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Presented to Legislature
on

**Report of the
Comptroller and Auditor General of India
on
State Finances**

for the year ended 31 March 2014

Government of Chhattisgarh

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Preface

- 1 This Report has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution.
- 2 Chapter 1 and 2 of the Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2014. Information has been obtained from the Government of Chhattisgarh wherever necessary.
- 3 Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
- 4 The Report 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 Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Based on the audited accounts of the Government of Chhattisgarh for the year ended 31 March 2014, this Report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed based on the Fiscal Responsibility and Budget Management (FRBM) Act, 2005, as amended in 2011, Budget documents, Medium Term Fiscal Policy Statement, Economic Review norms recommended by the Thirteenth Finance Commission (ThFC) and other financial data obtained from various Government departments and organisations. The Report is structured in three Chapters.

Chapter - 1 is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2014. It provides an insight into trends in overall financial position of the State, actuals vis-à-vis budget estimates of committed expenditure and borrowing patterns, besides giving a brief account of the funds transferred by the Government of India (GOI) directly to the State implementing agencies through the off-budget route.

Chapter - 2 is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations and the manner in which the allocated resources are managed by the service delivery departments.

Chapter - 3 is an inventory of the Chhattisgarh Government's compliance with various reporting requirements and financial rules.

Audit Findings

Chapter: 1 Finances of the State Government

Fiscal Situation

- The growth rate of Gross State Domestic Product (GSDP) during 2013-14 was 13.21 *per cent* against the Thirteenth Finance Commission (ThFC) projection of 12.50 *per cent*.
- The State had a Revenue Deficit of ₹ 809 crore during 2013-14 and it failed to maintain zero revenue deficit as envisaged in the ThFC and FRBM targets. Fiscal Deficit (₹ 5,057 crore) was 2.73 *per cent* of GSDP during 2013-14, which was well within the three *per cent* estimated under FRBM Act and ThFC projection.
- The Revenue Receipts (₹ 32,050 crore) grew at 8.36 *per cent* in 2013-14 compared to growth of 14.35 *per cent* in previous year.

Transfer of funds to State Implementing Agencies

- Government of India directly transferred ₹ 4,046.30 crore to the State Implementing Agencies during 2013-14 for implementing various schemes. These funds were not routed through State Budget.

Expenditure Management and Fiscal priorities

- Revenue Expenditure was 85 *per cent* of the Total Expenditure (₹ 38,757 crore) and 18 *per cent* of GSDP during 2013-14. Share of Plan Revenue Expenditure in Total Revenue Expenditure decreased from 46 *per cent* in 2012-13 to 42 *per cent* in 2013-14. Non-plan Revenue Expenditure (₹ 19,110 crore) increased by 32 *per cent* in 2013-14 over the previous year and constituted 58 *per cent* of Revenue Expenditure.
- During 2013-14, Capital Expenditure decreased by seven *per cent* over the previous year. The decrease was mainly under Capital Outlay on Power Projects, Urban Development and Water Supply and Sanitation.
- Financial assistance by the State to Local Bodies and other institutions increased from ₹ 7,043.85 crore in 2012-13 to ₹ 7,650.73 crore during 2013-14. The expenditure on subsidies increased by ₹ 1,365 crore (76 *per cent*).

Incomplete projects

- Expenditure of ₹ 4,198 crore incurred on 166 incomplete projects of Public Works and Water Resources remained unfruitful as of 31 March 2014.

Return of Government investments

- As of 31 March 2014, Government of Chhattisgarh invested ₹ 1,866.44 crore in Government Companies, Co-operatives, Banks and Societies etc. The return (₹ 14.21 crore) on investment was 0.76 *per cent* against average borrowings cost of 6.12 *per cent* during the year.

Fiscal Liabilities

- During 2013-14, Fiscal Liabilities of the State (₹ 24,902 crore) grew by 29.24 *per cent* over the previous year. The Fiscal Liabilities were 13.46 *per cent* of GSDP as compared to 11.79 *per cent* of GSDP during previous year.

Debt Management

- The net availability of borrowed funds increased from ₹ 1,012 crore in 2012-13 to ₹ 4,283 crore in 2013-14. The ratio of Interest Payments to Revenue Receipts increased from 3.90 in 2012-13 to 4.22 *per cent* in 2013-14.

Chapter: 2 Financial management and budgetary control

- There were large savings of ₹ 10,171.76 crore during 2013-14 indicating improper budget estimation. Persistent savings for the last five years were also noticed in 10 grants related to Social Services and Economic Services.

Advances from Contingency Fund

- Advances amounting ₹ 32.84 crore on 13 occasions were withdrawn from Contingency Fund during 2013-14 to meet expenditure which was neither unforeseen nor of emergent nature.

Excess over provisions during 2013-14 requiring regularisation

- Excess expenditure of ₹ 178.96 crore was incurred over provisions during 2013-14 in five grants/appropriations, which requires regularisation under Article 205 of the Constitution of India. Besides, excess expenditure of ₹ 2,134.43 crore occurred during 2000-13 was still to be regularised.

Chapter: 3 Financial Reporting

Outstanding Utilisation Certificates against the Grants

- Large number of Utilisation Certificates (14902) in respect of grants given for by the State Government amounting to ₹ 8,864.38 crore were awaited from the grantee institutions, indicating lack of proper monitoring by the concerned Departments in the utilisation of grants.

Drawal of funds on Abstract Contingent Bills

- An amount of ₹ 63.13 crore drawn on Abstract Contingent (AC) bills during 2012-14 remained outstanding as of March 2014 due to non submission of Detailed Contingent bills.

Maintenance of Personal Deposit Account

- There was significant closing balance of ₹ 1,665.62 crore in 322 Personal Deposit (PD) Accounts at the end of March 2014. PD Accounts were continued even after close of the financial year in violation of Chhattisgarh Treasury Code.

CHAPTER 1

Finances of the State Government

CHAPTER 1

FINANCES OF THE STATE GOVERNMENT

Profile of Chhattisgarh

Chhattisgarh State, located in the central part of India, is the 10th largest State in terms of geographical area (1,35,191sq.km)¹ and the 16th largest State by population (2.55 crore). The State's population had increased from 2.08 crore in 2001 to 2.55 crore in 2011(provisional figures) recording a decadal growth of 22.59 *per cent*, as indicated in *Appendix 1.1 (Part-A)*. The percentage of population living below poverty line was 39.93², which is more than the all-India average of 21.92. The Gross State Domestic Product (GSDP) of Chhattisgarh in 2013-14 at current price was ₹ 1,85,060 crore. The State's literacy rate was 71.04 *per cent* (81.45 *per cent* male and 60.59 *per cent* female) as per 2011 census, which was less than all-India average of 74.04 *per cent* (82.14 *per cent* male and 65.46 *per cent* female). General Data relating to the State is given in *Appendix 1.1 (Part-A)*. At current prices the per capita income of the State was ₹ 58,297 during 2013-14.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognized final goods and services produced within the State in a given period. The growth of GSDP of the State is an important indicator of the State's economy as it indicates the standard of living of the State's population. The trend in the annual growth of India's GDP at current prices is as indicated below:

GSDP at factor cost at current prices

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
India's GDP (₹ in crore)	61,08,903	72,48,860	83,91,691	93,88,876	104,72,807
Growth rate of GDP (percentage)	15.18	18.66	15.77	11.88	11.54
State's GSDP (₹ in crore)	99,364	1,19,420	1,44,382 ^P	1,63,461 ^Q	1,85,060 ^A
Growth rate of GSDP (percentage)	2.47	20.18	20.90	13.21	13.21

(Source: Website of the Ministry of Statistics and Programme Implementation, Government of India as on 1 August 2014.)
(A-advanced estimates, Q-quick estimates, P-provisional estimates)

The GSDP of Chhattisgarh State grew at the rate of 13.21 *per cent* during 2013-14 against the Thirteenth Finance Commission (ThFC) projection of 12.50 *per cent* for the year. The GSDP growth rate of Chhattisgarh was higher than the GDP growth rate of India during 2010-11 to 2013-14. Tertiary sector continued to be the dominant source of GSDP and it accounted for 40.47 *per cent* of the GSDP during 2013-14. Out of the remaining 59.53 *per cent* of GSDP, 29.61 *per cent* was contributed by Primary sector and 29.92 *per cent* by Secondary Sector. The sector wise data relating to GSDP of the State is given in *Appendix 1.2*.

¹ Figures provided by Department of Economic and Statistics, Government of Chhattisgarh.

² Below Poverty Line as per press note- July 2013 of Planning Commission BPL 2011-12 by Tendulkar Methodology.

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Chhattisgarh during the year 2013-14. It analyses the significant changes in the major fiscal aggregates in relation to the previous year keeping in view the overall trends during the last few years. The structure and form of Government Accounts have been explained in *Appendix 1.1 Part (B)* and the layout of the Finance Accounts is depicted in *Appendix 1.1 Part (C)*. This analysis has been made based on Finance Accounts of the State and information obtained from the Government.

The methodology adopted for assessment of the fiscal position of the State is given in *Appendix 1.2*. Time series data on State Government finances for last five years is given in *Appendix 1.3*

1.1.1 Summary of fiscal transaction in 2013-14

Table 1.1 presents the summary of the State Government's fiscal transactions during the current year (2013-14) *vis-à-vis* the previous year (2012-13), while *Appendix 1.4 (Part A and B)* presents details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.1: Summary of Fiscal Operations in 2013-14

(₹ in crore)

Receipts			Disbursement				
Section-A-Revenue	2012-13	2013-14	Section-A-Revenue	2012-13	2013-14		
					Non-Plan	Plan	Total
Revenue Receipts	29,578.09	32,050.26	Revenue Expenditure	26,971.84	19,109.80	13,749.77	32,859.57
Tax Revenue	13,034.21	14,342.71	General Services	6,649.31	7,773.26	77.89	7,851.15
Non-Tax Revenue	4,615.95	5,101.17	Social Services	11,456.42	4,553.35	9,728.75	14,282.10
Share of Union Taxes/Duties	7,217.60	7,880.22	Economic Services	8,011.66	5,812.80	3,943.13	9,755.93
Grants from Government of India	4,710.33	4,726.16	Grants-in-Aid and contributions	854.45	970.39	0.00	970.39
Section- B- Capital							
Miscellaneous Capital Receipts	2.39	7.64	Capital Outlay	4,919.33	-0.74	4,574.93	4,574.19
Recoveries of Loans and Advances	1,542.01	1,637.27	Loans and Advances Disbursed	1,888.79	9.58	1,308.95	1,318.53
Inter-State Settlement	1.53	5.14	Inter-State Settlement	(-) 0.80			5.30
Public Debt Receipts	2,057.73	3,931.89	Repayment of Public Debt	1,039.29			689.65
Contingency Fund	0.00	0.00	Contingency Fund	0.00			0.00
Public Account Receipts	39,579.40	45,867.54	Public Account Disbursement	38,526.62			43,434.15
Opening Cash Balance	2,700.86	2,116.94	Closing Cash Balance	2,116.94			2,735.29
Total	75,462.01	85,616.68	Total	75,462.01			85,616.68

(Source: Finance Accounts of the State Government 2013-14)

The significant changes during 2013-14 as compared to the previous year are as under:

- Revenue Receipts increased by ₹ 2,472 crore (eight *per cent*) from previous year. The increase was due to increase in Own Tax Revenue (OTR) by ₹ 1,309 crore (10 *per cent*), Non-Tax Revenue (NTR) by ₹ 485 crore (11 *per cent*) and State's share of Union taxes and duties by ₹ 663 crore (nine *per cent*) over the previous year. However, the Grants-in-Aid (GIA) from the Government of India (GOI) increased marginally by ₹ 16 crore (0.34 *per cent*) over the previous year.
- Against the normative assessment of Own Tax Revenue (₹ 12,735.43 crore) and Non-Tax Revenue (₹ 2,811.44 crore) made by the ThFC the actual Own Tax and Non-Tax Revenue of the State were ₹ 14,342.71 crore (112.62 *per cent*) and ₹ 5,101.17 crore (181.44 *per cent*) respectively. Thus, the actual collection of OTR and NTR were higher than the normative projection made by the ThFC.
- During 2013-14, Revenue Expenditure (RE) increased by ₹ 5,888 crore (22 *per cent*) over the previous year due to increase in expenditure on General Services by ₹ 1,202 crore (18 *per cent*), Social Services by ₹ 2,826 crore (25 *per cent*) and Economic Services by ₹ 1,744 crore (22 *per cent*).
- Capital Outlay decreased by ₹ 345 crore (seven *per cent*) over the previous year mainly due to decrease in capital expenditure under the heads: Capital Outlay on civil aviation, housing, information and broadcasting, medical and public health, power projects, tourism, urban development, village and small industries, water supply and sanitation and welfare of SC, ST and OBC.
- While Recovery of Loans and Advances increased by ₹ 95 crore (six *per cent*), the disbursement of Loans and Advances decreased by ₹ 570 crore (30 *per cent*) during the year.
- Public Debt receipts (₹ 3,931.89 crore) during the current year increased by ₹ 1,874 crore mainly due to Market Borrowing of ₹ 3,000 crore during 2013-14. Repayment of Public Debt (₹ 689 crore) decreased by ₹ 350 crore during the current year as compared to the previous year's repayment of ₹ 1,039.29 crore.
- Public Account receipts and disbursements increased by ₹ 6,288 crore and ₹ 4,908 crore respectively over the previous year. Thus, the net Public Account receipts increased by ₹ 1,380 crore.
- The net impact of the above transactions was increase of ₹ 618 crore in the cash balance at the end of 2013-14 over the previous year.

1.1.2. Review of the fiscal position

In compliance with the recommendations of Twelfth Finance Commission (TFC), the Government of Chhattisgarh enacted its Fiscal Responsibility and Budget Management Act, 2005 (FRBM Act), as amended in September 2011

with a view to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability and greater transparency in fiscal operations of the Government and conduct of fiscal policy in a Medium Term Fiscal Framework.

The Thirteenth Finance Commission (ThFC) has prescribed a Fiscal Consolidation map, which required the States that incurred zero revenue deficit or achieved revenue surplus in 2007-08 should eliminate revenue deficit by 2011-12 and maintain revenue balance or attain a surplus thereafter. Further, the General Category States that attained a zero revenue deficit or a revenue surplus in 2007-08 should achieve a fiscal deficit of three *per cent* of GSDP by 2011-12 and maintain such thereafter. The State was also required to amend its FRBM Act to conform to the fiscal reform path. During 2007-08 the State of Chhattisgarh had revenue surplus of ₹ 3,039 crore.

The State Government passed the Chhattisgarh Fiscal Responsibility and Budget Management (Amendment) Act, 2011 in September 2011. According to the Act, the State Government:

- shall maintain zero revenue deficit every year upto 2014-15, beginning from the financial year 2011-12,
- shall maintain actual fiscal deficit as three *per cent* of GSDP every year, beginning from 2010-11 upto 2014-15,
- shall maintain total outstanding debt as a certain *per cent* of the GSDP and
- shall not assume additional Total Liabilities in excess of five *per cent* of GSDP for any financial year beginning from 2011-12.

Major fiscal variables provided in the budget based on recommendations of the ThFC and as targeted in the FRBM Act of the State are presented in **Table 1.2**.

Table 1.2 : Major Fiscal Variables for 2013-14

(₹ in crore)

Fiscal variables	2013-14				
	ThFC Targets	Targets as prescribed in FRBM Act	Targets as per Budget	Projections in MTFPS	Actuals
Revenue Deficit (-)/ Surplus (+)	0.00	0.00	(+) 2,428.67	(+) 2,428.67	(-) 809.31
Fiscal Deficit (-)/ Surplus (+)	To maintain Fiscal Deficit of three <i>per cent</i> of GSDP	To maintain Fiscal Deficit of three <i>per cent</i> of GSDP	(-) 5,145.28	(-)5,145.28	(-)5,057.28 (2.73 <i>per cent</i> of GSDP)
Outstanding Debt as <i>per cent</i> of GSDP	23.50	23.50	Not given in budget	14.16	13.46

(Source: FRBM Act documents, ThFC Report, Budget documents and Finance Accounts 2013-14 of the State)

As evident from **Table 1.2**, state had Revenue Deficit of ₹ 809.31 crore during 2013-14 as against ThFC and FRBM target of zero revenue deficit. The projection in Budget Estimate and Medium Term Fiscal Policy Statement (MTFPS) was for Revenue Surplus of ₹ 2,428.67 crore during 2013-14.

The increase in Revenue Expenditure by ₹ 5,888 crore (22 per cent) during 2013-14, was more than increase in Revenue Receipts by ₹ 2,472 crore (eight per cent), which led to the position of Revenue Deficit.

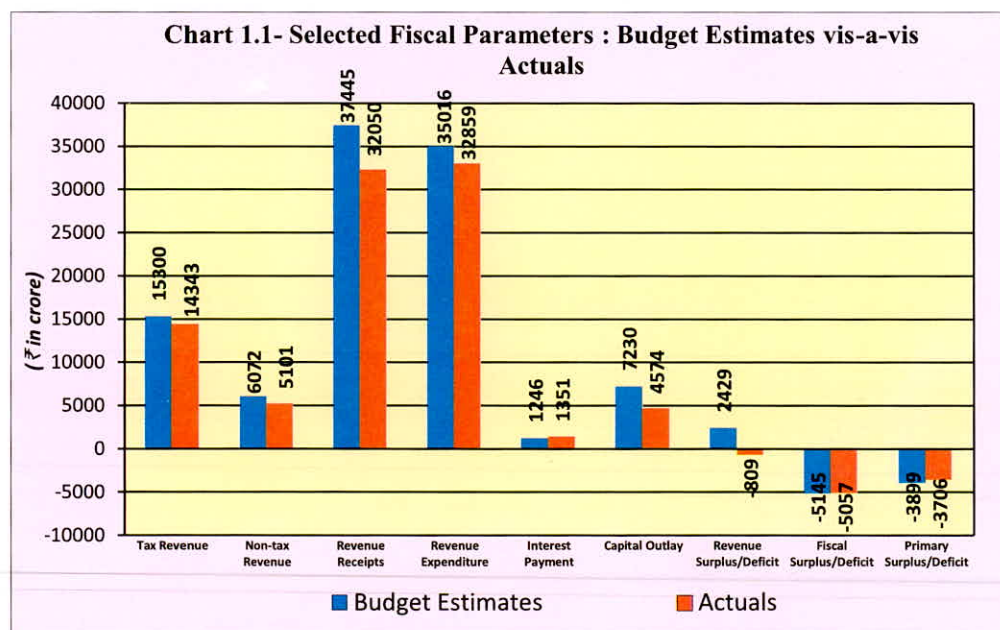
The Fiscal Deficit during 2013-14 (₹ 5,057 crore) increased by ₹ 2,402 crore from ₹ 2,655 crore in 2012-13 due to shift from position of revenue surplus of ₹ 2,606 crore in the year 2012-13 to position of Revenue Deficit of ₹ 809 crore in 2013-14.

The total outstanding debt as a per cent of GSDP at 13.46 per cent was within the ThFC targets (23.50 per cent) and targets as prescribed in FRBM disclosures (14.16 per cent).

1.1.3 Budget Estimates and Actual

The budget papers presented by the State Government provide description of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates (BE) are indicative of non-attainment and non-optimisation of the desired fiscal objectives due to various causes, some within the control of the Government and some beyond the control of the Government.

The details of Budget Estimates *vis-à-vis* actuals for the year 2013-14 are given in **Appendix 1.5**, **Chart 1.1** presents a comparative analysis of Budget Estimates and actuals for some important fiscal parameters.



(Source: Finance Accounts of the State Government 2013-14 and Budget Estimate 2013-14 of the State)

The above chart shows that during the year 2013-14 actual receipts and expenditure, except interest payment were less than Budget Estimates prepared by the State Government for 2013-14.

The shortfall in actual Revenue Receipts by ₹ 5,395 crore (14 per cent) was mainly due to less receipt of Own Tax and Non-Tax Revenues by ₹ 1,928

crore (nine per cent) and Grants-in-Aid from GOI by ₹ 2,753 crore (37 per cent) than the BE.

The decrease in Revenue Expenditure (by ₹ 2,157 crore) was due to less expenditure of ₹ 1,524 crore (10 per cent) under Social Services and ₹ 980 crore (nine per cent) under Economic Services against BE.

The Capital Expenditure of the State was less than BE by ₹ 2,656 crore was due to less expenditure on Social Services by ₹ 835 crore and on Economic Services ₹ 1,780 crore, which is a matter of concern for the State.

1.1.4 Gender Budgeting

Gender Budget of the State disclose the expenditure proposed to be incurred within the overall budget on schemes which are designed to benefit women fully or partially. Separate volume of Gender Budget was submitted along with the Budget (2013-14) giving the details of budget provision relating to women and girls in various schemes. As per Gender Budget document, schemes relating to Gender Budget were bifurcated in two categories - (1) schemes in which 100 per cent budget provision were related to women, and (2) schemes in which atleast 30 per cent of budget provision were related to women.

During 2013-14, budget provision were made in 16 departments³ (category - 1:32 schemes and category - 2:107 schemes) for benefit of women.

The details of Budget Estimates as per Gender Budget document, provision of fund as per Appropriation Account and actual expenditure in respect of some schemes are given in **Appendix 1.6**

- As per Gender Budget 2013-14, the estimated provision for 24 schemes detailed in **Appendix 1.6** was ₹ 667.99 crore, as against which ₹ 804.94 crore was actually provided and expenditure of ₹ 879.75 crore was incurred.
- Entire provision of ₹ 5.80 crore for the National Programme for Education of Girls at Elementary Level (NPEGEL) scheme remained unspent during 2013-14 due to non-implementation of the scheme in the State as envisaged in Gender Budget

1.2 Resources of the State

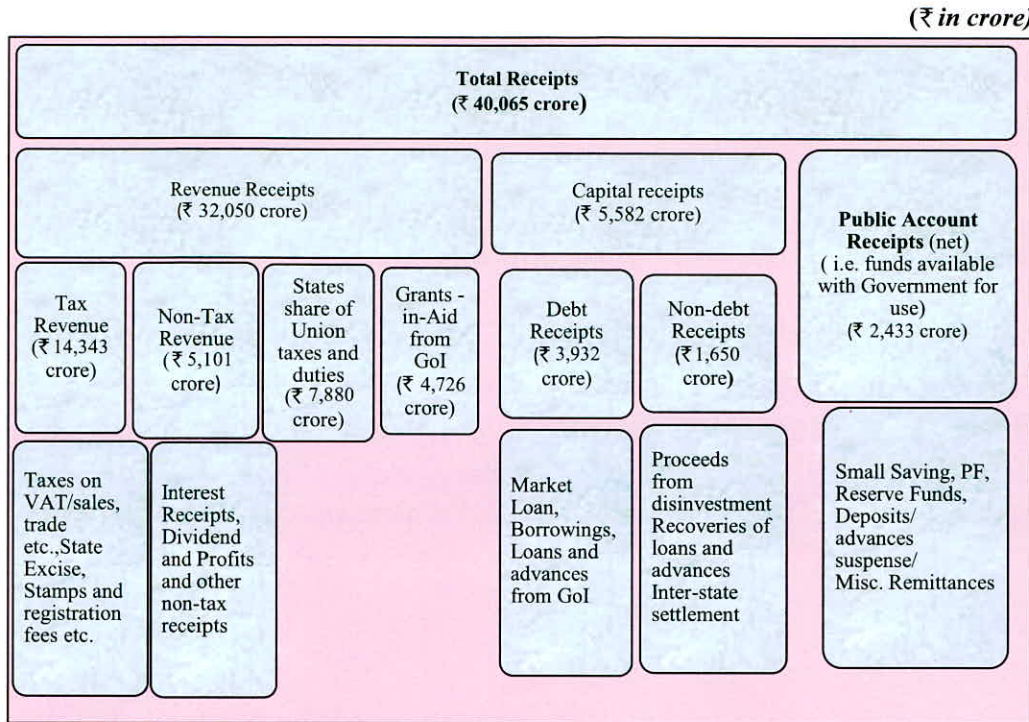
1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of Own Tax Revenue, Non-Tax Revenue, State's share of Union taxes and duties and Grants-in-Aid from the GOI. Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and

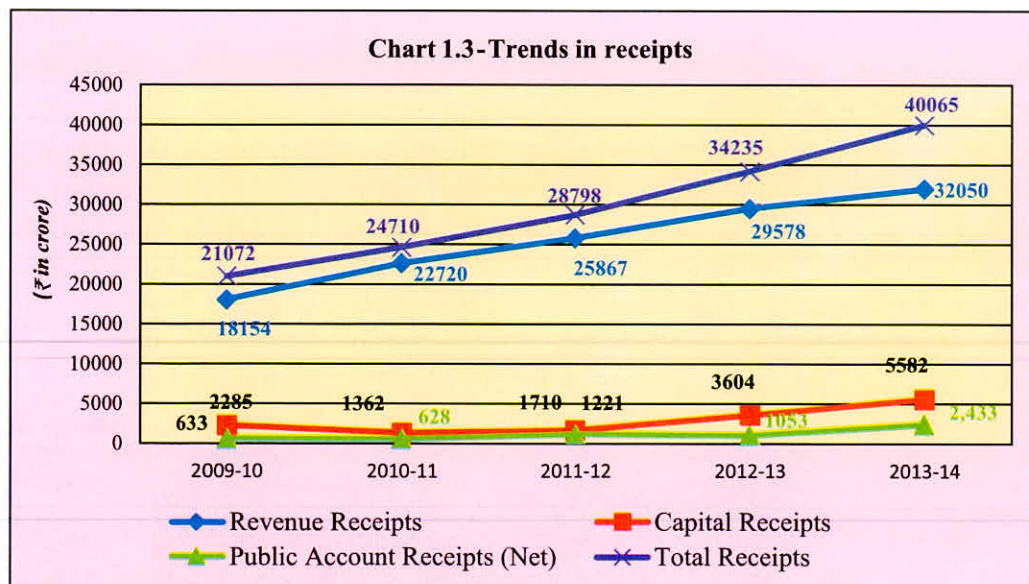
³ Agriculture Department, Animal Husbandry, Food and Civil supply Department, Forest Department, Higher Education Department, Labor Department, Medical Education Department, Panchayat and Rural Development, Public Health and Family Welfare Department, School Education, Social Welfare Department, Sports and Youth Welfare, Technical Education and Manpower Department, Tribal Welfare Department, Village Industries Department, Women and Child Development Department.

advances, debt receipts from internal sources (market loans, borrowings from financial institutions/ commercial banks) and loans and advances from GOI. Besides the funds available in the Public Accounts after disbursement is also utilized by the Government to finance its deficit. **Table 1.1** (at page no. 2) presents the receipts and disbursements of the State during the year 2013-14 as recorded in its Annual Finance Accounts. Flow chart showing the components and sub-components of resources during the year 2013-14 is given in **Chart 1.2**, **Chart 1.3** depicts the trend in various components of the receipts of the State during the period 2009-10 to 2013-14.

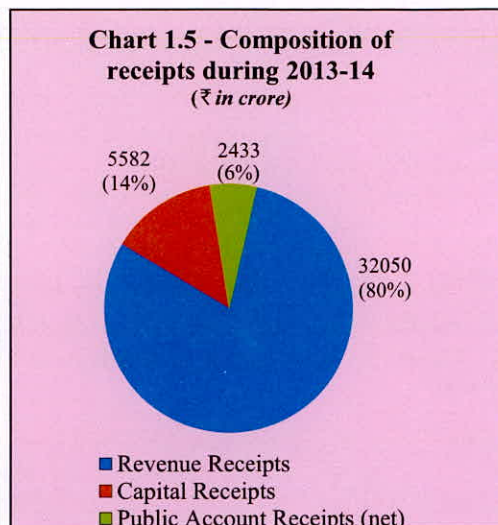
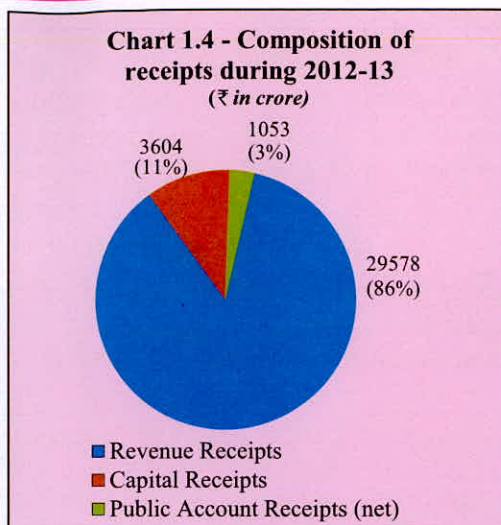
Chart 1.2- Flowchart of components and sub-components of resources of the State



(Source : Finance Accounts 2013-14)



(Source : Finance Accounts of the respective years)



(Source : Finance Accounts 2012-13 and 2013-14)

It may be seen from **Chart 1.2** to **Chart 1.5** that :

- The total receipts of the State increased from ₹ 21,072 crore in 2009-10 to ₹ 40,065 crore in 2013-14 due to increase in Revenue Receipts by ₹ 13,896 crore, Capital Receipts by ₹ 3,297 crore and Net Public Account Receipts by ₹ 1,800 crore.
- Share of Revenue Receipts to Total Receipts fluctuated between 89 per cent and 94 per cent during 2009-14. It decreased from 94 per cent in 2011-12 to 89 per cent in 2012-13 and 85 per cent in 2013-14 due to comparatively higher growth of Capital Receipts and Public Account Receipts (net).
- The Debt Capital Receipts increased by 91 per cent in 2013-14 due to increase in Internal Debt over the previous year.
- Net Public Account Receipts increased from ₹ 1,053 crore in 2012-13 to ₹ 2,433 crore in 2013-14.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

The Central Government has been transferring a sizeable quantum of funds directly to the State Implementing Agencies⁴ for implementation of various schemes/programmes in social and economic sectors, which are recognized as critical. In the present mechanism, these funds are not routed through the State Budget/ State Treasury System. Hence, expenditure of these funds has not been mentioned in the Finance Accounts of the State. As such, the Annual Finance Accounts do not provide a complete picture of the resources of the State. To present the holistic picture on availability of aggregate resources, funds directly transferred to State Implementing Agencies are presented in **Table 1.3**.

⁴ State Implementing Agencies include any organization/institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State.

During 2013-14, central funds of ₹ 4,046.30 crore were transferred directly to the State Implementing Agencies as against ₹ 4,497.58 crore in 2012-13, a decrease in direct transfer of funds of ₹ 451.28 crore (10 per cent) over the previous year. The status of the funds directly transferred to the major State Implementing Agencies by the GOI during 2013-14 in respect of some of the major programmes are presented in **Table 1.3**.

Table 1.3: Funds transferred directly to the major State Implementing Agencies
(₹ in crore)

Name of the Programme	Implementing Agency in the State	Funds released by the Government of India (unaudited figures)			
		2011-12	2012-13	2013-14	Increase (+)/ decrease (-) over previous year
Mahatma Gandhi National Rural Employment Guarantee Scheme	Chief Executive Officer ZilaPanchayat	1,638.56	2,031.36	1,446.02	(-) 585.34 (-29)
Sarva Shiksha Abhiyaan (SSA)	Mission Director, Rajiv Gandhi Shiksha Mission	698.70	850.16	767.00	(-) 83.16 (-10)
Rural Housing – Indira AwasYojna	Chief Executive Officer Zilla Panchayat	258.32	167.94	503.27	335.33 (200)
National Rural Health Mission (NRHM & JIIT) Centrally Sponsored	Mission Director, National Rural Health Mission	362.72	217.82	264.82	47 (22)
Rashtriya Madhyamik Shiksha Abhiyaan (RMSA)	Mission Director, Rajiv Gandhi Shiksha Mission	344.70	308.97	186.93	(-) 122.04 (-40)
National Rural Drinking Water Programme	Executive Engineer, Public Health Engineering	139.06	168.23	119.81	(-) 48.42 (-29)
National Food Security Mission	SAMETI	56.25	52.67	79.46	26.79 (51)
Integrated Water Shed Management Programme (IWMP)	Chief Executive Officer Zilla Panchayat	91.00	9.73	30.05	20.32 (209)
Aajeevika – Swarna Jayanti Gram Swarojgar Yojana SGSY/NRLM	District Rural Development Agencies	66.18	92.99	37.66	(-) 55.34 (- 60)

(Source: Appendix-VII of Finance Accounts 2013-14).

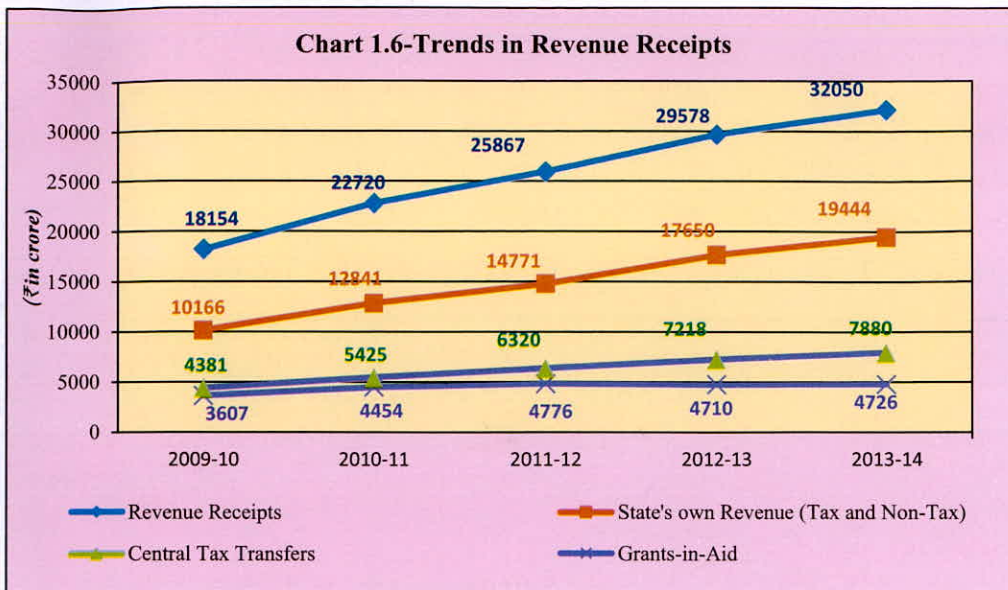
Figures shown in brackets indicates change in per cent.

The amount of unspent balances lying with the Implementing Agencies, which remained outside the Government accounts and overlapping of schemes were not ascertainable.

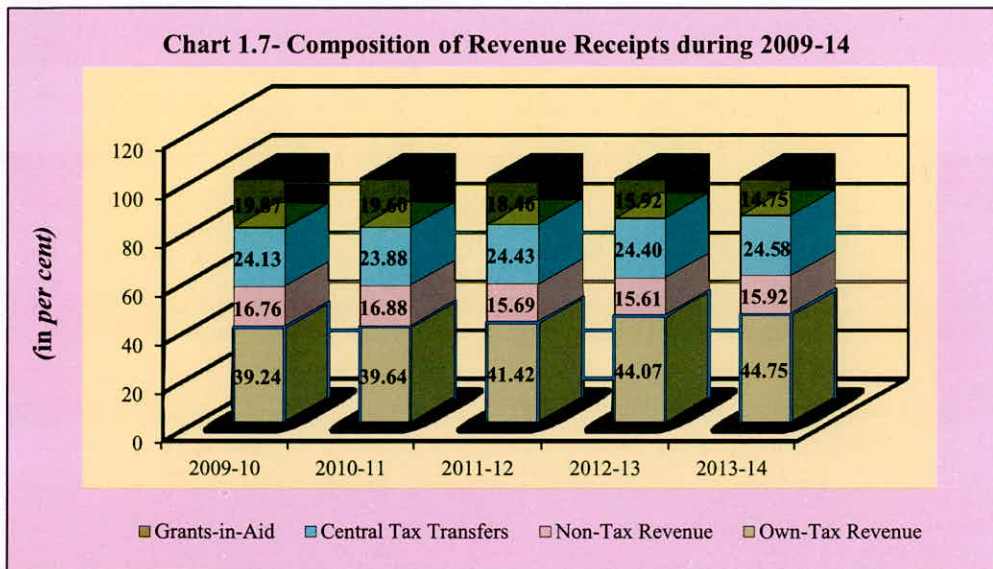
Direct transfers of funds from the GOI to State Implementing Agencies run the risk of improper utilisation of funds by these agencies. Unless uniform accounting practices are followed by all these agencies, with proper documentation and timely reporting of expenditure to the State Government and the Accountant General (A&E), Chhattisgarh, it would be difficult to monitor the end use of these direct transfers.

1.3 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's Own Tax and Non-Tax Revenues, Central Tax Transfers and Grants-in-Aid from GOI. The trends and composition of revenue receipts over the period 2009-14 is depicted in **Appendix 1.3, Charts 1.6 and 1.7** respectively.



(Source : Finance Accounts of the respective years)



(Source : Finance Accounts of the respective years)

It is evident from the charts that:

- Revenue receipts showed progressive increase from ₹ 18,154 crore in 2009-10 to ₹ 32,050 crore in 2013-14 and increased by eight per cent (₹2,472 crore) during 2013-14 over the previous year.
- While 61 per cent of the revenue receipts during 2013-14 came from the State's own resources comprising of tax and non-tax revenue, the central tax transfers and GIA together contributed the remaining 39 per cent.
- An increase of 10 per cent (₹ 1,309 crore) in tax revenue, 11 per cent (₹ 485 crore) in non-tax revenue, nine per cent (₹ 662 crore) in State's share of Union taxes and duties from GOI and 0.34 per cent (₹ 16 crore) in GIA from GOI during 2013-14 resulted in overall increase of eight per cent (₹2,472 crore) in the revenue receipts during 2013-14 over the previous year.

The trend in revenue receipts relative to GSDP is presented in **Table-1.4**.

Table 1.4: Trends in Revenue Receipts relative to GSDP

	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (RR) (₹ in crore)	18,154	22,720	25,867	29,578	32,050
Rate of growth of RR (<i>per cent</i>)	15.90	25.15	13.86	14.35	8.36
State's own tax	7,123	9,005	10,712	13,034	14,343
Rate of growth of State's own tax (<i>per cent</i>)	8.03	26.42	18.96	21.68	10.04
Gross State Domestic Product ⁵ (₹ in crore)	99,364	1,19,420	1,44,382 ^P	1,63,461 ^Q	1,85,060 ^A
Rate of Growth of GSDP	2.47	20.18	20.90	13.21	13.21
RR/GSDP (<i>per cent</i>)	18.27	19.03	17.92	18.09	17.32
Buoyancy Ratios⁶					
Revenue Buoyancy with respect to GSDP	6.44	1.25	0.66	1.09	0.63
State's own tax revenue Buoyancy with reference to GSDP	3.25	1.31	0.91	1.64	0.76

(Source : Finance Accounts of the respective years)

A- Advance estimates, Q-Quick estimates and P-Provisional estimates

- The growth rate of Revenue Receipts showed fluctuating trends ranging between 8.36 and 25.15 *per cent* during the period of 2009-10 to 2013-14. In 2013-14, the lowest growth rate (8.36 *per cent*) was registered in last five years.
- Revenue buoyancy, which is directly proportionate to growth of revenue receipts and GSDP, showed an oscillating trend. Revenue buoyancy ratio, which was highest at 6.44 in 2009-10 decreased to 1.25 in 2010-11 and 0.66 in 2011-12 due to higher growth rate of GSDP. However, it reached its lowest level at 0.63 in 2013-14 due to decline in growth rate of Revenue Receipt (8.36 *per cent*) as compared to previous year (14.35 *per cent*).
- State's own tax revenue buoyancy also fluctuated during 2009-14 due to fluctuation of growth of tax revenue and the buoyancy ratio, which was at its highest at 3.25 in 2009-10, decreased to 1.31 in 2010-11 and 0.91 in 2011-12. However, it reached to its lowest level at 0.76 in 2013-14 from 1.64 in 2012-13.
- The growth rate of GSDP of Chhattisgarh recorded variation from 2.47 *per cent* to 20.90 *per cent* during the years 2009-10 to 2013-14. The GSDP grew by 13.21 *per cent* in 2013-14.

1.3.1 State's Own Resources

As the State's share in central taxes and GIA is determined on the basis of recommendations of the Finance Commission, the State's performance in

⁵ The GSDP figures have been changed from previous year. The GSDP figures were shown as ₹ 1,17,978 crore during 2010-11, ₹ 1,39,515 crore during 2011-12 and ₹ 1,60,118 crore during 2012-13. Therefore, the Buoyancy figures have also been changed.

⁶ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 percentage points, if the GSDP increases by one *per cent*.

mobilisation of resources was assessed in terms of its own resources comprising own tax and non-tax sources.

The State's actual tax and non-tax receipts for the year 2013-14 *vis-à-vis* assessment made by Thirteenth Finance Commission and budget estimates are given in **Table 1.5** and **Table 1.6**.

Table 1.5: Tax Revenue and Non-Tax Revenue

(₹ in crore)

	ThFC. Projection	Budget Estimates	FRBM disclosures	Actual
State's Own Tax Revenue	12,735	15,300	15,300	14,343
State's Non-Tax Revenue	2,811	6,072	6,072	5,101

(Source : Finance Accounts 2013-14, FRBM documents, Budget books and ThFC report).

Table 1.6: Growth Rate of Tax/Non-Tax Revenue between 2009-14

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Own Tax Revenue	7,123	9,005	10,712	13,034	14,343
Rate of Growth (per cent)	8.03	26.42	18.96	21.68	10.04
Non-Tax Revenue	3,043	3,836	4,058	4,616	5,101
Rate of Growth (per cent)	38.19	26.06	5.81	13.74	10.51

(Source : Finance Accounts of the respective years)

The State's Own Tax Revenue during the current year was higher by ₹ 1,608 crore than the projection made by ThFC (₹ 12,735 crore) but was less by ₹ 957 crore than the normative assessment made in BE (₹ 15,300 crore). The main reason for shortfall against BE was less collection of stamps and registration fees, taxes on sales, trade etc., taxes on goods and passengers and taxes on vehicles. The actual collection under these heads was ₹ 990.24 crore, ₹ 7,929.51 crore, ₹ 945.44 crore and ₹ 651.07 crore against the budget estimate of ₹ 1,150.00 crore, ₹ 8,436.00 crore, ₹ 1,192.00 crore and ₹ 731.38 crore respectively.

Similarly, the State's Non-Tax Revenue was less than the BE and FRBM disclosures by ₹ 971 crore but exceeded the ThFC projection by ₹ 2,290 crore.

1.3.1.1 Own Tax Revenue

The gross figures of collection of major taxes and duties during the last five financial years is given in **Table 1.7**.

Table 1.7: Sector-wise components of own tax revenue

(₹ in crore)

Components of Own Tax Revenue	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage increase during 2013-14 over previous year
1	2	3	4	5	6	7
Taxes on sales, trades etc.	3,712	4,841	6,006	6,929	7,930	14
State Excise	1,188	1,506	1,597	2,486	2,549	3
Taxes on Vehicles	352	428	502	592	651	10
Stamps and Registration Fees	583	786	846	952	990	4

1	2	3	4	5	6	7
Land Revenue	160	247	271	234	226	-3
Taxes on Goods and Passengers	696	675	826	954	945	-1
Other Taxes ⁷	432	522	664	887	1052	18
Total	7,123	9,005	10,712	13,034	14,343	
Growth Rate (in per cent)	8.03	26.42	18.96	21.68	10.04	

(Source: Finance Accounts of the respective years)

The growth rate of Own Tax Revenue (OTR) during 2009-14 showed an oscillating trend and ranged between eight to 26 *per cent*. Moreover, the growth rate of tax revenue decreased from 21.68 *per cent* in 2012-13 to 10.04 *per cent* in 2013-14. The increase of tax revenue by ₹ 1,309 crore during 2013-14 (₹ 14,343 crore) over previous year (₹ 13,034 crore) was mainly due to increase in receipts under taxes on sales, trades etc. (₹ 1,001 crore), taxes and duties on Electricity (₹ 160 crore), State excise (₹ 63 crore) and taxes on vehicles (₹ 59 crore).

1.3.1.2 Non-Tax Revenue

The details of composition of non-tax revenue receipts are shown in **Table 1.8**.

Table 1.8: Composition of Non-Tax Revenue

(₹ in crore)

Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14	per cent increase over previous year
Interest Receipts	220.70	170.95	216.57	243.13	380.90	57
Dividends and Profits	0.44	4.30	0.46	2.19	14.21	549
Other non-tax receipts	2,821.86	3,660.07	3,841.45	4,370.63	4,706.06	8
Total Non-Tax Revenue	3,043.00	3,835.32	4,058.48	4,615.95	5,101.17	11

(Source : Finance Accounts of the respective years)

During 2013-14, the interest receipts decreased from ₹ 220.70 crore in 2009-10 to ₹ 170.95 crore in 2010-11 and again increased every year to ₹ 380.90 crore in 2013-14. The Dividends and Profits showed fluctuating trend and ranged between ₹ 0.44 crore to ₹ 14.21 crore during the period 2009-10 to 2013-14. However, the other Non-Tax Revenue receipts increased from ₹ 2,822 crore in 2009-10 to ₹ 4,706 crore during 2013-14.

The total Non-Tax Revenue receipts increased by ₹ 2,058 crore from ₹ 3,043 crore in 2009-10 to ₹ 5,101 crore in 2013-14. The Non-Tax Revenue increased by 11 *per cent* (₹ 485 crore) during 2013-14 over the previous year mainly due to increase in receipts under Minor Irrigation by ₹ 161 crore, Non-Ferrous Mining and Metallurgical Industries by ₹ 98 crore, Forestry and Wild Life by ₹ 42 crore and Other Social Services by ₹ 52 crore.

The main reasons for increase of Non-Ferrous Mining and Metallurgical Industries' revenue were attributable to deposit of advance Royalty, increase in use of Mineral Metals in Government and semi Government works and more receipt as per Metal Storage Rules.

⁷ Other Taxes- hotel receipts, taxes on income and expenditure, taxes and duties on electricity and taxes and duties on services and commodities.

The non-ferrous mining and metallurgical industries (₹ 3,236 crore) contributed 63 per cent of total Non-Tax Revenue (₹ 5,101 crore). The growth of the non-ferrous mining and metallurgical industries (₹ 98 crore) was 20 per cent of the total growth of Non-Tax Revenue (₹ 485 crore) during 2013-14.

1.3.2 Cost of Collection of Tax

The gross collection of major taxes and expenditure on collection during the financial years 2011-12 to 2013-14 is given in **Table 1.9**.

Table-1.9: Cost of collection of taxes and duties

Heads of revenue	Year	Gross collection (₹ in crore)	Expenditure on collection of revenue (₹ in crore)	Percentage of expenditure on collection	All-India average percentage of previous years
VAT /Taxes on sales, trade etc.	2011-12	6,006.25	40.63	0.68	0.75
	2012-13	6,928.65	37.42	0.54	0.83
	2013-14	8,894.01	41.40	0.47	0.73
Taxes on vehicles	2011-12	502.19	10.00	1.99	3.71
	2012-13	591.75	10.73	1.81	2.96
	2013-14	655.35	7.48	1.14	4.17
State excise	2011-12	1,596.97	52.06	3.26	3.05
	2012-13	2,485.68	46.63	1.88	2.98
	2013-14	2,578.19	53.22	2.06	2.96
Stamps and Registration fees	2011-12	845.82	20.75	2.45	1.60
	2012-13	951.65	17.27	1.81	1.89
	2013-14	989.35	13.87	1.40	3.25

(Source: Information furnished by the Revenue Audit wing of the AG (Audit))

It can be seen from the **Table 1.9** that during 2013-14, the percentage of cost of collection in respect of VAT/taxes on sales, trade etc., taxes on vehicle, and stamps and registration decreased in comparison to the previous years. The cost of collection of State Excise increased in the year 2013-14 in comparison to 2012-13. However, during 2013-14, the percentage of expenditure on collection of VAT/taxes on sales, trade etc., taxes on vehicles, state excise and stamps and registration fees was less than the all India average for the same.

1.3.3 Grants-in-Aid from Government of India

The trend of release of Grants-in-Aid from GOI under Non-plan, State plan, Central Plan and Centrally Sponsored schemes is shown in **Table 1.10**.

Table 1.10 : Grants-in-Aid from GOI

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
1	2	3	4	5	6
Non-Plan Grants	1,482.20	1,397.45	1,545.07	1,227.29	1,415.78
Grants for State Plan Schemes	1,429.42	2,169.91	1,930.51	2,112.69	2,121.47
Grants for Central Plan Schemes	71.84	47.95	61.75	107.28	43.34
Grants for Centrally Sponsored Schemes	623.28	838.58	1,238.88	1,263.07	1,145.57
Total	3,606.74	4,453.89	4,776.21	4,710.33	4,726.16

1	2	3	4	5	6
Percentage increase over previous year	38.25	23.49	7.24	(-) 1.38	0.34
Total grants as a percentage of Revenue Receipts	19.87	19.60	18.46	15.93	14.75
Revenue Receipts	18,154	22,720	25,867	29,578	32,050

(Source : Finance Accounts of the respective years)

- During 2013-14, Grants-in-Aid from GOI stood at ₹ 4,726.16 crore, which was ₹ 4,710.33 crore in 2012-13.
- Non-Plan grants from GOI increased from ₹ 1,227 crore in 2012-13 to ₹ 1,416 crore in 2013-14 mainly due to increase in Performance grants to Panchayati Raj Institutions (by 123 *per cent*) and grants for improvement in pay scales of University and College teachers (by 100 *per cent*).
- The State Plan grants increased marginally from ₹ 2,113 crore in 2012-13 to ₹ 2,121 crore in 2013-14 due to increase in Block grants by 24 *per cent*.
- Grants for Central Plan Schemes decreased by 60 *per cent* in 2013-14 in comparison to 2012-13. The decrease in Grants for Centrally Sponsored Schemes was ₹ 117 crore in 2013-14 as compared to previous year.
- No Debt relief was received by the State during 2013-14 under Debt Consolidation and Relief Facility.

1.3.4 Central Tax Transfers

During 2013-14, the Central Tax Transfers (CTT) was ₹ 7,880 crore as against ₹ 7,218 crore during 2012-13. The CTT of the State increased by ₹ 662 crore (nine *per cent*) during 2013-14 over the previous year. The increase was mainly under Service tax (by ₹ 230 crore), Taxes on income other than corporation tax (by ₹ 193 crore), Union excise duties (by ₹ 93 crore), Corporation tax (by ₹ 58 crore) and Customs (by ₹ 86 crore). The CTT constituted 25 per cent of Revenue Receipt of the State during 2013-14.

1.3.5 Optimisation of the Thirteenth Finance Commission grants

To improve the various organs of the State Government, the ThFC recommended grants for the State Governments. As per Statement No. 11 of Finance Accounts 2013-14, the State Government received Finance Commission Grants of ₹ 1,191.55 crore (₹ 1,063.30 crore under major head 1601-01-104-Grants under the proviso to Art.275(1) of the Constitution— Finance Commission Grants and ₹ 128.25 crore under major head 1601-01-109-Grants towards contribution to State Disaster Response Fund). The position of utilisation of the ThFC grants under various heads are given in **Table 1.11**.

Table 1.11 :Optimisation of Thirteenth Finance Commission grants for the year 2013-14

(₹ in crore)

Major Head and nomenclature	Total Provision in Budget	Status				Total unutilised amount	Percentage of unutilised amount
		Surrender	Expenditure	Savings(+) Excess(-)			
1	2	3	4	5	6=3+5	7	
REVENUE ACCOUNT							
2014-Administration of Justice	25.37	0.00	17.38	7.99	7.99	31.49	
2054-Treasury and Accounts	1.85	0.63	1.22	0.00	0.63	34.05	
2055-Police	1.65	0.02	1.02	0.61	0.63	38.18	
2202-General Education	194.00	0.00	194.00	0.00	0.00	0.00	
2203-Technical Education	9.00	5.96	3.08	(-) 0.04	5.92	65.78	
2205-Art and Culture	4.55	0.00	2.56	1.99	1.99	43.74	
2217-Urban Development	164.07	50.93	113.15	(-) 0.01	50.92	31.04	
2406-Forestry and Wildlife	105.08	8.21	96.89	(-) 0.02	8.19	7.79	
2515-Other Rural Development Programmes	462.70	86.44	376.26	0.00	86.44	18.68	
3054-Roads & Bridges	96.00	96.00	0.00	0.00	96.00	100.00	
3454-Census Surveys and Statistics	25.03	21.22	3.82	(-) 0.01	21.21	84.74	
CAPITAL ACCOUNT							
4059-Capital outlay on Public Works	76.76	10.50	49.89	16.37	26.87	35.01	
4202-Capital outlay on Education, Sports, Art and Culture	6.70	0.00	4.47	2.23	2.23	33.28	
4210-Capital outlay on Medical and Public Health	32.20	0.00	2.88	29.32	29.32	91.06	
4216-Capital outlay on Housing	62.50	62.50	0.00	0.00	62.50	100.00	
4217-Capital outlay on Urban Development	137.50	137.50	0.00	0.00	137.50	100.00	
4235- Capital outlay on Social Security and Welfare	37.50	37.50	0.00	0.00	37.50	100.00	
4406-Capital outlay on Forestry and Wildlife	15.65	2.68	10.56	2.41	5.09	32.52	
Total	1,458.11	520.09	877.18	60.84	580.93	39.84	

(Source: Detailed Appropriation Accounts for the year 2013-14)

It is evident from the table that :-

- Out of total provision of ₹ 1,458.11 crore, an amount of ₹ 877.18 crore, constituting 60 per cent of total amount was utilised and ₹ 580.93 crore (40 per cent) was either surrendered (₹ 520.09 crore) or lapsed to the Government account (₹ 60.84 crore) at the end of 2013-14. Thus, the Government could not utilize 40 per cent (₹ 580.93 crore) of the funds provided on the recommendations of the ThFC.
- During 2013-14, complete utilization of funds received through Grant-in-Aid as per recommendations of the 13th Finance Commission was made under one major head 2202-General Education.
- However, no fund was utilized under the major head 3054- Roads and Bridges, 4216-capital outlay on housing, 4217-capital outlay on urban development and 4235-capital outlay on social security and welfare. In the remaining cases, the percentage of savings ranged between 7.79 per cent and 91.06 per cent. The savings were attributed mainly due to non-receipt of administrative sanction, non-release of fund by GOI, and non-implementation of scheme.

1.4 Capital Receipts

Capital Receipts consist of Miscellaneous Capital Receipts, recovery of Loans and Advances, Inter-State Settlement and Public Debt Receipts. The trends and composition of Capital Receipts during 2009-14 is depicted in **Table 1.12** and **Appendix 1.3**.

Table 1.12: Trends in growth and composition of Capital Receipts

Sources of State's Receipts	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Receipts (CR)	2,284.99	1,361.56	1,710.01	3,603.66	5,581.94
Miscellaneous Capital Receipts	2.31	2.56	3.93	2.39	7.64
Recovery of Loans and Advances	992.43	561.16	1,282.53	1,542.01	1,637.27
Inter-State Settlement	3.04	2.65	2.21	1.53	5.14
Total – Non-Debt Capital Receipts	997.78	566.37	1,288.67	1,545.93	1,650.05
Rate of growth of Non-Debt Capital Receipts	85.92	-43.24	127.53	19.96	6.74
Public Debt Receipts	1,287.21	795.19	421.34	2,057.73	3,931.89
Rate of growth of Public Debt Capital Receipts	233.18	-38.22	-47.01	388.38	91.08
Rate of growth of GSDP	2.47	20.18	20.90	13.21	13.21
Rate of growth of CR (per cent)	147.56	-40.41	25.59	110.74	54.90

(Source : Finance Accounts of the respective years)

It is evident from the **Table 1.12** that Capital Receipts of the State increased by ₹ 3,297 crore from ₹ 2,285 crore in 2009-10 to ₹ 5,582 crore in 2013-14. The increase of ₹ 1,978 crore in Capital Receipts in 2013-14 over the previous year was mainly due to increase in public debt receipts by ₹ 1,874 crore. Further, Public Debt Receipts increased due to significant increase in Market Loan from ₹ 1,500 crore in 2012-13 to ₹ 3,000 crore in 2013-14.

1.4.1 Recoveries of Loans and Advances

Recoveries of Loans and Advances increased from ₹ 992 crore during 2009-10 to ₹ 1,637 crore in 2013-14. Recovery of loans aggregating ₹ 708 crore and interest thereon was overdue as of March 2014.

During the year fresh loans (interest free) were disbursed to Chhattisgarh Infrastructure Development Corporation (₹ 9.58 crore) from which recovery of earlier loan of ₹ 136.11 crore was pending. Moreover, loan of ₹ 1.00 crore was granted to Chhattisgarh Civil Supplies Corporation without finalizing the terms and conditions of loan.

1.4.2 Debt receipts from internal sources

The State raises funds from the internal market to fulfill its resource gap and to meet the capital expenditure. The internal debt decreased from ₹ 1,064 crore in 2009-10 to ₹ 592 crore in 2010-11 and thereafter to ₹ 365 crore in 2011-12. Thereafter it increased to ₹ 2,041 crore in 2012-13 and to ₹ 3,917 crore in 2013-14. In the year 2013-14, the contributor in internal debt were market loans (₹ 3,000 crore), Loan raised from National Bank for Agriculture and Rural Development (₹ 674 crore) and National Small Savings Fund (₹ 243 crore).

1.4.3 Loans and Advances from Government of India (GOI)

Loans and advances from GOI decreased continuously during the period 2009-14, from ₹ 223 crore in 2009-10 to ₹ 15 crore in 2013-14. In the year 2013-14, loans and advances of ₹ 12 crore were received for State Plan schemes. No fresh loans were received for Central Plan schemes and Centrally Sponsored schemes during 2013-14.

1.5 Public Account Receipts

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 of the State 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. Here the Government acts as a banker. The balance after disbursements is the fund available with the Government for use. The Net Public Account Receipts and its composition over the period 2009-14 is depicted in Table 1.13.

Table 1.13: Net Public Account Receipts and its composition

(₹ in crore)

Resources under various heads	2009-10	2010-11	2011-12	2012-13	2013-14
Net Public Account Receipts⁸					
a. Small Savings Provident Fund etc.	294.37	328.97	307.76	293.47	265.40
b. Reserve Funds	344.86	21.60	208.75	530.88	402.11
c. Suspense and Miscellaneous	127.92	(-)111.03	22.40	(-)28.58	44.93
d. Remittances	(-) 111.84	33.68	96.10	(-) 64.17	(-)98.03
e. Deposits and Advances	(-)22.46	355.25	585.95	521.18	1,818.98
f. Closing Overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00	0.00
Total Public Account Receipts (Net)	632.85	628.47	1,220.96	1,052.78	2,433.39

(Source : Finance Accounts of the respective years)

The Net Public Account Receipts (PAR) (total PAR *minus* total Public Account Disbursement) showed fluctuating trend during 2009-10 to 2013-14 and ranged between ₹ 628 crore and ₹ 2,433 crore. The net PAR increased by ₹ 1,380.61 crore from ₹ 1,052.78 crore in 2012-13 to ₹ 2,433.39 crore in 2013-14. The increase in Net PAR during the year was mainly due to increase in Deposits and Advances, Suspense and Miscellaneous and Remittances. However, the Net Public Account Receipts decreased in Reserve Funds and Small Savings Provident Fund etc.

1.6 Application of Resources

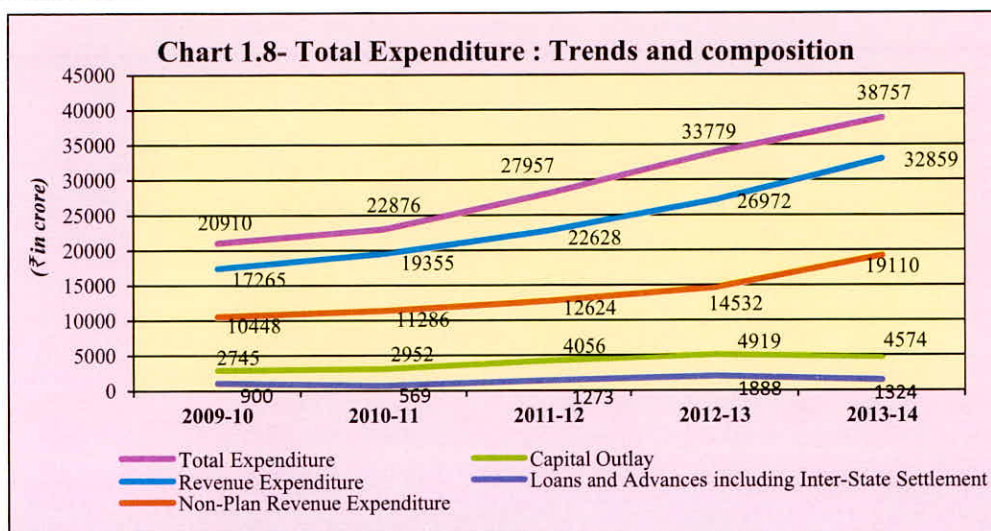
Analysis of the allocation of expenditure at the State Government level assumes significance since responsibility for incurring of major expenditure are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at

⁸ Net public Accounts Receipts = Public Account Receipts-Disbursement and Suspense and Miscellaneous and Reserve fund figures depicted after excluding Investment figures.

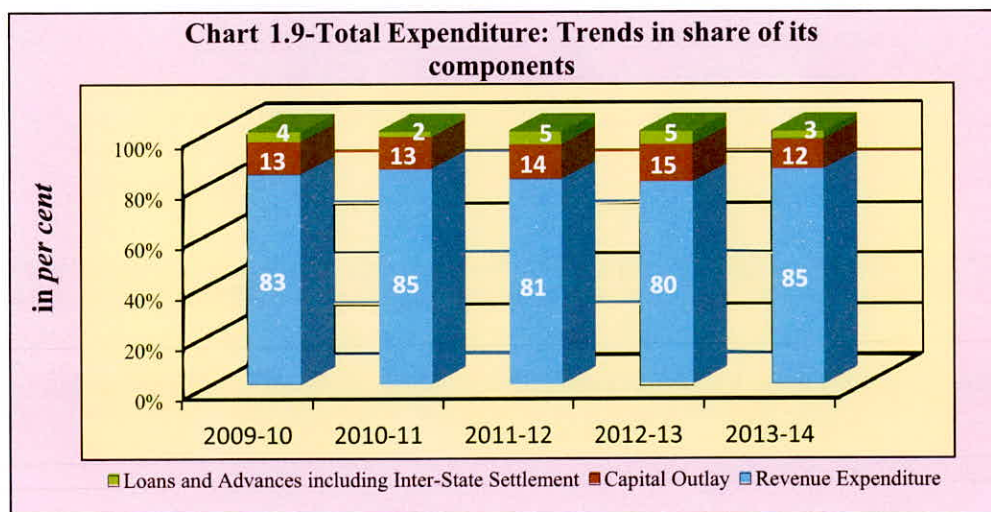
the cost of expenditure especially expenditure directed towards development and social sectors.

1.6.1 Growth and composition of expenditure

Chart-1.8 presents the trends in total expenditure⁹ over a period of last five years (2009-14) and its composition both in terms 'economic classification' and 'expenditure by activities' are depicted respectively in **Chart 1.8** and **Chart 1.9**.



(Source : Finance Accounts of the respective years)



(Source : Finance Accounts of the respective years)

The status of total expenditure incurred and its composition during the years 2009-10 to 2013-14 are given below in **Table 1.14**.

⁹ Total expenditure does not include Public Debt repayment

Table-1.14: Total expenditure and its composition

	2009-10	2010-11	2011-12	2012-13	2013-14
Total Expenditure (₹ in crore)	20,910	22,876	27,957	33,779	38,757
Rate of Growth (in per cent)	21.39	9.40	22.21	20.82	14.74
Revenue Expenditure (₹ in crore)	17,265	19,355	22,628	26,972	32,859
(Percentage to Total Expenditure)	(83)	(85)	(81)	(80)	(85)
Of which Non Plan Revenue Expenditure (₹ in crore)	10,448	11,286	12,624	14,532	19,110
Capital Expenditure (₹ in crore)	2,745	2,952	4,056	4,919	4,574
(Percentage to Total Expenditure)	(13)	(13)	(14)	(15)	(12)
Loans and Advances* (₹ in crore)(Percentage to Total Expenditure)	900 (04)	569 (02)	1,273 (05)	1,888 (05)	1,324 (03)
State's GSDP (₹ in crore)	99,364	1,19,420	1,44,382 ^P	1,63,461 ^Q	1,85,060 ^A
Growth rate of GSDP (Percentage)	2.47	20.18	20.9	13.21	13.21

(Source: Finance Accounts)(A=Advanced Q= Quick and P=Provisional figures),

*Includes Inter State Settlement

- The Total Expenditure (TE) comprising Revenue Expenditure, Capital Expenditure and Loans and Advances including Inter-State Settlement increased from ₹ 20,910 crore in 2009-10 to ₹ 38,757 crore in 2013-14.
- The increase of ₹ 4,978 crore in TE in 2013-14 over the previous year was mainly due to increase of ₹ 5,887 crore (22 per cent) in Revenue Expenditure.
- However, there was decrease of ₹ 345 crore (seven per cent) in Capital Expenditure and ₹ 564 crore (30 per cent) in Loans and Advances including Inter-State Settlement.
- The growth rate of TE showed an oscillating trend and ranged between nine and 22 per cent during 2009-14. The growth rate of Total Expenditure decreased from 21 per cent in 2012-13 to 15 per cent in 2013-14.
- The Total Expenditure was 21 per cent of GSDP during 2013-14.
- Of the TE during 2013-14, Revenue Expenditure constituted 85 per cent while Capital Expenditure constituted 12 per cent. Loans and Advances disbursed constituted only three per cent of the TE.
- Non-Plan Revenue Expenditure constituted 49 per cent of the TE in the year 2013-14 as compared to 43 per cent in 2012-13.

1.6.2 Revenue Expenditure

The Revenue Expenditure is incurred to maintain the current level of services and make payment for past obligations and as such, does not result in any addition to the State's infrastructure and services network. The Revenue Expenditure as a percentage of total expenditure increased from 83 in 2009-10 to 85 in 2010-11 and thereafter the downfall began and it decreased to 80 per cent during 2012-13 but it once again increased to 85 per cent in 2013-14. The Revenue Expenditure constituted 18 per cent of GSDP during 2013-14. The Revenue Expenditure was ₹ 32,859 crore during 2013-14 of which ₹ 19,110 crore (58 per cent) was on Non-Plan components and ₹ 13,749 crore (42 per cent) was on Plan components.

1.6.2.1 Plan Revenue Expenditure

During 2013-14, Plan Revenue Expenditure (PRE) was ₹ 13,749 crore in comparison to the budget estimate of ₹ 15,546 crore. The share of PRE as a percentage of the total revenue expenditure ranged from 39 per cent to 46 per cent during 2009-10 to 2013-14. The PRE during 2013-14 increased by 11 per cent (₹ 1,309 crore) as compared to 2012-13 mainly due to increase of expenditure under Education, Sports, Art and Culture (25 per cent), Social Welfare and Nutrition (62 per cent) and Health and Family Welfare (28 per cent).

1.6.2.2 Non-Plan Revenue Expenditure

During 2013-14, the Non-Plan Revenue Expenditure (NPRE) was ₹ 19,110 crore as against the budget estimate of ₹ 19,470 crore. The share of NPRE as a percentage of the total revenue expenditure ranged from 54 per cent to 61 per cent during 2009-10 to 2013-14. During 2013-14, the NPRE increased by ₹ 4,578 crore (32 per cent) over the previous year mainly due to increase in the expenditure under Agriculture And Allied Activities (₹ 1872 crore), Administrative Services (₹ 453 crore), Pension And Miscellaneous General Services (₹ 340 crore) and Transport (₹ 328 crore).

1.6.3 Expenditure on salaries, interest payments, pension payments and subsidies

The expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.15** and **Chart 1.10** present the trends of expenditure on these components during 2009-14.

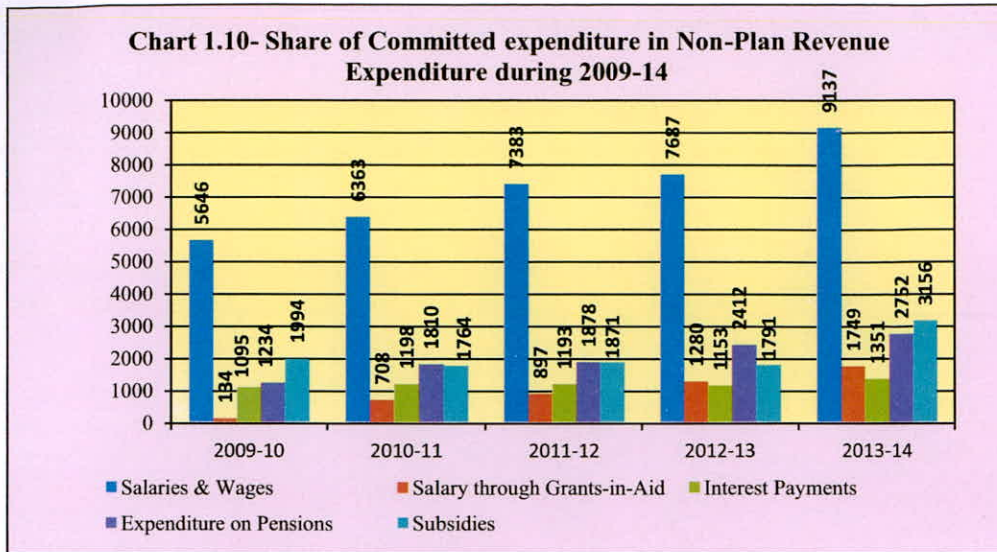
Table 1.15: Components of expenditure on Salary and wages, Salary paid through Grants-in-Aid, Interest Payments, Pension and subsidies

Components	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE	Actuals
Salaries & Wages	5,646.29 (31.10)	6,362.92 (28.01)	7,382.61 (28.54)	7,686.52	10,381.94	9137.19 ¹⁰
Non-Plan Head	4,016.30	4,338.28	4,893.18	5,018.01	NA*	6,267.88
Plan Head**	1,629.99	2,024.64	2,489.43	2,668.51	NA	2,869.31
Salary paid through Grants-in-Aid	133.71 (0.74)	708.33 (3.12)	897.27 (3.47)	1,280.34	NA	1,749.32
Interest Payments	1,094.86 (6.03)	1,198.38 (5.27)	1,193.20 (4.61)	1,153.49	1,246.43	1,350.53
Expenditure on Pensions	1,233.76 (6.80)	1,810.33 (7.97)	1,877.87 (7.26)	2,412.14	2,504.70	2,751.87
Subsidies	1,994.30 (10.99)	1,763.83 (7.76)	1,870.93 (7.23)	1,790.83	2,273.44	3,155.53
Total	10,102.92	11,843.79	13,221.88	14,323.32		18,144.44

(₹ in crore)

Source : Finance Accounts of the respective years)
 Figures in the brackets indicate percentage to R Receipts
 * Bifurcation is not available in Budget estimates.
 ** Head also includes the salaries and wages paid under Centrally Sponsored Schemes.

¹⁰ It includes Salary- ₹ 8,558.69 crore and Wages - ₹ 578.50 crore.



(Source : Finance Accounts of the respective years)

The total expenditure on Salary and Wages, Salary paid through GIA, Interest Payment, Pension and Subsidy increased by ₹ 3,821 crore from ₹ 14,323 crore in 2012-13 to ₹ 18,144 crore in 2013-14 and constituted 55 per cent of Revenue Expenditure (₹ 32,859 crore) and 57 per cent of Revenue Receipts (₹ 32,050 crore). The component-wise analysis is given in subsequent paragraphs:

Expenditure on Salary and Wages

- The expenditure on Salaries and Wages during current year increased by ₹ 1,450 crore from ₹ 7,687 crore in 2012-13 to ₹ 9,137 crore in 2013-14. The salary paid out of GIA¹¹ increased by ₹ 469 crore from ₹ 1,280 crore in 2012-13 to ₹ 1,749 crore in 2013-14.
- The expenditure on Salary and Wages during the year was less by 12 per cent (₹ 1,245 crore) than the assessment made by the State Government in its budget estimate (₹ 10,382 crore) during the year 2013-14.
- The Revenue Expenditure on Salary and Wages (₹ 8,431 crore) during the year was higher by 21 per cent (₹ 1,480 crore) than the provisions made in the FRBM Act (₹ 6,951 crore) during the year 2013-14.
- The expenditure on Non-plan salary (₹ 6,102 crore) in 2013-14 exceeded the projections of the ThFC (₹ 4,578 crore) by 33 per cent (₹ 1,524 crore).

Expenditure on pension

- The expenditure on pension increased by 14 per cent (₹ 340 crore) from ₹ 2,412 crore in 2012-13 to ₹ 2,752 crore in 2013-14.

¹¹ Salaries paid to various institutions under Education, Sports, Art and Culture, Agriculture and allied activities and Rural Development through Grants-in-Aid.

- The details of number of pensioners who are drawing pension from the treasuries/banks/departmental authorities as reported by the State Government are shown below :

Table 1.16: Details of Pensioners during 2011-12 and 2012-13

Categories of Pensioners	Total Number of pensioners as on 31 March 2013	Total Number of pensioners as on 31 March 2014	Increase(+)/Decrease (-) in number of pensioners	per cent increase(+)/decrease(-)
Superannuation pensioners	48,919	50,077	(+) 1,158	(+)0.02
Family pensioners	28,974	16,866	(-)12,108	(-) 42
Ex-legislative members	229	78	(-) 151	(-) 66
High Court Judges	18	10	(-) 08	(-) 44
Total	78,140	67,031¹²	(-) 11,109	(-) 14

- The expenditure on pension (₹ 2,751.87 crore) was eight *per cent* of the total Revenue Expenditure (₹ 32,859.57 crore) and 14 *per cent* of Non-Plan Revenue Expenditure (₹ 19,109.81) and consumed nine *per cent* of the total Revenue Receipts (₹ 32,050.26 crore).
- The expenditure on pension payment exceeded the projections made by the State Government in its Budget Estimate (₹ 2,504.70 Crore) for 2013-14 by 10 *per cent* (₹ 247 crore).
- As per the projection made by the ThFC the expenditure on pension payments was to be ₹ 1,310 crore at the end of 2013-14. However, the actual payment on pension during 2013-14 was ₹ 2,752 crore which exceeded the ThFC norms by ₹ 1,442 crore.

Interest payment

- Interest payment comprising interest charges on internal debts, small savings, provident funds, loans raised from GOI and other obligations marginally increased by 17 *per cent* (₹ 197.04 crore) from ₹ 1,153.49 crore in 2012-13 to ₹ 1,350.53 crore in 2013-14.
- The interest payments (₹ 1,351 crore) were within the projection made by the ThFC (₹ 2,453 crore) but ₹ 105 crore (eight *per cent*) more than the assessment made by the State Government in its budget estimates and FRBM disclosures (₹ 1,246 crore) for the year 2013-14. The interest payments was 4.11 *per cent* of total Revenue Expenditure and 4.22 *per cent* of Revenue Receipts during the year.

Expenditure on subsidies

- During 2013-14, Government of Chhattisgarh paid ₹ 3,155.53 crore as subsidy.
- The details of subsidies provided by the State Government during 2009-14 are shown in **Table 1.17**.

¹² This information is in respect of only 23 out of 28 Treasuries in the state.

Table 1.17: Details of Subsidies provided by Government during 2009-14

(₹ in crore)

Head	2009-10	2010-11	2011-12	2012-13	2013-14
Social Welfare and Nutrition	1,288.78	886.73	950.51	722.30	1,754.23
Crop Husbandry	41.00	40.07	46.36	75.45	300.45
Fisheries	0.47	0.75	0.60	1.30	1.36
Forestry and Wild Life	10.00	10.00	8.10	15.05	15.03
Food Storage and Warehousing	406.61	488.65	383.67	395.24	463.71
Co-operation	46.00	83.07	95.32	103.14	111.85
Minor Irrigation	10.62	11.01	10.88	0.00	0.00
Power	150.10	202.10	321.10	426.13	443.76
Village and Small Industries	39.26	37.71	52.52	44.27	41.61
Industries	1.46	3.72	1.87	7.95	20.41
Administrative Services	0.00	0.00	0.00	0.00	0.39
Rural Development	0.00	0.00	0.00	0.00	2.73
Total	1,994.30	1,763.81	1,870.93	1,790.83	3,155.53

(Source : Finance Accounts of the respective years)

- It is evident from the **Table 1.17** that the expenditure on subsidies increased by ₹ 1,365 crore from ₹ 1,791 crore in 2012-13 to ₹ 3,156 crore in 2013-14. Expenditure on subsidies during 2013-14 constituted 10 per cent of the total Revenue Receipts as well as 10 per cent of total Revenue Expenditure. The main components of subsidy payments during the year were social welfare and nutrition (₹ 1,754 crore), food storage and warehousing (₹ 464 crore) and power (₹ 444 crore).
- Government incurred subsidy expenditure of ₹ 1,742.61 crore on *Mukhyamantri Khadyanya Sahayata Yojna* during 2013-14. The increase of subsidy expenditure on this scheme was ₹ 1,026.15 crore, which represents increase of 143 per cent over previous year.
- Implicit subsidies on cost of freebies as Grants-in-Aid (in kind), is given in **Table 1.18**:

Table 1.18: Details of Implicit Subsidies provided by the State Government during 2013-14

(₹ in crore)

Name of the Department	Scheme Name	Total
Food and consumer protection	Free Salt supply scheme	7.00
School Education	Free supply of School Dress to Students	39.87
School Education	Free Supply of School dress to Tribal Primary Girls Students	27.12
School Education	Free supply of School dress to SC girl students of primary class	3.35
School Education	Free provision of cycle to High School students	48.30
Communication	Free provision of Laptop and Tablet to students	28.00
Agriculture	Free supply of certified Seeds and Fertilizer to lease holder farmers of forest villages	8.40
School Education	Free provision of School Books	66.19
Total		228.23

(Source : Statement No. 8 of Finance Accounts 2013-14)

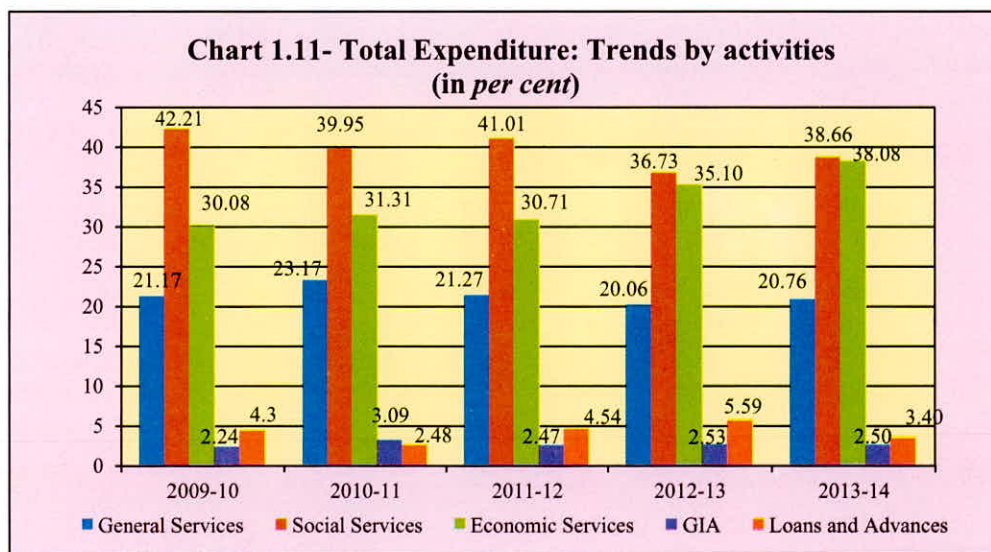
It is evident from the **Table 1.18** that during 2013-14 the Government incurred expenditure of ₹ 228 crore for providing free books, school dress, cycle, laptops and tablets, electricity, agricultural pumps, seeds, fertilizers, salt and rice to the targeted beneficiaries.

1.6.4 Capital Expenditure

- Capital Expenditure decreased by seven *per cent* (₹ 345 crore) during 2013-14 over the previous year mainly due to decrease in expenditure under Capital outlay on Power projects (by 97 *per cent*), Urban development (by 84 *per cent*) and Water Supply and Sanitation (by 66 *per cent*).
- The Capital Outlay, Loans and Advances including Inter-State Settlement stood at 12 *per cent* and three *per cent* of the total expenditure respectively.

1.6.5 Trends in expenditure by activities

In terms of activities, total expenditure could be considered as being composed of expenditure on general services (including interest payments), social and economic services, GIA and Loans and Advances. Relative share of these components in total expenditure showed inter-variations in its components as detailed in **Chart 1.11**.



(Source : Finance Accounts of the respective years)

- The percentage of expenditure on General services increased marginally from 20.06 *per cent* in 2012-13 to 20.76 *per cent* in 2013-14. The percentage of expenditure on Social services increased from 36.73 *per cent* in 2012-13 to 38.66 *per cent* in 2013-14 while in the case of Economic services it increased from 35.10 *per cent* to 38.08 *per cent* during the same period.
- The percentage of expenditure on Grants-in-Aid decreased marginally from 2.53 *per cent* in 2012-13 to 2.50 *per cent* in 2013-14 while that of Loans and Advances decreased from 5.59 *per cent* to 3.40 *per cent* during the same period.

1.6.6 Financial Assistance by State Government to Local Bodies and other institutions

The quantum of assistance provided by way of grants and loans to Local Bodies and others during the current and previous years is presented in **Table 1.19**.

Table 1.19: Financial assistance to Local Bodies etc.

(₹ in crore)

Financial assistance to institutions	2009-10	2010-11	2011-12	2012-13	2013-14
Educational Institutions (Aided schools, aided colleges, Universities etc.)	83.90	144.82	163.07	223.27	242.42
Power/energy	65.05	101.05	149.56	672.81	254.67
Agriculture	26.50	37.50	56.50	71.00	77.39
Urban Local Bodies	577.71	905.50	1,268.53	2,055.21	2,002.56
<i>Panchayat Raj Institutions</i>	1,520.71	1,835.92	2,811.71	3,897.95	4,954.99
Other Institutions	478.25	376.43	158.21	123.61	118.70
Total	2,752.12	3,401.22	4,607.58	7,043.85	7,650.73
Revenue Expenditure	17,265	19,355	22,628	26,972	32,859
Assistance as percentage of RE	15.94	17.57	20.36	26.12	23.28

(Source: Finance and Appropriation Accounts)

It is evident from the **Table 1.19** that the financial assistance to Local Bodies and other institutions¹³ increased steadily from ₹ 2,752 crore in 2009-10 to ₹ 7,651 crore in 2013-14. The financial assistance to Local Bodies and other institutions increased by nine *per cent* in 2013-14 as compared to previous year. During 2013-14, the financial assistance was given by the Government mainly to *Panchayat Raj Institutions* (65 *per cent*) and Urban Local Bodies (26 *per cent*).

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure involves three aspects *viz.* adequacy of the expenditure (i.e. adequate provisions for providing public services), efficiency of expenditure use and its effectiveness (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of public expenditure

The responsibilities relating to the social and the economic sector assigned to the State Governments are largely State subjects. To enhance human development levels it requires the States to step up their expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector if it is below the respective average of General Category States.

Table 1.20 analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2013-14, taking 2010-11 as base year.

¹³ Educational institutions, power/energy, agriculture, co-operatives, other scientific research.

Table 1.20: Fiscal Priority of the State in 2010-11 and 2013-14*(in per cent)*

Fiscal Priority by the State	AE/ GSDP	DE[#] /AE	SSE/ AE	CE/AE	Education / AE	Health/ AE
Average (Ratio) 2010-11 of						
General Category States	15.78	65.09	36.88	13.49	17.48	4.37
Chhattisgarh	17.64	73.69	40.23	15.39	19.17	3.70
Average (Ratio) 2013-14 of						
General Category States	15.92	66.45	37.56	13.62	17.20	4.51
Chhattisgarh	20.94	76.73	38.65	11.80	18.32	4.01
AE : Aggregate Expenditure, DE : Development Expenditure, SSE : Social Sector Expenditure, CE : Capital Expenditure (Capital Account only) # Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure, Development Loans and Advance disbursed.						

- The State of Chhattisgarh spent a higher proportion of its GSDP as Aggregate Expenditure (AE) in 2010-11 and 2013-14 in comparison to the average of General Category States.
- Development Expenditure as well as Social Sector Expenditure as a proportion of Aggregate Expenditure in Chhattisgarh was more than the General Category State's average during 2010-11 and 2013-14.
- During 2010-11, the ratio of Capital Expenditure to AE in Chhattisgarh was more in comparison to General Category State's average but it was less in 2013-14.
- Although the State has given more priority to the education sector as compared to the General Category States average in the year 2010-11 and 2013-14 but the proportion of expenditure of the Aggregate expenditure has decreased in 2013-14 in comparison to 2010-11.

The State has accorded less priority to the health sector as compared to the General Category States average in the year 2010-11 and 2013-14.

1.7.2 Efficiency of expenditure use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods¹⁴. Apart from improving the allocation towards Development Expenditure¹⁵ particularly in

¹⁴Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water, sanitation etc.

¹⁵ The analysis of expenditure data is disaggregated into development and non development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.

view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure to Total Expenditure and proportion of Revenue Expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to Total Expenditure the better would be the quality of expenditure.

Table 1.21 presents the trends in development expenditure relative to the aggregate expenditure of the State during the current year and the previous years.

Table 1.21: Development expenditure

(₹ in crore)

Components of Development Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
Development Revenue Expenditure	12,447 (60)	13,401 (59)	16,037 (57)	19,468 (58)	24,038 (62)
Development Capital Expenditure	2,668 (13)	2,899 (13)	4,014 (15)	4,794 (14)	4,392 (11)
Development Loans and Advances	887 (04)	557 (02)	1,259 (05)	1,882 (06)	1,309 (03)
Total Development Expenditure	16,002 (77)	16,857 (73)	21,310 (76)	26,144 (77)	29,739 (77)
Aggregate Expenditure (RE+CE+L&A)	20,910	22,876	27,957	33,779	38,757

Figures in brackets indicate percentage to aggregate expenditure

(Source: Finance Accounts)

- It can be seen from **Table 1.21** that the Development Expenditure comprising of Revenue and Capital Expenditure and Loans and Advances for socio-economic services increased from ₹ 16,002 crore in 2009-10 to ₹ 29,739 crore in 2013-14.
- Development Expenditure as a percentage of Aggregate Expenditure showed an oscillating trend that ranged between 73 per cent and 77 per cent during the period 2009-10 to 2013-14.
- The Total Development Expenditure increased by ₹ 3,595 crore (14 per cent) during 2013-14 over the previous year due to increase in Development Revenue Expenditure by ₹ 4,570 crore (23 per cent). However, decrease was registered in Development Capital Expenditure by ₹ 402 crore (eight per cent) and Loans and Advances by ₹ 573 crore (30 per cent).

1.7.3 Expenditure on selected Social and Economic Services

Table 1.22 provides the details of Capital Expenditure and the components of Revenue Expenditure incurred on the maintenance of the selected Social and Economic Services.

Table 1.22: Efficiency of expenditure use in selected Social and Economic Services
(in per cent)

Social/Economic Infrastructure	2012-13			2013-14		
	Ratio of CE to TE	In RE the share of		Ratio of CE to TE	In RE the share of	
		ME	S&W		ME	S&W
Social Services (SS)						
Total Social Services	2.81	1.69	34.82	1.79	2.23	33.34
<i>Of which</i>						
General Education	0.51	1.70	36.71	0.65	1.35	44.78
Public Health and Family Welfare	0.51	0.66	62.42	0.33	0.66	62.14
Water Supply Sanitation and Housing and Urban Development	1.23	2.88	9.85	0.22	4.06	10.76
Economic Services (ES)						
Total Economic Services of which	11.38	5.46	21.00	9.55	6.18	18.72
Agriculture and Allied Activities	0.25	1.22	29.18	0.23	0.76	21.70
Irrigation and Flood Control	4.90	6.70	73.39	4.35	5.50	75.55

(Source: Finance Accounts)

TE: Total Expenditure in the concerned sector; CE: Capital Expenditure in the concerned sector; ME: Maintenance Expenditure; RE: Revenue Expenditure in the concerned sector; S&W: Salaries and Wages

It is evident from **Table 1.22** that :

- The share of Capital Expenditure on social services to total expenditure decreased from 2.81 per cent in 2012-13 to 1.79 per cent in 2013-14 due to decrease of the Capital Expenditure on social services from ₹ 950.62 crore in 2012-13 to ₹ 691.96 crore in 2013-14.
- While the share of expenditure on salaries in Revenue Expenditure under social services decreased from 34.82 to 33.34 per cent, the maintenance expenditure increased from 1.69 to 2.23 per cent during the year 2013-14.
- The share of Capital Expenditure on economic services to total expenditure decreased from 11.38 per cent in 2012-13 to 9.55 per cent in 2013-14 due to decrease of the Capital Expenditure on economic services from ₹ 3,843.34 crore in 2012-13 to ₹ 3,699.81 crore in 2013-14.
- The share of salaries under Revenue Expenditure on economic services decreased from 21 per cent to 18.72 per cent while that of maintenance expenditure increased from 5.46 per cent to 6.18 per cent respectively during the year.

1.8 Financial analysis of Government expenditure and investments

In the post-FRBM framework, the State is expected to keep its fiscal deficit (and borrowing) not only at low levels but also to meet its capital expenditure/investment (including Loans and Advances) requirements. In addition, in a transition to complete dependence on market-based resources, the State Government needs to initiate measures to earn adequate returns on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents the broad financial analysis of investments and other Capital Expenditure undertaken by the Government during the current year vis-à-vis previous years.

1.8.1 Incomplete projects

The department-wise information of projects (costing ₹ 10 crore and above), which were scheduled for completion up to 31 March 2014, is given in **Table 1.23**.

Table 1.23: Department-wise profile of Incomplete Projects

(₹ in crore)

Department	Incomplete Projects			
	Number of Incomplete projects	Estimated cost	Total cost of incomplete projects after revision of estimated cost	Cumulative expenditure as on 31 March 2014
Public Works	40	996.33	1,136.78	765.32
Water Resources	126	8,170.53	9,396.63	3,432.48
Total	166	9,166.86	10,533.41	4,197.80

(Source: Finance Account 2013-14)

The blocking of funds on incomplete works impinges negatively on the quality of expenditure. All the 166 projects (estimated cost ₹ 9,166.86 crore) were due for completion upto 31 March 2014, but remained incomplete resulting in blockade of ₹ 4,197.80 crore incurred on these works. Delay in completion of project works increases the risk of cost escalation. Besides, due to delay in completion of these projects the intended benefits from the projects could not be achieved.

1.8.2 Investment and Returns

As of 31 March 2014, Government had invested ₹ 1,866.44 crore in Statutory Corporations, Government Companies, Rural Banks, Joint Stock Companies and Co-operative Institutions and Local Bodies (**Table-1.24**). The average return on this investment was 0.76 per cent while the Government paid an average interest of 6.12 per cent on its borrowings during 2013-14. The return from investment was negligible. Continued use of borrowed funds to fund investments, which do not have sufficient financial returns will lead to an unsustainable financial position. The Government may ensure proper justification for investment of high cost funds.

Table 1.24: Return on investment

Investment/Return/Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14
Investment at the end of the year* (₹ in crore)	251.67	259.92	1,194.38	1,916.18	1,866.44
Return on investment (₹ in crore)	0.44	4.30	0.46	2.19	14.21
Return on investment (per cent)	0.17	1.65	0.04	0.11	0.76
Average rate of interest on Govt. borrowing (per cent)	7.13	7.34	7.08	6.34	6.12
Difference between interest rate and return (per cent)	6.96	5.69	7.04	6.23	5.36

(*The investment at the end of the year does not include un-apportioned investment between Madhya Pradesh and Chhattisgarh)

Out of ₹ 1,866.44 crore invested upto 2013-14, ₹ 1,662.49 crore were invested in Government Companies, ₹ 146.62 crore in Co-operative Institutions and

Local Bodies, ₹30.42 crore in Statutory Corporations, ₹ 24.31 crore in Rural Banks and ₹ 2.60 crore in Joint Stock Companies.

1.8.3 Loans and Advances given by State Government

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/organizations. **Table 1.25** presents the outstanding loans and advances as on 31 March 2014 and interest receipts *vis-à-vis* interest payments during the last three years.

Table 1.25: Average interest received on loans advanced by the State Government

	(₹ in crore)		
Quantum of Loans/Interest Receipts/ Cost of Borrowings	2011-12	2012-13	2013-14
Opening balance	1,535.64	1,517.88	1,864.72 ¹⁶
Amount advanced during the year	1,268.74	1,888.79	1,318.53
Amount repaid during the year	1,282.53	1,542.01	1,637.27
Closing Balance	1,521.85	1,864.66	1,545.99
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	1,094.48	1,864.66	1,544.99
Net addition	(-)13.79	342.78	(-) 318.74
Interest receipts	62.79	8.27	274.43
Interest Receipts as a <i>percentage</i> to outstanding Loans and Advances	4.11	0.44	17.75
Interest payments as a <i>percentage</i> to outstanding fiscal liabilities of the State Government.	7.08	6.34	6.12
Difference between Interest Receipts and Interest Payments (<i>per cent</i>)	(-)2.97	(-) 5.90	11.63

(Source : Finance Accounts)

At the end of March 2014, the Government had outstanding loans and advances of ₹ 1,545.99 crore of which loans for general services, social services and economic services were ₹ 162.69 crore, ₹ 860.60 crore and ₹ 532.39 crore respectively. The outstanding loans and advances were offset by recovery of ₹ 9.69 crore of loans advanced to Government servants. The interest received against these loans and advances during 2013-14 was 17.75 *per cent* (₹ 274 crore) as against 0.44 *per cent* (₹ eight crore) in the previous year.

1.8.4 Cash balances and investment of cash balances

Details of the cash balances and investments made by the State Government during the year are shown in **Table 1.26**.

¹⁶ Change in opening balance due to proforma correction made in Finance Accounts

Table 1.26: Cash balances and investment of cash balances

(₹ in crore)

	Opening balance as on 1 April 2013	Closing balance as on 31 March 2014
(a) General Cash Balances		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank	(-)1,767.11	(-) 46.71
(3) Remittances in transit	0.00	0.00
Total (1+2+3)	(-)1,767.11	(-) 46.71
(4) Investment held in 'Cash Balance Investment Account'	2,619.56	1,527.49
Total (a)- General Cash Balances (1+2+3+4)	852.45	1,480.78
(b) Other Cash Balances and Investments		
(1) Cash with the Departmental Officers viz. Forest Public Works Departments, Military Secretary to the Governor	116.56	9.63
(2) Permanent advances for contingent expenditure with Departmental Officers	0.31	0.31
(3) Investment of Earmarked Funds	1,147.62	1,244.57
Total (b) Other Cash Balances and Investments (1+2+3)	1,264.49	1,254.51
Total (a) and (b)	2,116.94	2,735.29

(Source: Finance Account 2013-14)

The cash balance of the State at the end of the year was ₹ 2,735 crore which was 29 per cent more as compared to previous year. Surplus cash balance was mainly due to raising of market borrowings of ₹ 3,000 crore raised during 2013-14.

The State had maintained the required minimum cash balance of ₹ 0.72 crore with the Reserve Bank of India (RBI). Intermittently surplus cash balance was invested by the State Government in short term deposits of Government Treasury bills and securities and earned an interest of ₹ 97.80 crore during the year 2013-14, which was less by ₹ 36.76 crore as compared to the previous year.

1.9 Assets and Liabilities

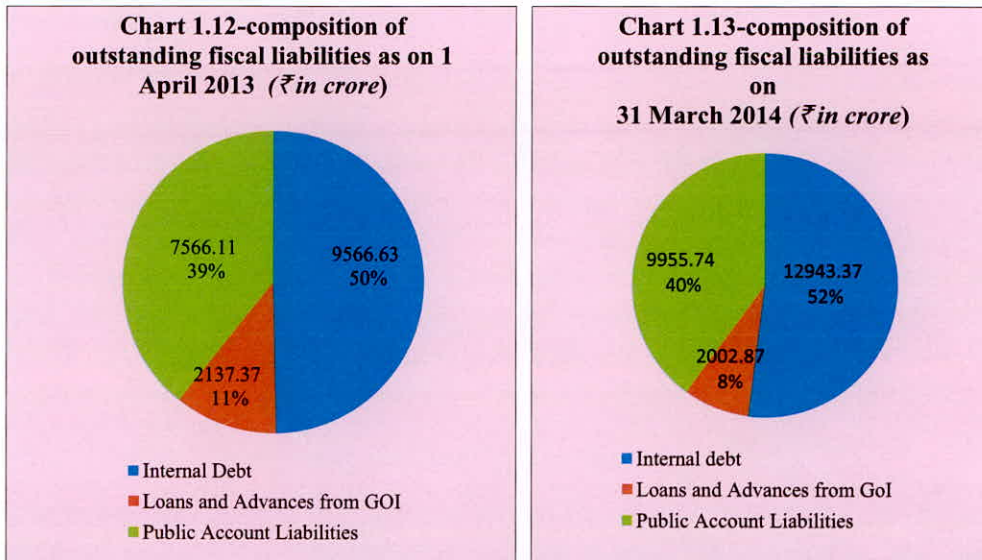
1.9.1 Growth and Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. *Appendix 1.4 (part B)* provides an abstract of such liabilities and the assets as on 31 March 2014 compared with the corresponding position as on 31 March 2013. While the liabilities in *Appendix 1.4 (part B)* consist mainly of internal borrowings, loans and advances from the GOI, receipts from the public account and reserve funds, the assets comprise mainly of capital outlay, loans and advances given by the State Government and cash balances.

While the growth rate of the liabilities increased from 12.80 per cent in 2012-13 to 28.04 per cent in 2013-14, the growth rate of assets decreased from 16.92 per cent to 14.54 per cent during the same period.

1.9.2 Fiscal liabilities

The trends in outstanding fiscal liabilities of the State are presented in *Appendix 1.4* and the composition of fiscal liabilities during the current year vis-à-vis the previous year is presented in **Chart 1.12 and 1.13**.



There are two sets of liabilities namely public debt and other liabilities. Public debt consists of the internal debt of the State and is reported in the Annual Financial Statements under the Consolidated Fund - Capital Account. It includes market loans, special securities issued to RBI and loans and advances from GOI. The Constitution of India provides that the State may borrow within the territory of India upon the security of its Consolidated Fund within such limits as may from time to time be fixed by an Act of the Legislature and give guarantees within such limits as may be fixed by the Legislature. Other liabilities or fiscal liabilities, which are a part of the Public Account, includes deposits under the small savings scheme, provident funds and other deposits.

While the Internal debts as percentage of fiscal liabilities marginally increased from 50 per cent to 52 per cent the Public Account liabilities also marginally increased from 39 per cent to 40 per cent over the previous year. However the outstanding loans and advances from GOI decreased from 11 per cent in 2012-13 to eight per cent in 2013-14.

The fiscal liabilities of the State, the ratio of these liabilities to GSDP and revenue receipts are brought out in **Table 1.27**.

Table 1.27: Fiscal Liabilities – Basic Parameters

	2009-10	2010-11	2011-12 ¹⁷	2012-13	2013-14
Fiscal liabilities (₹ in crore)	15,937	16,581	17,103	19,268	24,902
Rate of growth of Fiscal liabilities (in per cent)	7.79	4.06	3.15	12.66	29.24
Fiscal liabilities/GSDP (in per cent)	16.10	13.88	11.85	11.79	13.46
Fiscal liabilities/ Revenue receipts (in per cent)	87.77	72.98	66.11	65.14	77.70
State's GSDP (₹ in crore)	99,364	1,19,420	1,44,382^P	1,63,461^Q	1,85,060^A

(Source: Finance Accounts)

(A=Advanced, Q= Quick and P= Provisional)

- The overall fiscal liabilities of the State during the year increased by 56 per cent (₹ 8,965 crore) from ₹ 15,937 crore in 2009-10 to ₹ 24,902 crore in 2013-14.
- The growth rate of fiscal liabilities was 29 per cent during 2013-14 as against 13 per cent in 2012-13.
- The fiscal liabilities at the end of 2013-14 represented 78 per cent of the revenue receipts during the year as against 65 per cent during 2012-13.
- During 2013-14, the outstanding debt to GSDP ratio stood at 13.46 per cent which was within the projection made (14.16 per cent) in FRBM disclosures.

1.9.3 Transactions under Reserve Fund

Reserves and Reserve Funds are created for specific and well defined purposes in the accounts of the State Government (Public Account).

As per Statement 19 of Finance Accounts, 16 Reserve Funds have been created and maintained in the accounts of the State Government. As on 31 March 2014, closing balance of these Reserve Funds was ₹ 2,827.44 crore. Out of these, two new Reserve Funds, *Adhosaranchana Vikas Upkar Nidhi* and *Paryavaran Upkar Nidhi* have been created this year.

One Reserve Fund, *Gramin Vikas Nidhi*, which was constituted in 2001-02 for providing employment in rural areas, had a cumulative balance of ₹ 115.70 crore¹⁸ as on 31 March 2014. No transaction has been made from this fund since inception.

Analysis of transactions of State Disaster Response Fund and Sinking Fund are detailed below :

¹⁷ Figures of 2011-12 changed due to pro-forma adjustments made in Finance Accounts and change in GSDP figures.

¹⁸ Year wise receipt of Gramin Vikas Nidhi- 2001-02 = ₹ 2.25 crore, 2002-03= ₹ 2.50 crore, 2003-04= ₹ 0.41 crore, 2004-05= ₹ 4.11 crore, 2005-06= ₹ 5.09 crore, 2006-07= ₹ 6.91 crore, 2007-08= ₹ 27.59 crore, 2008-09 = ₹ 11.60 crore, 2009-10= ₹ (-) 7.54 crore, 2010-11= ₹ 12.00 crore, 2011-12= ₹ 15.00 crore, 2012-13= ₹ 17.78 crore, 2013-14 = ₹ 18.00 crore

State Disaster Response Fund

As per recommendation of ThFC, State Government constituted a State Disaster Response Fund (SDRF) in 2010-11. During 2013-14, the opening balance in SDRF was ₹ 464.89 crore. During the year, there were receipts and disbursements of ₹ 171.44 crore and ₹ 135.95 crore respectively from the fund, leaving a closing balance of ₹ 500.38 crore.

Sinking Fund

The Government constituted a Sinking Fund during 2006-07 for open-market loans. The fund was to be utilized as an amortization fund for redemption of the outstanding internal debt and public account liabilities beginning from the year 2011-12. However, no amount has been utilized by the Government till 2013-14. The balance in the Sinking Fund (investment account) in 2013-14 was ₹ 1,246.94 crore. During 2013-14, the Government contributed ₹ 100 crore against the minimum contribution of ₹ 96.34 crore i.e. 0.5 per cent of outstanding liabilities (₹ 19,268 crore) at the end of 2012-13.

1.9.4 Status of guarantees – contingent liabilities

Guarantees are contingent liabilities on the Consolidated Fund of the State in cases of default by the borrower against whom the guarantee has been extended.

The State Legislature has not passed any law under Article 293 of the Constitution laying down the limits within which Government may give guarantee on security of Consolidated Fund of the State as of March 2014. However, the FRBM Act of the State includes a provision that the State Government shall not give new guarantees in excess of 1.5 per cent of Gross State Domestic Product in nominal terms or 0.5 per cent on risk-weighted basis in a year whichever is lower.

The maximum amount for which guarantee was given by the State and outstanding guarantees for the last three years are given in **Table-1.28**.

Table 1.28: Guarantees given by the Government of Chhattisgarh

Guarantees	₹ in crore)		
	2011-12	2012-13	2013-14
Maximum amount guaranteed	7,079.29	6,605.49	7,571.99
Outstanding amount of guarantees	2,637.40	2,694.90	3,358.27
Revenue Receipts	25,867.00	29,578.09	32,050.26
Percentage of maximum amount guaranteed to total revenue receipts	27.37	22.33	23.63

(Source : Finance Accounts of the respective years)

As recorded in Statement 9 of the Finance Accounts, guarantees of ₹ 3,358.27 crore were outstanding at the end of March 2014. Out of which, the guarantees given to Co-operatives (₹ 1,500.77 crore), Power (₹ 1,667.03 crore), Housing and Urban Development (₹ 93.69 crore), State Financial Corporation (₹ 93.02 crore) and others (₹ 3.76 crore) were outstanding as on 31 March 2014. The outstanding amount of guarantees in the nature of contingent

liabilities was about 10 per cent of the total Revenue Receipts of the State. The new guarantees were within the prescribed limit in the FRBM Act.

To provide for sudden discharge of State's obligations on guarantees, the Twelfth Finance Commission recommended that States should set up a Guarantee Redemption Fund through earmarked guarantee fees. However, the State Government had decided not to form Guarantee Redemption Fund in view of their grading the guarantees as "lower side of high risk". No Guarantee was invoked during the year.

1.9.5 Analysis of Borrowings of Government

The details of public debt during 2013-14 is presented in Table 1.29.

Table 1.29: Details of Public Debt during 2013-14

Nature of Borrowings	Opening Balance as on 1st April 2013	Receipts	Repayment	₹ in crore	
				Closing Balance 31st March 2014	Net increase (+) decrease (-)
Market Loans	3,236.05	3,000.00	156.01	6,080.04	2,843.99
Compensation and other bonds	193.37	--	48.32	145.05	(-) 48.32
Loans from Financial Institutions	759.64	674.62 ¹⁹	94.97	1,339.29	579.65
Special Securities Issued to National Small Savings Fund	5,377.57	242.68	241.26	5,378.99	1.42
Loans and Advances from Central Government	2,137.37	14.59	149.09	2,002.87	(-)134.50
Total	11,704.00	3,931.89	689.65	14,946.24	3,242.24

(Source : Finance Account 2013-14)

During 2013-14, the State Government has raised borrowing of ₹ 3,931.89 crore and discharged ₹ 689.65 crore towards its repayment. Analysis of market borrowings and other borrowings during 2013-14 is as detailed below:

Loans from Financial Institutions

The Government had borrowed an amount of ₹ 674.62 crore from the financial institutions viz. National Bank for Agriculture and Rural Development (₹ 674.39 crore), National Co-operative Development Corporation (₹ 0.23 crore) and made repayment of ₹ 94.97 crore during 2013-14. The outstanding balance of loans from Financial Institutions increased by ₹ 579.65 crore (76.30 per cent) from ₹ 759.64 crore in 2012-13 to ₹ 1,339.29 crore in 2013-14.

Loans from Special Securities Issued to National Small Savings Fund

The Government has constituted National Small Savings Fund (NSSF) during 1999-2000 for the purpose of release of loans out of small savings collections. The State Government had received an amount of ₹ 242.68 crore and repaid

¹⁹ Includes loan obtained from National Bank for Agriculture and Rural Development (₹ 674.39 crore) and National Co-operative Development Corporation (₹ 0.23 crore).

₹ 241.26 crore during 2013-14. The outstanding balance of loans from NSSF increased by ₹ 1.42 crore (0.03 per cent) from ₹ 5,377.57 crore in 2012-13 to ₹ 5,378.99 crore in 2013-14. The Government paid interest of ₹ 481.98 crore during 2013-14.

Market Loans

The year wise position of market loans for the period from 2009-10 to 2013-14 is given in **Table 1.30**.

Table 1.30: Overall position of market loans during 2009-14

(₹ in crore)

Year	Opening Balance of Market loan	Market loans raised during the year	Market loans repaid during the year	Closing Balance	Net Increase (+) / Decrease (-)	Percentage of increase over the previous year
2009-10	2,297.90	700.02	250.18	2,747.74	449.84	19.58
2010-11	2,747.74	0.00	235.02	2,512.72	(-)235.02	(-)08.55
2011-12	2,512.72	0.00	313.14	2,199.58	(-)313.14	(-)12.46
2012-13	2,199.58	1,500.00	463.53	3,236.05	1,036.47	47.12
2013-14	3,236.05	3,000.00	156.01	6,080.04	2,843.99	87.88

(Source : Finance Accounts)

It is evident from **Table 1.30** that the outstanding balances of market loans at the end of the years 2012-13 and 2013-14 was as high as ₹ 3,236.05 crore and ₹ 6,080.04 crore due to raising of market loans of ₹ 1,500 crore and ₹ 3,000 crore during these years.

1.10 Debt Management

1.10.1 Debt profile

Apart from the magnitude of debt of the State Government, it is important to analyze various indicators that determine the debt sustainability²⁰ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization²¹; sufficiency of non-debt receipts²²; net availability

²⁰ Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that a rise in fiscal deficit should match with the increase in capacity to service the debt.

²¹ A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

²² Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be

of borrowed funds²³; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities.

1.10.2 Debt Sustainability

Debt sustainability refers to the State's ability to maintain a constant debt-GSDP ratio over a period of time. Thus it implies State's ability to service the debt.

Table 1.31 analyses the debt sustainability of the State according to these indicators for the period of three years beginning from 2011-12.

Table 1.31: Debt Sustainability: Indicators and Trends (*₹ in crore*)

Indicators of Debt Sustainability	2011-12	2012-13	2013-14
Debt Stabilization (Quantum Spread +Primary Deficit)	1,752	41	(-) 2,340
Sufficiency of incremental Non-debt Receipts (Resource Gap)	(-) 1,211	(-) 1,854	(-) 2,405
Net Availability of Borrowed Funds	(-) 672	(+)1,012	(+) 4,283
Burden of Interest Payments (Interest Payment/Revenue Receipts Ratio)	4.61	3.90	4.22
Fiscal liabilities/GSDP (in per cent)	12.26	12.03	13.46

(Source : Finance Accounts of the respective years)

The trends in **Table-1.31** reveals that the quantum spread together with the primary deficit was positive during the period 2011-13 but it turned into negative during 2013-14. The ratio of fiscal liabilities to GSDP increased from 12.03 per cent in 2012-13 to 13.46 per cent in 2013-14.

The sufficiency of incremental non-debt receipts (resources gap) was negative during the period 2011-12 to 2013-14 which showed that the incremental non-debt receipts were inadequate to finance incremental primary expenditure and incremental interest burden.

The net availability of borrowed funds after repayment of principal and interest increased from (-) ₹ 672 crore in 2011-12 to ₹ 4,283 crore in 2013-14. During 2013-14, the Government repaid ₹ 4,678 crore (principal and interest on account of internal debt of ₹ 540 crore, GOI loans of ₹ 149 crore and also discharged other obligations of ₹ 3,989 crore) which were less than the total receipts of ₹ 10,310 crore (internal debt ₹ 3,917 crore, GOI loans of ₹ 15 crore and other obligation of ₹ 6,378 crore) resulting in net availability of funds of ₹ 4,283 crore (42 per cent of total borrowings) for productive/capital expenditure.

Maturity profile of the State Debt due for repayment in future by the State is shown in the **Table 1.32**.

significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

²³ Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

Table 1.32: Maturity Profile of the State Debt

(*₹ in crore*)

Years	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage to total debt
0-5	4,224.98	4,182.47	4,252.03	3,914.35	4,207.57	28
6-10	3,333.13	3,351.11	3,115.08	3,204.48	7,937.95	53
11-15	1,987.75	2,039.44	1,958.45	3,312.46	1,674.14	11
16-20	1,150.28	1,164.79	1,012.50	802.49	658.63	04
20 and above	316.25	378.91	347.50	470.22	467.95 ²⁴	03
Total	11,012.39	11,116.72	10,685.56	11,704.00	14,946.24	

(Source : Finance Accounts of the respective years)

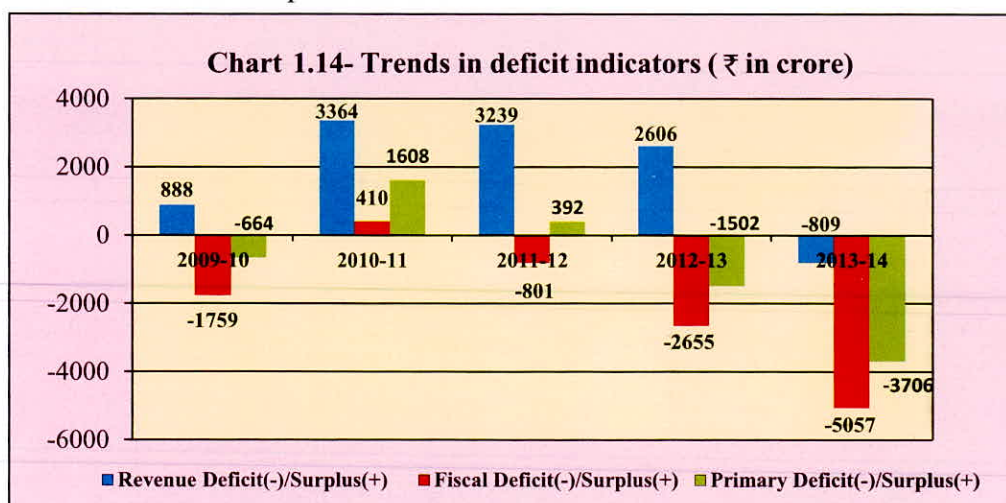
In terms of maturity profile, redemption of 28 per cent of the State Debt will be taking place in the next five years. Hence, with greater awareness of future debt payments, the Government will be in a position to ensure that fresh borrowings do not have to be paid back in those years where maximum repayment is due.

1.11 Fiscal Imbalances

Three key fiscal parameters – revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied, are important pointers to its fiscal health strength. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set under FRBM Act for the financial year 2013-14.

1.11.1 Trends in Deficits

Chart 1.14, Chart 1.15 and Table 1.33 present the trends in deficit indicators over the period 2009-14.



(Source : Finance Accounts of the respective years)

²⁴ Includes ₹ 310.23 crore the details of maturity year of which was not available and taken as loan amount allocated to Madhya Pradesh but repaid by Chhattisgarh.

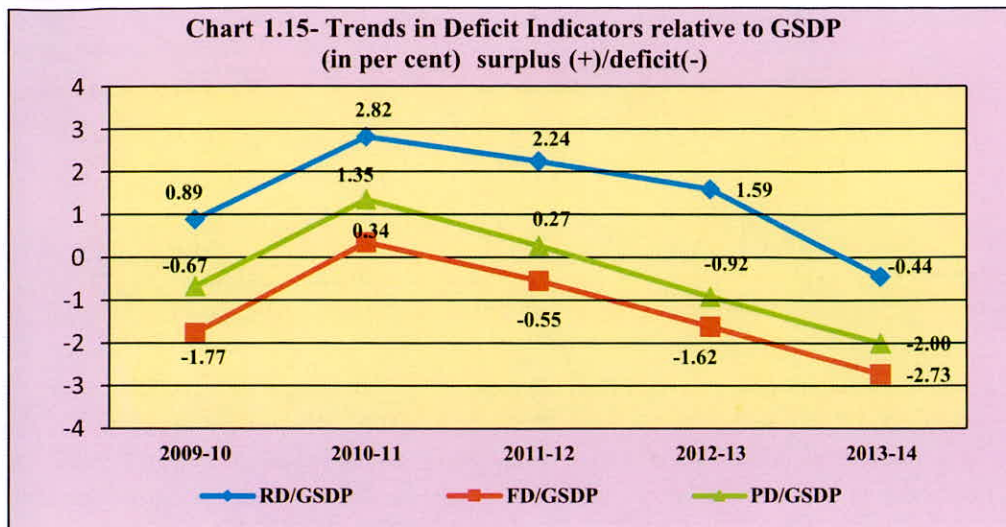


Table 1.33: Trends in deficit

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue deficit (-)/surplus (+)	(+)888	(+)3,364	(+)3,239	(+)2,606	(-) 809
Fiscal deficit (-) / surplus (+)	(-)1,759	(+)410	(-)801	(-)2,655	(-)5,057
Primary deficit (-)/ surplus (+)	(-)664	(+)1,608	(+)392	(-)1,502	(-) 3,706

(Source : Finance Accounts of the respective years)

The State had revenue deficit of ₹ 809 crore in current year (2013-14), whereas it had revenue surplus during 2009-13 with inter-variations. The downfall of revenue surplus commenced in 2011-12 with decrease of four per cent (₹ 125 crore) which further decreased by 20 per cent (₹ 633 crore) and stood at ₹ 2,606 crore during 2012-13. With sharp decrease of 131 per cent (₹ 3,415 crore), the revenue surplus of previous year turned into revenue deficit of ₹ 809 crore during 2013-14. The Revenue Surplus/Deficit as a percentage of GSDP decreased from 1.59 in 2012-13 to (-) 0.44 in 2013-14.

The fiscal deficit which represents the total borrowings of the Government and its total resource gap stood at ₹ 1,759 crore in 2009-10 but it turned into fiscal surplus of ₹ 410 crore during 2010-11. Thereafter it again turned into fiscal deficit of ₹ 801 crore in 2011-12 which increased to ₹ 2,655 crore in 2012-13 and further increased to ₹ 5,057 crore in 2013-14. The ratio of fiscal deficit to GSDP was 2.73 per cent which was within the limits of three per cent prescribed in the ThFC and FRBM Act.

Due to increase in fiscal deficit by 90 per cent and interest payment by 17 per cent, the primary deficit increased from ₹ 1,502 crore in 2012-13 to ₹ 3,706 crore in 2013-14.

1.11.2 Components of fiscal deficit and its financing pattern

The fiscal deficit is the total borrowing requirement of the State and is the excess of Revenue Expenditure and Capital Expenditure including Loans and Advances over Revenue and non-debt Capital Receipts. Decomposition of fiscal deficit reveals the extent of various borrowings resorted to by the State to meet

its requirements of funds over and above the revenue and non-debt receipts. The financing pattern of the fiscal deficit is reflected in the **Table 1.34**.

Table 1.34: Components of Fiscal Deficit and its Financing Pattern*(₹ in crore)*

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
1	2	3	4	5	6
Decomposition of Fiscal Deficit					
Revenue Deficit(-)/Surplus(+)	888.22	3,363.79	3,239.33	2,606.25	(-) 809.31
Net Capital Expenditure	(-)2,742.61	(-)2,948.95	(-)4,052.47	(-)4,916.94	(-)4,566.55
Net Loans and Advances ²⁵	95.39	(-) 5.08	11.97	(-)344.45	318.58
Total	(-)1,759.00	409.76	(-)801.17	(-)2,655.14	(-)5,057.28
Financing Pattern of Fiscal Deficit*					
Market Borrowings	449.85	(-)235.03	(-)313.14	1,036.47	2,843.99
Loans from GOI	106.83	67.38	(-)85.15	(-)152.37	(-)134.50
Special Securities Issued to NSSF	146.33	373.47	13.00	15	1.42
Loans from Financial Institutions	(-)67.36	(-)101.49	(-)45.86	119.34	531.33
Small Savings PF etc	294.37	328.97	307.76	293.47	265.40
Deposits and Advances	(-)22.47	355.26	585.94	521.18	1,818.98
Suspense and Miscellaneous	512.00	(-)2,129.58	1,758.77	(-)1,107.52	(-)1,243.93
Remittances	(-)111.83	33.68	96.10	(-)264.11	(-) 98.03
Others ²⁶	244.91	(-) 28.08	58.90	332.15	305.16
Total	1,552.63	(-)1,335.42	2,376.32	793.61	4,289.82
Overall Surplus(+)/Deficit(-)	(-)206.37	(-)925.66	1,575.15	(-)1,861.53	(-)767.46
Total	1,759.00	(-)409.76	801.17	2,655.14	5,057.28

*All these figures are net of disbursements/outflows during the year

(Source : Finance Accounts of the respective years)

It is evident that during 2013-14, market borrowings raised by the State Government continued to finance a major portion of fiscal deficit. Its share in financing fiscal deficit was 56 per cent during 2013-14 as compared to 39 per cent during previous year.

1.11.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit²⁷ and Capital Expenditure (including loans and advances) indicates the quality of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption.

The bifurcation of the primary deficit (**Table 1.35**) indicates the extent to which the deficit has been on account of enhancement in Capital Expenditure

²⁵ It includes inter-State settlement.

²⁶ It includes Contingency Fund and Reserve Fund .

²⁷ Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account.

which may be desirable to improve the productive capacity of the State's economy.

Table 1.35: Primary deficit/surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary revenue expenditure	Capital expenditure	Loans and advances	Primary expenditure ²⁸	Primary revenue deficit (-)/surplus (+)	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2009-10	19,151	16,170	2,745	900	19,815	(+) 2,981	(-) 664
2010-11	23,286	18,157	2,952	569	21,678	(+) 5,129	(+) 1,608
2011-12	27,156	21,435	4,056	1,273	26,764	(+) 5,721	(+) 392
2012-13	31,124	25,819	4,919	1,888	32,626	(+) 5,305	(-) 1,502
2013-14	33,699	31,508	4,574	1,318	37,408	(+) 2,191	(-) 3,709

(Source : Finance Accounts of the respective years)

- During 2009-14, non-debt receipts increased by ₹ 14,548 crore (76 per cent) from ₹ 19,151 crore in 2009-10 to ₹ 33,699 crore in 2013-14 against an increase of primary revenue expenditure from ₹ 16,170 crore to ₹ 31,508 crore (95 per cent) during the same period.
- State had primary surplus during the years 2010-11 and 2011-12. However, it turned into primary deficit of ₹ 1,502 crore during 2012-13, which further increased to ₹ 3,709 crore during 2013-14. In other words, non-debt receipts of the State were not enough to meet the primary expenditure requirements in the revenue account during 2012-13 and 2013-14.

1.12 Conclusion and Recommendations

Review of fiscal position

- The growth of Gross State Domestic Product during 2013-14 was 13.21 per cent against the Thirteenth Finance Commission norm of 12.50 per cent.

The Government should ensure achievement of Thirteenth Finance Commission norms.

- The fiscal position of the State had declined in terms of the key parameters. As per laid down targets of Thirteenth Finance Commission and Fiscal Responsibility and Budget Management Act, State had to maintain zero revenue deficit during the year. However, the revenue surplus of previous year turned into revenue deficit of ₹ 809 crore during 2013-14.

²⁸ Primary revenue expenditure of the State defined as the total expenditure net of the interest payments indicates the expenditure incurred on the transactions undertaken during the year.

- Fiscal deficit during 2013-14 also increased to ₹ 5,057 crore. However, State managed to keep fiscal deficit relative to Gross State Domestic Product (2.73 per cent) below the targets laid down under Thirteenth Finance Commission (three per cent) and Fiscal Responsibility and Budget Management Act (three per cent).

The Government should make efforts to maintain revenue deficit within the targets prescribed by Thirteenth Finance Commission and Fiscal Responsibility and Budget Management Act.

Transfer of funds to the State Implementing Agencies

- Government of India transferred ₹ 4,046.30 crore during 2013-14 directly to State Implementing Agencies for implementation of various schemes. Due to direct transfer of GOI funds to the State Implementing Agencies outside the State Budget, the Annual Accounts do not provide a complete picture of the resources of the State.

A system should be put in place to ensure proper accounting and monitoring of the use of funds directly transferred by the Government of India to the State Implementing Agencies.

Resource mobilization

- State's Own Tax Revenue during the current year (₹ 14,343 crore) was less than the Budget Estimate (₹ 15,300 crore). The Non-tax Revenue was also less than the Budget Estimate by ₹ 971 crore.

The Government should make efforts to achieve its own target of receipts given in the Budget document.

Expenditure management and fiscal priorities

- The Revenue Expenditure continued to be a dominant (85 per cent) component of the total expenditure during 2013-14. Capital Expenditure during the year constituted 12 per cent of the total expenditure and decreased by seven per cent (₹ 345 crore) over the previous year.

The State may consider enhancing Capital Expenditure as a proportion of total expenditure in order to create the assets to stimulate growth.

- The State Government had invested ₹ 1,866.44 crore upto the end of March 2014 and the outstanding loans and advances due for recovery was ₹ 1,545.99 crore. The average return on Governments investments and outstanding loans was only 0.76 per cent and 17.75 per cent respectively while the Government paid an average interest rate of 6.12 per cent on its borrowings during 2013-14.

Government should take steps to recover the outstanding loans from the institutions/organizations not repaying the principal and interest thereof.

Incomplete projects

- Expenditure of ₹ 4,198 crore incurred on 166 incomplete projects in Departments of Public Works and Water Resources remained unfruitful as of 31 March 2014.

Government should take initiative to get the incomplete projects completed to avoid time and cost overrun.

Management of liability

- The Fiscal liabilities at the end of the current year worked out to ₹ 24,902 crore which was 13.46 *per cent* of Gross State Domestic Product as compared to ₹ 19,268 crore (11.79 *per cent* of GSDP) during previous year.

The Government should continue to maintain the ratio of fiscal liabilities to GSDP at prescribed level in future.

CHAPTER 2

Financial Management and Budgetary Control

CHAPTER 2

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual Capital and Revenue Expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of budget. The Appropriation Accounts, thus, facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

2.1.2 Audit of Appropriations seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and whenever the expenditure required to be charged under the provisions of the Constitution, is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules and regulations and instructions.

2.2 Mechanism for Budget Management

As per Paragraph 16 of Madhya Pradesh Budget Manual (as followed by Government of Chhattisgarh), the Budget Estimates of the State are to be prepared in the form supplied by the Finance Department to each head of the department or controlling officer before 15 August each year. According to Paragraph 61 of the Budget Manual, the finance department has been charged with the responsibility to prepare a statement of estimated revenue and expenditure, to be laid before the legislature each year. According to Paragraph 91 of the Budget Manual, all anticipated savings should be surrendered to Government immediately, if they are foreseen without waiting till the end of the year, unless they are required to meet excess under some other unit or units which are definitely foreseen at the time. No saving should be held in reserve for possible future excesses. Further, as per Paragraph 116 of the Budget Manual, every disbursing officer is responsible for the allotments placed at his disposal, he must keep a close watch over the progress of expenditure under each unit of appropriation and that intimation of the likelihood of the excess is given to the controlling officer to whom he is subordinate in sufficient time to enable that officer to secure additional funds and so obviate excess.

We observed large savings and excesses over the grants during 2013-14, indicating deficiencies in budget management as discussed in the succeeding paragraphs.

2.3 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against 73 grants/ appropriations is given in **Table 2.1**.

Table 2.1: Summarized Position of Actual Expenditure vis-à-vis Original/ Supplementary Provisions

(₹ in crore)

	Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	34,190.79	3,301.51	37,492.30	31,649.77	(-)5,842.53
	II Capital	7,310.38	350.10	7,660.48	4,660.92	(-)2,999.56
	III Loans and Advances	1,923.83	132.00	2,055.83	1,323.83	(-)732.00
Total Voted		43,425.00	3,783.61	47,208.61	37,634.52	(-)9,574.09
Charged	IV Revenue	1,736.45	197.66	1,934.11	1,761.40	(-)172.71
	V Capital	3.16	0.50	3.66	1.15	(-)2.51
	VI Public debt repayment	933.14	0.00	933.14	689.65	(-)243.49
Total Charged		2,672.75	198.16	2,870.91	2,452.20	(-)418.71
Grand Total		46,097.75	3,981.77	50,079.52	40,086.72	(-)9,992.80

(Source: Appropriation Accounts 2013-14)

During 2013-14, the overall savings of ₹ 9,992.80 crore was the result of savings of ₹ 10,171.76 crore in 66 grants and 43 appropriations under Revenue Section, 48 grants and five appropriations under Capital Section and one appropriation (Public Debt) under the Loan Section, off-set by excess expenditure of ₹ 178.96 crore in five grants under Revenue Section.

The head-wise expenditure status was provided by the Accountant General (A&E), Chhattisgarh to the State Government through Monthly Civil Accounts Statements and Monthly Appropriation Accounts. In spite of this, appropriate steps were not taken by the Government to avoid large savings and excess expenditure over the grants.

2.4 Financial Accountability and Budget Management

2.4.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit revealed that in 49 cases relating to 40 grants and two appropriation savings amounting to ₹ 6,920.56 crore exceeded ₹ 10 crore or more in each case and were also more than 20 per cent of the total provisions as detailed in **Appendix 2.1(A)**.

Further, against the total savings of ₹ 10,171.76 crore, significant savings of ₹ 100 crore or more occurred in 24 grants and one appropriation aggregating ₹ 8,274.57 crore (81 per cent of total savings) as detailed in **Table 2.2**.

Table 2.2 : List of Grants with saving of ₹ 100 crore and above

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Total Grant/Appropriation	Actual Expenditure	Savings	Percentage
A-Revenue Voted						
1	03	Police	2,199.93	2,066.49	133.44	6.07
2	08	Land Revenue and District Administration	567.48	441.48	126.00	22.20
3	13	Agriculture	725.57	551.87	173.70	23.94
4	24	Public Works- Roads and Bridges	1,079.96	951.70	128.26	11.88
5	27	School Education	2,895.96	2,175.55	720.41	24.88
6	30	Expenditure pertaining to Panchyat and Rural Development Department	778.20	566.74	211.46	27.17
7	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	3,571.23	3,355.64	215.59	6.04
8	41	Tribal Area Sub-Plan	4,702.43	3,629.46	1,072.97	22.82
9	44	Higher Education	530.65	390.16	140.49	26.48
10	48	Grant-in-Aid received under the Recommendation of Thirteenth Finance Commission	462.53	319.98	142.55	30.82
11	55	Expenditure pertaining to Women and Child Welfare	651.79	535.93	115.86	17.78
12	58	Expenditure on Relief on account of Natural Calamities and Scarcity	602.88	398.10	204.78	33.97
13	64	Special Component plan for Scheduled Castes	1,478.54	1,079.58	398.96	26.98
14	69	Urban Administration and Development Department Urban Welfare	541.88	194.77	347.11	64.06
15	80	Financial Assistance to Three Tier Panchayat Raj Institutions	3,029.70	2,542.42	487.28	16.08
16	82	Financial Assistance to Three Tier Panchayat Raj Institutions under Tribal Area Sub-Plan	1,635.76	1,320.98	314.78	19.24
Total			25,454.49	20,520.85	4,933.64	
B-Capital Voted						
17	12	Expenditure pertaining to Energy Department	457.00	22.00	435.00	95.11
18	13	Agriculture	210.20	85.27	124.93	59.43
19	21	Expenditure pertaining to Housing Department	282.80	53.24	229.56	81.17
20	41	Tribal Area Sub-Plan	2,021.34	1,394.61	626.73	31.00
21	42	Public Works relating to Tribal Area Sub-Plan Road and Bridges	453.72	268.69	185.03	40.78
22	45	Minor Irrigation	630.20	505.18	125.02	19.84
23	48	Grant-in-Aid received under the Recommendation of Thirteenth Finance Commission.	368.81	67.80	301.01	81.62
24	64	Special Component plan for Scheduled Castes.	967.19	670.92	296.27	30.63
25	67	Public Works Buildings	397.16	272.85	124.31	31.30
26	76	Externally Aided Projects Pertaining to Public Works Department	300.00	00.92	299.08	99.69
27	81	Financial assistance to Urban Bodies	217.50	0.00	217.50	100.00
28	83	Financial assistance to Urban Bodies under Tribal Area Sub-Plan	133.00	0.00	133.00	100.00
Total			6,438.92	3,341.48	3,097.44	
C-Capital Charged						
29	--	PublicDebt	933.14	689.65	243.49	26.09
Total			933.14	689.65	243.49	
			32,826.55	24,551.98	8,274.57	

(Source: Appropriation Accounts for the year 2013-14)

Significant savings exceeding ₹ 20 crore and above in each case were noticed in 31 sub-heads/schemes under seven grants. Details of savings along with reasons as exhibited in the Appropriation Accounts 2013-14 are given in *Appendix 2.1(B)*.

2.4.2 Avoidable/excessive Supplementary provisions

Supplementary provisions amounting to ₹ 2,191.88 crore obtained in 50 cases (₹ 50 lakh or more in each case) under 43 grants during the year 2013-14, proved unnecessary as the expenditure did not come up even to the level of the original provision as detailed in *Appendix 2.2*. In all these cases, it was noticed that the original allotment provided under some sub-heads were not exhausted and huge savings occurred under these sub-heads.

2.4.3 Excessive/unnecessary/insufficient re-appropriation of funds

Re-appropriation is the transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed.

We observed that there were excess/savings of more than ₹ one crore and above after re-appropriation, of which, in nine schemes, the excess/savings were more than ₹ 20 crore as detailed in *Appendix 2.3*. This indicates that the estimates were not properly assessed, as even after the withdrawal/augmentation of funds through re-appropriation, there were final savings/excesses in the grants.

2.4.4 Substantial surrender/re-appropriations

Substantial surrender/ re-appropriations (more than 50 per cent of the total provisions) were made in respect of 320 schemes on account of non-implementation or slow implementation of the schemes/programmes. Out of the total provisions amounting to ₹ 5,485.50 crore for these schemes, ₹ 4,221.32 crore (76.85 per cent) was surrendered/re-appropriated. Further, out of this 320 schemes, entire provisions of 136 schemes (₹ 1,827.96 crore) was surrendered. This indicated that budgeting was not done with due prudence. The details are given in *Appendix 2.4*.

2.4.5 Surrender in excess of actual savings

In 17 cases, the amounts surrendered (₹ 50 lakh or more in each case) were in excess of the actual savings, indicating inadequate budgetary control in these Departments. As against savings of ₹ 1,513.10 crore, the amount surrendered was ₹ 1,895.53 crore, resulting in excess surrender of ₹ 382.43 crore. The details are given in *Appendix 2.5*. The Departments concerned did not furnish reasons/explanations regarding surrenders till finalisation of Appropriation Account 2013-14 (July 2014).

2.4.6 Anticipated savings not surrendered

At the close of the year 2013-14, out of total savings of ₹ 10,171.76 crore, under all the grants/appropriations only a sum of ₹ 7,588.33 crore was surrendered resulting in non-surrender of savings aggregating ₹ 2,583.43 crore (25.40 per cent of total savings) by the concerned departments.

There were 11 grants and two appropriations in which savings of more than ₹ one crore had occurred but no part of the same was surrendered by the Departments concerned. The total amount involved in these cases was ₹ 1,805.41 crore (17.74 per cent of the total savings of ₹ 10,171.76 crore as detailed in **Appendix 2.6**.

Similarly, out of the savings of ₹ 4,478.90 crore under 19 grants and one appropriation (after surrender, savings of ₹ one crore and above in each grant), provisions amounting to ₹ 1,157.19 crore (25.84 per cent of above savings) were not surrendered as detailed in **Appendix 2.7**.

Besides, in 58 cases (surrender of funds in excess of ₹ 10 crore in each case) ₹ 6,944.85 crore was surrendered on the last day of March 2014, as detailed in **Appendix 2.8**. This is indicative of inadequate financial control and consequent blocking of funds thereby resulting in non-availability of funds for other developmental purposes. The Departments did not furnish reasons regarding surrender of savings on the last day of the financial year till finalisation of Appropriation Accounts 2013-14 (July 2014).

2.4.7 Injudicious surrender

In two grants (Grant No. 06 and 12), an expenditure of ₹ 3,199.04 crore was incurred against the provision of ₹ 3,026.04 crore, resulting in excess expenditure of ₹ 173.00 crore. In spite of this, an amount of ₹ 68.07 crore was surrendered under these grants, which was injudicious. The details are given in **Table 2.3**.

Table 2.3: Injudicious surrender

(₹ in crore)

Sl. No	Grant No.	Name of Grant	Total provision	Expenditure	Excess expenditure	Amount surrendered
Revenue Voted						
1	06	Expenditure pertaining to Finance Department	2,637.09	2,805.88	168.79	52.26
2	12	Expenditure pertaining to Energy Department	388.95	393.16	4.21	15.81
Total			3,026.04	3,199.04	173.00	68.07

(Source: Appropriation Accounts 2013-14)

2.4.8 Persistent savings

In 11 cases (10 Grants) during the period 2009-10 to 2013-14, there were persistent savings of more than ₹ 10 crore in each case as shown in **Table 2.4**. The savings ranged between 10 and 41 per cent of the total of the respective grants in the year 2013-14 which indicate that the budgeting was not realistic.

Table -2.4: List of Grants having persistent savings during 2009-2014

(₹ in crore)

Sl. No	Grant No.	Name of the Grant	Total Provision 2013-14	Saving 2013-14	Percentage of savings to total provision	Savings in previous year			
						2009-10	2010-11	2011-12	2012-13
Revenue Voted									
1	10	Forest	732.56	73.09	10	23.62	34.10	12.01	73.40
2	20	Public Health Engineering	323.72	54.68	17	16.82	18.10	13.16	30.78
3	41	Tribal Area Sub-Plan	4,702.43	1,072.97	23	212.90	295.37	78.74	629.07
4	44	Higher Education	530.65	140.49	26	100.21	34.35	139.25	146.54
5	55	Expenditure pertaining to Women and Child Welfare	651.79	115.87	18	151.19	165.61	42.91	156.44
6	64	Special Component Plan for Scheduled Castes	1,478.54	398.96	27	60.64	117.25	37.19	284.43
7	79	Expenditure pertaining to Medical Education Department	326.28	84.63	26	39.77	48.81	60.89	56.11
Capital Voted									
8	41	Tribal Area Sub-Plan	2,021.34	626.73	31	117.83	33.22	30.98	734.34
9	42	Public works relating to Tribal Area Sub-Plan-Roads and Bridges	453.72	185.03	41	133.50	115.70	232.71	234.80
10	67	Public Works-Buildings	397.16	124.31	31	52.14	57.55	263.62	149.14
11	68	Public Works relating to Tribal Area Sub-Plan-Buildings	184.70	67.02	36	73.92	38.92	57.10	74.24

(Source: Appropriation Accounts of respective years)

It is evident from above table that large savings continued over the years indicating improper estimation under the Grants. Further, details of savings in some major schemes under two Grants i.e. Special Component Plan for Scheduled Castes and Expenditure pertaining to Medical Education Department which are discussed below:-

Grant No. 64 - Special component Plan for Schedule Castes

Significant savings occurred under various schemes as shown in the table below:

Table 2.5: Significant savings under Special Component Plan for Schedule Caste

(₹ in crore)

Sl. No	Name of Scheme /Head	2011-12		2012-13		2013-14	
		Budget	Savings	Budget	Savings	Budget	Savings
1	2	3	4	5	6	7	8
1	Mid-day Meal Programme in Middle Schools (2202-01-789-112-0703)	8.08	0.02	22.17	4.00	20.63	4.89
2	Information Technology (2202-02-789-109-0703)	0	0	7.67	7.10	4.27	3.91
3	Free Cycle Distribution to High School Girls (2202-02-789-109-0103)	0	0	10.38	1.53	11.28	1.82

1	2	3	4	5	6	7	8
4	Rural Health centre and Dispensaries (2210-03-789-103-0103)	4.03	0.82	4.20	1.30	4.83	1.95
5	Community Health Centre (2210-03-789-197-0103)	6.63	2.70	6.57	2.48	8.50	2.68
6	Primary Health Centre (Basic Services) (2210-03-789-198-0103)	21.40	3.35	22.59	8.19	25.84	2.68
7	Sub Health Centre (2211-789-101-0803)	0	0	14.12	8.88	13.59	2.34
8	Construction of Major Bridges (5054-03-789-101-0103)	22.00	2.42	36.00	15.52	31.50	19.67
9	Mukhyamantri Gram Sadak Avam Vikas Yojna (5054-03-789-101-0103)	0	0	14.52	1.19	54.00	3.00
10	Mukhyamantri Gram Gaurav path yojna (5054-04-789-337-0313)	0	0	3.85	1.42	30.00	5.01
11	Construction of Godowns with NABARD Assistance (6408-02-789-190-0311)	0	0	21.99	5.66	3.99	1.32

(Source: Appropriation Accounts of respective years)

Reason for savings in all above mention schemes during 2013-14 were not intimated by the department till finalisation of Appropriation Accounts 2013-14 (July 2014).

Grant No. 79 - Expenditure pertaining to Medical Education Department

Significant savings occurred under various schemes as shown in the table below:

Table 2.6: Significant savings under Medical Education Department

(₹ in crore)

Sl. No	Name of Scheme /Head	2011-12		2012-13		2013-14	
		Budget	Savings	Budget	Savings	Budget	Savings
1	Medical Facilities for Retired Employees (2071-01-800-5499)	1.80	1.80	2.50	2.50	2.50	2.50
2	Medical College, Bilaspur (2210-01-110-0101-6967)	13.81	1.15	18.24	3.67	20.24	5.24
3	Hospital attached to Medical College, Raigarh (2210-01-110-0101-6997)	1.83	1.83	1.83	1.83	1.83	1.76
4	Ayurveda Hospital and Dispensaries (2210-02-101-460)	9.96	2.94	6.97	2.01	7.45	1.53
5	Medical College (2210-05-105-0101-1352)	27.65	2.29	9.86	4.50	10.94	4.80
6	Dental College (2210-05-105-0101-1915)	11.83	2.25	13.90	2.79	17.47	6.97
7	Integration of Public Health through Basic Nursing Education Programme (4210-04-112-0101-2216)	1.50	1.50	6.75	3.89	2.88	0.90

(Source: Appropriation Accounts of respective years)

Reason for savings in all above mention schemes during 2013-14 were not intimated by the department till finalisation of Appropriation Accounts 2013-14 (July 2014).

2.4.9 Excess over provisions during 2013-14 requiring regularization

As per Article 205 of the Constitution of India, it is mandatory for the State Government to get the excess over a grant/appropriation regularized by the State Legislature. **Table 2.7** presents a summary of excess expenditure over provision of funds in seven segments of five grants/appropriations amounting to ₹ 178.96 crore during 2013-14, which requires regularization under Article 205 of the Constitution of India.

Table 2.7: Excess over provisions requiring regularization during 2013-14

(₹ in crore)

Sl No	Grant No	Name of Grant/ Department	Total Grant/ Appropriation	Actual expenditure	Excess expenditure requiring regularization
Revenue Voted					
1	06	Expenditure pertaining to Finance Department	2,637.09	2,805.88	168.79
2	12	Expenditure pertaining to Energy Department	388.95	393.16	4.21
Revenue Charged					
3	06	Expenditure pertaining to Finance Department	0.16	0.65	0.50
4	14	Expenditure pertaining to Animal Husbandry Department	0.002	0.006	0.004
5	27	Expenditure pertaining to School Education Department	0.032	0.056	0.024
Capital Voted					
6	06	Expenditure pertaining to Finance Department	0.00	5.30	5.30
7	60	Expenditure pertaining to District plan Schemes	52.04	52.18	0.13
Total			3,078.27	3,257.23	178.96

(Source: Appropriation Accounts 2013-14)

2.4.10 Excess over provisions relating to previous years (2000-01 to 2012-13) requiring regularization

Excess expenditure amounting to ₹ 2,134.43 crore for the period 2000-01 to 2012-13 was yet to be regularized as detailed in **Appendix 2.9**. Non-regularisation of the excess over grants/appropriation over the years is breach of legislative control over appropriation.

2.4.11 Rush of Expenditure

As per Paragraph 92 of Madhya Pradesh Budget Manual (as followed by Government of Chhattisgarh), rush of expenditure particularly in closing month of the financial year should be avoided. Uniform flow of expenditure is essentials to ensure that the primary requirement of budgetary control is maintained. Contrary to this, in 36 Major Heads, expenditure (₹ 3,028.38 crore) incurred during the last quarter was more than 65 per cent of the total expenditure (₹ 4,620.39 crore) while in 12 cases, the expenditure (₹ 1,299.63 crore) in the last month of the financial year was more than 50 per cent of the total expenditure (₹ 1,926.16 crore) incurred during 2013-14 as detailed in **Appendix 2.10**.

1	2	3	4	5	6	7
5	30	4515-101-0101-3064 Building Construction	0.40	Nil	0.40	Due to non forming of newly established Zilla Panchayat, the amount of construction of buildings were not released and same was surrendered
6		4515-102-0101-3064 Building Construction	0.05	Nil	0.05	No minor works were executed in departmental building, consequently the amount was surrendered
7		5054-04-101-4871 Capital Outlay on Village and Small Industries	18.00	Nil	18.00	Due to enforcement of code of conduct for assembly election in state, the tenders process had been affected and this was not possible to spent
Total			23.91	Nil	23.91	

This indicates that entire provision for schemes mentioned in **Table 2.10** was unnecessary indicating that the demands for budget estimates were prepared on adhoc basis.

2.6.3 Excess expenditure over Budget Estimates

According to Paragraph 91 of Madhya Pradesh Budget Manual, the Controlling Officer is responsible for watching the progress of expenditure on public services under its control and for keeping the expenditure within the sanctioned allotment.

Under seven sub-heads of Grant No.03, the expenditure of ₹ 1,373.31 crore was incurred against budget provision of ₹ 1,347.01 crore, resulting excess expenditure of ₹ 26.30 crore. Similarly, under six sub-heads of Grant No. 30, the expenditure of ₹ 399.35 crore was incurred against the budget provision of ₹ 330.83 crore, which resulted in excess expenditure of ₹ 68.52 crore as detailed in **Table 2.11**. The excess expenditure over provision of funds was indicative of lack of budgetary controls.

Table 2.11: Excess expenditure over provision

(₹ in crore)					
Sl. No	Grant No	Head of Account	Total provision during the year	Expenditure	Excess Expenditure
1	2	3	4	5	6
1	03	2055-001-3680 State Headquarters	39.39	47.02	7.63
2		2055-003-195 other police training school	25.01	32.54	7.53
3		2055-0801-7307 Special infrastructural Development Scheme	29.17	29.19	0.02
4		2055-109-4491 General Expenditure (District Establishment)	1,048.29	1,054.02	5.73
5		2055-109-6717 Reimbursable Expenditure related to security	95.14	99.83	4.69
6		2070-107-2710 office of commandant general - other subordinate office	12.70	12.88	0.18
7		2070-107-492-expenditure on callouts	97.31	97.83	0.52
Total			1,347.01	1,373.31	26.50

1	2	3	4	5	6
8	30	2515-101-2474 Charges in Connection with the Panchayati Raj Institutions	5.55	60.13	54.58
9		5054-04-337-0311-7475 Mukhyamantri Gram Sadak Evam Vikas Yojna	174.99	180.93	5.94
10		2515-0101-1033 Block Development Office	25.79	28.34	2.55
11		2515-800-1208 Rural Engineering Services	7.92	10.49	2.57
12		2216-03-1050-701-6549 Indira Awas Yojna	83.15	85.68	2.53
13		2515-800-4855 Pradhan Mantri Gram Sadak Yojna	33.43	33.78	0.35
		Total	330.83	399.35	68.52

(Source:- Appropriation Accounts 2013-14)

On being pointed out in audit, the Director General of Police stated that during the year 2013-14 total expenditure of ₹ 1,256.87 crore was incurred under above heads against the budget provision of ₹ 1,288.71 crore and the balance amount of ₹ 59.15 crore was surrendered. Director, Home Guard and Civil Defence stated that supplementary grant was obtained for establishing setup in new District formed by State Government.

Director, Panchayat & Rural Development and Development Commissioner stated that the expenditure under these heads of accounts were not more than provision of fund.

The reply of BCOs was not acceptable, as appropriation accounts clearly indicated excess expenditure under these heads of expenditure.

2.6.4 Unnecessary supplementary budget provision

As per Paragraph 133 of Madhya Pradesh Budget Manual, the supplementary estimate should not be presented to the legislature until their necessity is already established.

In Grant No.30 under the head 3054-04-105-4855 Pradhan Mantri Gram Sadak Yojna, the original provision was of ₹ 125 crore and the department obtained supplementary provision of ₹ 100 crore in anticipation of future requirement, the final expenditure (₹ 122.50 crore) was less than the original grant/appropriation. Thus, the supplementary provision was unnecessary indicating that the supplementary grant was obtained without actual requirement.

On this being pointed out in audit BCO stated that the amount of ₹ 102.50 crore could not be spent due to non-receipt of permission from the Finance Department and non- release of payment by treasury.

Prabhavit Kshetra-Samuhik Bima Vikalp Vishesh Anudan Yojana 2008”(SBVVA). State Government did not incur expenditure towards insurance premium for police personnel engaged in anti-naxalite operation during the period 2008-09 to 2013-14. However, it received reimbursement of ₹ 19.74 crore from MHA towards payment of insurance premium.

2.7 Conclusion and Recommendations

Large Savings due to improper Budget estimation

- There were large savings of ₹ 9,992.80 crore (20 per cent) against total budget provision of ₹ 50,079.52 crore during 2013-14 indicating improper budget estimation. Large savings under various schemes/sub-heads may adversely affect the implementation of development programmes in the State. Persistent savings for the last five years were also noticed in 10 grants performing Social and Economic Services.

The budgetary control mechanism should be strengthened in the Government Departments to avoid huge savings, especially where savings occurred persistently and to avoid taking supplementary grants, which remain unutilised.

Advance from Contingency Fund

- Advances amounting ₹ 32.84 crore on 13 occasions were withdrawn from Contingency Fund during 2013-14 to meet expenditure which was neither unforeseen nor of emergent nature.

Advances from the Contingency Fund should be given only for meeting expenditure of unforeseen and emergent character.

Excess over provisions during 2013-14 requiring regularisation

- Excess expenditure of ₹ 178.96 crore was incurred over provisions during 2013-14, which requires regularisation under Article 205 of the Constitution of India. Besides, excess expenditure occurred during 2001-2013 was yet to be regularised.

Regularisation of excess expenditure in the current year and as well as that occurred in the previous years should be given priority.

Deficiencies in Budgetary Controls in Home and Panchayat and Rural Development Department

- The BCO's of Department of Home and the Department of Panchayat and Rural Development Department was not followed the provisions of the Budget Manual resulting in lack of budgetary control in the Department.

The Home and Panchayat and Rural Development Department should adhere to the provisions of the Budget Manual.

CHAPTER 3

Financial Reporting

CHAPTER 3

FINANCIAL REPORTING

A sound internal financial reporting system and the availability of relevant and reliable information significantly contribute to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the year 2013-14.

3.1 Delay in furnishing Utilisation Certificates

State Government disburses Grants-in-Aid (GIA) to agencies, bodies and institutions such as universities, hospitals, co-operative institutions and others. The grants so released are utilised by these agencies, bodies and institution for meeting day-to-day operating expenses and for creation of capital assets.

As per Rule 182 of the Chhattisgarh Financial Code (CGFC) Vol-I, in case of an annual or a non-recurring conditional grant, the Departmental officer on whose signature or counter-signature GIA bill is drawn, shall furnish the Utilisation Certificates (UCs) to the Accountant General on or before 30 September of the year following that to which the grant is related.

The position of outstanding UCs against GIAs released to different Departments upto 2012-13 (till September 2012) is given in **Table 3.1**.

Table 3.1: Details of Utilisation Certificates

Year	UCs awaited for the year as on 31 March 2014	
	Number	Amount (₹ in crore)
Upto 2010-11	8347	4,792.30
2011-12	3976	2,187.01
2012-13 (upto 09/2012)	2579	1,885.07
Total	14902	8,864.38

(Source :Finance Accounts 2013-14)

As seen from **Table 3.1**, 14902 UCs for an aggregate amount of ₹ 8,864.38 crore were outstanding as on 31 March 2014. Details are given in **Appendix-3.1**. UCs outstanding beyond the specified periods indicates absence of assurance on utilization of the grants for intended purposes.

Large pendency in submission of UCs was mainly in respect of Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (₹ 3,287.79 crore), Other Rural Development Programme (₹ 828.90 crore), Urban Development (₹ 856.30 crore), General Education (₹ 540.12 crore), Crop

Husbandry (₹ 463.70 crore) and Social Security and Welfare (₹ 403.33 crore) Departments.

3.2 Submission of accounts of Autonomous Bodies, Authorities and Grantee Institutions

3.2.1 Audit under Sections 14 and 15 of CAG's (DPC) Act, 1971

In order to identify institutions/organisations which attract audit under Section 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (C&AG's DPC Act), the Government/Heads of Departments are required to furnish to Audit every year the detailed information about the financial assistance given to various institutions, the purpose for which the assistance is granted and the total expenditure of the institutions. Further, Regulations on Audit and Accounts 2007 provides that Governments and Heads of Departments which sanction grants and/or loans to bodies or authorities shall furnish to the Audit Office by the end of July every year a statement of such bodies and authorities to which grants and/or loans aggregating ₹ 10 lakh or more were paid during the preceding year indicating (a) the amount of assistance (b) the purpose for which the assistance was sanctioned and (c) the total expenditure of the body or authority.

None of the departments of the Government of Chhattisgarh had furnished such details for the year 2013-14. The matter was taken up with Finance Department in July 2014. The reply was awaited as of October 2014.

41 bodies/authorities in the State which attract audit under section 14 of C&AG's (DPC) Act 1971 have been identified by Audit on the basis of information gathered from the Finance Accounts 2013-14 of which audit of three authorities/bodies have been conducted for various periods as of December 2014 as shown in **Appendix 3.2**.

Due to non-submission of information about the financial assistance given by the Government, the purpose of assistance granted and the total expenditure of such bodies/authorities, it was not possible to provide assurance to Legislature/Government about the manner in which the grants sanctioned/paid by them has been utilized. This dilutes control in Government expenditure systems.

3.2.2 Audit under section 19 of CAG's (DPC) Act, 1971

30 autonomous bodies have been set up by the State Government in the field of agriculture, legal housing, rural development etc. The audit of accounts of two autonomous bodies in the State has been entrusted to the Comptroller and Auditor General of India. These are audited with regard to their transactions, operational activities and accounts, conducting regulatory/compliance audit, review of internal management and financial control, review of systems and procedures etc. The status of entrustment of audit, rendering of accounts and placing of SAR in the State Legislature are given in **Table 3.2**.

Table 3.2: Position of submission of accounts

Sl. No.	Name of the Body	Period of entrustment by the entity	Period for which accounts rendered	Period upto which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature
1	Chhattisgarh State Legal Services Authority, Bilaspur	Entrustment vide Act of Parliament	2007-08 to 2011-12	2007-08	SAR was issued in July 2013. No information about status of placing SAR to the State Legislature was received (October 2014). The reminder was issued to the concerned Department in October 2014.
2	Chhattisgarh State Housing Board, Raipur	2007-08 to 2011-12	2007-08 to 2009-10	-	Accounts for the year 2007-08 to 2009-10 were received from the entity in February 2014. These accounts were audited and SAR is under preparation

As seen from the **Table 3.2**, there were inordinate delays in submission of accounts and presentation of SAR to the State Legislature resulting in delays in scrutiny of the functioning of these autonomous bodies, where Government investments are made, beside delays in initiating necessary remedial action on financial irregularities.

3.3 Unadjusted Abstract Contingent Bills

As per Rule 313 of the Chhattisgarh Treasury Code (CGTC), every Drawing and Disbursing Officer (DDO) has to certify in each Abstract Contingent (AC) bill that Detailed Countersigned Contingent (DC) bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the concerned Controlling Officers (COs) for countersignature and transmission to the Accountant General (A&E). As per CGTC Subsidiary Rule 327, DDOs should submit monthly DC bills along with necessary certificate to the CO within fifth of the following month. The CO is required to submit the passed DC bills to Accountant General (AG), so that these may be received in AG's Office before 25th of the same month.

The year wise pendency in submission of Detailed Countersigned bills are given in **Table 3.3**.

Table 3.3: Status of submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills.

(₹ in crore)

Year	Opening balance		AC bills drawn during the year		DC bills submitted during the year		Outstanding AC bills	
	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount
Upto 2012-13	0	0	206	6.22	106	1.93	100	4.29
2013-14	100	4.29	378	472.25	391	413.41	87	63.13

(Source: Finance Account 2013-14 and information compiled by the Office of the AG (A&E))

Of the total 87 pending AC bills aggregating ₹ 63.13 crore, large pendency pertains to Co-operation (₹ 52.97 crore), Forestry and Wild life (₹ 6.02 crore), Industry (₹ 1.93 crore) and Village and Small Industry (₹ 1.82 crore). The

Major Head wise details of outstanding AC bills for which DC bills were pending as on 31 March 2014, are given in **Appendix 3.3**.

3.4 Reporting of cases of losses and defalcations etc.

Rules 22 and 23 of the CGFC Vol-I, provides that each and every case of loss, misappropriation and defalcation of Public Fund will have to be reported to the Accountant General. Further, Rule 24 of the Code provides that any serious loss of immovable property such as building, roads and bridges caused by fire, flood, storm, earthquake or any other natural calamities should be reported to the Accountant General. This is followed by detailed investigation by the departments and report thereof citing reasons for such losses and measures/action taken to stop recurrence.

Out of total 1679 cases pending in various departments of the State Government, Government fund amounting to ₹ 18.93 crore were awaiting conclusive investigation and settlement at the end of March 2014. The department-wise and category-wise break up of pending cases are given in **Appendix 3.4**. Year-wise analysis of cases is shown in **Appendix 3.5**. The age-profile of the pending cases and the number of cases pending in each category viz. theft and loss are summarized in **Table 3.4**.

Table 3.4: Profile of losses and defalcations etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved	Nature of the case	Number of cases	Amount involved
0 – 5	264	440.29	Theft	132	51.12
5 – 10	336	490.34	Loss of property/material	1,483	1,759.30
10 – 15	203	339.14	Defalcation	64	82.53
15 – 20	220	288.26	Total pending cases	1,679	1,892.95
20 – 25	230	139.99			
25 & above	426	194.93			
Total	1,679	1,892.95			

(Source: Cases reported by the departments of the State Government)

Further analysis indicated that the reasons for which the cases were outstanding could be classified under the five categories listed in the **Table 3.5**.

Table 3.5: Reasons for outstanding cases of loss and defalcation etc.

(₹ in lakh)

Sl. No.	Reasons for the delay/outstanding cases	Number of cases	Amount
1	Awaiting departmental and criminal investigation	343	710.83
2	Departmental action initiated but not finalized	188	204.39
3	Criminal proceedings finalized but execution of certificate cases for recovery of the amount pending	37	28.40
4	Awaiting orders for recovery or writeoff	1,082	933.13
5	Pending in the courts of law	29	16.20
	Total	1,679	1,892.95

(Source: Information received from the departments of the State Government)

The above table shows that out of 1,679 outstanding cases, 1,082 cases (64 per cent) involving money value of ₹ 933.13 lakh were pending due to non issue of the orders for recovery or writeoff by the Departments/Government.

This indicates that delayed action on the part of Departments/Government led to non-realization or non-disposal of cases involving Government fund.

Further in 188 cases involving ₹204.39 lakh, though the Departmental action has been initiated, but it was yet to be finalized as on 31 March 2014.

3.5 Personal Deposit Accounts

The Personal Deposit (PD) Accounts are Deposit Accounts kept in Treasuries in the name of the Administrators of the Accounts. The moneys are placed under 8443-Civil Deposits-106-Personal Deposit. Funds are drawn from the consolidated Fund (by debiting final heads of account) to be utilised for specific purposes.

In terms of provisions made for maintenance of PD Accounts in Subsidiary Rules 543 of Chhattisgarh Treasury Code (CGTC) Part-I, the PD Accounts which are opened by debit to the Consolidated Fund of the State should be closed at the end of the financial year by minus debit to relevant service heads. The Department of Finance, Government of Chhattisgarh also reiterated in March 2013 to close PD Accounts at the end of financial year.

The details of PD Accounts in the State are given in **Table 3.6**.

Table 3.6: The details of PD Accounts

(₹ in crore)

Number and amount of Accounts as on 1 April 2013		Number of Accounts opened during the year		Number of Accounts closed during the year		Amount of transactions (Net) during the year	Number and amount of Accounts as on 31 March 2014	
137	605.79	209	722.39	24	6.15	1,059.83	322	1,665.62

(Source : Finance Accounts)

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, non-closing of the PD Accounts at the close of the year resulted in overstatement of expenditure under Consolidated Fund during the year.

The aggregate balances in the accounts of the Personal Deposit Accounts for the period 2009-10 to 2013-14 are indicated in **Table 3.7**.

Table 3.7: Funds in PD accounts

(₹ in crore)

Year	Opening balance	Receipts/ Deposits	Withdrawals	Closing Balance
2009-10	434.40	400.62	337.41	497.60
2010-11	497.60	590.36	591.61	496.34
2011-12	496.34	669.96	437.08	729.22
2012-13	729.22	224.76	348.19	605.79
2013-14	605.79	1,388.51	328.68	1,665.62

(Source : Finance Accounts of the respective years)

As per the State Government instructions below Subsidiary Rule 584 to 590 of CGTC, Part-I, the Administrator of the respective PD Account, should submit an yearly certificate to the effect that the balances shown in the books of the

Administrator agrees with the balances shown in the Plus and Minus Memorandum of the month of March. As on 31 March 2014, 268 out of 322 Administrators have not reconciled balances amounting to ₹ 1,513.12 crore. Periodical reconciliation of PD Accounts with treasury accounts is the responsibility of the Administrator concerned. It was further observed that one PD Accounts having money value of ₹ 5.11 lakh have been inoperative during the year.

3.6 Conclusion and Recommendations

Outstanding Utilisation Certificates against the Grants

- Utilisation Certificates of ₹ 8,864.38 crore against the Grants-in-Aid released upto 2012-13 by different departments were outstanding as on 31 March 2014. Non-receipt of Utilisation Certificates against the Grants-in-Aid bills for huge amounts indicates failure of the departmental officers to comply with the rules and procedures to ensure timely utilisation of the grants for the intended purpose.

It is recommended that the State Government should ensure timely utilisation of the grants for the intended purpose and submission of Utilisation Certificates there against.

Submission of Accounts and Audit of Autonomous Bodies, Authorities and Grantee Institutions

- Government Departments have not timely submitted the accounts of grantee bodies to the Accountant General (Audit). Status of submission of Separate Audit Report of the Autonomous Body to the Legislature has not been intimated to the Accountant General (Audit) by the Department.

It is recommended that Government Departments should ensure timely submission of the accounts of Autonomous Bodies to the Accountant General (Audit).

Drawal of funds on Abstract Contingent Bills

- Significant amount of ₹ 63.13 crore drawn on Abstract Contingent bills during 2012-13 and 2013-14 remained outstanding as of March 2014 due to non-submission of Detailed Contingent bills.

It is recommended that State Government should ensure timely submission of DC bills as per extant rules and provisions.

Cases of losses and defalcations

- Total of 1679 loss cases amounting to ₹ 18.93 crore were pending by different departments as on 31st March 2014. Delayed action on the part of department led to non-realisation of Government fund.

It is recommended that the Government Department should take prompt action for the disposal of pending loss cases.

Funds kept in Personal Deposit Accounts

- Personal Deposit (PD) Accounts were continued even after close of the financial year in violation of the provisions of Chhattisgarh Treasury Code. There was significant amount of closing balance aggregating to ₹ 1,665.62 crore in PD Accounts at the end of March 2014.

The Departments should ensure closing of PD Accounts at the end of the financial year and the balance should be transferred to the Consolidated Fund of the State.



(BIJAY KUMAR MOHANTY)
Accountant General (Audit)
Chhattisgarh

Raipur
The 10 March 2015

Countersigned



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

New Delhi
The 11 March 2015

Appendices

Appendix – 1.1 (Part –A)

(Reference: Paragraph on Profile of the Chhattisgarh: page-1)

STATE PROFILE OF CHHATTISGARH

A-General Data

Sl. No.	Particulars		Figures
1	Area		1,35,191 Sq. km
2	Population		
	a	As per 2001 Census	2.08 crore
	b	As per 2011 Census	2.55 crore
3	a	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	154 person per sq. km
	b	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	189 person per sq. km
4	Population Below Poverty Line ¹ (BPL) (All India Average = 21.92 per cent)		39.93 per cent
5	a	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	64.66 per cent
	b	Literacy (as per 2011 Census) (All India Average = 74.0 per cent)	71.04 per cent
6	Infant mortality ² (per 1000 live births) (All India Average = 42 per 1000 live births)		47 per 1000 live births
7	Gini Coefficient ³		
	a	Rural (All India = 0.29)	0.28
	b	Urban (All India = 0.38)	0.33
8	Gross State Domestic Product ⁴ (GSDP) 2013-14 at current price		₹ 1,85,060.17 crore
9	Per capita GSDP CAGR (2004-05 to 2013-14)		
	General Category States		14.88
	Chhattisgarh		14.38
10	GSDP CAGR (2004-05 to 2013-14)		
	General Category States		15.49
	Chhattisgarh		16.21
11	Population Growth (2004-05 to 2013-14)		
	General Category States		12.94
	Chhattisgarh		15.84

B. Financial Data

Particulars		2004-05 to 2012-13		2004-05 to 2013-14
CAGR		General Category States	Chhattisgarh	Chhattisgarh
		(In per cent)		
a.	of Revenue Receipts	16.93	19.22	17.94
b.	of Own Tax Revenue	16.42	18.80	18.00
c.	of Non Tax Revenue	12.49	17.81	16.96
d.	of Total Expenditure	15.37	18.83	18.35
e.	of Capital Expenditure	17.01	23.24	18.47
f.	of Revenue Expenditure on Education	17.44	21.75	22.06
g.	of Revenue Expenditure on Health	16.50	19.04	19.94
h.	of Salary and Wages	14.73	17.48	17.61
i.	of Pension	18.34	20.58	19.82

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

¹ Press note July 2013 Planning Commission Below Poverty Line 2011-12 by Tendulkar Methodology² Infant Mortality rate (SRS Bulletin 2013)³ Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2009-10-URP).⁴ Economic Survey Report 2013-14

Appendix- 1.1 (Part B)

(Reference: paragraph 1.1: Page-2)

Structure and form of Government Accounts

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

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

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

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

PART C: Layout of Finance Accounts

The Finance Accounts have been divided into two volumes from 2013-14.

Volume –I – Summarised Statements

Statement No. 1	Statement of financial position - contains the cumulative figures of assets and liabilities of the Government at the end of the year.
Statement No. 2	Statement of receipts and disbursement - depicts all receipts and disbursements of the Government during the year in three parts in which Government account is kept.
Statement No. 3	Statement of receipts - comprises revenue and capital receipts and receipts from borrowings of the Government
Statement No. 4	Statement of expenditure (consolidated fund)-gives the details of expenditure by function and also summarises expenditure by nature of activity.

Volume –II –

Statement No. 5	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of March 2014.
Statement No. 6	Statement of Borrowings and other liabilities - Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 7	Statement of Loans given by the Government-Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc
Statement No. 8	Statement of Grants-in-Aid given by the State Government
Statement No. 9	Statement of Guarantees given by State Government - Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 10	Statement of voted and charged expenditure - Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads.
Statement No. 12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise and comparison with the figures of previous year.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of 2013-14 and comparison with the figures of previous year.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc. up to the end of March 2014.
Statement No. 15	Detailed statement of Borrowings and other liabilities by minor heads.
Statement No. 16	Detailed account of loans and advances given by the Government of Chhattisgarh, the amount of loan repaid during the year, the balance as on 31 March 2014.
Statement No. 17	Detailed statement on sources and applications of funds for expenditure other than revenue account.
Statement No. 18	Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No. 19	Details of earmarked balances of reserve funds.

Appendix - 1.2*(Reference: paragraph on Profile of the State: page 1)***Methodology Adopted for the Assessment of Fiscal Position**

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

The sector wise details of GSDP for the last five years are indicated below:

The Sector wise Details of GSDP*(₹ in crore)*

	2009-10	2010-11	2011-12 ^(P)	2012-13 ^(Q)	2013-14 ^(A)
Primary Sector	29,339.36	37,820.66	45,886.55	50,650.32	54,789.43
Secondary Sector	33,532.56	36,551.67	44,678.71	49,469.07	55,375.00
Tertiary Sector	36,492.34	45,047.43	53,816.96	63,341.46	74,895.75
Gross State Domestic Product (GSDP)	99,364.26	1,19,419.76	1,44,382.22	1,63,460.85	1,85,060.17
Growth rate of GSDP (in per cent)	2.47	20.18	20.90	13.21	13.21

(Source: Economic and Statistical Department, Government of Chhattisgarh for the year 2013-14)

Note: A-Advance estimates , Q- Quick estimates and P- Provisional estimates

- Primary Sector** - Agriculture (including Animal Husbandry), Forestry & Logging, Fisheries, Mining and Quarrying.
- Secondary Sector** - Manufacturing (registered and unregistered), Construction activities, Electric, Gas and Water Supply.
- Tertiary Sector** - Railway, Transport by other means, Storage, Communication, Trade, Hotel & Restaurant, Banking, Insurance & Real Estate, Owning of Dwelling & Business Services, Community & Personal Services.

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

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

Appendix-1.3

(Reference: paragraph 1.1, 1.3, 1.4 : page 2, 9 and 17)

A Time Series Data Analysis of State Government Finances

(` in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A- Receipts					
1. Revenue Receipts	18,154(89)	22,720(94)	25,867(94)	29,578(89)	32,050(85)
(i) Tax Revenue	7,123(39)	9,005(40)	10,712(41)	13,034(44)	14,343(45)
Taxes on Agricultural Income	0	0	0	0	0
VAT/Taxes on Sales, Trade, etc.	3,712(52)	4,841(54)	6,006(56)	6,929(53)	7,930(55)
State Excise	1,188(17)	1,506(17)	1,597(15)	2,486(19)	2,549(18)
Taxes on Vehicles	352(5)	428(5)	502(5)	592(5)	651(4)
Stamps and Registration Fees	583(8)	786(9)	846(8)	952(7)	990(7)
Land Revenue	160(2)	247(3)	271(3)	234(2)	226(2)
Taxes on Goods and Passengers	696(10)	675(7)	826(7)	954(7)	945(7)
Other Taxes	433(6)	522(6)	665(6)	887(7)	1,052(7)
(ii) Non Tax Revenue	3,043(17)	3,836(17)	4,058(16)	4,616(16)	5,101(16)
(iii) State's share in Union taxes and duties	4,381(24)	5,425(24)	6,320(24)	7,218(24)	7,880(24)
(iv) Grants in aid from GOI	3,607(20)	4,454(20)	4,776(18)	4,710(16)	4,726(15)
2. Misc. Capital Receipts	02	02	04	02	08
3. Recoveries of Loans and Advances	992(5)	561(2)	1,283(5)	1,542(5)	1,637(4)
3(a). Inter State Settlement	03	03	02	02	05
4. Total Revenue and Non Debt Capital Receipts (1+2+3)	19,151	23,286	27,156	31,124	33,700
5. Public Debt Receipts	1,287(6)	795(3)	421(2)	2,058(6)	3,932(10)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	1,064 (83)	592 (74)	365	2,041	3,917
Net transactions under ways and means advances and overdraft	--	--	-	--	--
Loans and Advances from Government of India	223 (17)	203 (26)	57	16.70	14.59
6. Total Receipt in the Consolidated fund (4+5)	20,438	24,081	27,577	33,182	37,632
7. Contingency Fund Receipts	0	01	0	0	0
8. Public Account Receipts	24,512	27,524	34,161	39,579	45,868
9. Total receipts of the State (6+7+8)	44,951	51,605	61,739	72,761	83,500
PART B. Expenditure/Disbursement					
10. Revenue Expenditure	17,265(83)	19,355(85)	22,628(81)	26,972(80)	32,859(85)
Plan	6,817(39)	8,069(42)	10,004(44)	12,440(46)	13,749(42)
Non Plan	10,448(61)	11,286(58)	12,624(56)	14,532(54)	19,110(58)
General Services (incl. interest payments)	4,350(25)	5,247(27)	5,904(26)	6,649(25)	7,851(24)
Social Services	8,024(46)	8,310(43)	10,477(46)	11,456(42)	14,282(43)
Economic Services	4,423(26)	5,091(26)	5,560(25)	8,012(30)	9,756(30)
Grants-in-aid and Contributions	468(3)	707(4)	687(3)	854(3)	970(3)
11. Capital Expenditure	2,745(13)	2,952(13)	4,056(14)	4,919(15)	4,574(12)
Plan	2,745(100)	2,951(100)	4,055(100)	4,914(100)	4,575
Non Plan	0	01	01	05	(-) 01
General Services	77(2)	53(2)	42(2)	125(2)	182
Social Services	802(24)	828(24)	989(24)	951(24)	692
Economic Services	1,866(74)	2,071(74)	3,025(74)	3,843(74)	3,700
12. Disbursement of Loans and Advances	897(4)	567(2)	1,269(5)	1,889(6)	1,319(3)
12(a) Inter State Settlement	03	02	04	-1	05
13. Total (10+11+12+12[a])	20,910	22,876	27,957	33,779	38,757
14. Repayment of Public Debt	652(3)	691(3)	853(3)	1,039(3)	690(2)
Internal Debt (excluding Ways & Means Advances and Overdrafts)	536(82)	555(80)	711(83)	870(84)	541(78)
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	116(18)	135(20)	142(17)	169(16)	149(22)

15. Appropriation to Contingency Fund
16. Total disbursement out of Consolidated Fund (13+14+15)	21,562	23,567	28,810	34,818	39,447
17. Contingency Fund disbursements	0	0	0	0	0
18. Public Account disbursements	23,879	26,896	32,940	38,527	43,434
19. Total disbursement by the State (16+17+18)	45,441	50,463	61,750	73,345	82,881
PART-C-Deficits					
20. Revenue Deficit (-) (1-10)/ surplus (+)	(+) 888	(+) 3,364	(+) 3,239	(+) 2,606	(-) 809
21. Fiscal Deficit(-)/ Surplus (+) (4-13)	(-) 1,759	(+) 410	(-) 801	(-) 2,655	(-) 5,057
22. Primary Deficit (-)/Primary Surplus (+) (21+23)	(-) 664	(+) 1,608	(+) 392	(-) 1,502	(-) 3,706
PART-D-Other Data					
23. Interest Payments (included in revenue exp.)	1,095	1,198	1,193	1,153	1351
24. Financial Assistance to Local Bodies etc	2,889	3401	4,607	7,044	7,651
25. Ways and Means Advances/ Overdraft availed (days)	0	0	0	0	0
Ways and Means Advances availed (days)	0	0	0	0	0
Overdraft availed (days)	0	0	0	0	0
26. Interest on WMA/Overdraft	0	0	0	0	0
27. Gross State Domestic Product (GSDP)	99,364	1,19,420	1,44,382	1,63,461	1,85,060
28. Outstanding Debt (year-end)	15,937	16,581	17,103	19,268	24,902
29. Outstanding Guarantees (year-end)	3,338	2,849	2,637	2,695	3,358
30. Maximum Amount Guaranteed (year-end)	4,401	5,054	7,079	6,605	7,572
31. Number of Incomplete Projects	159	77	137	146	166
32. Capital Blocked in Incomplete Projects	1,115	887	2,042	3,110	4,198
PART-E-Fiscal Health Indicators					
I-Resource Mobilisation					
Own Tax Revenue/GSDP (Ratio)	0.07	0.19	0.18	0.18	0.17
Own Non-Tax Revenue/GSDP (Ratio)	0.03	0.03	0.03	0.03	0.03
Central Transfers/GSDP (Ratio)	0.08	0.08	0.08	0.07	0.07
II-Expenditure Management					
Total Expenditure/GSDP (Ratio)	0.21	0.19	0.19	0.21	0.21
Total Expenditure/Revenue Receipts (Ratio)	1.15	1.01	1.08	1.14	1.21
Revenue Expenditure/Total Expenditure Ratio)	0.83	0.85	0.81	0.8	0.85
Capital Expenditure/Total Expenditure (ratio)	0.13	0.13	0.15	0.15	0.12
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.13	0.13	0.14	0.14	0.11
III-Management of Fiscal Imbalances					
Revenue Deficit(Surplus)/GSDP (ratio)	0.01	0.03	0.02	0.02	0.00
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	(-) 0.02	0.00	(-) 0.01	(-) 0.02	(-) 0.03
Primary Deficit(Surplus)/GSDP (Ratio)	(-) 0.01	(+) 0.01	0.00	(-) 0.01	(-) 0.02
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	(+) 0.5	(+) 8.20	(-) 4.04	(-) 0.98	(+) 0.16
IV- Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (Ratio)	0.16	0.14	0.12	0.12	0.13
Fiscal Liabilities/RR(Ratio)	0.88	0.73	0.66	0.65	0.78
Primary deficit vis-à-vis quantum spread (Ratio)	-0.73	0.93	0.29	1.72	2.71
V- Other Fiscal Indicators					
Return on Investment	0.44	4.30	0.04	0.11	0.76
Balance from Current Revenue (₹ in crore)	5,682	8,377	10,113	11,763	9,730
Financial Assets/Liabilities (Ratio)	1.25	1.43	1.60	1.66	1.48

Note: 1. Change in figures due to change in GSDP figures

2. A- Advance, Q- Quick and P- Provisional

3. NA Not available

Appendix-1.4 (Part A)

(Reference: paragraphs 1.1.1 and 1.9.2: Page 2 and 33)

Abstract of Receipts and Disbursement for the year 2013-14

(` in crore)

2012-13		Receipts	2013-14		2012-13		Disbursement	2013-14		
								Non-Plan	Plan	Total
29,578.09		Revenue Receipts		32,050.26	26,971.84		Revenue Expenditure	19,109.80	13,749.76	32,859.58
	13,034.21	Tax Revenue	14,342.71			6,649.31	General Services	7,773.26	77.89	7,851.15
	4,615.95	Non-Tax Revenue	5,101.17			11,456.42	Social Services	4,553.35	9,728.75	14,282.10
	7,217.60	State's Share of Union Tax	7,880.22			5,486.76	Education, Sports, Art and Culture	2,679.89	4,165.55	6,845.46
	1,227.29	Non-Plan Grants	1,415.78			1,119.37	Health and Family Welfare	499.40	929.17	1,428.57
	2,112.69	Grants for State Plan Scheme	2,121.47			1,190.9	Water Supply, Sanitation Housing and Urban Development	313.01	1,121.7	1,434.71
	1,370.35	Grants for Central and Centrally Sponsored Plan Schemes	1,188.91			50.59	Information and Broadcasting	66.73	2.76	69.49
						1,257.57	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	344.16	370.67	714.83
						94.05	Labour and Labour Welfare	63.31	77.47	140.78
						2,243.42	Social Welfare and Nutrition	575.70	3057.88	3633.58
						13.77	Others	11.14	3.54	14.68
						8,011.66	Economic Services	5,812.80	3,943.13	9,755.93
						3,279.73	Agriculture and Allied Activities	3,388.72	1,763.43	5,152.15
						2,060.92	Rural Development	920.06	1,169.95	2,090.01
						0	Special Areas Programme			0
						74.58	Communication	0.00	46.00	46.00
						377.9	Irrigation and Flood Control	220.88	195.45	416.33
						1,041.36	Energy	0.00	495.46	495.46
						429.18	Industry and Minerals	246.73	220.74	467.47
						660.93	Transport	987.99	1.00	988.99
						8.19	Science, Technology and Environment	2.00	9.14	11.14
						78.87	General Economic Services	46.43	41.96	88.39
						854.45	Grants-in-Aid and Contributions-	970.39	0.0	970.39
29,578.09		Total Revenue Receipts		32,050.26		26,971.84	Total Revenue Expenditure	19,109.81	13,749.76	32,859.57
0	II	Revenue Deficit carried over to Section B		809.31		2,606.25	Revenue Surplus carried over to Section B			0
		Total		32,859.57			Total			32,859.57

2012-13		Receipts	2013-14		2012-13		Disbursement	2013-14		
								Non Plan	Plan	Total
2,700.86	III	Opening Cash balance including permanent Advances and Cash Balance Investment	2,116.94		0.00		Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
2.39	IV	Miscellaneous Capital Receipts	7.64		4,919.33		Capital Outlay	(-)0.74	4,574.93	4,574.19
					125.37		General Services	0	182.42	182.42
					950.63		Social Services	0	691.96	691.96
						173.18	Education, Sports, Arts and Culture	0	253.34	253.34
						173.55	Health and Family Welfare	0.00	126.99	126.99
						414.97	Water Supply, Sanitation Housing and Urban Development	0.00	84.95	84.95
						0.02	Information and Broadcasting	0.00	0.00	0.00
						111.4	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	0.00	81.93	81.93
						53.46	Social Welfare and Nutrition	0	106.27	106.27
						24.05	Other social services	0.00	38.48	38.48
					3,443.33		Economic Services	-0.74	3,700.55	3,699.81
						83.64	Agriculture and Allied Activities	-0.74	89.63	88.89
						90.47	Rural Development	0.00	90.71	90.71
						1,655.32	Irrigation and Flood Control	0.00	1,684.35	1,684.35
						704.00	Energy	0.00	22.00	22.00
						28.35	Industry and Minerals	0.00	8.11	8.11
						1,273.55	Transport	0.00	1,801.35	1,801.35
						8.00	General Economic Services	0.00	4.4	4.40
					4,919.33		Total Capital Outlay	-0.74	4,574.93	4,574.19
1.53	V	Inter-State Settlement	5.14		(-)0.80		Inter-State Settlement			5.3
1,542.01	VI	Recoveries of Loans and Advances	1,637.27		1,888.79		Loans and Advances disbursed	9.58	1,308.95	1,318.53
		73.17 from Power Projects	58.35		0.00		for power projects			0.00
		(-) 0.25 From Government Servants	(-) 0.09		0.00		to Government Servants			0.00
		1,469.10 From Others	1,579.01		1,888.79		To others			1,318.53
2,606.25	VII	Revenue Surplus brought down	0.00		0.00		Revenue Deficit brought down			809.31
2,057.73	VIII	Public Debt Receipts	3,931.89		1,039.29		Repayment of Public debt			689.65
0.00		External Debt	0.00		0.00		External Debt			0.00
2,041.03		Internal debt other than Ways and Means Advances and Overdrafts	3,917.31		870.22		Internal debt other than Ways and Means Advances and Overdrafts			540.56

2012-13		Receipts	2013-14		2012-13		Disbursement	2013-14		
								Non-Plan	Plan	Total
0.00		Net Transactions under Ways and Means Advances		0.00		0.00	Net transactions under Ways and Means Advances			0.00
0.00		Net Transactions under overdraft		0.00						
16.70		Loans and Advances from Central Government		14.59		169.07	Repayment of Loans and Advances from Central Government			149.09
	IX	Appropriation to Contingency Fund		0.00		0.00	Appropriation to Contingency Fund			0.00
0.00	X	Amount Transferred to Contingency Fund		0.00		0.00	Expenditure from Contingency Fund			0.00
39,579.4	XI	Public Account Receipts		45,867.54		38,526.62	Public Account Disbursement			43,434.15
	823.12	Small Savings and Provident Funds	882.41			529.65	Small Savings and Provident Funds			617.01
	711.57	Reserve Funds	824.49			180.69	Reserve Funds			422.38
	26,218.44	Suspense and Miscellaneous	29,816.41			26,247.02	Suspense and Miscellaneous			29,771.48
	8,003.09	Remittance	9,105.44			8,267.26	Remittance			9,203.47
	3,823.18	Deposits and Advances	5,238.79			3,302	Deposits and Advances			3,419.81
0.00	XII	Closing Overdraft from Reserve Bank of India	0.00			2,116.94	Cash Balance at end-of the year			2,735.29
						0.00	Cash in Treasuries and Local Remittances			0.00
						(-)1,767.11	Deposits with Reserve Bank			(-)46.71
						116.87	Departmental Cash Balance including permanent Advances			9.94
						3,767.18	Cash Balance Investment			2,772.06
48,490.17		TOTAL-B		53,566.42		48,490.17	TOTAL-B			53,566.42

Appendix-1.4 (Continued)

(Reference: paragraphs 1.9.1: Page 32)

Part B: Summarised financial position of the Government of Chhattisgarh

(₹ in crore)

As on 31.03.2013	Liabilities		As on 31.03.2014
9,566.63	Internal Debt		12,943.37
3,233.94	Market Loans bearing interest	6,077.93	
2.11	Market Loans not bearing interest	2.11	
20.29	Loans from Life Insurance Corporation of India	20.29	
6,310.29	Loans from other Institutions	6,843.04	
0.00	Ways and Means Advances	0.00	
0.00	Overdrafts from Reserve Bank of India	0.00	
2,137.37	Loans and Advances from Central Government		2,002.87
0.68	Pre 1984-85 Loans	0.68	
4.51	Non-Plan Loans	5.88	
2,132.22	Loans for State Plan Schemes	1,996.35	
0.19	Loans for Central Plan Schemes	0.19	
-0.23	Loans for Centrally Sponsored Plan Schemes	(-)0.23	
40.00	Contingency Fund		40.00
2,935.59	Small Savings, Provident Funds etc.		3,202.62
3,351.18	Deposits		5,170.24
2,425.33	Reserve Funds		2,827.44
138.77	Suspense and Miscellaneous Balances		183.69
20,594.87	Total		26,370.23
29,715.13	Gross Capital Outlay on Fixed Assets		34,281.67
1,916.18	Investments in shares of Companies, Corporations etc.	1,866.44	
27,798.95	Other Capital Outlay	3,2415.23	
1,864.67	Loans and Advances		1,545.98
240.23	Loans for Power Projects	181.88	
1,481.11	Other Development Loans	1,211.10	
143.33	Loans to Government servants and Miscellaneous loans	153.00	
1,147.62	Reserve Fund Investments		1,244.57
1.87	Advances		1.96
440.27	Remittance Balances		538.30
0.00	Contingency Fund		0.00
969.32	Cash		1,490.72
0.00	Cash in Treasuries and Local Remittances	0.00	
(-)1,767.11	Deposits with Reserve Bank	(-)46.71	
116.56	Departmental Cash Balance including	9.63	
0.31	Permanent Advances	0.31	
2,619.56	Cash Balance Investments	1,527.49	
(-)13,544.01	Deficit on Government Account		-12,732.97
(-)2,606.25	(i) Less Revenue Surplus of the current year	809.31	
(-)3.91	(ii) Proforma corrections and other adjustments	1.73	
(-)10,933.85	Accumulated deficit at the beginning of the year	(-)13,544.01	
20,594.87	Total		26,370.23

Appendix-1.5

(Reference: paragraph 1.1.3: page 5)

Actuals vis-à-vis Budget Estimates for 2013-14

(₹ in crore)

Particular	Budget Estimates 2013-14	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Revenue Receipt	37,444.52	32,050.26	(-)5,394.26	(-)14.41
Own tax revenue	15,300.29	14,342.71	(-)957.58	(-)6.26
Taxes on Sales, Trade etc.	8,436.00	7,929.51	(-)506.49	(-)6.00
State Excise	2,575.00	2,549.14	(-)25.86	(-)1.00
Taxes on Vehicles	731.38	651.07	(-)80.31	(-)10.98
Stamps and Registration Fees	1,150.00	990.24	(-)159.76	(-)13.89
Taxes on Goods and Passengers	1,192.00	945.44	(-)246.56	(-)20.68
Land Revenue	376.00	226.06	(-)149.94	(-)39.88
Taxes and Duties on Electricity	820.00	1,020.43	200.43	24.44
Other Taxes	19.91	30.82	10.91	54.8
Non Tax Revenue	6,072.00	5,101.17	(-)970.83	(-)15.99
Share of Union Taxes and Duties	8,593.33	7,880.22	(-)713.11	(-)8.3
Grant-in-aid from GOI	7,478.90	4726.16	(-)2,752.74	(-)36.81
Revenue Expenditure	35,015.84	32,859.57	(-)2,156.27	(-)6.16
General Services	7,617.54	7,851.15	233.61	3.07
Organs of State	361.33	293.42	(-)67.91	(-)18.79
Fiscal Services	764.51	647.33	(-)117.18	(-)15.33
Interest Payments & Servicing of Debt	1,346.43	1,450.53	104.10	7.73
Administrative services	2,640.33	2,707.83	67.50	2.56
Pension and Miscellaneous General services	2,504.94	2,752.04	247.10	9.86
Social Services	15,806.10	14,282.10	(-)1,524.00	(-)9.64
Education, Sports, Art and Culture	8,433.63	6,845.46	(-)1,588.17	(-)18.83
Social Welfare and Nutrition	2,872.96	3,633.58	760.62	26.48
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	768.51	714.83	(-)53.68	(-)6.98
Health and Family Welfare	1,657.32	1,428.57	(-)228.75	(-)13.8
Water Supply, Sanitation, Housing and Urban Development	1,787.60	1,434.71	(-)352.89	(-)19.74
Information and Broadcasting	61.96	69.49	7.53	12.15
Labour and Labour Welfare	207.11	140.78	(-)66.33	(-)32.03
Others	17.01	14.68	(-)2.33	(-)13.7
Economic Services	10,736.20	9,755.93	(-)980.27	(-)9.13
Agriculture and Allied Services	5,400.00	5,152.15	(-)247.85	(-)4.59
Rural Development	2,627.16	2,089.99	(-)537.17	(-)20.45
Communication	28.57	46.01	17.44	61.04
Irrigation & Flood Control	288.47	416.33	127.86	44.32
Energy	459.36	495.46	36.10	7.86
Industry & Minerals	501.26	467.47	(-)33.79	(-)6.74
Transport	1,305.96	988.99	(-)316.97	(-)24.27
Science, Technology and Environment	16.95	11.14	(-)5.81	(-)34.28
General Economic Services	108.47	88.39	(-)20.08	(-)18.51
Grant-in-aid and Contributions	856.00	970.39	114.39	13.36
Capital expenditure	7,229.51	4,574.19	(-)2,655.32	(-)36.73
General Services	223.00	182.42	(-)40.58	(-)18.2
Social Services	1,527.02	691.96	(-)835.06	(-)54.69
Education, Sports, Art and Culture	412.39	253.34	(-)159.05	(-)38.57

Particular	Budget Estimates 2013-14	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Health and Family Welfare	291.22	126.99	(-)164.23	(-)56.39
Water Supply, Sanitation, Housing and Urban Development	553.99	84.95	(-)469.04	(-)84.67
Information and Broadcasting	0.02	0.00	(-)0.02	(-)100
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	132.24	81.93	(-)50.31	(-)38.04
Social Welfare and Nutrition	98.16	106.27	8.11	8.26
Other Social Services	39.00	38.48	(-)0.52	(-)1.33
Economic Services	5,479.49	3,699.81	(-)1,779.68	(-)32.48
Agriculture and Allied Services	136.81	88.89	(-)47.92	(-)35.03
Rural Development	91.95	90.71	(-)1.24	(-)1.35
Irrigation & Flood Control	2,200.79	1,684.35	(-)516.44	(-)23.47
Energy	435.00	22.00	(-)413	(-)94.94
Industries & Minerals	44.16	8.11	(-)36.05	(-)81.63
Transport	2,540.18	1,801.35	(-)738.83	(-)29.09
General Economic Services	30.60	4.40	(-)26.2	(-)85.62
Revenue Surplus (+)/ deficits (-)	2,428.68	(-)809.31	(-)3,237.99	(-)133.32
Fiscal Deficits (-)	(-)5,145.28	(-)5,057.00	88.28	(-)1.72
Primary surplus (+)/ deficits (-)	(-)3,898.85	(-)3,706.00	192.85	(-)4.95

Appendix-1.6

(Reference: paragraph 1.1.4: page 6)

Budget provision and expenditure for women during 2013-14

(₹ in crore)

Sl. No	Name of the Scheme	Budget Estimates (Gender Budget)	Total Provision as per Appropriation Account	Expenditure	Savings (-) / Excess (+)
1.	<i>Mahila Khelkud Pratiyogita</i>	1.10	0.08	0.08	0.00
2	<i>Kasturba Gandhi Aawasiya Balika Vidyalaya Yojna</i>	94.00	9.40	4.87	(-) 4.53
3	Uniform for Girl Students	57.52	46.89	46.89	0.00
4.	Free Cycle Distribution to High School Girl Students	48.87	71.19	68.38	(-) 2.81
5.	NPEGEL ⁵	5.65	5.80	0.00	(-) 5.80
6	<i>Indira Aawas Yojna</i>	66.50	145.24	85.68	(-) 59.56
7	<i>Chhattisgarh Gramin Nirman Yojna</i>	50.00	103.98	103.98	0.00
8	<i>Mukhyamantri Gram Utkarsh Yojna</i>	105.00	100.75	100.75	0.00
9	<i>Chhattisgarh Gaurav Evam Hamara Chhattisgarh Yojna</i>	25.00	24.79	24.79	0.00
10	<i>Gram Vikas Yojna</i>	25.00	24.95	24.95	0.00
11	<i>Kanya Shiksha Parisar</i>	5.10	4.80	4.88	0.08
12	Free Distribution of Textbooks	93.00	71.13	66.18	(-) 4.95
13	Institutions under Chhattisgarh Juvenile Justice Act	0.08	2.99	2.81	(-) 0.18
14	Schools and Institutions for Blind, Deaf and Dumbs	8.18	8.91	8.92	0.01
15	<i>Indira Gandhi National Widow Pension</i>	27.11	34.32	30.60	(-) 3.72
16	Economic Assistance to Women for Gas connection	0.02	0.07	0.07	0.00
17	Marriage of poor boys and girls	13.00	7.59	12.35	4.76
18	Ayushmati Scheme	0.75	0.07	0.23	0.16
19	Mahila Jagruti Sivr	2.95	1.31	2.25	0.94
20	Sabla Scheme	3.34	21.27	52.50	31.23
21	Minimum needs Programme Spl. Nutrition Scheme	25.74	112.25	228.43	116.18
22	Training to Aganwadies Workers under ICDS	7.10	5.74	8.94	3.20
23	State Level resource Centre	1.90	0.86	0.66	(-) 0.20
24	Regional Women Training Institute	1.08	0.56	0.56	0.00
	Total	667.99	804.94	879.75	

⁵ National Programme for Education of Girls at Elementary Level

Appendix 2.1(A)

(Reference: Paragraph-2.4.1: Page-46)

Saving in excess of ₹ 10 crore each case and more than 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
A-Revenue Voted					
1	1	General Administration	127.81	27.98	21.89
2	8	Land Revenue and District Administration	567.48	126.00	22.20
3	11	Commerce and Industry Department	111.00	26.12	23.52
4	13	Agriculture	725.57	173.70	23.94
5	14	Animal Husbandry Department	293.98	70.54	23.99
6	15	Financial Assistance to Three Tier <i>Panchayati Raj</i> Institutions under Special Component Plan for Scheduled Castes	232.66	56.42	24.25
7	18	Labour	98.12	33.63	34.27
8	21	Housing and Environment Department	96.34	43.07	44.70
9	27	School Education	2,895.96	720.41	24.88
10	28	State Legislature	34.18	11.63	34.03
11	29	Administration of Justice and Election	266.74	70.29	26.35
12	30	Panchayat and Rural Development Department	778.20	211.47	27.17
13	31	Expenditure Pertaining to Planning, Economics and Statistics Department	47.91	15.99	33.38
14	34	Social Welfare	61.34	12.78	20.83
15	36	Transport	43.87	16.90	38.52
16	41	Tribal Area Sub-Plan	4,702.43	1,072.97	22.82
17	43	Sports and Youth Welfare	60.02	40.50	67.48
18	44	Higher Education	530.65	140.49	26.48
19	47	Technical Education and Manpower Planning Department	187.14	60.76	32.47
20	48	Grants-in-Aid received under the Recommendation of Thirteenth Finance Commission	462.53	142.55	30.82
21	54	Expenditure Pertaining to Agricultural Research and Education	102.00	24.61	24.13
22	58	Expenditure on Relief on account of Natural Calamities and Scarcity	602.88	204.78	33.97
23	64	Special Component Plan for Scheduled Castes	1,478.54	398.96	26.98
24	69	Urban Administration and Development Department - Urban Welfare	541.88	347.11	64.06
25	71	Information Technology and Bio-Technology	58.00	11.99	20.68
26	79	Expenditure Pertaining to Medical Education Department	326.28	84.63	25.93
Total - A			15,433.51	4,146.28	

1	2	3	4	5	6
B-Capital Voted					
27	03	Police	46.25	11.17	24.15
28	10	Forest	20.00	10.26	51.30
29	11	Expenditure Pertaining to Commerce and Industry Department	42.80	35.47	82.87
30	13	Agriculture	210.20	124.83	59.43
31	20	Public Health Engineering	51.15	44.72	87.42
32	23	Water Resources Department	420.86	94.01	22.34
33	37	Tourism	30.60	26.20	85.62
34	41	Tribal Area Sub-Plan	2,021.34	626.73	31.00
35	42	Public Works relating to Tribal Area Sub-Plan Road and Bridges	453.72	185.03	40.78
36	47	Technical Education and Manpower Planning Department	41.50	37.21	89.66
37	48	Grants-in-Aid received under the Recommendation of Thirteenth Finance Commission	368.81	301.01	81.62
38	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	43.50	43.50	100.00
39	55	Expenditure Pertaining to Women and Child Welfare	83.18	18.00	21.64
40	57	Externally Aided Projects Pertaining to Water Resources Department	23.00	20.18	87.74
41	64	Special Component Plan for Scheduled Castes	967.19	296.27	30.63
42	67	Public Works-Buildings	397.16	124.31	31.30
43	68	Public Works Relating to Tribal Area Sub-Plan-Buildings	184.70	67.02	36.29
44	75	NABARD Aided Project Pertaining to Water Resources Department	150.20	88.84	59.15
45	76	Externally Aided Projects Pertaining to Public Works Department	300.00	299.08	99.69
46	79	Expenditure Pertaining to Medical Education Department	36.20	27.81	76.82
47	81	Financial assistance to Urban Bodies	217.50	217.50	100.00
Total -B			6,109.86	2,698.85	
C-Revenue Charged					
48	12	Expenditure Pertaining to Energy Department	180.00	63.00	35.00
49	29	Administration of Justice and Election	37.11	12.03	32.42
Total -C			217.11	75.03	
Grant Total (A+B+C)			21,760.48	6,920.56	

Appendix 2.1 (B)

(Reference: Paragraph-2.4.1: Page-46)

Sub-head wise details where substantial savings (₹ 20 crore and above) occurred during the year 2013-14

(₹ in crore)

Sl. No.	Major Head	Name of the Scheme	Savings	Reasons
27-SCHOOL EDUCATION				
1	2202-GENERAL EDUCATION	Middle Schools	34.83	Not Intimated (July 2014)
2		Government Primary Schools	37.95	Not Intimated (July 2014)
3		Middle Schools	110.77	Not Intimated (July 2014)
4		Government Primary Schools	75.69	Not Intimated (July 2014)
5		Grant to Non-Government Schools	21.78	Not Intimated (July 2014)
6		<i>Sarva Shiksha Abhiyan</i>	112.87	Not Intimated (July 2014)
7		Maintenance of Building Minor Works and Repairs	34.33	Not Intimated (July 2014)
8		Higher Secondary Schools	34.49	Not Intimated (July 2014)
9		Higher Secondary Schools	98.53	Not Intimated (July 2014)
10		Grants received under European Commission State Partnership Programme	23.90	Not Intimated (July 2014)
39-EXPENDITURE PERTAINING TO FOOD, CIVIL SUPPLY AND CONSUMER PROTECTION DEPARTMENT				
11	2408-FOOD, STORAGE AND WAREHOUSING	<i>Peeli Matar Dal Vitaran Yojana</i>	41.87	Not Intimated (July 2014)
12	4408-CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING	Construction of Fair price shop-cum-godown in Urban Areas	25.00	Not Intimated (July 2014)
41-TRIBAL AREA SUB-PLAN				
13	2202-GENERAL EDUCATION	<i>Sarva Shiksha Abhiyan</i>	137.30	Not Intimated (July 2014)
14	2210-MEDICAL AND PUBLIC HEALTH	National Rural Health Mission	31.72	Not Intimated (July 2014)
15	2403-ANIMAL HUSBANDRY	<i>Rashtriya Krishi Vikas Yojana</i>	20.17	Not Intimated (July 2014)
16	2505-RURAL EMPLOYMENT	<i>Mahatma Gandhi Rashtriya Gramin Rozgar Guarantee Yojana</i>	44.34	Not Intimated (July 2014)
17	5054-CAPITAL OUTLAY ON ROADS AND BRIDGES	<i>Pradhan Mantri Gram Sadak Yojana</i>	22.00	Not Intimated (July 2014)
18		<i>Mukhyamantri Gram Gauravpath Yojana</i>	25.08	Not Intimated (July 2014)
42-PUBLIC WORKS RELATING TO TRIBAL AREA SUB-PLAN ROADS AND BRIDGES				
19	5054-CAPITAL OUTLAY ON ROADS AND BRIDGES	Construction of Major Bridges	63.37	Not Intimated (July 2014)
20		Minimum Needs Programme	57.22	Not Intimated (July 2014)
21		District Main Roads	32.37	Not Intimated (July 2014)

Sl. No.	Head Concerned	Name of the Scheme	Savings	Reasons
64-SPECIAL COMPONENT PLAN FOR SCHEDULED CASTES				
22	2202-GENERAL EDUCATION	<i>Sarva Shiksha Abhiyan</i>	112.87	Not Intimated (July 2014)
23	5054-CAPITAL OUTLAY ON ROADS AND BRIDGES	Construction of Rural Roads under NABARD Loan Assistance	28.73	Not Intimated (July 2014)
76-EXTERNALLY AIDED PROJECTS PERTAINING TO PUBLIC WORKS DEPARTMENT				
24	5054-CAPITAL OUTLAY ON	Chhattisgarh State Road Development Sector Project – Phase-II (SCSP)	60.35	Not Intimated (July 2014)
25	ROADS AND BRIDGES	Chhattisgarh State Road Development Sector Project – Phase-II (TASP)	114.00	Not Intimated (July 2014)
26		Chhattisgarh State Road Development Sector Project – Phase-II (Normal)	124.73	Not Intimated (July 2014)
80- FINANCIAL ASSISTANCE TO THREE TIER PANCHAYATI RAJ INSTITUTIONS				
27	2202-GENERAL EDUCATION	Mid-day Meal programme in schools	29.98	Not Intimated (July 2014)
28		Grants-in-Aid for Salaries to <i>Shiksha Karmi</i>	34.76	Not Intimated (July 2014)
29		Grants-in-Aid for Salaries to <i>Shiksha Karmi</i> (State Plan Scheme)	68.35	Not Intimated (July 2014)
30		Grants-in-Aid for Salaries to <i>Shiksha Karmi</i>	48.11	Not Intimated (July 2014)
31		Grants-in-Aid for Salaries to <i>Shiksha Karmi</i> (State Plan Scheme)	48.58	Not Intimated (July 2014)

Appendix 2.2

(Reference: Paragraph-2.4.2: Page-48)

Cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Original Provision (Including Surrender)	Actual Expenditure	Savings out of original provision	Supplementary Provision
1	2	3	4	5	6	7
A-Revenue Voted						
1	1	General Administration	119.97	99.83	20.14	7.85
2	2	Other expenditure pertaining to General Administration Department	18.35	17.08	1.27	2.01
3	3	Police	2,076.92	2,066.49	10.43	123.01
4	4	Other expenditure pertaining to Home Department	17.86	15.43	2.43	1.95
5	5	Jail	86.89	76.47	10.42	6.05
6	8	Land Revenue and District Administration	566.69	441.48	125.21	0.79
7	9	Expenditure pertaining to Revenue Department	10.31	8.30	2.01	1.13
8	10	Forest	730.57	659.48	71.09	1.99
9	11	Expenditure pertaining to Commerce and Industry Department	95.64	84.88	10.76	15.36
10	13	Agriculture	705.57	551.88	153.69	20.00
11	14	Expenditure pertaining to Animal Husbandry Department	283.89	223.44	60.45	10.09
12	15	Financial assistance to Three Tier Panchyati Raj Institutions under special component plan for Scheduled Castes	224.20	176.24	47.96	8.47
13	16	Fisheries	37.22	36.19	1.03	3.15
14	17	Co-operation	170.04	139.19	30.85	1.00
15	19	Public Health and Family Welfare	735.88	712.60	23.28	66.03
16	20	Public Health Engineering	321.90	269.04	52.86	1.82
17	26	Expenditure pertaining to Welfare Department	20.16	17.47	2.69	0.54
18	27	School Education	2,880.11	2,175.55	704.56	15.85
19	29	Administration of Justice and Elections	235.85	196.45	39.40	30.89
20	33	Tribal Welfare	1,257.08	1,252.34	4.74	4.00
21	34	Social Welfare	58.34	48.56	9.78	3.00
22	36	Transport	42.71	26.97	15.74	1.16
23	41	Tribal Area Sub-Plan	3,945.01	3,629.46	315.55	757.42
24	43	Sports and Youth Welfare	55.02	19.52	35.50	5.00
25	44	Higher Education	507.55	390.16	117.39	23.10
26	45	Minor Irrigation Works	48.65	47.59	1.06	0.99
27	47	Technical Education and Manpower Planning Department	180.14	126.37	53.77	7.00
28	48	Grants-in-Aid received under the recommendation of Thirteenth Finance Commission	441.63	319.98	121.65	20.90
29	54	Expenditure pertaining to Agriculture Research and Education	94.50	77.39	17.11	7.50

1	2	3	4	5	6	7
30	55	Expenditure pertaining to Women and Child Welfare	649.22	535.93	113.29	2.58
31	56	Rural Industries	64.33	59.30	5.03	1.40
32	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	414.08	398.11	15.97	188.81
33	64	Special Component plan for Scheduled Castes	1,228.28	1,079.58	148.70	250.26
34	65	Aviation Department	19.53	15.31	4.22	1.36
35	67	Public Works Building	361.33	354.28	7.05	9.14
36	69	Urban Administration and Development Department-Urban Welfare	470.33	194.77	275.56	71.54
37	79	Expenditure pertaining to Medical Education Department	315.57	241.66	73.91	10.72
38	80	Financial Assistance to Three Tier Panchayati Raj Institutions	2,878.87	2,542.42	336.45	150.83
39	82	Financial assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	1,573.40	1,320.98	252.42	62.36
Total-A			23,943.59	20,648.17	3,295.42	1,897.05
Capital Voted:						
40	12	Expenditure pertaining to Energy Department	435.00	22.00	413.00	22.00
41	13	Agriculture	200.20	85.27	114.93	20.00
42	23	Water Resources Department	410.82	326.85	83.97	10.04
43	41	Tribal Area Sub-Plan	1,958.27	1,394.61	563.66	63.06
44	42	Public Works relating to Tribal Area Sub-Plan Road and Bridges	448.52	268.69	179.83	5.20
45	45	Minor Irrigation Works	564.20	505.18	59.02	66.00
46	47	Technical Education and Manpower Planning Department	37.50	4.29	33.21	4.00
47	48	Grant-in-Aid received under the recommendation of Thirteenth Finance Commission	329.32	67.80	261.52	39.48
48	64	Special Component Plan for Scheduled Castes	937.01	670.92	266.09	30.18
49	66	Welfare of Backward Classes	1.63	1.11	0.52	9.31
50	67	Public Works Buildings	371.60	272.85	98.75	25.56
Total-B			5,694.07	3,619.57	2,074.50	294.83
Total-(A+B)			29,637.66	24,267.74	5,369.92	2,191.88

Appendix 2.3

(Reference: Paragraph-2.4.3: Page-48)

Excessive/Unnecessary/Insufficient re-appropriation of funds

(Where excess/savings were more than ₹ 20 crore)

(₹ in lakh)

Sl. No.	Grant No. and Description	Head of Account	Original plus Supplementary Provision	Re-appropriation	Final excess(+)/savings(-)
1	2	3	4	5	6
1	24-Public Works-Roads and Bridges	5054-04-337-0101-State Plan Schemes (Normal) -1513 construction of Main Roads in Districts	15,085.00	9,500.00	3,144.55
2	39-Expenditure Pertaining to Food, Civil Supplies and Consumer Protection Department	4408-02-195-0101 State Plan Scheme (Normal) 7478-construction of Fair Price Shop Cum Godown in Urban Areas	3,500.00	-1,000.00	-2,500.00
3	41-Tribal Area Sub-Plan	2236-02-796-101-0702 Centrally Sponsored Schemes (T.A.S.P.) 414-Special Nutrition Programme in Tribal Areas	17,480.00	-11,492.81	9,824.33
4	41- Tribal Area Sub-Plan	2505-60-796-196-0702 Centrally Sponsored Schemes (T.A.S.P.) 6728-Mahatma Gandhi Rashtriya Gramin Rozgar Guarantee Yojana	10,600.00	-1,000.00	-4,434.31
5	41-Tribal Area Sub-Plan	5054-04-796-337-0312-NABARD Aided Projects (T.A.S.P) 8650- Mukhya Mantri Gram Gourav Path Yojana	9,500.00	3,813.93	-2,508.48
6	42- Public Works relating to Tribal Area Sub-Plan Roads and Bridges	5054-04-796-337-0102 Tribal Area Sub-Plan 3539- District Main Roads	13,530.00	-2,035.00	-3,237.44
7	55-Expenditure pertaining to Women and Child Welfare	2236-02-101-0701 Centrally Sponsored Schemes (Normal) 9050- Minimum Needs Programme Special Nutrition Schemes	22,850.00	-13,734.09	11,446.85
8	64-Special Component Plan for Scheduled Castes	2236-02-789-101-0703 Centrally Sponsored Schemes (S.C.S.P.)- 2179- Special Nutrition Programme for Scheduled Castes	5,520.00	-4,783.04	3,694.88
9	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	2515-796-196-1002 Additional Central Assistance (T.A.S.P) 7019- Backward Region Grant Fund	32,500.00	-15,328.00	4,167.00

Appendix-2.4

(Reference: Paragraph-2.4.4: Page-48)

Results of review of substantial surrender/re-appropriation made during the year

(₹ in lakh)

Sl. No.	Name and title of Grant	Name of the Scheme	Original plus Supplementa-ry Provisions	Surrender/re-appropriation	Percentage of surren-der/re-appropriation
1	2	3	4	5	6
1	01-General Administration	2070-104-5460 Establishment of Special Investigation (S.I.E)	89.53	52.73	58.90
2		2012-03-105-1357 Medical Facilities	8.00	5.19	64.88
3		2012-03-107-8696-Decoration and repair of Central Residence	7.50	5.08	67.73
4		2012-03-800-3609 other expenditure	16.55	12.55	75.83
5	02-Other Expenditure pertaining to General Administration Department	2070-800-5079 Special Investigation Commission	98.01	73.45	74.94
6	03-Police	2055-003-0801 Central Sector Schemes Normal -8917- Counter Insurgency and Anti Terrorist School	300.00	300.00	100.00
7		2055-109-121 Deployment of Central Police Force	550.00	478.41	86.98
8		2070-107-5544 Modernisation of Home Guard Force	190.00	190.00	100.00
9	04-Other Expenditure pertaining to Home Department	2070-106-0801-7465 Revamping of Civil Defence	125.72	118.13	93.96
10		2235-60-200-7495 Victim Compensation for crime victim persons	100.00	105.00	105.00
11	06-Expenditure pertaining to Finance Department	2047-103-9120 Direction	112.75	58.29	51.70
12		2052-091-1201 Externally Aided Projects (Normal) 6725- Grants Assistance under European Commission State Partnership Programme	67.00	59.59	88.94
13		2054-095-8904 Formation of Audit Cell	250.00	250.00	100.00
14		2435-60-101-0101 State Plan Scheme (Normal) 5628- Interest Grant for Farmer Loan Interest Rationalisation	4,000.00	2,611.60	65.29
15		2435-60-101-0101 State Plan Scheme (Normal) 8671-Debt waiver scheme for small and marginal farmers	100.00	100.00	100.00
16		2885-60-190-4843- Infrastructure Development Corporation	530.00	500.00	94.34
17	07-Expenditure Pertaining to Commercial Tax Department	2039-102-1111-Purchase of Excise goods	350.00	304.14	86.90
18		2039-102-8629-Promotion of New Cinema Hall/Multiplex Cinema Hall	1,000.00	1,000.00	100.00
19	08- Land Revenue and District Administration	2029-103-8910 Expenditure from Environment Fund	4,500.00	4,500.00	100.00
20		2029-103-8911- Expenditure from Infrastructure Fund	4,500.00	4,500.00	100.00

1	2	3	4	5	6	
21	08- Land Revenue and District Administration	2029-103-0801- Central Sector Schemes Normal 9981- Census of Small Irrigation Schemes Honorarium and other Contingency	53.50	46.05	86.07	
22		2029-103-0701 Centrally Sponsored Schemes Normal 6337- Updation of Land Records	2,346.99	1,403.49	59.80	
23		2029-797-6753-Transfer to Environment Fund	6,500.00	4,235.95	65.17	
24		2052-099-3657-Revenue Board	359.00	189.85	52.88	
25		2029-797-6754 Transfer to Infrastructure Development Funds	6,500.00	4,235.95	65.17	
26		6401-800-862-Krishak Rin Vidhan	20.00	20.00	100.00	
27		10- Forest	2406-02-110-0801 Central Sector Schemes Normal- 5502- Project Elephant	250.00	204.57	81.83
28	2406-02-110-0701 Centrally Sponsored Schemes Normal – 6539- Development of National Parks and Dense Forest		1,000.00	596.37	59.64	
29	4406-01-101-0701 Centrally Sponsored Schemes Normal 5538- Integrated Forest Safety Conservation Scheme		1,500.00	976.93	65.13	
30	11- Expenditure Pertaining to Commerce and Industry Department	2852-80-102-0701- Centrally Sponsored Schemes Normal 8890- Food Processing Grant-in-Aid	1,436.00	798.00	55.57	
31		2852-80-800-0101 State Plan Schemes (Normal) 5520- Chhattisgarh State Industrial Development Corporation Raipur	150.00	150.00	100.00	
32		2852-80-800-0101 State Plan Schemes (Normal) 8928- <i>Mukhya Mantri Yuva Swarojgar Yojana</i>	100.00	81.48	81.48	
33		2852-80-800-0101- State Plan Schemes (Normal) 9068-Cost Capital Grant to Industrial Units	700.00	358.53	51.22	
34		4851-101-0101- State Plan Schemes (Normal) 6742- Grant for Industrial Park	1,000.00	1,000.00	100.00	
35		4851-101-0101- State Plan Schemes (Normal) 9219- Payment of Compensation for Land Acquisition and Land Development	1,000.00	1,000.00	100.00	
36		4851-101-0101- State Plan Schemes (Normal) 9232- Construction of Roads, Culverts, Drain etc. in Industrial Areas/Estates	1,500.00	967.39	64.49	
37		4851-101-0101 State Plan Schemes (Normal) 9233 Water supply in Industrial Areas/Estates	700.00	500.00	71.43	
38		12-Expenditure Pertaining to Energy Department	2501-04-101-0410- Energy Development Fund (Normal) 3220- Grant-in-Aid to Chhattisgarh Eternal Energy Development Agency	1,138.00	788.00	69.24

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39	12-Expenditure Pertaining to Energy Department	2801-06-800-0101 State Plan Schemes (Normal) 6825- Rajiv Gandhi Rural Electrification Programme	1,250.00	688.00	55.04
40		4801-05-190-0101 State Plan Schemes (Normal) 7498- Capital Expenditure on Power Transmission Distribution/Company	43,500.00	43,500.00	100.00
41	13-Agriculture	2401-105-0101-State Plan Scheme (Normal)- 8900-Bio-Agriculture Mission	150.00	102.39	68.26
42		2401-108-0701 Centrally Sponsored Schemes (Normal) 4838- Micro Management Working Plan	1,250.00	1,157.28	92.58
43		2401-109-5278 Establishment of State Level Training Academy	120.24	70.76	58.85
44		2401-110-0101- State Plan Schemes (Normal) 8702- <i>Rastriya Krishi Bima Yojana</i> (Corpus Fund)	500.00	274.35	54.87
45		2401-113-0801 Central Sector Schemes Normal 5494- Demonstration of Newly Developed Equipments on Farmers Land (with Horticulture Equipment)	70.00	48.86	69.80
46		2401-113-0801 Central Sector Schemes Normal 7333- Advertising of Post Harvest Technology in Agricultural Equipments	145.00	95.95	66.17
47		2401-113-0101 State Plan Schemes (Normal) 8906- Interest Grant to Agriculture Industrialist/Entrepreneur	100.00	100.00	100.00
48		2401-119-1001 Additional Central Assistance (General) 7242- <i>Rashtriya Krishi Vikas Yojana</i>	7,000.00	5,404.73	77.21
49		2401-119-0701 Centrally Sponsored Schemes Normal 2794- Grant for Sprinkler Irrigation	1,300.00	1,099.00	84.54
50		2401-119-0101 State Plan Schemes (Normal) 8901- Establishment of Tissue Culture Laboratory	143.75	143.75	100.00
51		6401-105-0101 State Plan Schemes (Normal) 7283- Grant for Fertilizer Trade to Chhattisgarh State Marketing Federation	20,000.00	11,500.00	57.50
52	6401-105-0101 State Plan Schemes (Normal) 8936-Loan Grant to Joint Liability Group	1,000.00	1,000.00	100.00	
53	15-Financial Assistance to Three Tier Panchyati Raj Institutions under Special Component plan for Scheduled Castes	2202-01-197-0803 Central Sector Schemes (SCSP) 327-Ashram, Scholarship to Children of Persons Engaged in Unclean Occupation	150.00	86.00	57.33
54		2515-789-196-0703 Centrally Sponsored Schemes (S.C.S.P.) 8668- <i>Rajiv Gandhi Panchyat Sashaktikaran Abhiyan</i>	1,352.76	1,248.43	92.29
55		2515-789-198-0703 Centrally Sponsored Schemes (S.C.S.P.) 7424- <i>Rashtriya Gram Swaraj Yojana</i>	100.00	100.00	100.00

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56	16- Fisheries	2415-05-004-8896- Establishment of Fishermen Welfare Board	67.00	42.00	62.69
57	18- Labour	2230-01-001-4268- Labour Commissioner	455.75	232.16	50.94
58		2230-01-102-5810 Industrial Health and Safety	399.60	266.69	66.74
59		2230-01-112-0701 Centrally Sponsored Schemes (Normal) 2837- Rehabilitation Scheme for Bonded Labourers	610.00	468.60	76.82
60		4250-201-0701 Centrally Sponsored Scheme (Normal) 8352- Construction of Houses for Bidi Labourers in State	350.00	350.00	100.00
61		20- Public Health Engineering	2215-01-102-1202- Maintenance of Rural Piped Water Supply Scheme	550.00	500.00
62	2215-01-192-0101 State Plan Schemes (Normal) 5099- Charoda (Bhilai) Water Supply Scheme		200.00	200.00	100.00
63	2215-01-192-0101- State Plan Schemes (Normal) 6897- Dalli Rajhara Water Supply Scheme		100.00	100.00	100.00
64	2215-01-193-0101- State Plan Schemes (Normal) 7387- Pandatarai Water Supply Scheme		50.00	50.00	100.00
65	2215-01-193-0101- State Plan Schemes (Normal) 7391- Sariya Water Supply Scheme		50.00	50.00	100.00
66	2215-01-193-0101 State Plan Scheme (Normal) 8565- Bakhara Bhateli Water Supply Scheme		50.00	50.00	100.00
67	2215-01-193-0101 State Plan Schemes (Normal) 8566- Magarlod Bhaismudi Water Supply Scheme		50.00	50.00	100.00
68	2215-01-193-0101 State Plan Schemes (Normal) 8612- Patan Augmentation Water Supply Scheme		100.00	100.00	100.00
69	2215-01-193-0101 State Plan Schemes (Normal) 8613- Utai Water Supply Scheme		50.00	50.00	100.00
70	2215-01-193-0101 State Plan Schemes (Normal) 8616- Kusumkasa Piped Water Supply Scheme		50.00	50.00	100.00
71	2215-01-800-0101 State Plan Schemes (Normal) 9938- Recharging of Ground Water Sources		250.00	250.00	100.00
72	2215-02-107-0701 Centrally Sponsored Schemes (Normal) 5504- Sampurna Swachata Abhiyan		1,000.00	1,000.00	100.00
73	2215-02-107-0101 State Plan Schemes (Normal) 6841- Water Drainage Scheme		100.00	100.00	100.00
74	4215-02-106-0101 State Plan Schemes (Normal) 5699- Lavatory Arrangement in Schools		250.00	250.00	100.00
75	4215-02-106-0101- State Plan Schemes (Normal) 6899- Construction of Lavatory Battalion and for Police Line		50.00	46.30	92.60

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76	20- Public Health Engineering	6215-01-101-0101 State Plan Schemes (Normal) 2182- Nagariya New water Supply Schemes	2,500.00	2,019.39	80.80
77	21-Expenditure Pertaining to Housing and Environment Department	2216-02-190-0101- State Plan Schemes (Normal) 7444- Vikas Nagar Yojana	5,000.00	2,750.00	55.00
78		2217-01-051-1201 Externally Aided Project (Normal) 7334- G.E.F. Assisted S.W.T.P Schemes	500.00	300.00	60.00
79		2217-05-800-8892- Chhattisgarh Rent Control Tribunal	50.00	50.00	100.00
80		4217-01-051-1201- Externally Aided Projects (Normal) 7334- G.E.F. Assisted S.U.T.P. Scheme	3,500.00	2,876.97	82.20
81		4217-01-051-0101- State Plan Schemes (Normal) 5371- Naya Raipur Development Authority	24,775.00	18,727.04	75.59
82		23-Water Resources Department	4700-02-800-0101 State Plan Scheme (Normal) 5685- Dam Safety and Strengthening	500.00	293.23
83	4700-06-800-0101 State Plan Schemes (Normal) 2884- Canal and Appurtenant Work		1,000.00	866.12	86.61
84	4700-08-800-0101 State Plan Schemes (Normal) 2884- Canal and Appurtenant Work		500.00	402.63	80.53
85	4700-10-800-0101- State Plan Schemes (Normal) 2884- Canal and Appurtenant Work		1,400.00	866.83	61.92
86	4700-12-800-0101- State Plan Schemes (Normal) 2884- Canal and Appurtenant Work		5,000.00	3,500.51	70.01
87	4700-80-005-0101- State Plan Scheme (Normal) 4416- Survey		200.00	188.36	94.18
88	4701-10-800-0101- State Plan Scheme (Normal) 2898- Dam and Appurtenant Works		200.00	200.00	100.00
89	4701-38-800-0101- State Plan Schemes (Normal) 2898- Dam and Appurtenant Works		600.00	488.99	81.50
90	4701-47-800-0101- State Plan Schemes (Normal) 2898- Dam and Appurtenant Works		50.00	50.00	100.00
91	4701-80-800-0101- State Plan Schemes (Normal) 5678- Chhattisgarh Irrigation Development Project		1,000.00	1,000.00	100.00
92	4711-01-103-0701 Centrally Sponsored Scheme (Normal) 6757- Flood Control Projects		2,000.00	1,082.00	54.10
93	4700-04-800-0101- State Plan Schemes (Normal) 2884 Canal and Appurtenant Works		200.00	192.03	96.02
94	4700-80-800-0101- State Plan Schemes (Normal) 4948- Payment of Decretal Amount		20.00	18.90	94.50

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95	24- Public Works Roads and Bridges	5054-04-337-0101- State Plan Schemes (Normal) 1513- Construction of Main Roads in Districts	15,085.00	9,500.00	62.98
96	30- Expenditure Pertaining to Panchyat and Rural Development Department	2235-60-196-0101- State Plan Schemes (Normal) 7291- Common Men Insurance Scheme	300.00	250.00	83.33
97		2501-02-196-0701- Centrally Sponsored Scheme (Normal) 7350- Integrated Watershed Management Programme	1,370.11	1,198.13	87.45
98		2515-101-2467-Panchyat Directorate	297.20	219.53	73.87
99		2515-101-2474- Charges in Connection with the Panchyati Raj Institutions	7,100.00	6,545.57	92.19
100		4515-101-0101- State Plan Schemes (Normal) 3064- Building Construction	40.00	40.00	100.00
101		5054-04-101-0101- State Plan Schemes (Normal) 4871- Construction of Bridges on P.M.G.S.Y. Roads	1,800.00	1,800.00	100.00
102		31-Expenditure Pertaining to Planing, Economics and Statistics Department	3451-101-1201- Externally Aided Projects (Normal) 6725- Grant Received under European Commission State Partnership Programme	774.20	772.41
103	33- Tribal Welfare	2225-02-277-0801- Central Sector Schemes Normal 5325- Professional Training Education	300.00	300.00	100.00
104	34-Social Welfare	2235-02-101-0101 State Plan Schemes (Normal) 5650- District Disabled Rehabilitation Centre	70.00	51.19	73.13
105	35- Rehabilitation	2235-01-200-3135- Rehabilitation for New Displaced Persons from Former East Pakistan	104.40	104.40	100.00
106	37- Tourism	5452-01-101-0701- Centrally Sponsored Schemes Normal 7009- Development of Tourist Centre in each Districts	2,180.00	2,180.00	100.00
107		5452-01-102-0101- State Plan Schemes (Normal) 5613- Construction of New Tourist Motels in the Districts	880.00	440.28	50.03
108	39- Expenditure Pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-3229- Subsidy to Civil Supply Corporation for meeting losses in procurement of food grains	200.00	200.00	100.00
109		2408-01-102-0101- State Plan Schemes (Normal) 8673- Core P.D.S. - "Meri Marji Yojana"	350.00	192.50	55.00
110		2408-01-106-0101- State Plan Scheme (Normal) 8933- Sugar Distribution Scheme	1,975.00	1,975.00	100.00
111	41- Tribal Area Sub-Plan	2202-01-796-109-0102-Tribal Area Sub Plan 3437- Mukhya Mantri Bal Bhavishya Suraksha Yojana	999.00	650.30	65.10
112		2202-02-796-109-0802 - Central Sector Schemes (T.A.S.P) 2675- Post Matric Scholarship	2,300.00	1,341.48	58.33

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113	41- Tribal Area Sub-Plan	2202-796-109-0802 - Central Sector Schemes (T.A.S.P) 8956-Pre-Matric Scarship	6,205.17	6,205.17	100.00
114		2202-796-109-0102- Tribal Area Sub-Plan 2194- Special Coaching Centre Schemes	175.00	103.27	59.01
115		2202-796-109-0102-Tribal Area Sub-Plan 2501 Training before Examination	200.00	186.94	93.47
116		2202-796-109-0102-Tribal Area Sub-Plan 6755 Computer Education Schemes	200.00	200.00	100.00
117		2202-796-109-0102-Tribal Area Sub-Plan 762- Complex for Girls Education	221.00	201.48	91.17
118		2202-796-109-0102-Tribal Area Sub-Plan 8549- Science, Commerce Education Incentive Schemes	218.10	139.87	64.13
119		22796-105-0102- Tribal Area Sub-Plan 2667- Polytechnic	430.20	324.86	75.51
120		2280-796-800-0702- Centrally Sponsored Schemes (T.A.S.P.) 6960-National Health Insurance Scheme	894.90	650.00	72.63
121		2201-796-192-0102- Tribal Area Sub-Plan 7315- Jashpur Water Supply Scheme	400.00	260.00	65.00
122		2201-796-193-0102-Tribal Area Sub-Plan 6882- Kirandol Water Supply Scheme	200.00	200.00	100.00
123		2201-796-193-0102-Tribal Area Sub-Plan 7369-Pankhajur Water Supply Scheme	150.00	150.00	100.00
124		2201-796-193-0102-Tribal Area Sub-Plan 8620- Nailedri Piped Water Supply Scheme	100.00	100.00	100.00
125		2201-796-193-0102- Tribal Area Sub-Plan 8621- Khongapani Piped water Supply Scheme	100.00	100.00	100.00
126		2201-796-800-0102-Tribal Area Sub-Plan 938- Recharging of Ground Water Schemes	100.00	100.00	100.00
127		2202-796-107-0702 - Centrally Sponsored Schemes (T.A.S.P) 5504-Sauria Swachhata Abhiyan	100.00	100.00	100.00
128		2202-796-102-0602- Scheme Financed out of Additional Funds from Government of India for Tribal Area Sub-Plan-5212- Local Development Programme in MADA Area	1,074.70	572.95	53.31
129		2202-796-102-0102-Tribal Area Sub-Plan 7344- Chhattisgarh Tribal Development Programme	120.00	75.00	62.50
130		2203-796-003-0702- Centrally Sponsored Schemes (T.A.S.P) 717-Industrial Training Institutes	231.50	131.52	56.81

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131	41- Tribal Area Sub-Plan	2230-796-101-0702- Centrally Sponed Schemes (T.A.S.P)- 7438 Stateill Development Mission	283.00	240.34	84.93
132		2235-796-102-0702 - Centrally Sponed Schemes (T.A.S.P) 9130- Supesion of Integrated Child Devement Service	286.70	155.12	54.11
133		2235-796-103-0102-Tribal Area Sub-Plan 7265- Immoral Trafficking Prevcon Programme	125.00	118.70	94.96
134		2236-796-101-0702- Centrally Sponed Scheme (T.A.S.P) 414- Spec Nutrition Programme in Tribal Area	17,480.00	11,492.81	65.75
135		24016-102-0702- Centrally Sponed Schemes (T.A.S.P) 5411- ISOPM Development Plan	836.00	491.66	58.81
136		24016-103-0102- Tribal Area Sub-Plan 634- Pulse Seed Production Incere Scheme	133.00	131.87	99.15
137		24016-108-0702- Centrally Sponed Schemes (T.A.S.P) 4838- Micrnanagement Working Plan	950.00	939.60	98.90
138		24016-110-0102- Tribal Area Sub-Plan 12 -Rastriya Krishi Bima Yojana (Corj Fund)	380.00	219.86	57.86
139		24016-113-0102- Tribal Area Sub-Plan 8906-Interest Grant to Agriare/Industrialist/Entrepreneur	76.00	76.00	100.00
140		24016-119-1002- Additional Central Assisce (T.A.S.P)- 7242- Rastriya Kriskikas Yojana	5,320.00	4,339.07	81.56
141		2406-796-101-0602- Scheme Finard out of Additional Funds from Govement of India for Tribal Area Sub-h- 3874- Development of Forest Villa	100.00	100.00	100.00
142		2406-796-102-0102- Tribal Area Sub-h 5091- Establishment of Public Rese Area	287.50	187.50	65.22
143		2406-796-800-0802- Central Sector Sches (T.A.S.P)-5231- Grant to Small ForesProduce Federation for Small Foresroduce Work	200.00	200.00	100.00
144		2408-796-190-0102- Tribal Area Sub-h 8933- Sugar Distribution Sche	1,501.00	1,501.00	100.00
145	24256-107-0102- Tribal Area Sub-Plan 30- Grant Proposed to District Co-ogative Central Bank Limited Jashp	500.00	500.00	100.00	
146	2501-796-196-0702- Centrally Sponed Schemes (T.A.S.P)- 7350- Integed water Shed Management Progrme	1,041.28	910.58	87.45	

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147	41- Tribal Area Sub-Plan	2801-06-796-101-0102- Tribal Area Sub-Plan- 6825- <i>Rajiv Gandhi Gramin Vidhyutikaran Yojana</i>	950.00	523.00	55.05
148		2810-02-796-800-1002- Additional Central Assistance (T.A.S.P) 8670- Free Supply of Solar Lamp/Solar Study Lamp	1,506.00	1,506.00	100.00
149		2810-60-796-902-0410- Energy Development Fund-3220- Grant Assistance to Chhattisgarh Non-Renewable Energy Development Agency	466.50	266.50	57.13
150		2851-796-104-0102- Tribal Area Sub-Plan 8562- Establishment of Silp City in Kondagaon	200.00	110.00	55.00
151		2852-80-796-800-0102- Tribal Area Sub-Plan 5451- Share Capital Assistance Scheme	100.00	82.85	82.85
152		2210-06-796-101-0102- Tribal Area Sub-Plan 4244- Malaria	1,065.20	610.00	57.28
153		2401-796-103-0102- Tribal Area Sub-Plan- 8802- Distribution of free certified seeds and fertilizers to lease holding farmers of forest villages	500.00	357.02	71.40
154		2801-06-796-800-0102- Tribal Area Sub-Plan 6501- Grant for Single Bulb Connection	4,226.70	3,165.00	74.88
155		4202-01-796-202-1002- Additional Central Assistance (T.A.S.P)-1400 Construction of Ashram and Hostel Building	100.00	100.00	100.00
156		4202-01-796-202-0102- Tribal Area Sub-Plan 1400- Construction of Ashram and Hostel Building	5,822.00	2,988.49	51.33
157		4202-02-796-103-0702- Centrally Sponsored Schemes (T.A.S.P)- 717- Industrial Training Institutes	700.00	694.62	99.23
158		4202-02-796-103-0702 Centrally Sponsored Scheme (T.A.S.P)- 7438 State Skill Development Mission	1,500.00	1,023.08	68.21
159		4202-02-796-103-0102- Tribal Area Sub-Plan -717 Industrial Training Institutes	700.00	550.84	78.69
160		4202-02-796-104-0702- Centrally Sponsored Schemes (T.A.S.P) 2668- Polytechnic Institutions	1,100.00	1,100.00	100.00
161	4202-02-796-105-0102-Tribal Area Sub-Plan- 2667- Polytechnic	350.00	279.34	79.81	
162	4215-02-796-106-0102- Tribal Area Sub-Plan 5699- Lavatory Arrangement in School	150.00	150.00	100.00	
163	4700-03-796-800-0102-Tribal Area Sub-Plan-Dam and Appurtenant Works	1,100.00	597.44	54.31	
164	4701-16-796-800-0102- Tribal Area Sub-Plan 3366- Construction of Medium Projects	100.00	100.00	100.00	

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165	41- Tribal Area Sub-Plan	4701-17-796-800-0102- Tribal Area Sub-Plan 3366- Construction of Medium Projects	100.00	100.00	100.00	
166		4701-22-796-800-0102 Tribal Area Sub-Plan 3366- Construction of Medium Projects	100.00	100.00	100.00	
167		4701-23-796-800-0102 Tribal Area Sub-Plan 3366- Construction of Medium Projects	100.00	100.00	100.00	
168		4701-24-796-800-0102- Tribal Area Sub-Plan 3366- Construction of Medium Projects	110.00	108.99	99.08	
169		4702-796-101-0702 Centrally Sponsored Scheme (T.A.S.P)- 7405-Repair/Renewal/Renovation	10,000.00	8,982.95	89.83	
170		4702-796-102-0102- Tribal Area Sub-Plan 7422- Industrial Water Infrastructure Development	7,000.00	5,167.54	73.82	
171		5054-04-796-101-0102 Tribal Area Sub-Plan 4871- Construction of Bridges on P.M.G.S.Y Roads	6,000.00	6,000.00	100.00	
172		6215-01-796-101-0102 Tribal Area Sub-Plan 2182- New Urban Water Supply Schemes	700.00	628.40	89.77	
173		6401-796-105-0102 Tribal Area Sub-Plan 7283- Loans to Chhattisgarh State Marketing Federation for Fertilizer Trading	15,200.00	11,900.00	78.29	
174		4701-08-796-800-0102 Tribal Area Sub-Plan 3366- Construction of Medium Projects	300.00	299.10	99.70	
175		4701-80-796-800-0102- Tribal Area Sub-Plan 1831- Payment of Decretal Amount	5.00	5.00	100.00	
176		4702-796-800-0102- Tribal Area Sub-Plan 1831- Payment of Decretal Amount	10.00	10.00	100.00	
177		43- Sports and Youth Welfare	2204-103-2323 Direction and Administration	586.83	305.66	52.09
178			2204-104-0701- Centrally Sponsored Schemes (Normal) 7304- Panchyat Yuva Krida Evam Khel Abhiyan	2,915.00	2,915.00	100.00
179	2204-104-0101 State Plan Schemes (Normal) 1079- Training to Sportsmen		165.00	100.15	60.70	
180	2204-104-0101 State Plan Schemes (Normal) 5226- Development of Basic amenities Stadium etc		165.00	144.00	87.27	
181	2204-104-0101 State Plan Schemes (Normal) 7296- Khel Academy		110.00	108.63	98.75	
182	2204-800-0101- State Plan Schemes (Normal) 7473- 37 th National Games		100.00	100.00	100.00	
183	44-Higher Education	2202-05-102-0101- State Plan Schemes (Normal) 5716 Hindi Granth Academy	55.00	50.00	90.90	

1	2	3	4	5	6
184	45- Minor Irrigation Works	4702-101-0701- Centrally Sponsored Schemes (Normal) 7405- Repairs/Renewal/ Renovation	2,500.00	1,439.59	57.58
185		4702-101-0101- State Plan Schemes (Normal) 5678- Chhattisgarh Irrigation Development Project	1,000.00	1,000.00	100.00
186		4702-102-0101- State Plan Schemes (Normal) 9284- Tube Well Establishment	1,010.00	841.83	83.35
187	47- Technical Education and Manpower Planning Department	2203-105-0701 Centrally Sponsored Schemes (Normal) 2668 Polytechnic Institutions	150.00	150.00	100.00
188		2203-105-0101- State Plan Schemes (Normal) 2668- Polytechnic Institutions	1,256.70	832.93	66.28
189		2203-112-0101 State Plan Schemes (Normal) 7341- Establishment of I.I.T.	100.00	100.00	100.00
190		2203-800-0101- State Plan Schemes (Normal) 8643- Mukhya Mantri Uchha Siksha Byaj Anudan Yojana	100.00	100.00	100.00
191		2230-03-001-9148 Directorate of Training	287.00	161.42	56.24
192		2230-03-003-0101- State Plan Schemes (Normal) 717- Industrial Training Institute	1,835.90	1136.57	61.91
193		2230-03-003-0101- State Plan Schemes (Normal) 7438- State Skill Development Mission	400.00	230.00	57.50
194		2230-03-003-0101 State Plan Schemes (Normal) 8935- Livelihood College	500.00	496.97	99.39
195		4202-02-103-0701 Centrally Sponsored Schemes (Normal) 717- Industrial Training Institutes	1,000.00	864.38	86.44
196		4202-02-104-0701 Centrally Sponsored Schemes (Normal) 2668- Polytechnic Institutions	1,150.00	1,150.00	100.00
197		4202-02-104-0101 State Plan Schemes (Normal) 2668- Polytechnic Institutions	500.00	393.50	78.70
198		4202-02-105-0101 State Plan Schemes (Normal) 502- Engineering College	100.00	50.42	50.42
199	48-Grants-in-Aid Received under the Recommendation of Thirteenth Finance Commission	2014-103-7416- Grant received under Recommendation of Thirteenth Finance Commission	1,091.20	960.20	87.99
200		2014-105-7416- Grant received under Recommendation of Thirteenth Finance Commission	196.43	196.40	99.98
201		2203-800-1303 Recommendation of Finance Commission (S.C.S.P)- 7416 Grant received under Recommendation of Thirteenth Finance Commission	108.00	103.50	95.83
202		2203-800-1301-Recommendation of Finance Commission (Normal) 7416- Grant received under Recommendation of Thirteenth Finance Commission	450.00	351.69	78.15

1	2	3	4	5	6
203	48-Grants-in-Aid Received under the Recommendation of Thirteenth Finance Commission	3054-04-105-7416- Grant received under Recommendation of Thirteenth Finance Commission	9,600.00	9,600.00	100.00
204		3454-02-800-1303 Recommendation of Finance Commission (S.C.S.P)- 7416 Grant received under Recommendation of Thirteenth Finance Commission	216.40	216.40	100.00
205		3454-02-800-1302 Recommendation of Finance Commission (T.A.S.P) 7416- Grant received under Recommendation of Thirteenth Finance Commission	691.60	691.60	100.00
206		3454-02-800-1301 Recommendation of Finance Commission (Normal) 7416- Grant received under Recommendation of Thirteenth Finance Commission	910.00	910.00	100.00
207		4216-01-106-1302 Recommendation of Finance Commission (T.A.S.P) 7416- Grant received under Recommendation of Thirteenth Finance Commission	2,040.00	2,040.00	100.00
208		4216-01-106-1301 Recommendation of Finance Commission (Normal) 7416- Grant received under Recommendation of Thirteenth Finance Commission	4,210.00	4,210.00	100.00
209		4217-01-051-1301- Recommendation of Finance Commission (Normal) 7416- Grant received under Recommendation of Thirteenth Finance Commission	13,750.00	13,750.00	100.00
210		4235-02-102-1303- Recommendation of Finance Commission (S.C.S.P)- 7416- Grant received under Recommendation of Thirteenth Finance Commission	450.00	450.00	100.00
211		4235-02-102-1302 Recommendation of Finance Commission (T.A.S.P)- 7416- Grant received under Recommendation of Thirteenth Finance Commission	1,425.00	1,425.00	100.00
212		4235-02-102-1301 Recommendation of Finance Commission (Normal) 7416- Grant received under Recommendation of Thirteenth Finance Commission	1,875.00	1,875.00	100.00
213		50-Expenditure pertaining to the Departments Implementing 20 point Programmes	2053-800-2987-Implementation of 20 point Programmes	207.70	122.62
214	51-Religious Trusts and Endowments	2250-800-3379 Maintenance Grant to Temples etc	38.50	34.00	88.31
215		2250-800-6292-Renovation of Government Temples	100.00	100.00	100.00
216	53-Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	6217-60-789-191-0103- Special Component Plan for Schedule Castes-7241 Infrastructure Development of Urban Bodies	2,103.00	2,103.00	100.00
217		6217-60-789-192-0103 Special Component Plan for Schedule Castes-7241- Infrastructure Development of Urban Bodies	1,095.00	1,095.00	100.00

1	2	3	4	5	6	
218	53-Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	6217-60-789-192-0103- Special Component Plan for Schedule Castes-7329- Special Occasion	150.00	150.00	100.00	
219		6217-60-789-193-0103- Special Component Plan for Schedule Castes 7241- Infrastructure Development of Urban Bodies	1,002.00	1,002.00	100.00	
220	54-Expenditure pertaining to Agriculture Research and Education	2415-01-120-0101- State Plan Schemes (Normal) 9182-Grant to Indira Gandhi Agriculture University	3,800.00	2,461.00	64.76	
221	55- Expenditure pertaining to Women and Child Welfare	2235-02-102-0701- Centrally sponsored schemes (Normal) 9949- Integrated Child Protection Scheme	1,000.00	777.21	77.72	
222		2235-02-103-0101 State Plan Schemes (Normal) 6868- Training to <i>Anganwadi</i> Workers	50.00	50.00	100.00	
223		2235-02-103-0101 State Plan Schemes (Normal) 8665- Integrated Women Help Centre for Mentally Disable Women (<i>Parijat</i>)	120.00	87.84	73.20	
224		2235-02-103-0101 State Plan Schemes (Normal) 8809- protection of Women from Domestic Violence (<i>Nava Bihan</i>)	150.00	138.18	92.12	
225		2236-02-101-0701 Centrally Sponsored Schemes (Normal) 7361- <i>Sabla Yojana</i>	2,752.50	1,598.43	58.07	
226		2236-02-101-0701 Centrally Sponsored Schemes (Normal) 9050- Minimum Needs Programme Special Nutrition	22,850.00	13,734.09	60.11	
227		2236-02-101-0101 State Plan Schemes (Normal) 6904- Nutrition Surveillance Scheme	100.00	62.79	62.79	
228		4235-02-103-0101- State Plan Schemes (Normal) 8680- Construction of <i>Nari Niketan Building</i>	50.00	50.00	100.00	
229		56-Rural Industries	2851-103-0701-Centrally Sponsored Schemes Normal- 6934- Integrated Handloom Development Scheme	162.00	98.64	60.89
230			2851-104-0101 State Plan Schemes (Normal) 5635- Training Grant to Handicraft Workers	44.00	44.00	100.00
231	2851-104-0101 State Plan Schemes (Normal) 7470- Working Capital Grant to Handicraft		55.00	55.00	100.00	
232	2851-104-0101- State Plan Schemes (Normal) 8554- Rural Handicraft Design Development Institute		50.00	50.00	100.00	
233	2851-104-0101 State Plan Schemes (Normal) 9201- Exhibition, Publicity and Propaganda		132.00	132.00	100.00	
234	57-Externally Aided Projects Pertaining to Water Resources Department	4701-80-800-1201- Externally Aided Projects (Normal) 5678- Chhattisgarh Irrigation Development Project.	1,100.00	996.00	90.55	
235		4702-101-1202-Externally Aided Projects (T.A.S.P) 5678- Chhattisgarh Irrigation Development Project	200.00	193.67	96.84	

1	2	3	4	5	6
236	57-Externally Aided Projects Pertaining to Water Resources Department	4702-101-1201- Externally Aided Projects (Normal) 5678- Chhattisgarh Irrigation Development Project	900.00	826.68	91.85
237	58- Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-103-7345 Nutrition.	200.00	200.00	100.00
238		2245-01-104-7346- Supply of Fodder	100.00	100.00	100.00
239		2245-01-105-5492- Provision for Vaccination of Animals	100.00	100.00	100.00
240		2245-01-282-7347- Public Health	200.00	200.00	100.00
241		2245-01-800-1467- District and Other Roads	1,600.00	1,600.00	100.00
242		2245-01-800-2389 Construction Works	800.00	800.00	100.00
243		2245-01-800-3819- Minor Irrigation (Agriculture)	1,500.00	1,500.00	100.00
244		2245-02-101-747- Relief to Victims of Hailstorm	300.00	176.67	58.89
245		2245-02-104-7346- Supply of Fodder	100.00	100.00	100.00
246		2245-02-105-5492- Provision for Vaccination of Animals	200.00	200.00	100.00
247		2245-02-107-7349- Repairs	300.00	300.00	100.00
248		2245-02-108-7349- Repairs	100.00	100.00	100.00
249		2245-02-109-7349- Repairs	100.00	100.00	100.00
250		2245-02-110-2018- Cash Donation	600.00	554.22	92.37
251		2245-02-112-5607- Flood Control	2,600.00	1,818.94	69.96
252		2245-02-112-7357- Assistance to Flood Grant etc	800.00	696.06	87.00
253	2245-05-101-4849- Transfer from National Calamities Contingency Fund to Calamity Relief Fund	3,000.00	3,000.00	100.00	
254	60-Expenditure Pertaining to District Plan Schemes	3451-102-0101- State Plan Schemes (Normal) 7282 Strengthening of District Schemes	100.00	69.59	69.59
255	64-Special Component Plan for Scheduled Caste	2202-02-789-109-0803 Central Sector Schemes (S.C.S.P) 8956- Pre-Metric Scholarship	2,475.25	2,475.25	100.00
256		2202-02-789-109-0103- Special Component Plan for Scheduled Castes 6755- Computer Education Scheme	80.00	80.00	100.00
257		2210-06-789-800-0703- Centrally Sponsored Schemes (S.C.S.P)-6960- National Health Insurance Scheme	282.60	200.00	70.77
258		2225-01-789-102-0703- Centrally Sponsored Schemes (S.C.S.P)- 9550- Administrative Strengthening and propaganda Publicity under Civil Right Protection Cell	60.00	60.00	100.00
259		2230-03-789-003-0103- Special Component Plan for Scheduled Castes- 717- Industrial Training Institutes	338.90	217.82	64.27
260		2236-02-789-101-0703 Centrally Sponsored Schemes (S.C.S.P) 2179- Special Nutrition Programme for Scheduled Castes	5,520.00	4,783.04	86.65

1	2	3	4	5	6
261	64-Special Component Plan for Scheduled Caste	2236-02-789-101-0703 Centrally Sponsored Schemes (S.C.S.P) 7361- Sabala Yojana	550.00	536.13	97.48
262		2401-789-102-0703 Centrally Sponsored Schemes (S.C.S.P) 5411- ISOPOM Development Scheme	260.00	134.56	51.75
263		2401-789-108-0703- Centrally Sponsored Schemes (S.C.S.P) 4838- Macro Management Working Plan	300.00	269.20	98.73
264		2401-789-110-0103 Special Component plan for Scheduled Castes- 8702- Rastriya Krishi Bima Yojana (Corpus Fund)	120.00	67.44	56.20
265		2401-789-119-1003- Additional Central Assistance (S.C.S.P) 7242- Rashtriya Krishi Vikas Yojana	1,680.00	1,338.12	79.65
266		2401-789-119-0703- Centrally Sponsored Schemes (S.C.S.P)- 2794- Grant for Sprinkler Irrigation	216.00	191.00	88.43
267		2401-789-800-0703 Centrally Sponsored Schemes (S.C.S.P) 2794- Grant for Sprinkler Irrigation	180.00	145.00	80.56
268		2501-02-789-196-0703 Centrally Sponsored Schemes (S.C.S.P) 7350- Integrated Watershed Management Programme	328.83	287.56	87.58
269		2501-04-789-902-0410 Energy Development Fund-3220 Grant-In-Aid to Chhattisgarh (Renwable) Energy Development Agency	271.25	271.25	100.00
270		2801-06-789-101-0103- Special Component Plan for Scheduled Castes- 6825-Rajiv Gandhi Rural Electrification Scheme	300.00	165.00	55.00
271		2810-60-789-600-0410- Energy Development Fund Plan for Scheduled Castes- 3220- Grant Assistance to Chhattisgarh non Renewable Energy Development Agency	200.00	200.00	100.00
272		2851-789-102-0103 Special Component plan for Scheduled Castes 6857- Interest Grant to Industries	300.00	192.13	64.03
273		2852-80-789-800-0103- Special Component Plan for Scheduled Castes 5451- Share Capital Assistance Scheme	100.00	92.50	92.50
274		2852-80-789-800-0103- Special Component Plan for Scheduled Castes 9068- Cost Capital Grant to Industrial Unit	100.00	100.00	100.00
275		4202-01-789-202-0703 Centrally Sponsored Schemes (S.C.S.P) 1400- Construction of Ashram and Hostel Building	750.00	750.00	100.00
276	4202-02-789-103-0103- Special Component Plan for Scheduled Castes- 717- Industrial Training Institutes	400.00	363.42	90.86	

1	2	3	4	5	6
277	64-Special Component Plan for Scheduled Caste	4215-01-789-102-0103- Special Component Plan for Scheduled Castes-5403- Rural Piped Water Supply Scheme	600.00	591.78	98.63
278		4225-01-789-800-0103- Special Component Plan for Scheduled Castes-5616- Integrated Development of <i>Girdarpuri</i> and <i>Bhandarpuri</i>	250.00	235.00	94.00
279		4225-01-789-800-0103- Special Component Plan for Scheduled Castes-5507- Construction of <i>Jait Khambh</i> at <i>Girodpuri</i>	100.00	100.00	100.00
280		4225-01-789-800-0103- Special Component Plan for Scheduled Castes-6985- Co-ordinated Development of <i>Telashi Bada</i>	100.00	100.00	100.00
281		4235-02-789-101-0103- Special Component Plan for Scheduled Castes 71- Schools for Blind, Deaf and Dumb	120.00	120.00	100.00
282		4700-02-789-800-0103- Special Component Plan for Scheduled Castes-2898- Dam and Appurtenant Work	3,500.00	2,005.30	57.29
283		4700-08-789-800-0103- Special Component Plan for Scheduled Castes-2884- Canal and Appurtenant Works	1,100.00	1,076.50	97.86
284		4702-789-101-0103- Special Component Plan for Scheduled Castes- 3828- Minor Irrigation Schemes	3,000.00	1,564.96	52.17
285		6401-789-105-0103- Special Component Plan for Scheduled Castes- 7283- Loans to Chhattisgarh State Marketing Federation for Fertilizer Trading	4,800.00	3,600.00	75.00
286		66- Welfare of Backward Classes	2202-02-107-0801- Central Sector Schemes (Normal) 7285- Merit Cum Means Scholarship Student belonging to Minority Community	224.00	133.84
287	2202-02-107-0801- Central Sector Schemes (Normal) 7286- post matric scholarship to students belonging to Minority Community		500.00	272.03	54.41
288	4225-03-277-0101- State Plan Scheme (Normal) 1395- Hostels		50.00	50.00	100.00
289	67- Public Works Building	4202-03-102-0101- State Plan Schemes (Normal) 5226- Development of Basic Amenities Stadium etc	1,200.00	1,000.00	83.33
290	68-Public Works relating to Tribal Area Sub-Plan Building	4202-02-796-104-0102-Tribal Area Sub-Plan 8071 Construction of Polytechnic Buildings	700.00	600.00	85.71
291		4210-01-796-110-0102- Tribal Area Sub-Plan 395- Construction of Hospital Building Under Tribal Area Sub-Plan	812.00	700.00	86.21

1	2	3	4	5	6
292	69-Urban Administration and Development Department Urban Welfare	2217-80-191-1001- Additional Central Assistance (Normal) 6741- National Urban Renewal Mission	20,570.62	11,401.56	55.43
293		2217-80-191-1001- Additional Central Assistance (Normal) 6807- Integrated Housing and Slum Area Development Scheme	6,600.00	3,608.53	54.67
294		2217-80-191-0701- Centrally Sponsored Schemes (Normal) 8630- <i>Rajiv Awas Yojana</i>	21,875.00	18,784.23	85.87
295		2217-80-191-0701- Centrally Sponsored Schemes (Normal) 9106- <i>Swarna Jayanti Shahari Rozgar Yojana</i>	660.00	341.67	51.77
296		2217-80-192-0701- Centrally Sponsored Schemes (Normal) 9106- <i>Swarna Jayanti Shahari Rozgar Yojana</i>	660.00	341.67	51.77
297		71- Information Technology and Bio-technology	3275-800-1001- Additional Central Assistance (General) 7276- Establishment of Data Centre	292.75	250.00
298	3275-800-1001-Additional Central Assistance (General) 7278- Capacity Building Programme in State		182.30	182.30	100.00
299	3275-800-1001-Additional Central Assistance (General) 7482- Information Technology and e-Governance Training Institute		130.60	130.60	100.00
300	3275-800-0101- State Plan Scheme (Normal) 7481- Training for Bio Technology and Human Resources Development Project		50.00	50.00	100.00
301	3275-800-0101- State Plan Scheme (Normal) 8726- Establishment of Chhattisgarh Infotech Promotion Society.		200.00	120.00	60.00
302	75-Nabard Aided Projects pertaining to Water Resources Department		4701-01-800-0311- NABARD Aided Projects (General) 5188- Construction work of Medium Irrigation Project (NABARD)	100.00	100.00
303		4701-05-800-0311- NABARD Aided Projects (General) 5188- Construction Work of Medium Irrigation Project (NABARD)	800.00	514.76	64.35
304		4702-101-0313-NABARD Aided Projects (S.C.S.P)- 5189- Construction Work of Minor Irrigation Scheme (NABARD)	100.00	66.75	66.75
305		4702-101-0312-NABARD Aided Projects (T.A.S.P) 5189- Construction Work of Minor Irrigation Scheme (NABARD)	7,300.00	4,897.62	67.09
306		80-Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0701- Centrally Sponsored Schemes (Normal) 7424- <i>Rashtriya Gram Swaraj Yojana</i>	150.00	150.00

1	2	3	4	5	6
307	81. Financial Assistance to Urban Bodies	2217-05-191-0101- State Plan Schemes (Normal) 7329- Special Occasion	1,500.00	1,500.00	100.00
308		2217-05-192-0101- State Plan Schemes (Normal) 7329- Special Occasion	100.00	100.00	100.00
309		2217-05-193-0101 State Plan Scheme (Normal) 7329- Special Occasion	50.00	50.00	100.00
310		6217-60-191-0101- State Plan Schemes (Normal) 7241- Infrastructure Development of Urban Bodies	9,362.00	9,362.00	100.00
311		6217-60-191-0101 State Plan Schemes (Normal) 7329- Special Occasion	3,500.00	3,500.00	100.00
312		6217-60-192-0101 State Plan Schemes (Normal) 7241- Infrastructure Development of Urban Bodies	4,563.00	4,563.00	100.00
313		6217-60-192-0101- State Plan Scheme (Normal) 7329- Special Occasion	100.00	100.00	100.00
314		6217-60-193-0101- State Plan Schemes (Normal) 7241 Infrastructure Development of Urban Bodies	4,175.00	4,175.00	100.00
315		6217-60-193-0101 State Plan Schemes (Normal) 7329 Special Occasion	50.00	50.00	100.00
316		82-Financial Assistance to Three Tier Panchayati Raj Institutions under tribal Area Sub-Plan	2515-796-196-0702- Centrally Sponsored Schemes (T.A.S.P) 8668- <i>Rajiv Gandhi Panchyat Sashaktikaran Abhiyan</i>	4,283.73	3,997.84
317	2515-796-198-0702 Centrally Sponsored Schemes (T.A.S.P) 7424- <i>Rashtriya Gram Swaraj Yojana</i>		50.00	50.00	100.00
318	83- Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	6217-60-796-191-0102- Tribal Area Sub-Plan 7241- Infrastructure Development of Urban Bodies	6,660.00	6,660.00	100.00
319		6217-60-796-192-0102 Tribal Area Sub-Plan 7241- Infrastructure Development of Urban Bodies	3,467.00	3,467.00	100.00
320		6217-60-796-193-0102 Tribal Area Sub-Plan 7241- Infrastructure Development of Urban Bodies	3,173.00	3,173.00	100.00
Total			5,48,549.60	4,22,131.96	

Appendix-2.5

(Reference: Paragraph-2.4.5: Page -48)

Surrender in excess of actual savings

(Cases where amount surrendered in excess of savings was ₹ 50 lakh or more)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Provision	Savings	Surrender	Amount Surrendered in excess
A Revenue Voted						
1	02	Other expenditure pertaining to General Administration Department	20.36	3.28	4.49	1.21
2	03	Police	2,199.93	133.44	144.86	11.42
3	07	Expenditure pertaining to Commercial Tax Department	160.62	14.57	24.93	10.36
4	11	Expenditure pertaining to Commerce and Industry Department	111.00	26.12	28.42	2.30
5	13	Agriculture	725.57	173.70	175.98	2.28
6	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	232.67	56.43	61.20	4.77
7	16	Fisheries	40.36	4.18	6.01	1.83
8	23	Water Resources Department	344.10	10.03	22.77	12.73
9	30	Expenditure pertaining to Panchayat and Rural Development Department	778.20	211.47	265.41	53.94
10	33	Tribal Welfare	1,261.08	8.73	55.10	46.37
11	34	Social Welfare	61.34	12.78	13.37	0.59
12	49	Scheduled Castes Welfare	59.59	3.93	6.41	2.48
13	55	Expenditure pertaining to Women and Child Welfare	651.79	115.87	248.10	132.23
14	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	602.88	204.78	235.57	30.79
15	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	1,635.76	314.77	377.51	62.74
Total			8,885.25	1,294.08	1,670.13	376.04
B Capital Voted						
16	23	Water Resources Department	420.86	94.00	99.46	5.46
17	45	Minor Irrigation Works	630.20	125.02	125.94	0.92
Total			1,051.06	219.02	225.40	6.38
Grand Total (A+B)			9,936.31	1,513.10	1,895.53	382.42

Appendix 2.6

(Reference: Paragraph-2.4.6: Page -49)

Statement of various Grants/Appropriations in which savings (more than ₹ One crore) occurred but no part of which had been surrendered

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings
A-Revenue Voted			
1	14	Expenditure pertaining to Animal Husbandry Department	70.54
2	19	Public Health and Family Welfare	89.30
3	24	Public Works-Roads and Bridges	128.26
4	26	Expenditure Pertaining to Culture Department	3.23
5	27	School Education	720.41
6	29	Administration of Justice and Elections	70.29
7	36	Transport	16.90
8	79	Expenditure pertaining to Medical Education Department	84.63
Total – A			1,183.56
B-Capital Voted			
9	19	Public Health and Family Welfare	9.23
10	24	Public Works-Roads and Bridges	16.37
11	27	School Education	3.86
12	42	Public works relating to Tribal Area Sub Plan-Roads and Bridges	185.03
13	68	Public works relating to Tribal Area Sub-Plan-Buildings	67.02
14	76	Externally Aided projects pertaining to Public Works Department	299.08
15	79	Expenditure Pertaining to Medical Education Department	27.81
Total – B			608.40
C-Revenue Charged			
16	29	Administration of Justice and Elections	12.03
Total-C			12.03
D-Capital Charged			
17	42	Public works relating to Tribal Area Sub-Plan Roads and Bridges	1.42
Total – D			1.42
Grand Total -(A+B+C+D)			1,805.41

1	2	3	4	5	6
33	69	Urban Administration and Development Department Urban Welfare	541.88	347.11	64.06
34	80	Financial Assistance to Three Tier Panchayati Raj Institutions	3,029.70	315.03	10.40
35	81	Financial Assistance to Urban Bodies	1,529.22	68.44	4.48
36	82	Financial Assistance to Three Tier Panchyati Raj Institutions under Tribal Area Sub-Plan	1,635.76	377.51	23.08
Total A			30,436.19	4,489.36	
B-Capital Voted					
37	03	Police	46.25	11.17	24.15
38	10	Forest	20.00	10.29	51.45
39	11	Expenditure Pertaining to Commerce and Industry Department	42.80	35.47	82.87
40	13	Agriculture	210.20	125.00	59.47
41	20	Public Health Engineering	51.15	27.60	53.96
42	21	Expenditure pertaining to Housing and Environment Department	282.80	216.09	76.41
43	23	Water Resources Department	420.86	99.46	23.63
44	30	Expenditure pertaining to Panchayat and Rural Development Department	390.45	19.46	4.98
45	37	Tourism	30.60	26.20	85.62
46	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	637.25	17.68	2.77
47	41	Tribal Areas Sub-Plan	2,021.34	534.67	26.45
48	45	Minor Irrigation Works	630.20	125.94	19.98
49	47	Technical Education and Manpower Planning Department	41.50	36.96	89.06
50	48	Grants-in-aid Received under the Recommendation of Thirteenth Finance Commission	368.81	250.68	67.97
51	53	Financial Assistance to Urban Bodies Under Special Component Plan for Scheduled Castes	43.50	43.50	100.00
52	55	Expenditure pertaining to Women and Child Welfare	83.18	18.05	21.70
53	64	Special Component plan for Scheduled Castes	967.19	215.89	22.32
54	66	Welfare of Backward Classes	10.93	10.19	93.23
55	75	NABARD Aided Projects pertaining to Water Resources Department	150.20	88.84	59.15
56	81	Financial Assistance to Urban Bodies	217.50	217.50	100.00
Total B			6,666.71	2,130.64	
C-Revenue Charged					
57		Interest Payments	1,536.73	81.36	5.29
Total C			1,536.73	81.36	
D-Capital Charged					
58		Public Debt	933.14	243.49	26.09
Total-D			933.14	243.49	
Grand Total (A+B+C+D)			39,572.77	6,944.85	

Appendix-2.9

(Reference: Paragraph-2.4.10: Page-52)

Excess over provision of previous years requiring regularization

(₹ in crore)

Year	Number 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	24, 40, 67, 80, 6, 23, 75, 76 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	1,20,23,29,36 and Public Debt	
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	
Total			2,134.43

Appendix-2.12

(Reference: Paragraph-2.6.8:Page-58)

Non reconciliation of departmental expenditure figure under Grant No-30

(amount in ₹)

No.	Head of Accounts	Expenditure As per AG(A&E)	Expenditure As per Department	Difference Excess(+)/Less(-)
1	2515-0701-101-2467	83,03,262	78,67,530	-4,35,732
2	2515-0701-101-2468	96,90,595	97,15,917	25,322
3	2515-0701-101-2474	60,13,27,912	5,55,12,971	-54,58,14,941
4	2515-0701-101-5575	4,40,927	4,10,001	-30,926
5	2515-102-0101-7019	33,077	33,683	606
6	2515-00-00-3926	62,20,598	80,75,000	18,54,402
7	2515-00-001-3926	30,00,000	31,00,000	1,00,000
8	2515-00-001-1033	17,47,90,688	19,51,25,000	2,03,34,312
9	2515-00-001-1167	18,39,860	22,55,000	4,15,140
10	2515-00-102-1208	10,48,54,876	7,92,05,000	-2,56,49,876
11	2216-03-196-6549	85,68,07,800	83,15,38,300	-2,52,69,500
12	2505-60-101-6728	11280015	22698000	11417985
13	2505-60-196-6728	1,55,07,81,000	1,55,10,00,000	2,19,000
14	2515-00-001-3926	2,21,34,071	1,90,20,000	-31,14,071
15	2515-00-001-3928	Nil	10,00,00	1,00,000
16	2515-00-001-1033	28,34,26,231	25,78,61,000	-2,55,65,231
17	2515-00-003-5063	2,08,05,844	2,12,45,000	4,39,156
18	2515-00-800-1208	23,38,29,037	29,02,10,000	5,63,80,963
19	2515-00-800-1208	Nil	1,00,000	1,00,000
20	2515-00-800-4855	33,78,47,846	33,41,60,000	-36,87,846
21	5054-04-337-7475	1,80,92,81,022	1,74,98,97,500	-5,93,83,522
22	5054-04-337-8650	1,66,90,52,017	1,74,00,06,000	7,09,53,983
Total		7,70,57,46,678	71,79,135,902	-52,66,10,776

Appendix-3.1

(Reference: Paragraph-3.1: Page-61)

Utilisation Certificate outstanding as on 31 March 2014

(₹ in lakh)

Sl No.	Department		Year of payment of grant	Total grants paid		Utilisation Certificates			
	Major Head	Name		No.	Amount	Received		Outstanding	
						No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10
1	2011	State Legislatures	2007-08	29	129.84	0	0.00	29	129.84
			2008-09	18	173.16	0	0.00	18	173.16
			2009-10	19	103.93	1	0.11	18	103.82
			2010-11	35	129.16	0	0.00	35	129.16
			2011-12	38	154.78	0	0.00	38	154.78
			2012-13	9	48.88	0	0.00	9	48.88
Total				148	739.75	1	0.11	147	739.64
2	2013	Council of Ministers	2007-08	322	1,699.97	317	1,695.48	5	4.49
			2008-09	207	1,379.47	207	1,379.47	0	0.00
			2009-10	303	1,168.56	302	1,168.23	1	0.33
			2010-11	348	1,319.13	347	1,318.13	1	1.00
			2011-12	224	754.13	196	603.98	28	150.15
			2012-13	25	93.36	0	0.00	25	93.36
Total				1429	6,414.62	1369	6,165.29	60	249.33
3	2014	Administration of Justice	2007-08	10	224.40	0	0.00	10	224.40
			2008-09	7	247.95	0	0.00	7	247.95
			2009-10	2	200.00	2	200.00	0	0.00
			2010-11	2	200.00	2	200.00	0	0.00
			2011-12	2	200.00	0	0.00	2	200.00
Total				23	1,072.35	4	400.00	19	672.35
4	2052	Secretariat-General services	2011-12	2	75.00	0	0.00	2	75.00
			2012-13	3	125.00	0	0.00	3	125.00
Total				5	200.00	0	0.00	5	200.00
5	2055	Police	2007-08	5	191.00	5	191.00	0	0.00
			2008-09	2	175.00	2	175.00	0	0.00
			2009-10	4	109.00	4	109.00	0	0.00
			2010-11	1	65.00	1	65.00	0	0.00
			2011-12	2	278.00	0	0.00	2	278.00
Total				14	818.00	12	540.00	2	278.00
6	2202	General Education	2007-08	1993	39,720.56	1990	39,718.61	3	1.95
			2008-09	3516	43,153.76	3472	42,945.17	44	208.59
			2009-10	2561	54,960.96	2554	54,801.36	7	159.60
			2010-11	3034	84,452.99	3027	84,342.66	7	110.33
			2011-12	3014	1,10,196.23	3010	1,09,957.32	4	238.91
			2012-13	1033	54,472.27	69	1,179.35	964	53,292.92
Total				15,151	3,86,956.77	14122	3,32,944.47	1029	54012.30
7	2203	Technical Education	2007-08	6	169.00	6	169.00	0	0.00
			2008-09	4	250.48	4	250.48	0	0.00
			2009-10	3	120.00	3	120.00	0	0.00
			2010-11	2	120.00	2	120.00	0	0.00
			2011-12	2	120.00	0	0.00	2	120.00
Total				17	779.48	15	659.48	2	120.00

1	2	3	4	5	6	7	8	9	10
8	2204	Sports and Youth Services	2007-08	135	84.72	110	65.25	25	19.48
			2008-09	128	132.45	105	63.69	23	68.76
			2009-10	146	126.31	124	84.76	22	41.55
			2010-11	139	345.15	106	130.09	33	215.06
			2011-12	116	177.69	102	143.98	14	33.71
			2012-13	19	81.29	5	2.74	14	78.54
Total				683	947.61	552	490.51	131	457.10
9	2205	Art and Culture	2007-08	69	53.77	3	0.95	66	52.82
			2008-09	93	86.43	2	1.70	91	84.72
			2009-10	66	64.86	1	0.90	65	63.96
			2010-11	111	65.24	0	0.00	111	65.24
			2011-12	114	96.88	0	0.00	114	96.88
			2012-13	25	36.74	0	0.00	25	36.75
Total				478	403.92	6	3.55	472	400.37
10	2210	Medical and Public Health	2007-08	111	1,702.93	84	1,685.82	27	17.11
			2008-09	117	4,427.29	75	4,183.43	42	243.86
			2009-10	134	9,366.43	89	9,187.87	45	178.56
			2010-11	116	7,029.62	68	4814.26	48	2,215.36
			2011-12	136	15,369.22	72	10,169.93	64	5,199.30
			2012-13	53	8,224.80	1	7,383.53	52	841.26
Total				667	46,120.29	389	37,424.84	278	8,695.45
11	2215	Water Supply and Sanitation	2007-08	109	5,681.41	2	420.00	107	5261.41
			2008-09	109	7,335.45	109	7,335.45	0	0.00
			2009-10	131	6,081.54	2	340.00	129	5,741.54
			2010-11	60	4,910.20	7	9.11	53	4,901.09
			2011-12	60	5,843.70	2	125.00	58	5,718.70
			2012-13	31	2,994.80	0	0.00	31	2994.80
Total				500	32,847.10	122	8,229.56	378	24,617.54
12	2216	Housing	2007-08	45	478.79	9	163.15	36	315.64
			2008-09	47	1,938.56	11	1,440.09	36	498.47
			2009-10	50	2,357.53	20	1,235.58	30	1,121.95
			2010-11	39	844.97	11	374.19	28	470.78
			2011-12	73	2,448.04	10	533.35	63	1,914.69
			2012-13	31	637.36	0	0.00	31	637.36
Total				285	8,705.25	61	3,746.36	224	4,958.89
13	2217	Urban Development	2007-08	66	19,142.50	63	17,784.04	3	1,358.46
			2008-09	107	22,562.21	106	21,682.21	1	880.00
			2009-10	63	35,465.65	61	32,825.65	2	2,640.00
			2010-11	139	30,136.95	0	0.00	139	30,136.95
			2011-12	116	40,336.77	0	0.00	116	40,336.77
			2012-13	52	10,277.81	0	0.00	52	10,277.81
Total				543	1,57,921.89	230	72,291.9	313	85,629.99
14	2220	Information and Publicity	2007-08	5	6.47	0	0.00	5	6.47
			2008-09	12	10.05	0	0.00	12	10.05
			2009-10	7	12.80	0	0.00	7	12.80
			2010-11	14	25.88	1	13.00	13	12.88
			2011-12	12	14.22	0	0.00	12	14.22
			2012-13	3	3.85	0	0.00	3	3.85
Total				53	73.27	1	13.00	52	60.27

1	2	3	4	5	6	7	8	9	10
15	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2007-08	269	3,829.56	135	394.49	134	3,435.07
			2008-09	228	4,466.95	99	402.48	129	4,064.47
			2009-10	241	3,492.08	121	730.70	120	2,761.38
			2010-11	212	3,255.30	38	277.24	174	2,978.06
			2011-12	359	5,087.83	57	535.31	302	4,552.52
			2012-13	34	1,227.58	0	0.00	34	1,227.58
Total				1,343	21,359.30	450	2 340.22	893	19,019.08
16	2230	Labour and Employment	2010-11	1	45.00	0	0.00	1	45.00
			2011-12	10	315.01	8	255.10	2	59.91
Total				11	360.01	8	255.10	03	104.91
17	2235	Social Security and Welfare	2007-08	455	3,357.49	62	588.97	393	2,768.52
			2008-09	480	16,443.60	8	249.63	472	16,193.97
			2009-10	521	4,808.51	13	62.33	508	4,746.18
			2010-11	868	6,843.96	2	9.84	866	6,834.12
			2011-12	1216	6,515.63	0	0.00	1216	6,515.63
			2012-13	532	3,274.25	0	0.00	532	3,274.25
Total				4,072	41,243.44	85	910.77	3987	40,332.67
18	2245	Relief on account of Natural Calamities	2007-08	22	9.21	19	8.07	3	1.14
			2009-10	13	9.92	13	9.92	0	0.00
			2010-11	6	8.05	6	8.05	0	0.00
			2012-13	01	1.00	0	0.00	01	1.00
Total				42	28.18	38	26.04	04	2.14
19	2250	Other Social Services	2007-08	1	5.25	0	0.00	1	5.25
			2009-10	4	264.75	0	0.00	4	264.75
			2010-11	5	276.00	0	0.00	5	276.00
			2011-12	6	370.75	0	0.00	6	370.75
Total				16	916.75	0	0.00	16	916.75
20	2401	Crop Husbandry	2007-08	94	2,374.60	15	0.87	79	2373.73
			2008-09	178	6,381.09	26	1,069.98	152	5,311.11
			2009-10	236	4,644.08	55	992.60	181	3,651.48
			2010-11	383	15,318.99	10	7.04	373	15,311.95
			2011-12	582	12,143.59	53	220.59	529	11,923.00
			2012-13	159	7,916.36	6	116.70	153	7,799.66
Total				1632	48,778.71	165	2,407.78	1467	46,370.93
21	2403	Animal Husbandry	2007-08	155	1,862.60	60	764.42	95	1,098.19
			2008-09	165	1,679.14	98	829.65	67	849.49
			2009-10	146	3,781.64	47	91.86	99	3,689.78
			2010-11	182	5,090.72	25	47.02	157	5,043.70
			2011-12	203	3,019.24	32	832.83	171	2,186.41
			2012-13	48	1794.39	1	5.20	47	1789.19
Total				899	17,227.73	263	2,570.98	636	14,656.76
22	2405	Fisheries	2007-08	172	179.74	1	0.03	171	179.71
			2008-09	167	310.94	27	37.18	140	273.76
			2009-10	126	241.27	4	.47	122	240.80
			2010-11	164	484.18	50	59.49	114	424.69
			2011-12	144	472.07	17	15.44	127	456.63
			2012-13	31	108.54	0	0.00	31	108.54
Total				804	1,796.74	99	112.61	705	1,684.13

1	2	3	4	5	6	7	8	9	10
23	2406	Forestry and wild life	2010-11	1	87.00	0	0.00	1	87.00
Total				1	87.00	0	0.00	1	87.00
24	2408	Food, Storage and Warehousing	2007-08	8	2,021.01	8	2,021.01	0	0.00
			2008-09	18	2,035.59	17	2,032.59	1	3.00
			2009-10	22	59,941.16	22	59,941.16	0	0.00
			2010-11	31	28,265.92	31	28,265.92	0	0.00
			2011-12	23	2,710.10	0	0.00	23	2,710.10
			2012-13	2	32,644.55	0	0.00	2	32,644.55
Total				104	1,27,618.33	78	92,260.68	26	35,357.65
25	2415	Agricultural Research and Education	2007-08	8	1,861.25	7	1,823.75	1	37.50
			2008-09	8	2,427.55	8	2,427.55	0	0.00
			2009-10	7	2,775.00	7	2,775.00	0	0.00
			2010-11	13	5,182.50	0	0.00	13	5,182.50
			2011-12	11	6,185.00	11	6,185	0	0.00
			2012-13	3	1,937.50	0	0	3	1,937.50
Total				50	20,368.8	33	13,211.3	17	7,157.5
26	2425	Co-operation	2007-08	6	55.20	6	55.2	0	0.00
			2008-09	5	34.96	4	32.46	1	2.50
			2010-11	13	303.45	2	14.50	11	288.95
			2011-12	11	941.04	0	0.00	11	941.04
			2012-13	3	1,522.50	0	0.00	3	1,522.50
			Total				38	2,857.15	12
27	2435	Other Agricultural Programmes	2007-08	4	1,137.80	0	0.00	4	1,137.80
Total				4	1,137.80	0	0.00	4	1,137.80
28	2501	Special Programmes for Rural Development	2007-08	122	1,228.50	68	742.71	54	485.79
			2008-09	164	1,663.94	85	1,172.49	79	491.45
			2009-10	164	1,246.23	87	933.24	77	312.99
			2010-11	112	1,537.95	52	440.65	60	1,097.30
			2011-12	120	3,181.51	31	425.53	89	2,755.98
			2012-13	36	216.32	0	0.00	36	216.32
Total				718	9,074.45	323	3,714.62	395	5,359.83
29	2505	Rural Employment	2007-08	64	4,046.30	44	2,496.45	20	1,549.85
			2008-09	78	4,716.99	54	3,261.34	24	1,455.65
			2009-10	36	2,272.68	30	1,951.34	6	321.34
			2010-11	45	5,343.10	15	1,910.20	30	3,432.90
			2011-12	43	4,740.43	9	453.78	34	4,286.65
			2012-13	65	5,119.08	0	0.00	65	5,119.08
Total				331	26,238.58	152	10,073.11	179	16,165.47
30	2515	Other Rural Development Programmes	2007-08	195	20,361.85	60	9,731.27	135	10,630.58
			2008-09	179	19,119.64	35	8,167.62	144	10,952.02
			2009-10	195	18,935.47	33	7,627.37	162	11,308.10
			2010-11	243	17,519.40	24	4,992.86	219	12,526.54
			2011-12	424	30,683.75	51	6,656.57	373	24,027.18
			2012-13	247	13,865.66	05	420.45	242	13,445.21
Total				1483	1,20,485.77	208	37,596.14	1275	82,889.63

1	2	3	4	5	6	7	8	9	10
31	2702	Minor Irrigation	2007-08	220	510.28	163	320.99	57	189.29
			2008-09	320	782.37	256	492.85	64	289.52
			2009-10	268	831.65	194	520.28	74	311.37
			2010-11	245	847.55	161	611.58	84	235.97
			2011-12	275	1,060.48	20	94.26	255	966.22
			2012-13	114	707.75	0	0.00	114	707.75
Total				1,442	4,740.08	794	2,039.96	648	2,700.12
32	2801	Power	2007-08	20	4,601.95	9	1,972.48	11	2,629.47
			2008-09	34	5,197.52	0	0.00	34	5,197.52
			2009-10	22	4,760.25	0	0.00	22	4,760.25
			2010-11	10	8,009.00	2	80.00	8	7,929.00
			2011-12	5	10,000.00	0	0.00	5	10,000.00
			2012-13	3	6,372.50	0	0.00	3	6,372.50
Total				94	38,941.22	11	2,052.48	83	36,888.74
33	2810	New and Renewable Energy	2007-08	13	3,910.00	11	3,160.00	2	750.00
			2008-09	14	2,918.00	13	2,418.00	1	500.00
			2009-10	13	2,475.00	9	1,848.50	4	626.50
			2010-11	15	3,578.00	0	0.00	15	3,578.00
			2011-12	15	3,565.00	0	0.00	15	3,565.00
Total				70	16,446.00	33	7,426.50	37	9,019.5
34	2851	Village and Small Industries	2007-08	112	1,335.17	32	696.79	80	638.38
			2008-09	95	1,387.52	33	710.30	62	677.22
			2009-10	97	1,841.70	20	1,005.61	77	836.09
			2010-11	59	1,720.60	2	5.80	57	1,714.80
			2011-12	54	2,697.23	0	0.00	54	2,697.23
Total				417	8,982.22	87	2,418.50	330	6,563.72
35	2852	Industries	2007-08	2	41.00	0	0.00	2	41.00
			2008-09	5	136.39	4	32.39	1	104.00
			2009-10	11	359.88	0	0.00	11	359.88
			2010-11	6	399.51	1	25.00	5	374.51
			2011-12	9	906.71	3	65.17	6	841.54
			2012-13	5	248.31	0	0.00	5	248.31
Total				38	2,091.80	8	122.56	30	1,969.24
36	2853	Non Ferrous Mining and Metallurgical Industries	2007-08	7	732.57	4	264.54	3	468.03
			2008-09	1	118.89	1	118.89	0	0.00
Total				8	851.46	5	383.43	3	468.03
37	2885	Other Outlays on Industries and Minerals	2007-08	1	25.00	0	0.00	1	25.00
			2008-09	1	25.00	0	0.00	1	25.00
			2010-11	1	30.00	0	0.00	1	30.00
			2011-12	1	30.00	0	0.00	1	30.00
Total				4	110.00	0	0.00	4	110.00
38	3054	Roads and Bridges	2007-08	2	500.00	0	0.00	2	500.00
			2008-09	2	2,497.00	0	0.00	2	2,497.00
			2009-10	1	2,500.00	0	0.00	1	2,500.00
			2010-11	2	6,300.00	0	0.00	2	6,300.00
			2011-12	3	10,000.00	0	0.00	3	10,000.00
Total				10	21,797.00	0	0.00	10	21,797.00

1	2	3	4	5	6	7	8	9	10
39	3275	Other Communication Service	2007-08	5	1,326.00	0	0.00	5	1,326.00
			2008-09	8	1,394.00	0	0.00	8	1,394.00
			2009-10	4	614.00	0	0.00	4	614.00
			2010-11	4	509.92	0	0.00	4	509.92
			2011-12	12	2,611.49	0	0.00	12	2,611.49
			2012-13	2	191.00	0	0.00	02	191.00
Total				35	6,646.41	0	0.00	35	6,646.41
40	3425	Other Scientific Research	2007-08	15	691.82	0	0.00	15	691.82
			2008-09	14	709.46	0	0.00	14	709.46
			2009-10	12	573.58	0	0.00	12	573.58
			2010-11	7	156.15	0	0.00	7	156.15
			2011-12	11	454.50	0	0.00	11	454.50
			2012-13	05	305.00	0	0.00	05	305.00
Total				64	2,890.51	0	0.00	64	2,890.51
41	3452	Tourism	2007-08	12	2,000.00	11	1,950.00	1	50.00
			2008-09	10	3,100.00	9	2,525.00	1	575.00
			2009-10	9	3,200.00	9	3,200.00	0	0.00
			2010-11	11	3,235.00	0	0.00	11	3,235.00
			2011-12	8	3235.00	0	0.00	8	3235.00
Total				50	14,770.00	29	7,675.00	21	7,095.00
42	3454	Census Surveys and Statistics	2010-11	1	910.00	1	910.00	0	0.00
Total				1	910.00	1	910	0	0
43	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	2007-08	127	52,301.23	0	0.00	127	52,301.23
			2008-09	69	50,446.19	1	53.48	68	50,392.71
			2009-10	137	45,092.14	2	268.11	135	44,824.03
			2010-11	177	69,265.13	16	154.11	161	69,111.02
			2011-12	205	69,221.95	1	238.34	204	68,983.61
			2012-13	92	43,166.27	0	0.00	92	43,166.27
Total				807	3,29,492.91	20	714.04	787	3,28,778.87
44	4202	Capital Outlay on Education, Sports, Art and Culture	2007-08	3	2,016.42	3	2,016.42	0	0.00
			2008-09	3	3,700.00	3	3,700.00	0	0.00
			2009-10	1	500.00	1	500.00	0	0.00
Total				7	6,216.42	7	6,216.42	0	0.00
45	4210	Capital Outlay on Medical and Public Health	2007-08	1	1,200.00	1	1,200.00	0	0.00
Total				1	1,200.00	1	1,200.00	0	0.00
46	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2007-08	102	751.56	101	745.03	1	6.53
			2008-09	63	610.52	61	565.02	2	45.50
			2009-10	70	1,394.73	70	1,394.73	0	0.00
			2010-11	73	1,482.56	0	0.00	73	1,482.56
Total				308	4,239.37	232	2,704.78	76	1,534.59
47	4515	Capital Outlay on other Rural Development Programmes	2007-08	34	3,585.65	34	3,585.65	0	0.00
			2008-09	11	832.00	11	832	0	0.00
			2009-10	32	2,541.60	31	2,453.60	1	88.00
			2010-11	23	3,428.60	0	0.00	23	3,428.60
Total				100	10,387.85	76	6,871.25	24	3,516.60

1	2	3	4	5	6	7	8	9	10
48	4801	Capital Outlay on Power Projects	2007-08	1	0.03	1	0.03	0	0.00
			2008-09	1	0.03	1	0.03	0	0.00
			2009-10	3	0.10	3	0.1	0	0.00
Total				5	0.16	5	0.16	0	0.00
49	4851	Capital Outlay on Village and Small Industries	2007-08	1	37.48	1	37.48	0	0.00
			2008-09	1	1,017.41	1	1,017.41	0	0.00
			2009-10	1	600.91	1	600.91	0	0.00
			2010-11	4	1,371.23	0	0	4	1,371.23
Total				7	3,027.03	3	1,655.80	4	1,371.23
50	5054	Capital Outlay on Roads and Bridges	2008-09	2	2,212.10	2	2,212.10	0	0.00
Total				2	2,212.10	2	2,212.10	0	0.00
Grand Total				35014	15,59,531.61	20112	6,73,093.56	14902	8,86,438.05

Appendix 3.2

(Reference: Paragraph-3.2.1: Page-62)

List of auditable units identified u/s 14 of CAG's DPC Act

Sl. No.	Recipient	Audited upto
1	Mission Director, Rajiv Gandhi Shiksha Mission	Nil
2	Director, NRHM	2009-10
3	Executive Officer, Chhattisgarh, Rural Road Development Authority	Nil
4	Financial Controller, Indira Gandhi Agriculture University, Raipur	Nil
5	District Organizer, Tribal Welfare	Nil
6	Principal, Chitani Mitani Dubey College, Bilaspur and Other Colleges	Nil
7	CEO, National Health Insurance Scheme	Nil
8	Managing Director, Tourism Board	2011-12
9	Registra, Ravi shankar University	Nil
10	Managing Director, Co-operative Sugar Mills	Nil
11	Nodal Officer, Mukhyamantri Sahari Swasthya Karyakram	Nil
12	Director, Chhattisgarh Non-Renewable Energy Development Authority	Nil
13	Mission Director, European Commission State Partnership Programme	Nil
14	Chhattisgarh State Co-operative Fisheries Federation	Nil
15	Chief Executive Officer, Chhattisgarh Infotech and Bio-tech Promotion Society	2012-13
16	Nodal Officer, Sanjivani Kosh	Nil
17	Mission Director, State Horticulture Development Society	Nil
18	Chhattisgarh State Tribal Welfare Residential and Ashram Education Institute	Nil
19	Registrar, Indira Kala Sangeet Vishwa Vidyalaya	Nil
20	Project officer, Integrated Tribal Welfare Development Project	Nil
21	Executive Director, Chhattisgarh Council of Science and Technology	Nil
22	Principal Sainik School	Nil
23	Registrar, Hidayatulla National Law university	Nil
24	Principal, Veterinary College	Nil
25	Chief Executive Officer, New Raipur Development Authority	Nil
26	Secretary, Baiga Development Authority Kabirdham etc.	Nil
27	Registrar, Aayush and Medical University	Nil
28	Managing Director, Khadi Gramodyag Board	Nil
29	General Manager, District Trade and Industry Centre	Nil
30	Registrar, Surguja University	Nil
31	Registrar, Kushabhau Thakre Journalism University	Nil
32	Managing Director, Danteswari Maiya Co-operative Sugar Mills and others	Nil
33	Managing Director, Raipur Milk Production Federation	Nil
34	Registrar, Bastar University	Nil
35	Handicraft Development and Marketing Co-operative Federation	Nil
36	Managing Director, Hastha Shilpa Vikas Board	Nil
37	Project Officer, Bal Vikas Project	Nil
38	Managing Director, Chhattisgarh Women Fund	Nil
39	Registrar, Veterinary University	Nil
40	Bunkar Sahakari Samiti	Nil
41	Programme Director, Tribal Development Programme	Nil

Appendix-3.3

(Reference: Paragraph-3.3 : Page-64)

**(Statement showing Major Head wise details of outstanding
AC bills at the end of 2013-14)**

(₹ in lakh)

Sl.No.	Major Heads	No. of Bills	Amount
1	2014 Administration and Justice	2	0.44
2	2425 Co-operation	3	5,297.00
3	2401 Crop Husbandry	12	17.73
4	2015 Election	4	0.38
5	2405 Fisheries	14	14.26
6	2406 Forestry and Wild life	11	602.17
7	2202 General Education	3	0.12
8	2852 industry	3	193.24
9	2056 Jails	1	0.39
10	2235 Social Security and Welfare	5	4.97
11	2203 Technical Education	4	0.09
12	2851 Village and Small Industry	21	181.75
13	2225 Welfare of SC, ST and OBC	4	0.15
	Total	87	6,312.69

Appendix-3.4

(Reference: Paragraph-3.4: Page-64)

Department/category-wise details in respect of cases of loss to Government due to theft, defalcation, loss of Government property/material

(₹ in lakh)

Sl. No.	Name of Department	Theft Cases		Defalcation Cases		Loss of Government property/material		Total	
		No. of cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8	9	10
1	Higher Education	8	8.92	-	-	5	5.35	13	14.27
2	Art & Culture	1	0.81	-	-	-	-	1	0.81
3	District Administration	1	0.67	3	0.85	4	3.00	8	4.52
4	Treasury and Accounts Administration	3	0.20	4	7.78	4	11.81	11	19.79
5	Technical Education	4	0.00	1	1.91	9	51.12	14	53.03
6	Tribal	3	0.91	1	0.47	15	16.39	19	17.77
7	Taxes on Sales, trade	1	0.02	-	-	-	-	1	0.02
8	Woman & Child Welfare	1	3.50	1	0.00	2	2.28	4	5.78
9	Education	31	12.76	12	14.92	29	107.60	72	135.28
10	Police	24	9.11	-	-	340	120.82	364	129.93
11	Health and Family welfare	5	0.31	8	1.27	19	2.00	32	3.58
12	Tehsil	3	0.52	12	6.33	-	-	15	6.85
13	State Excise	-	-	1	2.37	3	3.07	4	5.44
14	Animal Husbandry	4	0.59	-	-	123	11.69	127	12.28
15	Public services commission	-	-	-	-	1	3.16	1	3.16
16	Co operation	-	-	-	-	1	96.26	1	96.26
17	Panchayat and social welfare	-	-	-	-	3	0.29	3	0.29
18	Dairy Development	1	0.20	-	-	1	0.02	2	0.22
19	Sericulture	3	0.15	-	-	5	0.54	8	0.69
20	District and Session Court	5	0.86	4	10.25	2	1.66	11	12.77
21	Mineral Resources Department	-	-	-	-	5	3.70	5	3.70
22	Labour and Employment	9	3.01	-	-	3	0.63	12	3.64
23	Food , Civil Supply & Consumer Protection Department	-	-	-	-	4	0.23	4	0.23
24	Crop Husbandry	1	0.24	-	-	7	8.49	8	8.73
25	Welfare of SC/ST & OBC	1	0.00	3	0.52	10	2.70	14	3.22
26	Health and Medical Service	8	3.46	12	35.48	8	10.30	28	49.24
27	Forest	3	0.08	-	-	842	822.83	845	822.91
28	PWD	2	0.38	-	-	23	262.85	25	263.23
29	WRD	9	4.37	-	-	12	210.43	21	214.80
30	Land Conservation	-	-	-	-	1	0.00	1	0.00
31	Finance and Statistical Directorate	1	0.05	-	-	-	-	1	0.05
32	Collectorate	-	-	2	0.38	1	0.08	3	0.46
33	Parivahan Vibhag	-	-	-	-	1	0.00	1	0.00
	Total	132	51.12	64	82.53	1,483	1,759.30	1679	1,892.95

Appendix-3.5

(Reference: Paragraph-3.4: Page-64)

Year-wise analysis of the loss to Government
(Cases where final action was pending at the end of 31 March 2014)

(₹ in lakh)

Sl. No.	Name of the Department	Number of cases and amount						
		Upto 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	Total
1	2	3	4	5	6	7	8	9
1	Higher Education	1 (6.04)	7 (7.37)	2 (0.25)	2 (0.11)	-	1 (0.50)	13 (14.27)
2	Art & Culture	-	-	-	-	-	1 (0.81)	1 (0.81)
3	District Administration	-	1 (0.20)	1 (0.20)	1 (0.67)	2 (0.18)	3 (3.27)	8 (4.52)
4	Treasury and Accounts Administration	1 (0.00)	3 (7.34)	-	1 (11.77)	-	6 (0.68)	11 (19.79)
5	Technical Education	3 (46.79)	9 (5.95)	-	-	-	2 (0.29)	14 (53.03)
6	Tribal	1 (0.50)	1 (0.25)	4 (1.46)	4 (12.67)	4 (2.13)	5 (0.76)	19 (17.77)
7	Taxes on Sales, trade	-	-	-	-	-	1 (0.02)	1 (0.02)
8	Jails	-	-	-	-	-	-	-
9	Woman & Child Welfare	-	-	1 (1.96)	1 (0.00)	1 (3.50)	1 (0.32)	4 (5.78)
10	Education	4 (44.34)	8 (46.90)	6 (22.93)	1 (0.51)	19 (12.34)	34 (8.26)	72 (135.28)
11	Police	150 (40.77)	137 (40.01)	44 (25.79)	14 (18.97)	19 (4.39)	-	364 (129.93)
12	Distt. Health and Family welfare	-	-	-	-	5 (0.88)	27 (2.70)	32 (3.58)
13	Tehsil	-	3 (0.98)	-	-	-	12 (5.87)	15 (6.85)
14	State Excise	-	1 (1.49)	2 (3.94)	-	-	1 (0.01)	4 (5.44)
15	Animal Husbandry	50 (5.38)	69 (3.58)	2 (1.84)	-	1 (0.73)	5 (0.75)	127 (12.28)

1	2	3	4	5	6	7	8	9
16	Public Services Commission	-	1 (3.16)	-	-	-	-	1 (3.16)
17	Co-operation	-	-	-	1 (96.26)	-	-	1 (96.26)
18	Panchayat and Social Welfare	-	1 (0.00)	1 (0.23)	-	-	1 (0.06)	3 (0.29)
19	Dairy Development	-	-	1 (0.20)	1 (0.02)	-	-	2 (0.22)
20	Sericulture	1 (0.00)	6 (0.65)	-	-	-	1 (0.04)	8 (0.69)
21	District and Session Court	3 (0.75)	3 (1.19)	3 (10.08)	1 (0.21)	1 (0.54)	-	11 (12.77)
22	Mineral Resources Department	5 (3.70)	-	-	-	-	-	5 (3.70)
23	Labour and Employment	2 (0.50)	3 (2.20)	2 (0.52)	1 (0.05)	1 (0.02)	3 (0.35)	12 (3.64)
24	Food , Civil Supply & Consumer Protection Department	-	-	1 (0.10)	-	-	3 (0.13)	4 (0.23)
25	Welfare of SC/ST & Other Backward Classes	1 (0.00)	-	-	-	4 (0.63)	9 (2.59)	14 (3.22)
26	Health and Medical Service	1 (9.85)	5 (1.74)	1 (30.75)	6 (2.41)	5 (2.40)	10 (2.09)	28 (49.24)
27	Crop Husbandry	2 (0.16)	5 (5.59)	1 (2.98)	-	-	-	8 (8.73)
28	Forest	15 (59.28)	49 (105.89)	131 (235.91)	186 (144.61)	167 (112.25)	297 (164.97)	845 (822.91)
29	PWD	15 (183.92)	10 (79.31)	-	-	-	-	25 (263.23)
30	WRD	8 (38.26)	13 (176.54)	-	-	-	-	21 (214.80)
31	Land Conservation	-	1 (0.00)	-	-	-	-	1 (0.00)
32	Finance and Statistical Directorate	1 (0.05)	-	-	-	-	-	1 (0.05)
33	Collectorate	-	-	-	-	-	3 (0.46)	3 (0.46)
34	Parivahan Vibhag	-	-	-	-	1 (0.00)	-	1 (0.00)
	Total	264 (440.29)	336 (490.34)	203 (339.14)	220 (288.26)	230 (139.99)	426 (194.93)	1679 (1892.95)



Glossary of Abbreviations

Abbreviation	Full Form
AC	Abstract Contingent
AE	Aggregate Expenditure
AG (A & E)	Accountant General (Accounts and Entitlements)
BCO	Budget Controlling Officer
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CGFC	Chhattisgarh Financial Code
CGTC	Chhattisgarh Treasury Code
CO	Controlling Officer
CR	Capital Receipts
CTT	Central Tax Transfer
DC	Detailed Contingency
ES	Economic Services
FRBM	Fiscal Responsibility and Budget Management
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GOI	Government of India
GSDP	Gross State Domestic Product
MTFPS	Medium Term Fiscal Policy Statement
NPEGEL	National programme for Education of Girls at Elementary Level
NPRE	Non-Plan Revenue Expenditure
NRHM	National Rural Health Mission
NRLM	National Rural Livelihood Mission
NSSF	National Small Savings Fund
NTR	Non- Tax Revenue
OTR	Own- Tax Revenue
PAR	Public Accounts Receipts
PD	Personal Deposit
RE	Revenue Expenditure
RMSA	<i>Rashtriya Madhyamik Shiksha Mission</i>
RR	Revenue Receipts
S & W	Salary and Wages
SAR	Separate Audit Report

Abbreviation	Full Form
SRE	Security Related Expenditure
SS	Social Services
SSE	Social Sector Expenditure
TFC	Twelfth Finance Commission
ThFC	Thirteenth Finance Commission
TE	Total Expenditure
VAT	Value Added Tax
UC	Utilization Certificates