submission or prolonged non-submission of DC bills may affect the completeness and correctness of accounts.

Out of 412 AC bills amounting to ₹ 8,061.68 crore drawn during the year 2024-25, 123 AC bills amounting to ₹ 2,741.37 crore (34.00 *per cent*) were drawn in March 2025 and 76 AC bills amounting to ₹ 8,045.23 crore were adjusted up to 31 March 2025.

The details of unadjusted AC bills as pending submission of DC bills are shown in **Table 3.6.**

Table 3.6: Age-wise pending adjustment of AC bills

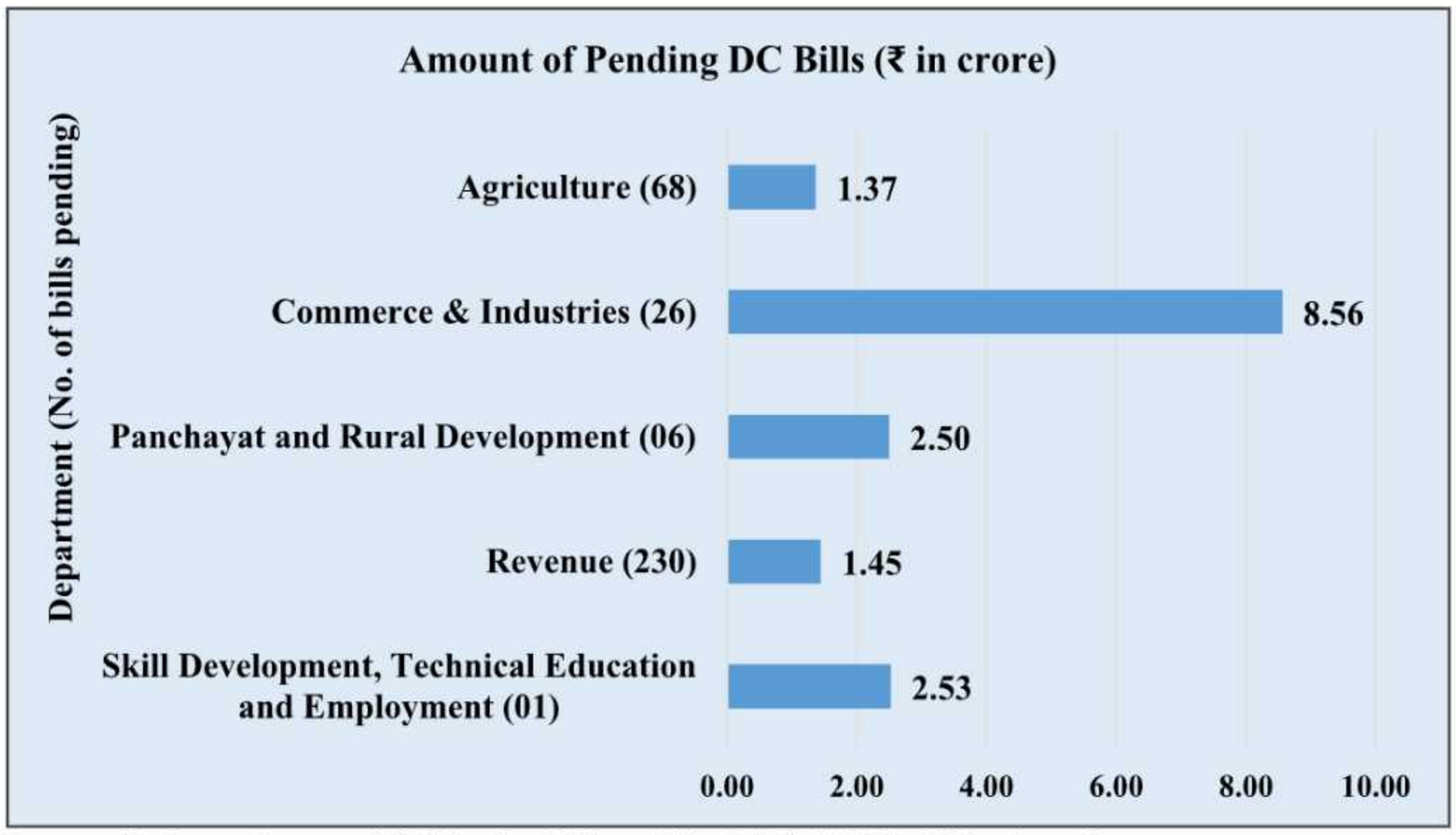
(₹ in crore)

Due year	Number of AC Bills	Amount
Upto 2022-23	56	2.53
2023-24	112	0.67
2024-25	336	16.45
Total	**504**	**19.65**

Source: Finance Accounts 2024-25

Total 336 outstanding AC bills pertained to seven Departments out of which 331 AC bills amounting to ₹ 16.40 crore were pending from the five Departments as depicted in **Chart 3.2.**

Chart 3.2: Pending DC Bills in respect of five major Departments



Source: Information provided by the Office of the PAG (A&E), Chhattisgarh

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore requires close monitoring by the respective DDOs for ensuring submission of DC bills. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be asserted as correct or final.

On this being pointed out the State Government in reply (February 2026) stated that formal letters are being issued to the departments concerned for immediate compliance.

3.5 Personal Deposit Accounts

The Personal Deposit (PD) Accounts are Deposit Accounts of the nature of deposits not bearing interest opened under 8443-Civil Deposits 106 Personal Deposit and kept in Treasuries in the name of the Administrators of the Accounts. The account kept at the treasury is of the nature of a banking deposit account, the receipts and payments being recorded in personal ledgers. These Accounts can be opened with the approval of the Finance Department. Accountant General's consent is not required as per the existing rules. As per subsidiary rule 543 of the State Treasury Code, the State Government is authorised to open Personal Deposit Account (which form part of the Public Account) wherein, funds are drawn from the Consolidated Fund (by debiting expenditure head) to be utilised for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund before the closure of the Financial Year by minus debit of the balance to the relevant service heads.

Table 3.7 provides the status of funds lying in PD Accounts on the last day of the financial year during the last five-year period.

Table 3.7: Details of Personal Deposit Accounts during 2020-25

(₹ in crore)

Sl. No.	Year	Opening Balance as on 1 April		Accounts opened during the year/ Amount received		Accounts Closed during the year/ Amount Disbursed		Closing Balance as on 31 March	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1	2020-21	223	1,585.26	03	502.34	18	526.65	208	1,560.95
2	2021-22	208	1,560.95	02	287.56	71	444.13	139	1,404.38
3	2022-23	139	1,404.38	02	250.56	10	290.74	131	1,364.20
4	2023-24	131	1,364.20	02	149.09	03	160.39	130	1,352.90
5	2024-25	130	1,352.90	03	224.69	04	205.32	129	1,372.27

Source: Finance Accounts of respective years

As can be seen from **Table 3.7**, during 2020-21 to 2024-25, a total of 12 PD accounts were opened, and 106 accounts were closed. As of 31 March 2025, 129 PD accounts were in existence and the closing balance in these accounts was ₹ 1,372.27 crore. Out of total balance amount of ₹ 1,372.27 crore, ₹ 995.09 crore in 43 PD accounts pertains to the unpaid amount of compensation of Land Acquisition.

During the year 2024-25, out of the total ₹ 224.69 crore transferred in PD accounts an amount of ₹ 25.84 crore was transferred from Consolidated Fund of the State. This includes ₹ 11.53 crore transferred in March 2025. Out of the total amount of ₹ 205.32 crore shown as disbursed, an amount of ₹ 23.18 crore was transferred to Major Head 8443-101 (Revenue Deposit) of Public Account instead of minus debit to the concerned service heads after closing of four PD accounts. Remaining amount of ₹ 182.14 crore was disbursed during the year 2024-25.

Further, four PD accounts with balance of ₹ 4.90 crore were inoperative for more than last three years and are yet to be closed.

The closing balance in PD Accounts indicated that the administrators did not close the PD Account by minus debit to relevant service head at the close of financial year as required under the rules. Since the amounts transferred to PD Accounts are shown as final expenditure in the Consolidated Fund of the State, not closing of PD Accounts at the close of the year, resulted in overstatement of expenditure under Consolidated Fund during the year.

On this being pointed out the State Government in reply (February 2026) stated that formal letters are being issued to the departments concerned for immediate compliance.

3.6 Operation of Minor Head-800

Minor Head-800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Regular operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

During the year 2024-25, ₹ 771.18 crore under 28 Major Heads of accounts, constituting 0.53 *per cent* of the total expenditure of ₹ 1,45,444.44 crore (Revenue

expenditure-₹ 1,25,389.82 crore and Capital expenditure-₹ 20,054.62 crore) was classified under the Minor Head-800-Other Expenditure in the accounts.

Similarly, ₹ 5,794.58 crore under 44 Major Heads of Account, constituting 4.82 *per cent* of the total Revenue Receipts (₹ 1,20,290.35 crore) was classified under 800-Other Receipts in the accounts. Of these, ₹ 11.99 crore received as royalty under the Major Head 0853 was classified under Minor Head-800-Other Receipts despite availability of appropriate Minor Heads 107 for royalty thereunder as detailed in **Table 3.8.**

Table 3.8: Receipts misclassified under Minor Head 800-Other Receipts during 2024-25

(₹ in crore)

Details of head under booking was wrongly classified	Amount	Nature of Receipt	Correct classification
Major Head 0853-Non-ferrous Mining and Metallurgical Industries below Minor Head 800-Other Receipts	11.99	Royalty	Major Head 0853-Non-ferrous Mining and Metallurgical Industries below Minor Head 107-Minor Mineral Concession fees, rents and royalties
Total	**11.99**		

The continued operation of the omnibus Minor Head 800, despite the availability of a specific functional minor head, violates principles of transparency and fiscal discipline prescribed under the accounting framework. The improper use of Minor Head 800 conceals the true nature of the transaction, and it does not disclose the schemes/programmes etc to which it relates thereby diminishing the quality of financial reporting and accountability of departmental operations.

On this being pointed out the State Government in reply (February 2026) stated that specific directions are being sent to stop the over-reliance on Minor Head 800 (Other Receipts) to ensure more granular and transparent financial reporting.

Issues related to measurement

3.7 Outstanding balance under major Suspense and DDR Heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items balances for the last three years have been shown in **Table 3.9.**

Table 3.9: Balances under Suspense and Remittance Heads

(₹ in crore)

Head of Account		2022-23		2023-24		2024-25	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658	**Suspense Account**						
101	Pay and Accounts Office-Suspense	67.19	36.13	77.11	20.21	26.28	29.03
	Net Debit (Dr.) /Net Credit (Cr.)	**Dr. 31.06**		**Dr. 56.90**		**Cr. 2.75**	
102	Suspense Account-(Civil)	0.00	5.93	0.00	7.98	0.37	18.70
	Net Debit (Dr.) /Net Credit (Cr.)	**Cr. 5.93**		**Cr. 7.98**		**Cr. 18.33**	
109	Reserve Bank Suspense-(Headquarters)	-1.13	-0.08	-1.83	-0.16	-1.49	-0.09
	Net Debit (Dr.) /Net Credit (Cr.)	**Cr. 1.05**		**Cr. 1.67**		**Cr. 1.40**	
110	Reserve Bank Suspense-(Central Accounts Office)	4.44	0.00	2.90	0.00	4.64	0.00
	Net Debit (Dr.) /Net Credit (Cr.)	**Dr. 4.44**		**Dr. 2.90**		**Dr. 4.64**	
112	Tax deducted at Source (TDS) Suspense	0.00	140.14	0.00	94.74	0.00	112.19
	Net Debit (Dr.) /Net Credit (Cr.)	**Cr. 140.14**		**Cr. 94.74**		**Cr. 112.19**	
113	Provident Fund Suspense	12.86	0.00	1.88	0.00	0.74	0.00
	Net Debit (Dr.) /Net Credit (Cr.)	**Dr. 12.86**		**Dr. 1.88**		**Dr. 0.74**	
123	AIS Officer's Group Insurance Scheme	0.00	0.46	0.00	0.28	0.00	0.07
	Net Debit (Dr.) /Net Credit (Cr.)	**Cr. 0.46**		**Cr. 0.28**		**Cr. 0.07**	
129	Material Purchase Settlement Suspense Account	0.00	81.67	0.00	81.67	0.00	81.67
	Net Debit (Dr.) /Net Credit (Cr.)	**Cr. 81.67**		**Cr. 81.67**		**Cr. 81.67**	
8782	**Cash Remittance and adjustments between officers rendering accounts to the same Accounts Officer**						
102	Public Works Remittances	53.75	14.83	62.76	9.12	123.55	9.13
	Net Debit (Dr.) /Net Credit (Cr.)	**Dr. 38.92**		**Dr. 53.64**		**Dr. 114.42**	
103	Forest Remittances	44.53	5.24	45.81	5.59	53.36	7.41
	Net Debit (Dr.) /Net Credit (Cr.)	**Dr. 39.29**		**Dr. 40.22**		**Dr. 45.95**	
8793	**Inter-State Suspense Account**	91.13	-10.50	101.63	11.28	1782.99	0.00
	Net Debit (Dr.) /Net Credit (Cr.)	**Dr. 101.63**		**Dr. 90.35**		**Dr. 1782.99**	

Source: Finance Accounts of respective years

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

3.8 Reconciliation of Departmental figures

To exercise effective budgetary control over revenue/expenditure and to ensure accuracy in accounts, State Financial Rules stipulate that Chief Controlling Officers (CCOs)/Controlling Officers (COs) are required to reconcile every month, the receipts and expenditure recorded in their books with the figures of the Principal Accountant General (A&E).

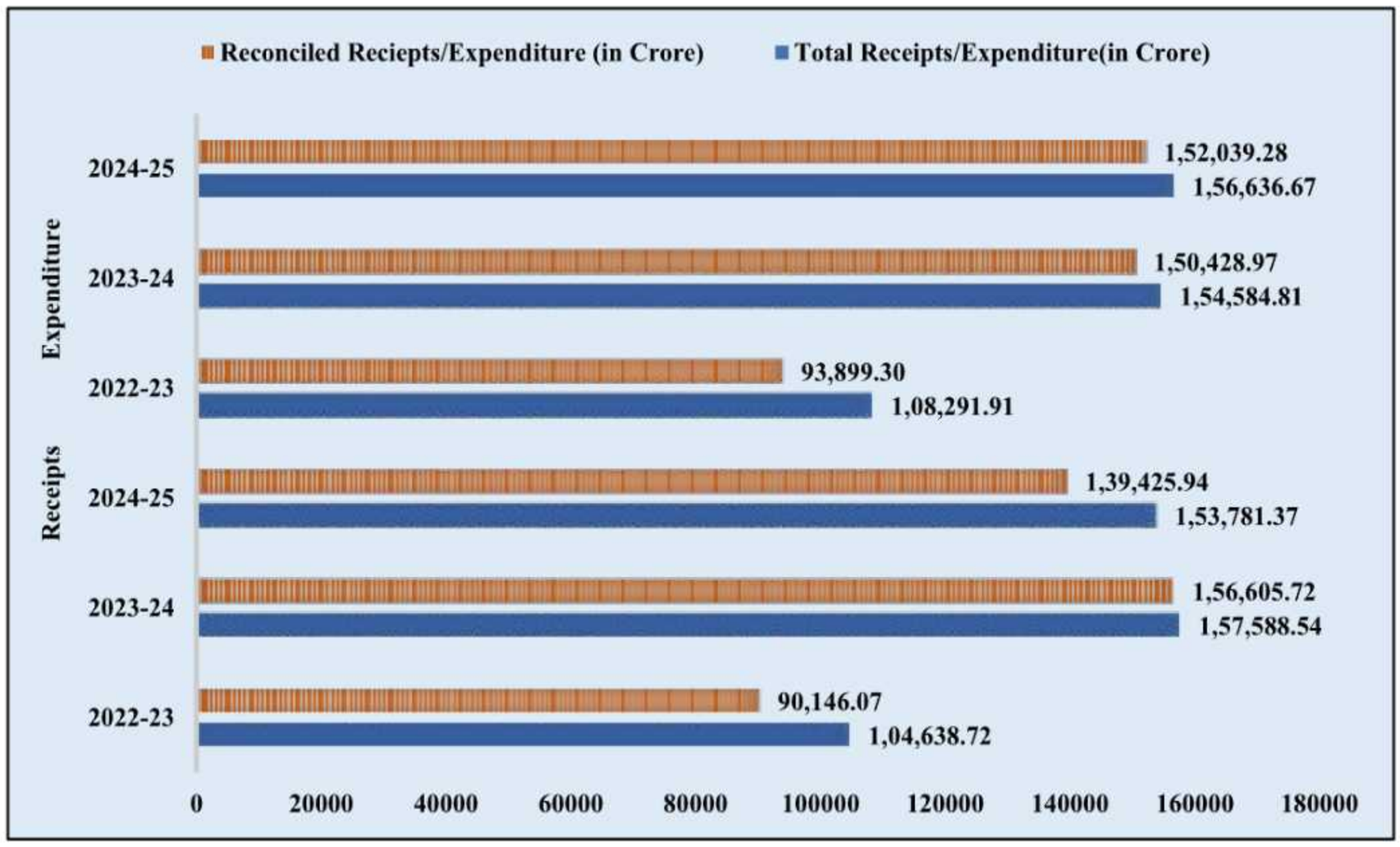
The status of reconciliation of figures by the Controlling Officers is given in **Table 3.10 and Chart 3.3.**

Table 3.10: Status of Reconciliation of Receipts and Expenditure by Controlling Officers

Year	Total No. of Controlling Officers	No. of Controlling Officers reconciled their receipts/ expenditures		
		Fully Reconciled	Partially Reconciled	Not Reconciled
Receipts				
2022-23	54	52	00	02
2023-24	54	50	00	04
2024-25	55	51	00	04
Expenditure				
2022-23	94	87	00	07
2023-24	95	88	00	07
2024-25	95	88	00	07

Source: Information provided by the Office of the PAG (A&E), Chhattisgarh

Chart 3.3: Status of Reconciliation of Receipts and Expenditure during the year 2022-25



Source: Information provided by the Office of the PAG (A&E), Chhattisgarh

During 2024-25, 91 *per cent* of total Revenue Receipts and 97 *per cent* of total Expenditure were reconciled. Overall, an amount of ₹ 14,355.43 crore under receipts and ₹ 4,597.39 crore under expenditure remained unreconciled. Compared to 2023-24, reconciliation of Revenue expenditure remained on par, while reconciliation of receipts decreased from 99 *per cent* to 91 *per cent*.

Seven Budget Controlling Officers[3] have not reconciled expenditure figures persistently for the past three years (2022-25).

Non-reconciliation impacts the assurance that all the receipts/expenditure have been taken to the final Head of Account properly. Failure to exercise this check might result in misclassification and incorrect booking of receipts and expenditure in the accounts. Necessary action for reconciliation in respect of all receipts and expenditure is required to be taken.

3.9 Reconciliation of Cash Balances

As per accounts of the Principal Accountant General (A&E), Chhattisgarh, the Cash Balance of the State Government as on 31 March 2025 was ₹ 223.19 crore (Debit) while the same was reported as ₹ 234.97 crore (Credit) by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 11.78 crore (Credit) mainly due to erroneous reporting by the accredited banks to the Central Accounts Section, RBI, Nagpur which was under reconciliation between the Principal Accountant General (A&E) Chhattisgarh and the State Government. After the closure of November 2025 Account, the said net difference was ₹ 26.77 lakh (Credit).

Issues related to disclosure

3.10 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India (CAG), prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by the State Government as well as deficiencies therein during 2024-25 is detailed in **Table 3.11.**

Table 3.11: Compliance to Accounting Standards

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
1	IGAS-1: *Guarantees given by government– Disclosure requirements*	This standard requires the government to disclose the maximum amount of guarantees given during the year in its financial statements along with additions, deletions, invoked, discharged and outstanding at the end of the year.	Not fully complied	During 2024-25, though the State Government disclosed Sector-wise/ Class-wise details of Guarantees given, the information regarding Maximum amount guaranteed during the year was not disclosed.

[3] 1. Secretary, GoCG, Home Department 2. Secretary, GoCG, Dharmik Nyas & Dharmasva Department 3. Secretary, GoCG, Energy Department 4. Secretary, GoCG, Ayakut Department 5. Secretary, GoCG, Agriculture Department 6. Secretary, Chhattisgarh State Finance Commission and 7. Commissioner, Archeology and Culture.

2	IGAS-2: *Accounting and Classification of Grants-in-Aid*	Grants-in-Aid are to be classified as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use.	Partially complied	Grants-in-Aid (₹ 5,126.55 crore) were classified under Capital section in contravention of the accounting standards.
3	IGAS-3: *Loans and Advances made by Government*	This Standard relates to recognition, measurement, valuation and reporting in respect of loans and advances made by the Government in its financial statements to ensure complete, accurate and uniform accounting practices.	Partially complied	Details of loans given were not confirmed by State Government/ certain Loan entities.
4	IGAS-4: *Prior period adjustments*	This Standard meant for accounting on cash basis recognises prior period items for rectification of errors or adjustment of financial statements for one or more prior periods for which the accounts have been closed.	Complied	------

Source: Indian Government Accounting Standards and Finance Accounts

Non-compliance with the Accounting Standards affects fiscal transparency and hinders true and fair representation of finances.

3.11 Submission of accounts of Autonomous Bodies

As on 31 March 2025, 106 accounts in respect of 24 Autonomous Bodies (ABs) were pending as detailed in ***Appendix 3.1.***

The continued delay and non-submission of accounts reflect weak internal control mechanisms and inadequate oversight by administrative departments. This adversely affects timely assessment of financial operations, transparency, and accountability. Delays also hinder the consolidation of government accounts and subsequent audit.

On this being pointed out the State Government in reply (February 2026) stated that the concerned departments would be directed to expedite the submission of 106 pending accounts for autonomous bodies.

Other Issues

3.12 Misappropriations, losses, thefts, etc.

Rule 22 and 23 of the Chhattisgarh Finance Code Vol.-I stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per Rule 22 ibid, the cases of defalcations and losses are required to be reported to the AG (A&E).

As on 31 March 2025, 2,181 cases of misappropriation, losses, theft, etc. involving ₹ 124.72 crore were pending. The department-wise break-up of pending cases is given in ***Appendix 3.2.***

Out of the total 2,181 cases, in respect of 735 cases involving ₹ 88.06 crore, departments have not initiated departmental and criminal investigation, while in respect of 1,433 cases involving ₹ 36.60 crore, departmental actions have been initiated but not finalised. In 13 cases involving ₹ 0.06 crore, departmental and criminal proceedings were finalised but recovery of amount pending.

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 3.12**

Table 3.12: Profile of misappropriations, losses, defalcations, etc.

(₹ in crore)

Age Profile of Pending Cases			Nature of Pending Cases		
Range in Years	Number of Cases	Amount involved	Nature of the Cases	Number of Cases	Amount Involved
0-5	175	2.32			
6-10	231	8.80	Theft	121	0.54
11-15	507	92.40	Defalcation	67	5.88
16-20	283	10.06			
21-25	172	2.74	Loss	1993	118.30
Above 25	813	8.40	**Total**	**2181**	**124.72**
Total	**2181**	**124.72**			

Source: Departmental data/information

Out of the total 2,181 cases, 121 cases amounting to ₹ 0.54 crore were related to theft of Government money/stores, whereas 1,775 cases involving ₹ 113.60 crore pertaining to misappropriation/loss of Government material were pending for more than ten years.

On this being pointed out the State Government in reply (February 2026) stated that necessary action would be taken to write-off and resolve long-standing cases of misappropriation/defalcations.

3.13 Follow up action on State Finances Audit Report

In every State, the Public Accounts Committee (PAC)/Finance Department require the line departments to provide a suo-motu Explanatory Note (EN) on the paragraphs featuring in the Audit Reports within one month of placing the Reports in the Legislature. The line departments are also required to provide Action Taken Notes (ATNs) to the AG (for vetting and onward transmission to the PAC) within three months of tabling the Reports.

State Finances Audit Report is being presented to the State Legislature from 2008-09 onwards. However, the Public Accounts Committee (PAC) of Chhattisgarh State Legislative Assembly is yet to take up these reports for discussion (April 2025).

The continued pendency of these Reports for legislative examination indicates the

absence of an effective follow-up mechanism and weak enforcement of accountability at the departmental and committee levels.

3.14 Conclusion

The State Government has a net off-budget liabilities of ₹4,776.57 crore in addition to total budgeted liabilities of ₹ 1,53,211.77 crore outstanding as of March 2025. Government of Chhattisgarh has not disclosed in its budget, its entire liabilities with regard to the loans obtained by various public sector entities at its behest for implementation of various socio-economic developmental programmes for which the State Government had given the guarantee to repay the principal and interest.

As of March 2025, 504 DC bills worth ₹19.65 crore were pending for submission. Non-submission of DC bills by departments for funds drawn for specific developmental programmes/projects and non-submission of accounts by public sector entities were violation of prescribed financial rules and directives. This points to inadequate internal controls and deficient monitoring mechanism of the State Government and increases the risk/possibility of wastage/misappropriation/ malfeasance etc.

As of 31 March 2025, 129 PD Accounts were in existence with a closing balance of ₹ 1,372.26 crore. Non-transfer of unspent balances lying in PD Accounts to the Consolidated Fund of the State entails the risk of misuse of public fund, fraud and misappropriation.

Operation of omnibus Minor Head 800–'Other Receipts' (₹5,798.58 crore constituting 4.82 per cent of total revenue receipts of ₹1,20,290.35 crore) and 'Other Expenditure' (₹771.18 crore constituting 0.53 per cent of total revenue and capital expenditure of ₹1,45,444.44 crore) affected transparency in financial reporting and obscured proper analysis of allocative priorities and quality of expenditure.

Non-compliance with the Accounting Standards affects fiscal transparency and hinders true and fair representation of finances. Autonomous Bodies are functioning without submitting their accounts for longer periods, whilst the State Government also supports them with grants, loans and guarantees.

3.15 Good Practices

In FY 2024-25, ₹ 140.01 crore was deposited in the Public Account under Major Head 8449-123-NMET Deposits for the National Mineral Exploration Trust head, and the entire amount has been transferred to the NMET by the State Government. There were no delays or short transfers noticed during the year.

During the year 2024-25, 141 UCs amounting to ₹ 1,198.90 crore became due for submission (grant-in-aid bills drawn up to 31 March 2024). No UC was outstanding at the beginning of the year. During the year, 138 outstanding UCs amounting to ₹ 1,198.59 crore were cleared, leaving three outstanding UCs of ₹ 0.31 crore.

3.16 Recommendations

The Government may

- disclose all its liabilities, including off budget borrowings transparently while presenting its budget, to enable proper appreciation of its financial position.
- need to make special efforts to settle old outstanding AC bills keeping in view that submission of DC bills from 2022-23 onwards are still pending. At the same time, the DDOs should be asked to ensure that the DC bills are submitted within prescribed time, in order to avoid accumulation of unadjusted AC bills.
- review all Personal Deposit (PD) accounts and ensure that the amounts transferred to PD accounts by debiting the service heads but unnecessarily lying in these PD accounts are immediately transferred to the Consolidated Fund as per the extant rules. The inoperative PD accounts should be closed timely as per government directives.
- discourage the use of omnibus Minor Head 800 and chalk out a specific timeframe, in consultation with the Principal Accountant General (A&E), to identify appropriate Heads of Account to classify the transactions correctly in the books of accounts.

Raipur
The : 06 May 2026

(MOHD. FAIZAN NAYYAR)
Accountant General (Audit)
Chhattisgarh

Countersigned

New Delhi
The : 13 May 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

Appendices

Appendix 1.1

(*Reference: Paragraph 1.1.3*)

Time Series data on the State Government Finances

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Part A. Receipts					
1. Revenue Receipts	**63,176**	**79,652**	**93,877**	**1,03,508**	**1,20,290**
(i) Tax Revenue (own)	**22,889**	**27,084**	**33,122**	**38,786**	**44,765**
State Goods and Services Tax (SGST)	7,925	9,483	11,298	13,793	16,299
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	4,236	5,341	6,450	6,513	6,880
State Excise	4,636	5,107	6,783	8,430	10,142
Taxes on Vehicles	1,148	1,373	1,757	2,048	2,318
Stamps and Registration fees	1,585	1,945	2,229	2,494	2,969
Land Revenue	938	950	869	848	819
Taxes on Goods and Passengers	80	48	60	73	275
Other Taxes	2,342	2,837	3,678	4,586	5,064
(ii) Non-Tax Revenue	**7,137**	**13,851**	**15,248**	**15,148**	**17,421**
(iii) State's share of Union taxes and duties	**20,338**	**28,571**	**32,358**	**38,482**	**43,844**
(iv) Grants in aid from Government of India	**12,812**	**10,146**	**13,148**	**11,092**	**14,261**
2. Miscellaneous Capital Receipts	**5**	**5**	**6**	**5**	**5**
3. Recoveries of Loans and Advances	**104**	**88**	**117**	**26**	**23**
4. Total Revenue and Non debt capital receipts (1+2+3)	**63,285**	**79,745**	**94,000**	**1,03,539**	**1,20,319**
5. Public Debt Receipts	**21,582**	**15,098**	**10,639**	**54,050**	**33,463**
Internal Debt (No Ways and Means Advances and Overdrafts)	17,961	9,322	6,939	50,258	27,046
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	3,620	5,777	3,700	3,791	6,417
6. Total Receipts in the Consolidated Fund (4+5)	**84,867**	**94,843**	**1,04,639**	**1,57,589**	**1,53,781**
7. Contingency Fund Receipts	**0**	**0**	**0**	**63**	**113**
8. Public Account Receipts	**1,60,486**	**1,68,360**	**2,07,909**	**2,19,991**	**3,44,388**
9. Total Receipts of the State (6+7+8)	**2,45,353**	**2,63,203**	**3,12,547**	**3,77,643**	**4,98,282**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**70,033**	**75,010**	**85,285**	**1,14,741**	**1,25,390**
General Services (including interest payments)	19,586	21,375	22,825	26,240	28,687
Social Services	25,066	27,964	31,818	39,412	51,971
Economic Services	24,255	24,558	29,499	47,791	43,374
Grants-in-Aid and Contributions	1,125	1,113	1,143	1,298	1,357

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

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

Source: Finance Accounts of respective years

**** Pre Audit Figures***

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

Appendix 1.2

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

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

(₹ in crore)

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

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

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

Source: Finance Accounts of respective years

Appendix 1.3

(*Reference: Paragraph 1.1.5*)

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

(₹ in crore)

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

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

Source: Finance Accounts of respective years

Appendix – 2.1

(*Reference: Paragraph 2.5.2*)

Cases where supplementary provision (₹ two crore or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original provision
A-Revenue (Voted)					
1.	1- General Administration	422.68	33.53	340.99	-81.68
2.	3- Police	7,027.07	8.11	5,882.39	-1,144.68
3.	4 - Other Expenditure Pertaining to Home Department	110.47	13.04	88.68	-21.80
4.	7- Expenditure Pertaining to Commercial Tax Department	395.95	13.46	278.96	-116.99
5.	8 - Land Revenue and District Administration	1,814.11	12.40	1,433.13	-380.99
6.	10 - Forest	2,713.50	74.52	1,818.20	-895.30
7.	14 - Expenditure Pertaining to Animal Husbandry Department	507.52	22.15	459.28	-48.24
8.	15-Financial Assistance to three Tier Panchayati Raj Institutions Under Special Component Plan for Schedule Castes	203.35	2.96	131.79	-71.56
9.	17- Co-Operation	218.27	8.72	157.22	-61.05
10.	19 -Public Health and Family Welfare	4,279.85	1,030.77	3,962.69	-317.15
11.	21- Expenditure Pertaining to Housing and Environment Department	260.67	2.25	213.95	-46.71
12.	24 -Public Works-Roads and Bridges	1,047.54	150.80	856.92	-190.62
13.	25 - Expenditure Pertaining to Mineral Resources Department	710.84	2.10	47.57	-663.26
14.	27 - School Education	7,340.47	43.24	6,587.97	-752.50
15.	28 - State Legislature	83.51	3.05	68.67	-14.84
16.	29 - Administration of Justice and Elections	916.29	37.18	871.72	-44.57
17.	30 -Expenditure Pertaining to Panchayat and Rural Development Department	7,001.98	124.55	5,302.20	-1,699.78
18.	31 - Expenditure Pertaining to Planning, Economics and Statistics Department	63.83	8.67	50.72	-13.11
19.	34 - Social Welfare	117.17	10.65	108.59	-8.58
20.	47 - Technical Education and Man-Power Planning Department	406.73	12.04	303.71	-103.01
21.	66- Welfare of Backward Classes	278.42	2.00	206.44	-71.99
22.	67-Public Works-Buildings	848.63	10.50	716.28	-132.36
23.	80 - Financial Assistance to three Tier Panchayati Raj Institutions	3,990.12	18.18	3,637.36	-352.76
24.	81 - Financial Assistance to Urban Bodies	2,220.14	130.00	1,837.63	-382.51
25.	82 - Financial Assistance to three Tier Panchayati Raj Institutions Under Tribal Area Sub-Plan	425.91	9.37	340.90	-85.01
Total		**43,405.02**	**1,784.24**	**35,703.96**	**-7,701.06**
B-Capital (Voted)					
1.	1- General Administration	52.72	5.09	30.15	-22.57
2.	5 - Jails	3.54	31.66	0.89	-2.65
3.	13 - Agriculture	40.75	3.76	11.20	-29.55
4.	14 - Expenditure Pertaining to Animal Husbandry Department	5.50	2.95	4.51	-0.99
5.	20 - Public Health Engineering	2,340.53	10.96	1,684.96	-655.57
6.	23 - Water Resources Department	705.46	65.80	536.57	-168.89
7.	29- Administration of Justice and Elections	9.33	3.71	2.26	-7.07
8.	30 - Expenditure Pertaining to Panchayat and	780.19	15.00	448.80	-331.39

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

Source: Appropriation Accounts for FY 2024-25

Appendix – 2.2

(*Reference: Paragraph 2.5.2*)

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

(₹ in crore)

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

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

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

Source: Appropriation Accounts for FY 2024-25

Appendix – 2.3

(*Reference: Paragraph 2.5.3*)

Grants having large savings, after surrender (exceeding ₹ 100 crore), during FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
A-Revenue (Voted)						
1.	01- General Administration	456.21	340.99	-115.21	-117.22	2.01
2.	03- Police	7,035.18	5,882.39	-1,152.79	-1,096.35	-56.44
3.	06- Expenditure Pertaining to Finance Department	10,188.71	9,134.12	-1,054.59	-105.90	-948.69
4.	07- Expenditure Pertaining to Commercial Tax Department	409.41	278.96	-130.45	-142.90	12.45
5.	08- Land Revenue and District Administration	1,826.51	1,433.13	-393.38	-323.08	-70.31
6.	10- Forest	2,788.02	1,818.20	-969.82	-949.12	-20.70
7.	13- Agriculture	7,953.35	7,370.37	-582.98	-574.94	-8.03
8.	19- Public Health and Family Welfare	5,310.62	3,962.69	-1,347.93	-1,353.57	5.64
9.	23- Water Resources Department	708.81	533.92	-174.89	-174.67	-0.22
10.	24- Public Works-Roads and Bridges	1,198.34	856.92	-341.42	-340.86	-0.56
11.	25- Expenditure Pertaining to Mineral Resources Department	712.94	47.57	-665.36	-665.36	0.00
12.	27- School Education	7,383.71	6,587.97	-795.74	-812.94	17.19
13.	30- Expenditure Pertaining to Panchayat and Rural Development Department	7,126.53	5,302.20	-1,824.33	-1,776.30	-48.03
14.	33- Tribal Welfare	7,276.46	6,543.64	-732.82	-731.55	-1.27
15.	39- Expenditure Pertaining to Food, Civil Supplies and Consumer Protection Department	4,814.44	4,598.61	-215.83	-215.63	-0.20
16.	41- Tribal Areas Sub-Plan	33,414.57	28,392.87	-5,021.70	-5,028.50	6.80
17.	44- Higher Education	1,038.23	879.33	-158.91	-156.74	-2.16
18.	47- Technical Education and Man-Power Planning Department	418.76	303.71	-115.05	-115.33	0.28
19.	55- Expenditure Pertaining to Women and Child Welfare	5,296.04	5,011.37	-284.68	-284.77	0.10
20.	58- Expenditure on Relief on Account of Natural Calamities and Scarcity	1,252.69	1,004.07	-248.62	-239.70	-8.92
21.	64- Special Component Plan for Scheduled Castes	10,361.48	8,917.36	-1,444.12	-1,460.29	16.17
22.	67- Public Works-Buildings	859.13	716.28	-142.86	-32.08	-110.77
23.	69- Urban Administration and Development Department-Urban Welfare	1,557.19	736.26	-820.93	-820.93	0.00
24.	79- Expenditure Pertaining to Medical Education Department	1,485.62	1,022.56	-463.06	-463.30	0.24
25.	80- Financial Assistance to Three Tier Panchayati Raj Institutions	4,008.31	3,637.36	-370.95	-370.57	-0.38
26.	81- Financial Assistance to Urban Bodies	2,350.14	1,837.63	-512.51	-512.51	0.00
Total		**1,27,231.40**	**1,07,150.47**	**-20,080.93**	**-18,865.13**	**-1,215.80**

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

Source: Appropriation Accounts for FY 2024-25

Appendix – 2.4

(*Reference: Paragraph 2.5.3*)

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

(₹ in crore)

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

Source: Appropriation Accounts for FY 2024-25

Appendix – 2.5

(*Reference: Paragraph 2.5.3*)

Grant-wise percentage of utilisation of budget and savings, during FY 2024-25

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings (-)/ Excess(+)	Percentage of Utilisation	Range of Utilisation (*per cent*)
1	9- Expenditure pertaining to Revenue Department	30.23	7.63	-22.60	25.25	Up to 50
2	25- Expenditure pertaining to Mineral Resources Department	1,343.39	476.71	-866.68	35.49	
3	35- Rehabilitation	2.75	0.87	-1.88	31.74	
4	49- Scheduled Castes Welfare	2.86	1.01	-1.85	35.25	
5	50- Expenditure pertaining to the Departments implementing 20 Point Programmes	4.49	2.01	-2.48	44.83	
6	51- Religious Trusts and Endowments	49.20	13.84	-35.36	28.13	
7	57- Externally Aided Projects pertaining to Water Resources Department	57.00	7.04	-49.96	12.35	
8	68- Public Works relating to Tribal Area Sub-Plan-Buildings	292.32	39.96	-252.36	13.67	
9	69- Urban Administration and Development Department-Urban Welfare	2,136.70	954.58	-1,182.12	44.68	
10	71- Information Technology and Bio-Technology	267.26	93.69	-173.57	35.06	
	Total (1)	**4,186.20**	**1,597.35**	**-2,588.85**		
1	1- General Administration	564.52	409.73	-154.79	72.58	>50 to 75
2	2- Other expenditure pertaining to General Administration Department	118.48	76.95	-41.53	64.95	
3	4- Other expenditure pertaining to Home Department	146.59	101.73	-44.86	69.40	
4	5- Jail	270.42	181.56	-88.86	67.14	
5	7- Expenditure Pertaining to Commercial Tax Department	525.81	379.65	-146.17	72.20	
6	8- Land Revenue and District Administration	2,085.12	1,541.66	-543.46	73.94	
7	10- Forest	2,912.24	1,826.97	-1,085.27	62.73	
8	15- Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	237.31	162.79	-74.52	68.60	
9	16- Fisheries	106.20	75.32	-30.88	70.92	
10	17- Co-operation	263.66	175.22	-88.44	66.46	
11	18- Labour	243.36	171.20	-72.15	70.35	
12	19- Public Health and Family Welfare	5,490.85	4,099.87	-1,390.98	74.67	
13	20- Public Health Engineering	2,688.94	1,951.67	-737.27	72.58	
14	23- Water Resources Department	1,481.58	1,071.19	-410.39	72.30	
15	26- Expenditure pertaining to Culture Department	91.22	61.59	-29.63	67.52	
16	30- Expenditure pertaining to Panchayat and Rural Development Department	7,922.00	5,751.09	-2,170.91	72.60	

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

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

19	81- Financial Assistance to Urban Bodies	3,236.24	2,712.63	-523.61	83.82	
20	82- Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	512.78	418.40	-94.38	81.59	
Total (3)		**1,00,142.28**	**84,211.80**	**-15,930.48**		

1	12- Expenditure pertaining to Energy Department	6,094.31	5,736.39	-357.92	94.13	>90 to 100
2	13- Agriculture	7,998.40	7,382.05	-616.35	92.29	
3	21- Expenditure pertaining to Housing and Environment Department	3,036.41	2,952.74	-83.68	97.24	
4	32- Expenditure pertaining to Public Relations Department	473.87	467.05	-6.82	98.56	
5	39- Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	4,832.73	4,599.63	-233.10	95.18	
6	45- Minor Irrigation Works	838.22	786.94	-51.28	93.88	
7	53- Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	180.79	175.37	-5.43	97.00	
8	55- Expenditure pertaining to Women and Child Welfare	5,357.76	5,028.82	-328.94	93.86	
9	60- Expenditure pertaining to District Plan Schemes	208.53	202.98	-5.55	97.34	
10	80- Financial Assistance to Three Tier Panchayati Raj Institutions	4,124.81	3,753.85	-370.96	91.01	
11	83- Financial Assistance Tribal Area Sub-Plan- Urban Bodies	215.94	211.15	-4.79	97.78	
Total (4)		**33,361.77**	**31,296.96**	**-2,064.80**		

1	CH1 – Interest Payments and Servicing of Debt	9,360.44	10,870.67	+1,510.23	116	>=100
2	CH2 – Public Debt	8,679.55	8,706.62	+27.07	100	
Total (5)		**18,039.99**	**19,577.29**	**+1,537.30**		
Total (1+2+3+4+5)		**1,88,465.26**	**1,59,705.33**	**-28,759.93**		

Source: Appropriation Accounts for FY 2024-25

Appendix – 2.6

(*Reference: Paragraph 2.5.5*)

New Policy initiatives with no expenditure during 2024-25

(₹ in crore)

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

Source: Appropriation Accounts of FY 2024-25

Appendix – 2.7

(*Reference: Paragraph 2.5.6*)

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

(₹ in crore)

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

Source: Appropriation Accounts of FY 2024-25

Appendix – 2.8

(*Reference: Paragraph 2.5.6*)

Quarter wise expenditure for all major heads during 2024-25

(₹ in crore)

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

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

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

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

Source: Information compiled from VLC Server

Appendix – 3.1

(*Reference: Paragraph 3.11*)

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

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

Source: Departmental data/information

Appendix – 3.2

(*Reference: Paragraph 3.12*)

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

(₹ in crore)

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

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

Source: Departmental data/information

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

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