

Chhattisgarh Budget Analysis 2024-25

The Finance Minister of Chhattisgarh, Mr. O.P. Chaudhary, presented the Budget for the state for the financial year 2024-25 on February 9, 2024.

Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Chhattisgarh for 2024-25 (at current prices) is projected to be Rs 5,61,736 lakh crore, amounting to growth of 11% over 2023-24.
- **Expenditure (excluding debt repayment)** in 2024-25 is estimated to be Rs 1,47,441 crore, marginally lower than the revised estimates of 2023-24. At the revised estimates stage in 2023-24, expenditure increased by 22% over the budgeted amount. The state is estimated to repay Rs 9,360 crore worth of debt in 2024-25.
- **Receipts (excluding borrowings)** for 2024-25 are estimated to be Rs 1,26,050 crore, an increase of 13% over the revised estimate of 2023-24.
- **Revenue Surplus** in 2024-25 is estimated to be 0.2% of GSDP (Rs 1,060 crore). In 2023-24, the state estimated a revenue deficit of Rs 15,670 crore (3.1% of GSDP) at the revised stage. In 2023-24, at the budget stage, the state had estimated a revenue surplus of Rs 3,500 crore.
- **Fiscal deficit** for 2024-25 is targeted at 3.2% of GSDP (Rs 17,990 crore). In 2023-24, the fiscal deficit was budgeted to be 3% of the GSDP. However, at the revised stage, it rose to 6.5% of the GSDP (Rs 33,062 crore).

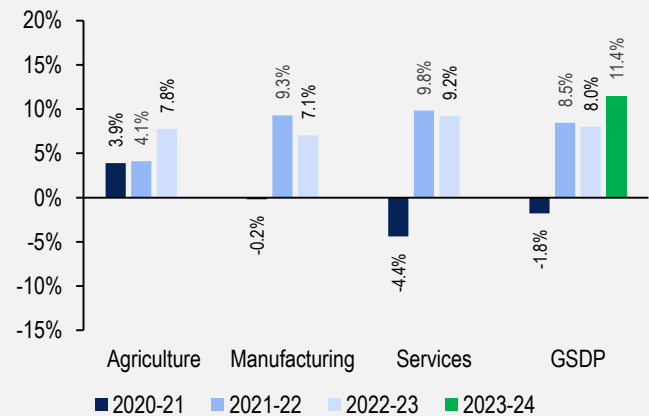
Policy Highlights

- **Food security:** Rs 3,400 crore has been allocated for the Chief Minister Food Grain Assistance Scheme.
- **Power subsidy:** For providing 7,500 units of free power for agricultural pumps (up to 5 HP), Rs 3,500 crore has been allocated. Under the half-power bill scheme, 43.3 lakh households are provided subsidised power up to 400 units. Rs 1,274 crore has been allocated for this.
- **Health:** Under the Shaheed Veer Narayan Singh Ayushman Health Scheme, BPL households will be provided health services up to five lakh rupees, and above poverty line households up to Rs 50,000. Rs 1,526 crore has been allocated for this purpose.
- **Assistance to women:** Mahtari Vandan Yojana will be introduced to provide married women with annual assistance of Rs 12,000. Rs 3,000 crore has been allocated towards this scheme.
- **Assistance to labourers:** The Deen Dayal Upadhyaya Landless Labourers Welfare Scheme will be introduced to provide beneficiaries with annual assistance of Rs 10,000. Rs 500 crore has been allocated towards this scheme.

Chhattisgarh's Economy

- **GSDP:** In 2023-24, Chhattisgarh's GSDP (at constant prices) is expected to grow at 11.4%, compared to 8% in 2022-23. In comparison, national GDP is estimated to grow at 7.2% in 2023-24.
- **Sectors:** The agriculture sector (at constant prices) grew by 7.8% in 2022-23 over the 4.1% growth in 2021-22. Manufacturing sector grew by 7.1% in 2022-23, compared to 9.3% growth in 2021-22. Services grew by 9.2% in 2022-23. In comparison, it grew by 9.8% in 2022-23.
- In 2022-23, agriculture, manufacturing, and services sectors are estimated to contribute 28%, 39%, and 33% to the economy, respectively (at constant prices).
- **Per capita GSDP:** The per capita GSDP in 2022-23 (at current prices) is estimated at Rs 1,52,348, an annualised increase of 9% over 2017-18.

Figure 1: Growth in GSDP and Sectors in Chhattisgarh at constant prices (2011-12)



Note: These numbers are as per constant prices (2011-12) which account for inflation
Source: Ministry of Statistics and Programme Implementation; PRS.

Budget Estimates for 2024-25

- **Total expenditure (excluding debt repayment)** in 2024-25 is estimated at Rs 1,47,440 crore. This is marginally lower than the revised estimate of 2023-24. Expenditure is estimated to increase by 22% at the revised stage in 2023-24, over the budget estimate for the year. In 2024-25, expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 1,26,050 crore and net borrowings of Rs 19,750 crore. Total receipts for 2024-25 (other than borrowings) are expected to register an increase of 13% over the revised estimate of 2023-24.
- **Revenue surplus** in 2024-25 is estimated to be 0.2% of GSDP (Rs 1,060 crore). A revenue deficit of Rs 15,670 crore (3.1% of GSDP) is estimated at the revised stage in 2023-24. This is on account of a 24% increase in revenue expenditure, particularly in the agriculture sector.
- **Fiscal deficit** for 2024-25 is targeted at 3.2% of GSDP (Rs 17,990 crore). The fiscal deficit increased at the revised stage in 2023-24, from 3% of GSDP to 6.5% of GSDP.

Table 1: Budget 2024-25 - Key figures (in Rs crore)

Items	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
Total Expenditure	1,08,292	1,29,037	1,56,154	21%	1,56,801	0.4%
(-) Repayment of debt	9,601	7,542	7,542	0%	9,360	24.1%
Net Expenditure (E)	98,691	1,21,495	1,48,612	22.3%	1,47,440	-0.8%
Total Receipts	1,04,639	1,25,343	1,56,140	20.8%	1,55,160	2.4%
(-) Borrowings	10,639	19,042	39,910	109.6%	29,110	-27.1%
<i>of which</i>						
Special Loan for Capex (F)	2,942	4,600	4,000	-13.0%	3,400	-15.0%
Net Receipts (R)	94,000	1,06,301	1,11,550	4.9%	1,26,050	13%
Fiscal Deficit (E-R-F)	4,691	15,194	33,062	117.6%	17,990	-45.6%
as % of GSDP	1.0%	3.0%	6.5%		3.2%	
Revenue Balance	8,952	3,500	-15,670	-547.7%	1,060	-106.8%
as % of GSDP	1.9%	0.7%	-3.1%		0.2%	
Primary Deficit	-1,691	8,274	26,021	214.3%	10,059	-61.3%
as % of GSDP	-0.4%	1.6%	5.1%		1.8%	
GSDP	4,64,399	5,09,043	5,05,887	-0.6%	5,61,736	11.0%

Note: BE is Budget Estimates; RE is Revised Estimates. Negative revenue balance indicates revenue deficit, positive indicates surplus. For arriving at fiscal deficit, the state government has included public account receipts as non-debt capital receipts, and treated special loan from centre for capex as grants. This leads to a lower fiscal deficit. For our calculations, public account receipts have not been considered.

Sources: Annual Financial Statement, Chhattisgarh Budget 2024-25; PRS.

Expenditure in 2024-25

- **Revenue expenditure** for 2024-25 is proposed to be Rs 1,24,840 crore, a decrease of 2% from the revised estimate of 2023-24. Expenditure at the revised stage in 2023-24 increased by 24%. Revenue expenditure includes expenditure on salaries, pensions, interest, grants, and subsidies.
- **Capital outlay** for 2024-25 is proposed to be Rs 22,300 crore, an increase of 5% over the revised estimate of 2023-24. Capital outlay indicates the expenditure towards creation of assets.

Pension Expenditure

In 2024-25, Chhattisgarh has budgeted to Rs 7,737 crore (6% of its revenue receipts) on pensions. In 2022-23, Chhattisgarh announced re-implementation of the Old Pension Scheme (OPS).

In the medium term, states which revert to OPS may see a decrease in their pension expenditure, since they no longer have to provide contributions under the New Pension Scheme. However, effects of entering the OPS will become visible when new employees retire.

Chhattisgarh has provided estimates on pension expenditure until 2034-35. It is estimated to spend Rs 32,793 crore on pensions in 2034-35, an annual growth of 13% from 2022-23.

Table 2: Expenditure budget 2024-25 (in Rs crore)

Items	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
Revenue Expenditure	85,285	1,02,501	1,27,020	24%	1,24,840	-2%
Capital Outlay	13,320	18,660	21,259	14%	22,300	5%
Loans given by the state	86	339	339	0%	306	-10%
(-) Interstate Settlements	0	5	5	0%	5	0%
Net Expenditure	98,691	1,21,495	1,48,612	22%	1,47,440	-1%

Sources: Annual Financial Statement, Chhattisgarh Budget 2024-25; PRS.

Committed expenditure: Committed expenditure of a state typically includes expenditure on payment of salaries, pensions, and interest. A larger proportion of budget allocated for committed expenditure items limits the state's flexibility to decide on other expenditure priorities such as capital outlay. In 2024-25, Chhattisgarh is estimated to spend Rs 50,624 crore on committed expenditure, which is **40% of its estimated revenue receipts**. This comprises spending on salaries (28% of revenue receipts), pension (6%), interest payments (6%). In 2022-23, as per actual figures, 41% of revenue receipts were spent towards committed expenditure.

Table 3: Committed Expenditure in 2024-25 (in Rs crore)

Committed Expenditure	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
Salaries	24,679	30,071	30,401	1%	34,956	15%
Pension	7,661	7,391	7,414	0.3%	7,737	4%
Interest payment	6,382	6,920	7,042	2%	7,931	13%
Total Committed Expenditure	38,722	44,382	44,856	1%	50,624	13%

Sources: Annual Financial Statement, Chhattisgarh Budget 2024-25; PRS.

Sector-wise expenditure: The sectors listed below account for **75%** of the total expenditure on sectors by the state in 2024-25. A comparison of Chhattisgarh's expenditure on key sectors with that by other states is shown in Annexure 1.

Table 4: Sector-wise expenditure under Chhattisgarh Budget 2024-25 (in Rs crore)

Sector	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	2024-25 Budgeted	% change from RE 23-24 to BE 24-25	Budget Provisions 2024-25
Education, Sports, Arts, and Culture	18,230	23,493	23,687	25,340	7%	<ul style="list-style-type: none"> Upper secondary schools have been allocated Rs 10,990 crore. Rs 1,500 has been allocated for Samagra Shiksha Abhiyan.
Agriculture and Allied Activities	17,528	19,896	33,719	23,357	-31%	<ul style="list-style-type: none"> Rs 10,000 crore has been allocated for Krushak Unnati Yojana.
Health and Family Welfare	6,614	7,842	9,812	10,459	14%	<ul style="list-style-type: none"> Rs 1,820 crore has been allocated towards the National Health Mission. Rs 1,343 crore has been allocated for Shaheed Veernarayan Singh Ayushman Swasth Yojana.
Housing	1,367	3,335	7,240	8,548	18%	<ul style="list-style-type: none"> Rs 4,283 crore allocated under rural component of Indira Housing Scheme.
Social Welfare and Nutrition	2,971	4,581	6,596	8,073	22%	<ul style="list-style-type: none"> Rs 623 crore allocated for various pension schemes, including the Chief Minister's pension scheme.
Rural Development	4,846	5,920	6,508	7,414	14%	<ul style="list-style-type: none"> Pradhan Mantri Awas Yojana has been allocated Rs 8,369 crore, which is 159% higher than the allocation in 2023-24.
Energy	6,073	5,860	7,926	7,224	-9%	<ul style="list-style-type: none"> Rs 3,500 crore has been allocated for providing free power for certain farmers. Rs 1,247 crore has been allocated for power subsidy on domestic power bills.
Police	4,772	6,189	6,361	7,134	12%	<ul style="list-style-type: none"> Rs 2,018 crore has been allocated for special police forces.
Roads and Bridges	5,557	6,595	6,097	6,855	12%	<ul style="list-style-type: none"> Rs 300 crore has been allocated for major district roads.
Water Supply and Sanitation	2,925	3,178	5,720	5,437	-5%	<ul style="list-style-type: none"> Rs 4,500 crore has been allocated towards the Jal Jeevan Mission.
% of total expenditure on all sectors	72%	72%	76%	75%	-1%	

Sources: Annual Financial Statement, Chhattisgarh Budget 2024-25; PRS.

- Agriculture and allied activities:** In 2023-24, revenue expenditure on agriculture and allied activities is estimated to increase by 70% over the budgeted estimate. This was mainly due to an additional expenditure of Rs, 12,000 crore on Krushak Unnati Yojana, which was not budgeted in 2023-24.

Receipts in 2024-25

- **Total revenue receipts** for 2024-25 are estimated to be Rs 1,25,900 crore, an increase of 13% over the revised estimate of 2023-24. Of this, Rs 68,400 crore (54%) will be raised by the state through its **own resources**, and Rs 57,500 crore (46%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (35% of revenue receipts) and grants (11% of revenue receipts).
- **Devolution:** In 2024-25, state's share in central taxes is estimated at Rs 44,000 crore, an increase of 11% over the revised estimate of 2023-24.
- **Grants from the centre** in 2024-25 are estimated at Rs 13,500 crore, an increase of 7% over the revised estimates for 2023-24.
- **State's own tax revenue:** Chhattisgarh's total own tax revenue is estimated to be Rs 49,700 crore in 2024-25, an increase of 22% over the revised estimate of 2023-24. Own tax revenue as a percentage of GSDP is estimated at 8.8% in 2024-25, higher than the revised estimates for 2023-24 (8%). As per the actual figures for 2022-23, own tax revenue as a percentage of GSDP was 7.1%.

Table 5: Break-up of the state government's receipts (in Rs crore)

Items	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 2023-24 to RE 2023-24	2024-25 Budgeted	% change from RE 2023-24 to BE 2024-25
State's Own Tax	33,122	38,000	40,600	7%	49,700	22%
State's Own Non-Tax	15,248	18,200	18,400	1%	18,700	2%
Share in Central Taxes	32,358	34,801	39,750	14%	44,000	11%
Grants-in-aid from Centre	13,148	15,000	12,600	-16%	13,500	7%
Revenue Receipts	93,877	1,06,001	1,11,350	5%	1,25,900	13%
Non-debt Capital Receipts	123	300	200	-33%	150	-25%
Net Receipts	94,000	1,06,301	1,11,150	4.9%	1,26,050	13%

BE is Budget Estimates; RE is Revised Estimates.

Sources: Annual Financial Statement, Chhattisgarh Budget 2024-25; PRS.

- In 2024-25, **State GST** is estimated to be the largest source of own tax revenue (35% share). State GST revenue is estimated to increase by 25% over the revised estimates of 2023-24.
- Revenue from excise in 2024-25 is expected to see an increase by 29% over the revised estimates for 2023-24. The revised estimate is 27% higher than the budgeted amount. This includes taxes levied on alcohol and petrol/diesel.

Devolution to Local Bodies

The 15th Finance Commission recommended certain local body grants worth Rs 4.4 lakh crore, for the period 2021-2026 for all states. The Commission has prescribed certain conditions like transparency in accounts and improvement in property tax collections for availing these grants.

As per the 15th FC recommendations, Chhattisgarh is expected to receive Rs 10,368 crore as local body grants between 2021-2026. As of 2022-23, it has received Rs 4,791 crore as local body grants. For 2023-24 (revised) and 2024-25, it is estimated to cumulatively receive Rs 3,511 crore, cumulatively.

Table 6: Major sources of state's own-tax revenue (in Rs crore)

Head	2022-23 Actuals	2023-24 Budgeted	2023-24 Revised	% change from BE 23-24 to RE 23-24	2024-25 Budgeted	% change from RE 23-24 to BE 24-25
State GST	11,298	14,028	13,957	-1%	17,446	25%
State Excise	6,783	6,700	8,500	27%	11,000	29%
Sales Tax/ VAT	6,450	7,900	7,968	1%	9,960	25%
Taxes and Duties on Electricity	3,677	3,700	4,500	22%	5,000	11%
Stamps Duty and Registration Fees	2,229	2,500	2,500	0%	2,800	12%
Taxes on Vehicles	1,757	1,900	1,900	0%	2,200	16%
Land Revenue	869	1,200	1,200	0%	1,200	0%
GST Compensation Grants	2,349	-	5,780	-	-	-
GST Compensation Loans	-	-	-	-	-	-

Sources: Annual Financial Statement, Revenue Budget, and Chhattisgarh Budget 2024-25; PRS.

Deficits, Debt, and FRBM Targets for 2024-25

The Chhattisgarh Fiscal Responsibility Act, 2005 provides annual targets to progressively reduce the outstanding liabilities, revenue deficit and fiscal deficit of the state government.

Revenue surplus: It is the difference of revenue expenditure and revenue receipts. A revenue deficit implies that the government needs to borrow to finance those expenses which do not increase its assets or reduces its liabilities. The budget estimates a revenue surplus of Rs 1,060 crore (or 0.2% of the GSDP) in 2024-25. This implies that the government's borrowings will fund expenditure on creation of assets or reducing liabilities.

In 2023-24, while the state had initially budgeted a revenue surplus of 0.7% (Rs 3,500 crore), at the revised stage it estimates a revenue deficit of 3.1% of the GSDP (Rs 15,670 crore). The deficit is mainly on account of a 24% increase in the revenue expenditure, compared to a 5% increase in the revenue receipts, at the revised stage. Revenue expenditure was primarily driven by an increased spending in the agriculture and allied activities at the revised stage (70% over the budgeted estimates).

Fiscal deficit: It is the excess of total expenditure over total receipts. This gap is filled by borrowings by the government and leads to an increase in total liabilities. In 2024-25, the fiscal deficit is estimated to be 3.2% of GSDP. For 2024-25, the central government has permitted fiscal deficit of up to 3.5% of GSDP to states, of which 0.5% of GSDP will be available only upon carrying out certain power sector reforms.

The fiscal deficit is estimated to be 6.5% of GSDP at the revised stage in 2023-24. This is higher than the budget estimate of 3%. The higher fiscal deficit may be due to a 22% increase in total expenditure, and a 0.6% decrease in the GSDP. Fiscal deficit is projected to be lowered to 3% of GSDP by 2026-27.

Note that states can transfer unutilised borrowing from 2021-22 onwards in future years. Chhattisgarh's fiscal deficit was 1.5% and 1% on 2021-22 and 2022-23, respectively

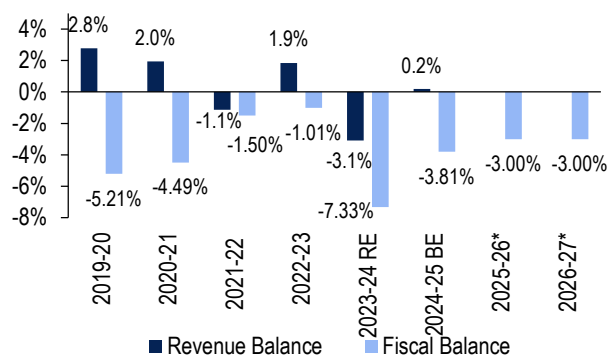
Debt sustainability

As per the Reserve Bank of India (RBI), debt of a state can be considered to be sustainable when: (i) the growth rate of public debt is lower than nominal GSDP growth and (ii) growth rate of GSDP is higher than the effective interest rate. Between 2017-18 and 2020-21, the growth rate of Chhattisgarh's debt was consistently higher than growth in nominal GSDP. In 2024-25, outstanding liabilities are estimated to grow at 9%, while the GSDP is estimated to grow at 11%.

Chhattisgarh's outstanding liabilities are estimated to be 25% of GSDP, higher than the 20% suggested by the FRBM Review Committee.

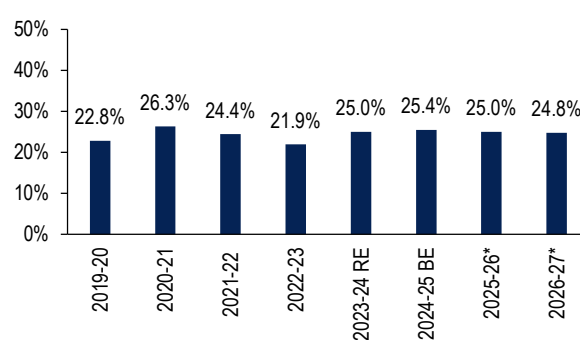
Outstanding liabilities: Outstanding liabilities is the accumulation of total borrowings at the end of a financial year, it also includes any liabilities on public account. At the end of 2024-25, the outstanding liabilities are estimated to be 25.4% of GSDP, lower than the revised estimate for 2023-24 (25% of GSDP).

Figure 2: Revenue and Fiscal Balance (% of GSDP)



Note: *Figures for 2025-26 and 2026-27 are projections; RE is Revised Estimates; BE is budget estimates. Positive figures indicates a surplus, negative indicates a deficit.
Sources: Medium Term Fiscal Policy, Chhattisgarh Budget 2024-25; PRS.

Figure 3: Outstanding Liabilities (as % of GSDP)



Note: *Figures for 2025-26 and 2026-27 are projections; RE is Revised Estimates; BE is budget estimates.
Sources: Medium Term Fiscal Policy, Chhattisgarh Budget 2024-25; PRS.

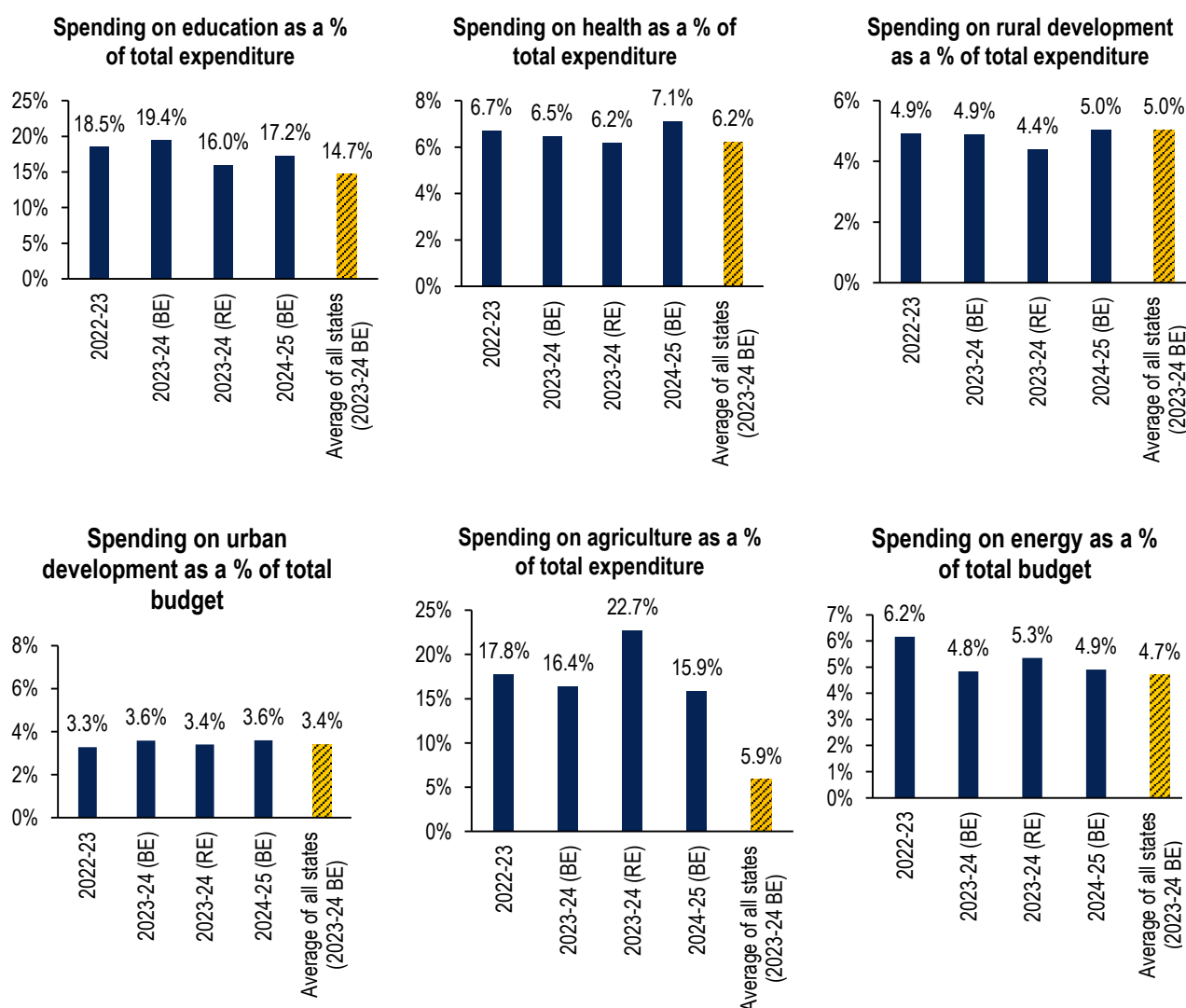
Outstanding Government Guarantees: Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises (SPSEs) from financial institutions. As of December 31, 2023, the state's outstanding guarantee is estimated to be Rs 22,463 crore, which is 4% of Chhattisgarh's GSDP in 2022-23. About 65% of these guarantees have been given to the food sector. The central government has suggested that states fix a ceiling of 0.5% of the GSDP for additional guarantees during a financial year.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Chhattisgarh's expenditure in 2024-25 on six key sectors as a proportion of its total expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 31 states (including Chhattisgarh) as per their budget estimates of 2023-24.¹

- **Education:** Chhattisgarh has allocated 17.2% of its expenditure on education in 2024-25. This is higher than the average allocation for education by states in 2023-24 (14.7%).
- **Health:** Chhattisgarh has allocated 7.1% of its total expenditure towards health, which is higher than the average allocation for health by states (6.2%).
- **Rural development:** Chhattisgarh has allocated 5% of its expenditure on rural development. This is similar to the average allocation for rural development by states (5%).
- **Urban development:** Chhattisgarh has allocated 3.6% of its expenditure towards urban development. This is higher than the average allocation towards urban development by states (3.4%).
- **Agriculture:** Chhattisgarh has allocated 15.9% of its total expenditure towards agriculture, which is significantly higher than the average expenditure on agriculture by states (5.9%).
- **Energy:** Chhattisgarh has allocated 4.9% of its total expenditure towards energy, which is higher than the average allocation by states (4.7%).



Note: 2022-23, 2023-24 (BE), 2023-24 (RE), and 2024-25 (BE) figures are for Chhattisgarh
Sources: Annual Financial Statement, Chhattisgarh Budget 2024-25; various state budgets; PRS.

¹ The 31 states include the Union Territories of Delhi, Jammu and Kashmir, and Puducherry.

Annexure 2: Comparison of 2022-23 Budget Estimates and Actuals

The following tables compare the actuals of 2022-23 with budget estimates for that year.

Table 7: Overview of Receipts and Expenditure (in Rs crore)

Particular	2022-23 BE	2022-23 Actuals	% change from BE to Actuals
Net Receipts (1+2)	89,400	94,000	5%
1. Revenue Receipts (a+b+c+d)	89,073	93,877	5%
a. Own Tax Revenue	29,000	33,122	14%
b. Own Non-Tax Revenue	15,500	15,248	-2%
c. Share in central taxes	27,823	32,358	16%
d. Grants-in-aid from the Centre	16,750	13,148	-22%
Of which GST compensation grants	1,750	2,439	39%
2. Non-Debt Capital Receipts	327	123	-62%
3. Borrowings	16,512	10,639	-36%
Of which GST compensation loan	0	0	0
Net Expenditure (4+5+6)	1,04,001	98,691	-5%
4. Revenue Expenditure	88,372	85,285	-3%
5. Capital Outlay	15,241	13,320	-13%
6. Loans and Advances	388	86	-78%
7. Debt Repayment	6,012	9,601	60%
Revenue Balance	702	8,592	-1124%
Revenue Balance (as % of GSDP)	0.2%	1.9%	
Fiscal Deficit	14,600	4,691	-68%
Fiscal Deficit (as % of GSDP)	3.3%	1.0%	
GSDP	4,38,478	4,57,608	4%

Negative revenue balance refers to revenue deficit.

Source: Chhattisgarh Budget Documents of various years; PRS.

Table 8: Key Components of State's Own Tax Revenue

Tax Head	2022-23 BE	2022-23 Actuals	% change from BE to Actuals
Sales Tax/ VAT	4,929	6,450	31%
Taxes and Duties on Electricity	2,850	3,677	29%
State Excise	5,500	6,783	23%
Stamps Duty and Registration Fees	2,000	2,229	11%
Land Revenue	950	869	-9%
Taxes on Vehicles	1,700	1,757	3%
State GST	11,064	11,298	2%

Source: Chhattisgarh Budget Documents of various years; PRS.

Table 9: Allocation towards Key Sectors

Sector	2022-23 BE	2022-23 Actuals	% change from BE to Actuals
Irrigation and Flood Control	3,113	1,682	-46%
Housing	944	1,367	45%
Water Supply and Sanitation	2,196	2,925	33%
Energy	4,714	6,073	29%
Urban Development	2,570	3,234	26%
Social Welfare and Nutrition	3,864	2,971	-23%
Welfare of SC, ST, OBC, and Minorities	1,024	792	-23%
Rural Development	6,040	4,846	-20%
Transport	6,558	5,568	-15%
of which Roads and Bridges	6,534	5,557	-15%
Police	5,463	4,772	-13%
Health and Family Welfare	6,465	6,614	2%
Agriculture and Allied Activities	17,287	17,528	1%
Education, Sports, Arts, and Culture	19,574	18,230	-7%

Source: Chhattisgarh Budget Documents of various years; PRS.