

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

For the year ended 31 March 2013

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 Chapters-I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2013. Information has been obtained from the Government of Chhattisgarh wherever necessary.
- 3 Chapter III 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

Background

The report on the Finances of the Government of Chhattisgarh is being brought out with a view to assess objectively the financial performance of the State during 2012-13. The aim of this Report is to provide the State Government and State Legislature with timely inputs based on audit analysis of financial data. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in the Fiscal Responsibility and Budget Management Act (FRBM Act), Budget Documents, Economic Survey of the State, norms recommended by the Thirteenth Finance Commission (ThFC) and other financial data obtained from various Government departments and organisations.

The Report

Based on the audited accounts of the Government of Chhattisgarh for the year ending March 2013, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter I- Finances of the State Government is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as at 31 March 2013. It provides an insight into the trends of borrowing patterns, besides giving a brief account of Central funds transferred directly to the State implementing agencies through the off-budget route. It also makes an assessment of the adequacy of the State's fiscal priorities to developmental, social sectors and capital expenditure.

Chapter II- Financial Management and Budgetary Control is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter III- Financial Reporting is an inventory of the Government's compliance with various reporting requirements and financial rules. The report also has additional data collected from several sources in support of the findings.

Audit findings

Review of Fiscal position: The State continued to maintain revenue surplus and kept fiscal deficit relative to GSDP below the limit laid down under Fiscal Responsibility Budget Management Act and projections made by the Thirteenth Finance Commission. The Fiscal position of the State had declined in terms of the key parameters

during the year 2012-13 as compared to previous year. While revenue surplus decreased over the previous year, the fiscal deficit increased. Due to the increase in fiscal deficit, the primary surplus during 2011-12 turned into primary deficit in 2012-13. However, the achievements with regard to revenue and fiscal deficit were better than the targets fixed in the FRBM Act and ThFC. The Fiscal liability at the end of the current year was 12.03 *per cent* of GSDP against projection of 14.72 *per cent* made in FRBM disclosures.

Funds transferred directly from the Union to the State implementing agencies

The Central Government transferred a sizeable quantum of funds (₹ 4497.58 crore) during 2012-13 directly to State implementing agencies for implementation of Central Plan Schemes. These funds are not routed through the State budget/State Treasury System and hence do not find mention in the Finance Accounts of the State.

Revenue Receipts: The Revenue Receipts (₹ 29,578 crore) grew up by 14 *per cent* over the previous year. The increase was contributed by own tax revenue (22 *per cent*) non-tax revenue (14 *per cent*) and State's share in Union Taxes/Duties (14 *per cent*). However, the Grants-in-Aid from the Government of India decreased by one *per cent* (₹ 66 crore) during 2012-13 as compared to previous year.

Revenue expenditure: The revenue expenditure was ₹ 26,972 crore during 2012-13 of which ₹ 14,532 crore (54 *per cent*) was on Non-Plan components and ₹ 12,440 crore (46 *per cent*) was on Plan components.

Priority to capital expenditure: Capital expenditure during the year constituted 15 *per cent* of the total expenditure and increased by 21 *per cent* over the previous year.

Review of Government investments and Loans and advances: The average return on the Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives and outstanding loans and advances were only 0.11 and 0.44 *per cent* respectively during the year while the Government paid a minimum of 6.34 *per cent* as interest on its borrowings during 2012-13. This was obviously an unsustainable proposition.

Financial management and budgetary control: During 2012-13, expenditure of ₹ 35,154.55 crore was incurred against total Grants and Appropriations of ₹ 43,814.48 crore, resulting in savings of ₹ 8,660.89 crore off-set by excess expenditure of ₹ 0.96 crore in four grants under revenue section. The above excess needs regularization under Article 205 of the Constitution of India.

There were instances of savings exceeding ₹ 10 crore and also more than 20 *per cent* of the total provision in 44 cases relating to 37 Grants and one appropriation. This includes savings of ₹ 4,867.16 crore under 17 Grants exceeding ₹ 100 crore in each case. There were persistent

savings upto 51 *per cent* in 11 Grants during 2012-13. There were instances of excess expenditure, unnecessary/excessive supplementary provision, substantial surrenders, non-surrender of anticipated savings during the current year and rush of expenditure during the last month of the financial year.

Simple Receipt Bills :

Funds amounting to ₹ 2,260 crore were drawn on the basis of budget allotment received instead of actual requirement through SR Bills and the same were transferred to implementing agencies without obtaining demands from them. The trail of SR Bills drawals shows that money so drawn was not finally disbursed though booked as final expenditure and an amount of ₹ 186 crore were lying unspent in bank accounts of various implementing agencies.

Financial reporting: There were delays in furnishing of utilization certificates against grants received from various grantee institutions. At the end of financial year 2012-13, an amount of ₹ 15.81crore involving 1586 cases of losses and defalcation were awaiting write-off/regularization for the period ranging between one and more than 25 years in various departments.

Miscellaneous Public Works Advances:

Miscellaneous Public Works Advances amounting to ₹ 133.01 crore were outstanding as of 31 March 2013 against contractors, suppliers, departmental staffs and other departments/divisions.

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 (1,35,191 sq.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*. The percentage of population living below poverty line was 39.93², which is more than the all-India average of 21.92. The State's Gross State Domestic Product (GSDP) in 2012-13 at current price was ₹ 160187.71 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). The per capita income of the State according to data furnished by the Directorate of Economics and Statistics stood at ₹ 52,689 (on GSDP at current prices). General Data relating to the State are given in *Appendix-1.1*.

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 trends in the annual growth of India's GDP at current prices is indicated below:

GSDP at factor cost at current prices

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
India's GDP (₹ in crore)	5303567	6108903	7266967	8353495	9461013
Growth rate of GDP (percentage)	15.70	15.20	19.00	15.00	13.30
State's GSDP (₹ in crore)	96972.18	99364	117978 ^P	139515 ^Q	160188 ^A
Growth rate of GSDP (percentage)	20.83	2.47	18.73	18.25	14.82

(Source: Data furnished by Directorate of Economics and Statistics, Government of Chhattisgarh)
(A-advanced estimates, Q-quick estimates or P-provisional estimates)

The State's GSDP growth rate at current prices was more than that of India's GDP growth rate during 2008-13, except 2009-10 and 2010-11. Tertiary sector continued to be the dominant source of GSDP and it accounted for 39.93 per cent of the GSDP during 2012-13. Out of the remaining

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,

60.07 per cent of GSDP, 30.18 per cent contributed by Primary sector and 29.89 per cent by Secondary Sector. The sector wise data relating to GSDP of the State are given in *Appendix-1.2*.

1.1 Introduction

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

1.1.1 Summary of current year's fiscal transactions

Table-1.1 presents the summary of the State Government's fiscal transactions during the current year (2012-13) *vis-à-vis* the previous year (2011-12), while *Appendix- 1.4* 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 crore)

Receipts			Disbursement				
Section-A-Revenue	2011-12	2012-13	Section-A-Revenue	2011-12	2012-13		
					Non-Plan	Plan	Total
Revenue Receipts	25,867.38	29,578.09	Revenue Expenditure	22,628.05	14,531.82	12,440.02	26,971.84
Tax Revenue	10,712.25	13,034.21	General Services	5,904.17	6,609.05	40.26	6,649.31
Non-Tax Revenue	4,058.48	4,615.95	Social Services	10,476.85	3,520.65	7,935.77	11,456.42
Share of Union Taxes/Duties	6,320.44	7,217.60	Economic Services	5,560.35	3,547.67	4,463.99	8,011.66
Grants from Government of India	4,776.21	4,710.33	Grants-in-Aid and contributions	686.68	854.45	0.00	854.45
Section- B- Capital							
Miscellaneous Capital Receipts	3.93	2.39	Capital Outlay	4,056.40	5.03	4,914.30	4,919.33
Recoveries of Loans and Advances	1,282.53	1,542.01	Loans and Advances Disbursed	1,268.74	7.00	1,881.79	1,888.79
Inter-State Settlement	2.21	1.53	Inter-State Settlement	4.03			(-) 0.80
Public Debt Receipts	421.34	2,057.73	Repayment of Public Debt	852.49			1,039.29
Contingency Fund	0.00	0.00	Contingency Fund	0.00			0.00
Public Account Receipts	34,161.23	39,579.40	Public Account Disbursement	32,940.27			38,526.62
Opening Cash Balance	2,712.22	2,700.86	Closing Cash Balance	2,700.86			2,116.94
Total	64,450.84	75,462.01	Total	64,450.84			75,462.01

(Source: Finance Accounts of the State Government 2012-13)

The following are the significant changes during 2012-13 over the previous year:

- Revenue receipts increased by 14 *per cent* (₹ 3,711 crore) due to increase in own tax revenue by 22 *per cent* (₹ 2,322 crore), non-tax revenue by 14 *per cent* (₹ 557 crore) and State's share of Union taxes and duties by 14 *per cent* (₹ 897 crore) over the previous year. However, the Grants-in-Aid (GIA) from the Government of India (GoI) decreased by *one per cent* (₹ 66 crore) over the previous year.
- Revenue expenditure increased by 19 *per cent* (₹ 4,344 crore) over the previous year due to increase in expenditure on General Services by 13 *per cent* (₹ 745 crore), Social Services by *nine per cent* (₹ 980 crore) and Economic Services by 44 *per cent* (₹ 2,451 crore).
- Capital outlay increased by 21 *per cent* (₹ 863 crore) over the previous year mainly due to increase in capital expenditure under the heads: capital outlay on roads and bridges, capital outlay on minor irrigation and capital outlay on power.
- While Recovery of Loans and advances increased by 20 *per cent* (₹ 259 crore), the disbursement of Loans and Advances increased by 49 *per cent* (₹ 620 crore) during the year.
- Public debt receipts increased by ₹ 1,636 crore mainly due to Market borrowing of ₹ 1,500 crore during 2012-13. Repayment of Public Debt (₹ 1,039 crore) increased by ₹ 187 crore during the year as compared to previous year (₹ 852 crore).
- Public Account receipts and disbursements increased by ₹ 5,418 crore and ₹ 5,586 crore respectively over the previous year. Thus, the net Public Account Receipts decreased by ₹ 168 crore.
- The cash balance at the end of the year decreased by ₹ 584 crore over the previous year due to inflow/outflow of the funds.

1.1.2. Review of the fiscal position

In compliance to the Twelfth Finance Commission (TFC) recommendations, the Government of Chhattisgarh enacted its Fiscal Responsibility and Budget Management Act, 2005 (FRBM Act), amended in September 2011, with a view to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a Medium 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. Other

States should eliminate revenue deficit by 2014-15 and 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 Gross State Domestic Product (GSDP) by 2011-12 and maintain such thereafter. Other General Category States need to achieve three *per cent* fiscal deficit by 2013-14. The State was also required to amend its FRBM Act to conform to the fiscal reform path. Accordingly, 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 Gross State Domestic Product (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 : Fiscal position of the State *vis-à-vis* targets fixed

Fiscal Forecasts	ThFC Targets	Targets as prescribed in FRBM disclosures	Targets proposed in the Budget	Actuals
Revenue Deficit (-) /Surplus (+)	To reduce the revenue deficit to 'nil' within a period of four years commencing on the 1 st April 2011 and ending with 31 March 2015	To maintain Zero Revenue Deficit . Revenue Surplus Estimated as ₹ 2,959 crore.	Revenue Surplus of ₹ 2,959 crore	Revenue surplus of ₹ 2,606 crore
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 for every year beginning from 2011-12 to 2014-15 and the Fiscal Deficit estimated as ₹ 4,623 crore.	Fiscal Deficit of ₹ 4,623 crore	Fiscal Deficit of ₹ 2,655 crore (1.66 <i>per cent</i> of GSDP)
Outstanding Debt as <i>per cent</i> of GSDP	23 <i>per cent</i>	14.72 <i>per cent</i>	--	12.03 <i>per cent</i>

(Source: FRBM Act documents, ThFC Report, Budget documents and Finance Accounts 2012-13 of the State)

Even though the State has achieved the targets fixed for revenue surplus by ThFC and the FRBM Act, revenue surplus decreased from ₹ 3239 crore in 2011-12 to ₹ 2,606 crore in 2012-13 due to increase in revenue expenditure by ₹ 4,344 crore (19 per cent) during 2012-13, in comparison to increase in revenue receipts by ₹ 3,711 crore (14 per cent).

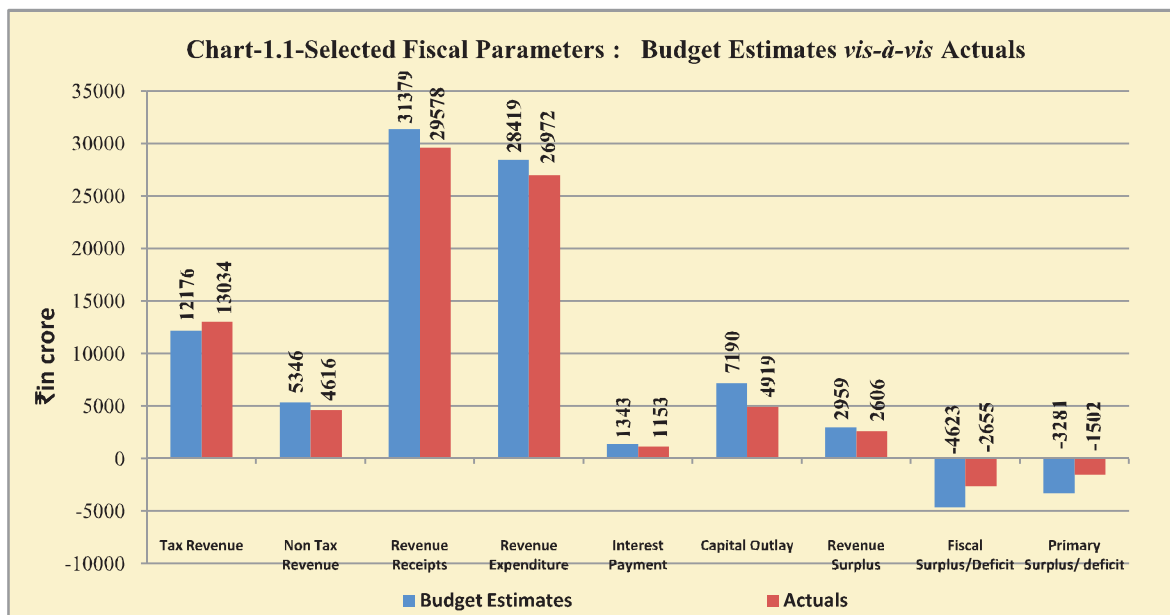
The fiscal deficit during 2012-13 increased by ₹ 1,854 crore from ₹ 801 crore in 2011-12 to ₹ 2,655 crore in 2012-13 due to decrease of ₹ 633 crore in revenue surplus and increase in ₹ 863 crore in capital expenditure and ₹ 615 crore in disbursement of loans and advances including Inter-State settlement, which was offset by increase in non-debt capital receipts of ₹ 257 crore.

The total outstanding debt as a per cent of GSDP at 12.03 per cent was within the ThFC targets (23 per cent) and targets as prescribed in FRBM disclosures (14.72 per cent).

1.1.3 Budget Estimates and Actual

The budget papers presented by the State Government provide descriptions 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 a variety of causes, some within the control of the Government and some beyond the control of the Government.

Chart-1.1 presents the budget estimates and actuals for some important fiscal parameters. The details of budget estimates *vis-à-vis* actuals for the year 2012-13 are given in *Appendix-1.5*



(Source: Finance Accounts of the State Government 2012-13 and Budget Estimate 2012-13 of the State)

It is evident from the **Chart-1.1** that during 2012-13, there were considerable differences in respect of various parameters as discussed below :

1. During the year 2012-13, revenue receipts were less than the BE by ₹ 1,801 crore (six per cent) due to decrease in non-tax revenue by ₹ 730 crore (14 per cent), Share of Union taxes/duties by ₹ 277 crore (four per cent) and Grants-in-Aid from GoI by ₹ 1,653 crore (26 per cent), which was offset by increase in tax revenue by ₹ 859 crore (seven per cent). However, the revenue receipts increased by ₹ 1,801 crore (seven per cent) as compared to increase of ₹ 57 crore in 2011-12.
 - a. Tax-revenue was more than the BE mainly due to more receipts under State excise (₹ 839 crore), taxes on goods and passengers (₹ 149 crore), taxes and duties on electricity (₹ 177 crore) partly offset by less receipts under taxes on sales, trade etc. (₹ 271 crore). However, the tax revenue during 2012-13 was more than the BE by ₹ 859 crore (seven per cent) as compared to ₹ 882 crore (nine per cent) in 2011-12.
 - b. Non-tax revenue was less than the BE mainly due to less receipts under minor irrigation (₹ 930 crore). However, the non-tax revenue during 2012-13 was less than the BE by ₹ 730 crore (14 per cent) as compared to ₹ 253 crore (six per cent) in 2011-12.
2. During 2012-13, the Revenue Expenditure and Capital Expenditure was less than the projections made in the BE by ₹ 1,448 crore (five per cent) and ₹ 2,271 crore (32 per cent) respectively as compared to ₹ 1,834 crore (seven per cent) and ₹ 1,021 crore (20 per cent) in 2011-12 respectively.
 - a. The variation in Revenue expenditure was due to less expenditure of ₹ 590 crore (eight per cent) under General Services and ₹ 1,903 crore (14 per cent) under Social Services against BE. However, the Revenue Expenditure was more than the BE by ₹ 940 crore (13 per cent) under Economic Services and ₹ 106 crore (14 per cent) under Grants-in-Aid (GIA) and contributions.
 - b. The variation in Capital Expenditure was due to less expenditure of ₹ 512 crore (35 per cent) under Social Services, ₹ 1,722 crore (31 per cent) under Economic Services and ₹ 37 crore (23 per cent) under General Services.
3. Actual expenditure on Interest Payments was less than the projections made in BE by ₹ 189 crore (14 per cent) as compared to ₹ 110 crore (eight per cent) in 2011-12.
4. Revenue surplus, fiscal deficit and primary deficit during 2012-13 was less than the BE by ₹ 353 crore (12 per cent), ₹ 1,968 crore (43 per cent) and ₹ 1,779 crore (54 per cent) respectively as compared to increase by ₹ 1,891 crore and decrease by ₹ 3,019 crore and ₹ 2,908 crore respectively in 2011-12.

1.1.4 Major policy initiatives in the budget 2012-13

During 2012-13, budget estimate of ₹ 37,574 crore for the financial year 2012-13 presented to the Legislature stressed on the strategy of 'inclusive and faster growth' as the overriding theme and emphasized the commitment of the Government to pursue the 'Millennium Development Goals'.

The State Government for the first time introduced a separate Agriculture Budget with a total outlay of ₹ 6,244 crore for Agriculture related schemes.

The provisions made under the new schemes proposed in the budget along with expenditure and unutilized funds during 2012-13 are summarised in **Table 1.3**:

Table 1.3 – Status of implementation of new schemes during 2012-13

Sector	Status of implementation of new schemes during 2012-13
General Sector	Two new schemes <i>i.e</i> Expansion of Land Records Computerisation scheme, Promotion of New Cinema Hall/Multiplex were introduced during the year. Total provision of ₹ 11.54 crore was made for implementation. However, the entire budget was remained unutilized during the year.
Social Sector	Total 16 new schemes were introduced during the year for which total budget provisions of ₹ 231.74 crore was made for implementation. During the year the Government spent only ₹ 123.80 crore (53 <i>per cent</i>) and ₹ 107.94 crore (47 <i>per cent</i>) remained unutilized.
Economic Sector	Total 34 new schemes were introduced during the year out of which 12 schemes were pertaining to Agriculture and allied services. The total budget provisions of ₹ 617.94 crore was made for implementation, out of which the Government could spend only ₹ 365.24 crore (59 <i>per cent</i>) and ₹ 252.70 crore (41 <i>per cent</i>) was remained unutilized.

(Source : Appendix – XIII of Finance Accounts and Detailed Appropriation Accounts 2012-13)

It would be seen from the **Table 1.3** that the budget provisions of ₹ 372.18 crore for the new schemes introduced could not be utilised optimally.

1.2 Resources of the State

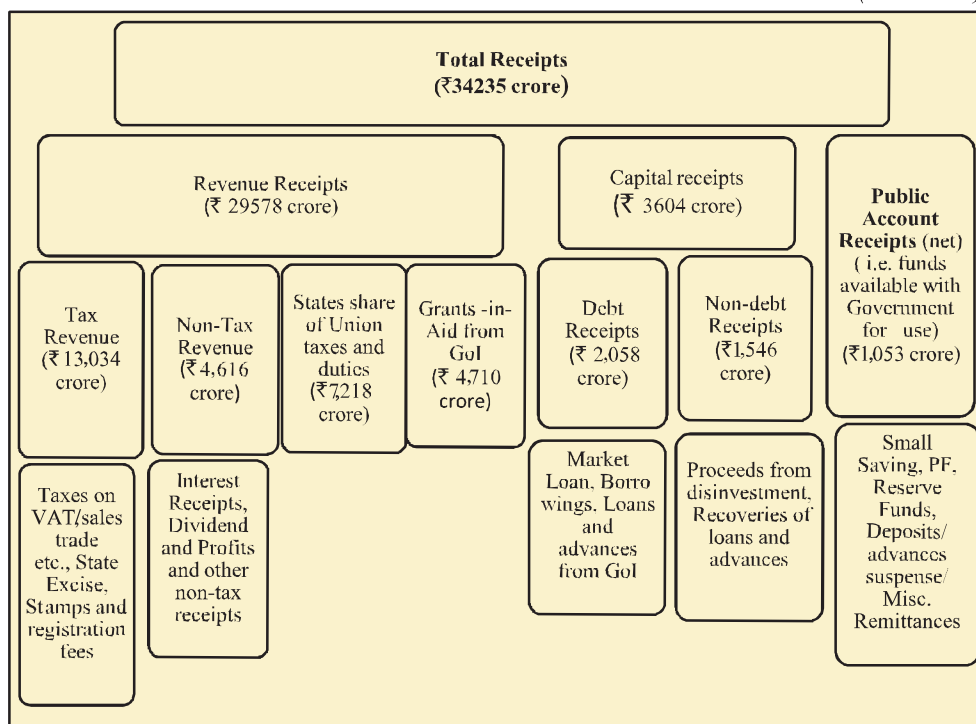
1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and GIA from the GoI. Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from

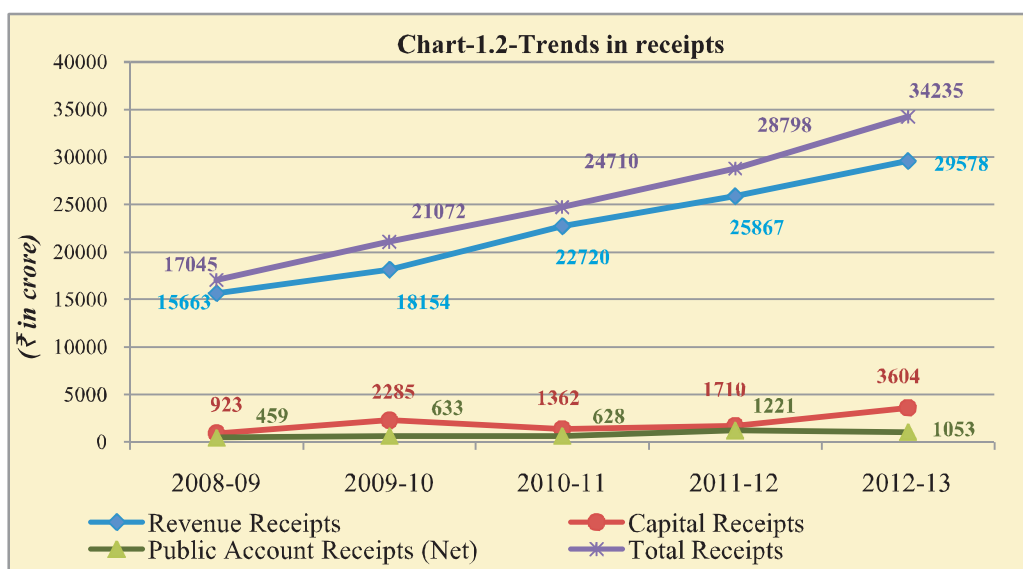
internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI. Besides the funds available in the Public Accounts after disbursement is also utilized by the Government to finance its deficit. **Table-1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts. While **Chart-1.2** depicts the trends in various components of the receipts of the State during 2008-13, **Chart- 1.3** depicts the composition of resources of the State during the current year.

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

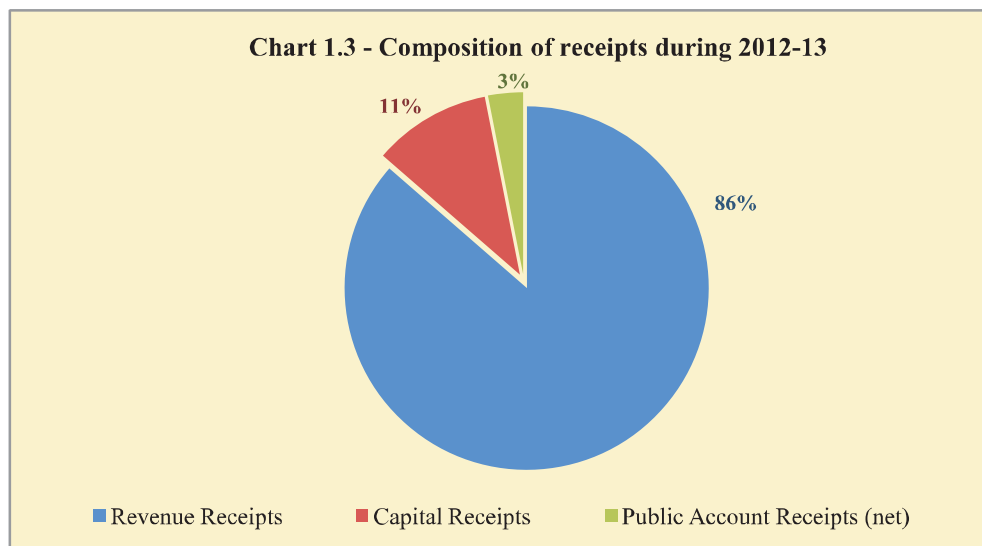
(₹ in crore)



(Source : Finance Accounts 2012-13)



(Source : Finance Accounts of the respective years)



(Source : Finance Accounts 2012-13)

During 2008-13, total receipts³ increased by ₹ 17,190 crore (101 *per cent*) from ₹ 17,045 crore in 2008-09 to ₹ 34,235 crore in 2012-13 of which increase of Revenue Receipts, Capital receipts and net Public Account Receipts were ₹ 13,915 crore, ₹ 2,681 crore and ₹ 594 crore respectively.

The total receipts of the State for the year 2012-13 were ₹ 34,235 crore. The total receipts increased by 19 *per cent* (₹ 5,437 crore) during 2012-13 over the previous year mainly due to increase in Revenue Receipts and Capital Receipts by 14 *per cent* (₹ 3,711 crore) and 111 *per cent* (₹ 1,894 crore) respectively. However, the net Public Account Receipts decreased by 14 *per cent* (₹ 168 crore) from ₹ 1,221 crore in 2011-12 to ₹ 1,053 crore in 2012-13.

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. As in the present mechanism these funds are not routed through the State Budget/ State Treasury System and hence do not find mention in the Finance Accounts of the State. As such, the Annual Finance Accounts does not provide a complete picture of the resources under the control of the State Government. To present the holistic picture on availability of aggregate

³ During current year the Net Public Accounts Receipts (Public Accounts Receipts *minus* Public Accounts Disbursement) were depicted in the total receipts, however, the gross Public Account Receipts were shown upto last year.

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.

resources, funds directly transferred to State Implementing Agencies are presented in **Table 1.4**.

During 2012-13, central funds of ₹ 4,497.58 crore were transferred directly to the State implementing agencies as against ₹ 4,989.89 crore in 2011-12, a decrease in direct transfer of funds of ₹ 492.30 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 2012-13 in respect of some of the major programmes are presented in **Table-1.4**.

Table-1.4: Funds transferred directly to the major State Implementing Agencies

(₹ in crore)

Name of the Programme	Name of the implementing Agency in the State	Funds released by the Government of India			
		2010-11	2011-12	2012-13	Increase/decrease(-) over previous year
<i>Mahatma Gandhi National Rural Employment Guarantee Scheme</i>	Chief Executive Officer Zila Panchayat	1,685.05	1,638.56	2,031.36	392.80 (24)
<i>Sarva Shiksha Abhiyaan</i>	Mission Director, <i>Rajiv Gandhi Shiksha Mission</i>	878.63	698.70	850.16	151.46 (22)
Rashtriya Madhyamic Shiksha Abhiyan (RMSA)	Mission Director, <i>Rajiv Gandhi Shiksha Mission</i>	15.25	344.70	308.97	-35.73 (-13)
National Rural Health Mission	Mission Director, National Rural Health Mission	205.87	363.21	218.79	-144.42 (-40)
<i>Indira Awas Yojna</i>	Chief Executive Officer Zilla Panchayat	132.80	258.32	167.94	-90.38 (-35)
National Rural Drinking Water Programme	Executive Engineer, Public Health Engineering	122.01	139.06	168.23	29.17 (21)
National Horticulture Mission	Director, Horticulture	96.57	85.23	91.56	6.33 (07)
<i>Aajeevika</i>	District Rural Development Agencies	80.24	66.18	93.00	26.82 (41)
National Food Security Mission	SAMETI	19.54	56.25	52.67	-3.58 (-06)
Integrated Watershed Management Programme	Chief Executive Officer, Zilla Panchayat	73.72	91.00	9.73	-81.27 (-89)

(Source: Appendix-VII of Finance Accounts 2012-13).

Figures shown in brackets indicates change in per cent.

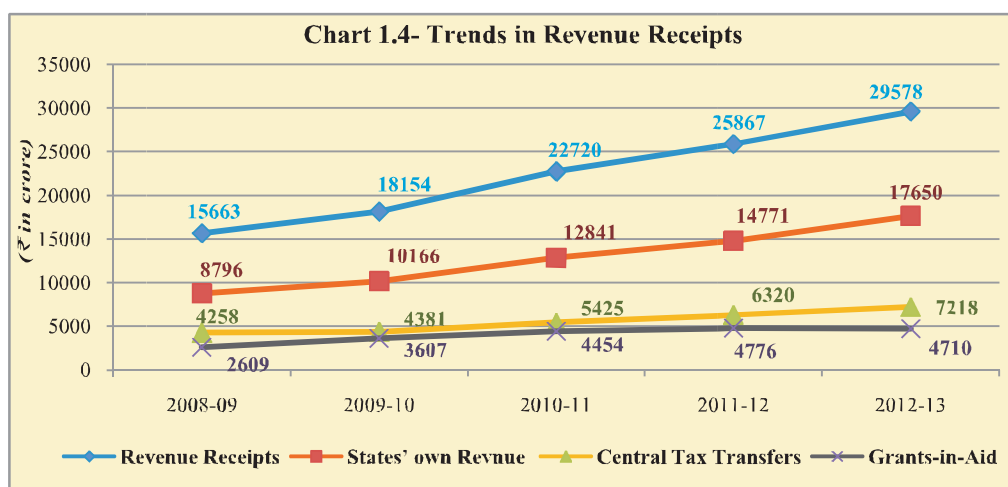
It would be seen from the **Table-1.4** that there was significant increase of ₹ 392.80 crore (24 per cent) to *Mahatma Gandhi National Rural Employment Guarantee Scheme* and ₹ 151.46 crore (22 per cent) under *Sarva Shiksha Abhiyaan* during 2012-13 over the previous year. Likewise, decreases of ₹ 144.42 crore (40 per cent) under National Rural Health Mission, ₹ 90.38 crore (35 per cent) under *Indira Awas Yojna* and ₹ 81.27 crore (89 per cent)

under Integrated Watershed Management Programme were also noticed during 2012-13 over the previous year.

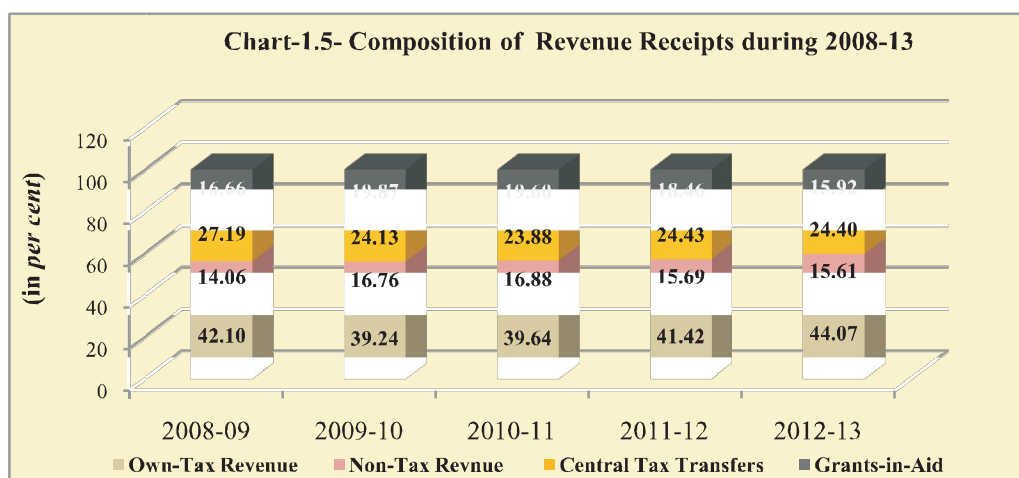
The amount of unspent balances lying with the implementing agencies, which remained outside the Government accounts and overlapping of schemes were not ascertainable.

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 GIA from GoI. The trends and composition of revenue receipts over the period 2008-13 are presented in *Appendix-1.3* and *Charts-1.4* and *1.5* respectively.



(Source : Finance Accounts of the respective years)



(Source : Finance Accounts of the respective years)

It would be seen from the charts that Revenue receipts showed progressive increase from ₹ 15,663 crore in 2008-09 to ₹ 29,578 crore in 2012-13 and increased by 14 per cent (₹ 3,711 crore) during 2012-13 over the previous year.

While 60 per cent of the revenue receipts during 2012-13 came from the State's own resources comprising of tax and non-tax revenue, the central tax transfers and GIA together contributed the remaining 40 per cent. An increase of 22 per cent (₹ 2,322 crore) in tax revenue, 14 per cent (₹ 558 crore) in non-tax revenue and 14 per cent (₹ 897 crore) in State's share of Union taxes and duties from GoI offset by decrease of one per cent (₹ 66 crore) in GIA from GoI during 2012-13 resulted in overall increase of 14 per cent (₹ 3,711 crore) in the revenue receipts during 2012-13 over the previous year. The trends in revenue receipts relative to GSDP are presented in **Table-1.5**.

Table-1.5: Trends in Revenue Receipts relative to GSDP

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Receipts (RR) (₹ in crore)	15,663	18,154	22,720	25,867	29,578
Rate of growth of RR (per cent)	12.86	15.90	25.15	13.86	14.35
State's own tax	6,594	7,123	9,005	10,712	13,034
Rate of growth of State's own tax (per cent)	17.37	8.03	26.42	18.96	21.68
Gross State Domestic Product ⁵ (₹ in crore)	96,972	99,364	1,17,978 ^P	1,39,515 ^Q	1,60,188 ^A
Rate of Growth of GSDP	20.83	2.47	18.73	18.26	14.82
RR/GSDP (per cent)	16.15	18.27	19.26	18.54	18.46
Buoyancy Ratios ⁶					
Revenue Buoyancy with respect to GSDP	0.62	6.43	1.34	0.76	0.97
State's own tax revenue Buoyancy with reference to GSDP	0.83	3.25	1.41	1.04	1.46

(Source : Finance Accounts of the respective years)

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

Revenue buoyancy, which is directly proportionate to growth of revenue receipts and GSDP, showed an oscillating trend. Revenue buoyancy ratio, which was lowest at 0.62 in 2008-09 increased to 6.43 in 2009-10 due to lower growth rate of GSDP, which was again dipped to 0.76 during 2010-12. However, the revenue buoyancy increased to 0.97 marginally during 2012-13.

State's own tax revenue buoyancy widely fluctuated during 2008-13 due to fluctuation of growth of tax revenue and the buoyancy ratio, which was at its lowest at 0.83 in 2008-09, increased to 3.25 in 2009-10. However, the States' own tax revenue buoyancy with respect to GSDP increased from 1.04 in 2011-12 to 1.46 in 2012-13.

⁵ The GSDP figures have been changed from previous year. The GSDP figures shown as ₹ 99,262 crore during 2009-10, ₹ 1,17,567 crore during 2010-11 and ₹ 1,35,536 crore during 2011-12. 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.

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

The States actual tax and non-tax receipts for the year 2012-13 *vis-à-vis* assessment made by ThFC, FRBM disclosures and BE are given in **Table 1.6** and **Table 1.7**.

Table : 1.6 : Details of Tax Revenue and Non-Tax Revenue during 2012-13

(₹ in crore)

	Assessment made by ThFC	Budget Estimates	FRBM disclosures	Actual
State's Tax Revenue	11,320	12,176	12,176	13,034
State's Non-Tax Revenue	2,652	5,346	5,346	4,616

(Source : Finance Accounts 2012-13, FRBM documents, Budget books and ThFC report).

Table 1.7 : Growth Rate of Tax/Non-Tax Revenue between 2008-13

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Tax Revenue	6,594	7,123	9,005	10,712	13,034
Rate of Growth (per cent)	17.37	8.03	26.42	18.96	21.68
Non-Tax Revenue	2,202	3,043	3,836	4,058	4,616
Rate of Growth (per cent)	8.96	38.19	26.06	5.81	13.74

(Source : Finance Accounts of the respective years)

The State's Tax Revenue during the current year was higher by ₹ 1,714 crore and ₹ 858 crore than the projection made by ThFC (₹ 11,320 crore) and the normative assessment made in BE (₹ 12,176 crore) respectively. However, the State's Non-Tax Revenue was less than the BE and FRBM disclosures by ₹ 730 crore but exceeded the ThFC projection by ₹ 1,964 crore.

1.3.1.1 Tax Revenue

The gross collection in respect of major taxes and duties are given in **Table-1.8**.

Table-1.8: Sector-wise components of own tax revenue

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13	Growth percentage over previous year
Taxes on sales, trades etc.	3,611	3,712	4,841	6,006	6,929	15
State Excise	964	1,188	1,506	1,597	2,486	56
Taxes on Vehicles	314	352	428	502	592	18
Stamps and Registration Fees	496	583	786	846	952	13
Land Revenue	359	160	247	271	234	-14
Taxes on Goods and Passengers	421	696	675	826	954	15
Other Taxes ⁷	429	432	522	664	887	33
Total	6,594	7,123	9,005	10,712	13,034	
Growth Rate (in per cent)	17.37	8.03	26.42	18.96	21.68	

(Source: Finance Accounts of the respective years)

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

The growth rate of tax revenue during 2008-13 showed an oscillating trend and ranged between eight and 26 *per cent*. The growth rate of tax revenue however increased from 18.96 *per cent* in 2011-12 to 21.68 *per cent* in 2012-13. The increase of tax revenue by ₹ 2,322 crore during 2012-13 (₹ 13,034 crore) over previous year (₹ 10,712 crore) was mainly due to increase in receipts under State Excise (₹ 889 crore), taxes and duties on Electricity (₹ 223 crore), taxes on Stamps and Registration (₹ 107 crore) and taxes on vehicles (₹ 90 crore).

The growth rate of taxes on VAT/taxes on sales, trade etc. increased by 15 *per cent* during 2012-13 mainly due to better monitoring and providing better facilities to traders such as *e*-Registration, *e*-payment, *e*-C & F forms for VAT central sales tax and entry tax. The growth in State excise was due to deposit of processing fees and establishment of new multiplexes in the State.

1.3.1.2 Non-Tax Revenue

Details of composition of non-tax revenue receipts are shown in **Table 1.9**.

Table 1.9 – Composition of Non-Tax Revenue

(₹ in crore)

Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13	<i>per cent</i> increase over previous year
Interest Receipts	237.40	220.70	170.95	216.57	243.13	12
Dividends and Profits	0.10	0.44	4.30	0.46	2.19	376
Other non-tax receipts	1,964.71	2,821.86	3,660.07	3,841.45	4,370.63	14
Total Non-Tax Revenue	2,202.21	3,043.00	3,835.32	4,058.48	4,615.95	14

(Source : Finance Accounts of the respective years)

During 2012-13, the interest receipts decreased from ₹ 237.40 crore in 2008-09 to ₹ 170.95 crore in 2010-11 and again increased to ₹ 243.13 crore in 2012-13. The Dividends and profits showed fluctuating trend and ranged between ₹ 0.10 crore and ₹ 4.30 crore during the period 2008-09 to 2012-13. However, the other non-tax revenue receipts increased from ₹ 1,965 crore in 2008-09 to ₹ 4,371 crore during 2012-13.

The total non-tax revenue receipts increased by ₹ 2,414 crore from ₹ 2,202 crore in 2008-09 to ₹ 4,616 crore in 2012-13. The Non-Tax Revenue increased by 14 *per cent* (₹ 557 crore) during 2012-13 over the previous year mainly due to increase in receipts under non-ferrous mining and metallurgical industries by ₹ 393 crore, minor irrigation by ₹ 54 crore, major irrigation by ₹ 26 crore and forestry and wild life by ₹ 22 crore. The main reasons for the increase were attributable to increase in royalty rates and use of mineral metals in semi Government works. The non-ferrous mining and metallurgical industries (₹ 3,138 crore) contributed 68 *per cent* of total non-Tax revenue (₹ 4,616 crore). The growth of the non-ferrous mining and metallurgical

industries (₹ 393 crore) was 70 per cent of the total growth of non-tax revenue (₹ 557 crore) during 2012-13. The increase in interest receipts and dividends and profits was mainly due to increase in receipts from Public Sector Undertakings.

1.3.2 Grants-in-Aid from Government of India

Details of GIA from GoI are shown in **Table 1.10**.

Table 1.10 – Grants-in-Aid from GoI

Particulars	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
Non-Plan Grants	662.19	1,482.20	1,397.45	1,545.07	1,227.29
Grants for State Plan Schemes	1,030.72	1,429.42	2,169.91	1,930.51	2,112.69
Grants for Central Plan Schemes	56.62	71.84	47.95	61.75	107.28
Grants for Centrally Sponsored Schemes	859.38	623.28	838.58	1,238.88	1,263.07
Grants for Special Plan Schemes	0	0	0	0	0
Total	2,608.91	3,606.74	4,453.89	4,776.21	4,710.33
Percentage increase over previous year	18.32	38.25	23.49	7.24	(-) 1.38
Total grants as a percentage of Revenue Receipts	16.66	19.87	19.60	18.46	15.93
Revenue Receipts	15,663	18,154	22,720	25,867	29,578

(Source : Finance Accounts of the respective years)

Grants-in-Aid from GoI increased from ₹ 2,609 crore in 2008-09 to ₹ 4,710 crore in 2012-13. However, the quantum of GoI grants during 2012-13 decreased by ₹ 66 crore from ₹ 4,776 crore in 2011-12 to ₹ 4,710 crore in 2012-13 mainly due to decrease in non-plan grants (₹ 318 crore) off-set by increase in Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes by ₹ 182 crore, ₹ 46 crore and ₹ 24 crore respectively.

The decrease in non-plan grants was mainly due to non-receipt of grant for compensation for loss of revenue (Central Sales Tax) of ₹ 415 crore.

1.3.3 Debt waiver under the debt consolidation and relief facilities

The ThFC had framed scheme debt relief of Central loans named “the Debt Consolidation and Relief Facilities” based on the fiscal performance of the State linked to the reduction of deficits in the States. During 2012-13, an amount of ₹ 26.28 crore was received from GoI as per the recommendations of ThFC for write-off of the Central loans amounting to ₹ 23.65 crore. The State Government had written-off ₹ 23.65 crore from the outstanding loans of ₹ 25.21 crore under Centrally Sponsored schemes.

1.3.4 Central Tax Transfers

The ThFC had recommended the State’s share of Central Taxes to be increased to 32 per cent from 30.50 per cent as recommended by Twelfth Finance Commission. The State’s share in the net proceeds of Central Tax (excluding Service Tax) and net proceeds of Service Tax has been fixed at 2.47 and 2.51 per cent respectively. During 2012-13, the State received ₹ 7,218 crore as the share of Union Taxes as compared to ₹ 6,320 crore during 2011-12.

Increase of the State's share of Union Taxes and duties by ₹ 897 crore was mainly under Service tax (₹ 300 crore), Taxes on income other than corporation tax (₹ 288 crore), Union excise duties (₹ 106 crore), Corporation tax (₹ 105 crore) and Customs (₹ 106 crore).

1.3.5 Utilisation of the transfers to the State on the recommendations of the Thirteenth Finance Commission

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 2012-13, the State Government received Finance Commission Grants of ₹ 1,153.90 crore (₹ 1,027.75 crore under major head 1601-01-104-Grants under the provision to Art. 275(1) of the Constitution – Finance Commission Grants and ₹ 126.15 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 : Financial status of Thirteenth Finance Commission grants for the year 2012-13

(₹ in crore)

Major head and nomenclature	Total Provision in Budget	Status				Percentage of unutilised amount
		Surrender	Expenditure	Savings(+) Excess(-)	Total unutilised amount	
1	2	3	4	5	6=3+5	7
REVENUE ACCOUNT						
2014-Administration of Justice	24.37	0.00	0.05	24.32	24.32	99.79
2053-District Administration	9.00	8.52	0.00	0.48	9.00	100.00
2054-Treasury and Accounts	1.40	0.00	0.41	0.99	0.99	70.71
2055-Police	0.65	0.00	0.21	0.44	0.44	67.69
2056-Jails	3.43	0.00	0.00	3.43	3.43	100.00
2070-Other Administrative Services	0.90	0.00	0.00	0.90	0.90	100.00
2202-General Education	173.00	0.00	173.00	0.00	0.00	0.00
2203-Technical Education	0.00	0.00	0.08	(-)0.08	(-)0.08	--
2205-Art and Culture	4.55	0.00	0.00	4.55	4.55	100.00
2217-Urban Development	129.72	62.43	67.29	0.00	62.43	48.13
2406-Forestry and Wildlife	100.31	14.16	88.39	(-)2.24	11.92	11.88
2515-Other Rural Development Program	446.46	60.19	386.27	0	60.19	13.48
3054-Roads & Bridges	83.00	0.00	0.00	83.00	83.00	100.00
3454-Census Surveys and Statistics	24.26	0.00	1.05	23.21	23.21	95.67

1	2	3	4	5	6=3+5	7
CAPITAL ACCOUNT						
4059-Capital outlay on Public Works	94.71	1.65	30.23	62.83	64.48	68.08
4202-Capital outlay on Education Sports, Art and Culture	6.70	0.00	0.00	6.70	6.70	100.00
4210-Capital outlay on Medical and Public Health	16.53	0.00	5.05	11.48	11.48	69.45
4216-Capital outlay on Housing	62.50	0.00	62.50	0.00	0.00	0.00
4217-Capital outlay on Urban Development	137.50	0.00	137.50	0.00	0.00	0.00
4235- Capital Outlay on Social Security and Welfare-	37.50	1.77	35.73	0.00	1.77	4.72
4406-Capital outlay on Forestry and Wildlife	13.14	2.65	6.69	3.80	6.45	49.08
Total	1,369.62	151.37	994.45	223.80	375.17	27.40

(Source: Detailed Appropriation Accounts for the year 2012-13)

It may be seen from the table that out of total provision of ₹ 1,369.62 crore, an amount of ₹ 994.45 crore constituting 73 per cent of total amount was utilised and ₹ 375.17 crore (27 per cent) was either surrendered (₹ 151.37 crore) or lapsed to the Government account (₹ 223.80 crore) at the end of 2012-13.

We further observed that during 2012-13, no funds under the major head 2053-District Administration, 2056-Jail, 2070-Other Administrative Services, 2205-Art and Culture, 3054- Roads and Bridges and 4202-Capital outlay on Education, Sports, Art and Culture were utilized and thus lapsed to Government Account. The entire funds under the major head 2202-General education and 4216-capital outlay on housing were fully utilised. In the remaining cases except under major heads 2203-Technical Education and 2406-Forestry and Wildlife, the percentage of savings ranged between 4.72 and 99.79. While the total expenditure under major head 2203-Technical education exceeded the provision by 0.08 crore, the total expenditure exceeded the total provision by ₹ 2.24 crore after surrender of ₹ 14.16 crore under major head 2406-Forestry and Wildlife.

Thus, the Government failed to utilise 27 per cent (₹ 375.17 crore) of the funds provided on the recommendations of the ThFC. The main reasons for surrender/saving of funds were receipt of funds from GoI at the close of the financial year, non-preparation of work plan and non-receipt of administrative approval.

1.3.6 Cost of Collection

The gross collection of taxes on VAT/taxes on sales, trade etc., taxes on vehicles, State excise and stamps and registration fees, expenditure incurred on their collection and its percentage to gross collection during the financial years 2010-11 to 2012-13 along with their all India average cost of collection for the respective years is indicated in **Table 1.12**.

Table-1.12: 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.	2010-11	4,840.79	29.99	0.62	0.96
	2011-12	6,006.25	40.63	0.68	0.75
	2012-13	6,928.65	37.42	0.54	0.83
Taxes on vehicles	2010-11	427.52	7.93	1.85	3.07
	2011-12	502.19	10.00	1.99	3.71
	2012-13	591.75	10.73	1.81	2.96
State excise	2010-11	1,506.44	40.68	2.70	3.64
	2011-12	1,596.97	52.06	3.26	3.05
	2012-13	2,485.68	46.63	1.88	2.98
Stamps and Registration fees	2010-11	785.85	18.52	2.36	2.47
	2011-12	845.82	20.75	2.45	1.60
	2012-13	952.47	19.09	2.00	1.89

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

It would be seen from the **Table 1.12** that during 2012-13, the percentage of cost of collection in respect of VAT/taxes on sales, trade etc., taxes on vehicle, and state excise was less than the all India average cost of collection. However, with respect to stamp and registration fees, it was higher than the all India average. During 2012-13, the percentage of expenditure on collection of VAT/taxes on sales, trade etc., taxes on vehicle, state excise and stamp and registration fees was less than the previous year.

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 2008-13 are presented in **Table 1.13** and **Appendix-1.3**.

Table 1.13: Trends in growth and composition of Capital Receipts

Sources of State's Receipts	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Receipts (CR)	923.00	2,284.99	1,361.56	1,710.01	3,603.66
Miscellaneous Capital Receipts	1.78	2.31	2.56	3.93	2.39
Recovery of Loans and Advances	533.42	992.43	561.16	1,282.53	1,542.01
Inter-State Settlement	1.46	3.04	2.65	2.21	1.53
Total – Non-Debt Capital Receipts	536.66	997.78	566.37	1,288.67	1,545.93
Rate of growth of Non-Debt Capital Receipts	15.16	85.92	-43.24	127.53	19.96
Public Debt Receipts	386.34	1,287.21	795.19	421.34	2,057.73
Rate of growth of Public Debt Capital Receipts	47.50	233.18	-38.22	-47.01	388.38
Rate of growth of GSDP	20.83	2.47	18.73	18.25	14.82
Rate of growth of CR (<i>per cent</i>)	26.79	147.56	-40.41	25.59	110.74

(Source : Finance Accounts of the respective years)

It would be seen from the **Table 1.13** that Capital receipts of the State increased by ₹ 2,681 crore from ₹ 923 crore in 2008-09 to ₹ 3604 crore in 2012-13. The increase of ₹ 1,894 crore in Capital receipts in 2012-13 over the previous year was mainly due to increase in public debt receipts by ₹ 1,636 crore and recovery of loans and advances by ₹ 259 crore. The Government raised market loans of ₹ 700 crore in 2009-10 and ₹ 1,500 crore in 2012-13 as a result the public debt capital receipts increased from ₹ 421.34 crore to ₹ 2,057.73 crore and capital receipts increased from ₹ 1,710.01 crore to ₹ 3,603.66 crore during the 2009-10 and 2012-13 respectively.

1.4.1 Recoveries of Loans and Advances

Recoveries of loans and advances increased from ₹ 533 crore during 2008-09 to ₹ 1,542 crore in 2012-13. Recovery of loans aggregating ₹ 936 crore and interest thereon was overdue as of March 2013. However, fresh loans and advances were made during the year to four loanee entities from whom repayment of earlier loans were in arrears i.e. Chhattisgarh Infrastructure Development Corporation (₹ 126.12 crore), *Danteswari Maiya Sugar Mill Balod*, (₹ 8.50 crore), *Bhoramdev Cooperative Sugar Mill*, Kawardha (₹ 16 crore) and *Maa Mahamaya Cooperative Sugar Mill*, Ambikapur (₹ 11 crore).

1.4.2 Debt receipts from internal sources (market loans borrowings from financial institutions) and Loans and Advances from GoI.

Out of total internal debt receipts of ₹ 2,041 crore, market loans of ₹ 1,500 crore (73 *per cent*) was raised during the year. Of the remaining debt receipts of ₹ 541 crore, ₹ 289 crore was raised from National Bank for Agriculture and Rural Development and ₹ 252 crore from National Small Savings Fund. The Government had also borrowed ₹ 17 crore from GoI under Block Loans.

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 2008-13 are presented in **Table 1.14**.

Table 1.14: Net Public Account Receipts and its composition

(₹ in crore)

Resources under various heads	2008-09	2009-10	2010-11	2011-12	2012-13
Net Public Account Receipts⁸					
a. Small Savings Provident Fund etc.	73.74	294.37	328.97	307.76	293.47
b. Reserve Funds	365.90	344.86	21.60	208.75	530.88
c. Suspense and Miscellaneous	-91.84	127.92	-111.03	22.40	-28.58
d. Remittances	80.65	-111.84	33.68	96.10	-264.17
e. Deposits and Advances	30.21	-22.46	355.25	585.95	521.18
f. Closing Overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00	0.00
Total Public Account Receipts (Net)	458.66	632.85	628.47	1,220.96	1,052.78

(Source : Finance Accounts of the respective years)

The net Public Account Receipts (PAR) (total PAR *minus* total Public Account Disbursement) showed fluctuating trend during 2008-09 to 2012-13 and ranged between ₹ 458.66 crore and ₹ 1,220.96 crore. The net PAR decreased by 168.18 crore from 1,220.96 crore in 2011-12 to ₹ 1,052.78 crore in 2012-13. The decrease in net PAR during the year was mainly due to decrease in Small Savings, Provident Fund etc., Suspense and Miscellaneous, Remittances and Deposits and Advances. However, the net Public Account Receipts increased in Reserve Funds.

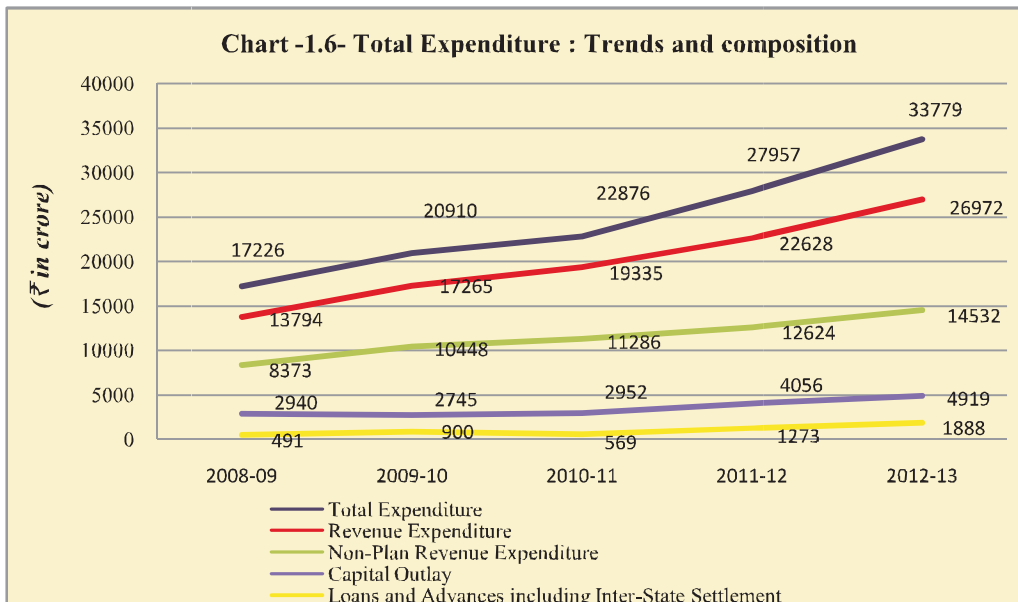
1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities 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 the cost of expenditure especially expenditure directed towards development and social sectors.

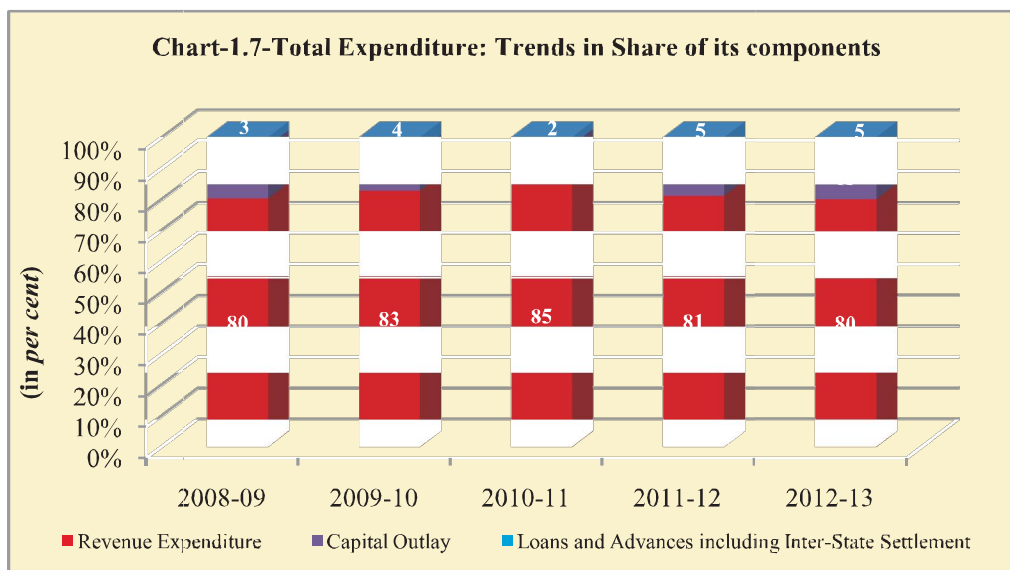
⁸ Net public Accounts Receipts = Public Account Receipts-Disbursement and Suspense and Miscellaneous and Reserve fund figures depicted after excluding Investment figures.

1.6.1 Growth and composition of expenditure

Chart-1.6 presents the trends in total expenditure⁹ over a period of last five years (2008-13) and its composition both in terms 'economic classification' and 'expenditure by activities' are depicted respectively in **Chart-1.7** and **Chart-1.8**.



(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 2008-09 to 2012-13 are given below in **Table-1.15**.

⁹ Total expenditure does not include Public Debt repayment

Table-1.15: Total expenditure and its composition

	2008-09	2009-10	2010-11	2011-12	2012-13
Total Expenditure (₹ in crore)	17,226	20,910	22,876	27,957	33,779
Rate of Growth (in per cent)	19.02	21.39	9.40	22.21	20.82
Revenue Expenditure (₹ in crore) (Percentage to Total Expenditure)	13,794 (80)	17,265 (83)	19,355 (85)	22,628 (81)	26,972 (80)
Of which Non Plan Revenue Expenditure (₹ in crore)	8,373	10,448	11,286	12,624	14,532
Capital Expenditure (₹ in crore) (Percentage to Total Expenditure)	2,940 (17)	2,745 (13)	2,952 (13)	4,056 (14)	4,919 (15)
Loans and Advances* (₹ in crore) (Percentage to Total Expenditure)	492 (03)	900 (04)	569 (02)	1,273 (05)	1,888 (05)
State's GSDP (₹ in crore)	96,972	99,364	1,17,978 ^P	1,39,515 ^Q	1,60,188 ^A
Growth rate of GSDP (Percentage)	20.83	2.47	18.73	18.25	14.82

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

*Includes Inter State Settlement

The total expenditure comprising Revenue expenditure, Capital expenditure and Loans and advances including Inter-State Settlement increased from ₹ 17,226 crore in 2008-09 to ₹ 33,779 crore in 2012-13. The increase of ₹ 5,822 crore in total expenditure in 2012-13 over the previous year was mainly due to increase of ₹ 4,344 crore (19 per cent) in Revenue expenditure, ₹ 863 crore (21 per cent) in Capital Expenditure and ₹ 615 crore (48 per cent) in Loans and Advances including Inter- State Settlement. The growth rate of total expenditure showed an oscillating trend and ranged between nine and 22 per cent during 2008-13. The growth rate of total expenditure marginally decreased from 22 per cent in 2011-12 to 21 per cent in 2012-13. The total expenditure was 21 per cent of GSDP during 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 80 in 2008-09 to 85 in 2010-11 and thereafter the downfall began and decreased to 80 per cent during 2012-13. The Revenue Expenditure constituted 17 per cent of GSDP during 2012-13.

The revenue expenditure was ₹ 26,972 crore during 2012-13 of which ₹ 14,532 crore (54 per cent) was on Non-Plan components and ₹ 12,440 crore (46 per cent) was on Plan components.

1.6.2.1 Plan Revenue Expenditure

The share of Plan Revenue Expenditure, increased as a percentage of the total revenue expenditure from 39 in 2008-09 to 46 in 2012-13. The Plan revenue expenditure during 2012-13 increased by 24 per cent (₹ 2,436 crore) relative to

2011-12 mainly due to increase under energy (₹ 704 crore), agriculture and allied activities (₹ 682 crore), education, sports, art and culture (₹ 499 crore), water supply sanitation, housing and urban development (₹ 254 crore), rural development (₹ 163 crore) and health and family welfare (₹ 148 crore).

1.6.2.2 Non-Plan Revenue Expenditure

The share of Non-Plan Revenue Expenditure (NPRE) as a percentage of the total expenditure decreased from 61 in 2008-09 to 54 during 2012-13. During 2012-13, the NPRE increased by ₹ 1,908 crore (15 per cent) over the previous year mainly increase in the expenditure under pension and miscellaneous general services (₹ 534 crore), agriculture and allied activities (₹ 331 crore), transport (₹ 231 crore), administrative services (₹ 229 crore) and rural development (₹ 212 crore). The NPRE (₹ 14,532 crore) was less than the normative projection made in the budget estimates (₹ 15,631 crore) by seven per cent (₹ 1,099 crore). However, the share of NPRE to total revenue expenditure declined from 56 per cent in 2008-09 to 54 per cent in 2012-13.

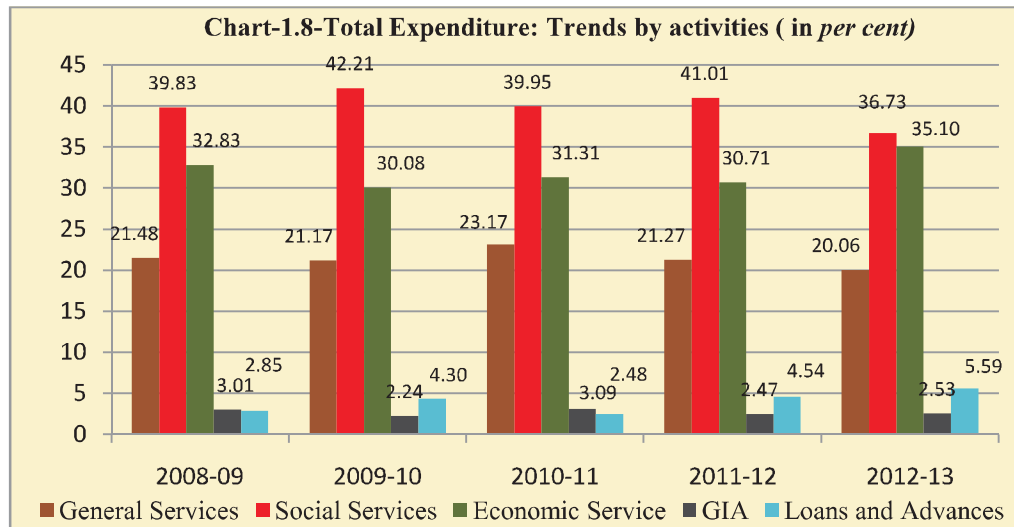
1.6.2.3 Capital Expenditure

Capital expenditure increased by 21 per cent (₹ 863 crore) over the previous year mainly due to increase in expenditure under Capital outlay on Roads and Bridges (₹ 601 crore) and Minor Irrigation (₹ 466 crore) offset by decrease under energy (₹ 196 crore).

The Capital outlay, loans and advances including Inter-State Settlement stood at 15 per cent and five per cent of the total expenditure respectively.

1.6.2.4 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 is indicated in **Chart-1.8**



(Source : Finance Accounts of the respective years)

Expenditure by activities during 2008-13 showed inter-variations in its composition. The percentage of expenditure on general services ranged between 20.06 and 23.17, social services ranged between 36.73 and 42.21 and economic services between 30.08 and 35.10 of the total expenditure. However, the percentage of expenditure on general services and social services decreased from 21.27 to 20.06 and 41.01 to 36.73 respectively while under the economic services it increased from 30.71 to 35.10 of the total expenditure during the year 2012-13 as compared to previous year.

The share of GIA and Loans and advances showed an fluctuating trend. While the GIA ranged between 2.24 and 3.09 *per cent*, the Loans and advances ranged between 2.48 and 5.59 *per cent* respectively of the total expenditure during 2008-13. However, the share of GIA increased from 2.47 to 2.53 *per cent* while the Loans and advances increased from 4.54 to 5.59 *per cent* of the total expenditure during 2012-13.

1.6.3 Expenditure on Salaries and Wages, Salary through Grants-in-Aid, Interest Payments, Pensions 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-1.16** and **Chart-1.9** present the trends of expenditure on these components during 2008-13.

Table-1.16: Expenditure on Salary and wages, Salary paid through Grants-in-Aid, Interest Payments, Pension and subsidies

(₹ in crore)

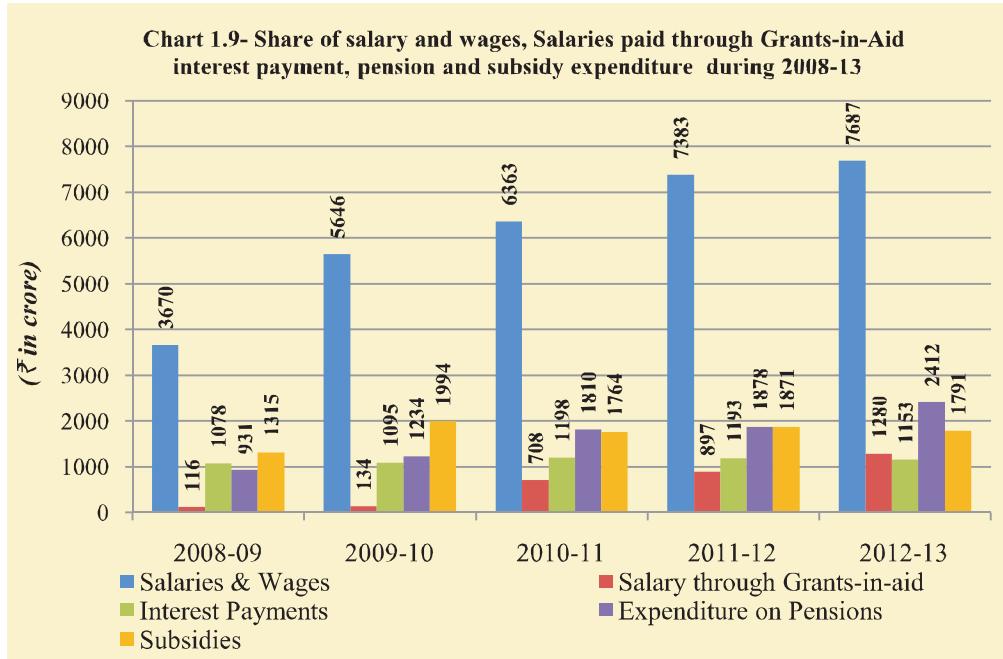
Components	2008-09	2009-10	2010-11	2011-12	2012-13	
					BE	Actuals
Salaries & Wages <i>of which</i>	3,670.34 (23.43)	5,646.29 (31.10)	6,362.92 (28.01)	7,382.61 ¹⁰ (28.54)	9,591.18	7,686.52
Non-Plan Head	2,772.46	4,016.30	4,338.28	4,893.18	NA	5,018.01
Plan Head**	897.88	1,629.99	2024.64	2,489.43	NA	2,668.51
Salary paid through Grants-in-Aid	115.60 (0.74)	133.71 (0.74)	708.33 (3.12)	897.27 (3.47)	NA	1,280.34
Interest Payments	1,077.53 (6.88)	1,094.86 (6.03)	1,198.38 (5.27)	1,193.20 (4.61)	1,342.54	1,153.49
Expenditure on Pensions	930.77 (5.94)	1,233.76 (6.80)	1,810.33 (7.97)	1,877.87 (7.26)	2,185.00	2,412.14
Subsidies	1,314.68 (8.39)	1,994.30 (10.99)	1,763.83 (7.76)	1,870.93 (7.23)	1,651.00	1,790.83
Total	7,108.92	10,102.92	11,843.79	13,221.88		14,323.32

(Source : Finance Accounts of the respective years)

Figures in the brackets indicate percentage to Revenue Receipts

** Head also includes the salaries and wages paid under Centrally Sponsored Schemes.

¹⁰ It includes Salary- ₹ 7,176.85 crore and Wages - ₹ 509.67 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 ₹ 1,101 crore from ₹ 13,222 crore in 2011-12 to ₹ 14,323 crore in 2012-13 and constituted 53 per cent of Revenue expenditure (₹ 26,972 crore) and 48 per cent of Revenue receipts (₹ 29,578 crore). The component-wise analysis is given in subsequent paragraphs:

(1) Expenditure on Salary and Wages

The expenditure on Salaries and Wages during current year increased by ₹ 304 crore from ₹ 7,383 crore in 2011-12 to ₹ 7,687 crore in 2012-13 and the salary paid out of GIA¹¹ increased by ₹ 383 crore from ₹ 897 crore in 2011-12 to ₹ 1,280 crore in 2012-13.

The expenditure on Salary and Wages during the year was less by 20 per cent (₹ 1,905 crore) than the assessment made by the State Government in its budget estimate (₹ 9,591.18 crore) during the year 2012-13.

The revenue expenditure on Salary and Wages (₹ 7,081 crore) during the year was higher by 10 per cent (₹ 621 crore) than the provisions made in the FRBM Act (₹ 6,460 crore) during the year 2012-13.

The expenditure on Non-plan salary (₹ 4,885 crore) in 2012-13 exceeded the projections of the ThFC (₹ 4,199 crore) by 16 per cent (₹ 686 crore).

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

(2) Expenditure on pension

The expenditure on pension increased by 28 *per cent* (₹ 534 crore) from ₹ 1,878 crore in 2011-12 to ₹ 2,412 crore in 2012-13. The increase was mainly due to increase in number of pensioners in the State. 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 1.17 : Details of Pensioners during 2011-12 and 2012-13

	Total Number of pensioner as on 31 March 2012 (2011-12)	Total Number of pensioner as on 31 March 2013 (2012-13)	Increase in number of pensioners (in <i>per cent</i>)
Superannuation pensioners	45145	48,919	3,774 (08 <i>per cent</i>)
Family pensioners	25512	28,974	3,462 (14 <i>per cent</i>)
Ex-legislative members	135	229	94 (70 <i>per cent</i>)
High Court Judges	08	18	10 (125 <i>per cent</i>)
Total	70800	78,140	7,340 (10 <i>per cent</i>)

- the expenditure on pension (₹ 2,412.14 crore) was nine *per cent* of the total Revenue Expenditure (₹ 26,971.84 crore) and 17 *per cent* of Non-Plan Revenue Expenditure (₹ 14,531.82) and consumed seven *per cent* of the total Revenue Receipts (₹ 29,578.09 crore).
- The expenditure on pension payment exceeded the projections made by the State Government in its Budget Estimate (₹ 2,185 Crore) for 2012-13 by 10 *per cent* (₹ 227 crore).
- As per the projection made by the ThFC the expenditure on pension payments was to be ₹ 1,191 crore at the end of 2012-13. However, the actual payment on pension during 2012-13 was ₹ 2,412 crore which exceeded the ThFC norms by ₹ 1,221 crore.

(3) Interest payment

Interest payment comprising interest charges on internal debts, small savings, provident funds, loans raised from GoI and other obligations marginally decreased by three *per cent* (₹ 39.71 crore) from ₹ 1,193.20 crore in 2011-12 to ₹ 1,153.49 crore in 2012-13.

The interest payments (₹ 1,153 crore) were within the projection made by the ThFC (₹ 2,126 crore) and assessment made by the State Government in its budget estimates and FRBM disclosures (₹ 1,342 crore) for the year 2012-13. The interest payments as a ratio of total Revenue Expenditure as well as Revenue Receipts were 4.28 *per cent* and 3.90 *per cent* respectively during the year.

(4) Expenditure on subsidies

In any welfare State, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society. Subsidies are dispensed not only explicitly but also implicitly by providing subsidized public services to the people. Budgetary support to financial institutions, inadequate returns on investments and poor recovery of user charges from social and economic services provided by the Government fall in the category of implicit subsidies.

The details of subsidies provided by the State Government during 2008-13 are shown in **Table-1.18**:

Table-1.18: Details of Subsidies provided by Government during 2008-13*(₹ in crore)*

Head	2008-09	2009-10	2010-11	2011-12	2012-13
Social Welfare and Nutrition	946.28	1,288.78	886.73	950.51	722.30
Crop Husbandry	41.23	41.00	40.07	46.36	75.45
Fisheries	0.41	0.47	0.75	0.60	1.30
Forestry and Wild Life	10.09	10.00	10.00	8.10	15.05
Food Storage and Warehousing	109.47	406.61	488.65	383.67	395.24
Co-operation	40.03	46.00	83.07	95.32	103.14
Minor Irrigation	10.49	10.62	11.01	10.88	0
Power	128.04	150.10	202.10	321.10	426.13
Village and Small Industries	24.27	39.26	37.71	52.52	44.27
Industries	4.37	1.46	3.72	1.87	7.95
Total	1,314.68	1,994.30	1,763.81	1,870.93	1,790.83

(Source : Finance Accounts of the respective years)

It would be seen from the **Table 1.18** that the expenditure on subsidies decreased by ₹ 80 crore from ₹ 1,871 crore in 2011-12 to ₹ 1,791 crore in 2012-13. Expenditure on subsidies during 2012-13 constituted *six per cent* of the total Revenue Receipts and *seven per cent* of total Revenue Expenditure. Subsidy payments during the year was mainly social welfare and nutrition (₹ 722 crore), power (₹ 426 crore) and food storage and warehousing (₹ 395 crore).

(5) Implicit subsidies

Implicit subsidies on cost of freebies were provided as GIA in kind (shown in Statement No-8 of Finance Account) during 2012-13. The details of freebies provided during 2012-13 are detailed in **Table 1.19**:

Table-1.19: Details of Implicit Subsidies provided by the State Government during 2012-13

(₹ in crore)

Name of the Department	Scheme Name	Total
Energy	Free supply of Electricity to 5 HP Agricultural pumps	249.90
Energy	Free supply of Solar Lamp	27.00
School Education	Free supply of School Dress to Students	52.05
School Education	Free Supply of School dress to Tribal Primary Girls Students	9.00
School Education	Free supply of School dress to SC girl students of primary class	1.50
School Education	Free provision of cycle to High School students	44.93
School Education	Free provision of cycle to Primary School students	0.19
School Education	Free provision of School Books	56.41
Communication	Free provision of Laptop and Tablet to students	50.00
Food and consumer protection	Free supply of two Kg salt to poor families	43.34
Food and consumer protection	Free supply of 10 Kg rice to persons above 65 years who are not the beneficiaries of Old Age Pension	0.14
Total		534.46

(Source : Finance Accounts 2012-13)

It would be seen from the **table 1.19** that during 2012-13 the Government incurred an expenditure of ₹ 534 crore for providing free books, school dress, cycle, laptops and tablets, electricity, agricultural pumps, solar lamps, salt and rice to the targeted beneficiaries.

1.6.4 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-1.20**.

Table-1.20: Financial assistance to Local Bodies etc.

(₹ in crore)

Financial assistance to institutions	2008-09	2009-10	2010-11	2011-12	2012-13
Educational Institutions (Aided schools, aided colleges, Universities etc.)	83.82	83.90	144.82	163.07	223.27
Power/energy	118.00	65.05	101.05	149.56	672.81
Agriculture	19.78	26.50	37.50	56.50	71.00
Urban Bodies	737.26	577.71	905.50	1,268.53	2,055.21
Panchayat Raj Institutions	1,299.47	1,520.71	1,835.92	2,811.71	3,897.95
Other Institutions	304.72	478.25	376.43	158.21	123.61
Total	2,563.05	2,752.12	3,401.22	4,607.58	7,043.85
Revenue Expenditure	13,794	17,265	19,355	22,628	26,972
Assistance as percentage of RE	18.58	15.94	17.57	20.36	26.12

(Source: Finance and Appropriation Accounts)

It would be seen from the **Table 1.20** that the financial assistance to Local bodies and other institutions¹² increased from ₹ 2,563 crore in 2008-09 to ₹ 7,044 crore in 2012-13. The increase of financial assistance to local bodies and other institutions was ₹ 4,608 crore during 2011-12, recorded a growth of 53 per cent during 2012-13. During 2012-13, the financial assistance was given by the Government mainly to *Panchayat Raj Institutions* (55 per cent) and Urban Bodies (29 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 basically 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 expenditure responsibilities relating to the social sector and the economic infrastructure assigned to the State Governments are largely State subjects. Enhancing human development levels 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 1.21** analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2012-13.

Table 1.21: Fiscal Priority of the State in 2009-10 and 2012-13

(in per cent)

Fiscal Priority by the State	AE/ GSDP	DE [#] /AE	SSE/AE	CE/AE	Education / AE	Health/ AE
Average (Ratio) 2009-10 of						
General Category States	17.06	66.05	35.73	14.96	16.19	4.24
Chhattisgarh	21.04	76.52	42.44	13.13	16.04	3.78
Average (Ratio) 2012-13 of						
General Category States	15.93	65.79	32.37	13.23	17.23	4.47
Chhattisgarh	21.09	77.40	37.69	14.56	16.76	3.83

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.

¹² Educational institutions, power/energy, agriculture, co-operatives, other scientific research.

Comparative analysis of the **Table 1.21** reveals the followings:

- The State is spending 21.04 and 21.09 *per cent* of its GSDP on aggregate expenditure during 2009-10 and 2012-13 respectively as compared to 17.06 and 15.93 *per cent* of General Category States.
- Development expenditure as a proportion of aggregate expenditure in the State was 76.52 and 77.40 *per cent*, as compared to 66.05 and 65.79 *per cent* of General Category State's average during 2009-10 and 2012-13 respectively.
- The Social sector expenditure which was 42.44 and 37.69 *per cent* of aggregate expenditure in the State was 35.73 and 32.37 *per cent* higher than that of the General Category State's during 2009-10 and 2012-13 respectively.
- The State Government incurred 16.04 and 16.76 *per cent* of its aggregate expenditure for education as compared to 16.19 and 17.23 of General Category States during 2009-10 and 2012-13. Similarly, the expenditure on health as a proportion of aggregate expenditure, which was 3.78 and 3.83 *per cent*, was lower than the General Category States average of 4.24 and 4.47 *per cent* during 2009-10 and 2012-13 respectively. This indicates that State has accorded inadequate priority to education and health sectors.
- Though the proportion of expenditure on capital has declined during 2009-10 as compared to the General Category States but the same increased to 14.56 *per cent* as compared to 13.23 *per cent* in 2012-13.

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 goods¹³. Apart from improving the allocation towards Development Expenditure¹⁴ particularly in 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

¹³ Core 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.

¹⁴ 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.

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-1.22** presents the trends in development expenditure relative to the aggregate expenditure of the State during the current year and the previous years.

Table-1.22: Development expenditure*(₹ in crore)*

Components of Development Expenditure	2008-09	2009-10	2010-11	2011-12	2012-13
Development Expenditure	12,995 (75)	16,002 (77)	16,857 (73)	21,310 (76)	26,144 (77)
Component of Development Expenditure					
a. Development Revenue Expenditure	9,676 (56)	12,447 (60)	13,401 (59)	16,037 (57)	19,468 (58)
b. Development Capital Expenditure	2,838 (16)	2,668 (13)	2,899 (13)	4,014 (15)	4,794 (14)
c. Development Loans and Advances	481 (03)	887 (04)	557 (02)	1,259 (05)	1,882 (06)
Total Expenditure	17,226	20,910	22,876	27,957	33,779

Figures in brackets indicate percentage to aggregate expenditure

(Source: Finance Accounts)

It would be seen from the **Table 1.22** that the development expenditure comprising of Revenue and Capital expenditure and Loans and advances for socio-economic services increased from ₹ 12,995 crore in 2008-09 to ₹ 26,144 crore in 2012-13. Development expenditure as a percentage of total expenditure showed an increasing trend and was ranging between 75 to 77 during the period 2008-09 to 2012-13 except in 2010-11 where it came down to 73 *per cent* due to decrease in development Revenue expenditure and Loans and advances. The total development expenditure increased by ₹ 4,834 crore (23 *per cent*) during 2012-13 over the previous year mainly due to increase in development revenue expenditure by ₹ 3,431 crore (21 *per cent*), development capital expenditure by ₹ 780 crore (19 *per cent*) and loans and advances by ₹ 623 crore (49 *per cent*).

While the development revenue expenditure as a percentage of total expenditure of the State increased from 57 *per cent* in 2011-12 to 58 *per cent* during the year 2012-13, the development loans and advances increased from five *per cent* in 2011-12 to six *per cent* during 2012-13. However, the development expenditure on capital expenditure as a percentage of total expenditure decreased from 15 *per cent* in 2011-12 to 14 *per cent* in 2012-13.

Table 1.23 provides the details of Capital expenditure and the components of Revenue Expenditure incurred on the maintenance of the selected social and economic services.

Table-1.23: Efficiency of expenditure use in selected Social and Economic Services

(in per cent)

Social/Economic Infrastructure	2011-12			2012-13		
	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 <i>Of which</i>	3.54	1.90	38.24	2.81	1.69	34.82
General Education	0.52	2.08	41.32	0.51	1.70	36.71
Public Health and Family Welfare	0.53	0.64	57.18	0.51	0.66	62.42
Water Supply Sanitation and Housing and Urban Development	1.73	2.97	27.73	1.23	2.88	9.85
Economic Services (ES)						
Total Economic Services <i>of which</i>	10.82	5.49	27.43	11.38	5.46	21.00
Agriculture and Allied Activities	0.33	1.41	39.35	0.25	1.22	29.18
Irrigation and Flood Control	4.37	6.97	74.29	4.90	6.70	73.39

(Source: Finance Account)

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

Expenditure on Social Services

It would be seen from **Table 1.23** that the share of Capital expenditure on social services to total expenditure decreased from 3.54 *per cent* in 2011-12 to 2.81 *per cent* in 2012-13 due to decrease of the capital expenditure on social services from ₹ 988.69 crore in 2011-12 to ₹ 950.63 crore in 2012-13 (**Appendix 1.3**).

While the share of expenditure on salaries in revenue expenditure under social services decreased from 38.24 to 34.82 *per cent*, the maintenance expenditure also decreased from 1.90 to 1.69 *per cent* during the year 2012-13.

Expenditure on Economic services

It would be seen from the **Table 1.23** that the share of Capital expenditure on economic services to total expenditure increased from 10.82 *per cent* in 2011-12 to 11.38 *per cent* in 2012-13 due to increase of the capital expenditure on economic services from ₹ 3,025.20 crore in 2011-12 to ₹ 3,843.34 crore in 2012-13 (**Appendix 1.3**). The priority sectors identified by the Government in respect of economic services were Capital outlay on roads and bridges (33 *per cent*), Capital outlay on minor irrigation (33 *per cent*) and Capital outlay on power (18 *per cent*).

The share of salaries and maintenance expenditure under revenue expenditure under economic services decreased from 27.43 to 21 *per cent* and 5.49 to 5.46 *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 pertaining to incomplete projects as on 31 March 2013 is given in **Table 1.24**.

Table-1.24: Department-wise profile of Incomplete Projects

(₹ in crore)

Department	Incomplete Projects			
	Number of Incomplete projects	Estimated cost	Total cost of incomplete projects after estimate cost revised	Cumulative expenditure as on 31 March 2013
Public Works	40	996.33	1,136.78	710.71
Water Resources	105	7,265.76	8,490.67	2,399.18
Total	145	8,262.09	9,612.25	3,109.89

(Source: Finance Account 2012-13)

The blocking of funds on incomplete works impinges negatively on the quality of expenditure. All the 145 projects (estimated cost ₹ 8,262 crore) were due for completion upto 31 March 2013, but remained incomplete resulting in blocking of ₹ 3,110 crore. Delay in completion of project works invites the risk of cost escalation. Besides, due to delay in completion of this projects the intended benefits from the projects could not be achieved. Thus, the works need to be completed in time to avoid cost overrun.

1.8.2 Investment and Returns

As of 31 March 2013, Government had invested ₹ 1,916.18 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table-1.25**). The average return on this investment was 0.11 *per cent* while the Government paid an average interest of 6.34 *per cent* on its borrowings during 2012-13. 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-1.25: Return on investment

Investment/Return/Cost of Borrowings	2008-09	2009-10	2010-11	2011-12	2012-13
Investment at the end of the year* (₹ in crore)	430.01	251.67	259.92	1,194.38	1,916.18
Return on investment (₹ in crore)	0.10	0.44	4.30	0.46	2.19
Return on investment (per cent)	0.02	0.17	1.65	0.04	0.11
Average rate of interest on Govt. borrowing (per cent)	7.36	7.13	7.34	7.08	6.34
Difference between interest rate and return (per cent)	7.34	6.96	5.69	7.04	6.23

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

Out of ₹ 1,916.18 crore invested upto 2012-13, ₹ 1,690.60 crore were invested in Government Companies/Boards, ₹ 169.77 crore in Co-operative Banks and Societies, ₹ 28.90 crore in Statutory Corporations, ₹ 24.31 crore in Rural Banks and ₹ 2.60 crore in Joint Stock Companies.

During 2012-13, the Government had invested in the share capital of Chhattisgarh State Power Distribution Company Limited (₹ 250 crore) and Chhattisgarh State Power Generation Company Limited (₹ 454 Crore).

1.8.3 Loans and Advances 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-1.26** presents the outstanding loans and advances as on 31 March 2013 and interest receipts *vis-à-vis* interest payments during the last three years.

Table-1.26: Average interest received on loans advanced by the State Government

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2010-11	2011-12	2012-13
Opening balance	1,529.89	1,535.64	1,517.88 ¹⁵
Amount advanced during the year	566.55	1,268.74	1,888.79
Amount repaid during the year	561.16	1,282.53	1,542.01
Closing Balance	1,535.28	1,521.85	1,864.66
Of which Outstanding balance for which terms and conditions have been settled	1,523.68	1,094.48	1,864.66
Net addition	(+)5.39	(-)13.79	342.78
Interest receipts	79.86	62.79	8.27
Interest Receipts as a <i>percentage</i> to outstanding Loans and Advances	5.21	4.11	0.44
Interest payments as a <i>percentage</i> to outstanding fiscal liabilities of the State Government.	7.34	7.08	6.34
Difference between Interest Receipts and Interest Payments (<i>per cent</i>)	(-)2.13	(-)2.97	(-) 5.90

(Source : Finance Accounts)

¹⁵ Change in opening balance due to proforma correction made in Finance Accounts

At the end of March 2013, the Government had outstanding loans and advances of ₹ 1,864.66 crore of which loans for general services, social services and economic services were ₹ 153.11 crore, ₹ 1,118.85 crore and ₹ 602.48 crore respectively. The outstanding loans and advances were offset by recovery of ₹ 9.78 crore on account of loans to Government servants. The interest received against these loans and advances during 2012-13 was only 0.44 *per cent* (₹ eight crore) as against 4.11 *per cent* (₹ 63 crore) in the previous year.

1.8.4 Cash balances and investment of cash balances

Table-1.27 depicts the cash balances and investments made by the State Government out of the cash balances during the year.

Table-1.27: Cash balances and investment of cash balances

(₹ in crore)

	Opening balance as on 1 April 2012	Closing balance as on 31 March 2013
(a) General Cash Balances		
(1) Cash in treasuries	0	0
(2) Deposits with Reserve Bank	94.42	(-)1,767.11
(3) Remittances in transit	0	0
Total (1+2+3)	94.42	(-)1,767.11
(4) Investment held in 'Cash Balance Investment Account'	1,645.92	2,619.56
Total (a)- General Cash Balances (1+2+3+4)	1,740.34	852.45
(b) Other Cash Balances and Investments		
(1) Cash with the Departmental Officers <i>viz.</i> Forest Public Works Departments, Military Secretary to the Governor	11.32	116.56
(2) Permanent advances for contingent expenditure with Departmental Officers	0.30	0.31
(3) Investment of Earmarked Funds	948.90	1,147.62
Total (b) Other Cash Balances and Investments (1+2+3)	960.52	1,264.49
Total (a) and (b)	2,700.86	2,116.94

(Source: Finance Account 2012-13)

The cash balance of the State at the end of the year was ₹ 2,117 crore which was 22 *per cent* less as compared to previous year. Surplus cash balance was mainly due to raising of market borrowings of ₹ 1,500 crore raised during 2012-13.

The State had maintained more than 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 ₹ 134.56 crore during the year 2012-13 which was less by ₹ 18.61 crore as compared to the previous year.

1.9 Assets and Liabilities

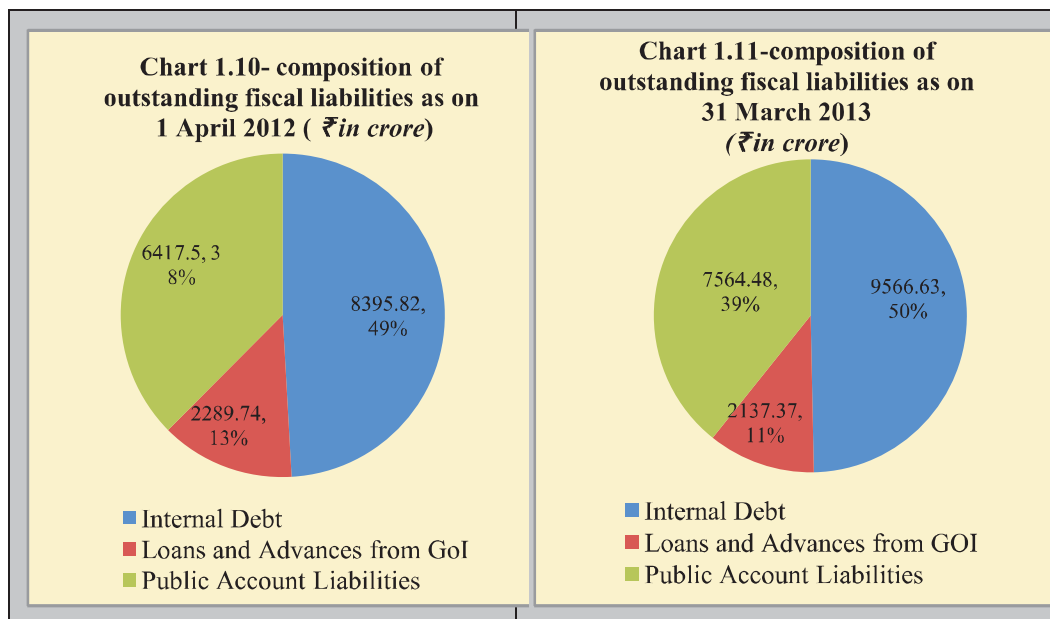
1.9.1 Growth and Composition of Assets and Liabilities

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)** gives an abstract of such liabilities and the assets as on 31 March 2013 compared with the corresponding position as on 31 March 2012. While the liabilities in **Appendix-1.4** 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 3.26 per cent in 2011-12 to 12.80 per cent in 2012-13, the growth rate of assets increased from 15.56 per cent to 16.92 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-1.10 and 1.11**.



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 49 to 50, the Public Account liabilities also marginally increased from 38 *per cent* to 39 *per cent* over the previous year. However the outstanding loans and advances from GoI decreased from 13 *per cent* in 2011-12 to 11 *per cent* in 2012-13.

The fiscal liabilities of the State, the ratio of these liabilities to GSDP and revenue receipts are brought out in **Table-1.28**.

Table-1.28: Fiscal Liabilities – Basic Parameters

	2008-09	2009-10	2010-11	2011-12 ¹⁶	2012-13
Fiscal liabilities (₹ in crore)	14,780	15,933	16,581	17,103	19,268
Rate of growth of Fiscal liabilities (in <i>per cent</i>)	1.85	7.79	4.06	3.15	12.66
Fiscal liabilities/GSDP (in <i>per cent</i>)	15.24	16.03	14.05	12.26	12.03
Fiscal liabilities/ Revenue receipts (in <i>per cent</i>)	94.36	87.77	72.98	66.11	65.14
State's GSDP (₹ in crore)	96,972.18	99,364.26	1,17,978.30 ^P	1,39,514.95 ^Q	1,60,187.71 ^A

(Source: Finance Accounts)

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

The overall fiscal liabilities of the State during the year increased by 30 *per cent* (₹ 4,488 crore) from ₹ 14,780 crore in 2008-09 to ₹ 19,268 crore in 2012-13. The growth rate of liabilities was 12.66 *per cent* during 2012-13 as against 3.15 *per cent* in 2011-12.

The fiscal liabilities as at the end of 2012-13 represented 65.14 *per cent* of the revenue receipts during the year as against 66.11 *per cent* during 2011-12. During 2012-13, the outstanding debt to GSDP ratio stood at 12.03 *per cent* which was less than the projection made (14.72 *per cent*) in FRBM disclosures.

1.9.3 Transactions under Reserve Fund

Reserves and Reserve Funds are created for specific and well defined purposes under the Sector 'J' in the accounts of the State Government (Public Account). The funds may be further classified as (a) Reserve Funds bearing interest and (b) Reserve Funds not bearing interest.

¹⁶ Figures of 2011-12 changed due to pro-forma adjustments made in Finance Accounts and change in GSDP figures.

As per Statement-19 of Finance Accounts, 14 Reserve funds have been created and maintained in the accounts of the State Government. Out of which, *Gramin Vikas Nidhi*, which had a cumulative balance of ₹ 97.70 crore¹⁷ as on 31 March 2013 was inoperative. The *Gramin Vikas Nidhi* was constituted in 2001-02. Government transfers some amount to the fund every year but no expenditure has been incurred since its creation. The remaining 13 funds with a balance of ₹ 2,327.63 crore are operative.

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

State Disaster Response Fund

The State Disaster Response Fund (SDRF), constituted under Disaster Management Act, 2005, is operative from 2010-11 under Reserve Fund bearing interest. As per the SDRF guidelines the accretions to the SDRF together with the income earned on the investment of the SDRF are to be invested in one or more of instruments viz. Central Government dated securities, auctioned treasury bills interest earning deposits and certificates of deposits with Scheduled Commercial Banks. Further, the State Government had to pay interest to the SDRF at the rate applicable to overdrafts and credit the same on a half yearly basis. While 75 per cent of the contribution was to be drawn from GoI, the balance 25 per cent was to be provided by the State Government. Further, the balance as on 31 March 2010 in the Calamity Relief Fund (CRF) was to be transferred to SDRF and CRF was to cease to exist. Accordingly, the balance outstanding under CRF (₹ 475.25 crore) as on 31 March 2010 was transferred to SDRF during 2010-11.

The contributions to the fund for the year 2012-13 was ₹ 162.86 crore (Central Share of ₹ 122.15 crore and State share ₹ 40.71 crore). Disbursement of fund of ₹ 71.39 crore was made during 2012-13 under SDRF.

Sinking Fund

The Government has constituted a Sinking Fund during 2006-07 for open-market loans. The fund was to 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 upto 2012-13. The balance in the Sinking Fund (investment account) in 2012-13 was ₹ 1,146.94 crore. During 2012-13, the Government contributed ₹ 200 crore against the minimum contribution of ₹ 85.52 crore i.e. 0.5 per cent of outstanding liabilities (₹ 17,103.06 crore) at the end of 2011-12.

¹⁷ 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

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 for whom the guarantee has been extended.

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years are given in **Table-1.29**.

Table-1.29: Guarantees given by the Government of Chhattisgarh

(₹ in crore)			
Guarantees	2010-11	2011-12	2012-13
Maximum amount guaranteed	5,053.59	7,079.29	6,605.49
Outstanding amount of guarantees	2,849.35	2,637.40	2,694.90
Revenue Receipts	22,720	25,867	29,578
Percentage of maximum amount guaranteed to total revenue receipts	22.24	27.37	22.33

(Source : Finance Accounts of the respective years)

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 2013. 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 State Government had guaranteed loans raised by various corporations and other institutions amounting to which stood at ₹ 2,695 crore at the end of 2012-13 and these guarantees were within the prescribed limit in the FRBM Act.

The guarantees given to Co-operatives (₹ 1,755 crore), Power (₹ 667 crore), Housing and Urban Development (₹ 177 crore), State Financial Corporation (₹ 93 crore) and others (₹ four crore) were outstanding as on 31 March 2013. The outstanding amount of guarantees in the nature of contingent liabilities was about nine per cent of the total Revenue Receipts of the State.

To provide for sudden discharge of State's obligations on guarantees, the TFC 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 low risk of the Guarantees in the State. No Guarantee was invoked during the year.

1.9.5 Analysis of Borrowings of Government

The details of public debt during 2012-13 are presented in Table 1.30.

Table 1.30: Details of Public Debt during 2012-13

(₹ in crore)

Nature of Borrowings	Opening Balance as on 1 st April 2012	Receipts	Repayment	Closing Balance 31 st March 2013	Net increase (+) decrease (-)
Market Loans	2,199.58	1,500.00	463.53	3,236.05	1,036.47
Compensation and other bonds	241.69	0	48.32	193.37	- 48.32
Loans from Financial Institutions	591.98	288.80	121.14	759.64	167.66
Special Securities Issued to National Small Savings Fund	5,362.57	252.23	237.23	5,377.57	15.00
Loans and Advances from Central Government	2,289.74	16.70	169.07	2,137.37	- 152.37
Total	10,685.56	2,057.73	1,039.29	11,704.00	1,018.44

(Source : Finance Account 2012-13)

During 2012-13, the State Government has raised borrowing of ₹ 2,057.73 crore and discharged ₹ 1,039.29 crore towards its repayment. Analysis of Market borrowings has been detailed in **paragraph 1.10.2**. Analysis of other borrowings during 2012-13 is detailed below:

Loans from Financial Institutions

The Government had borrowed an amount of ₹ 288.80 crore from National Bank for Agriculture and Rural Development (₹ 288.40 crore), National Co-operative Development Corporation (₹ 0.40 crore) and made repayment of ₹ 121.14 crore during 2012-13. The Outstanding balance of loans from Financial Institutions increased by ₹ 167.66 crore (28.32 per cent) from ₹ 591.98 in 2011-12 to ₹ 759.64 crore in 2012-13.

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 ₹ 252.23 crore and repaid ₹ 237.23 crore during 2012-13. The Outstanding balance of loans from NSSF increased by ₹ 15 crore (0.28 per cent) from ₹ 5,362.57 crore in 2011-12 to ₹ 5,377.57 crore in 2012-13. The Government paid interest of ₹ 477.62 crore during 2012-13.

1.10 Debt Management

1.10.1 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.

Apart from the magnitude of debt of the State Government, it is important to analyse various indicators that determine the debt sustainability¹⁸ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization¹⁹; sufficiency of non-debt receipts²⁰; net availability of borrowed funds²¹; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities. **Table-1.31** analyses the debt sustainability of the State according to these indicators for the period of three years beginning from 2010-11.

Table-1.31:Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2010-11	2011-12	2012-13
Debt Stabilization (Quantum Spread +Primary Deficit)	3,324	1,752	41
Sufficiency of incremental Non-debt Receipts (Resource Gap)	(+) 2,169	(-) 1,211	(-) 1,854
Net Availability of Borrowed Funds	(-)438	(-) 672	(+)1,012
Burden of Interest Payments (Interest Payment/Revenue Receipts Ratio)	5.27	4.61	3.90
Fiscal liabilities/GSDP (in per cent)	14.05	12.26	12.03

(Source : Finance Accounts of the respective years)

¹⁸ 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.

¹⁹ 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.

²⁰ Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

²¹ 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.

The trends in **Table-1.31** reveals that the quantum spread together with the primary deficit was consistently positive during the period 2011-13 leading to a constant decline in the ratio of fiscal liabilities to GSDP which came down from 12.26 *per cent* in 2011-12 to 12.03 *per cent* in 2012-13.

The sufficiency of incremental non-debt receipts (resources gap) was negative during the period 2011-12 and 2012-13 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 during 2010-13 from (-) ₹ 438 crore to ₹ 1,012 crore. During 2012-13, the Government repaid ₹ 5,886 crore (principal and interest on account of internal debt of ₹ 1,535 crore, GoI loans of ₹ 349 crore and also discharged other obligations of ₹ 4,002 crore) which were less than the total receipts of ₹ 6,898 crore (internal debt ₹ 2,041 crore, GoI loans of ₹ 17 crore and other obligation of ₹ 4,840 crore) resulting in net availability of funds of ₹ 1,012 crore. (15 *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**.

Table 1.32: Maturity Profile of the State Debt

(₹ in crore)

Years	2008-09	2009-10	2010-11	2011-12	2012-13	Percentage to total debt
0-5	3,728.29	4,224.98	4,182.47	4,252.03	3,914.35	34
6-10	3,022.19	3,333.13	3,351.11	3,115.08	3,204.48	27
11-15	1,951.07	1,987.75	2,039.44	1,958.45	3,312.46	28
16-20	1,282.04	1,150.28	1,164.79	1,012.50	802.49	07
20 and above	393.16	316.25	378.91	347.50	470.22 ²²	04
Total	10,376.75	11,012.39	11,116.72	10,685.56	11,704.00	

(Source : Finance Accounts of the respective years)

In terms of maturity profile, redemption of 34 *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.

²² Includes ₹ 309.24 crore to the details of maturity year was not available and taken as loan amount allocated to Madhya Pradesh but repaid by Chhattisgarh.

1.10.2 Review on Market Borrowings of Government of Chhattisgarh during the period 2008-13

1.10.2.1 Introduction

Fiscal deficit represents the borrowing requirement of the Government during the year. The borrowings are accounted for under the Consolidated Fund (E-Public Debt). The major divisions of borrowings are Internal Debt of the State Government and Loans and Advances from the Central Government. The Internal Debt is further divided into market loans and negotiated loans.

Market borrowings are controlled by the Central Government and managed by the Reserve Bank of India (RBI). As per Article 293 of the Constitution of India, State Governments may not, without the consent of the Central Government, raise any loan if they are indebted to the Central Government. The State Governments issue dated securities, termed State Development Loans (SDLs) of varying tenors. The present review is to assess the requirement and utilisation of market loans raised by the Chhattisgarh Government during the period 2008-13.

1.10.2.2 Position of Market Borrowing in Chhattisgarh

The year wise position of market borrowings for the period from 2008-09 to 2012-13 is given in **Table 1.33**.

Table-1.33 Overall position of market loans during 2008-13

(₹ 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
2008-09	2,451.34	0	153.44	2,297.90	- 153.44	-6.26
2009-10	2,297.90	700.02	250.18	2,747.74	449.84	19.58
2010-11	2,747.74	0	235.02	2,512.72	- 235.02	-8.55
2011-12	2,512.72	0	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

(Source : Finance Accounts)

It would be seen from the **Table 1.33** that the outstanding balances at the end of the years 2009-10 and 2012-13 was as high as ₹ 2,747.74 crore and ₹ 3,236.05 crore due to raising of market loans of ₹ 700 crore and ₹ 1,500 crore during these years.

1.10.2.3 Debt sustainability indicators

The debt sustainability indicators of the State Government during the period 2008-13 are given in **Table 1.34**

Table – 1.34 - Debt sustainability indicators

(₹ in crore)

Description	2008-09	2009-10	2010-11	2011-12	2012-13
Total liabilities	14,780.03	15932.34	16,581.28	17,103.06	19,268.48
Total public debt	10,376.75	11,012.39	11,116.72	10,685.57	11,704.00
Total market loans	2,297.90	2,747.74	2,512.72	2,199.58	3,236.05
Percentage of market loans to total liabilities	15.55	17.25	15.15	12.86	16.79
Percentage of market loans to total public debt	22.14	24.95	22.60	20.58	27.65
Percentage of total liabilities to GSDP	15.24	16.03	14.05	12.26	12.03
Weighted average interest rate on outstanding market loans -financial year wise *	7.88	7.63	7.31	7.03	7.75
Weighted average interest rate on market loans raised during the year - financial year wise	0.00	8.25	0.00	0.00	8.65
Interest paid on market loans	196.10	172.61	200.68	178.02	142.38
GSDP growth rate to interest rate ratio (GSDP Growth/Weighted average rate ratio)	2.64	0.32	2.52	2.60	1.91
Gross interest payments to Revenue Receipts ratio (per cent)	0.07 (6.88)	0.06 (6.03)	0.05 (5.27)	0.04 (4.61)	0.04 (3.90)
Primary surplus(+)/deficit (-)	(+) 51	(-) 664	(+) 1,608	(+) 392	(-)1502
Revenue surplus(+)/deficit(-)	(+) 1,869	(+) 888	(+)3,364	(+) 3,239	(+) 2,606
Fiscal surplus(+)/deficit(-)	(-)1,027	(-)1 759	(+) 410	(-) 801	(-) 2,655
Revenue Receipts	15,662.76	18,153.66	22,719.54	25,867.38	29,578.09
GSDP (GSDP growth in per cent)	96972.18 (20.83)	99364.26 (2.47)	117978.30 ^(P) (18.73)	139514.95 ^(Q) (18.25)	160187.71 ^(A) (14.82)

(* Details depicted in Appendix 1.7-A to 1.7-E)

(A-advanced estimates, Q-quick estimates or P-provisional estimates)

It would be seen from **Table-1.34** that

- the share of market borrowings in the outstanding total liabilities and those in outstanding public debt showed an oscillating trend and ranged between 12.86 and 17.25 per cent and 20.58 and 27.65 per cent respectively. This was mainly due to non raising of market loans in 2008-09, 2010-11 and 2011-12.
- the total liabilities-GSDP ratio has increased from 15.24 per cent in 2008-09 to 16.03 per cent in 2009-10 due to lower growth rate of GSDP. However, the ratio declined to 12.03 per cent in 2012-13.
- the overall debt sustainability of the State has improved during 2008-09 to 2012-13 as the ratio of gross interest payments to revenue receipts has declined steadily from 0.07 in 2008-09 to 0.04 in 2012-13.

1.10.2.4 Profile of market loans

The details of market loans raised during the period 2008-09 to 2012-13 are presented in **Table 1.35**.

Table –1.35 - Profile of market loans

	Amount of loan raised (₹ in crore)					
	2008-09	2009-10	2010-11	2011-12	2012-13	
> 7 years	0	700.00	0	0	1,500.00	2,200.00
Total loan during the year	0	700.00	0	0	1,500.00	2,200.00
Total outstanding as on 31 March	2,297.90	2,747.74	2,512.72	2,199.58	3,236.05	--
Percentage of loan raised during the year to total outstanding	0	25.48	0	0	46.35	--

(Source : Finance accounts of respective years)

It would be seen from **Table 1.35** that the market loans were raised through auction by RBI having tenure of 10 years (more than seven years) during 2009-10 and 2012-13. The Government availed the market loans with a maturity for a fixed period of ten year without adding a clause for early repayment which deprived the State Government of liquidating the market loans before its due date in case of easy liquidity position in future.

1.10.2.5 Weighted average maturity of market loans

Analysis of weighted average maturity of loans raised during the year and outstanding loans at the end of the years as compared to the previous years are shown in **Table 1.36**

Table – 1.36 - Weighted average maturity of market loans

Year	Issued during the year	Outstanding market loans
	Weighted average maturity (years)	
2008-09	--	4
2009-10	10	5
2010-11	--	4
2011-12	--	4
2012-13	10	7

During the period 2008-09, 2010-11 and 2011-12, the weighted average maturity of market borrowings remained same. However, due to raising of loans in 2009-10 and 2012-13 it increased. The weighted average maturity of outstanding stock of market borrowings at the end of 2012-13 increased to seven years from four years (*Appendix 1.7A to 1.7E*) in 2011-12.

1.10.2.6 Maturity trend of market loans

The year-wise position of maturity trend of market loans for the period 2014-21 is given in **Table 1.37**

Table – 1.37 - Maturity trend of market loans

Maturity year	Maturity amount (₹ in crore)	As a percentage of outstanding market loans (₹ 6,080.05 crore as on 31.3.2014)
2014-15	394.46 ²³	6.49
2015-16	183.25	3.01
2016-17	302.32	4.97
2017-18	0	0
2018-19	0	0
2019-20	700.00	11.51
2020-21	0	0

Table- 1.37 represents the year-wise maturity amount of market loans in the next seven years from the year 2014-15 to 2020-21 and percentage of maturity amount in respect of market loans (₹ 6,080.05²⁴ crore) outstanding as on 31 March 2014. The Government raised market loan in 2009-10 and 2012-13 and the tenure of the borrowings was 10 years each. The redemption of the market loans may lead to large repayment obligations during 2019-20 and no redemption of market loans during 2017-18, 2018-19 and 2020-21.

As regards analysis by the Finance Department (FD) to rollover a market loan, it was found that the FD did no such analysis. During exit conference, the Additional Chief Secretary(ACS), FD stated that the State Government doesn't practice rollover of market loan because shifting of new maturity year will further increase the interest liabilities.

1.10.2.7 Interest rate profile

Analysis of interest rate profile and interest payment as a percentage of revenue receipts are given in **Table 1.38 and 1.39**:

Table -1.38 - Interest rate profile

Rate of interest (in per cent)	Market loans raised during the year					Total
	2008-09	2009-10	2010-11	2011-12	2012-13	
Below 8	0	0	0	0	0	0
8-8.99	0	700 (8.25)	0	0	1,500 (8.65)	2,200
9-10.99	0	0	0	0	0	0
Total and average interest rate	0	700 (8.25)	0	0	1,500 (8.65)	2,200

(Source : Finance account, Finance Department)

²³ It includes an amount of ₹ 2.11 crore pertains to market loans matured in previous years but not claimed.

²⁴ It includes the outstanding market loans (₹ 3,236.05 crore) as on 31 March 2013 plus anticipated market borrowing receipts (₹ 3,000 crore) minus disbursement of market borrowings (₹ 156 crore) during 2013-14 as per budget estimates of 2013-14. (₹ 3,236.05 crore +₹ 3,000 crore -₹ 156 crore =₹ 6,080.05 crore)

The interest rate profile revealed that the market loans raised with cut-off yields ranging between 8 to 8.99 per cent during 2009-10 and 2012-13.

Table- 1.39: Total Interest payment as a percentage of revenue receipts

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Interest payment (₹ in crore)	1,078	1,095	1,198	1,193	1,153
Percentage of revenue receipts	6.88	6.03	5.27	4.61	3.90

(Source:- Finance account of respective years)

Percentage of interest payment to revenue receipts decreased from 6.88 in 2008-09 to 3.90 in 2012-13. The decrease indicates the improvement in debt sustainability of the State.

Other issues:

1.10.2.8 Market borrowing raised despite availability of sufficient cash balance.

The ThFC recommended that States with large cash balances should make efforts towards utilising existing cash balance before resorting to fresh borrowings and follow the practice of borrowings on requirement rather than on availability. Scrutiny of the Notes/files of FD, Government of Chhattisgarh (GoCG) revealed that the requirement of Market loans were assessed by FD considering the anticipated availability of cash balance and receipts and the anticipated expenditure.

We, however, observed that the requirement of market borrowings was not assessed judiciously. During 2009-10, the minimum and maximum amount of investment of cash balance in '14 days treasury bills' were ₹ 647.54 crore and ₹ 2,541.56 crore respectively. Similarly, during 2012-13, the minimum and maximum amount of investment of cash balance were ₹ 779.83 crore and ₹ 3,505.27 crore respectively. This indicated that the market borrowings raised was more than the actual requirement, leading to increase in cash balance.

The FD stated (August 2013), that there was economic recession in the year 2009-10, cash balance dipped to alarmingly low of ₹ 676 crore as on 27 October 2009, mainly on account of stagnant growth in State's resources. Further, though the cash balance was ₹ 2,624 crore on 31 March 2013, on final adjustment of the year-end on 2 April 2013 the effective cash balance was ₹ 920 crore on that date (cash balance ₹ 1,534 minus ₹ 614 towards share in Central tax for month of April 2013). Had the State not resorted to Open Market Borrowing of ₹ 1,500 crore, it would have faced situation of overdraft.

The reply is not in order since the minimum cash balances during the years 2009-10 (₹ 647.54 crore) and 2012-13 (₹ 779.83 crore) were much higher than the required minimum balance of ₹ 0.72 crore prescribed by RBI. Besides, the minimum amount of cash balance investments one month from the date of receipt of market loans were ₹ 1,433.86 crore (11th December 2009) and ₹ 1,344.67 crore (20th April 2013), which indicated that the recommendations of the ThFC regarding utilisation of existing cash balance before resorting to fresh borrowings was not adhered to.

1.10.2.9 Limits of Market borrowing approved by the Planning Commission *vis-à-vis* BEs, REs and Actuals

Details of limits approved by the Planning Commission *vis-à-vis* BEs, REs and the Actuals of Market borrowings during the period 2008-13 are given in **Table 1.40**

Table 1.40. Borrowing limits of Market borrowing by the Planning Commission *vis-à-vis* BEs, RE,s and Actuals

	(₹ in crore)				
Borrowing limits of Net Market Borrowing	2008-09	2009-10	2010-11	2011-12	2012-13
Limit approved by Planning Commission	728	2,539	1,962	2,233	2,934
Budget Estimates	692	1,299	1,763	2,084	2,083
Revised Estimates	993	2,083	2,072	1,712	2,083
Gross Actual Market Borrowings	0	700	0	0	1,500
Net Actual Market Borrowings	-153	450	-235	-313	1,036

(Source : Annual plan approved by Planning Commission and Budget Books).

It would be seen from the above table that there were substantial differences between the actual market borrowing and the BEs, REs and limits of Planning Commission. This indicated that the assessment for market borrowings was not proper. During 2008-09 and 2010-11, The State Government revised the estimates which were more than the BEs and the limits approved by Planning Commission though borrowings were not at all required and not raised during these years. Market loans were obtained with the consent/permission of GoI under article 293(3) of the constitution.

1.10.2.10 System to watch utilisation of Market Borrowing

As per the Chhattisgarh Fiscal Responsibility Budget Management (CGFRBM) Act 2005, the use of capital receipts including market borrowings should be for generating productive assets. The Government, in each tranche of loan, notified the objective or raising of market loan as financing of development schemes. It was noticed that after raising of Market loans, no system was evolved for monitoring of utilisation of the Market loans by the FD. As a result, State Government did not ensure whether the Market loans were used for generating productive assets and financing the development schemes. However, we observed that the Capital Expenditure (including loans disbursed) were higher than the net borrowings plus revenue surplus during the years 2008-09 to 2012-13 except 2010-11.

On being asked by Audit regarding the end use of the borrowings, the FD stated (May 2013) that this was **untied** loan, the **mapping** of which could not be done. During exit conference, the Additional Chief Secretary (ACS), FD stated that it was not possible to identify the areas at the time of raising open market borrowing and there is no one to one correspondence between receipts and expenditure.

Reply of the FD is not in consonance with the provision of CGFRBM Act and notifications issued by the State Government; utilisation of loans should be monitored for efficient and effective debt management.

1.10.2.11 Average interest rate on loans disbursed by the State to various implementing agencies.

The average interest rate for loans paid by the State in 2009-10 (₹ 897 crore) and 2012-13 (₹ 1,889 crore) to the implementing agencies like Public Sector Undertakings (PSUs) was 7.74 and 7.28 per cent respectively (***Appendix-1.6 A & B***). However, the interest rates at which the market loans were raised during 2009-10 and 2012-13 were 8.25 per cent and 8.65 per cent respectively. Thus, the interest spread became negative in 2009-10 and 2012-13.

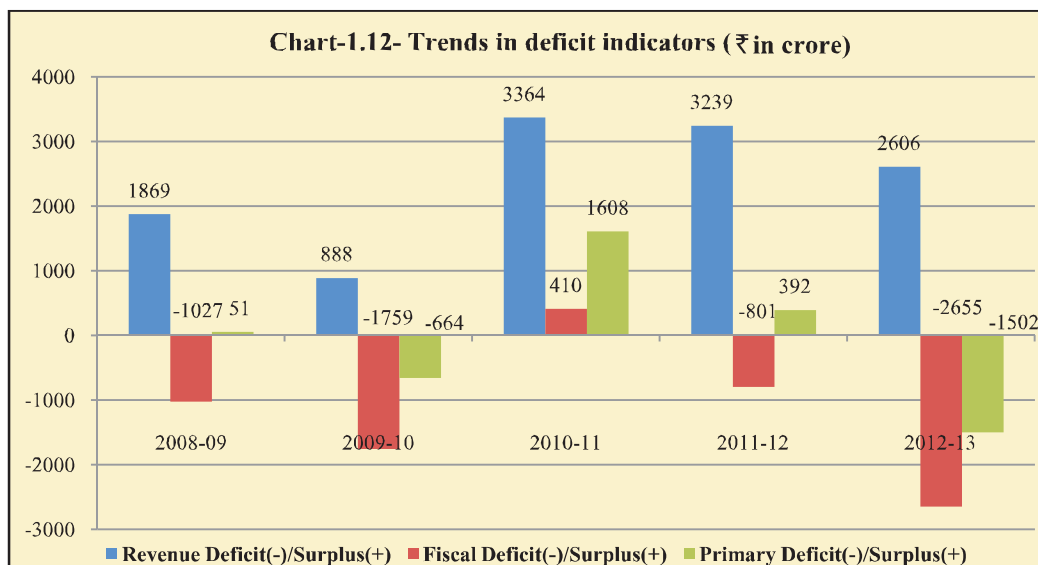
During exit conference, the ACS, FD stated that State Government lends loan and advances to its agencies at interest rates lower than what is charged by the financial institutions, since these agencies are implementing Government schemes/programmes for the welfare of society. As far as market borrowing at relatively higher interest rate is concerned, it is beyond Government's control. Open Market Borrowing is being done on auction basis and various market forces decide the interest rates. However, ACS, FD assured that in future, interest paid by the State Government will be recovered from the PSUs/Departments concerned.

1.11 Fiscal Imbalances

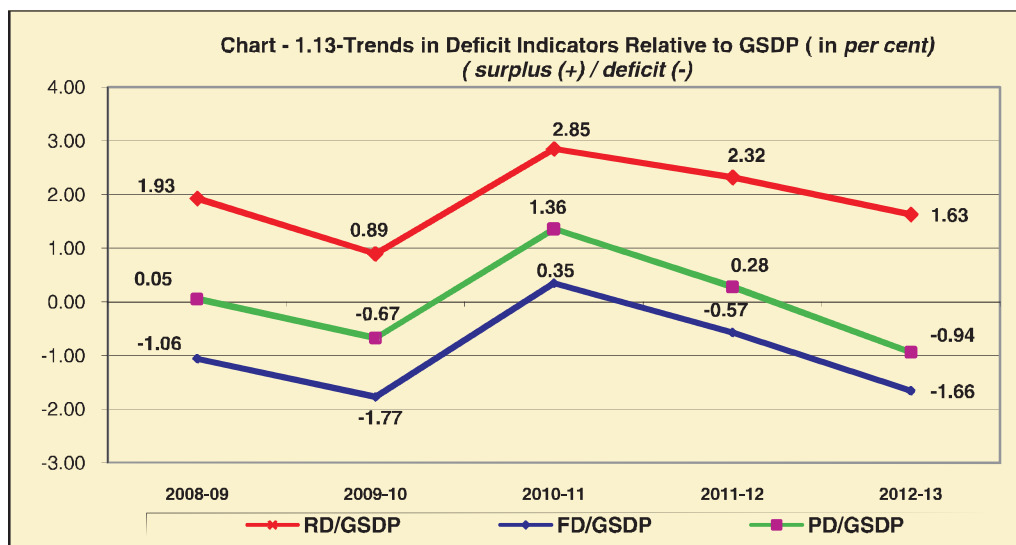
Three key fiscal parameters – revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit 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 2012-13.

1.11.1 Trends in Deficits

Chart-1.12 and 1.13 presents the trends in deficit indicators over the period 2008-13.



(Source : Finance Accounts of the respective years)



(Source : Finance Accounts of the respective years)

Table-1.41:Trends in deficit

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue deficit (-) / surplus (+)	(+)1,869	(+)888	(+)3,364	(+)3,239	(+)2,606
Fiscal deficit (-) / surplus (+)	(-)1,027	(-)1,759	(+)410	(-)801	(-)2,655
Primary deficit (-)/ surplus (+)	(+)51	(-)664	(+)1,608	(+)392	(-)1,502

(Source : Finance Accounts of the respective years)

The State continued to maintain revenue surplus during 2008-13 with inter-variations. The downfall of revenue surplus commencement in 2011-12 with decrease of *three per cent* (₹ 125 crore) which further decreased by *20 per cent* (₹ 633 crore) and stood at ₹ 2,606 crore during 2012-13 due to increase of *19.20 per cent* in revenue expenditure in comparison to increase of *14.35 per cent* in Revenue Receipts. The Revenue Surplus as a percentage of GSDP decreased from 2.32 in 2011-12 to 1.63 in 2012-13.

The fiscal deficit which represents the total borrowings of the Government and its total resource gap increased from ₹ 1,027 crore in 2008-09 to ₹ 1,759 crore in 2009-10 but turned into fiscal surplus of ₹ 410 crore during 2010-11. Thereafter it again turned into fiscal deficit and was ₹ 2,655 crore in 2012-13. The ratio of fiscal deficit to GSDP was *1.66 per cent* which was within the limits of *three per cent* prescribed in the ThFC and FRBM Act.

Due to increase in fiscal deficit and marginal decrease in interest payment, the primary surplus of ₹ 392 crore turned into primary deficit of ₹ 1,502 crore in 2012-13.

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-1.42**.

Table-1.42: Components of Fiscal Deficit and its Financing Pattern

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
<i>(₹ in crore)</i>					
Decomposition of Fiscal Deficit					
Revenue Deficit(-) / Surplus(+)	1,869.06	888.22	3,363.79	3,239.33	2,606.25
Net Capital Expenditure	(-)2,938.38	(-)2,742.61	(-) 2,948.95	(-)4,052.47	(-)4,916.94
Net Loans and Advances ²⁵	42.67	95.39	(-) 5.08	11.97	(-)344.45
Total	(-)1,026.65	(-)1,759.00	409.76	(-)801.17	(-)2,655.14
Financing Pattern of Fiscal Deficit*					
Market Borrowings	(-)153.44	449.85	(-) 235.03	(-)313.14	1,036.47
Loans from Gol	94.93	106.83	67.38	(-)85.15	(-)152.37
Special Securities Issued to NSSF	(-)2.78	146.33	373.47	13.00	15
Loans from Financial Institutions	(-)41.73	(-)67.36	(-) 101.49	(-)45.86	119.34
Small Savings PF etc	73.74	294.37	328.97	307.76	293.47
Deposits and Advances	30.20	(-)22.47	355.26	585.94	521.18
Suspense and Miscellaneous	1,024.80	512.00	(-) 2,129.58	1,758.77	(-)1,107.52
Remittances	80.65	(-)111.83	33.68	96.10	(-)264.11
Others ²⁶	265.96	244.91	(-) 28.08	58.90	332.15
Total	1,372.33	1,552.63	(-) 1,335.42	2,376.32	793.61
Overall Surplus(+)/Deficit(-)	345.68	(-)206.37	(-) 925.66	1,575.15	(-)1,861.53
Total	1,026.65	1,759.00	(-) 409.76	801.17	2,655.14

*All these figures are net of disbursements/outflows during the year
(Source : Finance Accounts of the respective years)

²⁵ It includes inter-State settlement.

²⁶ It includes Contingency Fund and Reserve Fund .

The components of fiscal deficit are revenue surplus, net capital expenditure and net loans and advances. The fiscal deficit mainly financed by Market Borrowings, loans from GoI etc. During 2012-13, the fiscal deficit increased mainly due to increase in net capital expenditure and disbursement of loans and offset by decreased revenue surplus. During current year, while the share of market loans for financing fiscal deficit was 39 per cent, the loans from financial institutions along with special securities issued to NSSF contributed five per cent. However, loans from GoI, small savings, PF, deposits and advances, suspense and miscellaneous and remittances decreased during the year. During 2012-13 the overall deficit was ₹ 1,861.53 crore.

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) would indicate 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-1.43**) would indicate the extent to which the deficit has been on account of enhancement in Capital expenditure which may be desirable to improve the productive capacity of the State's economy.

Table-1.43: 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)
2008-09	16,199	12,716	2,940	492	16,148	(+) 3,481	(+) 51
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

(Source : Finance Accounts of the respective years)

During 2008-13, non-debt receipts increased by 92.13 per cent (₹ 14,925 crore) from ₹ 16,199 crore in 2008-09 to ₹ 31,124 crore in 2012-13 against an

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.

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.

increase of primary revenue expenditure from ₹ 12,716 crore to ₹ 25,819 crore (108 *per cent*) during 2008-13.

Bifurcation of the factors leading to primary surplus of the State revealed that the State was experiencing primary surplus during last two years *i.e.* 2010-11 and 2011-12. However, the same was turned into primary deficit of ₹ 1,502 crore during 2012-13. 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.

1.12 Conclusion and Recommendations

Review of Fiscal Position

The State continued to maintain revenue surplus and kept fiscal deficit relative to GSDP below the limit laid down under ThFC and FRBM Act. However, the fiscal position of the State had declined in terms of the key parameters. While revenue surplus decreased over the previous year, the fiscal deficit increased. Due to the increase in fiscal deficit, the primary surplus during 2011-12 turned into primary deficit in 2012-13.

The Fiscal liabilities at the end of the current year worked out to ₹ 19,268 crore which was 12.03 *per cent* of GSDP against the projection of 14.72 *per cent* made in FRBM disclosures.

Revenue Receipts

Revenue Receipts increased by 14 *per cent* over the previous year mainly due to increase in own tax revenue by 22 *per cent*.

The State's own tax revenue (₹ 13,034 crore) was higher than the normative assessment made by the ThFC (₹ 11320 crore) and budget estimates (₹ 12,176 crore).

The State's non-tax revenue (₹ 4,616 crore) was higher than the projection made by the ThFC (₹ 2,652 crore) but it could not achieve the targets fixed in the budget estimates (₹ 5,346 crore).

Recommendation

The State Government should make efforts for mobilizing non-tax revenue as per the budget estimates in the coming years.

Revenue Expenditure

The Revenue expenditure continued to be a dominant (80 *per cent*) component of the total expenditure during 2012-13. The NPPE (₹ 14,532 crore) was less than the budget estimates (₹ 15,631 crore) by seven *per cent* (₹ 1,099 crore).

Priority to capital expenditure

Capital expenditure during the year constituted 15 *per cent* of the total expenditure and increased by 21 *per cent* over the previous year. It was less than the projection made in Budget Estimates by 32 *per cent*.

Recommendation

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

Funds transferred directly from the Union to the State implementing agencies

The Central Government transferred a sizeable quantum of funds (₹ 4,497.58 crore) during 2012-13 directly to State implementing agencies for implementation of Central Plan Schemes. These funds are not routed through the State budget/State Treasury System and hence do not find mention in the Finance Accounts of the State.

Recommendation

A system has to be put in place to ensure proper accounting of funds transferred directly by the GoI and the updated information should be validated by the State Government.

Return on investment and Loans and Advances

The State Government had invested ₹ 1,916.18 crore upto the end of March 2013 and the outstanding loans and advances due for recovery was ₹ 1,864.66 crore. The average return on Governments investments and outstanding loans was only 0.11 *per cent* and 0.44 *per cent* respectively while the Government paid an average interest rate of 6.34 *per cent* on its borrowings during 2012-13.

Recommendation

The Government may ensure proper justification for investment of high cost funds.

CHAPTER 2 FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

This chapter is based on audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments. Besides, comments arising out of audit of budgetary process and budget assumptions and outcome of inspection of treasuries are also being included in this chapter.

2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2012-13 against 74 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 (+)
1	2	3	4	5	6	7
Voted	I Revenue	27,383.85	3,086.06	30,469.91	25,709.38	(-) 4,760.53
	II Capital	7,269.45	900.00	8,169.45	4,913.95	(-) 3,255.50
	III Loans and Advances	1,964.54	133.50	2,098.04	1,887.99	(-) 210.05
Total Voted		36617.84	4119.56	40,737.40	32,511.32	(-) 8,226.08
Charged	IV Revenue	1,808.38	13.22	1,821.60	1,598.32	(-) 223.28
	V Capital	4.06	4.51	8.57	5.62	(-) 2.95
	VI Public Debt-repayment	1,246.91	0.00	1,246.91	1,039.29	(-) 207.62
Total Charged		3,059.35	17.73	3,077.08	2,643.23	(-) 433.85
Appropriation to Contingency Fund		0.00	0.00	0.00	0.00	0.00
Grand Total		39,677.19	4,137.29	43,814.48	35,154.55	(-) 8,659.93

(Source: Appropriation Accounts 2012-13)

The overall savings of ₹ 8,659.93 crore was the result of savings of ₹ 8,660.89 crore in 72 grants and 41 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 ₹ 0.96 crore¹ in four grants under Revenue Section.

¹ Expenditure pertaining to Grant No. 06-Finance Department (₹ 0.09 crore), Grant No-40 Ayacut Department (₹ 0.07crore), Grant No. 45-Minor Irrigation Works (₹ 0.72 crore), Grant No. 55-Women and Child Welfare (₹ 0.08 crore).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit revealed that in 44 cases relating to 37 grants and one appropriation savings amounting to ₹ 5,775.95 crore exceeded ₹ 10 crore or more in each case and were also more than 20 per cent of the total provisions. This included savings of ₹ 4,867.16 crore under 17 grants exceeding ₹ 100 crore in each case as detailed in **Appendix-2.1 (A&B)**.

Further, against the total savings of ₹ 8,660.89 crore, savings (₹ 50 crore and above) of ₹ 3,593.72 crore (41.49 per cent) occurred in 22 cases relating to 18 grants as indicated in **Table -2.2**.

Table-2.2: List of Grants with Savings of ₹ 50 crore and above

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Department	Original Grant	Supplementary Grant	Surrender	Total (4+5-6)	Actual Expenditure	Savings (excluding surrender)
1	2	3	4	5	6	7	8	9
REVENUE VOTED								
1	3	Police	1,729.11	52.09	0.00	1,781.20	1,672.86	108.34
2	6	Expenditure pertaining to Finance Department	2,646.29	2.67	0.00	2,648.96	2,452.18	196.78
3	12	Expenditure pertaining to Energy Department	307.27	610.32	11.11	906.48	824.40	82.08
4	19	Public Health and Family Welfare	627.11	45.44	0	672.55	582.72	89.83
5	27	School Education	2,521.99	129.83	0	2,651.82	2,058.88	592.94
6	33	Tribal Welfare	1,099.39	6.40	153.55	952.24	840.50	111.74
7	41	Tribal Area Sub-plan	3,328.48	364.88	359.67	3,333.70	3,064.30	269.40
8	48	Grants-in-Aid received under the recommendation of 13 th Finance Commission	410.91	13.95	22.68	402.18	263.54	138.64
9	64	Special Component plan for Scheduled Castes	1,084.43	126.63	98.02	1,113.04	926.63	186.41
10	79	Expenditure pertaining to Medical Education Department	258.30	0.44	0.00	258.74	202.63	56.11
11	80	Financial Assistance to Three Tier Panchayati Raj Institutions	2,236.29	460.28	122.97	2,573.60	2,358.83	214.77

Sl. No.	Grant No.	Name of the Grant/ Department	Original Grant	Supplementary Grant	Surrender	Total (4+5-6)	Actual Expenditure	Savings (excluding surrender)
CAPITAL VOTED								
12	12	Expenditure pertaining to Energy Department	400.00	704.00	0.00	1,104.00	704.00	400.00
13	24	Public Works - Roads and Bridges	845.00	0.80	0.00	845.80	772.17	73.63
14	25	Expenditure pertaining to Mineral Resources Department	82.00	0.00	0.00	82.00	0.00	82.00
15	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	582.67	57.50	0.00	640.17	563.67	76.50
16	41	Tribal Area Sub plan	1,863.56	73.53	669.28	1,267.81	1,202.75	65.06
17	42	Public Works Relating to Tribal Area Sub-Plan-Roads and Bridges	459.60	0.30	0.00	459.90	225.10	234.80
18	48	Grants-in-Aid received under the recommendation of 13 th Finance Commission	327.17	41.41	6.06	362.52	277.70	84.82
19	64	Special Component plan for Scheduled Castes	1,053.79	30.67	193.97	890.49	769.70	120.79
20	67	Public Works-Buildings	307.76	40.02	0.00	347.78	198.64	149.14
21	68	Public Works relating to Tribal Area Sub plan-Buildings	132.43	49.95	0.00	182.38	108.14	74.24
22	76	Externally Aided Projects pertaining to Public Works Department	200.00	0.00	0.00	200.00	14.30	185.70
Total			22,503.55	2,811.11	1,637.31	23,677.36	20,083.64	3,593.72

(Source: Appropriation Accounts for the year 2012-13)

The reasons for savings were called for (August 2013) from the State Government and their reply is awaited (October 2013).

2.3.2 Unnecessary/ inadequate supplementary provisions

Supplementary provisions amounting to ₹ 1,388.72 crore obtained in 41 cases (₹ 50 lakh or more in each case) during the year 2012-13, proved unnecessary as the expenditure did not come up even to the level of the original provision as detailed in *Appendix-2.2*.

2.3.3 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 10 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.

2.3.4 Substantial surrenders

Substantial surrenders (more than 50 *per cent* of the total provisions) were made in respect of 240 schemes on account of non-implementation or slow implementation of the schemes/programmes. Out of the total provisions amounting to ₹ 3,523.12 crore for these schemes, ₹ 2,791.47 crore (79.23 *per cent*) was surrendered, which included *cent per cent* surrenders in 100 schemes. This indicated that budgeting was not done with due prudence. The details are given in *Appendix-2.4*.

2.3.5 Surrender in excess of actual savings

In 13 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 ₹ 1,053.98 crore, the amount surrendered was ₹ 1,234.99 crore, resulting in excess surrender of ₹ 181.01 crore. The details are given in *Appendix-2.5*. The Departments concerned did not furnish reasons/explanations regarding surrenders (October 2013) in excess of the actual savings though called for in August 2013.

2.3.6 Anticipated savings not surrendered

At the close of the year 2012-13, there were 20 grants and three 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 ₹ 2,526.50 crore (29.17 *per cent* of the total savings of ₹ 8,660.89 crore) as detailed in *Appendix-2.6*.

Similarly, out of the savings of ₹ 3,674.84 crore under 20 other grants (after surrender, savings of ₹ one crore and above in each grant), provisions amounting to ₹ 1,462.89 crore (39.81 *per cent* of above savings) were not surrendered as detailed in *Appendix 2.7*.

Besides, in 44 cases (surrender of funds in excess of ₹ 10 crore in each case) ₹ 4,688.66 crore was surrendered on the last day of March 2013, 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 alternative developmental purposes. The Departments did not furnish (October 2013) reasons/explanations regarding surrender of savings on the last day of the financial year.

2.3.7 Injudicious surrender

In one grant (Grant Number 45), an expenditure of ₹ 46.55 crore was incurred against the provision of ₹ 45.83 crore, resulting in excess expenditure of ₹ 0.72 crore. In spite of this, an amount of ₹ 1.51 crore was surrendered under this grant, 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
A - Revenue Voted						
1	45	Minor Irrigation Works	45.83	46.55	0.72	1.51
		Total	45.83	46.55	0.72	1.51

(Source: Appropriation Accounts 2012-13)

The department did not furnish (October 2013) reasons/explanations regarding injudicious surrender of funds.

2.3.8 Persistent savings

In 12 cases (11 Grants) during the period 2008-09 to 2012-13, there were persistent savings of more than ₹ 10 crore in each case as shown in **Table-2.4**. The savings ranged between *nine* and *51 per cent* of the total of the respective grants in the year 2012-13 which indicate that the budgeting was not realistic.

Table -2.4: List of Grants having persistent savings during 2008-2013

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Amount of Savings					Total Provision	As a Percentage of savings of 2012-13
			2008-09	2009-10	2010-11	2011-12	2012-13		
Revenue Voted									
1	10	Forest	44.11	23.62	34.10	12.01	73.40	671.56	11
2	20	Public Health Engineering	21.92	16.82	18.10	13.16	30.78	299.88	10
3	41	Tribal Areas Sub-Plan	258.32	212.90	295.37	78.74	629.07	3693.37	17
4	44	Higher Education	38.12	100.21	34.35	139.25	146.54	434.52	34
5	55	Expenditure pertaining to Women and Child Welfare	29.82	151.19	165.61	42.91	156.44	739.30	21
6	64	Special Component Plan for Scheduled Castes	80.44	60.64	117.25	37.19	284.43	1211.07	23
7	79	Expenditure pertaining to Medical Education Department	82.07	39.77	48.81	60.89	56.11	258.74	22

Sl. No.	Grant No.	Name of the Grant	Amount of Savings					Total Provision	As a Percentage of savings of 2012-13
			2008-09	2009-10	2010-11	2011-12	2012-13		
Capital Voted									
8	24	Public Works-Roads and Bridges	135.42	124.04	40.93	246.36	73.63	845.80	9
9	41	Tribal Area Sub-Plan	116.26	117.83	33.22	30.98	734.34	1,937.09	38
10	42	Public works relating to Tribal Area Sub-Plan-Roads and Bridges	139.91	133.50	115.70	232.71	234.80	459.90	51
11	67	Public Works-Buildings	53.31	52.14	57.55	263.62	149.14	347.78	43
12	68	Public Works relating to Tribal Area Sub-Plan-Buildings	75.45	73.92	38.92	57.10	74.24	182.38	41

(Source: Appropriation Accounts of respective years)

2.3.9 Excess over provisions relating to previous years (2000-12) requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for the State Government to get the excess over a grant/appropriation regularised by the State Legislature. However, excess expenditure amounting to ₹ 2,133.47 crore for the period 2000-12 was yet to be regularized (October 2013) as detailed in **Appendix-2.9**.

2.3.10 Excess over provisions during 2012-13 requiring regularisation

Table-2.5 presents a summary of excess expenditure over provision of funds in two grants and two appropriations amounting to ₹ 0.96 crore during 2012-13, which requires regularisation under Article 205 of the Constitution.

Table -2.5: Excess over provisions requiring regularisation during 2012-13

(₹ in crore)						
Sl No	Grant No	Name of Grant/ Department	Total Grant/ Appropriation	Actual expenditure	Excess expenditure requiring regularization	
Revenue Voted						
1	40	Expenditure pertaining to Ayacut Department	5.09	5.16	0.07	
2	45	Minor Irrigation Works	45.83	46.55	0.72	
Revenue Charged						
3	6	Expenditure pertaining to Finance Department	0.17	0.26	0.09	
4	55	Expenditure pertaining to Women and Child Welfare	0.00	0.08	0.08	
Total			51.09	52.05	0.96	

(Source: Appropriation Accounts 2012-13)

The reasons for excess expenditure over the provisions were called for (August 2013) from the State Government and their reply was awaited (October 2013).

2.3.11 Rush of Expenditure

Rush of expenditure, particularly in the closing month of the financial year should be avoided. Contrary to this, in 39 Major Heads, expenditure (₹ 6,431.54 crore) during the last quarter was more than 50 per cent of the total expenditure (₹ 9,606.99 crore) and exceeded ₹ 10 crore in each case, while in 17 cases, the expenditure (₹ 1,822.10 crore) in the last month of the financial year was more than 50 per cent of the total expenditure (₹ 2,384.35 crore) incurred during 2012-13 as detailed in *Appendix-2.10*.

2.4 Advances from the Contingency Fund

As per the Contingency Fund Act, 2001 of the State, no advance shall be made out of the Fund, except for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of the State under appropriation made by law. The Fund is operated in the form of an imprest with corpus limit of ₹ 40 crore. During the year 2012-13 the following instances of departure from the procedure laid down in the Act, *ibid*, regarding drawal of funds from the Contingency Fund amounting to ₹ 15.36 crore were noticed.

- An amount of ₹ seven crore was sanctioned (July 2012) to School Education Department as advance for free distribution of uniform to the students of pre-primary and primary schools belonging to Above Poverty Line.
- An amount of ₹ five crore was sanctioned (October 2012) as advances for celebrating *Rajyotsav* to General Administration Department.
- An amount of ₹ one crore was sanctioned (October 2012) to Tribal Welfare Department as advance for establishment of 500 seater boys and 500 seater girls residential hostel at *Narayanpur*.
- An amount of ₹ one crore was sanctioned (October 2012) to Revenue Department for printing diary and calendar for the year 2013.
- An amount of ₹ 25 lakh was sanctioned (November 2012) to the Sports and Youth Welfare Department for Exhibition of sports activities on occasion of *Rajyotsav* 2012.
- An amount of ₹ one crore was sanctioned (June 2012) to General Administration Department as advance for conducting Civil Service Examination of Chhattisgarh Public Service Commission.
- An amount of ₹ 10.80 lakh was sanctioned (June 2012) to Law and Legislature Department as advance to Hidayattulla Law University, Raipur for providing internship to passed students for providing legal assistance to Government departments.

It may be seen from the above that the expenditure incurred out of the contingency fund were neither unforeseen and nor of emergent nature. Hence the withdrawals of funds from the Contingency Fund for meeting above expenditure were irregular.

2.5 Outcome of Inspection of Treasury

2.5.1 Non submission of vouchers in support of payments

On receipt of monthly account from Treasuries, the details of vouchers not attached against payments are intimated to the treasury concerned by the Accountant General (Accounts & Entitlements), so that the same may be forwarded to the AG (A&E) for timely compilation of vouchers in due time.

Inspection of the treasuries during 2012-13, revealed that 160 vouchers amounting to ₹ 1.46 crore were not received by AG (A&E) till 31st March 2013 from 17 treasuries as detailed in **Table 2.6:**

Table 2.6 : Vouchers not received from treasuries during 2012-13

(₹ in lakh)

Sl No.	Treasury	No. of Vouchers	Amount
1	Bijapur	02	2.07
2	Korea	09	3.44
3	Raipur City	02	4.81
4	Jashpur	01	0.06
5	Jagdapur	19	19.88
6	Rajnandgaon	06	2.22
7	Durg	06	2.25
8	Raigarh	08	3.26
9	Kanker	13	17.29
10	Balodabazar	03	0.60
11	Balod	01	0.13
12	Gariaband	01	0.01
13	Raipur	54	45.69
14	Mungeli	04	20.48
15	Balrampur	02	0.53
16	Bilaspur	26	21.30
17	Janjgir	03	2.46
Total		160	146.48

(Source: Treasury Inspection Report 2012-13)

2.5.2 Excess/Under payments of Pensions/Gratuity

Scrutiny of Pension Pay Order/Gratuity Pay Order register maintained in four treasuries revealed that 18 pensioners had not received pension/gratuity as detailed in **Appendix 2.11.**

2.6 Preparation of Budget Estimates

The Finance Department (FD) issues instructions every year for submission of necessary information and data relating to requirement of funds for the next financial year, by the respective Departments. The Heads of departments and other Controlling Officers prepare the budget estimates, as per the instruction

issued by the FD, for each Head of account and forward the same to the FD for finalization. On the basis of the estimates submitted by the various departments, the budget estimates are prepared by the FD for submission to the State Legislature.

Analysis of the information collected from the FD and Directorate of Agriculture and Engineer-in-Chief, PHED on preparation and submission of budget estimates at the State level revealed the followings:

2.6.1 Misclassification of heads

Heads of accounts of Union and States are prescribed by the Controller General of Accounts (CGA), Ministry of Finance, Government of India on the advice of the Comptroller and Auditor General (CAG) of India. Classification of transactions in Government Accounts has to be as per the heads of accounts prescribed in the List of Major and Minor Heads of Account of Union and States issued by the CGA.

We noticed (May 2013) from the budget books of few grants pertaining to the Government of Chhattisgarh (GoCG) for the year 2012-13 that classifications in respect of four heads were not done in appropriate heads of account as detailed in **Table 2.7**.

Table 2.7 Classification not in appropriate heads

Sl. No.	Classification as per budget book	Classification as per List of Major & Minor Head of Account
1	10-2406-02-070	10-2406-01(Forestry)-070
2	39-4408-02-191	39-4408-02-195 (Investments in Cooperatives)
3	17-4408-02-191	17-4408-02-195 (Investments in Cooperatives)
4	41-4408-02-191	41-4408-02-195 (Investments in Cooperatives)

As may be seen from the table, Minor Head 070-Communications and Buildings exists under Sub Major Head 01-Forestry which was classified under 02-‘Environmental Forestry and Wild Life’ under Major Head 2406-Forestry and Wild Life. Similarly ‘Investments in Co-operatives’ which is under the Minor Head 195 was misclassified under Minor Head-191 as per the list of Major and Minor Heads of Account.

As per para 3.4 of general direction of the List of Major and Minor Heads of Account of Union and States, the minor head “Transfer to Reserve Funds/Deposits Accounts (code 797)”, may be opened wherever necessary under the functional major/sub major heads in the Section Expenditure Heads (Revenue Account). The actual expenditure will be debited to the relevant programme Minor Head under the functional major head in the Revenue Section, Capital Section or Loan Section depending upon the nature of the expenditure. Amounts financed from the Reserve Fund/Deposit Accounts in these cases will be shown as a deduct entry under minor heads with separate code say ‘902’, etc., under the functional major/sub-major head in the Revenue, Capital or Loan Section where under the actual expenditure stands debited.

During review of the Budget book, we observed that as many as 11 heads were misclassified and did not match with the heads prescribed in the list of Major and Minor Heads of Account. For instance, instead of opening the minor head the minor head '797- Transfer to Reserved Funds/Deposits Accounts' under the major head 2045-Other Taxes and Duties on Commodities and Services in the Section Expenditure Head (Revenue Account), the minor head 103-Collection Charges-Electricity Duty (1) and 200-Collection Charges-Other Taxes and Duties(2) was opened.

Similarly, in other eight cases in place of minor head 902 - 'Deduct - Amount met from (Various Reserve Funds) classifications under five major heads, minor heads 102, 101 and 800 were made. In one case, Maintenance of tube well should have been mentioned under 03-103 instead of 02-103 Ground water tubewells under Major Head 2702-Minor Irrigation. Details of misclassifications are given in **Appendix -2.12**.

On this being pointed out in audit, Joint Secretary, FD, stated (September 2013) that a letter has been sent to the AG (A&E) on May 21, 2013 for rectification of errors and amendment in classifications. The misclassifications have been rectified in March Supplementary Accounts of the year 2012-13.

2.6.2 Budget provision made without provision in Annual Plan

As per para 38, Chapter III of the Madhya Pradesh Budget Manual (as adopted by the Government of Chhattisgarh) separate estimate should be furnished for expenditure under "Non-Plan", "Plan", "Centrally Sponsored Schemes" and "Central Sector Scheme" in the prescribed form duly supported by detailed explanatory notes. For the development schemes under 'Plan', provisions should be included for such expenditure in addition to or extensions of existing institutions, establishment etc. for which prior approval of the State Planning Department have been obtained. As such, the estimates should be got approved by the State Planning Department before their inclusion in the budget estimates.

During review of budget proposal of Agriculture Department, we observed (June 2013) that the Department had proposed for budget provision of ₹ 2.52 crore under the plan scheme 7333- Advertising of Post Harvest Technology in Agricultural Equipments for the year 2012-13. Against this proposal, budget provision of ₹ 1.40 crore was made under the head, out of which the Department re-appropriated ₹ 93.41 lakh and incurred expenditure of ₹ 44.94 lakh with final savings of ₹ 1.65 lakh. But the provision for this plan scheme was not included in the Annual Plan (2012-13) of the State Government.

After this being pointed out, Additional Director (Finance), Agriculture stated (June 2013) that the Scheme was included in the Annual Proposal of the Department. Finance Department stated (September 2013) that the provision was not made in the Annual Plan of the State Government due to non-receipt of instruction from the Government of India for continuation of the Scheme in 12th Five Year Plan. However, the budget provision was made considering the utilization and needs of the agriculture sector. The Agriculture Department, however, did not furnish any explanatory notes along with the proposal. The

above indicates non-adherence to the provision of the Manual while preparing the budget estimates.

2.6.3 Inaccurate budgeting

As per paragraph 25, Chapter III of the Madhya Pradesh Budget Manual, the estimates should be framed on the basis of the expenditure likely to be incurred in the coming year on account of the officers and subordinates likely to be on duty and the actual pay likely to be drawn by them, irrespective of the sanctioned strength.

During scrutiny of the records (June 2013) of Director, Agriculture Department, we observed that the department prepared budget estimates for non-plan expenditure viz. pay and allowances for the year 2012-13 on the basis of sanctioned strength which resulted in surrender/savings of ₹ 2.32 crore.

On this being pointed out in audit, Additional Director (Finance), Agriculture stated (July 2013) that the savings was due to non-filling up of the vacant posts. This indicates that estimates were prepared without adhering to the provision of the Budget Manual.

2.7 Outcome of review of selected grant

A review of Grant No. 27- School Education for the year 2012-13 was undertaken and the findings of the review are discussed in the succeeding paragraphs.

Three Budget Controlling Officers (BCO) namely Commissioner, Director of Public Instruction (DPI); Director, State Council of Education Research and Training (SCERT) and Director, National Cadet Corps (NCC) receive budget under Grant No-27, School Education. A review of Grant No.-27, School Education for the year 2012-13 revealed the followings :

2.7.1 Unnecessary supplementary budget provision

We observed that in some schemes, supplementary provisions were made but total expenditure during 2012-13 was less than the original provision in these schemes as detailed in **Table - 2.8**

Table 2.8: Savings after supplementary provision

(₹ in crore)						
Heads of Account	BCO	Original Provision	Supplementary provision	Total Grant	Expenditure	Savings out of original provision
1	2	3	4	5	6	7 (3-6)
27-2202-01-107-0701-1502(District Education and Training institutions)	DPI	15.01	3.20	18.21	13.05	1.96
27-2202-02-105-0701-3694 (Re-organisation of State Institute of Education)	SCERT	0.83	0.20	1.03	0.50	0.33
27-2202-02-109-0101-578 (Higher Secondary School)	DPI	332.00	0.25	332.25	236.30	95.70
Total		347.84	3.65	351.49	249.85	97.99

(Source: Appropriation Accounts 2012-13)

It is evident from the Table that supplementary provision of ₹ 3.65 crore made during 2012-13 proved unnecessary as the expenditure was even less than the original provision. In view of the saving of ₹ 97.99 crore, augmentation of funds through supplementary provision proved unnecessary. On this being pointed out, DPI stated (September 2013) that due to non-filling up of the vacant posts and delay in sanction of work plan for training of officials, savings occurred. SCERT stated (September 2013) that saving was due to non-release of funds by the Government of India (GoI) in time.

2.7.2 Rush of expenditure

As per Para 92, Chapter X of Madhya Pradesh Budget Manual (as adopted by the Government of Chhattisgarh) rush of expenditure particularly in closing month of the financial year should be avoided.

During scrutiny of the records of DPI pertaining to Grant No.27, we observed that out of the total provision of ₹ 261.37 crore, funds amounting to ₹ 257.15 crore (98.38 per cent) were expended in the last quarter of the financial year 2012-13. Further analysis of the expenditure of the department, it was noticed that percentage of expenditure in last quarter ranged between 73 and cent per cent in 19 schemes as detailed in **Appendix- 2.13**.

On this being pointed out in audit, DPI stated (September 2013) that expenditure incurred in last quarter was due to release of funds by GoI in the last quarter and delay in obtaining administrative approval. No data regarding expenses incurred in March 2013 was provided to audit though called for September 2013.

2.7.3 Unnecessary re-appropriation of funds.

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. During the year 2012-13, re-appropriation of funds amounting to ₹ 75.48 lakh were made in two heads as detailed in **Table -2.9**.

Table 2.9: Unnecessary re-appropriation

(₹ in lakh)

S. No	Head of Account	Total Provisions	Total expenditure	Re-appropriation	Savings
1	27-2202-05-001-3858	878.80	772.24	0.60	107.16
2	27-2202-80-800-1084	321.00	270.41	74.88	125.47
Total		1,199.80	1,042.65	75.48	232.63

(Source: Appropriation Accounts 2012-13)

As may be seen from the above, additional funds amounting to ₹ 75.48 lakh provided by re-appropriation resulted in overall unutilized provision of ₹ 2.33 crore and the re-appropriation of funds made was proved unnecessary.

On this being pointed out, DPI, stated that due to non-receipt of information regarding actual expenditure from various district offices in due time, the aforesaid amount could not be surrendered.

This indicates lack of proper monitoring and control over budget and expenditure.

2.7.4 Unrealistic preparation of estimates

As per Para 31 of Chapter III of Madhya Pradesh Budget Manual, (as adopted by the Government of Chhattisgarh), it is probable that estimates carefully prepared in accordance with the foregoing instructions may still be too high. They should therefore, be examined with reference to the difference between the estimate and the actual in past three years and proposed amount should be reduced on that basis. Lump sum provisions should not as a rule be made in budget estimates.

During review of Grant No.27, we observed that substantial savings of ₹ 18.80 crore (88 per cent) against provisions of ₹ 21.27 crore occurred under five schemes during the year 2012-13 and surrenders under these schemes ranged between 84 and cent per cent as detailed in **Table 2.10**

Table 2.10: Substantial savings

(₹ in lakh)

S. No	Head of Account	BCO	Provision	Expenditure	Savings	Percentage of savings
1	2204-00-800-0000-1084-25-001	DPI	121.00	0	121.00	100
2	2202-80-001-0101-5528-14-001	DPI	5.00	0	5.00	100
3	2202-80-800-1201-6725-14-012	DPI	368.00	0	368.00	100
4	2202-02-109-6794	DPI	1,528.00	240.38	1,287.62	84.27
5	2202-04-200-6943	DPI	105.00	6.96	98.04	93.37
	Total		2,127.00	247.34	1,879.66	88.37

(Source: Departmental figures)

In reply, DPI stated (September 2013) that the fund under 2202-80-001-5528-14-001 head could not be spent due to non-filling up of the post of the Chairman and the Secretary in *Chhattisgarh Bhasha Parishad* and further stated that the reasons for non-utilization of funds under 2202-80-800-1201-6725-14-012 head would be provided separately. As regards savings under other heads DPI attributed the savings to delay in obtaining administrative approval and non-release of funds under European State Partnership Programme from the Government.

This indicates that estimates were prepared without assessing the actual requirements and hence were unrealistic.

2.7.5. Lapse of budget provision

As per Para 91(3), Chapter-X of Madhya Pradesh Budget Manual “All anticipated savings should be surrendered to Government immediately, if they are foreseen without waiting till end of year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time. No saving should be held in reserve for possible future excesses”.

During scrutiny of the records of the Director, SCERT relating to Grant No-27, we observed that out of budget provision of ₹ 27.72 crore, funds amounting to ₹ 10.36 crore (37 per cent) were lapsed under nine plan schemes during the year 2012-13 and the percentage of the funds lapsed ranged between 28 and 92 as detailed in **Table 2.11**.

Table 2.11: Lapse of budget provision

(₹ in lakh)

Scheme	Plan		
	Total Provision including supplementary	Lapsed amount	Percentage of lapsed amount
27-2202-5708(Yoga training)	43.00	28.07	65
27-2202-701-1502 (District Education and Training Institute)	1,820.90	534.15	29
27-2202-801-1502 (District Education and Training Institute)	338.30	159.65	47
27-2202-801-4402 (Government Education College)	21.20	16.14	76
27-2202-801-3694 (SCERT)	220.40	120.38	55
27-2202-801-5569 (State Institute of Educational Management and Training)	69.50	19.14	28
27-2202-801-67 (English Language Education Institution)	60.40	17.99	30
27-2202-701-4402(Government Education College)	95.60	87.63	92
27-2202-701-3694 (SCERT)	103.00	53.00	51
Total	2,772.30	1,036.15	

(Source: Departmental figures)

Lapse of budget indicates lack of proper monitoring and control over utilization of funds. On this being pointed out, SCERT stated (September 2013) that expenditure could not be incurred due to various reasons such as non-filling up of sanctioned posts, training not being organized as per annual plan and delay in release of funds by Ministry of Human Resource and Development, GoI.

2.7.6 Delay in sending Surrender proposals

We observed that DPI sent (31 March 2013) proposal of surrenders amounting to ₹ 587.34 crore under both Plan (₹ 424.25 crore) and Non-Plan (₹ 163.09 crore) heads to the FD. However, the same was not depicted in the Appropriation Accounts 2012-13. This indicates that proposals were not accepted by the FD and ultimately got lapsed at the end of the financial year 2012-13. This also indicates lack of adequate monitoring and budgetary control.

On this being pointed out, DPI stated (September 2013) that funds could not be surrendered in anticipation of expenditure till the end of the financial year.

2.8 Review of Simple Receipts (SR) Bills

Introduction

Chhattisgarh Treasury Code (CGTC) prescribes the Form of Bills for drawal of funds from the treasury to meet expenditure of all heads. It is the responsibility of the Drawing and Disbursing Officer (DDO) to submit bill in appropriate form to treasury for the drawals. Simple Receipt Bills (SR Bills) deal with subsidiary Rules 282, 441(a) (ii), 618 and 630 of CGTC with a purpose to draw funds from treasury as an advance through form CGTC 76. Rule 282 of CGTC provides that where payment of contingent expenditure has to be made before submitting the bill to the treasury, DDO may make the payment from permanent advance or imprest held with him by drawing permanent advance in CGTC 76 form and subsequently forward a copy of such sanctions of permanent advance to AG. Rule 441 also provides that *pateli commission*² charges may be drawn from treasury in form CGTC 76. Further as per Rule 618, payment for loans and advances and other miscellaneous advances may be drawn from treasury in CGTC 76. SR Bills are not to be used for other object heads of expenditure except for the specific object heads viz. permanent advance, *Pateli commission* and loans and advances. For other object heads of expenditure, other forms of bills are prescribed (*Appendix-2.14*).

2.8.1 Status of drawal of funds through SR Bills

During 2009-13 an amount of ₹ 16,664 crore was drawn through SR Bills in the State and the same was booked as final expenditure. Position of drawal of funds through SR Bills during 2009-13 is as shown in the following **Table 2.12:**

Table 2.12 :- Funds drawn through SR Bills during 2009-13 in the State

(₹ in crore)			
Year	SR Bills drawals	Total Expenditure ³	Percentage to Total Expenditure
2009-10	3,593	20,910	17
2010-11	4,240	22,876	19
2011-12	5,582	27,957	20
2012-13	3,249	33,780	10
Total	16,664	1,05,523	16

(Source: VLC data)

The table-2.12 indicates that magnitude and percentage of drawals through SR Bills to total expenditure which was 17 *per cent* during 2009-10 increased to 20 *per cent* during 2011-12. However, the same decreased to ten *per cent* in 2012-13. Even though the percentage of SR Bills drawals to total expenditure decreased from 17 in 2009-10 to 10 in 2012-13, an amount of ₹ 192.71 crore related to the object heads of Pay & allowance, office expenditure, materials & supplies, maintenance work, construction works, grants-in-aid, purchase of

² Commission given for collection of land revenue

³ Total Expenditure includes Revenue Expenditure and Capital outlay and Loans and advances including inter State settlement.

vehicles etc., were drawn irregularly through SR Bills on Form no. CGTC 76 in the State during January 2013 to March 2013 despite issue of instructions (December 2012 and February 2013) of Finance Department (FD), Government of Chhattisgarh (GoCG) for drawing funds through appropriate form of bills to avoid irregular drawal on SR Bills. Non-compliance to the instruction indicates lack of internal control, monitoring and supervision on drawals and disbursement.

Scrutiny of records of SR Bills in eight selected DDOs revealed cases of irregular drawals, non-refund of unspent balances, non-production of vouchers/completion certificate/utilization certificate and non-submission of paid vouchers as discussed below :-

2.8.2 Irregular drawal of funds through SR Bills

During test check (June, July & September 2013) of records of eight DDOs, we observed that funds amounting to ₹ 2,260.09 crore were drawn through SR Bills during 2009-10 to 2012-13 for withdrawing the funds under object head of Pay and allowance (01), Wages (02), Office expenditure (04), Training (05), Advertisement and Publicity (09), Payment for commercial services (10), Scholarships and other benefits (11), Grants-in-aid (14), Conference (17), Prize (18), Maintenance work (24), Material and Supplies (25), Minor Construction works (27) and Construction works (97) etc. through SR Bills in form CGTC 76. Irregular drawal of funds on SR Bills during 2009-13 is shown in the following **Table 2.13**:

₹ 2260.09 crore was drawn irregularly through SR Bills by the test checked eight DDOs during 2009-10 to 2012-13.

Table 2.13:- Irregular drawal through SR Bills

(₹ in crore)

SN	Name of DDO	Amount drawn through SR Bills
1	CEO ZP Raipur	414.81
2	ACTD Raipur	203.07
3	CEO ZP Bilaspur	430.68
4	ACTD Bilaspur	148.43
5	CEO ZP Jagdalpur	133.53
6	ACTD Jagdalpur	149.36
7	CEO ZP Ambikapur	692.78
8	ACTD Ambikapur	87.43
	Total	2,260.09

In order to draw the funds for the above stated object heads, prescribed forms of bills were to be used duly supported with the vouchers as detailed in **Appendix-2.14**. But these drawals were made in form CGTC 76 supported with allotment letters and sanction orders of the competent authority only. The use of SR Bills for drawing funds of such heads was in violation of CGTC and orders of the FD (December 2012) as funds drawn through SR Bills were booked as final expenditure in the Government Accounts and thereby escaping the rigours of Utilisation certificates (UCs)/adjustment vouchers to Treasuries and Accountant General (A&E), Chhattisgarh.

On this being pointed out in audit, DDOs (CEO ZP Bilaspur, ACTD Bilaspur CEO ZP Jagdalpur and CEO ZP Ambikapur) stated (June & September 2013)

that funds were drawn through SR Bills in form CGTC 76 as there were no such directions from the Government in this regard. ACTD, Bilaspur also stated that now the funds are being drawn in appropriate form of bills after getting the direction from the Government since January 2013. Replies from rest of the DDOs were awaited as of October 2013.

The replies are not acceptable as CGTC Rules regarding drawals through SR Bills and other forms of bills for various object heads of expenditure were effective from November 2000. Besides, FD also issued instruction (December 2012) to comply with the CGTC rules, to all the department of the State. Hence, reply regarding non receipt of the directions regarding drawal of funds through SR Bill is not acceptable. It is also pertinent to mention here that despite confirmation of compliance of the instruction since January 2013 by ACTD, Bilaspur, Raipur, Ambikapur, Jagdalpur and CEOs *Janpad Panchyat* Jagdalpur and Ambikapur, an amount of ₹ 30.12⁴ crore was drawn irregularly by six out of eight test checked DDOs through SR Bills between January 2013 and March 2013.

2.8.3 Non -refund of unspent balance of ₹185. 61 crore drawn through SR Bills

As per paragraph 118(8) of the Madhya Pradesh Budget Manual, the department should surrender appropriation or portions thereof, which are not likely to be required during the financial year, as soon as lapses or savings are foreseen. Further, subsidiary Rule 284 of CGTC also provides that no money will be drawn from treasury unless there is immediate requirement.

Unspent amount of ₹ 185.61 crore was not refunded to the Government account and irregularly kept in PD Account and Savings Bank Accounts.

We noticed from the records of eight DDOs that out of ₹ 2,260. 09 crore drawn through SR Bills during 2009-10 to 2012-13, Fund amounting to ₹ 185.61 crore remained unspent as on 31 March 2013. Details are shown in the following **Table 2.14** :

Table 2.14 :- Unspent amount not refunded to the Government Account
(₹ in crore)

SN	Name of DDO	Amount remained unspent
1	CEO ZP Raipur	0.72
2	CEO ZP Bilaspur	77.88
3	ACTD Bilaspur	7.30
4	ACTD Jagdalpur	24.11
5	CEO ZP Ambikapur	75.60
	Total	185.61

Out of this, ₹ 1.55 crore ⁵ was kept in Personal Deposit (PD) Account of ACTD, Bilaspur as on 31 March 2013. The remaining amount of ₹ 183.57 crore was kept in bank accounts of the DDOs as on 31 March 2013. Out of ₹183.57 crore, ₹ 26.11 crore remained unspent for more than three years with

⁴ CEO, ZP, Jagdalpur = ₹ 3.21 crore, CEO, ZP, Ambikapur = ₹ 20.94 crore, ACTD, Raipur = ₹ 0.02 crore, ACTD, Bilaspur = ₹ 0.03 crore, ACTD, Jagdalpur = ₹ 3.78 crore and ACTD, Ambikapur = ₹ 2.14 crore

⁵ 2010-11 = ₹ 0.25 crore, 2011-12 = ₹ 0.79 crore, 2012-13 = ₹ 0.51 crore

three⁶ DDOs and an amount of ₹ 72.48 crore remained unspent with two⁷ DDOs since more than two years. The unspent amount was not refunded to the Government Account till date (September 2013).

On this being pointed out in audit, CEO, ZP Bilaspur Stated (June 2013) that unspent amount was kept in Savings Bank Accounts of schemes and transferred to the implementing agencies as per their demands. ACTD, Bilaspur stated (June 2013) that the unspent amount relating to ongoing construction works, was kept in PD Account (₹ 1.55 crore) and unspent amount of scholarships was kept in nodal bank accounts. CEO, ZP Ambikapur stated (September 2013) that unspent amount was kept in Saving Bank account as sanctioned works were in progress.

CEO, ZP, Raipur, ACTD, Raipur, ACTD, Jagdalpur and ACTD, Ambikapur did not furnish the replies.

The replies furnished by the above DDOs are an acceptance of the fact that unspent amount was not surrendered/refunded at the end of the financial year and was kept in Savings Bank Account and PD Account. It indicates that the funds were irregularly drawn from treasury through SR Bills without immediate requirement.

2.8.4 Non-production of Vouchers/Completion certificates/Utilization certificate (CC/UC) of ₹504.05 crore

As per Rule 190 of CGTC, there shall be voucher against each payment made on behalf of the Government.

Vouchers/CCs of ₹ 504.05 crore drawn through SR Bills were not produced to audit.

It was noticed that an expenditure amounting to ₹ 504.05 crore was incurred under various object heads such as office expenditure, material & supplies, maintenance work, scholarship, construction works, grant-in-aid, purchase of vehicles etc. on various schemes implemented from the selected eight DDOs against the drawals through SR Bills amounting to ₹ 2,260.09 crore during the period 2009-13. During scrutiny, it was found that vouchers/CCs/utilization certificates (UCs) for authentication of expenditure were not produced to audit. Details are shown in the following **Table 2.15**

Table 2.15 :- Non-production of Vouchers/Completion certificates

(₹ in crore)

Sl. No.	Name of DDOs	Amount
1	CEO ZP BILASPUR	163.58
2	CEO ZP JAGDALPUR	84.52
3	ACTD Jagdalpur	85.80
4	CEO ZP Raipur	0.10
5	ACTD Bilaspur	39.82
6	CEO ZP Ambikapur	130.23
Total		504.05

⁶ ACTD Bilaspur- ₹ 58.72 lakh, ACTD Jagdalpur-₹ 16.87 crore, CEO ZP Ambikapur-₹8.65 crore

⁷ CEO ZP Raipur- ₹ 0.68 crore, CEO ZP Bilaspur- ₹ 71.80 crore

On this being pointed out in audit, DDOs stated (June & September 2013) that vouchers/CCs/UCs were maintained by the final implementing agencies such as CEO, Janpad Panchayats (JP) and Block Education Officers (BEO) and vouchers/CCs were not submitted by them.

Similarly, scrutiny also revealed that funds amounting to ₹ 11.55 crore, out of ₹ 84.52 crore drawn through SR Bills by CEO, ZP, Jagdalpur, was remitted to BEO Jagdalpur, during 2009-13 for cost of cooking and payment of honorarium to cook under Mid-Day Meal (MDM) Scheme under object head of material and supply (25) and wages (02). Out of this, cumulative amount of ₹ 2.51 crore remained unspent (March 2013) with BEO, Jagdalpur and was kept in Savings Bank account since 2009-10 and no UCs/adjustment vouchers were submitted to the CEO, ZP Jagdalpur.

On this being pointed out in audit, BEO, Jagdalpur stated (June 2013) that amount remained unspent because amount received was more than the actual expenditure and Monthly Expenditure Return (MER) showing income and expenditure was submitted to CEO, ZP, Jagdalpur. Balance amount would be surrendered to the Government account on receipt of the instructions /guidelines from higher authorities.

The reply is an indicative of the fact that funds were drawn without ascertaining the actual requirement and drawn irregularly through SR Bills and the same was transferred to the implementing agencies despite non-receipt of any demand for funds. Also authenticity of actual expenditure could not be established due to non-availability of UCs or adjustment vouchers with DDOs.

2.8.5 Non-submission of paid vouchers for ₹ 121.14 crore on account of scholarships

Finance Department directed (February 2013) that funds under Scholarship (object head 11) Schemes should be drawn either through form CGTC 47 (supported with sanction order of competent authority) or through SR Bills in CGTC 76 as advance drawal subject to condition that original paid vouchers with details would be submitted to AG timely.

Test check (June 2013) of records of ACTD, Bilaspur revealed that funds amounting to ₹ 83.87 crore was drawn through SR Bills under the head of Scholarship. Out of which ₹ 77.26 crore was shown as disbursed to BEOs during 2009-13 leaving an unspent amount of ₹ 6.61 crore which was lying in the Savings Bank account number of ACTD Bilaspur since 2009-10. Against the above disbursed amount, paid vouchers of only ₹ 7.39 crore were made available and remaining vouchers for ₹ 69.87 crore were not furnished to audit for verifying the authenticity of expenditure. Besides, these vouchers were also not submitted to the AG (A&E). Similarly, ACTD Jagdalpur had also drawn ₹ 60.07 crore through SR Bills during 2009-13 and showed ₹ 58.97 crore as finally disbursed to BEOs. Balance amount of ₹ 1.10 crore was lying unspent in the Savings Bank account of ACTD, Jagdalpur since 2009-10. Against the stated expenditure of ₹ 58.97 crore, paid vouchers of ₹ 7.70 crore only were made available. The paid vouchers of ₹ 51.27 crore were not produced to audit.

Paid vouchers for ₹ 121.14 crore on account of scholarships were not submitted to audit.

Thus, the expenditure amounting to ₹ 121.14 crore (₹ 69.87 crore + ₹ 51.27 crore) as of March 2013 could not be authenticated due to non-furnishing of paid vouchers by the department.

On this being pointed out in audit, ACTD Bilaspur stated (June 2013) that vouchers were maintained and UCs/expenditure returns were received from BEOs. ACTD, Jagdalpur stated (July 2013) that paid vouchers were not submitted by BEOs.

The reply of ACTD, Bilaspur is not acceptable as no vouchers, UCs/expenditure vouchers in support of their reply were furnished to audit.

Further scrutiny at the level of BEOs revealed that out of ₹ 60.07 crore drawn through SR Bills by ACTD, Jagdalpur, ₹ 7.91 crore was remitted to BEO, Jagdalpur during 2009-13. BEO issued cheques in favour of Bank Managers to deposit the money in the accounts of Heads of Institute/Principals/Superintendent of schools, Ashrams and Hostels for final disbursement of scholarships to the beneficiaries. Records of BEO, Jagdalpur revealed that against this, only ₹ 7.50 crore was reported as expenditure and amount of ₹ 0.48 crore remained unspent as on March 2013 which was kept in Saving Bank Account with the BEO, Jagdalpur since 2009-10. Against the expenditure of ₹ 7.50 crore, ₹ 32.10 lakh was only supported with paid vouchers and remaining paid vouchers for ₹ 7.18 crore were not made available to audit.

On this being pointed out in audit, BEO Jagdalpur stated (July 2013) that because of less demand of funds for second installment of scholarship due to absence of students and less enrolment, funds remained unspent. The unspent amount was not refunded to the Government Accounts due to non-finalization of adjustment. Amount of expenditure without paid vouchers were kept in bank accounts of Heads of Institutes for final disbursement to the students.

The reply of BEO, Jagdalpur is self-explanatory that though amount were withdrawn from the Government account through SR Bills but remained unspent with various implementing agencies and authenticity of actual expenditure could not be established due to non-availability of paid vouchers.

2.9 Conclusion

During 2012-13, an expenditure of ₹ 35,154.55 crore was incurred against total grants and appropriations of ₹ 43,814.48 crore, resulting in savings of ₹ 8,659.93 core. The overall savings were the net result of savings of ₹ 8,660.89 crore, off-set by excess of ₹ 0.96 crore. In 13 cases, a total of ₹ 181.01 crore was surrendered in excess of the actual savings. In 20 grants and three appropriations, savings amounting to ₹ 2,526.50 crore were not surrendered, while in 44 cases, surrender of funds amounting to ₹ 4,688.66 crore were made on the last working day of the financial year. Despite excess expenditure of ₹ 0.72 crore, ₹ 1.51 crore was surrendered in case of one grant. The excess expenditure incurred required regularisation under Article 205 of

the Constitution of India. Withdrawals of ₹ 15.36 crore were made from the Contingency Fund for expenses which were not of emergent nature.

Funds were drawn on the basis of budget allotment received instead of actual requirement through SR Bills and the same were transferred to implementing agencies without obtaining demands from them. The trail of SR Bills draws showed that funds so drawn were not finally disbursed though booked as final expenditure and lying unspent in bank accounts of various implementing agencies. Drawals and disbursing of funds to implementing agencies were treated as final expenditure without ensuring utilization or payment.

2.10 Recommendations

The Government should ensure that:

- *Expenditure in excess of budget allocation should be avoided.*
- *Excessive/unnecessary supplementary grants and injudicious re-appropriation of funds should be avoided.*
- *Expenditure from Contingency fund should be sanctioned only to the extent required and only for emergent nature.*
- *Chhattisgarh Treasury Code and direction of Finance Department regarding drawals of funds and use of SR Bills should be adhered to and continuously monitored.*
- *Utilization Certificates/expenditure returns should be submitted timely by the grantee.*

CHAPTER 3

FINANCIAL REPORTING

This chapter gives an inventory of Governments compliance with various reporting requirements and financial rules. The report also has an appendage of additional data collected from several sources in support of the findings.

3.1 Delay in furnishing Utilization Certificates

Under the Chhattisgarh State Financial Code, Utilization Certificates (UCs) for grants provided for specific purposes should be obtained by the departmental Officers from the grantees and forwarded to the Accountant General after verification, within 18 months from the date of sanction, unless specified otherwise. UCs outstanding beyond the specified periods indicate absence of assurance on utilization of the grants for intended purposes. As on 31 March 2013, out of 27238 UCs involving ₹ 11,012.95 crore given for the years 2007-08 to 2011-12 (*Appendix-3.1.*), 11858 UCs involving ₹ 6,848.30 crore were pending as detailed below in **Table 3.1.**

Table -3.1- Details of Utilisation Certificates

(₹ in crore)

Year	Number of Utilization Certificates awaited	Amount Involved
Up to 2009-10	5727	3,013.18
2010-11	3785	2,919.60
2011-12 (Upto 9/2011)	2346	9,15.52
Total	11858	6,848.30

The departments from which UCs were outstanding for more than ₹ 100 crore pertaining to the period prior to 2007-08 till 31 March 2013 were Local Bodies and *Panchayati Raj* Institutions (₹ 2,361.83 crore), General Education (₹ 980.10 crore), Other Rural Development Programme (₹ 629.00 crore), Urban Development (₹ 415.21 crore), Social Security and Welfare (₹ 337.92 crore), Crop Husbandry (₹ 306.31 crore), Food Storage and Warehousing (₹ 282.73 crore), Power (₹ 205.16 crore), Water Supply and Sanitation (₹ 195.41 crore), Roads and Bridges (₹ 167.97 crore), Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (₹ 142.43 crore), Medical and Public Health (₹ 120.97 crore) and Animal Husbandry (₹ 120.53 crore).

3.2 Non-submission/delay in submission of details of grants/loans paid

In order to identify the institutions/organisations which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Power and Conditions of Services) Act, 1971 (CAG's DPC Act), the Government/ Heads of the 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, Regulation 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. As of August 2013, no department of the Government had furnished such details. In absence of which audit could not provide assurance to the Legislature/Government about the manner in which the grants sanctioned/paid by them were utilized.

3.3 Submission of Accounts/ Audit Report of Autonomous Bodies

There are 30 Autonomous Bodies in the State of which audit of accounts of two Autonomous Bodies has been entrusted to the Comptroller & Auditor General of India. The status of entrustment of audit and rendering of accounts by the Autonomous Bodies 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	Year up to which accounts rendered
1	Chhattisgarh State Housing Board	2004-05 to 2009-10 and 2007-08 to 2011-12	No accounts rendered till August 2013
2	Chhattisgarh State & District Legal Service Authority	2007-08 to 2011-12	Accounts for the year 2007-08 to 2010-11 have been rendered.

Out of the 13 annual accounts due from these two bodies, four accounts of Chhattisgarh State & District Legal Service Authority (CSDLSA) were received (November 2012). Accounts of CSDLSA for the year 2007-08 was audited and Separate Audit Report (SAR) was issued (July 2013) to the authority. But no intimation about placing of the SAR in the State Legislature was received (November 2013).

The remaining nine accounts are due from Chhattisgarh Housing Board (8) and CSDLSA (1). Expeditious measures may be taken by the State Government for ensuring timely compilation of the accounts and their submission to audit within a fixed timeframe so that financial irregularities, if any, do not remain undetected. The entrustment of the audit of Chhattisgarh Housing Board and CSDLSA for the year 2012-13 was not received (November 2013).

3.4 Unadjusted Abstract Contingent Bills

Status of submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

As per Rule 313 of the Chhattisgarh Treasury Code, 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 respective Controlling Officer for countersignature and transmitted to the Accountant General. As per information furnished by the AG (A&E), no AC Bill was outstanding by the end of previous financial year (31 March 2012). During 2012-13, 206 AC bills amounting to ₹ 6.22 crore were drawn against which 106 DC bills amounting ₹ 1.93 crore were received, leading to outstanding balances of 100 AC Bills amounting ₹ 4.29 crore as on 31 March 2013. Details 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 received during year		DC bills during the year		Outstanding AC bills	
	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount
Upto 2011-12	70	4.53	208	6.93	278	11.46	*	*
2012-13	0	0.00	206	6.22	106	1.93	100	4.29
Total			206	6.22	106	1.93	100	4.29

(Source: Information furnished by the office of the Accountant General (A&E))

*No DC bills upto the period of 2011-12 were outstanding.

Of the total outstanding amount of ₹ 4.29 crore of AC bills, ₹ 2.24 crore, (52 per cent) pertains to Village and Small Industries department, ₹ 0.89 crore (21 per cent), Crop Husbandry and ₹ 0.88 crore (21 per cent) Industries department. The department-wise details of outstanding AC bills for which DC bills were pending as on 31 March 2013 are given in **Appendix- 3.2**.

3.5 Personal Deposit Accounts

As per Subsidiary Rule 543 of Chhattisgarh Treasury Code, funds transferred by debiting the Consolidated Fund and crediting Personal Deposit (PD) Accounts should be transferred to the Consolidated Fund before the close of financial year and if eventually so arises, the PD Accounts may be opened next year again in the usual manner. The State Government drew an amount of ₹ 10.51 crore from Major Head 4217-Capital Outlay on Urban Development

and deposited it in the PD Account of Naya Raipur Development Authority on 31 March 2013. Such transfer on the last day of March indicates that it was primarily made to prevent lapse of the budget and reveals inadequate budgetary control. The details of PD Accounts in the State are given in **Table 3.4**.

Table-3.4 The details of PD Accounts

(₹ in crore)

Number and amount of Accounts as on 1 April 2012		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 2013	
143	729.22	01	25.00	07	0.72	123.43	137	605.79

(Source : Finance Accounts)

Further, as per the State Government instruction below Subsidiary Rule 543 of State Treasury Code, 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 2013, 126 out of 137 Administrators have not reconciled balances amounting to ₹ 600.29 crore. Further, it was also observed that 23 PD Accounts having money value of ₹ 3.77 crore have been inoperative for more than three years.

Parking of funds in PD Accounts and not utilizing the same for a considerable period inflated the revenue expenditure and blocking up the resources which could otherwise have been utilised for developmental purposes elsewhere.

3.6 Reporting of cases of losses and defalcations etc.

Rules 22 and 23 of the Chhattisgarh Financial Code 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 loss of immovable property like building, roads and bridges due to fire, flood, storm and earthquake or natural reasons valuing ₹ 3,000 and above should also 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 1586 cases reported by various departments of the State Government, Government fund amounting to ₹ 15.81 crore were awaiting conclusive investigation and settlement at the end of March 2013. Year-wise analysis of cases is shown in *Appendix-3.3*. The department-wise and

category-wise break up of pending cases are given in **Appendix-3.4**. The age-profile of the pending cases and the number of cases pending in each category viz. theft and loss are summarized in **Table-3.5**.

Table-3.5: 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	293	482.15	Theft	134	61.09
5 – 10	300	332.72			
10 – 15	185	425.03	Loss of property/material	1410	1,388.77
15 – 20	232	147.18	Defalcation	42	131.01
20 – 25	246	120.77	Total pending cases	1586	1,580.87
25 & above	330	73.02			
Total	1586	1,580.87			

(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-3.6**

Table-3.6: 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	23	204.59
2	Departmental action initiated but not finalized	520	390.21
3	Criminal proceedings finalized but execution of certificate cases for recovery of the amount pending	02	0.10
4	Awaiting orders for recovery or write off	992	898.44
5	Pending in the courts of law	49	87.53
	Total	1586	1,580.87

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

The above table shows that out of 1586 outstanding cases, 992 cases (63 per cent) were pending due to non issue of the orders for recovery or write off 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 520 cases involving ₹ 390.21 lakh, though the departmental action has been initiated, but it was yet to be finalized as on 31 March 2013.

3.7 Adjustment of Miscellaneous Public Works Advances

3.7.1 Introduction

Para 13.4 of Central Public Works Account Code provides for maintaining Miscellaneous Public Works Advances (MPWA) account by works departments. MPWA is a suspense head of account intended to record transactions on account of (i) sales on credit¹, (ii) expenditure incurred on Deposit Works in excess of deposits received, (iii) losses, retrenchment, errors, etc.² and (iv) other items of expenditure³. Recoverable amounts which may become irrecoverable should not be so transferred until ordered to be written off. No charges should be debited to this head on the ground of absence or insufficiency of sanction or appropriation except on deposit work. The expenditure debited to MPWA should be allocated under Major Head 2059-799-Suspense and the detailed account of MPWA should be kept in Form 67 “Suspense Register” For items falling under the class “Expenditure incurred on Deposit Works in excess of deposits received”, details are not necessary, as these are recorded in the Schedule of Deposit Works, Form 65. For each of the other three classes of items, a separate set of folios should be reserved, and all the items under each class should be detailed, so that their clearance may be watched individually. An abstract should be prepared to show the totals of all the classes and all the items under each class should be detailed, so that their clearance may be watched individually.

3.7.2 Status of unadjusted Miscellaneous Public Works Advances

As per Monthly Accounts submitted to AG (A&E) by the three⁴ departments, total of ₹133.01 crore⁵ were lying unadjusted as on 31 March 2013 under MPWA. Detailed scrutiny of records of test checked six divisions revealed that advances amounting to ₹ 24.02 crore (275 cases) were lying unadjusted as detailed in **Table 3.7**

¹ Sales on credit- When stores of any kind are sold on credit, their value plus if recoverable, the supervision charges should be debited to Misc. Works Advances under the head “sales on credit” so that the accounts of stock or works from which the materials are issued may be kept correctly, and (2) the recovery of the value from the local body or individual concerned may be watched through the regular accounts.

² “Losses, retrenchments, errors etc.” appear in the cases of: a) deficiencies in cash or stock, b) actual losses of cash or stock, c) errors in accounts awaiting adjustment and d) retrenchments and losses of other kinds recoverable from Government Servants.

³ Other Items of expenditure- The items of expenditure, not known or required to be recovered or settled.

⁴ Public Works Department, Water Resources Department and Public Health Engineering Department.

⁵ Public Works Department (₹ 61.61 crore) , Water Resources Department (₹ 31.85 crore) and Public Health Engineering Department (₹ 39.56 crore)

Table 3.7 : Table showing age-wise pendency under MPWA accounts in test checked six divisions*(₹ in crore)*

Pending for number of years	Total number of cases	Total amount involved
0 to 5 year	30	8.58
5 to 10 year	34	6.96
10 to 15 year	23	1.91
15 to 20 year	39	0.93
20 to 25 year	33	1.56
25 to 30 year	18	0.83
More than 30 year	19	0.76
Cases where month and year of transaction not mentioned	79	2.49
Total	275	24.02

Three works departments failed to take necessary action to clear the suspense head notwithstanding the fact that position of outstanding balances under MPWA were brought to the notice of the departments/divisions concerned through Audit Inspection Reports for prompt recovery/settlement of the cases.

A review of outstanding balances under the head MPWA in six selected divisions revealed the followings:

- ***Irregular booking of expenses of ₹ 2.17 crore***

As per note below Para 13.4 of CPWA code, no charges should be debited to MPWA head on the ground of absence or insufficiency of sanction or appropriation except excess expenditure incurred on deposit works. However, during scrutiny of MPWA records of two⁶ selected Public Works Divisions, it was observed that contrary to the above rule provision, the expenditure of ₹ 2.17 crore (21 cases) (**Appendix-3.5**) was incurred on account of VVIP/VIPs visit, *Rajyotsav* and for various purposes by Collectors, Raipur and Bilaspur and the expenditure was debited to MPWA head. The amount were neither adjusted nor recovered from the agencies concerned even after lapse of period ranging from four to more than 30 years. No efforts were made by the divisions to recover/adjust the above balances.

On this being pointed out, the Executive Engineer (EE), Public Works Department (PWD), Raipur stated (May 2013) that the concerned records are not traceable at present. Hence, reply would be furnished afterwards. EE, PWD, Bilaspur stated (May 2013) that due to non-availability of records, it is not possible to initiate any action on the matter after lapse of 30 years and some records were damaged due to rains.

Replies are indicative of the fact that the department did not initiated any action, due to non-availability of the basic records for a long period and in absence of which the possibility of recovery/adjustment of the above balances appear to the remote.

⁶ EE, PWD, Division No.I, Raipur and EE, PWD, Division No.I, Bilaspur

● ***Non-recovery of advances from contractors and suppliers***

Scrutiny of records of test checked six divisions revealed that advances amounting to ₹ 10.37 crore (70 cases) (***Appendix-3.6***) was booked against the private parties like contractors, suppliers, oil companies, cement companies etc. and the advances were lying unadjusted since 1970. The advances should have been recovered /adjusted from the security deposit (SD), bank guarantee (BG) and running bills before final payments. However, it was noticed that the advances were neither adjusted against the SD and BG of the contractors and suppliers nor the departments have any SD, BG or any outstanding payments available with them to recover the balances. Further, the reasons for debiting the balances into MPWA, voucher number and date, authority to debit the amount into MPWA etc. were not mentioned in the MPWA registers.

On this being pointed out,

- The EE, PWD, Division-I, Raipur stated (May 2013) that reply would be furnished afterwards subject to availability of records.
- The EE, PHE Division, Raipur stated (June 2013) that notices were issued to the contractors concerned from time to time but the same were not furnished to audit for verification. As regards furnishing of information regarding the reasons for debiting the balances into MPWA, voucher number, date and authority to debit the amount into MPWA, EE, stated that the details were to be found out from the old records and on availability, the same would be intimated to audit.
- The EE, PWD, Division-I, Bilaspur stated (May 2013) that periodic correspondences are being made by the division to recover the advances.
- The EE, Water Management Division, Rudri stated (June 2013) that due to non-availability of whereabouts/correct address of the concerned contractors, correspondence could not be made. It was also stated that recovery of balance amount is not possible due to non-availability of any SD/BG from the contractor concerned.
- The EE, PHE Division, Jagdalpur stated (June 2013) that the advances were pending for adjustment due to non-availability of revised estimate and allotment. The recovery would be made from the contractors bills on receipt of allotment. Regarding old cases, it was stated that correspondence are being made to recover the balances.

The replies furnished by the EEs are the acceptance of the facts.

● ***Non-recovery/adjustment of advances from departmental officers***

Advances amounting to ₹ 4.55 crore (57 cases) (***Appendix-3.7***) were debited against departmental officers like EE, SDO, Sub-Engineers etc. The advances were lying unadjusted for a long period since 1972 onwards. Neither the outstanding advances were shown in the officers Last Pay Certificate nor any efforts were made for recovery/ adjustment of advances by the department after debiting the amount into MPWA against the officers.

On this being pointed out,

- The EE, PWD Division-I, Raipur stated that since the particular records are not traceable, the reply would be furnished afterwards.
- The EE, PHE Division, Raipur stated that being old cases, the records are currently not available due to frequent shifting of the division and it is not possible to trace out its origin. However, further efforts will be made to trace it out.
- The EE, PWD Division No.I, Bilaspur stated that two officers have since expired and the recovery against them has been waived off by order of the Government. For those cases whose whereabouts are not known, it is not possible to recover as the cases are very old. It was also stated that some cases were pending due to non availability of revised sanction and on receipt of the same; action would be initiated for adjustment.
- The EE, Water Management Division, Rudri stated that the whereabouts of the employee *viz.* present postings, retirements etc. were not available with the division and efforts would be made to trace out the whereabouts of the employees.
- The EE, PHE Division, Jagdalpur stated that correspondence are being made for recovery. In one case (item no.102), recovery of ₹ 12.77 lakh was made but adjustment was awaited due to technical problem.

Thus, it is evident from the above replies that in most of the divisions due to non-availability of the basic records and non-availability of the whereabouts of the employees there is remote possibility of recovery.

● ***Non-adjustment of advances from other divisions and departments***

Scrutiny of six works division revealed that ₹ 6.95 crore (130 cases) (***Appendix-3.8***) was lying unadjusted against other divisions, sub-divisions and departments. The advances were owing to supply of materials like iron, cement etc. to other divisions and on account of deposit works. The cases were pending for period ranging from six years and more than 30 years. The detailed particulars like reasons for debiting to MPWA account and authority to debit the amount, voucher number and date were also not available in most of the divisional records except recent cases. This indicates that efforts were not made by the divisions to clear the above advances.

On this being pointed out,

- The EE, PWD Raipur stated (May 2013) that the correspondence files are not traceable in the division. Hence, reply will be furnished after availability of records.
- The EE, PHE division, Raipur stated that Miscellaneous Advance against deposit work is adjusted frequently. The balances will be adjusted at the earliest. For other advances, several reminders were issued in the past and efforts are being made. But no such correspondence files were produced to audit.

- The EE, PWD, Bilaspur stated that the periodic correspondences were made by the then authorities, cases being very old the detailed particulars were not available.
- The EE, PHE, Jagdalpur stated that some of the advances were pending due to non-availability of revised allotment and on receipt of allotment major advances would be cleared. Regarding old cases, it was stated that regular correspondence were being made.

Besides the above six selected divisions, similar observations were also noticed during regular audit (May 2013 to October 2013) of the 13 works divisions of the Public Works Department. Scrutiny of the MPWA records revealed that advances amounting to ₹ 21.42 crore (*Appendix-3.9*) was lying unadjusted against contractors, suppliers, departmental officers and other divisions/departments.

On this being pointed out during audit of the EEs, it was stated that action/efforts are being taken for recovery/adjustment.

3.7.3 Other points

As per para 13.4.7 of Central Public Works Account (CPWA) Code, the detailed account of MPWA should be kept in Form 67 "Suspense Register" and each item should be watched individually.

Scrutiny of records of six test checked divisions revealed that detailed account showing the particulars like nature of transactions, voucher number, authority for debiting into MPWA, reasons for non-recovery etc. were not entered in the Suspense Register. Thus, due to non-maintenance of basic records and non-adjustment/clearance for prolonged period, the possibility of recovery/adjustment appear to be remote.

Note below in Form-70, Part-II of CPWA Code provides that the schedules⁷ relating to the month of September and March are required to be accompanied with a list of items outstanding for more than six months. Scrutiny of the monthly accounts revealed that the same were not prepared and only abstracts were enclosed in the monthly accounts by almost all the works divisions barring a few (13 out of 153 divisions submitted detailed account). Thus, due to non-maintenance of basic records, the purpose for watching each and every item and efforts for clearing the items from suspense account were not done which resulted in accumulation of transactions under MPWA for prolonged period.

3.8 Conclusion

Utilisation Certificates (11858) in respect of grants amounting to ₹ 6,848.30 crore paid during the period 2007-08 to 2011-12 were pending. No Accounts of the autonomous body viz. Chhattisgarh Housing Board were rendered to audit as of 31 March 2013. Detailed Contingent Bills for ₹ 4.29 crore out of

⁷ Schedule on Misc. Public Works Advances enclosed with the monthly accounts of Work Department.

₹ 6.22 crore drawn on Abstract Contingent Bills were outstanding at the end of 31 March 2013. Funds amounting to ₹ 605.79 crore were lying in the PD Accounts at the end of 31 March 2013. As many as 23 PD Accounts involving ₹ 3.77 crore were not operated for more than three years. Out of 1586 pending cases of loss and defalcation etc., 576 cases involving ₹ 193.79 crore were pending for more than 20 years. Miscellaneous Public Works Advances amounting to ₹ 133.01 crore were pending against contractors, suppliers, departmental staffs and other departments/divisions for adjustment as of 31 March 2013. Non-clearance of MPWA accounts not only resulted in accumulation of large amount under suspense account but also resulted in extension of undue financial benefits to the contractors and suppliers.

3.9 Recommendations

The Government should ensure that

- *Departments should keep a strict vigil on the receipt of Utilisation Certificates from the grantees.*
- *A monitoring mechanism should be in place for timely adjustment of outstanding Abstract Contingency Bills.*
- *Personal Deposit accounts should be closed at the end of financial year and amounts lying in non-operative PD accounts should be transferred back to their respective service heads.*
- *The practice of booking transactions into MPWA without valid reason and in violation of CPWA code by the divisions should be avoided.*
- *Effective and timely action should be taken to settle the pending cases of Miscellaneous Public Work Advances against the private parties and departmental officers.*

Raipur
The

(PURNA CHANDRA MAJHI)
Accountant General (Audit), Chhattisgarh

Countersigned

New Delhi
The

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Appendix – 1.1

(Referred to in Paragraph on Profile of 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) 2012-13 at current price		1,60,187.71 crore
9	Per capita GSDP CAGR (2003-04 to 2012-13)	General Category States	14.94
		Chhattisgarh	15.38
10	GSDP CAGR (2003-04 to 2012-13)	General Category States	16.37
		Chhattisgarh	17.06
11	Population Growth (2003-04 to 2012-13)	General Category States	13.22
		Chhattisgarh	13.89

B. Financial Data

Particulars		2003-04 to 2011-12		2003-04 to 2012-13
CAGR		General Category States	Chhattisgarh	Chhattisgarh
		(In per cent)		
a.	of Revenue Receipts	17.48	20.14	19.46
b.	of Own Tax Revenue	17.44	19.43	19.65
c.	of Non Tax Revenue	12.64	17.40	16.97
d.	of Total Expenditure	14.15	16.62	17.06
e.	of Capital Expenditure	16.83	18.90	19.14
f.	of Revenue Expenditure on Education	16.85	23.07	21.74
g.	of Revenue Expenditure on Health	15.35	17.74	17.67
h.	of Salary and Wages	14.18	17.29	15.73
i.	of Pension	18.36	19.35	11.68

(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 2012-13

Appendix - 1.1(a)

(Referred to in paragraph 1.1: Page 2)

Part A: 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 B: Layout of Finance Accounts

The Finance Accounts have been divided into two volumes from 2012-13.

Volume –I – Summarised Statements

1	Statement of financial position –contains the cumulative figures of assets and liabilities of the Government at the end of the year.
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.
3	Statement of receipts- comprises revenue and capital receipts and receipts from borrowings of the Government
4	Statement of expenditure (consolidated fund)-gives the details of expenditure by function and also summarises expenditure by nature of activity.

Volume –II –

5	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of March 2013.
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.
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
8	Statement of Grants-in-aid given by the State Government
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.
10	Statement of voted and charged expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads.
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.
13	Depicts the detailed capital expenditure incurred during and to the end of 2012-13and comparison with the figures of previous year.
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 2013
15	Detailed statement of Borrowings and other liabilities by minor heads.
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 2013.
17	Detailed statement on sources and applications of funds for expenditure other than revenue account.
18	Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
19	Details of earmarked balances of reserve funds.

Appendix - 1.2*(Referred to in Paragraph on Profile of Chhattisgarh: page 2)***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 sectorwise details of GSDP for the last five years are indicated below:

The Sector wise Details of GSDP (₹ in crore)

	2008-09	2009-10	2010-11 ^(P)	2011-12 ^(Q)	2012-13 ^(A)
Primary Sector	29358.58	29339.36	36569.70	42455.41	48343.34
Secondary Sector	35638.11	33532.56	36381.47	42938.47	47874.09
Tertiary Sector	31975.49	36492.34	45027.13	54121.07	63970.28
Gross State Domestic Product (GSDP)	96972.18	99364.26	117978.30	139514.95	160187.71
Growth rate of GSDP (in per cent)	20.83	2.47	18.73	18.25	14.82

(Source: Economic and Statistical Department, Government of Chhattisgarh for the year 2012-13)

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

Primary sector-	Agriculture (including Animal Husbandry), Forestry & Logging, Fishing, Mining and Quarrying.
Secondary sector-	Manufacturing (registered and unregistered), Construction, 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

Appendix-1.3

(Referred in paragraph 1.3, 1.4, 1.7.2: page 11,18 and 32)

A Time Series Data Analysis of State Government Finances

(` in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A- Receipts					
1. Revenue Receipts	15,663(95)	18,154(89)	22,720(94)	25,867(94)	29,578(89)
(i) Tax Revenue	6,594(42)	7,123(39)	9,005(40)	10,712(41)	13,034(44)
Taxes on Agricultural Income	0	0	0	0	0
VAT/Taxes on Sales, Trade, etc.	3,611(55)	3,712(52)	4,841(54)	6,006 (56)	6,929(53)
State Excise	964(15)	1,188(17)	1,506(17)	1,597(15)	2,486(19)
Taxes on Vehicles	314(5)	352(5)	428(5)	502(5)	592(05)
Stamps and Registration Fees	496(8)	583(8)	786(9)	846(8)	952(07)
Land Revenue	359(5)	160(2)	247(3)	271(3)	234(02)
Taxes on Goods and Passengers	421(6)	696(10)	675(7)	826(7)	954(07)
Other Taxes	429(7)	433(6)	522(6)	665(6)	887(07)
(ii) Non Tax Revenue	2,202(14)	3,043(17)	3,836(17)	4,058(16)	4,616(16)
(iii) State's share in Union taxes and duties	4,258(27)	4,381(24)	5,425(24)	6,320(24)	7,218(24)
(iv) Grants in aid from GOI	2,609(17)	3,607(20)	4,454(20)	4,776(18)	4,710(16)
2. Misc. Capital Receipts	02	02	02	04	02
3. Recoveries of Loans and Advances	533(3)	992(5)	561(2)	1,283(5)	1,542(5)
3(a). Inter State Settlement	01	03	03	02	02
4. Total Revenue and Non Debt Capital Receipts (1+2+3)	16,199	19,151	23,286	27,156	31,124
5. Public Debt Receipts	386(2)	1287(6)	795(3)	421(2)	2,058(6)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	181(47)	1064 (83)	592 (74)	365	2,041
Net transactions under ways and means advances and overdraft	..	--	--	-	--
Loans and Advances from Government of India	206 (53)	223 (17)	203 (26)	57	16.7
6. Total Receipt in the Consolidated fund (4+5)	16,585	20,438	24,081	27,577	33,182
7. Contingency Fund Receipts	3	..	01	--	0
8. Public Account Receipts	20044	24,512	27,524	34,161	39,579
9. Total receipts of the State (6+7+8)	36,629	44,951	51,605	61,739	72,761
PART B. Expenditure/Disbursement					
10. Revenue Expenditure	13,794(80)	17,265(83)	19,355(85)	22,628(81)	26,972(80)
Plan	5,421(39)	6,817(39)	8,069(42)	10,004(44)	12,440(46)
Non Plan	8,373(61)	10,448(61)	11,286(58)	12,624(56)	14,532(54)
General Services (incl. interest payments)	3,599(26)	4,350(25)	5,247(27)	5,904(26)	6,649(25)
Social Services	6,153(45)	8,024(46)	8,310(43)	10,477(46)	11,456(42)
Economic Services	3,524(25)	4,423(26)	5,091(26)	5,560(25)	8,012(30)
Grants-in-aid and Contributions	519(4)	468(3)	707(4)	687(3)	854(3)
11. Capital Expenditure	2,940(17)	2,745(13)	2,952(13)	4,056(14)	4,919(15)
Plan	2,939(100)	2,745(100)	2,951(100)	4,055(100)	4,914(100)
Non Plan	01	0	01	01	05
General Services	102(3)	77(2)	53(2)	42(2)	125(2)
Social Services	708(24)	802(24)	828(24)	989(24)	951(24)
Economic Services	2,130(72)	1,866(74)	2,071(74)	3,025(74)	3,843(74)
12. Disbursement of Loans and Advances	491(3)	897(4)	567(2)	1,269(5)	1,889(6)
12(a) Inter State Settlement	01	03	02	04	-1
13.Total (10+11+12+12[a])	17,226	20,910	22,876	27,957	33,779
14. Repayment of Public Debt	489 (3)	652(3)	691(3)	853(3)	1,039(3)
Internal Debt (excluding Ways & Means Advances and Overdrafts)	379 (78)	536(82)	555(80)	711(83)	870(84)
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	110 (22)	116(18)	135(20)	142(17)	169(16)

	2008-09	2009-10	2010-11	2011-12	2012-13
15. Appropriation to Contingency Fund
16. Total disbursement out of Consolidated Fund (13+14+15)	17,715	21,562	23,567	28,810	34,818
17. Contingency Fund disbursements	01	0	0	0	0
18. Public Account disbursements	19585	23879	26,896	32940	38,527
19. Total disbursement by the State (16+17+18)	37,301	45,441	50,463	61750	73,345
PART-C-Deficits					
20. Revenue Deficit (-) (1-10)/ surplus (+)	(+)1,869	(+)888	(+)3,364	(+)3,239	(+) 2,606
21. Fiscal Deficit(-)/ Surplus (+) (4-13)	(-)1,027	(-)1,759	(+)410	(-)801	(-) 2,655
22. Primary Deficit (-)/Primary Surplus (+) (21+23)	(+) 51	(-)664	(+)1,608	(+)392	(-) 1,502
PART-D-Other Data					
23. Interest Payments (included in revenue exp.)	1,078	1,095	1,198	1,193	1,153
24. Financial Assistance to Local Bodies etc.	2,563	2,889	3401	4,607	7,044
25. Ways and Means Advances/ Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on WMA/Overdraft	Nil	Nil	Nil	Nil	Nil
27. Gross State Domestic Product (GSDP) ⁵	96,972.18	99,364.26	1,17,978.30	1,39,514.95	1,60,187.71
28. Outstanding Debt (year-end)	14,780	15,937	16,581	17,103	19,268
29. Outstanding Guarantees (year-end)	895	3,338	2,849	2,637	2,695
30. Maximum Amount Guaranteed (year-end)	3,650	4,401	5,054	7,079	6,605
31. Number of Incomplete Projects	223	159	77	137	146
32. Capital Blocked in Incomplete Projects	1,531	1,115	887	2,042	3,110
PART-E-Fiscal Health Indicators⁶					
I-Resource Mobilisation					
Own Tax Revenue/GSDP (Ratio)	0.07	0.07	0.08	0.08	0.08
Own Non-Tax Revenue/GSDP (Ratio)	0.02	0.03	0.03	0.03	0.03
Central Transfers/GSDP (Ratio)	0.07	0.08	0.08	0.08	0.07
II-Expenditure Management					
Total Expenditure/GSDP (Ratio)	0.18	0.21	0.19	0.20	0.21
Total Expenditure/Revenue Receipts (Ratio)	1.10	1.15	1.01	1.08	1.14
Revenue Expenditure/Total Expenditure (Ratio)	0.80	0.83	0.85	0.81	0.80
Capital Expenditure/Total Expenditure (ratio)	0.17	0.13	0.13	0.15	0.15
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.16	0.13	0.13	0.14	0.00
III-Management of Fiscal Imbalances					
Revenue Deficit(Surplus)/GSDP (ratio)	0.02	0.01	0.03	0.02	0.02
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	-0.01	-0.02	0.00	-0.01	-0.02
Primary Deficit(Surplus)/GSDP (Ratio)	0.00	-0.01	0.01	0.00	0.01
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	-1.82	0.50	8.20	-4.04	-0.98
IV- Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (Ratio)	0.15	0.16	0.14	0.12	0.12
Fiscal Liabilities/RR(Ratio)	0.94	0.88	0.73	0.66	0.65
Primary deficit vis-à-vis quantum spread (Ratio)	0.03	-0.73	0.93	0.29	1.72
V- Other Fiscal Indicators					
Return on Investment	NA	0.44	4.30	0.04	0.11
Balance from Current Revenue (₹ in crore)	5,413	5,682	8,377	10,113	11,763
Financial Assets/Liabilities (Ratio)	1.24	1.25	1.43	1.60	1.66

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

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

3. NA Not available

⁵ Source: Finance and Appropriation Accounts 2012-13 and Economic survey report of Chhattisgarh State 2012-13.

⁶ Change in figure due to proforma correction and change in GSDP figures of the State.

Appendix-1.4

(Referred to in paragraphs 1.1.1, 1.9.1 and 1.9.2: Page 2 and 36)

Part A: Abstract of receipts and disbursement for the year 2012-13

(₹ in crore)

2011-12		Receipts		2012-13		2011-12		Disbursement		2012-13	
								Non-Plan	Plan	Total	
25867.38		Revenue Receipts		29578.09		22628.05		Revenue Expenditure	14531.82	12440.02	26971.84
10712.25		Tax Revenue	13034.21		5904.18		General Services	6609.05	40.26	6649.31	
4058.48		Non-Tax Revenue	4615.95		10476.84		Social Services	3520.65	7935.77	11456.42	
6320.44		State's Share of Union Tax	7217.60			4908.28	Education, Sports, Art and Culture	1431.54	4055.22	5486.76	
1545.07		Non-Plan Grants	1227.29			954.28	Health and Family Welfare	388.01	731.36	1119.37	
1930.51		Grants for State Plan Scheme	2112.69			925.75	Water Supply, Sanitation Housing and Urban Development	244.14	946.76	1190.90	
1300.63		Grants for Central and Centrally Sponsored Plan Schemes	1370.35			40.16	Information and Broadcasting	48.61	1.98	50.59	
						1245.93	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	894.16	363.41	1257.57	
						76.26	Labour and Labour Welfare	46.53	47.52	94.05	
						2313.25	Social Welfare and Nutrition	458.46	1784.95	2243.42	
						12.94	Others	9.20	4.57	13.77	
						5560.35	Economic Services	3547.67	4463.99	8011.66	
						2266.50	Agriculture and Allied Activities	1636.12	1643.61	3279.73	
						1685.75	Rural Development	810.52	1250.4	2060.92	
						0	Special Areas Programme	0.00	0.00	0.00	
						26.11	Communication	0	74.58	74.58	
						362.48	Irrigation and Flood Control	199.57	178.33	377.9	
						336.90	Energy	0	1041.36	1041.36	
						391.17	Industry and Minerals	216.03	213.15	429.18	
						429.41	Transport	658.81	2.12	660.93	
						4.55	Science, Technology and Environment	1.70	6.49	8.19	
						57.48	General Economic Services	24.92	53.95	78.87	
						686.68	Grants-in-Aid and Contributions-	854.45	0.00	854.45	
25867.38		Total Revenue Receipts		29578.09		22628.05	Total Revenue Expenditure	14531.82	12440.02	26971.84	
0.00	II	Revenue Deficit carried over to Section B		0		3239.33	Revenue Surplus carried over to Section B			2606.25	
25867.38		Total		29578.09		25867.38	Total			29578.09	

2011-12		Receipts		2012-13		2011-12	Disbursement	2012-13		Total
								Non-Plan	Plan	
2712.22	III	Opening Cash balance including permanent Advances and Cash Balance Investment		2700.86		0.00	Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
3.93	IV	Miscellaneous Capital Receipts		2.39		4056.40	Capital Outlay	5.03	4914.3	4919.33
						42.51	General Services	5.00	120.37	125.37
						988.69	Social Services	0.02	950.61	950.63
						181.98	Education, Sports, Arts and Culture	0.00	173.18	173.18
						149.3	Health and Family Welfare	0.00	173.55	173.55
						482.73	Water Supply, Sanitation Housing and Urban Development	0.00	414.97	414.97
						0.01	Information and Broadcasting	0.02	0.00	0.02
						106.01	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	0.00	111.40	111.40
						56.60	Social Welfare and Nutrition	0.00	53.46	53.46
						12.06	Other social services	0.00	24.05	24.05
						3025.20	Economic Services	0.01	3443.32	3443.33
						93.53	Agriculture and Allied Activities	0.00	83.64	83.64
						98.97	Rural Development	0.00	90.47	90.47
						1222.01	Irrigation and Flood Control	0.01	1655.31	1655.32
						900.00	Energy	0.00	704.00	704.00
						26.10	Industry and Minerals	0.00	28.35	28.35
						673.49	Transport	0.00	1273.55	1273.55
						11.11	General Economic Services	0.00	8.00	8.00
						4,056.40	Total Capital Outlay	5.03	4914.30	4919.33
2.21	V	Inter-State Settlement		1.53		4.03	Inter-State Settlement			(-)0.80
1282.53	VI	Recoveries of Loans and Advances		1542.01		1,268.74	Loans and Advances disbursed	7.00	1881.79	1888.79
97.96		from Power Projects	73.17			0.00	for power projects	0.00	0.00	0.00
(-) 0.65		From Government Servants	(-)0.25			0.01	to Government Servants	0.00	0.00	0.00
1185.22		From Others	1469.10			1268.73	To others	7.00	1881.79	1888.79
3239.33	VII	Revenue Surplus brought down		2606.25		0.00	Revenue Deficit brought down			0.00
421.34	VIII	Public Debt Receipts		2057.73		852.49	Repayment of Public debt			1039.29
0.00		External Debt		0		0.00	External Debt			0.00
364.60		Internal debt other than		2041.03		710.60	Internal debt other than			870.22
0.00		Ways and Means Advances and Overdrafts					Ways and Means Advances and Overdrafts			0.00

2011-12		Receipts	2012-13		2011-12		Disbursement	2012-13		
								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						
56.74		Loans and Advances from Central Government		16.70		141.89	Repayment of Loans and Advances from Central Government			169.07
0.00	IX	Appropriation to Contingency Fund				0.00	Appropriation to Contingency Fund			0.00
0.00	X	Amount Transferred to Contingency Fund		0		0.00	Expenditure from Contingency Fund			0.00
34161.23	XI	Public Account Receipts		39579.4	32940.27		Public Account Disbursement			38526.62
830.42		Small Savings and Provident Funds	823.12			522.66	Small Savings and Provident Funds			529.65
563.58		Reserve Funds	711.57			354.83	Reserve Funds			180.69
22528.50		Suspense and Miscellaneous	26218.44			22506.1	Suspense and Miscellaneous			26247.02
6889.67		Remittance	8003.09			6793.57	Remittance			8267.26
3349.06		Deposits and Advances	3823.18			2763.11	Deposits and Advances			3302.00
0.00	XII	Closing Overdraft from Reserve Bank of India	0.00		2700.86		Cash Balance at end-of the year			2116.94
						0.00	Cash in Treasuries and Local Remittances			0.00
						94.42	Deposits with Reserve Bank			(-1767.11)
						11.62	Departmental Cash Balance including permanent Advances			116.87
						2594.82	Cash Balance Investment			3767.18
41822.79		TOTAL-B		48490.17		41822.79	TOTAL-B			48490.17

Appendix-1.4 (Continued)

(Referred to in paragraphs 1.9.1: Page 36)

Part B: Summarised financial position of the Government of Chhattisgarh

(₹ in crore)

As on 31.03.2012	Liabilities	As on 31.03.2013
8395.83	Internal Debt	9566.63
2197.47	Market Loans bearing interest	3233.94
2.11	Market Loans not bearing interest	2.11
20.29	Loans from Life Insurance Corporation of India	20.29
6175.96	Loans from other Institutions	6310.29
0	Ways and Means Advances	0
0	Overdrafts from Reserve Bank of India	0
2289.74	Loans and Advances from Central Government	2137.37
0.68	Pre 1984-85 Loans	0.68
5.28	Non-Plan Loans	4.51
2258.38	Loans for State Plan Schemes	2132.22
0.19	Loans for Central Plan Schemes	0.19
25.21	Loans for Centrally Sponsored Plan Schemes	-0.23
40.00	Contingency Fund	40.00
2641.07	Small Savings, Provident Funds, etc.	2935.59
2829.82	Deposits	3351.18
1894.45	Reserve Funds	2425.33
167.40	Suspense and Miscellaneous Balances	138.77
18258.31	Total	20594.87
	Asset	
24791.66	Gross Capital Outlay on Fixed Assets	29715.13
1194.38	Investments in shares of Companies, Corporations, etc.	1916.18
23597.28	Other Capital Outlay	27798.95
1521.85	Loans and Advances -	1864.67
313.37	Loans for Power Projects	240.23
1072.40	Other Development Loans	1481.11
136.08	Loans to Government servants and Miscellaneous loans	143.33
948.90	Reserve Fund Investments	1147.62
1.68	Advances	1.87
176.11	Remittance Balances	440.27
0.00	Contingency Fund	0.00
1751.96	Cash -	969.32
0.00	Cash in Treasuries and Local Remittances	0.00
94.42	Deposits with Reserve Bank	(-)1767.11
11.32	Departmental Cash Balance including	116.56
0.30	Permanent Advances	0.31
1645.92	Cash Balance Investments	2619.56
-10933.85	Deficit on Government Account	(-)13544.01
-3239.3	(i) Less Revenue Surplus of the current year	(-)2606.25
-114.31	(ii) Profoma corrections and other adjustments	(-)3.91
-7580.21	Accumulated deficit at the beginning of the year	(-)10933.85
18258.31	Total	20594.87

Appendix-1.5
(Referred to in paragraph 1.1.3: page 5)
Actuals, vis-à-vis, Budget Estimates for 2012-13

(₹ in crore)

Particular	Budget Estimates 2012-13	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Revenue Receipt	31378.64	29578.09	-1800.55	-5.74
own tax revenue	12175.59	13034.21	858.62	7.05
Taxes on Sales, Trade etc.	7200.00	6928.65	-271.35	-3.77
State Excise	1650.00	2485.68	835.68	50.65
Taxes on Vehicles	550.00	591.75	41.75	7.59
Stamps and Registration Fees	1000.00	952.47	-47.53	-4.75
Taxes on Goods and Passengers	805.00	954.31	149.31	18.55
Land Revenue	275.00	234.11	-40.89	-14.87
Taxes on Duties and Electricity	684.00	860.75	176.75	25.84
Other Taxes	11.59	26.49	14.90	128.56
Non Tax Revenue	5345.56	4615.95	-729.61	-13.65
Share of Union Taxes and Duties	7494.83	7217.60	-277.23	-3.70
Grant-in-aid from GOI	6362.66	4710.33	-1652.33	-25.97
Revenue Expenditure of which	28419.38	26971.84	-1447.54	-5.09
General Services	7239.62	6649.31	-590.31	-8.15
Organs of State	267.89	188.01	-79.88	-29.82
Fiscal Services	608.17	440.87	-167.30	-27.51
Interest Payments & Servicing of Debt	1542.55	1353.49	-189.06	-12.26
Administrative services	2635.77	2254.64	-381.13	-14.46
Pension and Miscellaneous General services	2185.24	2412.30	227.06	10.39
Social Services	13359.73	11456.42	-1903.31	-14.25
Education, Sports, Art and Culture	6487.15	5486.76	-1000.39	-15.42
Social Welfare and Nutrition	2379.10	2243.42	-135.68	-5.70
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1504.78	1257.57	-247.21	-16.43
Health and Family Welfare	1284.30	1119.36	-164.94	-12.84
Water Supply, Sanitation, Housing and Urban Development	1513.75	1190.90	-322.85	-21.33
Information and Broadcasting	42.39	50.60	8.21	19.37
Labour and Labour Welfare	133.73	94.05	-39.68	-29.67
Others	14.54	13.77	-0.77	-5.30
Economic Services	7071.73	8011.66	939.93	13.29
Agriculture and Allied Services	3024.92	3279.73	254.81	8.42
Rural Development	2007.58	2060.93	53.35	2.66
Communication	34.41	74.58	40.17	116.74
Irrigation & Flood Control	259.57	377.90	118.33	45.59
Energy	314.28	1041.36	727.08	231.35
Industry & Minerals	466.62	429.18	-37.44	-8.02
Transport	849.24	660.93	-188.31	-22.17
Science, Technology and Environment	12.59	8.19	-4.40	-34.95
General Economic Services	102.51	78.87	-23.64	-23.06
Grant-in-aid from Contributions	748.31	854.45	106.14	14.18
Capital expenditure of which	7189.89	4919.33	-2270.56	-31.58
General Services	162.00	125.37	-36.63	-22.61
Social Services	1462.27	950.63	-511.64	-34.99
Education, Sports, Art and Culture	373.50	173.18	-200.32	-53.63

Particular	Budget Estimates 2012-13	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Health and Family Welfare	236.66	173.55	-63.12	-26.67
Water Supply, Sanitation, Housing and Urban Development	644.90	414.97	-229.93	-35.65
Information and Broadcasting	0.02	0.02	0.00	0.00
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	104.07	111.40	7.32	7.03
Social Welfare and Nutrition	56.13	53.46	-2.67	-4.76
Other Social Services	46.98	24.05	-22.93	-48.81
Economic Services	5565.63	3843.34	-1722.29	-30.95
Agriculture and Allied Services	116.08	83.64	-32.44	-27.95
Rural Development	91.05	90.47	-0.59	-0.65
Irrigation & Flood Control	2183.70	1655.33	-528.38	-24.20
Energy	400.00	704.00	304.00	76.00
Industries & Minerals	39.68	28.35	-11.33	-28.55
Transport	2707.11	1273.55	-1433.56	-52.96
General Economic Services	28.00	8.00	-20.00	-71.43
Revenue Surplus (+)/ deficits (-)	2959.26	2606.25	-353.01	-11.93
Fiscal Deficits (-)	-4623.27	-2655.17	1968.10	-42.57
Primary surplus (+)/ deficits (-)	-3280.73	-1501.65	1779.08	-54.23

Appendix – 1.6-A
(Referred to in paragraph 1.10.2.11: page 49)
Average Interest on loans given by State Government during 2009-10

(₹ in crore)

Rate of Interest	Amount of Loan given by the Government to various PSUs etc.,	Total interest	Average interest
0.00	40.46	0.00	
8.00	829.94	66.40	
10.50	21.30	2.24	
12.50	0.09	0.01	
14.50	5.00	0.72	
Total	896.79	69.37	7.74

(source : Finance Accounts- 2009-10)

1. Total Interest = (Rate of Interest multiply by Amount of Loan)/100
2. Average Interest =(Total Interest/Total amount of Loan = 7.74 per cent)*100
3. Rate of interest on Market Loan during 2009-10= 8.25 per cent

Appendix – 1.6- B
(Referred to in paragraph 1.10.2.11: page 49)
Average Interest on loans given by State Government during 2012-13

(₹ in crore)

Rate of Interest	Amount of Loan given by the Government to various PSUs etc.,	Total interest	Average interest
0.00	308.80	0	
6.50	18.03	1.17	
7.50	69.30	5.20	
7.70	7.86	0.60	
8.00	600.00	48.00	
8.65 [#]	2.33	0.20	
9.00	799.17	71.93	
10.50	42.17	4.43	
12.50	0.02	0.00	
12.75	0.13	0.01	
14.50	41.00	5.95	
Total	1888.81	137.49	7.28

(source: Finance Account- 2012-13)

1. Average Interest = (Total Interest/Total amount of Loan = 7.28 per cent)*100
2. Rate of Interest on Market Loan during 2012-13 = 8.65 per cent
3. # The loans bearing floating interest rates as per the sanctions and no certain per cent of interest were fixed. Hence, the interest per cent equal to the Market Borrowing taken for calculation i.e. 8.65 per cent per annum.

Appendix- 1.7A

(Referred to in Table 1.34 : page 44)

Weighted Average Interest for the year 2008-09

(₹ in lakh)

Market Loans Rate of Interest	Date of issue	Date of repayment	Year of Maturity (3-2)	Balance as on 31 March 2009	interest per annum	Weighted average interest	Weighted average	Weighted average of years
1	2	3	4	5	6	7	8	9
11.50	31-07-1989	31-07-2009	0	3818.19	439.09		1276.22	
11.50	23-07-1990	23-07-2010	1	4008.49	460.98		5260.46	
11.50	08-07-1991	08-07-2011	2	1771.42	203.71		4023.31	
12.00	11-11-1991	02-10-2011	3	2601.34	312.16		6521.17	
12.25	21-04-1999	21-04-2009	0	6778.77	830.40		390.01	
11.85	04-09-1999	04-09-2009	0	6407.51	759.29		2756.11	
11.00	22-03-2000	22-03-2010	1	7986.13	878.47		7789.21	
10.52	25-04-2000	25-04-2010	1	6294.38	662.17		6725.50	
12.00	26-09-2000	26-09-2010	1	6149.16	737.90		9164.78	
10.50	20-03-2001	20-03-2011	2	4000.00	420.00		7879.45	
10.82	30-01-2001	30-12-2010	2	3049.28	329.93		5338.33	
10.35	08-05-2001	08-05-2011	2	8492.50	878.97		17869.15	
8.30	28-01-2002	28-01-2012	3	5200.00	431.60		14716.71	
8.10	26-02-2002	26-02-2012	3	6700.00	542.70		19494.25	
8.00	13-03-2002	13-03-2012	3	6549.00	523.92		19341.98	
7.80	19-08-2002	18-08-2012	3	5645.00	440.31		19115.67	
7.80	23-04-2002	22-03-2012	3	15487.07	1207.99		46121.77	
6.95	25-02-2003	25-02-2013	4	13700.50	952.18		53563.32	
6.75	12-03-2003	12-03-2013	4	11520.50	777.63		45513.87	
5.90	19-01-2004	19-01-2017	8	30232.40	1783.71		236144.03	
6.20	25-08-2003	25-08-2015	6	8323.10	516.03		53313.45	
5.85	13-10-2003	13-10-2015	7	10001.88	585.11		65409.55	
6.35	12-06-2003	12-06-2013	4	7280.35	462.30		30597.42	
6.20	30-07-2003	30-07-2013	4	8320.80	515.89		36064.40	
5.60	21-04-2004	21-04-2014	5	15368.00	860.61		77766.29	
5.70	26-05-2004	26-05-2014	5	10667.40	608.04		55002.87	
7.32	10-12-2004	10-12-2014	6	13200.00	966.24		75221.92	
				229553.17	18087.36	7.88	922381.18	4.02

(Formula for calculation of Weighted Average Interest and Weighted Average Years shown in Appendix 1.7A to 1.7 E)

1. Calculation of Weighted average interest = (Interest per annum * Balance as on 31 March of respective years) * 100
2. Interest per annum = {Rate of Interest (Column 2) * Balance as on 31 March of respective years (column 5)} / 100
3. Calculation of Weighted average years = (Year of Maturity (Column 4) * Balance as on 31 March of respective years (Column 5) / Balance as on 31 March of respective years (Column 5))

Appendix- 1.7B*(Referred to in Table 1.34 : page 44)***Weighted Average Interest for the year 2009-10***(₹ in lakh)*

Market Loans Rate of Interest	Date of issue	Date of repayment	Year of Maturity	Balance as on 31 March 2010	interest per annum	weighted average interest	Weighted average	Weighted average of years
1	2	3	4	5	6	7	8	9
11.50	23-07-1990	23-07-2010	0	4008.49	460.98		1251.97	
11.50	08-07-1991	08-07-2011	1	1771.42	203.71		2251.89	
12.00	11-11-1991	02-10-2011	2	2601.34	312.16		3919.83	
11.00	22-03-2000	22-03-2010	0	1.82	0.20		-0.04	
10.52	25-04-2000	25-04-2010	0	6294.38	662.17		431.12	
12.00	26-09-2000	26-09-2010	0	6149.16	737.90		3015.62	
10.50	20-03-2001	20-03-2011	1	4000.00	420.00		3879.45	
10.82	30-01-2001	30-12-2010	1	3049.28	329.93		2289.05	
10.35	08-05-2001	08-05-2011	1	8492.50	878.97		9376.65	
8.30	28-01-2002	28-01-2012	2	5200.00	431.60		9516.71	
8.10	26-02-2002	26-02-2012	2	6700.00	542.70		12794.25	
8.00	13-03-2002	13-03-2012	2	6549.00	523.92		12792.98	
7.80	19-08-2002	18-08-2012	2	5645.00	440.31		13470.67	
7.80	23-04-2002	22-03-2012	2	15487.07	1207.99		30634.70	
6.95	25-02-2003	25-02-2013	3	13700.50	952.18		39862.82	
6.75	12-03-2003	12-03-2013	3	11520.50	777.63		33993.37	
5.90	19-01-2004	19-01-2017	7	30232.40	1783.71		205911.63	
6.20	25-08-2003	25-08-2015	5	8323.10	516.03		44990.35	
5.85	13-10-2003	13-10-2015	6	10001.88	585.11		55407.67	
6.35	12-06-2003	12-06-2013	3	7280.35	462.30		23317.07	
6.20	30-07-2003	30-07-2013	3	8320.80	515.89		27743.60	
5.60	21-04-2004	21-04-2014	4	15368.00	860.61		62398.29	
8.25	11-11-2009	11-11-2019	10	70000.00	5775.00		673534.25	
5.70	26-05-2004	26-05-2014	4	10667.40	608.04		44335.47	
7.32	10-12-2004	10-12-2014	5	13200.00	966.24		62021.92	
				274564.39	20955.30	7.63	1379141.26	5.02

Appendix- 1.7C

(Referred to in Table 1.34 : page 44)

Weighted Average Interest for the year 2010-11

(₹ in lakh)

Market Loans Rate of Interest	Date of issue	Date of repayment	Year of Maturity	Balance as on 31 March 2011	interest per annum	weighted average interest	Weighted average	Weighted average of years
1	2	3	4	5	6	7	8	9
11.5	08-07-1991	08-07-2011	0	1771.42	203.71		480.47	
12	11-11-1991	02-10-2011	1	2601.34	312.16		1318.48	
10.35	08-05-2001	08-05-2011	0	8492.50	878.97		884.15	
8.3	28-01-2002	28-01-2012	1	5200.00	431.60		4316.71	
8.1	26-02-2002	26-02-2012	1	6700.00	542.70		6094.24	
8	13-03-2002	13-03-2012	1	6549.00	523.92		6243.98	
7.8	19-08-2002	18-08-2012	1	5645.00	440.31		7825.67	
7.8	23-04-2002	22-03-2012	1	15487.07	1207.99		15147.62	
6.95	25-02-2003	25-02-2013	2	13700.50	952.18		26162.32	
6.75	12-03-2003	12-03-2013	2	11520.50	777.63		22472.86	
5.9	19-01-2004	19-01-2017	6	30232.40	1783.71		175679.23	
6.2	25-08-2003	25-08-2015	4	8323.10	516.03		36667.24	
5.85	13-10-2003	13-10-2015	5	10001.88	585.11		45405.79	
6.35	12-06-2003	12-06-2013	2	7280.35	462.30		16036.71	
6.2	30-07-2003	30-07-2013	2	8320.80	515.89		19422.79	
5.6	21-04-2004	21-04-2014	3	15368.00	860.61		47030.29	
8.25	11-11-2009	11-11-2019	9	70000.00	5775.00		603534.25	
5.7	26-05-2004	26-05-2014	3	10667.40	608.04		33668.06	
7.32	10-12-2004	10-12-2014	4	13200.00	966.24		48821.91	
				251061.26	18344.12	7.31	1117212.77	4.45

Appendix- 1.7D*(Referred to in Table 1.34 : page 44)***Weighted Average Interest for the year 2011-12***(₹ in lakh)*

Market Loans Rate of Interest	Date of issue	Date of repayment	Year of Maturity	Balance as on 31 March 2012	interest per annum	weighted average interest	Weighted average	Weighted average of years
1	2	3	4	5	6	7	8	9
7.8	19-08-2002	18-08-2012	0	5645.00	440.31		2165.21	
7.8	23-04-2002	22-04-2012	0	15487.07	1207.99		933.47	
6.95	25-02-2003	25-02-2013	1	13700.50	952.18		12424.29	
6.75	12-03-2003	12-03-2013	1	11520.50	777.63		10920.80	
5.9	19-01-2004	19-01-2017	5	30232.40	1783.71		145364.01	
6.2	25-08-2003	25-08-2015	3	8323.10	516.03		28321.34	
5.85	13-10-2003	13-10-2015	4	10001.88	585.11		35376.51	
6.35	12-06-2003	12-06-2013	1	7280.35	462.30		8736.42	
6.2	30-07-2003	30-07-2013	1	8320.80	515.89		11079.20	
5.6	21-04-2004	21-04-2014	2	15368.00	860.61		31620.19	
8.25	11-11-2009	11-11-2019	8	70000.00	5775.00		533342.47	
5.7	26-05-2004	26-05-2014	2	10667.40	608.04		22971.44	
7.32	10-12-2004	10-12-2014	3	13200.00	966.24		35585.75	
				219747.00	15451.06	7.03	878841.10	4.00

Appendix- 1.7E*(Referred to in Table 1.34 : page 44)***Weighted Average Interest for the year 2012-13***(₹ in lakh)*

Market Loans Rate of Interest	Date of issue	Date of repayment	Year of Maturity	Balance as on 31 March 2013	interest per annum	weighted average interest	Weighted average	Weighted average of years
1	2	3	4	5	6	7	8	9
5.9	19-01-2004	19-01-2017	4	30232.40	1783.71		115131.61	
6.2	25-08-2003	25-08-2015	2	8323.10	516.03		19998.24	
5.85	13-10-2003	13-10-2015	3	10001.88	585.11		25374.63	
6.35	12-06-2003	12-06-2013	0	7280.35	462.30		1456.07	
6.2	30-07-2003	30-07-2013	0	8320.80	515.89		2758.40	
5.6	21-04-2004	21-04-2014	1	15368.00	860.61		16252.19	
8.25	11-11-2009	11-11-2019	7	70000.00	5775.00		463342.47	
5.7	26-05-2004	26-05-2014	1	10667.40	608.04		12304.04	
7.32	10-12-2004	10-12-2014	2	13200.00	966.24		22385.75	
8.65	20-03-2013	20-03-2023	10	150000.00	12975.00		1496301.37	
				323393.93	25047.94	7.75	2175304.77	6.73

Appendix 2.1(A)

(Referred to in paragraph 2.3.1: Page 56)

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	111.73	24.12	21.59
2	7	Expenditure Pertaining to Commercial Tax Department	179.18	37.51	20.93
3	8	Land Revenue and District Administration	416.89	158.61	38.05
4	15	Financial Assistance to Three Tier Panchayat Raj Institutions under Special Component Plan for Scheduled Caste	135.55	32.30	23.83
5	17	Co-operation	190.65	49.40	25.91
6	18	Labour	70.39	25.87	36.75
7	21	Expenditure pertaining to Housing and Environment Department	85.30	58.64	68.75
8	27	School Education	2,651.82	592.94	22.36
9	28	State Legislature	31.11	12.87	41.37
10	29	Administration of Justice and election	166.94	40.60	24.32
11	33	Tribal welfare	1,105.79	265.29	23.99
12	36	Transport	39.15	15.18	38.77
13	43	Sports and Youth Welfare	101.90	32.96	32.35
14	44	Higher Education	434.52	146.54	33.72
15	47	Technical Education And Manpower Planning Department	165.82	64.46	38.87
16	48	Grant-In-Aid Received Under The Recommendation of Thirteenth Finance Commission	424.86	161.32	37.97
17	55	Expenditure Pertaining to Women and Child Welfare	739.30	156.44	21.16
18	58	Expenditure on Relief on account of Natural Calamities and Scarcity	397.24	137.61	34.64
19	64	Special Component Plan for Scheduled Caste	1,211.07	284.43	23.49
20	69	Urban Administration and Development Department Urban Welfare	317.06	228.93	72.20
21	71	Information Technology and Bio-Technology	66.53	19.45	29.23
22	79	Expenditure Pertaining to Medical Education Department	258.74	56.11	21.69
Total A			9,301.54	2,601.58	
B-Capital Voted					
23	10	Forest	19.30	12.64	65.49
24	11	Expenditure pertaining to Commerce and Industry Department	37.80	11.63	30.77
25	12	Expenditure pertaining to Energy Department	1,104.00	400.00	36.23
26	20	Public Health Engineering	47.30	17.59	37.19
27	21	Expenditure pertaining to Housing and Environment Department	364.55	178.59	48.99

1	2	3	4	5	6
28	23	Water Resources Department	414.16	136.26	32.90
29	25	Expenditure Pertaining to Mineral Resources department	82.00	82.00	100.00
30	27	School Education	41.73	20.54	49.22
31	30	Expenditure Pertaining to Panchayat and Rural Development Department	503.05	401.46	79.81
32	37	Tourism	28.00	20.00	71.43
33	41	Tribal Area Sub Plan	1,937.09	734.34	37.91
34	42	Public Work Relating to Tribal Area Sub-Plan-Roads And Bridges	459.90	234.80	51.05
35	47	Technical Education And Manpower Planning Department	24.98	21.72	86.95
36	48	Grant-In-Aid Received Under The Recommendation of Thirteenth Finance Commission	368.58	90.87	24.65
37	57	Externally Aided Projects Pertaining to Water Resources Department	32.17	14.58	45.32
38	64	Special Component Plan for Scheduled Caste	1,084.46	314.76	29.02
39	67	Public Works Buildings	347.78	149.14	42.88
40	68	Public Works Relating to Tribal Area Sub-Plan-Buildings	182.38	74.24	40.71
41	75	NABARD Aided Projects Pertaining to Water Resources Department	145.20	39.11	26.94
42	76	Externally Aided Projects Pertaining to Public Works Department	200.00	185.70	92.85
43	79	Expenditure Pertaining to Medical Education Department	33.25	21.91	65.89
Total B			7,457.68	3,161.88	
C-Revenue Charged					
44	29	Administration of Justice and election	33.46	12.49	37.33
Total C			33.46	12.49	
Grant Total (A+B+C)			16,792.68	5,775.95	

Appendix 2.1(B)

(Referred to in paragraph 2.3.1 Page 56)

Saving in excess of ₹ 100 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	8	Land Revenue and District Administration	416.89	158.61	38.05
2	27	School Education	2,651.82	592.94	22.36
3	33	Tribal welfare	1,105.79	265.29	23.99
4	44	Higher Education	434.52	146.54	33.72
5	48	Grant-In-Aid Received Under The Recommendation of Thirteenth Finance Commission	424.86	161.32	37.97
6	55	Expenditure Pertaining to Women and Child Welfare	739.30	156.44	21.16
7	58	Expenditure on Relief on account of Natural Calamities and Scarcity	397.24	137.61	34.64
8	64	Special Component Plan for Scheduled Caste	1,211.07	284.43	23.49
9	69	Urban Administration and Development Department Urban Welfare	317.06	228.93	72.20
Total A			7,698.55	2,132.11	
B-Capital Voted					
10	12	Expenditure pertaining to Energy Department	1,104.00	400.00	36.23
11	21	Expenditure pertaining to Housing and Environment Department	364.55	178.59	48.99
12	23	Water Resources Department	414.16	136.26	32.90
13	30	Expenditure Pertaining to Panchayat and Rural Development Department	503.05	401.46	79.81
14	41	Tribal Area Sub Plan	1,937.09	734.34	37.91
15	42	Public Work Relating to Tribal Area Sub-Plan-Roads And Bridges	459.90	234.80	51.05
16	64	Special Component Plan for Scheduled Caste	1,084.46	314.76	29.02
17	67	Public Works Buildings	347.78	149.14	42.88
18	76	Externally Aided Projects Pertaining to Public Works Department	200.00	185.70	92.85
Total B			6,414.99	2,735.05	
Grant Total (A+B)			14,113.54	4,867.16	

Appendix 2.2

(Referred to in paragraph 2.3.2 Page 57)

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	Supple-mentry Provision
1	2	3	4	5	6	7
A Revenue Voted						
1	1	General Administration	101.48	87.61	13.87	10.25
2	2	Other Expenditure Pertaining to General Administration Department	11.66	10.71	0.95	3.14
3	3	Police	1,729.11	1,672.86	56.25	52.09
4	5	Jail	78.03	72.14	5.89	5.27
5	6	Expenditure Pertaining to Finance Department	2,646.29	2,452.18	194.11	2.67
6	7	Expenditure Pertaining to Commercial Tax Department	165.02	141.67	23.35	14.16
7	8	Land Revenue And District Administration	405.86	258.28	147.58	11.03
8	9	Expenditure Pertaining to Revenue Department	8.36	4.53	3.83	1.01
9	10	Forest	652.69	598.16	54.53	18.87
10	11	Expenditure pertaining to Commerce and Industry Department	77.57	74.43	3.14	10.84
11	13	Agriculture	671.16	614.98	56.18	1.24
12	14	Expenditure Pertaining to Animal Husbandry	224.63	206.47	18.16	11.20
13	18	Labour	49.77	44.52	5.25	20.62
14	19	Public Health and Family Welfare	627.11	582.72	44.39	45.44
15	20	Public Health Engineering	298.38	269.10	29.28	1.50
16	23	Water Resources Department	302.08	299.93	2.15	3.60
17	24	Public Works- Roads and Bridges	661.74	642.71	19.03	2.20
18	25	Expenditure Pertaining to Mineral Resources department	165.95	157.32	8.63	0.50
19	27	School Education	2,521.99	2,058.88	463.11	129.83
20	29	Administration of Justice and election	153.51	126.34	27.17	13.43
21	30	Expenditure Pertaining to Panchayat and Rural Development Department	465.52	429.07	36.45	28.76
22	33	Tribal Welfare	1,099.39	840.50	258.89	6.40
23	41	Tribal Area Sub Plan	3,328.48	3,064.30	264.18	364.88
24	44	Higher Education	428.38	287.98	140.40	6.14
25	47	Technical Education and Manpower Planning Department	153.81	101.36	52.45	12.01
26	48	Grant-In-Aid Received Under The Recommendation of Thirteenth Finance Commission	410.91	263.54	147.37	13.96
27	49	Scheduled Caste Welfare	47.04	45.44	1.60	0.72
28	55	Expenditure Pertaining to Women and Child Welfare	709.67	582.85	126.82	29.63
29	56	Rural Industries	60.89	57.03	3.86	2.20
30	64	Special Component Plan for Scheduled Caste	1,084.43	926.63	157.80	126.63
31	67	Public Works Buildings	321.85	296.85	25.00	0.91

1	2	3	4	5	6	7
32	69	Urban Administration and Development Department Urban Welfare	311.13	88.13	223.00	5.93
33	82	Financial Assistance to Three Tier Panchayati Raj Institutions Under Tribal Area Sub –Plan	1,209.88	1,195.33	14.55	136.77
Total A			21,183.77	18,554.55	2,629.22	1,093.83
B Capital Voted						
34	24	Public Works- Roads and Bridges	845.00	772.17	72.83	0.80
35	39	Expenditure Pertaining to food ,Civil Supply and Consumer Protection Department	582.67	563.67	19.00	57.50
36	41	Tribal Area Sub Plan	1,863.56	1,202.75	660.81	73.54
37	47	Technical Education and Manpower Planning Department	23.98	3.26	20.72	1.00
38	48	Grant-In-Aid Received Under The Recommendation of Thirteenth Finance Commission	327.17	277.70	49.47	41.41
39	64	Special Component Plan for Scheduled Caste	1,053.79	769.70	284.09	30.67
40	67	Public Works Buildings	307.76	198.64	109.12	40.02
41	68	Public Works Relating to Tribal Area Sub-Plan-Buildings	132.43	108.14	24.29	49.95
Total B			5,136.36	3,896.03	1,240.33	294.89
Grand Total - (A+B)			26,320.13	22,450.58	3,869.55	1,388.72

Appendix 2.3*(Referred to in paragraph 2.3.3: Page58)***Excessive/Unnecessary/Insufficient re-appropriation of funds***(Where excess/savings were more than ₹ 20 crore)**(₹ in lakh)*

SI No.	Grant no. and description	Head of account	Original plus Supplementary provision	Re-appropriation	Final excess(+)/ savings(-)
1	2	3	4	5	6
1	3-Police	2055-109-4491 General expenditure (District Establishment)	90,169.47	-2,361.00	-3,001.17
2	6-Expenditure Pertaining to Finance Department	2070-800-224-Other Expenditure	40,000.00	-3,200.00	-36,800.00
3	30-Expenditure pertaining to Panchayat and Rural Development Department	2505-60-196-0701-Centrally Sponsored Schemes Normal-6728-Rashtriya Gramin Rozgar Guarantee Yojana	11,015.00	-7,577.41	7,408.89
4	33-Tribal Welfare	2225-02-277-2772-Primary School	39,270.50	-9,922.80	6,014.80
5	42-Public Works Relating to Tribal Area Sub-Plan-Roads and	5054-03-796-101-0102-Tribal Area Sub Plan-4149 Construction of Major Bridge	11,460.00	-100.00	-5,580.79
6	Bridges	5054-04-796-800-0102-Tribal Area Sub plan-3539- District Main Roads	13,210.00	-4,000.00	-2,291.80
7	48-Grant-In-Aid Received Under the Recommendations of 13th Finance Commission	4059-01-051-1301- Recommendation of finance Commission (Normal)-7416- Grant Received Under the Recommendations of 13th Finance Commission	5,196.39	-164.63	-2,917.23
8	55-Expenditure Pertaining to Women and Child Welfare	2235-02-102-0701-Centrally Sponsored Scheme (Normal) 9044- Integrated child Development Service Scheme	39,714.55	-9,299.70	2,595.20
9	67-Public Works Buildings	4202-01-202-0101-State Plan Scheme (Normal)-3490- Construction of Secondary School Building	5,780.00	-900.00	-3,325.89
10	82-Financial Assistance to Three Tier Panchayati Raj Institutions Under Tribal Area Sub-plan	2202-01-796-112-0702- Centrally Sponsored Schemes T.A.S.P.-5169-Mid-Day Meal programme in Schools	13,200.00	-1,063.65	-2,193.13

Appendix-2.4

(Referred to in paragraph: 2.3.4: Page 58)

Results of review of substantial surrenders/re-appropriations made during the year

(₹ in lakh)

Sl. No	Name and title of Grant	Name of the Scheme	Total Provisions	Surrender	Percentage of Surrender
1	2	3	4	5	6
1	1-General Administration	2015-101-6262-State Election Commission	715.00	391.16	54.71
2		2070-104-5460-Establishment of Special Investigation-(S.I.E)-	110.35	73.90	66.97
3		2012-03-800-3609-Other expenditure-	16.55	12.46	75.29
4	02- Other Expenditure pertaining to General Administration Department	2070-800-5079-Wishesh Janch Ayog -	48.00	41.00	85.42
5		2235-60-107-4674 –Allowances and gratuities to Freedom Fighters-	111.00	93.05	83.83
6	03-Police	2055-113-7244-Insurance Option Grant-	1,000.00	639.00	63.90
7	07- Expenditure Pertaining to Commercial Tax Department	2039-102-1111-Purchase of Excise Goods-	322.00	320.44	99.52
8		2039-102-8629-Promotion of New Cinema Hall/ Multiplex Cinema Hall-	1,000.00	1,000.00	100.00
9	08-Land Revenue and District Administration	2029-103-0801-Central Sector Scheme Normal-5917-Expansion of Land Records Computerisation Scheme-	154.25	154.25	100.00
10		2029-103-0801-Central Sector Schemes Normal-908-Agricultural Census-	80.81	52.69	65.20
11		2029-103-0801-Central Sector Schemes Normal-9981-Census of Small Irrigation Schemes Honorarium and other Contingency-	62.16	44.81	72.09
12		2029-103-0701- Central Sector Scheme Normal-6337-Update of Land Records-	1,466.46	,1466.46	100.00
13		2029-103-0101-State Plan Schemes (Normal)-4729-Scheme for Aerial Survey	284.86	284.86	100.00
14		2029-797-6753-Transfer to Environment Fund-	3,600.00	3,600.00	100.00
15		2029-797-6754-Transfer to Infrastructure Development Fund-	3,600.00	3,600.00	100.00
16		2216-03-102-0101-State Plan Schemes (Normal)-7298-Housing Scheme for Naxal affected families-	50.00	50.00	100.00
17		6401-800-862-Krishak Rinn Vidhan-	20.00	20.00	100.00

1	2	3	4	5	6
18	10-Forest	2406-01-800-0101-State Plan Schemes (Normal)-6725-Grant under European Commission State Partnership Programme-	204.00	204.00	100.00
19		4406-01-101-0701- Central Sponsored Schemes Normal-5538-Integrated Forest Safety Conservation Scheme-	1,500.00	996.00	66.40
20	11-Expenditure pertaining to Commerce and Industry Department	4851-101-0101- State Plan Schemes (Normal)-9219-Payment of Compensation for Land Acquisition and Land Development -	1,000.00	907.70	90.77
21		4851-101-0101-State Plan Schemes (Normal)-9233-Water Supply in Industrial Areas/Estates-	200.00	200.00	100.00
22	13-Agriculture	2401-108-0701-Centrally Sponsored Schemes (Normal)-5278-Establishment of State Level Training Academy	191.15	115.61	60.48
23		2401-110-0101- State Plan Schemes (Normal)-7293-Climate Based Agricultural Insurance Schemes (Corpus Funds)-	500.00	500.00	100.00
24		2401-110-0101- State Plan Schemes(Normal)-8702-National Agricultural Insurance Scheme (Corpus Fund)-	1,900.00	1672.43	88.02
25		2401-113-0801-Central Sector Schemes Normal-7333-Advertising of Post Harvest Technology in Agricultural Equipments-	140.00	93.41	66.72
26	14-Expenditure pertaining to Animal Husbandry Department	2403-113-0801-Central Sector Schemes Normal-5505 Counting Programme for Animal-	272.32	170.72	62.69
27	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	2202-01-789-101- 0803-Central Sector Schemes, S.C.S.P.-327- Ashram, Scholarship to children of persons engaged in un-cleaned occupation-	100.00	100.00	100.00
28		2515-789-196-1003- Additional Central Assistance (S.C.S.P.)-7019-Backward Region Grant Fund-	3,912.00	2,410.00	61.61
29		2515-789-196-0703- Centrally Sponsored Schemes (S.C.S.P.)-8668-Rajiv Gandhi Panchayat Sashaktikaran Abhiyan-	108.10	108.10	100.00
30	16-Fisheries	2405-109-0701- Centrally Sponsored Schemes Normal-9485-Training and Extension Planning for Fisheries-	17.60	17.60	100.00

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31	17-Co-operation	2425-101-359-Audit Board-	1,444.30	1,358.36	94.05
32		2425-107-0101-State Plan Schemes (Normal)-5628-Grant for Farmer Loan Interest Rationalisation-	6,000.00	3,581.46	59.69
33		4425-107-0101- State Plan Schemes (Normal)-2759-Investment in Share Capital in District Co-operative Agriculture and Development Bank-	100.00	100.00	100.00
34		6425-107-0101- State Plan Schemes (Normal)-5657-Loans to State Co-operative Agriculture and Rural Development Bank-	50.00	50.00	100.00
35	18-Labour	2210-01-102-0101-State Plan Schemes (Normal)-3676-State Insurance Hospitals-	1,953.55	1,257.78	64.38
36		2210-01-102-0101- State Plan Schemes (Normal)-791-Employes State Insurance Hospital	168.80	116.34	68.92
37		2230-01-001-4268-Labour Commissioner-	436.35	234.32	53.70
38		2230-01-102-5810-Industrial Health and Safety	219.75	117.21	53.34
39		2230-01-103-4270-Establishment of Labour Welfare Fund-	145.00	72.93	50.30
40		4250-201-0701-Centrally Sponsored Schemes-Normal-8352-Construction of Houses for Bidi Labourers in the State-	340.00	231.53	68.10
41	20-Public Health Engineering	2210-06-107-3862-Public Health Engineering Laboratories-	50.71	50.71	100.00
42		2215-01-191-0101-State Plan Schemes (Normal)-5698-Korba Water Supply Scheme-	87.50	74.80	85.49
43		2215-01-192-0101-State Plans Schemes (Normal)-5099-Charoda (Bhilai) Water Supply Scheme-	200.00	200.00	100.00
44		2215-01-192-0101-State Plans Schemes (Normal)-6848-Bilha Water Supply Scheme-	150.00	102.85	68.57
45		2215-01-192-0101-State Plans Schemes (Normal)-6897-Dalhi Rajhara Water Supply Scheme-	100.00	100.00	100.00
46		2215-01-193-0101-State Plan Schemes (Normal)-7371-Bilaigarh Water Supply Scheme-	100.00	100.00	100.00
47		2215-01-193-0101-State Plan Schemes (Normal)-7373-Amdi Water Supply Scheme	50.00	50.00	100.00
48		2215-01-193-0101-State Plan Schemes (Normal)-7387-Pandatarai Water Supply Scheme-	75.00	75.00	100.00
49		2215-01-193-0101-State Plan Schemes (Normal)-7391-Sariya Water Supply Scheme-	50.00	50.00	100.00
50		2215-01-193-0101-State Plan Schemes (Normal)-8565-Bakhara Bhateli Water Supply Scheme-	50.00	50.00	100.00

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51	20-Public Health Engineering	2215-01-193-0101-State Plan Schemes (Normal)-8566-Magarlod Bhaismudi Water Supply Scheme-	50.00	50.00	100.00
52		2215-01-193-0101-State Plan Schemes (Normal)-8612-Patan Augmentation Water Supply Scheme-	100.00	100.00	100.00
53		2215-01-193-0101-State Plan Schemes (Normal)-8613-Utai Water Supply Scheme-	50.00	50.00	100.00
54		2215-01-193-0101-State Plan Schemes (Normal)-8616-Kusumkasa Piped Water Supply Scheme-	50.00	50.00	100.00
55		2215-01-799-4058-Miscellaneous Public works Advance-	1,500.00	898.87	59.92
56		4215-01-102-0101-State Plan Schemes (Normal)-5403-Rural Piped Water Supply Schemes-	1,360.00	1,134.54	83.42
57	21-Expenditure pertaining to Housing and Environment Department	2216-02-190-0101- State Plan Schemes (Normal)-7298-Housing Scheme for Naxal affected Families	100.00	94.00	94.00
58		2216-02-190-0101-State Plan Schemes (Normal)- 7444-Vikas Nagar Yojana-	5,000.00	4,113.60	82.27
59		2217-01-001-0101-State Plan Schemes (Normal)-5371-Naya Raipur Development Authority	1,500.00	800.00	53.33
60		2217-01-051-1201-Externally Aided Project (Normal)- 7334-G.E.F. Assisted S.U.T.P. Scheme-	500.00	400.00	80.00
61		2217-05-001-0101-State Plan Schemes (Normal)-2621- Prepration and review/amendment of Development Schemes-	186.00	118.79	63.87
62		4217-01-051-1201-Externally Aided Projects (Normal)-7334-G.E.F. assisted S.U.T.P. Scheme	4,000.00	4,000.00	100.00
63		4217-01-051-0701-Centrally Sponsored Schemes Normal-7417-State Information Commission Building	450.00	450.00	100.00
64	23-Water Resources Department	4700-01-800-0101-State Plan Schemes (Normal)-2898-Dam and Appurtenant Works-	3,100.00	2,679.23	86.43
65		4700-04-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Works-	51.00	50.00	98.04
66		4700-06-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Works-	700.00	540.66	77.24
67		4700-06-800-0101-State Plan Schemes (Normal)-5685-Dam Safety and Strengthening-	450.00	437.94	97.32

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68	23-Water Resources Department	4700-08-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Work-	1,550.00	1,401.04	90.39
69		4700-11-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Work-	6,000.00	3,597.95	59.97
70		4700-12-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Work-	500.00	456.20	91.24
71		4700-80-005-0101-State Plan Schemes (Normal)-4416-Survey-	200.00	109.36	54.68
72		4701-36-800-0101-State Plan Schemes (Normal)-2898-Dam and Appurtenant Works-	1,000.00	532.05	53.21
73		4711-01-103-0701-Centrally Sponsored Schemes-(Normal)-6757-Flood Control Projects-	1,200.00	612.24	51.02
74		4700-80-800-0101-State Plan Schemes (Normal)-4948-Payment of Decretal Amount-	5.00	5.00	100.00
75	24-Public Works Road and Bridge	5054-04-800-0311-NABARD Finance Schemes (Normal)-6590-Construction of Rural Road under NABARD Loan Assistance-	15,000.00	12,500.00	83.33
76	25-Expenditure Pertaining to Mineral Resources department	4852-01-004-0420-6701-Expenditure from Mineral Fund -	8,200.00	8,200.00	100.00
77	30-Expenditure Pertaining to Panchayat and Rural Development Department	2501-02-196-0701-Centrally Sponsored Schemes Normal-7350-Integrated Watershed Management Programme-	1,968.81	1,834.47	93.18
78		2505-60-196-0701-Centrally Sponsored Schemes Normal-6728-Rashtriya Gramin Rozgar Guarantee Yojana-	11,015.00	7,577.41	68.79
79		2505-60-196-0101-State Plan Schemes (Normal)-7490-National Rural Livelihood Mission-	2,500.00	1,308.99	52.36
80		2515-101-2467-Panchayat Directorate-	297.51	203.27	68.32
81		5054-04-337-0311-NABARD Aided Project(General)-7475-Mukhya Mantri Gram Sadak Avam Vikas Yojana-	37,500.02	30,610.00	81.63
82		5054-04-337-0311-NABARD Aided Project(General)-8650-Mukhya Mantri Gram Gaurav Path Yojana-	12,500.00	9,739.50	77.92
83	33-Tribal Welfare	2225-02-277-0801-Central Sector Schemes Normal-5325-Professional Training Education-	300.00	300.00	100.00

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84	34-Social Welfare	2235-02-101-0101-State Plan Schemes (Normal)-5650-District disabled Rehabilitation Centre-	66.00	49.00	74.24
85		2235-02-101-0101-State Plan Schemes (Normal)-7462-Establishment of State Resources and Rehabilitation Centre -	47.60	47.60	100.00
86	35-Rehabilitation	2235-01-200-3135-Rehabilitaion for displaced persons from former East Pakistan (New)-	30.00	30.00	100.00
87	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-0101-State Plan Schemes-(Normal)-7439-Smart Card Distribution Scheme for P.D.S.-	172.00	172.00	100.00
88	41-Tribal Areas Sub-Plan	2202-02-796-109-0102-Tribal Area Sub-Plan-1398-Hostels-	4,953.00	2,728.77	55.09
89		2202-02-796-109-0102-Tribal Area Sub-Plan-2501-Training before Examination-	229.20	208.98	91.18
90		2202-02-796-109-0102-Tribal Area Sub-Plan-6755-Computer Education Schemes-	275.00	194.00	70.55
91		2202-03-796-102-0102- Tribal Area Sub-Plan-7445-Engineering College in Surguja University-	700.00	385.00	55.00
92		2203-796-001-0102-Tribal Area Sub-Plan 1869-Directorate of Technical Education-	600.00	600.00	100.00
93		2203-796-105-0702-Centrally Sponsored Schemes T.S.P.-2668-Polytechnic Institutions-	683.50	412.08	60.29
94		2203-796-105-0102-Tribal Area Sub-Plan-2667-Polytechnic-	202.10	110.83	54.84
95		2215-01-796-191-0102-Tribal Area Sub-Plan-6780-Ambikapur (outer)Water Supply Scheme-	200.00	200.00	100.00
96		2215-01-796-193-0102-Tribal Area Sub-Plan-8620-Nailedri piped water supply schemes-	100.00	100.00	100.00
97		2215-01-796-193-0102-Tribal Area Sub-Plan-8621-Khangapaani piped water supply scheme-	100.00	100.00	100.00
98		2225-02-796-800-0702-Centrally Sponsored Schemes-T.A.S.P.- 3728-Promotion, Research, Training and Development of Tribal Culture-	381.20	224.71	58.95
99		2225-02-796-800-0102-Tribal Area Sub-Plan-7320-State Tribal Research Institution-	85.00	85.00	100.00
100		2230-03-796-101-0702-Centrally Sponsored Schemes-T.A.S.P.-5176-Establishment of Mini I.T.I.-	212.50	171.50	80.71
101	2230-03-796-101-0702-Centrally Sponsored Schemes-T.A.S.P.-7438-State Skill Development Mission-	100.00	86.18	86.18	

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102	41-Tribal Areas Sub-Plan	2235-02-796-103-0102-Tribal Area Sub-Plan-7365-Immoral Trafficking Prevention Programme-	125.00	125.00	100.00
103		2401-796-109-0102-Tribal Area Sub Plan-8540-Scheme for enhancement of Productivity of paddy through SRI system-	266.00	132.92	49.97
104		2401-796-110-0102-Tribal Area Sub Plan-8702- Rastriya Krishi Bima Yojana(Corpus Fund)-	1,254.00	1,111.99	88.68
105		2401-796-113-0102-Tribal Area Sub Plan-7332-Balram Krishi Yantrikikaran Protsahan Yojana-	680.00	393.09	57.81
106		2403-796-101-0102-Tribal Area Sub-Plan-2549-Veterinary Dispensary and Hospital-	311.16	256.72	82.50
107		2403-796-101-0102-Tribal Area Sub-Plan-7471-Grant to livestock and poultry development under NABARD scheme-	440.80	389.95	88.46
108		2406-01-796-102-0102-Tribal Area Sub-Plan-6854-Lac Development Scheme-	250.00	250.00	100.00
109		2406-01-796-800-0102-Tribal Area Sub-Plan-6792-Small Forest Yield Collection Group Insurance-	480.00	426.00	88.75
110		2501-02-796-196-0702-Centrally Sponsored Schemes (T.A.S.P.)-7350-Integrated Water Shed Management Programme-	1,496.25	1,412.44	94.40
111		2505-60-796-196-0702-Centrally Sponsored Schemes (T.A.S.P.)-7490-National Rural Livelihood Mission-	1,900.00	994.84	52.36
112		2852-80-796-800-0102-Tribal Area Sub-Plan -7395-Credit Guarantee Fund-	400.00	400.00	100.00
113		4202-01-796-202-1002-Additional Central Assistance (T.A.S.P)-1400-Construction of Ashram and Hostel Building-	1,000.00	1,000.00	100.00
114		4202-01-796-202-0702-Centrally Sponsored Scheme (T.A.S.P.)-1400-Ashram and Hostel Building-	1,000.00	1,000.00	100.00
115		4202-02-796-103-0702-Centrally Sponsored Scheme (T.A.S.P.)-5176-Establishment of Mini I.T.I.-	700.00	624.95	89.28
116		4202-02-796-103-0702-Centrally Sponsored Scheme(T.A.S.P.)-7438-State Skill Development Mission-	4,600.00	2,602.24	56.57
117		4202-02-796-103-0102- Tribal Area Sub-Plan-5176-Establishment of Mini I.T.I.-	700.00	699.54	99.93
118		4202-02-796-104-0702-Centrally Sponsored Schemes (T.A.S.P)-2668-Polytechnic Institutions-	1,100.00	1,031.16	93.74

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119	41-Tribal Areas Sub-Plan	4202-02-796-105-0102-Tribal Area Sub-Plan-4945-Construction of Buildings for Technical Education-	300.00	169.57	56.52
120		4215-01-796-102-0102-Tribal Area Sub-Plan-5403-Rural Piped Water Supply Scheme-	2,000.00	1,827.70	91.39
121		4216-01-796-700-0102-Tribal Area Sub-Plan-7460-Residential Homes to Anganwadi Supervisors	500.00	500.00	100.00
122		4225-02-796-800-0702-Centrally Sponsored Schemes-(T.A.S.P.)-3728-Promotion, Research, Training	300.00	300.00	100.00
123		4700-03-796-800-0102-Tribal Area Sub-Plan-5685-Dam Security and Strengthening-	100.00	96.64	96.64
124		4701-08-796-800-0102-Tribal Area Sub-Plan-3366-Construction of Medium Projects-	635.00	364.30	57.37
125		4702-796-800-0702-Centrally Sponsored Scheme (T.A.S.P.)-7405Repair Renewal/Renovation-	10,000.00	7,294.07	72.94
126		4702-796-800-0102-Tribal Area Sub-Plan-7422-Industrial Water Infrastructure Development-	7,000.00	4,534.51	64.78
127		5054-04-796-101-0102-Tribal Area Sub Plan-4871-Construction of Bridges on P.M.G.S.Y. Roads-	2,200.00	1,900.00	86.36
128		5054-04-796-337-0312-NABARD Aided Project (T.A.S.P.)-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana-	28,500.00	25,084.98	88.02
129		5054-04-796-337-0312-NABARD Aided Project (T.A.S.P.)-8650-Mukhya Mantri Gram Gaurav Path Yojana-	9,500.00	7,070.78	74.43
130		6215-01-796-101-0102-Tribal Area Sub-Plan-2182-New Urban Water Supply Schemes-	700.00	432.46	61.78
131		6408-02-796-190-0311-NABARD Aided Project (General)-8545-Construction of Godowns with NABARD Assistance -	2,250.00	2,250.00	100.00
132		4701-31-796-800-0102-Tribal Area Sub-Plan 3366- Construction of Medium Projects-	150.00	118.65	79.10
133		43-Sports and Youth Welfare	2204-103-2323-Direction and Administration-	535.05	294.83
134	2204-104-0701-Centrally Sponsored Schemes (Normal)-7304-Panchayat Yuva Krida Evam Khel Abhiyan-		4,118.00	2,622.67	63.69
135	2204-800-0101-State Plan Schemes (Normal)-7473-37 th National Games-		60.00	59.93	99.88

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136	44-Higher Education	2202-03-102-0101- State Plan Schemes (Normal)-5531-Establishment of Pandit Sundar Lal Sharma Open University-	160.00	160.00	100.00
137		2202-03-103-0101-State Plan Schemes (Normal)-798-Arts,Science and Commerce Colleges-	8,310.5	4,384.56	52.76
138		2202-03-104-0101-State Plan Schemes (Normal)-7364-Aided College Pension Scheme-	400.00	400.00	100.00
139	46-Science and Technology	3425-600-200-0101 -State Plan Schemes (Normal)-6736-Establishment of Central Laboratory-	250.00	200.00	80.00
140	47-Technical Education and Manpower Planning Department	2203-001-0101-State Plan Schemes (Normal)-1869-Directorate of Technical Education-	900.00	900.00	100.00
141		2203-105-0701- Centrally Sponsored Schemes Normal-2668-Polytechnic Institutions-	410.60	232.46	56.61
142		2203-105-0101-State Plan Schemes (Normal)-2668-Polytechnic Institutions-	768.10	585.02	76.16
143		2203-112-0101-State Plan Schemes (Normal)-7341-Establishment of I.I.I.T.-	100.00	100.00	100.00
144		2230-02-101-0101-State Plan Schemes (Normal)-9147-Employment Exchange-	160.00	95.05	59.41
145		2230-03-003-0101- State Plan Schemes (Normal)-717-Industrial Training Institutes-	862.00	610.16	70.78
146		2230-03-003-0101- State Plan Schemes (Normal)-7438-State Skill Development Mission-	407.00	242.27	59.53
147		2230-03-101-0101- State Plan Schemes (Normal)-8355-Establishment of Mini I.T.I.-	551.50	356.89	64.71
148		4202-02-103-0701-Centrally Sponsored Schemes Normal-717-Industrial Training Institutes-	700.00	561.75	80.25
149		4202-02-103-0701-Centrally Sponsored Schemes Normal-8355-Establishment of Mini I.T.I.-	300.00	264.51	88.17
150		4202-02-103-0101- State Plan Schemes (Normal)-717-Industrial Training Institutes-	400.00	399.08	99.77
151		4202-02-103-0101-State Plan Schemes (Normal)-8355-Establishment of Mini I.T.I.-	498.00	498.00	100.00
152		4202-02-104-0701 Centrally Sponsored Schemes Normal-2668-Polytechnic Institutions-	200.00	200.00	100.00

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153	47-Technical Education and Man- Power Planning Department	4202-02-104-0101-State Plan Schemes (Normal)- 2668-Polytechnic Institutions -	300.00	226.91	75.64
154	48-Grants-in-aid received under the Recommendation of Thirteenth Finance Commission	2053-800-1303-Recommendation of Finance Commission (S.C.S.P.)-7416-Grant received under Recommendation of 13 th Finance Commission-	108.00	108.00	100.00
155		2053-800-1302 Recommendation of Finance Commission (T.A.S.P.)-7416-Grant received under Recommendation of 13 th Finance Commission-	342.00	333.50	97.51
156		2053-800-1301-Recommendation of Finance Commission (Normal)-7416-Grant received under Recommendation of 13 th Finance Commission-	450.00	410.75	91.28
157	51-Religious Trusts and Endowments	2250-800-6292-Renovation of Government Temples-	50.00	50.00	100.00
158	53-Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	2217-05-789-192-0103-Special Component Plan for Schedule Castes-7329-Special Occasion-	60.00	60.00	100.00
159		2217-05-789-193-0103- Special Component Plan for Schedule Castes-7329-Special Occasion-	140.00	140.00	100.00
160		6217-60-789-192-0103- Special Component Plan for Schedule Castes-7329-Special Occasion-	150.00	150.00	100.00
161		6217-60-789-193-0103- Special Component Plan for Schedule Castes-7329-Special Occasion-	350.00	350.00	100.00
162	54-Expenditure Pertaining to Agriculture Research and Education	2415-01-120-0101-State Plan Schemes (Normal)- 9182- Grant to Indira Gandhi Agriculture University-	2,100.00	1,050.00	50.00
163	55-Expenditure Pertaining to Women and Child Welfare	2235-02-102-0801-Central Sector Schemes (Normal)-5354-Integrated Service Schemes (under Externally Aided Project)-	3,255.56	3,255.56	100.00
164		2235-02-102-0801--Central Sector Schemes (Normal)-7423-Indira Gandhi Matrutva Sahayog Yojana-	2,000.00	1,442.24	72.11
165		2235-02-102-0801-Central Sector Schemes (Normal)- 7543-Communication Strategy-	640.00	640.00	100.00
166		2235-02-102-0701-Centrally Sponsored Schemes (Normal)- 9131-Training of Anganwadi Workers under Integrated Child Development Schemes-	717.30	358.66	50.00
167		2235-02-103-0101 State Plan Schemes (Normal)-8809-Protection of Women from Domestic Violence-	150.00	150.00	100.00

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168	55-Expenditure Pertaining to Women and Child Welfare	2236-02-101-0101 State Plan Schemes (Normal)-6904-Nutrition Surveillance Scheme-	86.11	86.10	99.99
169	56-Rural Industries	2851-103-0101 State Plan Schemes (Normal)-7399-Establishment of General Facility Centre in Janjgir - champa-	100.00	100.00	100.00
170		2851-103-0101 State Plan Schemes (Normal)-7400-Establishment of General Facility Centre in Chhuikhadan-	100.00	100.00	100.00
171		2851-103-0101 State Plan Schemes (Normal)-8810-Entire Handloom Development Scheme-	50.00	36.72	73.44
172		2851-105-0101-State Plan Schemes (Normal)-1068-Grant for Establishment Expenditure of Khadi Board-	50.00	50.00	100.00
173		57-Externally Aided Projects pertaining to Water Resources Department-	4701-80-002-1201- Externally Aided Projects (Normal)-7443-National Hydrology Project Phase-II-	200.00	118.15
174		4702-101-1201-Externally Aided Projects (Normal)-5678-Chhattisgarh Irrigation Development Project-	1,200.00	816.10	68.01
175	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2245-01-102-2661-Drinking Water Supply-	1,000.00	1,000.00	100.00
176		2245-01-103-7345-Nutrition-	200.00	200.00	100.00
177		2245-01-104-7346-Supply of Fodder-	100.00	100.00	100.00
178		2245-01-105-5492-Provision of Vaccination of Animals-	100.00	100.00	100.00
179		2245-01-282-7347-Public Health-	200.00	200.00	100.00
180		2245-01-800-1467-District and Other Roads-	1,400.00	1,400.00	100.00
181		2245-01-800-2389-Construction Works-	800.00	800.00	100.00
182		2245-01-800-3819-Minor Irrigation (Agriculture)-	1,500.00	1,500.00	100.00
183		2245-02-101-747-Relief to Victims of Hailstorm-	500.00	410.94	82.19
184		2245-02-102-2661-Drinking Water Supply-	700.00	700.00	100.00
185		2245-02-104-7346-Supply of Fodder-	100.00	100.00	100.00
186		2245-02-105-5492-Provision for Vaccination of Animals-	200.00	200.00	100.00
187		2245-02-107-7349-Repairs-	300.00	300.00	100.00
188	2245-02-108-7349-Repairs-	100.00	100.00	100.00	
189	2245-02-109-7349-Repairs-	100.00	100.00	100.00	

1	2	3	4	5	6
190	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2245-02-110-2018- Cash Donation-	800.00	748.39	93.55
191		2245-02-112-5607-Flood Control-	2,000.00	1,842.31	92.12
192		2245-02-112-7357-Assistance to Flood Grant etc.-	878.00	782.52	89.13
193		2245-02-117-7357-Assistance to Flood Grant etc.-	200.00	153.75	76.88
194		2245-05-101-4849-Transfer from Natural Calamities Contingency Fund to Calamity Relief Fund-	3,000.00	3,000.00	100.00
195	59-Externally Aided Projects Pertaining to Panchayat and Rural Development Department	2515-101-1201-Externally Aided Projects (Normal)-6725- Grant Assistance under European Commission State Partnership Programme-	275.23	155.35	56.44
196	64-Special Component Plan For Scheduled Castes	2203-789-001-0103-Special Component Plan for Scheduled Castes-1869-Directorate of Technical Education-	500.00	500.00	100.00
197		2215-01-789-193-0103-Special Component Plan for Scheduled Castes-7316-Girodpuri Dham Water Supply Scheme-	100.00	100.00	100.00
198		2230-03-789-003-0103-Special Component Plan for Scheduled Castes-717-Industrial Training Institutes-	222.00	152.50	68.69
199		2401-789-110-0103-Special Component Plan for Scheduled Castes-8702-National Agricultural Insurance Scheme-(Corpus fund)-	456.00	452.98	99.34
200		2415-80-789-120-0103-Special Component Plan for Scheduled Castes-9182-Grant to Indira Gandhi Agriculture University-	250.00	187.50	75.00
201		2501-02-789-196-0703- Centrally Sponsored Schemes S.C.P.- 7350-Integrated Watershed Management Programme-	472.51	443.74	93.91
202		2505-60-789-196-0103-Special Component Plan for Scheduled Castes-7490-National Rural Livelihood Subsistence Mission-	600.00	314.16	52.36
203		2702-03-789-103-0103-Special Component Plan for Scheduled Castes-5709-Grant for Kisan Samridhhi Yojana-	720.00	493.74	68.58
204		2852-80-789-800-0103- Special Component Plan for Scheduled Castes-5451-Share Capital Assistance Scheme-	100.00	95.60	95.60

1	2	3	4	5	6	
205	64-Special Component Plan For Scheduled Castes	2852-80-789-800-0103- Special Component Plan for Scheduled Castes-7395-Credit Guarantee Fund-	200.00	200.00	100.00	
206		4202-01-789-202-0703-Centrally Sponsored Schemes (S.C.S.P.)-1400-Construction of Ashram and Hostel Building-	500.00	500.00	100.00	
207		4202-02-789-103-0103-Special Component Plan for Scheduled Castes-717-Industrial Training Institutes-	220.00	220.00	100.00	
208		4215-01-789-102-0103-Special Component Plan for Scheduled Castes -5403-Rural Piped Water Supply Scheme-	520.00	520.00	100.00	
209		4700-01-789-800-0103- Special Component Plan for Scheduled Castes-2898-Dam and Appurtenant Work-	2,000.00	1,707.28	85.36	
210		4700-02-789-800-0103- Special Component Plan for Scheduled Castes-2898-Dam and Appurtenant Work-	2,010.00	1,885.00	93.78	
211		4700-08-789-800-0103-Special Component Plan for Scheduled Castes-2884-Canal and Appurtenant Works-	1,000.00	690.66	69.07	
212		5054-04-789-337-0313-NABARD Aided Project (S.C.S.P.)-7475-Mukhya Mantri Gram Sadak Avam Vikas Yojana-	9,000.00	7,548.06	83.87	
213		5054-04-789-337-0313-NABARD Aided Project (S.C.S.P.)-8650-Mukhya Mantri Gram Gaurav Path Yojana-	3,000.00	2,614.70	87.16	
214		6215-01-789-101-0103-Special Component Plan for Scheduled Castes-2182- New Urban Water Supply Schemes-	200.00	100.00	50.00	
215		66-Welfare of Backward Classes	2202-02-107-0801-Central Sector Schemes Normal-7286- Post Matric Scholarship to Students belonging to Minority Community-	377.20	229.97	60.97
216			2202-02-107-0701-Centrally Sponsored Schemes Normal-6938- Scholarship to Students belonging to Minority Community-	1,716.10	1,138.61	66.35
217			4225-03-277-0101-State Plan Schemes (Normal)-1395-Hostels-	25.00	13.88	55.52
218		67-Public Works Buildings	4216-01-106-0101-State Plan Schemes (Normal)-2631-Police Administration-	800.00	400.00	50.00

1	2	3	4	5	6
219	68-Public Works relating to Tribal Area Sub-Plan-Buildings-	4210-01-796-110-0102- Tribal Area Sub-Plan-395-Construction of Hospital Building under Tribal Area Sub Plan-	531.00	400.00	75.33
220		4216-01-796-106-0102-Tribal Area Sub-Plan-2631-Police Administration	200.00	100.00	50.00
221	69-Urban Administration and Development Department Urban Welfare	2217-05-191-0701-Centrally Sponsored Schemes Normal-7486-Integrated low cost Scheme for Sanitation-	2,175.92	2,175.92	100.00
222		2217-80-191-1001- Additional Central Assistance (Normal)-6741-National Urban Renewal Mission-	11,750.73	6,714.3	57.14
223		2217-80-191-1001- Additional Central Assistance (Normal)-6807-Integrated Housing and Slum Area Development Scheme-	5,000.00	3,101.05	62.02
224		2217-80-191-0701-Centrally Sponsored Schemes Normal-7404-Calamity Management Programme-	200.00	149.00	74.50
225		2217-80-191-0701-Centrally Sponsored Schemes Normal-8630-Rajiv Awas Yojana-	10,000.00	10,000.00	100.00
226		71-Information Technology and Bio-Technology	3275-800-1001- Additional Central Assistance (General)-7276-Establishment of Data Centre-	686.00	686.00
227	3275-800-1001- Additional Central Assistance (General)-7278-Capacity Building Programme in State-		182.30	182.30	100.00
228	3275-800-1001- Additional Central Assistance (General)-7482-Information Technology and e-Governance Training Institute-		130.60	130.60	100.00
229	3275-800-0101- State Plan Scheme (Normal)-6819-Choice Project-		500.00	500.00	100.00
230	3275-800-0101- State Plan Scheme (Normal)-7481-Training for Bio Technology and Human Resources Development Project-		50.00	50.00	100.00
231	75-NABARD Aided Projects pertaining to Water Resources Department	4700-05-800-0311-NABARD Aided Projects (General)-5516-Work on Major Irrigation Project (NABARD)-	3,000.00	2,048.62	68.29
232	80-Financial Assistance to Three Tier Panchayati Raj Institutions	2515-196-0701-Centrally Sponsored Schemes Normal-8668-Rajiv Gandhi Panchayat Sashaktikaran Abhiyan-	450.42	450.42	100.00
233	81-Financial Assistance to Urban Bodies	2217-05-192- 0101-State Plan Schemes (Normal)-7329-Special Occasion-	300.00	300.00	100.00
234		2217-05-193-0101-State Plan Schemes (Normal)-7329-Special Occasion-	100.00	73.60	73.60

1	2	3	4	5	6
235	81-Financial Assistance to Urban Bodies	2217-80-191-7418-Urban Cleanliness Programme-	100.00	100.00	100.00
236		6217-60-192-0101-State Plan Schemes(Normal)-7329-Special Occasion-	900.00	900.00	100.00
237		6217-60-193-0101-State Plan Schemes(Normal)-7329-Special Occasion-	100.00	60.40	60.40
238	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-Rajiv Gandhi Panchayat Sashaktikaran Abhiyan-	342.32	342.32	100.00
239	83- Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	2235-60-796-191-1002-Additional Central Assistance (TASP)-7336-Indira Gandhi National Widow Pension-	65.00	53.45	82.23
240		2235-60-796-193-1002-Additional Central Assistance (TASP)-7336-Indira Gandhi National Widow Pension-	100.00	58.82	58.82
Total			3,52,312.27	2,79,146.51	79.23

Appendix-2.5
(Referred to in paragraph 2.3.5: Page 58)

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	13	Agriculture	672.40	57.42	60.53	3.11
2	16	Fisheries	30.97	0.16	3.21	3.05
3	20	Public Health Engineering	299.88	30.78	50.73	19.95
4	23	Water Resources Department	305.68	5.74	22.33	16.59
5	30	Expenditure Pertaining to Panchayat and Rural Development Department	494.28	65.21	151.10	85.89
6	34	Social Welfare	52.48	8.49	9.33	0.84
7	45	Minor Irrigation Works	45.83	0.72	1.51	0.79
8	55	Expenditure Pertaining to Women and Child Welfare	739.30	156.44	181.26	24.82
9	58	Expenditure on Relief on account of Natural Calamities and Scarcity	397.24	137.61	147.54	9.93
Total A			3,038.06	462.57	627.54	164.97
B Capital Voted						
1	23	Water Resources Department	414.16	136.26	142.71	6.45
2	30	Expenditure Pertaining to Panchayat and Rural Development Department	503.05	401.46	406.55	5.09
3	57	Externally Aided Project pertaining to Water Resources Department	32.17	14.58	15.45	0.87
4	75	NABARD Aided Projects pertaining to Water Resources Department	145.20	39.11	42.74	3.63
Total			1,094.58	591.41	607.45	16.04
Grand Total (A+B)			4,132.64	1,053.98	1,234.99	181.01

Appendix 2.6

(Referred to in paragraph 2.3.6: Page 58)

**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	3	Police	108.34
2	4	Other Expenditure Pertaining to Home Department	8.98
3	6	Expenditure Pertaining to Finance Department	196.78
4	9	Expenditure Pertaining to Revenue Department	4.83
5	19	Public Health and Family Welfare	89.83
6	24	Public Works- Roads and Bridges	21.23
7	26	Expenditure Pertaining to Culture Department	2.05
8	27	School Education	592.94
9	29	Administration of Justice and Election	40.60
10	31	Expenditure Pertaining to Planning Economics and Statistics Department	8.38
11	36	Transport	15.18
12	79	Expenditure Pertaining to Medical Education Department	56.11
Total – A			1,145.25
B-Capital Voted			
13	3	Police	1.25
14	12	Expenditure Pertaining to Energy Department	400.00
15	19	Public Health and Family Welfare	6.89
16	24	Public Works- Roads and Bridges	73.63
17	25	Expenditure Pertaining to Mineral Resources Department	82.00
18	27	School Education	20.54
19	36	Transport	3.00
20	37	Tourism	20.00
21	39	Expenditure Pertaining to Food ,Civil Supply and Consumer Protection Department	76.50
22	42	Public Work Relating to Tribal Area Sub-Plan-Roads and Bridges	234.80
23	67	Public Works –Buildings	149.14
24	68	Public Works Relating to Tribal Area Sub-Plan-Buildings	74.24
25	76	Externally Aided Projects Pertaining to Public Works Department	185.70
26	79	Expenditure Pertaining to Medical Education Department	21.91
Total – B			1,349.60
C-Revenue Charged			
27	29	Administration of Justice and Election	12.49
28	12	Expenditure Pertaining to Energy Department	16.66
Total-C			29.15
D-Capital Charged			
29	42	Public Work Relating to Tribal Area Sub-Plan-Roads and Bridges	2.50
Total – D			2.50
Grand Total -(A+B+C+D)			2,526.50

Appendix 2.7

(Referred to in paragraph 2.3.6: Page 58)

Details of savings of ₹ one crore and above that remained to be surrendered

(₹ in crore)

Sl. No.	Grant No.	Name of Grants/Appropriation	Savings	Surrender	Savings not surrendered
1	2	3	4	6	7
A-Revenue Voted					
1	7	Expenditure Pertaining to Commercial Tax Department	37.51	25.78	11.73
2	8	Land Revenue and District Administration	158.61	141.11	17.50
3	10	Forest	73.41	55.31	18.10
4	12	Expenditure Pertaining to Energy Department	93.19	11.11	82.08
5	14	Expenditure Pertaining to Animal Husbandry	29.36	27.47	1.89
6	15	Financial Assistance to Three Tier Panchayat Raj Institutions under Special Component Plan for Scheduled Castes	32.30	30.43	1.87
7	17	Co-operation	49.40	37.52	11.88
8	18	Labour	25.87	23.85	2.02
9	28	State Legislature	12.87	0.05	12.82
10	33	Tribal welfare	265.29	153.55	111.74
11	39	Expenditure Pertaining to Food, Civil Supply and Consumer Protection Department	10.77	1.72	9.05
12	41	Tribal Area Sub Plan	629.07	359.67	269.40
13	48	Grants-In-Aid Received Under The Recommendation of Thirteenth Finance Commission	161.32	22.68	138.64
14	64	Special Component Plan for Scheduled Castes	284.43	98.02	186.41
15	66	Welfare of Backward Classes	19.39	15.15	4.24
16	67	Public Works Buildings	25.91	0.12	25.79
17	80	Financial Assistance to Three Tier Panchayati Raj Institutions	337.74	122.97	214.77
18	81	Financial Assistance to Urban Bodies	106.88	77.20	29.68
19	82	Financial Assistance to Three Tier Panchayati Raj Institutions Under Tribal Area Sub-Plan	151.32	113.21	38.11
Total – A			2,504.64	1,316.92	1,187.72
B-Capial Voted					
20	10	Forest	12.64	10.26	2.38
21	20	Public Health Engineering	17.59	15.46	2.13
22	41	Tribal Area Sub Plan	734.34	669.28	65.06
23	48	Grants-In-Aid Received Under The Recommendation of Thirteenth Finance Commission	90.87	6.06	84.81
24	64	Special Component Plan for Scheduled Caste	314.76	193.97	120.79
Total-B			1,170.20	895.03	275.17
Grand Total (A+B)			3,674.84	2,211.95	1,462.89

Appendix 2.8

(Referred to in paragraph 2.3.6: Page 58)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2013

(₹ in crore)

Sl. No.	Grant No.	Name of Grants/Appropriations	Surrender	Percentage of total provision
A-REVENUE VOTED				
1	5	Jail	11.41	13.69
2	7	Expenditure pertaining to Commercial Tax Department	25.78	14.39
3	8	Land Revenue And District Administration	141.11	33.85
4	10	Forest	55.31	8.24
5	11	Expenditure pertaining to Commerce and Industry Department	13.93	15.76
6	12	Expenditure pertaining to Energy Department	11.11	1.21
7	13	Agriculture	60.53	9.00
8	14	Expenditure pertaining to Animal Husbandry	27.47	11.65
9	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	30.43	22.45
10	18	Labour	23.85	33.89
11	20	Public Health Engineering	50.73	16.92
12	21	Expenditure pertaining to Housing and Environment Department	58.76	68.88
13	23	Water Resources Department	22.33	7.30
14	30	Expenditure pertaing to Panchayati and Rural Development Department	151.10	30.57
15	33	Tribal welfare	153.55	13.89
16	41	Tribal Area Sub Plan	359.67	9.74
17	43	Sports and Youth Welfare	33.26	32.64
18	44	Higher Education	146.85	33.80
19	47	Technical Education And Manpower Planning Department	64.50	38.90
20	48	Grant-In-Aid Received Under The Recommendation of Thirteenth Finance Commission	22.68	5.34
21	54	Expenditure Agricultural Research and Education	10.50	12.88
22	55	Expenditure pertaining to Women and Child Welfare	181.26	24.52
23	58	Expenditure on Relief on account of Natural Calamities and Scarcity	147.54	37.14
24	64	Special Component Plan for Scheduled Caste	98.02	8.09
25	66	Welfare of Backward Classes	15.15	13.60
26	69	Urban Administration and Development Department Urban Welfare	228.93	72.20
27	80	Financial Assistance to Three Tire Panchayati Raj Institutions	122.97	4.56
28	81	Financial Assistance to Urban Bodies	77.20	5.41
29	82	Financial Assistance to Three Tire Panchayati Raj Institutions Under Tribal Area Sub –Plan	113.21	8.41
Total A			2,459.14	

Sl. No.	Grant No.	Name of Grants/Appropriations	Surrender	Percentage of total provision
B-Capital Voted				
30	10	Forest	10.26	53.16
31	11	Expenditure pertaining to Commerce and Industry Department	11.63	30.76
32	20	Public Health Engineering	15.46	32.69
33	21	Expenditure pertaining to Housing and Environment Department	178.59	48.99
34	23	Water Resources Department	142.71	34.46
35	30	Expenditure pertaining to Panchayat and Rural Development Department	406.55	80.82
36	41	Tribal Area Sub Plan	669.28	34.55
37	45	Minor Irrigation Works	102.22	16.97
38	47	Technical Education and Manpower Planning Department	21.83	87.38
39	57	Externally Aided Projects pertaining to Water Resources Department	15.45	48.03
40	64	Special Component Plan for Scheduled Caste	193.97	17.89
41	75	NABARD Aided Projects pertaining to Water Resources Department	42.74	29.44
42	81	Financial Assistance to Urban Bodies	26.83	13.35
Total B			1,837.52	
C-Revenue Charged				
43		Interest payments	184.37	11.95
Total C			184.37	
D-Capital Charged				
44		Public Debt	207.63	16.65
Total-D			207.63	
Grand Total (A+B+C+D)			4,688.66	

Appendix-2.9

(Referred to in paragraph 2.3.9: Page 60)

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 Appropriation	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, 50,53,55,66,80,81,83,	498.09
	1 Appropriation	29	
Total			2,133.47

Appendix-2.10*(Reference to in paragraph 2.3.11: page 61)***Rush of Expenditure***(₹ in crore)*

S.No.	Major Head	Total expenditure during the year	Expenditure incurred January-March 2013	Expenditure incurred March 2013	Percentage of total expenditure incurred during	
					January-March 2013	March 2013
1	2	3	4	5	6	7
1.	2015	26.02	17.93	9.75	68.92	37.49
2.	2030	112.10	92.52	7.47	82.53	6.66
3.	2045	89.31	85.84	0.57	96.12	0.64
4.	2204	79.30	63.29	57.76	79.82	72.83
5.	2205	18.14	10.22	5.57	56.31	30.70
6.	2216	108.09	58.69	39.15	54.30	36.22
7.	2217	712.95	569.20	256.31	79.84	35.95
8.	2220	50.60	28.24	22.06	55.81	43.59
9.	2245	259.62	224.10	44.54	86.32	17.16
10.	2401	909.05	496.85	318.77	54.66	35.07
11.	2408	853.62	495.03	106.27	57.99	12.45
12.	2415	74.51	44.45	35.02	59.65	47.01
13.	2425	203.88	170.08	165.20	83.42	81.03
14.	2801	995.88	812.38	812.38	81.57	81.57
15.	2810	64.43	45.48	31.98	70.59	49.63
16.	2852	36.41	27.11	21.78	74.46	59.83
17.	3054	748.61	432.22	210.82	57.74	28.16
18.	3275	74.58	72.67	70.02	97.44	93.89
19.	3452	41.59	33.68	8.43	80.98	20.28
20.	3454	24.82	16.41	13.84	66.12	55.78
21.	4055	31.64	30.06	29.93	95.00	94.59
22.	4202	173.18	118.49	77.44	68.42	44.71
23.	4210	173.54	121.10	103.74	69.78	59.78
24.	4216	80.02	75.57	73.12	94.44	91.38
25.	4217	323.46	214.77	214.77	66.40	66.40
26.	4225	111.39	92.91	70.60	83.41	63.38
27.	4235	53.46	49.01	47.39	91.67	88.64
28.	4250	24.05	12.23	5.59	50.85	23.26
29.	4402	23.00	12.23	6.36	53.17	27.65
30.	4406	24.05	20.11	13.03	83.61	54.18
31.	4408	28.77	28.65	29.36	99.57	102.05
32.	4515	90.46	70.48	49.70	77.91	54.94
33.	4702	1251.51	693.05	428.20	55.38	34.22
34.	4705	56.21	29.58	10.25	52.62	18.23
35.	4852	28.35	25.20	25.14	88.86	88.66
36.	5054	1265.88	657.20	382.26	51.92	30.20
37.	6215	24.34	24.34	24.34	100.00	100.00
38.	6217	299.17	299.17	66.42	100.00	22.20
39.	6425	61.00	61.00	18.50	100.00	30.33
Total		9,606.99	6,431.54	3,913.83		

Appendix 2.11

(Referred to in paragraph 2.5.2: Page 62)

Pensioners not received Pension/Gratuity

Sl No.	PAO. No.	Name of Treasury	Date of receive	Name of Pensioner
1.	NA	Narayanpur	12.05.11	Sh.Bhagirathi Suryavanshi
2.	NA	Narayanpur	26.10.12	Sh. Maheshram Nag
3.	NA	Narayanpur	10.12.12	Smt. Nirmla Jha
4.	10/J.C./8572	Jagdapur	57/10.10.11	Smt. Sonumati
5.	10/J.C./8835	Jagdapur	83/19.01.12	Smt. Subro Yadav
6.	10/J.C./8764	Jagdapur	2000/21.11.11	Smt. Sudha S. Jan
7.	NA	Jagdapur	7/06.12.99	Sh. Sajaram Hodem
8.	NA	Kanker	11.05.12	Sh. Kunal Guruderiya
9.	NA	Kanker	14.05.12	Smt. Nira Kujam
10.	NA	Kanker	03.08.12	Ku. Archana Pandey
11.	NA	Kanker	10.12.12	Sh. Shashinath Tiwari
12.	NA	Bijapur	08.11.12	Smt. Korebai Ursa
13.	NA	Bijapur	01.12.12	Sh. Miccha Ekka
14.	NA	Bijapur	22.02.12	Sh. Yalam Vasbhaiya
15.	NA	Bijapur	21.01.13	Smt. Anklobai
16.	NA	Bijapur	21.01.13	Smt. Anklobai
17.	NA	Bijapur	21.01.13	Smt. Somani
18.	NA	Bijapur	01.12.12	Smt. Labadi Kamta

Appendix 2.12*(Referred to paragraph 2.6.1: Page 64)***Misclassification of heads appeared in the Budget Book**

Sl. No.	Classification as per budget book.	Classification as per Major and Minor Head
1	12-2045- 103 -3218-37	12-2045- 797 -3218-37
2	12-2045- 200 -5597-37	12-2045- 797 -5597-37
3	10-2406-01- 102 -40-002	10-2406-01- 902 -40-002
4	41-2501-04- 101 -40-002	41-2501-04- 902 -40-002
5	64-2501-04- 101 -40-001	64-2501-04- 902 -40-001
6	41-2801-06- 101 -40-002	41-2501-04- 902 -40-002
7	64-2801-06- 101 -40-002	64-2801-06- 902 -40-002
8	12-2810-60- 800 -40-002	12-2810-60- 902 -40-002
9	41-2810-60- 800 -40-002	41-2810-60- 902 -40-002
10	64-2810-60- 800 -40-001	64-2810-60- 902 -40-001
11	45-2702- 02 -103 Ground water Tube wells	45-2702- 03 -103 Maintenance Tube wells

Appendix 2.13
(Referred to in paragraph 2.7.2: Page 66.)
Rush of expenditure of Education Department

(₹ in lakh)

S.No	Major Head	Category	Total provision	Expenditure during 2012-13		In the last quarter	Percentage of Expenditure in last quarter
				Up to Third Quarter	Up to last Quarter		
1	2	3	4	5	6	7	8
1	27-2202-110	P	600.00	103.39	380.99	277.60	72.86
2	27-2202-8659	P	3500.00	0.00	2783.64	2783.64	100.00
3	27-2202-1394	P	1745.00	0.00	1745.00	1745.00	100.00
4	27-2202-2774	P	30.00	0.00	15.61	15.61	100.00
5	27-2202-9005	NP	9000.00	0.00	8972.16	8972.16	100.00
6	27-2202-6944	P	300.00	0.00	299.82	299.82	100.00
7	27-2202-5551	P	1230.00	90.22	1162.68	1072.46	92.24
8	27-2202-7363	P	100.00	0.00	82.50	82.50	100.00
9	27-2202-6794	CSS	1528.00	0.00	240.38	240.38	100.00
10	27-2202-7247	CSS	7500.00	0.00	3951.37	3951.37	100.00
11	27-2202-7331	CSP	945.00	0.00	945.00	945.00	100.00
12	27-2202-5646	P	1100.00	100.00	1073.45	973.45	90.68
13	27-2202-02-9005	P	700.00	0.00	596.00	596.00	100.00
14	27-2202-7362	CSS	1590.00	0.00	1590.00	1590.00	100.00
15	27-2202-5526	P	100.00	18.00	100.00	82.00	82.00
16	27-2202-5526	CSP	745.44	0.00	721.80	721.80	100.00
17	27-2202-6725	P	2390.00	98.94	902.28	803.34	89.03
18	27-4202-4395	P	177.50	11.67	109.17	97.50	89.31
19	27-4202-4396	P	600.00	0.00	465.15	465.15	100.00
TOTAL			33,880.94	422.22	26,137	25,714.78	98.38

(Source: Departmental figures of Education Department)

Appendix -2.14
(Referred to in paragraph 2.8, 2.8.2: Page 69 and 70)
Thematic Paragraph on Simple Receipt (SR) Bills

Object Head	Name of Object Head	Form of Bills	Remarks
01	Pay and allowance etc	CGTC 24	Shall be drawn by DDO himself through CGTC 21
01-020	Festival advance	CGTC 76B	Sanction order of competent authority
01-024	Medical advance	CGTC 76B	Sanction order of competent authority
01-015	Medical reimbursement	CGTC 24	Sanction order of competent authority
02	Labour	CGTC 34	Not mentioned
03	Travelling allowance	CGTC 28	Not mentioned
04	Office expenditure	CGTC 28	Not mentioned
04-001	Postal	CGTC 33	Not mentioned
04-002	Telephone	CGTC 33	Not mentioned
04-003	Furniture and office equipment	CGTC 34	Supported with vouchers related to purchase
04-004	Books and Magazine	CGTC 34	Supported with vouchers related to purchase
04-005	Electricity and water charges	CGTC 33	Supported with vouchers related to purchase
04-006	Uniform	CGTC 34	Supported with vouchers related to purchase/sanction order of competent authority
04-007	Stationery	CGTC 34	Supported with vouchers related to purchase
04-008	Other contingent expenditure	CGTC 34	Supported with vouchers related to purchase
04-009	Information Technology	CGTC 34	Supported with vouchers related to purchase
04-011	Fuels	CGTC 34	1. Supported with vouchers related to purchase 2. Sanction of competent authority for advance drawal up to ' 5000
04-012	Protocol	CGTC 34	Supported with vouchers related to purchase
04-013	Rent and taxes	CGTC 33	Only rent for government office building
05	Training	CGTC 34	Sanction order of competent authority enclosing number of trainees and expenditure amount per trainee which is subject to adjustment with actual expenditure
06	Survey	CGTC 34	Supported with vouchers
08	Publication	CGTC 34	Supported with vouchers
09	Advertisement	CGTC 34	Supported with vouchers
10	Payment for professional services	CGTC 34	Supported with vouchers
11	Scholarships	CGTC 47 & 76	Sanction order of competent authority
12	Pension	CGTC 40	Not mentioned
13	Economic assistance	CGTC 35	On the condition of adhering provisions of Treasury Code
14	Grants-in-aid	CGTC 46	Sanction order of competent authority
15	Payment of decree	CGTC 76	Sanction order of competent authority

Object Head	Name of Object Head	Form of Bills	Remarks
17	Conference	CGTC 34	Sanction order of competent authority supported with objective and details of head wise expenditure which is subject to adjustment with actual expenditure
18	Prize	CGTC 34	Sanction order of competent authority describing details of each candidate
19	Expenditure on confidential services	CGTC 76	Sanction order of competent authority
21	Expenditure on witness	CGTC 34	Supported with vouchers
22	Arm and ammunition	CGTC 34	Supported with vouchers
24	Maintenance work	CGTC 34	Supported with vouchers
25	Material and supply	CGTC 34	Supported with vouchers
26	Major construction work	CGTC 34	Supported with vouchers
27	minor construction work	CGTC 34	Supported with vouchers
28	Tools and machinery	CGTC 34	Supported with vouchers
29	Purchase of lands and buildings	CGTC 34	Supported with vouchers
30	Contribution	CGTC 46	Sanction order of competent authority
31	Compensation	CGTC 34	Supported with vouchers
32	Investment	CGTC 34	Supported with vouchers
33	Plant and machinery	CGTC 34	Supported with vouchers
34	Purchase of vehicles	CGTC 34	Supported with vouchers
35	Interest and payment of loan	CGTC 76	Sanction order of competent authority
36	Loan and advances	CGTC 76	Sanction order of competent authority
38	Refunds	CGTC 44	Sanction order of competent authority
42	Insurance	CGTC 34	Sanction order of competent authority
43	Expenditure on election	CGTC 34	Supported with vouchers/ sanction order of competent authority
44	Unexpected expenditure	CGTC 34	Supported with vouchers/ sanction order of competent authority
47	Sumachutery and other allowances	CGTC 21	Not mentioned
48	Election allowance	CGTC 21	Not mentioned
49	Daily allowance	CGTC 21	Not mentioned
55	Grant during tour	CGTC 34	Sanction order of competent authority
57	Expenditure on hospitality	CGTC 34	Supported with vouchers
68	Price of non government railway warrant	CGTC 28	Not mentioned
69	Ad-hoc payment of non government	CGTC 34	Sanction order of competent authority
71	Price of non government motor warrant	CGTC 28	Not mentioned
72	Expenditure on interior	CGTC 34	Supported with vouchers
74	Festival	CGTC 34	Supported with vouchers
81 to 90	--	CGTC 34	Supported with vouchers
97	Construction work	CGTC 34	Supported with vouchers

Appendix-3.1

(Referred to in paragraph 3.1: Page 77)

Utilisation Certificate outstanding as on 31 March 2013

(`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	No.	Amount
1	2	3	4	5	6	7	8	9	10
1	2011	State Legislatures	2007-08	29	129.84	0	0	29	129.84
			2008-09	18	173.16	0	0	18	173.16
			2009-10	19	103.93	1	0.11	18	103.82
			2010-11	35	129.16	0	0	35	129.16
			2011-12	19	51.52	0	0	19	51.52
Total				120	587.61	1	0.11	119	587.50
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
			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	147	431.15	147	431.15	0	0
Total				1327	5,998.28	1320	5,992.46	7	5.82
3	2014	Administration of Justice	2007-08	10	224.40	0	0	10	224.40
			2008-09	7	247.95	0	0	7	247.95
			2009-10	2	200.00	2	200.00	0	0
			2010-11	2	200.00	2	200.00	0	0
			2011-12	0	0	0	0	0	0
Total				21	872.35	4	400	17	472.35
4	2055	Police	2007-08	5	191.00	5	191.00	0	0
			2008-09	2	175.00	2	175.00	0	0
			2009-10	4	109.00	4	109.00	0	0
			2010-11	1	65.00	1	65.00	0	0
			2011-12	1	6.00	0	0	1	6.00
Total				13	546	12	540	1	6.00
5	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	208.58
			2009-10	2561	54,960.96	2554	54,801.36	7	159.60
			2010-11	3034	84,452.99	2477	20,518.97	557	63,934.02
			2011-12	1056	34,098.01	32	391.95	1024	33,706.06
Total				12160	2,56,386.28	10525	1,58,376.07	1635	98,010.21
6	2203	Technical Education	2007-08	6	169.00	6	169.00	0	0
			2008-09	4	250.48	4	250.48	0	0
			2009-10	3	120.00	3	120.00	0	0
			2010-11	2	120.00	2	120.00	0	0
			2011-12	1	60.00	0	0	1	60.00
Total				16	719.48	15	659.48	1	60.00

1	2	3	4	5	6	7	8	9	10
7	2204	Sports and Youth Services	2007-08	135	84.72	71	38.53	64	46.19
			2008-09	128	132.45	68	40.12	60	92.33
			2009-10	146	126.31	101	68.92	45	57.39
			2010-11	139	345.15	46	60.31	93	284.84
			2011-12	13	36.97	2	0.45	11	36.52
Total				561	725.6	288	208.33	273	517.27
8	2205	Art and Culture	2007-08	69	53.77	2	0.65	67	53.12
			2008-09	93	86.43	1	0.71	92	85.72
			2009-10	66	64.86	0	0	66	64.86
			2010-11	111	65.24	0	0	111	65.24
			2011-12	21	21.63	0	0	21	21.63
Total				360	291.93	3	1.36	357	290.57
9	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	45	1,359.51	71	5,670.11
			2011-12	52	6,002.54	6	14.85	46	5,987.69
Total				530	28,528.81	299	16,431.48	231	12,097.33
10	2215	Water Supply and Sanitation	2007-08	109	5,681.41	2	420	107	5261.41
			2008-09	109	7,335.45	109	7,335.45	0	0
			2009-10	131	6,081.54	2	340	129	5,741.54
			2010-11	60	4,910.20	7	9.11	53	4,901.09
			2011-12	26	3,636.58	0	0	26	3,636.58
Total				435	27,645.18	120	8,104.56	315	19,540.62
11	2216	Housing	2007-08	45	478.79	0	0	45	478.79
			2008-09	47	1,938.56	0	0	47	1,938.56
			2009-10	50	2,357.53	5	97.83	45	2,259.70
			2010-11	39	844.97	0	0	39	844.97
			2011-12	28	618.87	0	0	28	618.87
Total				209	6,238.72	5	97.83	204	6,140.89
12	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
			2009-10	63	35,465.65	61	32,825.65	2	2,640.00
			2010-11	139	30,136.95	0	0	139	30,136.95
			2011-12	19	6,505.67	0	0	19	6,505.67
Total				394	1,13,812.98	230	72,291.90	164	41,521.08
13	2220	Information and Publicity	2007-08	5	6.47	0	0	5	6.47
			2008-09	12	10.05	0	0	12	10.05
			2009-10	7	12.8	0	0	7	12.80
			2010-11	14	25.88	0	0	14	25.88
			2011-12	6	2.55	0	0	6	2.55
Total				44	57.75	0	0	44	57.75
14	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2007-08	269	3,829.56	128	387.71	141	3,441.85
			2008-09	228	4,466.95	92	367.31	136	4,099.64
			2009-10	241	3,492.08	118	655.2	123	2,836.88
			2010-11	212	3255.3	38	277.24	174	2,978.06
			2011-12	62	1,061.53	11	174.60	51	886.93
Total				1,012	16,105.42	387	1,862.06	625	14,243.36

1	2	3	4	5	6	7	8	9	10
15	2230	Labour and Employment	2010-11	1	45.00	0	0	1	45.00
			2011-12	2	225.00	0	0	2	225.00
	Total			3	270	0	0	3	270.00
16	2235	Social Security and Welfare	2007-08	455	3,357.49	62	588.97	393	2,768.52
			2008-09	480	16,443.60	6	13.56	474	16,430.04
			2009-10	521	4,808.51	10	49.31	511	4,759.20
			2010-11	868	6,843.96	1	1.84	867	6,842.12
			2011-12	464	2,991.98	0	0	464	2991.98
	Total			2788	34,445.54	79	653.68	2709	33,791.86
17	2245	Relief on account of Natural Calamities	2007-08	22	9.21	0	0	22	9.21
			2008-09	0	0	0	0	0	0
			2009-10	13	9.92	0	0	13	9.92
			2010-11	6	8.05	0	0	6	8.05
	Total			41	27.18	0	0	41	27.18
18	2250	Other Social Services	2007-08	1	5.25	0	0	1	5.25
			2008-09	0	0	0	0	0	0
			2009-10	4	264.75	0	0	4	264.750
			2010-11	5	276.00	0	0	5	276.00
			2011-12	0	0	0	0	0	0
	Total			10	546.00	0	0	10	546.00
19	2401	Crop Husbandry	2007-08	94	2,374.60	14	0.67	80	2,373.93
			2008-09	178	6,381.09	13	1,064.79	165	5,316.30
			2009-10	236	4,644.08	37	925.97	199	3,718.11
			2010-11	383	15,318.99	0	0	383	15,318.99
			2011-12	170	3,903.47	0	0	170	3,903.47
	Total			1061	32,622.23	64	1,991.43	997	30,630.80
20	2403	Animal Husbandry	2007-08	155	1,862.60	55	118.42	100	1,744.18
			2008-09	165	1,679.14	97	781.28	68	897.86
			2009-10	146	3,781.64	47	91.86	99	3,689.78
			2010-11	182	5,090.72	14	14.93	168	5,075.79
			2011-12	52	912.56	3	267.50	49	645.06
	Total			700	13,326.66	216	1,273.99	484	12,052.67
21	2405	Fisheries	2007-08	172	179.74	1	0.03	171	179.71
			2008-09	167	310.94	13	22.48	154	288.46
			2009-10	126	241.27	0	0	126	241.27
			2010-11	164	484.18	0	0	164	484.18
			2011-12	43	110.97	0	0	43	110.97
	Total			672	1,327.10	14	22.51	658	1,304.59
22	2406	Forestry and wild life	2010-11	1	87.00	0	0	1	87.00
	Total			1	87.00	0	0	1	87.00
23	2408	Food, Storage and Warehousing	2007-08	8	2,021.01	8	2,021.01	0	0
			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
			2010-11	31	28,265.92	0	0	31	28,265.92
			2011-12	3	4.06	0	0	3	4.06
	Total			82	92,267.74	47	63,994.76	35	28,272.98

1	2	3	4	5	6	7	8	9	10
24	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
			2009-10	7	2,775.00	7	2,775.00	0	0
			2010-11	13	5,182.50	0	0	13	5,182.50
			2011-12	4	2,758.57	4	2,758.57	0	0
Total				40	15,004.87	26	9,784.87	14	5,220.00
25	2425	Co-operation	2007-08	6	55.20	6	55.2	0	0
			2008-09	5	34.96	4	32.46	1	2.50
			2009-10	0	0	0	0	0	0
			2010-11	13	303.45	2	14.50	11	288.95
			2011-12	2	20.00	0	0	2	20.00
Total				26	413.61	12	102.16	14	311.45
26	2435	Other Agricultural Programmes	2007-08	4	1,137.80	0	0	4	1,137.80
			2008-09	0	0	0	0	0	0
			2009-10	0	0	0	0	0	0
Total				4	1,137.80	0	0	4	1,137.80
27	2501	Special Programmes for Rural Development	2007-08	122	1,228.50	68	742.71	54	485.79
			2008-09	164	1,663.94	82	1,144.65	82	519.29
			2009-10	164	1,246.23	86	928.44	78	317.78
			2010-11	112	1,537.95	31	199.56	81	1,338.39
			2011-12	43	310.31	0	0	43	310.30
Total				605	5,986.93	267	3,015.36	338	2,971.57
28	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	27	1,900.45	9	372.23
			2010-11	45	5,343.10	12	1,376.38	33	3,966.72
			2011-12	12	1,228.79	0	0.00	12	1,228.79
Total				235	17,607.86	137	9,034.62	98	8,573.24
29	2515	Other Rural Development Programmes	2007-08	195	20,361.85	50	7,160.34	145	13,201.51
			2008-09	179	19,119.64	27	5,212.74	152	13,906.90
			2009-10	195	18,935.47	27	4,277.50	168	14,657.97
			2010-11	243	17,519.40	13	2,314.63	230	15,204.77
			2011-12	143	5,928.67	0	0.00	143	5,928.67
Total				955	81,865.03	117	18,965.21	838	62,899.82
30	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	168	456.75	100	374.90
			2010-11	245	847.55	130	553.21	115	294.34
			2011-12	89	426.72	0	0	89	426.72
Total				1142	3,398.57	717	1,823.80	425	1,574.77
31	2801	Power	2007-08	20	4,601.95	9	1,972.48	11	2,629.47
			2008-09	34	5,197.52	0	0	34	5,197.52
			2009-10	22	4,760.25	0	0	22	4,760.25
			2010-11	10	8,009.00	2	80.00	8	7,929.00
Total				86	22,568.72	11	2,052.48	75	20,516.24

1	2	3	4	5	6	7	8	9	10
32	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	15	3,578.00
	Total			55	12,881.00	33	7,426.50	22	5,454.50
33	2851	Village and Small Industries	2007-08	112	1,335.17	27	693.12	85	642.05
			2008-09	95	1,387.52	26	705.90	69	681.62
			2009-10	97	1,841.70	16	1,003.40	81	838.30
			2010-11	59	1,720.60	2	5.80	57	1,714.80
			2011-12	1	10.00	0	0	1	10.00
	Total			364	6,294.99	71	2,408.22	293	3,886.77
34	2852	Industries	2007-08	2	41	0	0	2	41.00
			2008-09	5	136.39	0	0	5	136.39
			2009-10	11	359.88	0	0	11	359.88
			2010-11	6	399.51	0	0	6	399.51
	Total			24	936.78	0	0	24	936.78
35	2853	Non Ferrous Mining and Metallurgical Industries	2007-08	7	732.57	3	196.93	4	535.64
			2008-09	1	118.89	1	118.89	0	0
			2009-10	0	0	0	0	0	0
	Total			8	851.46	4	315.82	4	535.64
36	2885	Other Outlays on Industries and Minerals	2007-08	1	25.00	0	0	1	25.00
			2008-09	1	25.00	0	0	1	25.00
			2009-10	0	0	0	0	0	0
			2010-11	1	30.00	0	0	1	30.00
	Total			3	80.00	0	0	3	80.00
37	3054	Roads and Bridges	2007-08	2	500.00	0	0	2	500.00
			2008-09	2	2,497.00	0	0	2	2,497.00
			2009-10	1	2,500.00	0	0	1	2,500.00
			2010-11	2	6,300.00	0	0	2	6,300.00
			2011-12	1	5,000.00	0	0	1	5,000.00
	Total			8	16,797.00	0	0	8	16,797.00
38	3275	Other Communication Service	2007-08	5	1,326.00	0	0	5	1,326.00
			2008-09	8	1,394.00	0	0	8	1,394.00
			2009-10	4	614.00	0	0	4	614.00
			2010-11	4	509.92	0	0	4	509.92
	Total			21	3,843.92	0	0	21	3,843.92
39	3425	Other Scientific Research	2007-08	15	691.82	0	0	15	691.82
			2008-09	14	709.46	0	0	14	709.46
			2009-10	12	573.58	0	0	12	573.58
			2010-11	7	156.15	0	0	7	156.15
			2011-12	3	50.00	0	0	3	50.00
	Total			51	2,181.01	0	0	51	2,181.01
40	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
			2010-11	11	3,235.00	0	0	11	3,235.00
	Total			42	11,535.00	29	7,675.00	13	3,860.00

1	2	3	4	5	6	7	8	9	10
41	3454	Census Surveys and Statistics	2010-11	1	910.00	0	0	1	910.00
		Total		1	910.00	0	0	1	910.00
42	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	2007-08	127	52,301.23	0	0	127	52,301.23
			2008-09	69	50,446.19	0	0	69	50,446.19
			2009-10	137	45,092.14	1	98.48	136	44,993.66
			2010-11	177	69,265.13	0	0	177	69,265.13
			2011-12	68	19,176.96	0	0	68	19,176.96
		Total		578	2,36,281.65	1	98.48	577	2,36,183.17
43	4202	Capital Outlay on Education, Sports, Art and Culture	2007-08	3	2,016.42	3	2,016.42	0	0
			2008-09	3	3,700.00	3	3,700.00	0	0
			2009-10	1	500.00	1	500	0	0
		Total		7	6,216.42	7	6,216.42	0	0
44	4210	Capital Outlay on Medical and Public Health	2007-08	1	1,200.00	1	1,200.00	0	0
			2008-09	0	0	0	0	0	0
			2009-10	0	0	0	0	0	0
		Total		1	1,200.00	1	1,200.00	0	0
45	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
			2010-11	73	1,482.56	0	0	73	1,482.56
		Total		308	4,239.37	232	2,704.78	76	1,534.59
46	4515	Capital Outlay on other Rural Development Programmes	2007-08	34	3,585.65	34	3,585.65	4	0
			2008-09	11	832.00	11	832	0	0
			2009-10	32	2,541.60	31	2,453.60	1	88.00
			2010-11	23	3,428.60	0	0	23	3,428.60
		Total		100	10,387.85	76	6,871.25	24	3,516.60
47	4801	Capital Outlay on Power Projects	2007-08	1	0.03	1	0.03	0	0
			2008-09	1	0.03	1	0.03	0	0
			2009-10	3	0.10	3	0.1	0	0
		Total		5	0.16	5	0.16	0	0
48	4851	Capital Outlay on Village and Small Industries	2007-08	1	37.48	1	37.48	0	0
			2008-09	1	1,017.41	1	1,017.41	0	0
			2009-10	1	600.91	1	600.91	0	0
			2010-11	4	1,371.23	0	0	4	1,371.23
		Total		7	3027.03	3	1655.80	4	1,371.23
49	5054	Capital Outlay on Roads and Bridges	2007-08	0	0	0	0	0	0
			2008-09	2	2,212.10	2	2,212.10	0	0
			2009-10	0	0	0	0	0	0
		Total		2	2,212.10	2	2,212.10	0	0
		Grand Total		27238	11,01,294.97	15380	4,16,465.13	11858	6,84,829.93

Appendix-3.2
(Referred to in paragraph 3.4 ; Page 79)
**(Statement showing Department-wise details of outstanding
AC bills at the end of 2012-13)**

(₹ in lakh)

S.No.	Department	No. of Bills	Amount
1.	2202 General Education	2	0.10
2.	2204 Sports and Youth Service	3	2.22
3.	2235 Social Security and Welfare	11	10.47
4.	2245 Relief on account of natural calamity	1	0.10
5.	2401 Crop husbandry	32	89.40
6.	2405 Fisheries	13	13.26
7.	2700 Irrigation	1	0.10
8.	2851 Village and small industry	30	224.43
9.	2852 Industries	6	88.36
10	4225 Capital outlay on Welfare of SC,ST & OBC	1	0.27
	Total	100	428.71

Appendix-3.3

(Referred to in paragraph 3.6: Page 80)

**Year-wise analysis of the loss to Government
(Cases where final action was pending at the end of 31 March 2013)**

(₹ in lakh)

Sl. No.	Name of the Department	Number of cases and amount						Total
		Upto 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	2	3	4	5	-	7	8	9
1	Higher Education	4 (7.50)	5 (6.03)	1 (0.13)	-	2 (0.11)	1 (0.50)	13 (14.27)
2	Art & Culture	-	-	-	-	-	1 (0.81)	1 (0.81)
3	District Administration	-	2 (0.40)	1 (0.67)	1 (0.16)	1 (0.02)	3 (3.27)	8 (4.52)
4	Treasury and Accounts Administration	1 (0.00)	3 (7.34)	-	1 (11.77)	1 (0.03)	5 (0.65)	11 (19.79)
5	Technical Education	8 (49.54)	5 (3.60)	-	-	-	2 (0.29)	15 (53.43)
6	Tribal	1 (0.50)	2 (0.71)	4 (2.28)	4 (12.32)	2 (1.20)	6 (0.76)	19 (17.77)
7	Taxes on Sales, trade	-	-	-	-	-	2 (0.02)	2 (0.02)
8	Jails	-	-	-	-	-	1 (2.29)	1 (2.29)
9	Woman & Child Welfare	-	1 (1.96)	-	3 (3.94)	-	1 (0.32)	5 (6.22)
10	Education	5 (45.01)	8 (31.66)	4 (18.73)	6 (1.68)	22 (13.70)	25 (7.05)	70 (117.83)
11	Police	140 (41.09)	84 (38.80)	30 (26.03)	8 (13.45)	15 (3.88)	-	277 (123.25)
12	Stamps and Registration	-	-	-	-	-	1 (0.62)	1 (0.62)
13	Distt. Health and Family welfare	-	-	-	-	5 (1.01)	26 (2.56)	31 (3.57)
14	Tehsil	-	3 (0.98)	-	-	1 (0.16)	10 (5.65)	14 (6.79)
15	State Excise	1 (1.49)	1 (2.37)	1 (1.56)	-	-	1 (0.02)	4 (5.44)
16	Animal Husbandry	70 (6.58)	43 (2.36)	-	-	1 (0.73)	5 (0.69)	119 (10.36)

1	2	3	4	5	6	7	8	9
17	Public Services Commission	-	1 (3.16)	-	-	-	-	1 (3.16)
18	Co-operation	-	-	1 (96.26)	-	-	-	1 (96.26)
19	Panchayat and Social Welfare	1 (0.00)	-	2 (0.38)	-	-	1 (0.06)	4 (0.44)
20	Dairy Development	-	-	1 (0.20)	-	1 (0.02)	-	2 (0.22)
21	Sericulture	6 (0.62)	6 (0.23)	1 (1.78)	-	-	1 (0.04)	14 (2.67)
22	District and Session Court	7 (1.56)	1 (0.11)	3 (10.08)	1 (0.21)	1 (0.12)	1 (0.55)	14 (12.63)
23	Mineral Resources Department	3 (1.45)	4 (3.75)	-	-	-	-	7 (5.20)
24	Labour and Employment	2 (0.50)	3 (2.19)	2 (0.52)	1 (0.05)	3 (0.22)	1 (0.16)	12 (3.64)
25	Food , Civil Supply & Consumer Protection Department	-	2 (0.24)	-	-	-	3 (0.13)	5 (0.37)
26	Welfare of SC/ST & other backward classes	1 (0.00)	-	-	3 (0.47)	2 (0.56)	8 (2.19)	14 (3.22)
27	Health and Medical service	2 (9.92)	5 (5.10)	8 (33.46)	1 (0.13)	7 (2.83)	10 (1.98)	33 (53.42)
28	Crop Husbandry	3 (0.32)	5 (5.59)	1 (2.97)	-	-	1 (0.06)	10 (8.94)
29	Forest	17 (61.29)	94 (123.56)	125 (229.98)	203 (103.00)	182 (96.18)	214 (42.35)	835 (656.36)
30	PWD	9 (69.18)	10 (79.31)	-	-	-	-	19 (148.49)
31	WRD	12 (185.60)	12 (13.27)	-	-	-	-	24 (198.87)
	Total	293 (482.15)	300 (332.72)	185 (425.03)	232 (147.18)	246 (120.77)	330 (73.02)	1586 (1,580.87)

Appendix-3.4

(Referred to in paragraph 3.6; Page 81)

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	2	0.36	5	3.49	8	4.52
4	Treasury and Accounts Administration	3	0.20	2	7.47	6	12.12	11	19.79
5	Technical Education	5	0.40	1	6.79	9	46.24	15	53.43
6	Tribal	3	0.91	1	0.47	15	16.39	19	17.77
7	Taxes on Sales, trade	2	0.02	-	-	-	-	2	0.02
8	Jails	1	2.29	-	-	-	-	1	2.29
9	Woman & Child Welfare	1	3.50	1	0.44	3	2.28	5	6.22
10	Education	25	12.76	11	59.77	34	45.30	70	117.83
11	Police	16	10.95	-	-	261	112.30	277	123.25
12	Stamps and Registration	-	-	1	0.62	-	-	1	0.62
13	Health and Family welfare	5	0.31	3	0.36	23	2.90	31	3.57
14	Tehsil	2	0.50	7	5.70	5	0.59	14	6.79
15	State Excise	-	-	1	2.37	3	3.07	4	5.44
16	Animal Husbandry	5	0.59	-	-	114	9.77	119	10.36
17	Public services commission	-	-	-	-	1	3.16	1	3.16
18	Co operation	-	-	-	-	1	96.26	1	96.26
19	Panchayat and social welfare	-	-	-	-	4	0.44	4	0.44
20	Dairy Development	1	0.20	-	-	1	0.02	2	0.22
21	Sericulture	7	0.32	-	-	7	2.35	14	2.67
22	District and Session Court	5	0.87	4	10.49	5	1.27	14	12.63
23	Mineral Resources Department	3	0.73	-	-	4	4.47	7	5.20
24	Labour and Employment	9	3.01	-	-	3	0.63	12	3.64
25	Food , Civil Supply & Consumer Protection Department	1	0.14	-	-	4	0.23	5	0.37
26	Crop Husbandry	1	0.24	1	2.98	8	5.72	10	8.94
27	Welfare of SC/ST & OBC	1	0.00	2	0.76	11	2.46	14	3.22
28	Health and Medical Service	13	7.64	5	32.43	15	13.35	33	53.42
29	Forest	2	0.38	-	-	833	655.98	835	656.36
30	PWD	2	0.24	-	-	17	148.25	19	148.49
31	WRD	11	4.49	-	-	13	194.38	24	198.87
	Total	134	61.09	42	131.01	1410	1,388.77	1586	1,580.87

Appendix-3.5

(Referred to in paragraph 3.7.2; Page 83)

Statement showing irregular booking into MPWA

No.	Item no of Suspense Register	Suspense Register page no	Month of Transaction	Particular	Amount in ₹
EE, PWD Division No.I, Raipur					
1	1	8	not mentioned	Collector, Raipur	8788753
2	2	8	not mentioned	CM Visit, Raipur	1086991
3	3	8	not mentioned	PM Visit, Raipur	2592795
4	4	8	not mentioned	VIP Visit, Raipur	966947
5	9	8	not mentioned	Collector, Rajdhani nirman	556152
6	10	8	Jul-03	PM Visit, Raipur, 18.7.2003	1032577
7	14	9	Jun-06	Collector, Raipur (Rajyotsav)	74732
8	15	9	Sep-06	Collector Raipur	92727
9	16	9	Oct-06	VIP Visit, Collector, Raipur	52730
10	17	9	Nov-06	Vice President visit	34520
11	18	9	Dec-06	VIP visit, MPWA against Collector	24851
12	20	10	Mar-07	Collector, Raipur, Dushehara Festival in WRS Colony Ground.	41850
13	21	10	Sep-07	Collector, Raipur, VIP Visit	32955
14	22	10	Oct-07	Collector, Raipur, VIP Visit	52763
15	24	11	Nov-07	Collector, Raipur, CM Visit, and Dushehara Utsav	132885
16	25	11	Dec-07	Collector, Raipur, VVIP Visit, barricading	19475
17	26	11	Feb-08	Collector Raipur, 26th January Baricading vr. No.57/067 dt.13.2.08	52908
18	29	12	Mar-08	Collector, Raipur vr. No.287/DL 3/2008	349192
19	32	12	Oct-08	26th January baricading vr. No.70 to 84/2.1.09	69167
20	33	12	Jan-13	Collector, Raipur Vr. No.120 to 126 Dt.01/2009	34972
EE, PWD, Division No.I Bilaspur.					
1	45	30	Aug-83	Collector Bilaspur, Rajyautsav	5564602
Total					21654544

Appendix-3.6

(Referred to in paragraph 3.7.2 ; Page 84)

Statement showing pending advances against contractors/suppliers

Sl. No.	Item no of suspense register	Suspense Register pg no	Month of transaction	Particular	Amount in ₹
EE, Public Works Division, BILASPUR					
1	20	22	Jun-97	Abhishek Bajpayee Contractor (55 DL-6-97)	76891
2	105	54	Oct-88	Hindustan Petroleum, Visakhapatnam, Supply of Maxphelt	786676
3	202	86	May-70	Raymond Cement Gopal nagar Bhopal	2661237
4	240/241	98	Jun-81	S.S. Thakur, Contractor Bombay	444128
5	248/249	102	May-80	Steel Authority of India	180043
6	249/250	102	May-80	SADA, Korba	113300
7	251/252	102	Oct-88	S.P. Verma, Contractor	16348
8	288/289	118	Aug-01	Bharat Petroleum Corporation Raipur	115727
9	291/293	118	Nov-07	S.R. Construction	671268
10	295/296	118	May-08	Indian Oil, Corporation Raipur	326251
11	297/298	122	Oct-08	Bharat Petroleum Corporation Raipur	9143
12	298/299	122	Oct-08	Ashok Mittal, Contractor	44980
13	299/300	122	Dec-08	DSH Construction	763313
14	301/302	122	Jan-09	Mrs Asta Construction Ast. No. 25402/04-05	234243
15	303/304	122	Aug-09	NTPC	1210156
16	305/306	126	Feb-10	Engineering Project Mumbai	4699920
17	306/307	126	Nov-10	SECL (South Eastern Coal Ltd.)	54000
Sub Total					12407624
EE, Public Works Division, Raipur					
1	2	4	Mar-97	Mangilal Pagaria	163781
2	2	4	May-97	Mangilal Pagaria	21278
3	2	4	Apr-97	Mangilal Pagaria	511838
4	2	4	Jan-01	Nagesh Shukla, 41/DL/96-97	88954
5	6	8	not mentioned	CCI, Mandhar cement	117448
6	1	16	Jan-92	Dunlop tyre india Ltd. Invoice No.4 dt.13 .1.92	32459
7	1	27	Apr-92	M/s Gauri Shankar Agrawal, Contractor, Korba	2532078
8	2	27	not mentioned	M/s Gurudev construction	80855
9	1	30	not mentioned	M/s hindustan corporation, Raipur	97044
10	2	34	not mentioned	Indian oil corporation ltd. Cost of maxphalt	315578
11	5	41	May-04	M/s khetan construction	185587
12	1	45	Jan-98	M/s Labuka brother, Raipur r.157/8.1.98	83100
13	3	49	1992	MP Agro Industries	178349

Sub-total					4408349
EE, MMB canal Division No.5, Kharsia					
1	-	-	Dec-01	M/s U.S.Jaiswal, contractor	2041108
2	-	-	Dec-01	M/s Ansari , contractor	1057532
3	-	-	May-03	M/s Integral Construction Company	44230047
Sub Total					47328687
EE, Water Management Division, Rudri					
1	4/20	-	Apr-74	M/s Allora of India, Bombay	5054
2	8/44	-	Sep-74	India Detonator, Hyderabad	11440
3	28/128	-	Mar-78	M/s HSL Bhilai	52216
4	30/41	-	Sep-78	Sh A.K.Verma construction, Dhamtari	13913
5	56		Mar-87	R.K.Jain	5000
6	75/18		Feb-90	M/s Swati Builders	9309
7	82/4		May-91	CCI Ltd., Mandhar	16750
8	133/5		Dec-96	M/s Swastic Builders, Gwalior	111814
9	--		Apr-05	Sh Devendra Kumar Sharma, Contractor, Dhamtari	416002
10			2006-07	M/s Asia foundation construction company	114198
11			2006-07	Steel authority of India, Bhilai	347733
12			2006-07	TATA Iron steel copmpany, Nagpur	93114
13			Jan-12	M/s Oswal Ispat Udyog, Telebanda, Raipur. (Case pertains to June 1994)	36608788
Sub- Total					37805331
EE, Public Health Engineering Division, Raipur					
1	18	other item	not mentioned	Spun pipes plant (Orissa) kalinga Iron	68225
2	22	other item	not mentioned	P.K.Ganguky (Contractor)	18078
3	43	other item	not mentioned	K.K.Bhardwaj (Contractor)	46000
4	45	other item	not mentioned	M/s Sarbaputra construction Co., Kolkata	28220
5	46	other item	not mentioned	L.N.Singh, Contractor	318976
6	6	other item	not mentioned	Shakuntala Devi khetan, Raipur	11490
7	31	other item	not mentioned	R Prakash Contractor, Durg Agt. No.12/DL-95-96	21032
Sub Total					512021
EE, Public Health Engineering Division, Jagadapur					
1	3	2	Feb-85	Sh monoj kumar Bhatnagar, bhopal	22994
2	4	2	Feb-85	Late Sh V.g.Tikalkar	5491
3	6	2	1985 and 1986	Sh S.K.Agrawal, Raipur	583668
4	16	8	Nov-83	Sh. Sharmanand & Sons Rotex	5649
5	18	8	Jan-84	Smt Keshardevi modi, Contractor, Jagdalpur	8985
6	21	14	12/84, 6/85, 8/85,	M/s Suresh Chemicals pvt. Ltd.	70860

			8/87, 7/93, 12/94	Bhopal	
7	29	20	Jan-87	Central India Agencies, bhopal	21436
8	35	20	2/93, 11/93, 1/94	MP State agro Development Jagdalpur	127097
9	43	26	3/93,9/93,10/93,2/94,10/94	Andhra sugar	12447
10	45	26	Dec-90	CCI, Mandhar cement	9398
11	46	32	4/94,12/94,5/95	Burma stores, Jagdalpur	7213
12	48	32	Apr-90	Jivan das Chemicals, Jagdalpur	5836
13	52	32	Jul-91	Sulabh international, jagdalpur	74400
14	53	32	Sep-91	Bharat bricks & Values ltd., kolkata	65892
15	55	38	Mar-92	Kodk Traders	9483
16	72	50	Jan-95	Godrej & Boycee	8898
17	82	56	3/2000/3/2002,	Sh B.R.Chakradhari, kondagaon	199399
Sub total					1239146
Grand total					103701158

Appendix-3.7

(Referred to in paragraph 3.7.2; Page 84)

Statement showing pending MPW advances against departmental officers

Sl. No.	Item no of suspense register	Suspense Register pg no	Month of transaction	Particular	Amount in ₹
EE, Public Works Division, Bilaspur					
1	16/16	18	Dec-83	Sh. A.K. Sharma, SDO Mungeli, (WBM wad) Agt. No. 92 DL-934-94	139959
2	18	22	Jul-96	A.D. Wahara, Sub. Eng., Mungeli Sub-Div.	240436
3	48	30	Jan-73	C.S. Bhatia, Sub.Eng., (2nd Final hill R.B. Gupta Contractor)	56797
4	173/174	78	Mar-64	EE, PHE, SDO	56645
5	176/177	78	Mar-73	Project Manager, MP Setu Nigam	360800
6	231/232	98	Jan-72	SDO, PWD (B/R)	83217
7	250/251	102	Mar-94	Sajjan Singh, Sub-Eng. 93-94 Agt. No. 92 DL	53976
8	252/253	102	Dec-93	S.P. Sav, SDO	207898
9	282/283	114	Jan-96	V.K. Jha, SDO, Mungeli	166669
10	289/290	118	July--2007	Sunil Singh SDO, PWD Div. No.1 Bilaspur	4636809
11	290/291	118	November--2007	S.Rahman, Sub-Eng. PWD Sub.Div.No.1, Bilaspur	2568469
12	294/295	118	March--2008	R.K. Patel, Agt. No. 316/DL 2008	170354
13	296/297	118	September--2008	Sh. P.K. Baneerjee, SDO (C.G. High court Sub-Div. No.1)	30757724
Sub Total					39499753
EE, Public Works Division, RAIPUR					
1	8	27	not mentioned	Sh. G.P.Soni, SDO, Gariyabandh August-99 and May-2000	40106
2	1	37	May-91	Sh.Jamil Akthare, Sub-Eng. Vr. No.169 dt.may-91	34447
3	1	41	not mentioned	S. K.P.verma, Sub-eng	31248
4	3	41	not mentioned	Sh. K.R.Agrawal, Sub-eng, Gariyabandh	36385
5	9	62	Oct-94	Sh R.K.Tamrakar, PWD Div.No.1	810913
6	14	63	not mentioned	Sh. R. K.Meshram, Sub-eng	61140
7	16	67	not mentioned	Saikh Salim, Toll tax,Jhapam nalla	44243
8	17	67	not mentioned	SDO,Sub-division No.3 cash transfer, survey	50000
9	22	67	not mentioned	SDO, Rajim sub-div, Cash transfer	427000
10	1	72	Apr-92	Sh.T.C.Jashwani, SDO, Vr.No.18DL/4/92 agt. No.15m/90-91	62085
Sub total					1597567
EE, MMB canal Division No.5, Kharsia					
1	-	-	May-08	Shri Abhay Akalkar, SDO	21232
2	-	-	May-08	Sh.K.P.Baghel, S/E	21232
Sub Total					42464

EE, Water Management Division, Rudri					
1	141/2	-	Jul-98	B.S.Kirar, Sub engineer, memo no.2203/w/198/rudri	196591
2	154/14	-	Sep-98	Sh. M.K.Nema, Sub- engineer	6450
3	161/1	-	Jan-00	Sh. R.K.Soni, EE	133000
4	156/2	-	Jun-99	Sh. P.C.Garg, EE, MRP Canal div. rudri	12914
Sub-Total					348955
EE, Public Health Engineering Division, Raipur					
1	15	other item	not mentioned	Ashok Massish, Sub eng. Baloda Bazar	62968
2	25	other item	not mentioned	L.N.Sahu, sub-engineer, Baloda bazar	24000
3	32	other item	not mentioned	P.S.Namdeo	217293
4	35	other item	not mentioned	Anil Agarkar, sub engineer, /saraipali	60362
5	36	other item	not mentioned	A.S.Farooqui, Bhatapara	43501
6	41	other item	not mentioned	M.S.Parmar, AE, PHE div. Raipur	106783
7	42			Sh D.K.Kohli, sub engineer, Raipur	90493
8	47	other item	not mentioned	K.K.Modhey, AE	104892
9	34	other item	not mentioned	V.K.Sao, Sub Eng. Bhatapara	9775
10	28	other item	not mentioned	K.P.Sharma, sub eng., Saraipali	6016
Sub Total					726083
EE, Public Health Engineering Division, Jagdalpur					
1	8	2	10/82 to 3/2000	Sh R.A.Gupta, AE, Raipur	157517
2	9	2	Dec-82	Sh. L.C.Thawani, AE, Bhopal	5270
3	13	8	8/83, 9/83	Sh P.M.Nair, Sub-eng. Jabalpur	10718
4	23	14	10/85, 5/93, 7/93	Sh S.S.Dhakate, sub-eng, Durg	8041
5	27	14	3/86, 1/03	Sh R.K.Mishra, Sub-eng, jagdalpur	696202
6	80	56	11/99, 3/2000, 8/02, 7/06	Sh O.P.Tamrakar, AE, narayanpur	31262
7	81	56	1/2000, TE No.2	Sh G.L.Gupta, sub eng, jagdalpur(Gariyaband)	7830
8	86	62	12/01, 3/02	Sh Pradeep Xalxo, AE	196816
9	87	62	3/2002,	Sh G.D.Bhuriya, sub eng	10000
10	88	62	3/2002, 1/2002,6/2006	Sh M.S.Bharadwaj sub eng	67873
11	91	68	Jul-04	Sh S.K.Verma AE	252245
12	92	68	Jul-04	N.R.Qureshi, sub eng	25159
13	93	68	3/2005, 1/2006	Sh Virbhadra singh, AE	135221
14	94	68	3/2005, 1/2006	Sh M.H.Khan, Sub Eng	135220
15	99	74	TE No.9/08	M.K.Thakur, AE	68014
16	102	74	June--2009	Sh J.P.Kurmi, AE	1277772
17	103	74	January--2010	Sh S.K.Pandey, AE	119928
18	104	74	TE No.I	Sh Rajesh Tiwari, GWR, Jagdalpur	59642
Sub total					3264730
Grand Total					45479552

Appendix-3.8*(Referred to in paragraph 3.7.2; Page 85)***Statement showing non-recovery/adjustment of MPW advances pending against other divisions and departments**

Sl. No.	item no of suspense register	suspense register Page No	Month-year of transaction	Particular	Amount in ₹
1	2	3	4	5	6
EE, Public Works Division, Bilaspur					
1	1	10	Feb-81	Recoverable from PHE Div. Construction Division of Bilaspur	244129
2	68	42	Mar-76	EE, PWD (B/R) Div.2 AC Sheet Survey Div.	1529957
3	69	42	Mar-76	EE, PWD (E/M) Div.	850220
4	70	42	Jun-87	EE, PWD Pendra Div (300 Maxphelt 500 Dram)	781290
5	71	42	Mar-88	EE PWD Champa	502221
6	72	42	Dec-92	EE PWD Bridge	491971
7	73	42	Mar-92	EE PWD, Rajnandgaon (for cement)	106600
8	74	42	Jan-92	EE PWD Jashpur Division	587120
9	77	46	Apr-96	EE, Cada Div. Pendra	200000
10	78	46	May-95	EE PWD Cada Div. Bilaspur	2750080
Sub Total					8043588
EE, Public Works Division, Raipur					
1	23	10	Oct-07	Paid 7th final bill Sh.C.P.Mishra, Agt. No.174/ 05-06 Misc. advance against Commandant, HomeGuard	3124494
2	2	19	10/92 and 10/95	EE, Division no.2, Raipur, cost of cement, steel , maxaphalt	1745794
3	4	19	Aug-92	EE, Mahasamund Division, cost of cement, maxaphalt	9847957
4	6	20	Dec-98	EE, dhamtari div, cost of cement, maxaphalt maxaphalt	13655328
5	11	20	Feb-06	EE, Vidhan Sabha division	925281
6	1	30	not mentioned	M/s Hindustan Petroleum corporation ltd. Cost of maxaphalt	97044
7	2	34	not mentioned	Indian oil corporation ltd. Cost of maxaphalt	315578
8	3	49	not mentioned	MP State Agro Industries	178349
9	7	66	Aug-92	SE, Railway Store	206046
13	26	68	October-- 2007	Paid 5th and final bill to Sh.P.J.Kanoi Agt. No.86/DL-05-06 Misc. adv. Against Director Higher Education, Raipur	1771308
Sub total					31867179

1	2	3	4	5	6
EE, MMB canal Division No.5, Kharsia					
1	-	-	Jan-99	EE, Mond Project-RH-KHS	45000
2	-	-	Jan-99	EE, HC Div. Sakti	22500
3	-	-	Jun-01	EE, E/M Div. BSP	232223
Sub total					299723
EE, Water Management Division, Rudri					
1	46/228	-	Mar-81	Chief Municipal Corporation, Dhamtari	10600
2	43/286	-	Mar-82	Gujrat Housing Board, Dhamtari on account of extra cost of cement	5850
3	73/16	-	Feb-90	EE, Pairy Height Dam	17450
4	79/1	-	Apr-91	EE, MRP Canal Division no.2 Gangrel	23700
5	85/5	-	May-91	Forest Officer, Dhamtari	6270
6	84/6	-	Jun-91	EE, Pairy Height Dam	7133
7	89/15	-	Mar-92	EE, Pairy Height Dam	32635
8	90/1	-	Apr-92	EE, Pairy Height Dam	9085
9	91/2	-	May-92	EE tubewell (c) div no.I, Raipur	120000
10	93/4	-	Jun-92	EE, Pairy Height Dam	8610
11	95/6	-	Jul-92	MRP, Dishnet Dn.No.I, Rudri	14280
12	98/9	-	Jul-92	EE, Pairy Height Dam	6040
13	103/14	-	Nov-92	EE, Pairy Height Dam	15315
14	104/15	-	Nov-92	EE, Canal Div. No.Rudri	18315
15	105/16	-	Nov-92	EE, Pairy Height Dam	49000
16	106/17	-	Jan-93	EE, Pairy Height Dam	28652
17	107/18	-	Jan-93	EE, Pairy Height Dam	39200
18	108/19	-	Feb-93	EE, Pairy Height Dam	8715
19	109/20	-	Mar-93	EE, Pairy Height Dam	19600
20	110/21	-	Mar-93	EE, Pairy Height Dam	244998
21	113/3	-	May-93	EE, Pairy Height Dam	21915
22	115/5	-	May-93	EE, Pairy Height Dam	111492
23	116/6	-	May-93	EE, Pairy Height Dam	24607
24	117/7	-	Jun-93	EE, Pairy Height Dam	24456
25	128/1	-	Apr-95	MPEB Jagdalpur	12000
26	129/2	-	Jun-95	EE, Pairy Height Dam	24900
27	130/3	-	Nov-95	EE, Pairy Height Dam	5150
28	134/2	-	May-97	MPEB, Jagdalpur	32957
29	-	-	Apr-02	Appeliya adhikari U P Shram Ayukut, Raipur	336140
30	-	-	Sep-02	EE, Dam no.2, Rudri	9245
31	-	-	Oct-02	Appeliya adhikari U P Shram Ayukut, Raipur	479879
32	-	-	Oct-02	Appeliya adhikari U P Shram Ayukut, Raipur	7373

1	2	3	4	5	6
33	-	-	Jun-03	Appeliya adhikari U P Shram Ayukut, Raipur	95059
34	-	-	Jul-03	Appeliya adhikari U P Shram Ayukut, Raipur	51491
35	-	-	Aug-03	Appeliya adhikari U P Shram Ayukut, Raipur	96905
36	-	-	Oct-03	Appeliya adhikari U P Shram Ayukut, Raipur	74717
37	-	-	Feb-04	Appeliya adhikari U P Shram Ayukut, Raipur	35109
38	-	-	Mar-04	Appeliya adhikari U P Shram Ayukut, Raipur	92857
39	-	-	May-04	Appeliya adhikari U P Shram Ayukut, Raipur	352786
Sub-Total					2574486
EE, Public Health Engineering Division, Raipur					
1	1	Deposit work	Not mentioned	EE (E&M) Irrigation Division,	53500
2	2	Deposit work	not mentioned	MPL deposit works	24357
3	3	Deposit work	Dec-03	Baloda bazar, WSS, Nagar Palika	1707017
4	4	Deposit work	not mentioned	Bhatapara, WSS	3899489
5	5	Deposit work	not mentioned	EE, Mechanical Division (Girodpuri Nalla)	91869
6	6	Deposit work	not mentioned	EE, Mechanical Division , Raipur	227747
7	7	Deposit work	not mentioned	DISNET, canal division, Bhatapara (irrigation department)	26792
8	8	Deposit work	not mentioned	Bhatapara WSS	59311
9	9	Deposit work	not mentioned	BDO, Bhatapara	49005
10	10	Deposit work	not mentioned	BDO, Balodabazar	35993
11	11	Deposit work	not mentioned	DBDO, Bhilaigarh	9533
12	12			EE, mrp, Dishnat Div-II Tilda	7833
13	13	Deposit work	not mentioned	Nagar palika, Indira Awas Yojana	7875
14	14	Deposit work	not mentioned	CMO, Saraipali	31326
15	15	Deposit work	not mentioned	Bhatagaon WSS	1362050
16	16	Deposit work	not mentioned	Baltora (Jojana Mandal)	31591
17	17	Deposit work	not mentioned	Tundra WSS	96053
18	19	Deposit work	not mentioned	Bagbahara WSS	379558
19	20	Deposit work	not mentioned	Lachanpur WSS	49611
20	21	Deposit work	not mentioned	Pithora WSS	346433
21	23	Deposit work	not mentioned	Saltarai WSS	229905
22	25	Deposit work	not mentioned	Diwanpur WSS	75000
23	26	Deposit work	not mentioned	Kolwa WSS	55195
24	27	Deposit work	not mentioned	Muktidham (Yojana Mandal)	37640

1	2	3	4	5	6
25	36	Deposit work	not mentioned	Nipaniya WSS (Dharabhata)	166702
26	37	Deposit work	not mentioned	Kasdol WSS	480369
27	38	Deposit work	not mentioned	Chuchrungpur WSS	220726
28	40	Deposit work	not mentioned	Gobanwapara, ARWSP	516421
29	43	Deposit work	not mentioned	Dharnikeda WSS	143407
30	45	Deposit work	not mentioned	Commandant Home Guard	29648
31	47	Deposit work	Dec-03	Arang AWSP	155340
32	52	Deposit work	not mentioned	Pallari AWSP	7852049
33	-	sales on credit	not mentioned	EE Project division No.I, Raipur	1069589
34	-	sales on credit	not mentioned	EE, Mechanical Division, Raipur	803149
35	-	sales on credit	not mentioned	EE, PHE Division, Bilaspur	13367
36	-	sales on credit	not mentioned	CMO, Nagar Palika Nigam, Balodabazar	24079
37	-	sales on credit	not mentioned	CMO, Bhatapara (NPN)	51599
38	-	sales on credit	not mentioned	AE, PHE Project sub dn. (Capital project)	687966
39	-	sales on credit	not mentioned	EE, PWD (B&R) Div.No.1 Raipur	219210
40	-	sales on credit	not mentioned	EE, PHE Division, Dhamtari	299417
41	-	sales on credit	not mentioned	EE, PHE Div, Rajnandgaon	347456
42	-	sales on credit	not mentioned	EE, PHE Division Jashpur	287434
43	-	sales on credit	not mentioned	EE PHE division, Mahasamund	485536
44	38	other item	not mentioned	AE, PHE (Maintenance), Sub-division-II, Raipur	159974
45	40	other item	not mentioned	EE, PHE, Mechanical Div, Raipur	510859
46	33	other item	not mentioned	AE, PHE Sub division, Bhatapara	103502
47	7	other item	not mentioned	Superintendent of police, Raipur	12378
48	17	other item	not mentioned	Station Master Railway, Bhatapara	11088
49	29	other item	not mentioned	AE Water supply Pro sub div No.I, Raipur	7000
Sub- Total					23552948
EE, Public Health Engineering Division, Jagdalpur					
1	2	2	4/82,8/82,10/10	B/F from 1982 register the detailed particular not mentioned	611366
2	5	2	7/82, 5/04	EE, PHE Mechanical, Jagdalpur	336358
3	20	14	6/85,4 85,5/89	MP Agriculture, Raipur	36665
4	22	14	10/85, 5/93	EE, PHE Div. Raipur	242900
5	34	20	Feb-90	Principal Government Engineering College, Raipur	12500
6	40	26	Nov-88	SE, PHE Circle, Bilaspur	15000
7	60	38	Jun-92	EE, PHE Div. Balaghat	191029
8	63	44	7/94, 5/01	EE,PHE div. Kanker	541931
9	66	44	Jan-93	EE PHE div Raigarh	159904
10	67	44	Apr-93	EE PHE Project Div raipur	98861
11	70	50	Sep-97	CMO, Nagar nigam, Jagdalpur	114464

1	2	3	4	5	6
12	71	50	Jul-94	EE, PHE Div, Rajnandgaon	54912
13	73	50	5/98, 3/95	AE, PHE, Mech, Jagdalpur	246961
14	85	62	5/01, 3/03	EE, PHE Div. Dantewada	367855
15	90	62	04-June	EE, PHE Div Kawardha	41325
16	98	68	TE No.I	Kondagaon WSS	99079
Sub total					3171110
Grand Total					69509034

Appendix-3.9

(Referred to in para 3.7.2 page 86)

**Statement showing outstanding advances observed during regular audit of the
13 works unit during May 2013 to October 2013**

Sl no.	IR No.	Name of the Division	Period of Audit	Para number	Money Value (₹ in lakh)
1	IR-07	EE, PWD (Bridge), Ambikapur	8.5.13 to 21.5.13	9	23.00
2	IR-10	EE, PWD (B&R), Durg	13.5.13 to 27.5.13	10	384.00
3	IR-11	EE, Hasdeo Water Management Division, Jangir	23.5.13 to 4.6.13	10	186.00
4	IR-12	EE, PWD (B&R), Rajnandgaon	28.5.13 to 8.6.13	10	200.00
5	IR-15	EE, PWD, (B&R) Ramanujgunj	21.6.13 to 5.7.13	14	33.58
6	IR-17	EE, PWD (B&R), Kawardha	1.7.13 to 12.7.13	6	99.71
7	IR-19	EE, PWD (B&R), Ambikapur	10.6.13 to 22.6.13	5	328.00
8	IR-20	EE, PWD, Gariabandh	1.7.13 to 9.7.13	9	123.00
9	IR-21	EE, PWD (B&R), Champa	15.7.13 to 23.7.13	6	29.38
10	IR-22	EE, PWD, Pendra road	11.7.13 to 19.7.13	7	140.00
11	IR-24	EE, EE, PWD (B&R), Baloda Bazar	28.5.13 to 7.6.13	11	328.00
12	IR-26	EE, PWD (B&R), Balod	16.9.13 to 25.9.13	6	73.66
13	IR-29	EE, PWD, (Bridge), Raigarh	7.10.13 to 22.10.13	7	193.88
Total					2,142.21

Acronyms

Acronyms	Full Form
AC	Abstract Contingent
ACS	Additional Chief Secretary
AE	Aggregate Expenditure
AG (A & E)	Accountant General (Accounts and Entitlements)
BE	Budget Estimates
BG	Bank Guarantee
CE	Capital Expenditure
CPWA	Central Public Works Account
DCC	Detailed Countersigned Contingent
DE	Development Expenditure
FD	Finance Department
FRBM	Fiscal Responsibility and Budget Management
GIA	Grants-in-Aid
GDP	Gross Domestic Product
GoCG	Government of Chhattisgarh
GoI	Government of India
GSDP	Gross State Domestic Product
ME	Maintenance Expenditure
MPWA	Miscellaneous Public Works Advances
MTFPS	Medium Term Fiscal Policy Statement
NPRE	Non-Plan Revenue Expenditure
PAR	Public Accounts Receipts
PD	Personal Deposit
RBI	Reserve Bank of India
RE	Revenue Expenditure
S & W	Salary and Wages
SD	Security Deposit
SDL	State Development Loans
SSE	Social Sector Expenditure
TE	Total Expenditure
ThFC	Thirteenth Finance Commission
UC	Utilization Certificates