



**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended 31 March 2016**



**Government of Chhattisgarh
Report No. 03 of the year 2016**

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Preface

- 1 This Report has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution.
- 2 Chapter 1 and 2 of the Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2016. Information has been obtained from the Government of Chhattisgarh wherever necessary.
- 3 Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
- 4 The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Background

The financial performance of the State has been assessed based on the Fiscal Responsibility and Budget Management (FRBM) Act, 2005, as amended in 2011 and 2016, Budget documents, Medium Term Fiscal Policy Statement, Economic Review norms recommended by the Fourteenth Finance Commission (14thFC) 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 ended 31 March 2016, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter-I is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2016. It provides an insight into trends in overall financial position of the State, actuals vis-à-vis budget estimates of committed expenditure and borrowing patterns, besides giving a brief of the funds transferred by the Government of India (GOI) directly to the State implementing agencies through the off-budget route.

Chapter-II is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations and the manner in which the allocated resources are managed by the service delivery departments. It also contains detailed review of two grants namely Grant No. 27 "School Education Department" and Grant No. 69 "Urban Administration and Development Department". It seeks to ascertain whether the expenditure actually incurred under the various grants is within the authorisation given under the Appropriation Act.

Chapter-III is an inventory of the Chhattisgarh Government's compliance with various reporting requirements and financial rules. The report also compiles the data collected from various Government Departments/Organisations in support of the findings.

Audit Findings

Chapter I: Finances of the State Government

Fiscal Situation

- The growth rate of Gross State Domestic Product (GSDP) during 2015-16 was 6.40 *per cent* against the Fourteenth Finance Commission (14thFC) projection of 14.42 *per cent*.
- The State had a Revenue Surplus of ₹ 2,367 crore during 2015-16 and maintained revenue surplus as envisaged in the 14thFC and FRBM Act.
- Fiscal Deficit (₹ 4,574 crore) was 1.82 *per cent* of GSDP during 2015-16, which was well within the limit of 3.50 *per cent* as estimated under 14thFC projection and FRBM Act.

(Para 1 and Para 1.1.2)

Transfer of funds to State Implementing Agencies

➤ The direct transfer of funds to the State Implementing Agencies has increased by ₹ 130.65 crore (38.92 *per cent*) from ₹ 335.65 crore in 2014-15 to ₹ 466.30 crore in 2015-16 for implementing various schemes/programmes in social and economic sectors.

(Para 1.2.2)

Resource Mobilisation

➤ Revenue Receipts (₹ 46,068 crore) grew by ₹ 8,080 crore (21.27 *per cent*) in 2015-16 compared to growth of ₹ 5,938 crore (18.53 *per cent*) in previous year. The increase was mainly due to increase over the previous year in Share of the State in Union Taxes and Duties (₹ 7,353 crore: 87.92 *per cent*) and in tax revenue (₹ 1,368 crore: 8.71 *per cent*).

➤ Grants-in-Aid decreased by ₹ 926 crore (10.31 *per cent*) compared to previous year.

(Para 1.3)

Revenue Buoyancy

➤ Revenue buoyancy reached its highest level at 3.32 in 2015-16 due to increase in growth rate of Revenue Receipt (21.27 *per cent*) as compared to previous year (18.53 *per cent*). The growth of Revenue Receipt increased due to increase in Central Tax Transfer of ₹ 15,716.47 crore in 2015-16 whereas it was ₹ 8,363.03 crore in 2014-15.

(Para 1.3)

Expenditure Management and Fiscal priorities

➤ Revenue Expenditure increased by ₹ 4,140 crore (10.46 *per cent*) over 2014-15. However, it was lower by ₹ 10,029 crore than the Budget Estimates (₹ 53,730 crore). Further, Revenue Expenditure was 84.35 *per cent* of the Total Expenditure (₹ 51,811 crore) and 17.38 *per cent* of GSDP during 2015-16. Share of Plan Revenue Expenditure in Total Revenue Expenditure decreased from 53 *per cent* in 2014-15 to 47 *per cent* in 2015-16. Non-plan Revenue Expenditure (₹ 23,172 crore) increased by 24.78 *per cent* in 2015-16 over the previous year and constituted 53 *per cent* of Revenue Expenditure.

(Para 1.1.3, 1.6.1, 1.6.2.1 and 1.6.2.2)

➤ During 2015-16, Capital expenditure increased by 21.40 *per cent* (₹ 1,401 crore) over the previous year mainly due to increase in expenditure under Capital outlay on Transport by ₹ 478 crore, Rural Development Programmes by ₹ 264 crore, Education, Sports, Art and Culture by ₹ 236 crore and Irrigation and Flood Control by ₹ 198 crore.

(Para 1.6.4)

➤ Financial assistance by the State to Local Bodies and other institutions decreased from ₹ 10,573.31 crore in 2014-15 to ₹ 9,678.18 crore during 2015-16. The expenditure on subsidies increased by ₹ 3,650 crore (97.41 *per cent*) from ₹ 3,747 crore in 2014-15 to ₹ 7,397 crore in 2015-16.

(Para 1.6.6)

Incomplete projects

➤ As of March 2016, there were 194 Incomplete Projects beyond their scheduled date of completion in which ₹ 5,912 crore was blocked. Delay in completion of these works invites the risk of cost escalation. Besides, intended benefits from these projects could not be achieved.

(Para 1.8.1)

Return on Government investments

➤ As of 31 March 2016, Government of Chhattisgarh invested ₹ 6,192.22 crore in Government Companies, Co-operatives, Banks and Societies etc. The return (₹ 5.73 crore) on investment was 0.09 *per cent* although average borrowings cost of Government was 6.25 *per cent* during the year.

(Para 1.8.2)

Fiscal Liabilities

➤ During 2015-16, Fiscal Liabilities of the State (₹ 37,817 crore) grew by 22.07 *per cent* over the previous year. The Fiscal Liabilities were 15.04 *per cent* of GSDP as compared to 13.11 *per cent* of GSDP during previous year mainly due to increase in Internal Debt of ₹ 24,215 crore as compared to ₹ 18,195 crore in 2014-15.

(Para 1.9.2)

Debt Management

➤ The net availability of borrowed funds marginally increased from ₹ 4,551 crore in 2014-15 to ₹ 4,687 crore in 2015-16. The ratio of Interest Payments to Revenue Receipts increased from 4.55 *per cent* in 2014-15 to 4.66 *per cent* in 2015-16.

(Para 1.10.2)

Chapter II: Financial management and budgetary control

Large saving due to improper estimation

➤ There were large savings of ₹ 20,083.91 crore during 2015-16 indicating improper budget estimation. Persistent savings for the last five years were also noticed in 10 grants related to Social Services and Economic Services.

(Para 2.3 and 2.4.4)

Excess over provisions during previous years requiring regularisation

➤ Excess expenditure of ₹ 98.24 crore was incurred over provisions during 2015-16 in three grants and two appropriation, which requires regularisation under Article 205 of the Constitution of India. Besides, excess expenditure of ₹ 3,146.93 crore for the period 2000-15 was still to be regularised.

(Para 2.4.11 and 2.4.12)

Advances from Contingency Fund

➤ During 2015-16, three withdrawals amounting to ₹ 1.72 crore were made from Contingency Fund for three occasions purchase of ambulance, salaries to outsourced employees in field office and payment of decree amount to meet expenditure which was neither unforeseen nor of emergent nature.

(Para 2.5)

Chapter III: Financial Reporting

Outstanding Utilisation Certificates against the grants

➤ In Chhattisgarh, a total of 4237 UCs amounting to ₹ 10,502.86 crore were outstanding as of 31 March 2016 in different Departments against the GIA bills drawn during 2007-08 to 2015-16. These UCs were outstanding mainly in three departments viz. General Education Department (651 UCs for ₹ 574.58 crore), Urban Development Department (574 UCs for ₹ 2201.18 crore), and Other Rural Development Department (1284 UCs for ₹ 1167.79 crore). UCs were not received against the GIA bills for huge amounts indicating failure of the departmental officers to comply with the rules and procedures to ensure timely utilisation of the grants for the intended purpose.

(Para 3.1)

Submission of Accounts by Autonomous Bodies

➤ There were significant delays in submission of accounts by Nine Autonomous Bodies to the Accountant General, resulting in delays in scrutiny of functioning of Autonomous Bodies.

(Para 3.2.2)

Drawal of funds on Abstract Contingent Bills

➤ An amount of ₹ 645.86 crore drawn on Abstract Contingent (AC) bills during 2015-16 remained outstanding as of March 2016 as Detailed Contingent bills were not submitted. Of the total 303 AC bills aggregating ₹ 645.86 crore, pendency mainly pertains to Food Storage and warehousing (₹ 338.24 crore), Power (₹ 281.02 crore), Industries (₹ 9.68 crore), Capital outlay on Iron and Steel Industries (₹ 9.00 crore) and Village and Small Industries (₹ 7.80 crore).

(Para 3.3)

Maintenance of Personal Deposit Account

➤ Personal Deposit (PD) Accounts were continued even after close of the financial year without approval of Finance Department, in violation of provisions of Madhya Pradesh/Chhattisgarh Treasury code. There was significant amount of closing balance aggregating ₹ 1,696.46 crore in 292 PD Accounts as of March 2016.

(Para 3.4)

Reporting of misappropriation and losses

➤ Government's compliance towards disposal of 2,218 cases of losses, misappropriation etc. amounting to ₹ 117.02 crore was pending as of 31 March 2016.

(Para 3.5)

End Use of Labour Cess

➤ Funds of ₹ 6.08 crore was not credited to the Chhattisgarh Building and Other Construction Workers Welfare Board (CGB & OCWWB) due to dishonour of cheques and lying uncleared as on November 2016.

(Para 3.9.4.2)

Excess payment of ₹ 48.47 lakh to the same beneficiary by providing double benefit

➤ 1374 number of workers (799 +575) were provided benefits under both *Mukhya Mantri Silai Machine Sahayata Yojna* and *Mukhya Mantri Cycle Sahayata Yojna* schemes by providing cycles to those 799 workers who had already availed *silai machines* and 575 workers availed *silai machines* who had already availed cycles under the said schemes, in contravention to the notification.

(Para 3.9.4.5)

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

1 Profile of Chhattisgarh

The State of Chhattisgarh, located in the central part of India and created in November 2000 by dividing the State of Madhya Pradesh, has an area of 1,35,192 sq. km. It is the 10th largest State of the country in terms of geographical area and the 16th largest State by population (2.55 crore as per 2011 census). The State's population increased from 2.08 crore in 2001 to 2.55 crore in 2011 recording a decadal growth of 22.61 *per cent*. The percentage of population living below the poverty line was 47.90¹, which is more than the all-India average of 29.50. The Gross State Domestic Product (GSDP) of Chhattisgarh in 2015-16 at current price was ₹ 2,51,447.14 crore. The State's literacy rate increased from 64.66 *per cent* (as per 2001 census) to 70.28 *per cent* (as per 2011 census) which was less than all-India average of 73.00 *per cent* (as per 2011 census). At current prices, the per capita income of the State was estimated at ₹ 81,756 during 2015-16. General Data relating to the State is given in **Appendix 1.1 (Part-A)**.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period. The growth of GSDP of the State is an important economic indicator of the State's economy, as it depicts the increase in total value of production activities in the State. The trends in the annual growth of India's GDP and GSDP of the State at current prices are indicated in **Table 1.1**.

Table 1.1: Annual growth rate of GDP and GSDP (at current prices)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
India's GDP ² (₹ in crore)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP (in percentage)	--	13.91	13.28	10.78	8.71
State's GSDP ² (₹ in crore)	1,58,074	1,77,511	2,06,786 ^P	2,36,318 ^Q	2,51,447 ^A
Growth rate of GSDP (in percentage)	--	12.30	16.49	14.28	6.40

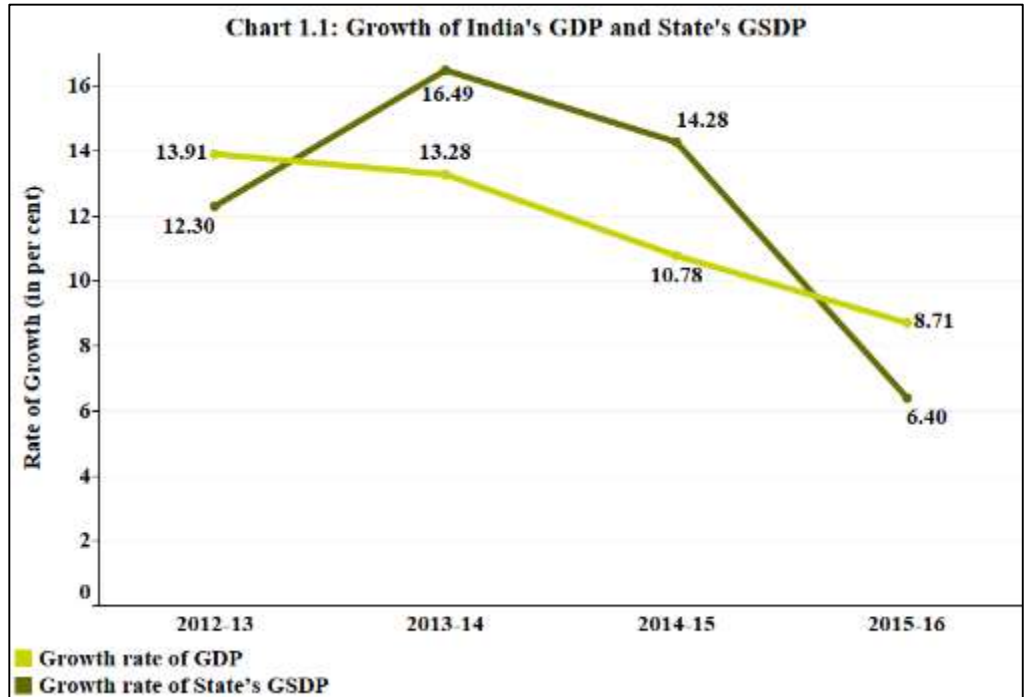
(Source: Website of the Ministry of Statistics and Programme Implementation, Government of India.)
(A-advanced estimates, Q-quick estimates or P-provisional estimates)

The GSDP of Chhattisgarh State grew at the rate of 6.40 *per cent* during 2015-16 which is less than the projection made in the Fourteenth Finance Commission (14thFC) (14.42 *per cent*).

¹ Below poverty line as per Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014).

² GDP and GSDP estimates for the period 2011-12 to 2014-15 are revised due to change in base year to 2011-12 from 2004-05.

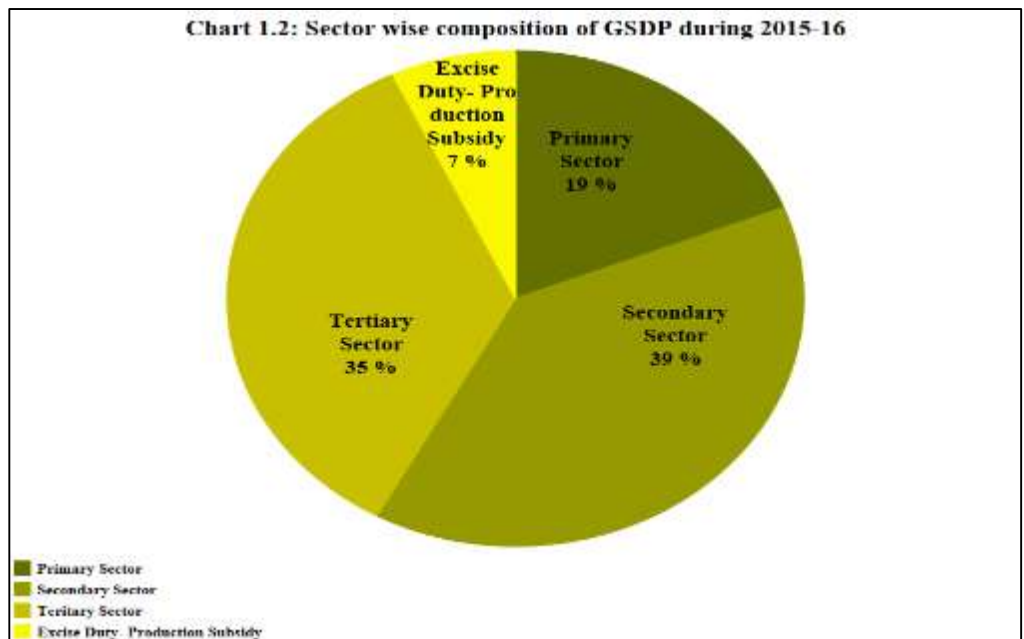
Comparison of Growth rate of India's GDP and State's GSDP is depicted in **Chart 1.1.**



(Source: Website of the Ministry of Statistics and Programme Implementation, Government of India.)

As can be seen from the above chart, the GSDP growth rate of the State was lower than the GDP growth rate of India during 2012-13 and thereafter higher than the GDP growth rate of India during 2013-14 and 2014-15. The growth rate of GSDP of the State was lower than the GDP growth rate of India during 2015-16.

Sector wise composition of GSDP of the State during 2015-16 is depicted in the **Chart 1.2.**



(Source: Economic Survey of Chhattisgarh 2015-16)

As can be seen from the above chart, Secondary sector continued to be the dominant source of GSDP and it accounted for 39.22 per cent of the GSDP

during 2015-16. Out of the remaining 60.78 per cent, 19.01 per cent was contributed by Primary Sector, 35.15 per cent by Tertiary Sector and 6.62 per cent by Excise duty-Production Subsidy.

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Chhattisgarh during the year 2015-16. It analyses the significant changes in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last few years. This analysis has been made based on Finance Accounts of the State and information obtained from the Government. The structure and form of Government Accounts have been explained in **Appendix 1.1 Part (B)** and the layout of the Finance Accounts is depicted in **Appendix 1.1 Part (C)**.

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

1.1.1 Summary of fiscal transaction in 2015-16

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2015-16) *vis-à-vis* the previous year (2014-15), while **Appendix 1.4 (Part A and B)** presents details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of Fiscal Operations in 2015-16

(₹ in crore)

Receipts			Disbursement				
Section-A-Revenue	2014-15	2015-16	Section-A-Revenue	2014-15	2015-16		
					Non-Plan	Plan	Total
Revenue Receipts	37,988.01	46,067.71	Revenue Expenditure	39,561.29	23,172.02	20,529.04	43,701.06
Own Tax Revenue	15,707.26	17,074.86	General Services	9,041.58	10,348.93	59.83	10,408.76
Non-Tax Revenue	4,929.91	5,214.79	Social Services	15,388.85	5,885.62	10,453.73	16,339.35
Share of Union Taxes/Duties	8,363.03	15,716.47	Economic Services	14,152.22	6,037.06	10,015.48	16,052.54
Grants from Government of India	8,987.81	8,061.59	Grants-in-Aid and contributions	978.64	900.41	0.00	900.41
Section- B- Capital and Others							
Miscellaneous Capital Receipts	3.03	2.84	Capital Outlay	6,544.25	1.96	7,943.05	7,945.01
Recoveries of Loans and Advances	194.86	296.39	Loans and Advances Disbursed	88.32	---	---	164.73
Inter-State Settlement	0.91	0.52	Inter-State Settlement	1.22	---	---	0.49
Public Debt Receipts	6,439.67	7,251.15	Repayment of Public Debt	1,336.73	---	---	1,250.18
Contingency Fund	0.00	0.00	Contingency Fund	0.00	---	---	0.00
Public Account Receipts	51,321.89	55,059.09	Public Account Disbursement	49,933.47	---	---	54,000.89
Opening Cash Balance	2,735.29	1,218.38	Closing Cash Balance	1,218.38	---	---	2,833.72
Total	98,683.66	1,09,896.08	Total	98,683.66	---	---	1,09,896.08

(Source: Finance Accounts of the State Government 2015-16)

The significant changes during 2015-16 as compared to the previous year are as under:

- Revenue receipts (₹ 46,068 crore) increased by ₹ 8,080 crore (21.27 per cent) over that of the previous year (₹ 37,988 crore) mainly due to an increase in share of central tax transfer by ₹ 7,353 (87.92 per cent) over the previous year and also due to increase in own tax revenue by ₹ 1,368 crore (8.71 per cent) and Non Tax Revenue increased by ₹ 285 crore (5.78 per cent). Grant-in-Aid from Government of India decreased by ₹ 926 crore (10.31 per cent).
- Against the projections of Own Tax Revenue (₹ 20,872 crore) and Non Tax Revenue (₹ 5,324 crore) made by the fourteenth finance commission, the actual were ₹ 17,075 crore (81.81 per cent) and ₹ 5,215 crore (97.95 per cent) respectively. Thus Own Tax Revenue fell significantly below the normative projections made by the 14th FC while collection of Non Tax was marginally below than the 14th FC Projection.
- Revenue Expenditure (RE) increased sharply from ₹ 39,561 crore in 2014-15 to ₹ 43,701 crore in 2015-16 due to increase in General Services and Social Services by ₹ 1,367 and ₹ 951 crore, respectively over the previous year. However, RE was 18.67 per cent lower than the budget estimate of ₹ 53,730 crore.
- Capital Expenditure increased by ₹ 1,401 crore (21.40 per cent) in 2015-16 over the previous year, which was mainly under transport (₹ 478 crore), Rural Development (₹ 264 crore), Education Art and Culture (₹ 236 crore) and Irrigation and Flood control Departments (₹ 198 crore).
- Public Debt receipts decreased by ₹ 811 crore (12.60 per cent) against increase of ₹ 2,508 crore (63.78 per cent) in 2014-15 over the previous year.
- Public Account receipts and Public Account disbursement increased by ₹ 3,737 crore (7.28 per cent) and ₹ 4,067 crore (8.15 per cent) respectively.
- The net impact of the above transactions was an increase of ₹ 1,615 crore in the cash balance at the end of 2015-16 over the previous year.

1.1.2. Review of the fiscal position

In compliance with the recommendations of Twelfth Finance Commission (TFC), the Government of Chhattisgarh enacted its Fiscal Responsibility and Budget Management Act, 2005 (FRBM Act), as amended in September 2011 and thereafter in May 2016 with a view to ensuring prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability and greater transparency in fiscal operations of the Government and conduct of fiscal policy in a Medium Term Fiscal Framework (MTFF).

The State Government passed the Chhattisgarh Fiscal Responsibility and Budget Management (Amendment) Act, 2016 in May 2016. According to the Act, the State Government shall, by rules, specify the fiscal rules suggested for the FRBM Acts of States by the Finance Commission.

The Fourteenth Finance Commission (14thFC) has prescribed a Fiscal Consolidation roadmap, fiscal deficit targets and annual borrowing limits for the States during the award period as enunciated below:

- i. Fiscal deficit of all States will be anchored to an annual limit of three *per cent* of GSDP. The States will be eligible for flexibility of 0.25 *per cent* over and above this for any given year for which the borrowing limits are to be fixed if their debt-GSDP ratio is less than or equal to 25 *per cent* in the preceding year.
- ii. States will be further eligible for an additional borrowing limit of 0.25 *per cent* of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 *per cent* of the revenue receipts in the preceding year.
- iii. The two options under these flexibility provisions can be availed of by a State either separately, if any of the above criteria is fulfilled, or simultaneously if both the above stated criteria are fulfilled. Thus, a State can have a maximum fiscal deficit-GSDP limit of 3.50 *per cent* in any given year.
- iv. The flexibility in availing the additional limit under either of the two options or both will be available to a State only if there is no revenue deficit in the year in which borrowing limits are to be fixed and the immediately preceding year.
- v. If a State is not able to fully utilise its sanctioned borrowing limit of three *per cent* of GSDP in any particular year during the first four years of the award period (2015-16 to 2018-19), it will have the option of availing this un-utilised borrowing amount (calculated in rupees) only in the following year but within the award period.

Major fiscal variables for the year 2015-16, as set in FRBM Act, MTFP, 14thFC and in the budget documents of the State are presented in **Table 1.3**.

Table 1.3: Major Fiscal Variables for 2015-16

(₹ in crore)

Fiscal variables	2015-16				
	14 th FC Targets	Targets as prescribed in FRBM Act	Targets as per Budget	Projections in MTFPS	Actuals
Revenue Deficit (-)/ Surplus (+)	Revenue Surplus	Revenue Surplus	(+)4,226.64	(+)4,226.64	(+)2,366.65
Fiscal Deficit (-)/ Surplus (+)	To maintain Fiscal Deficit of maximum 3.50 <i>per cent</i> of GSDP	To maintain Fiscal Deficit of maximum 3.50 <i>per cent</i> of GSDP	(-)6,835.66	(-)6,835.66	(-)4,573.71 (1.82 <i>per cent</i> of GSDP)
Outstanding Debt as <i>per cent</i> of GSDP	13.73	13.73	Not given in budget	16.09	15.04

(Source: FRBM Act documents, 14thFC Report, Budget documents and Finance Accounts 2015-16 of the State)

As evident from **Table 1.3**, State had Revenue Surplus of ₹ 2,366.65 crore during 2015-16 and achieved the 14thFC and FRBM target of revenue surplus. However, the revenue surplus fell short of the projections made in Budget Estimate and Medium Term Fiscal Policy Statement (MTFPS) by 44.01 *per cent*.

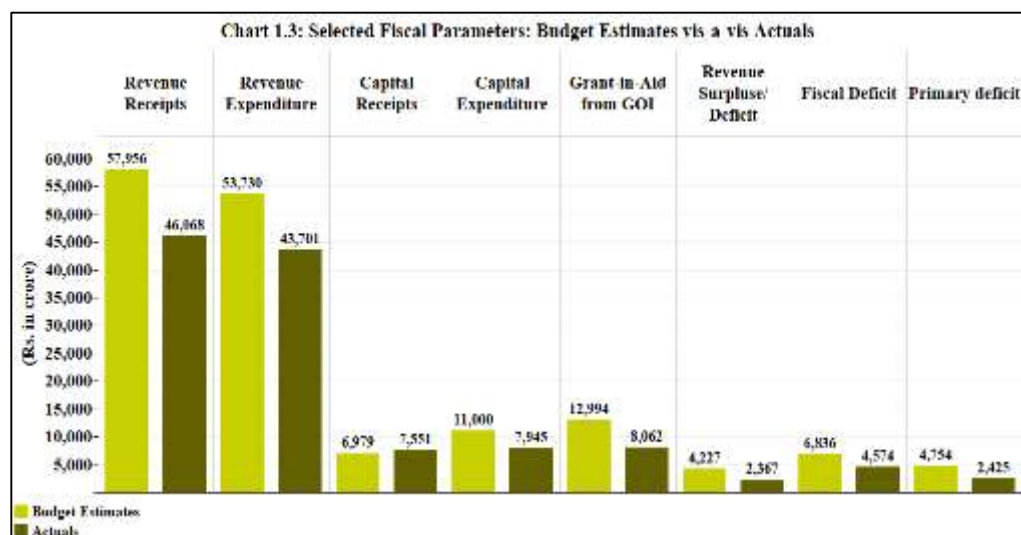
The Fiscal Deficit during 2015-16 (₹ 4,574 crore) decreased by ₹ 3,434 crore from ₹ 8,008 crore in 2014-15 mainly due to shift from position of Revenue Deficit of ₹ 1,573 crore in the year 2014-15 to position of Revenue Surplus of ₹ 2,367 crore in 2015-16 and increase in Capital expenditure by ₹ 1,401 crore from ₹ 6,544 crore in 2014-15 to ₹ 7,945 crore in 2015-16. In spite of that the percentage of Fiscal Deficit to GSDP at 1.82 was well within the limit of 3.50 per cent as estimated under 14thFC projection and FRBM Act during 2015-16.

The total outstanding debt as a per cent of GSDP at 15.04 per cent was more than the 14thFC & FRBM targets (13.73 per cent) but within the limit prescribed in MTFPS (16.09 per cent).

1.1.3 Budget Estimates and Actuals

The budget papers presented by the State Government provide description of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates (BE) are indicative that desired fiscal objectives were neither attained nor optimised due to various causes, some within the control of the Government and some beyond the control of the Government. The details of Budget Estimates *vis-à-vis* actuals for the year 2015-16 are given in **Appendix 1.5**.

Chart 1.3 presents a comparative analysis of the Budget Estimates and actuals for some important fiscal parameters for 2015-16.



(Source: Finance Accounts of the State Government 2015-16 and Budget Estimate 2015-16 of the State)

The above chart shows that actual receipts and expenditure, except capital receipts were less than the budget estimates of State Government for 2015-16.

The shortfall in actual Revenue Receipts by ₹ 11,889 crore (20.51 per cent) was mainly due to less receipt than the BE of Own Tax and Non-Tax Revenues by ₹ 3,011 crore (14.99 per cent) and Grants-in-Aid from Government of India (GOI) by ₹ 4,933 crore (37.96 per cent).

The decrease in actual Revenue Expenditure (by ₹ 10,029 crore) was mainly due to decrease in actual expenditure under Social Services by ₹ 4,946 crore

(23.24 *per cent*) and Economic Services by ₹ 4,703 crore (22.66 *per cent*) against BE.

The actual Capital Expenditure of the State was less than the BE by ₹ 3,055 crore (27.77 *per cent*). This was mainly due to less expenditure on Economic Services by ₹ 2,394 crore (29.30 *per cent*) and Social Services by ₹ 678 crore (27.27 *per cent*), which is a matter of concern for the State.

During 2015-16, State had Revenue Surplus of ₹ 2,366.65 crore as against the projection made in Budget Estimate of Revenue Surplus of ₹ 4,226.64 crore. Fiscal Deficit was projected at ₹ 6,836 crore, but actual was ₹ 4,574 crore. Primary Deficit was projected at ₹ 4,754 crore, but actual was ₹ 2,425 crore indicating good fiscal management.

1.1.4 Gender Budgeting

Gender Budget of the State provides the estimates and expenditure proposed to be incurred within the overall budget on schemes which are designed to benefit women fully or partially. Separate volume of Gender Budget was prepared by the state along with the Budget (2015-16) giving the details of budget provision relating to women and girls in various schemes. As per Gender budget document, schemes relating to women were bifurcated into two categories- (1) Schemes in which 100 *per cent* budget provision were related to women, and (2) Schemes in which at least 30 *per cent* of budget provision were related to women.

During 2015-16, budget provisions were made in 16 departments³ (category-1:23 schemes and category-2:101 schemes) for benefit of women and the girl child.

The details of Budget estimates as per gender budget document, provision of fund as per Appropriation Account and actual expenditure in respect of 23 schemes for category (1) above are given in **Appendix 1.6**

- As per Gender Budget 2015-16, the estimated provision as per gender budget documents for 23 schemes was ₹ 1,049.56 crore. However, the final budget provision of ₹ 619.47 crore (59 *per cent*) was made by the State Government against which an expenditure of ₹ 619.49 crore was incurred.
- Entire provision of ₹ 8.50 crore for the Girls Incentive Scheme had been surrendered during 2015-16 because the scheme was not in existence and funds had not been received from Government of India. Saving had occurred under this head during 2013-14 and 2014-15 as well. Despite the fact that entire provision under this head was surrendered on 31 March 2016, expenditure of ₹ 0.01 crore was made which is unauthorised.

Even though the Government presented an outcome budget for 2015-16 and there were quantifiable deliverables against various items of gender related activities, the nodal department did not monitor the progress of

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

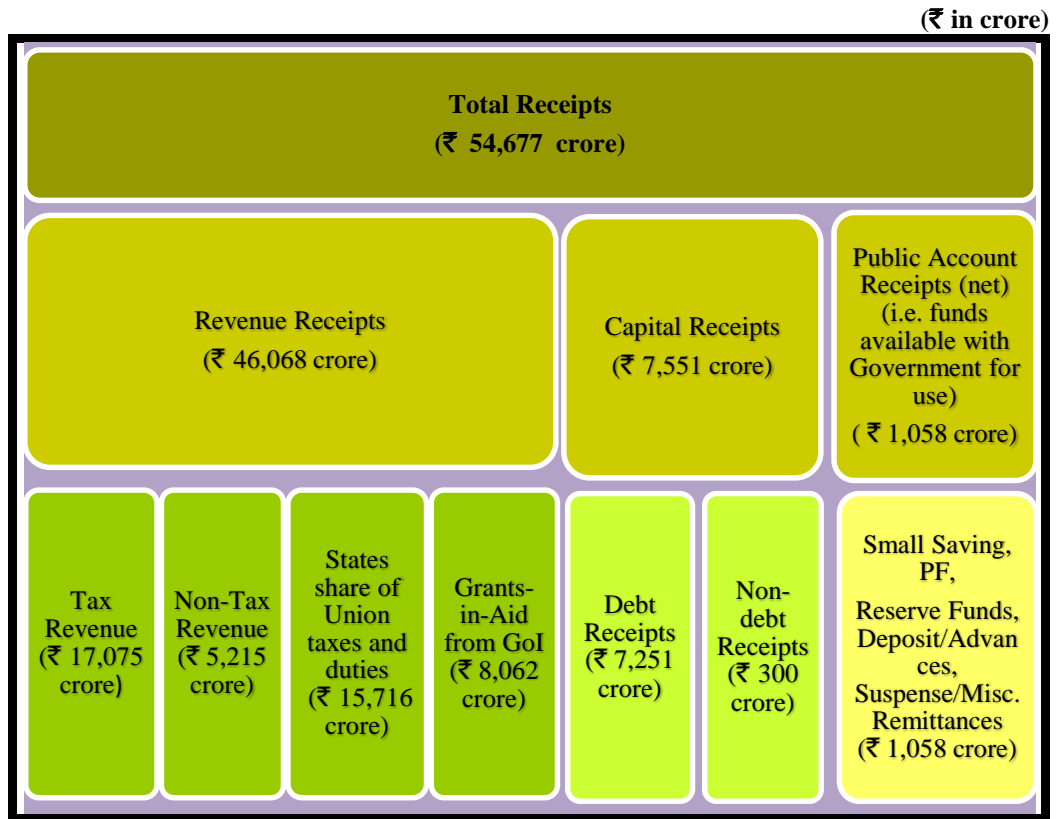
implementation of the schemes nor there was any special cell in the department for monitoring. There was no evaluation of various programmes or schemes regarding women during the year by any agency of the State.

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

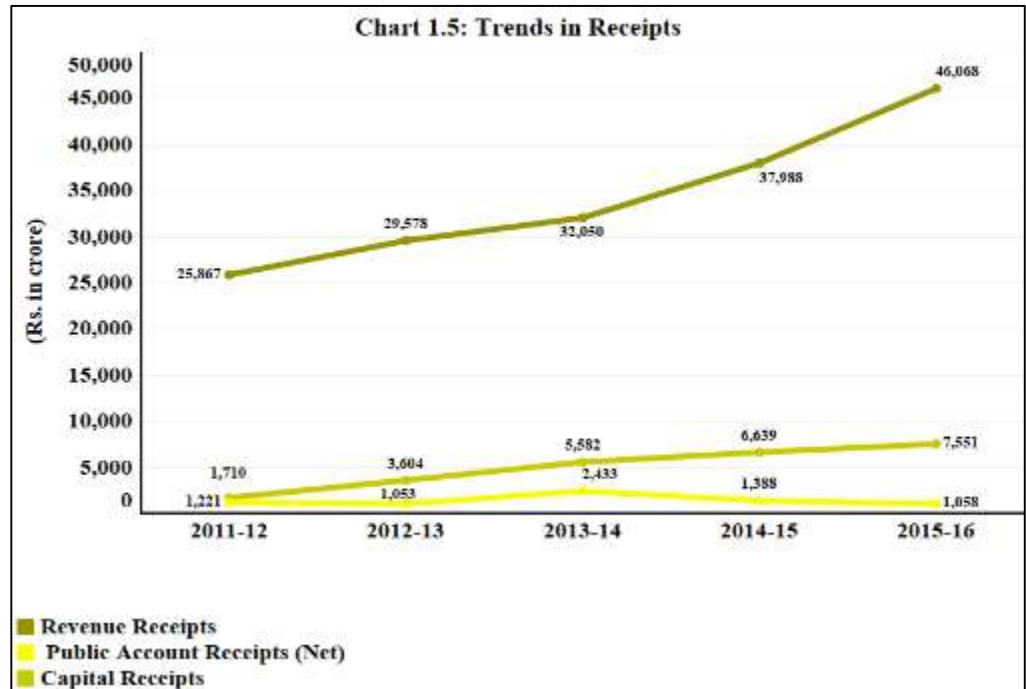
Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of Own Tax Revenue, Non-Tax Revenue, State's share of Union taxes and duties and Grants-in-Aid from the GOI. Capital receipts comprise Miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and 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 utilised by the Government to finance its deficit. **Table-1.2** (at page no. 3) presents the receipts and disbursements of the State during the current year 2015-16 as recorded in its Annual Finance Accounts. Flow chart showing the components and sub-components of resources is given in **Chart 1.4** depicting the composition of resources of the state during 2015-16.

Chart 1.4: Flowchart of components and sub-components of resources of the State



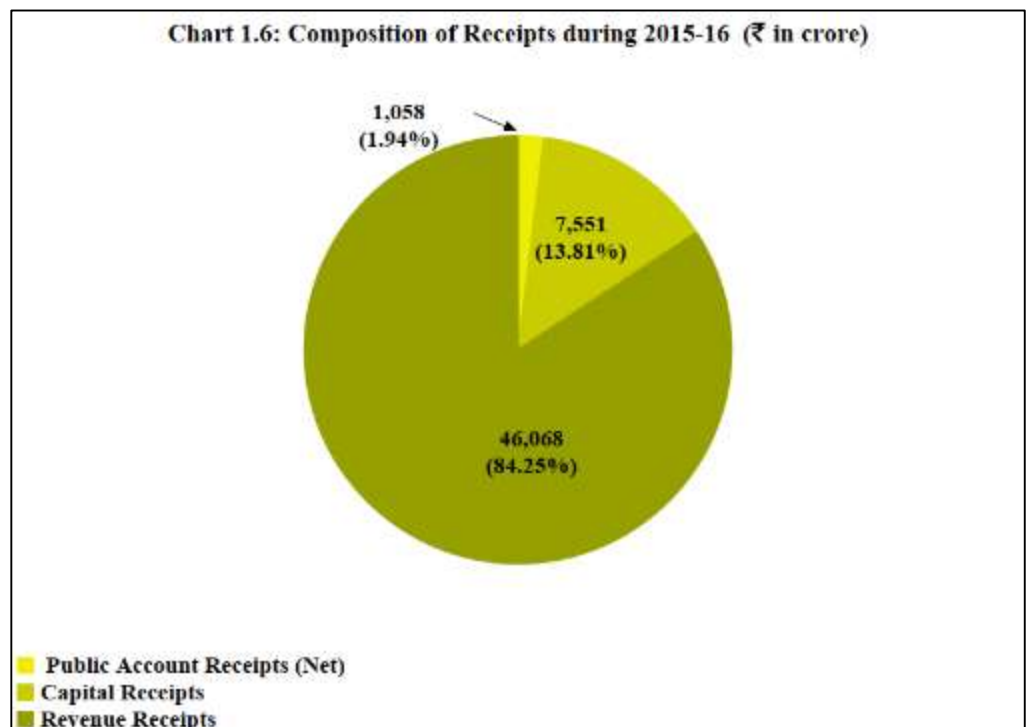
(Source: Finance Accounts 2015-16)

Chart 1.5 depicts the trend in various components of the receipts of the State during the period 2011-16.

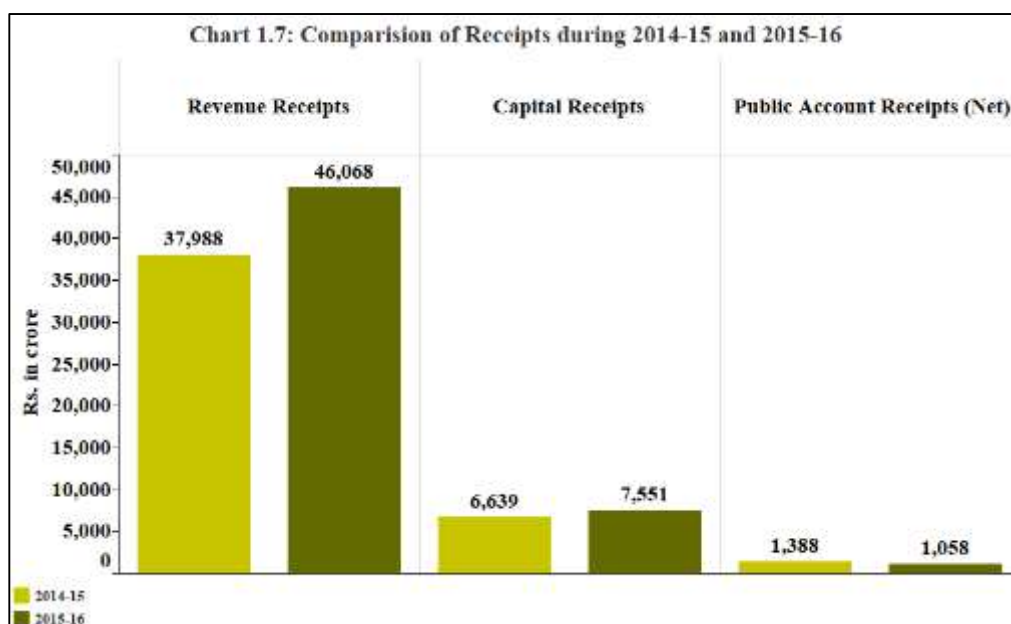


(Source: Finance Accounts of the respective years)

Chart 1.6 depicts the composition of receipts of the State during the year 2015-16 and **Chart 1.7** presents a comparative analysis of the receipts for the year 2014-15 and 2015-16.



(Source: Finance Accounts 2015-16)



(Source: Finance Accounts 2014-15 and 2015-16)

It may be seen from **Chart 1.4** to **Chart 1.7** that:

- The total receipts of the State increased by ₹ 25,879 crore (89.86 per cent) from ₹ 28,798 crore in 2011-12 to ₹ 54,677 crore in 2015-16 due to increase in Revenue Receipts by ₹ 20,201 crore, Capital Receipts by ₹ 5,841 crore. However, Net Public Account Receipts decreased by ₹ 163 crore.
- Share of Revenue Receipts to Total Receipts fluctuated between 80 per cent and 90 per cent during 2011-16.
- Net Public Account Receipts decreased from ₹ 1,388 crore in 2014-15 to ₹ 1,058 crore in 2015-16.

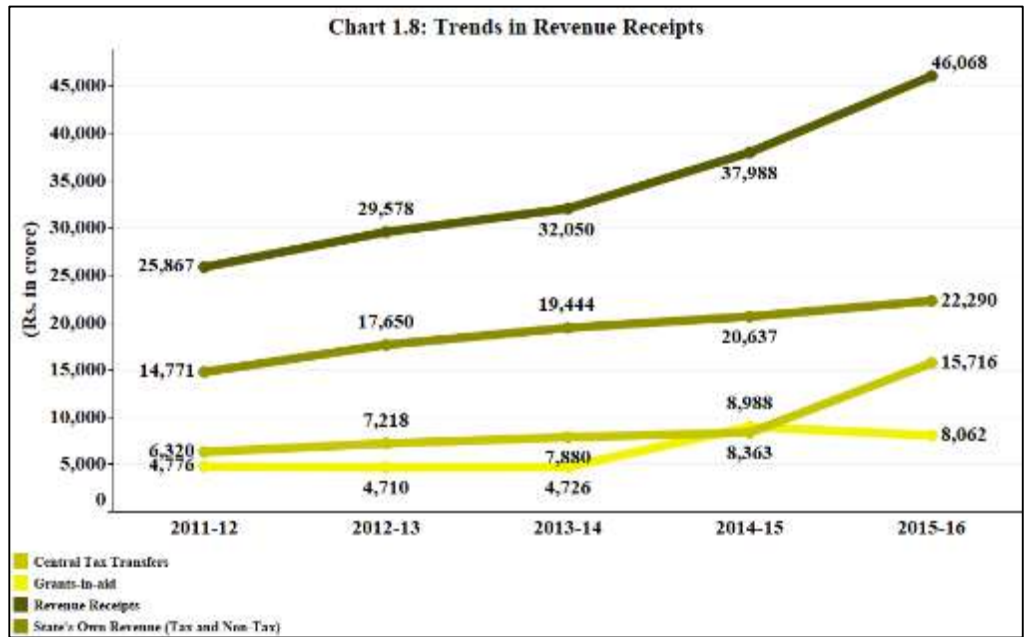
1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

Till 31 March 2014, the Central Government had been transferring a sizeable quantum of funds directly to the State Implementing Agencies for implementing various schemes/programmes in social and economic sectors, which were recognised as critical and these funds were not routed through the State Budget/State Treasury System. Hence, expenditure of these funds was not mentioned in the Finance Accounts of the State. As such, the Annual Finance Accounts did not provide a complete picture of the resources of the State. GOI's decision to release all assistance pertaining to Centrally Sponsored Schemes/Additional Central Assistance directly to the State Government and not to implementing agencies with effect from 1.4.2014, the direct transfer to implementing agencies has increased by ₹ 130.65 crore (38.92 per cent) from ₹ 335.65 crore in 2014-15 to ₹ 466.30 crore in 2015-16.

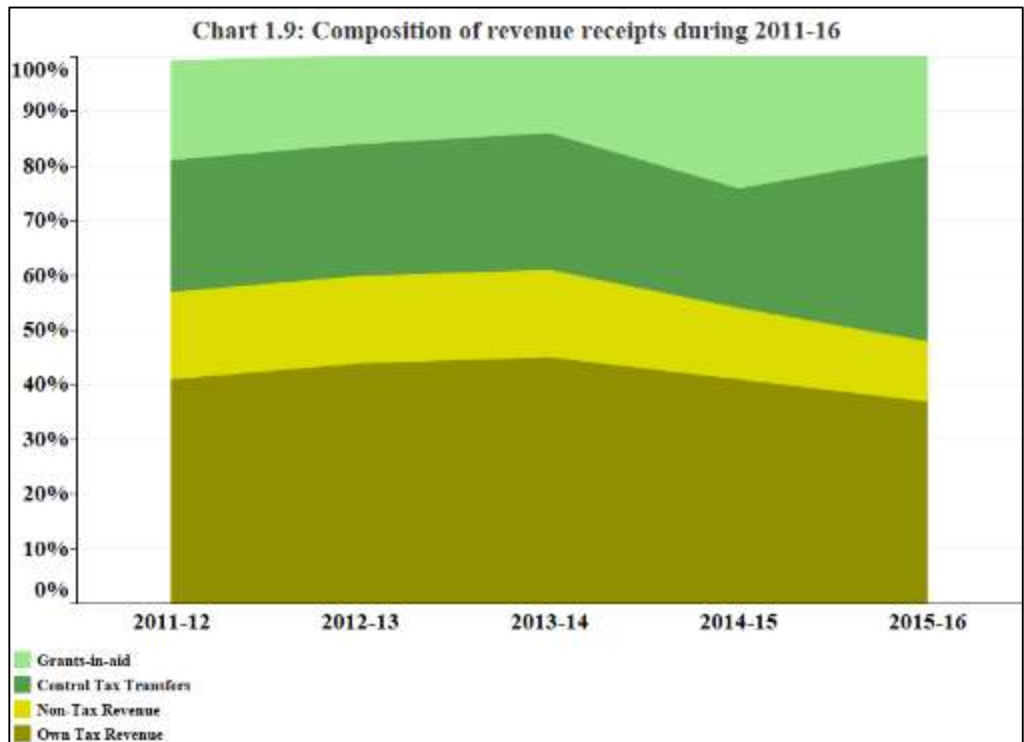
1.3 Revenue Receipts

Statement-14 of the Finance Accounts details the Revenue Receipts of the Government. The Revenue Receipts consist of the State's Own Tax and Non-Tax Revenues, Central Tax Transfers and Grants-in-Aid from GOI. The trends and composition of Revenue Receipts over the period 2011-16 is depicted in

Appendix 1.3 and Chart 1.8 and percentage of composition of Revenue Receipts is depicted in Chart 1.9.



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

An analysis of Revenue Receipts of the State revealed that:

- Revenue Receipts showed progressive increase (₹ 20,201 crore: 78.10 per cent) from ₹ 25,867 crore in 2011-12 to ₹ 46,068 crore in 2015-16 while the growth rate of Revenue Receipts showed fluctuating trends ranging between 8.36 and 21.27 per cent during the period 2011-16. Revenue Receipts grew by ₹ 8,080 crore (21.27 per cent) in 2015-16 compared to growth of ₹ 5,938 crore (18.53 per cent) in previous year mainly due to increase in own

tax revenue ₹ 1,368 crore, non tax revenue ₹ 285 crore, share of Union taxes ₹ 7,353 crore.

- During 2015-16, 48 *per cent* of the Revenue Receipts came from the State's own resources comprising of tax and non-tax revenue while the Central tax transfers (34 *per cent*) and Grant-in-aid (18 *per cent*) together contributed the remaining 52 *per cent*.
- An increase of 8.71 *per cent* in tax revenue, 5.78 *per cent* in non-tax revenue and 87.92 *per cent* in State's share of Union taxes and duties from GOI and decrease of 10.31 *per cent* in Grant-in-aid from GOI over the previous year resulted in overall increase of 21.27 *per cent* in the Revenue Receipts during 2015-16 over the previous year.

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

Table 1.4: Trends in Revenue Receipts relative to GSDP

	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (RR) (₹ in crore)	25,867	29,578	32,050	37,988	46,068
Rate of growth of RR (<i>per cent</i>)	13.86	14.35	8.36	18.53	21.27
State's own tax	10,712	13,034	14,343	15,707	17,075
Rate of growth of State's own tax (<i>per cent</i>)	18.96	21.68	10.04	9.51	8.71
Gross State Domestic Product ⁴ (₹ in crore)	1,58,074	1,77,511	2,06,786 ^P	2,36,318 ^Q	2,51,447^A
Rate of Growth of GSDP	--	12.30	16.49	14.28	6.40
RR/GSDP (<i>per cent</i>)	16.36	16.66	15.50	16.07	18.32
Buoyancy Ratios⁵					
Revenue Buoyancy with respect to GSDP	-	1.17	0.51	1.30	3.32
State's Own Tax Buoyancy with reference to GSDP	-	1.76	0.61	0.67	1.36

(Source: Finance Accounts of the respective years)

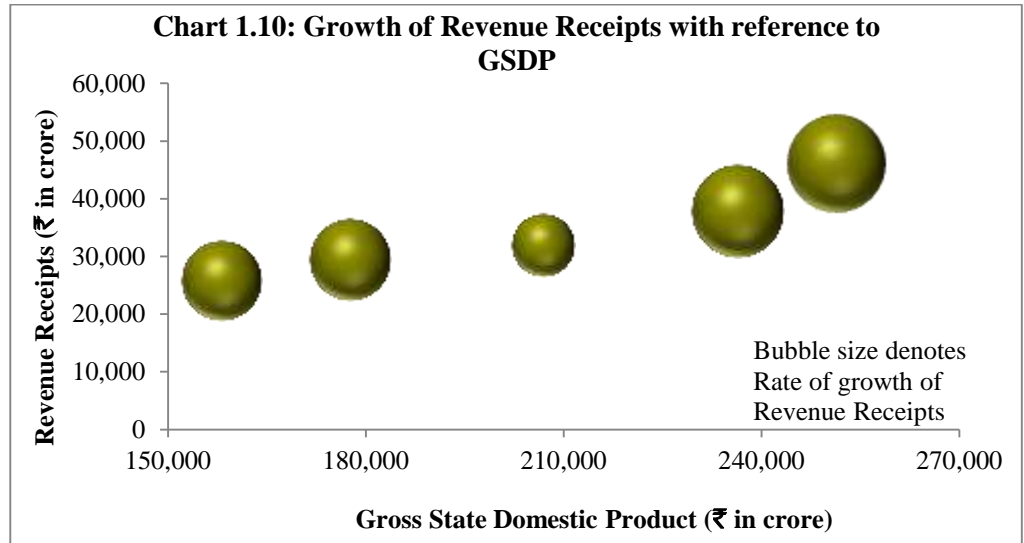
A-Advance estimates, Q-Quick estimates and P-Provisional estimates

- Revenue buoyancy, which is directly proportionate to growth of revenue receipts and GSDP, showed an oscillating trend and ranged between 0.51 and 3.32. It reached its highest level at 3.32 in 2015-16 due to increase in growth rate of Revenue Receipt (21.27 *per cent*) as compared to previous year (18.53 *per cent*). The growth of Revenue Receipt increased due to increase in Central Tax Transfer of ₹ 15,716.47 crore in 2015-16 whereas it was ₹ 8,363.03 crore in 2014-15.
- Similarly, State's own tax revenue buoyancy also showed an oscillating trend and ranged between 0.61 and 1.76 due to fluctuation of growth of tax revenue and the buoyancy ratio, which was at its highest at 1.76 in 2012-13 and lower down to 0.61 in 2013-14 and thereafter increased to 1.36 during 2015-16.

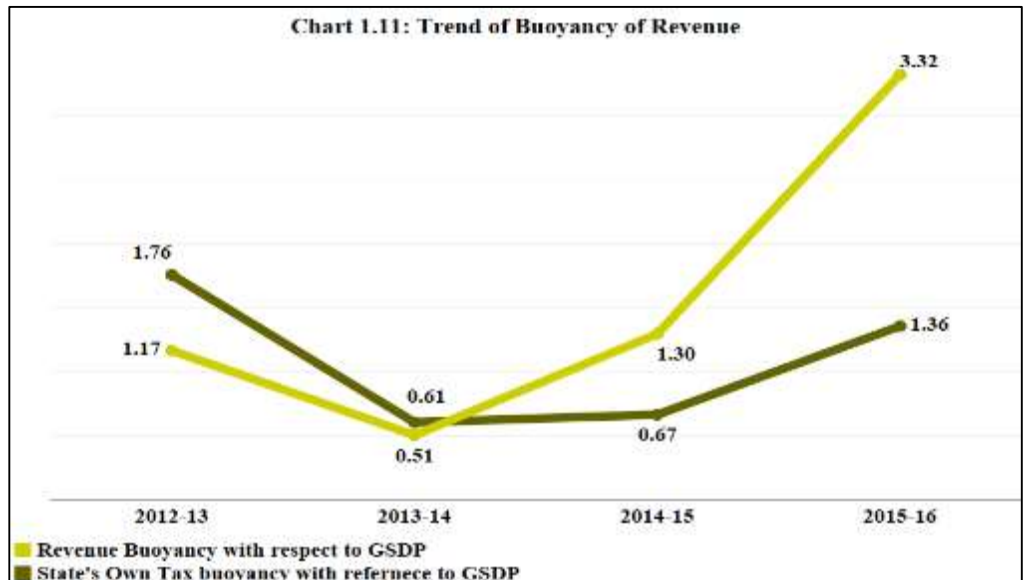
⁴ GSDP estimates for the period 2011-12 to 2014-15 are revised; therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2014-15 indicated in earlier Reports have also been revised. The GSDP figures were shown as ₹ 1,44,112 crore during 2011-12, ₹ 1,65,641 crore during 2012-13, ₹ 1,85,682 crore during 2013-14 and ₹ 2,10,192 crore during 2014-15.

⁵ 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*.

Chart 1.10 depicts that rate of growth of revenue indicating an erratic trend despite steady growth of GSDP and Total Revenue Receipts and **Chart 1.11** depicts the trends of Buoyancy ratios.



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

Revenue buoyancy with respect to GSDP shows a steady growth, the State's Own Tax Buoyancy with reference to GSDP decreased in 2013-14 and thereafter shown an increasing trend during 2014-15 and 2015-16 which is an indication that the own tax is not growing commensurate with the GSDP.

1.3.1 State's Own Resources

As the State's share in central taxes and Grants-in-aid 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 State's actual Own tax and Non-tax revenue receipts for the year 2015-16 *vis-à-vis* assessment made by 14thFC and budget estimates are given in **Table 1.5** and **Table 1.6**.

Table 1.5: Tax Revenue and Non-Tax Revenue

	14 th FC Projection	Budget Estimates	FRBM disclosures	Actual
State's Own Tax Revenue	20,872	20,086	20,086	17,075
State's Non-Tax Revenue	5,324	8,663	8,663	5,215

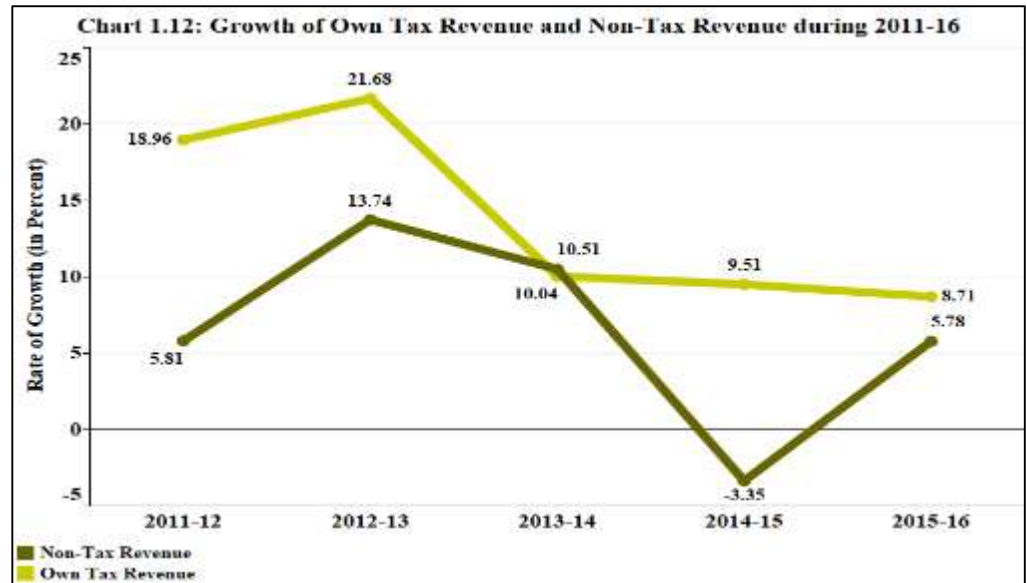
(Source: Finance Accounts 2015-16, FRBM documents, Budget books and 14thFC report).

Table 1.6: Growth of Tax/Non-Tax Revenue during 2011-16

	2011-12	2012-13	2013-14	2014-15	2015-16
Own Tax Revenue	10,712	13,034	14,343	15,707	17,075
Rate of Growth (per cent)	18.96	21.68	10.04	9.51	8.71
Non-Tax Revenue	4,058	4,616	5,101	4,930	5,215
Rate of Growth (per cent)	5.81	13.74	10.51	(-)3.35	5.78

(Source: Finance Accounts of the respective years)

The rate of growth of Tax and Non tax revenue of the State is shown in **Chart 1.12** below.



(Source: Finance Accounts of the respective years)

The actual realisation of the State's Own Tax Revenue during the current year was lower than the projection made by 14thFC (₹ 20,872 crore), FRBM disclosures (₹ 20,086 crore) and BE (₹ 20,086 crore). The main reason for short achievement against BE was less collection of stamps and registration fees, taxes on sales, trade etc., taxes on goods and passengers, taxes on vehicles, Land Revenue and Taxes and duties on Electricity.

The actual collection under these heads were less by 12.21 per cent, 19.00 per cent, 27.85 per cent, 4.03 per cent, 26.76 per cent and 1.94 per cent, than the budget estimates respectively (**Appendix 1.5**).

Similarly, the State's Non-Tax Revenue was lower than the BE and FRBM disclosures by ₹ 3,448 crore (39.80 per cent) and the 14thFC projection by ₹ 109 crore (2.05 per cent).

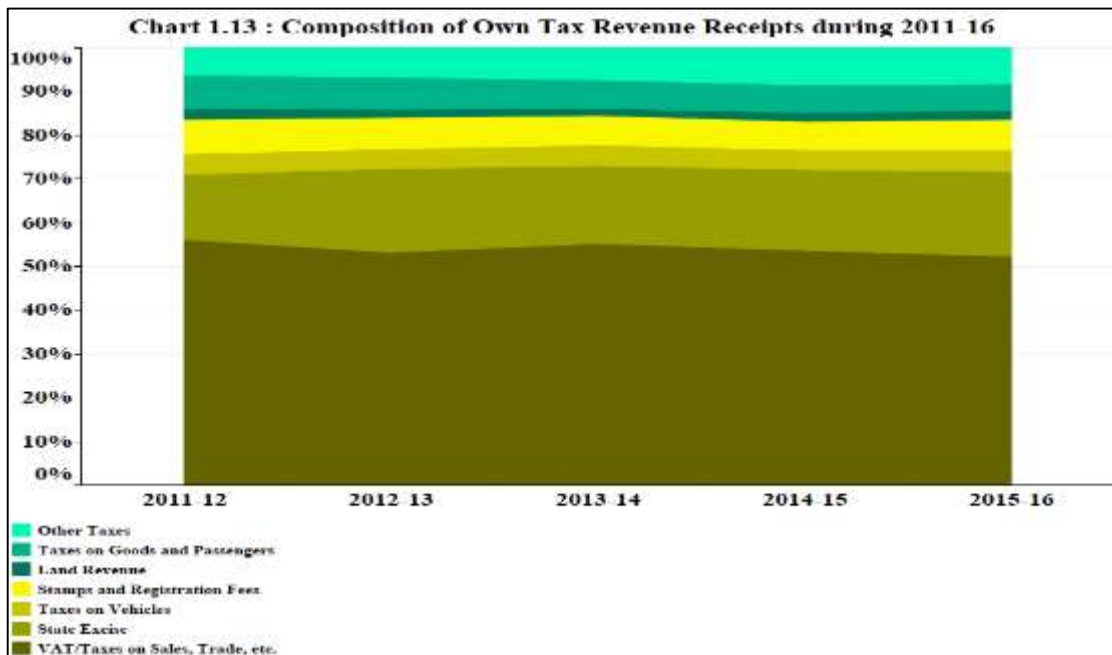
1.3.1.1 Tax Revenue

The gross collection of major taxes and duties during the last five financial years is given in **Table 1.7** and percentage composition of Tax Revenue Receipts is depicted in **Chart 1.13**.

Table 1.7: Components of Tax Revenue

Revenue Head	₹ in crore)					
	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage increase during 2015-16 over previous year
1	2	3	4	5	6	7
Taxes on sales, trades etc.	6,006	6,929	7,930	8,429	8,908	5.68
State Excise	1,597	2,486	2,549	2,892	3,338	15.42
Taxes on Vehicles	502	592	651	703	829	17.92
Stamps and Registration Fees	846	952	990	1,023	1,185	15.84
Land Revenue	271	234	226	332	364	9.64
Taxes on Goods and Passengers	826	954	945	982	1,040	5.91
Other Taxes ⁶	664	887	1,052	1,346	1,411	4.83
Total	10,712	13,034	14,343	15,707	17,075	8.71
Growth Rate (in per cent)	18.96	21.68	10.04	9.51	8.71	

(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

Out of the total Tax Revenue (TR) in 2015-16, Taxes on sales, trades etc. contributed 52 per cent followed by State Excise 20 per cent and all other taxes together contributed 28 per cent. The TR of the State increased by ₹ 6,363 crore (59.40 per cent) from ₹ 10,712 crore during 2011-12 to ₹ 17,075 crore in 2015-16. The share of TR in Revenue Receipts has come down to 37 per cent in 2015-16 as against 41 per cent during 2014-15.

⁶ 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 TR was 18.96 per cent in 2011-12 and thereafter continuously declined from 21.68 per cent in 2012-13 to 8.71 per cent in 2015-16. The increase of tax revenue by ₹ 1,368 crore during 2015-16 (₹ 17,075 crore) over the previous year (₹ 15,707 crore) was mainly due to increase in receipts under taxes on sales, trades etc. (by ₹ 479 crore), State excise (by ₹ 446 crore), taxes on vehicles (by ₹ 126 crore), taxes and duties on Electricity (by ₹ 60 crore) and Land Revenue (by ₹ 32 crore).

1.3.1.2 Non-Tax Revenue

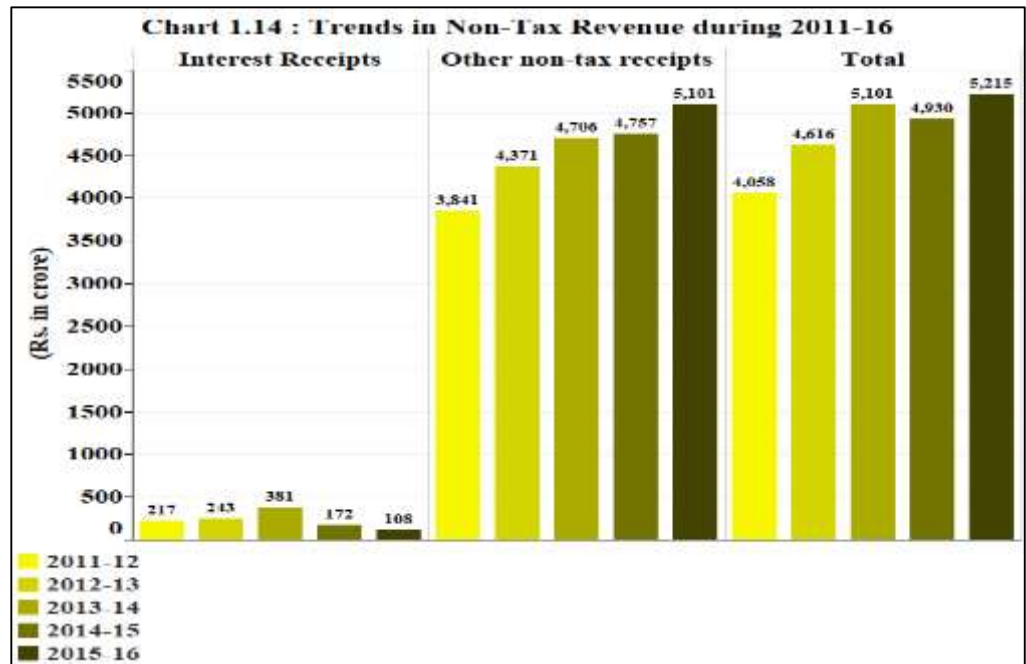
The details of components of non-tax revenue receipts during 2011-16 are given in **Table 1.8** and trends of these components in non-tax revenue and trends of non-tax revenue during 2011-16 is depicted in **Chart 1.14** and **Chart 1.15** respectively.

Table 1.8: Components of Non-Tax Revenue

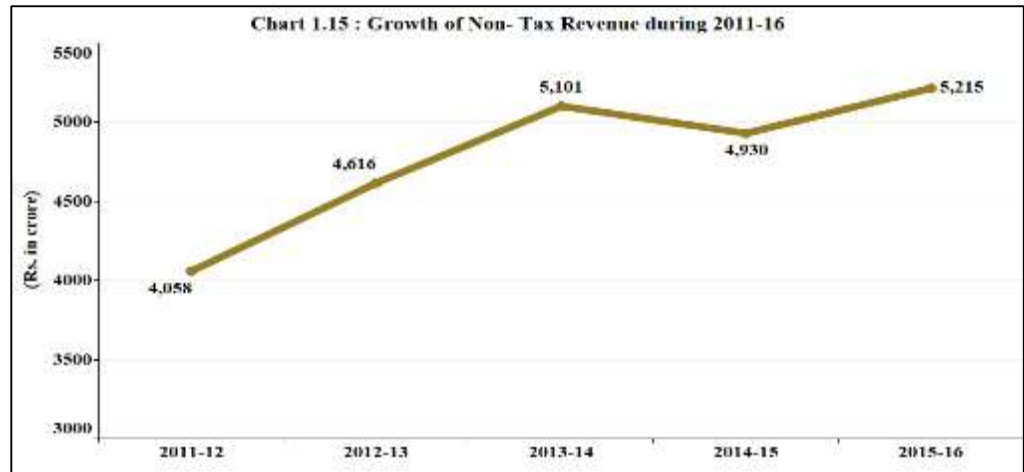
(₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage Variation over previous year
Interest Receipts	216.57	243.13	380.90	171.89	108.23	(-37.04)
Dividends and Profits	0.46	2.19	14.21	0.86	5.73	566.28
Other non-tax receipts	3,841.45	4,370.63	4,706.06	4,757.16	5,100.83	7.22
Total	4,058.48	4,615.95	5,101.17	4,929.91	5,214.79	5.78

(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years) Dividends and profits have not been depicted as the amount is very small.



(Source: Finance Accounts of the respective years)

The total Non-Tax Revenue receipts increased by ₹ 1,157 crore (28.51 per cent) from ₹ 4,058 crore in 2011-12 to ₹ 5,215 crore in 2015-16. The Non-Tax Revenue increased by 5.78 per cent (₹ 285 crore) during 2015-16 over the previous year mainly due to increase in receipts under non-ferrous mining and metallurgical industries by ₹ 137 crore, Major irrigation by ₹ 91 crore, Forestry and Wild Life by ₹ 61 crore. The share of NTR in Revenue Receipts was 11 per cent as against 13 per cent during 2014-15.

During 2015-16, the interest receipts decreased from ₹ 172 crore in 2014-15 to ₹ 108 crore in 2015-16 due to decrease in Cash balance investment resulting in receipt of less interest. The Dividends and profits showed fluctuating trend and ranged between ₹ 0.46 crore to ₹ 14.21 crore during the period 2011-16. However, the other non-tax revenue receipts increased by ₹ 1,260 crore (32.80 per cent) from ₹ 3,841 crore in 2011-12 to ₹ 5,101 crore during 2015-16.

The non-ferrous mining and metallurgical industries (₹ 3,710 crore) contributed 71.14 per cent of total Non-Tax Revenue (₹ 5,215 crore). The growth of non-tax revenue of the non-ferrous mining and metallurgical industries (₹ 137 crore) was 3.83 per cent over the previous year.

1.3.2 Cost of Collection of Tax

The gross collection of major taxes and expenditure on collection during the financial years 2011-12 to 2015-16 are given in **Table 1.9**.

Table 1.9: Cost of collection of taxes and duties

Heads of revenue	Year	Gross collection (₹ in crore)	Expenditure on collection of revenue (₹ in crore)	Percentage of expenditure on collection	All-India average percentage of previous year
1	2	3	4	5	6
VAT/Taxes on sales, trade etc.	2011-12	6,006.25	40.63	0.68	0.75
	2012-13	6,928.65	37.42	0.54	0.83
	2013-14	8,894.01	41.40	0.47	0.73
	2014-15	8,428.61	48.55	0.58	0.88
	2015-16	8,908.36	50.81	0.57	0.91
Taxes on vehicles	2011-12	502.19	10.00	1.99	3.71
	2012-13	591.75	10.73	1.81	2.96
	2013-14	655.35	7.48	1.14	4.17
	2014-15	703.48	12.42	1.77	6.25
	2015-16	829.22	12.86	1.55	6.08

1	2	3	4	5	6
State excise	2011-12	1,596.97	52.06	3.26	3.05
	2012-13	2,485.68	46.63	1.88	2.98
	2013-14	2,578.19	53.22	2.06	2.96
	2014-15	2,892.45	59.74	2.07	1.81
	2015-16	3,338.40	58.79	1.76	2.09
Stamps and Registration fees	2011-12	845.82	20.75	2.45	1.60
	2012-13	951.65	17.27	1.81	1.89
	2013-14	989.35	13.87	1.40	3.25
	2014-15	1,023.33	27.00	2.64	3.37
	2015-16	1,185.22	25.14	2.12	3.59

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

It can be seen from the **Table 1.9** that during 2015-16, the percentage of cost of collection in respect of VAT/taxes on sales, trade etc., State Excise, Stamp and registration fees and Taxes on vehicles decreased in comparison to the previous years. During 2015-16, the percentage of expenditure on collection of VAT/taxes on sales, trade etc., taxes on vehicles, state excise and stamp and registration fees was less than the all India average for the same.

1.3.3 Grants-in-Aid from Government of India

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

Table 1.10: Component-wise Grants-in-Aid released by GOI

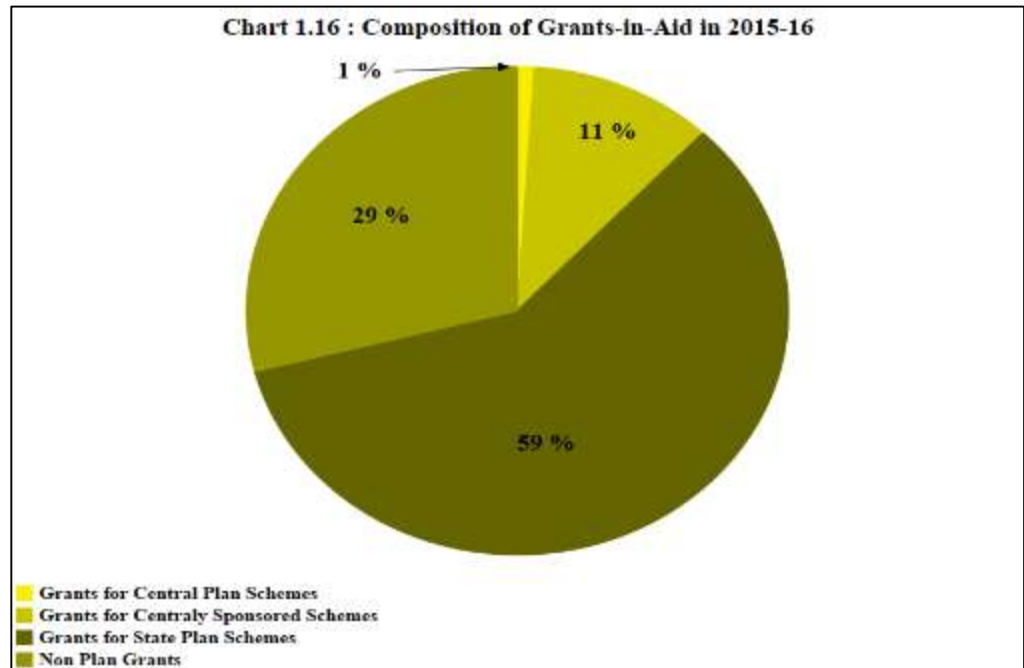
(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
1	2	3	4	5	6
Non-Plan Grants	1,545.07	1,227.29	1,415.78	1,568.28	2,328.79
Grants for State Plan Schemes	1,930.51	2,112.69	2,121.47	6,435.44	4,775.83
Grants for Central Plan Schemes	61.75	107.28	43.34	131.73	91.37
Grants for Centrally Sponsored Schemes	1,238.88	1,263.07	1,145.57	852.35	865.60
Total	4,776.21	4,710.33	4,726.16	8,987.80	8,061.59
Percentage increase/decrease over previous year	7.24	(-1.38)	0.34	90.17	(-10.31)
Total grants as a percentage of Revenue Receipts	18.46	15.93	14.75	23.66	17.50
Revenue Receipts	25,867	29,578	32,050	37,988	46,068

(Source: Finance Accounts of the respective years)

- During 2015-16, Grants-in-Aid from GOI stood at ₹ 8,062 crore, which decreased (by 10.31 per cent) from ₹ 8,988 crore in 2014-15.
- Non-Plan grants from GOI increased from ₹ 1,568 crore in 2014-15 to ₹ 2,329 crore in 2015-16.
- The State Plan grants decreased from ₹ 6,435 crore in 2014-15 to ₹ 4,776 crore in 2015-16 due to sharp decrease in Block grants by ₹ 3,455 crore. However, other grants increased by ₹ 1,690 crore in 2015-16 over the previous year.
- Grants for Central Plan Schemes decreased by ₹ 40 crore and Grants for Centrally Sponsored Schemes increased by ₹ 13 crore in 2015-16 as compared to previous year.
- The share of Grants-in-Aid in Revenue Receipts was 17.50 per cent in 2015-16 as against 23.66 per cent during 2014-15.

The composition of Grants-in-Aid for the year 2015-16 is depicted in **Chart 1.16**.



(Source: Finance Accounts 2015-16)

1.3.4 Central Tax Transfers

GOI transfers share of State Government in Union Taxes and Duties such as Corporation Tax, Income Tax, Service Tax, Union Excise Duties etc. The trends in these Central tax transfers during 2011-16 are given in **Table 1.11** and composition during the year 2015-16 is given in **Chart 1.17**.

Table 1.11: Trends in Central tax transfers

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Corporation Tax	2,487.79	2,592.61	2,650.20	2,920.41	4,950.08
Taxes on Income other than Corporation Tax	1,263.69	1,552.15	1,745.08	2,085.45	3,455.09
Taxes on Wealth	9.60	4.38	7.28	7.88	0.92
Customs	1,095.85	1,199.39	1,285.73	1,352.54	2,504.03
Union Excise Duties	709.12	815.11	908.08	763.73	2,069.99
Service Tax	754.39	1,053.96	1,283.85	1,232.95	2,727.11
Other Taxes	0.00	0.00	0.00	0.07	9.25
Total	6,320.44	7,217.60	7,880.22	8,363.03	15,716.47

(Source: Finance Accounts of the respective years)



(Source: Finance Accounts 2015-16)

During 2015-16, the Central Tax Transfers (CTT) were ₹ 15,716 crore as against ₹ 8,363 crore during 2014-15. The CTT of the state increased by ₹ 7,353 crore (87.92 per cent) during 2015-16 over the previous year due to increase in net proceeds assigned to state. The increase was across the board under Corporation tax (by ₹ 2,030 crore), Service tax (by ₹ 1,494 crore), Taxes on income other than corporation tax (by ₹ 1,370 crore), Union excise duties (by ₹ 1,306 crore) and Customs (by ₹ 1,151 crore). However, Taxes on Wealth sharply decreased by ₹ 6.96 crore (88.32 per cent) over the previous year. The CTT constituted 34 per cent of Revenue Receipt of the state during 2015-16. The major component of CTT during 2015-16 was Corporation Tax (31.50 per cent) whereas minor component was Taxes on Wealth (0.0059 per cent) as reflected in **Chart 1.17**.

1.3.5 Utilisation of the Thirteenth and Fourteenth Finance Commission grants

To improve the various organs of the State Government, the ThFC had recommended grants for the State Governments and 14thFC has recommended Grants-in-aid of revenues of States for Revenue Deficit, Local Bodies and Disaster Management under Article 275 of the Constitution. As per Statement No. 14 of Finance Accounts 2015-16, the State Government received Finance Commission Grants of ₹ 968.30 crore (₹ 718.57 crore under major head 1601-01-104-Grants under the proviso to Art.275(1) of the Constitution–Finance Commission Grants and ₹ 249.73 crore under major head 1601-01-109-Grants towards contribution to State Disaster Response Fund).

The position of utilisation of the ThFC and 14thFC grants during 2015-16 under various major heads is given in **Table 1.12**.

Table 1.12: Utilisation of ThFC and 14thFC grants for the year 2015-16

(₹ 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
Fourteenth Finance Commission						
REVENUE ACCOUNT						
2217-Urban Development	152.39	-76.19	144.76	68.56	-7.63	5.01
2515-Other Rural Development Programmes	566.18	0.00	566.18	0.00	0.00	0.00
Total 14thFC	718.57	-76.19	710.94	68.56	-7.63	
Thirteenth Finance Commission						
REVENUE ACCOUNT						
2055-Police	0.23	-0.14	0.00	-0.09	0.23	100
2205-Art and Culture	7.25	-0.92	6.33	0.00	0.92	13
2217-Urban Development	0.00	-68.56	0.00	0.00	68.56	--
2406-Forestry and Wildlife	25.00	-17.29	7.29	-0.42	17.71	71
2515-Other Rural Development Programmes	254.99	0.00	254.49	-0.50	0.50	0.2
2810-New and Renewable Energy	77.24	0.00	77.24	0.00	0.00	0
CAPITAL ACCOUNT						
4202-Capital outlay on Education Sports, Art and Culture	4.00	-0.06	3.06	-0.88	0.94	24
4235- Capital Outlay on Social Security and Welfare	0.95	0.00	0.95	0.00	0.00	0
Total ThFC	369.66	-86.97	349.36	-1.89	88.86	

(Source: Detailed Appropriation Accounts for the year 2015-16)

It is evident from the **Table 1.12** that:

- Out of total provision of ₹ 718.57 crore granted under 14thFC, an amount of ₹ 710.94 crore, constituting 98.94 per cent of total amount was utilised during 2015-16.
- Even though the award period of ThFC was 2010-15, the State had also utilised the ThFC grants during 2015-16 under various major heads. Out of total provision of ₹ 369.66 crore granted under ThFC, an amount of ₹ 349.36 crore, constituting 94.51 per cent of total amount was utilized and ₹ 88.86 crore was either surrendered or lapsed to the Government account during 2015-16.

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 2011-16 is depicted in **Table 1.13** and **Appendix 1.3**.

Table 1.13: Trends in growth and composition of Capital Receipts

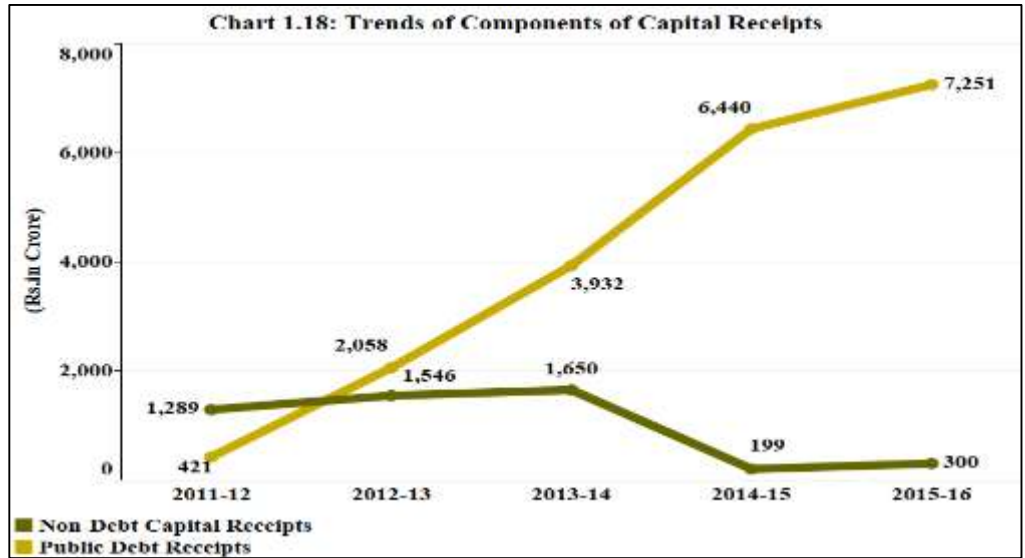
(₹ in crore)

Sources of State's Receipts	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Receipts (CR)	1,710.01	3,603.66	5,581.94	6,638.47	7,550.90
Miscellaneous Capital Receipts	3.93	2.39	7.64	3.03	2.84
Recovery of Loans and Advances	1,282.53	1,542.01	1,637.27	194.86	296.39
Inter-State Settlement	2.21	1.53	5.14	0.91	0.52
Total – Non-Debt Capital Receipts	1,288.67	1,545.93	1,650.05	198.80	299.75

Rate of growth of Non-Debt Capital Receipts(<i>per cent</i>)	127.53	19.96	6.74	(-)87.95	50.78
Internal Debt	364.60	2,041.03	3,917.30	6,430.98	7,105.87
Loans and advances from the Central Government	56.74	16.70	14.59	8.69	145.28
Public Debt Receipts	421.34	2,057.73	3,931.89	6,439.67	7,251.15
Rate of growth of Public Debt Capital Receipts(<i>per cent</i>)	(-)47.01	388.38	91.08	63.78	12.60
Rate of Growth of GSDP (<i>per cent</i>)	--	12.30	16.49	14.28	6.40
Rate of growth of CR (<i>per cent</i>)	25.59	110.74	54.90	18.93	13.74

(Source: Finance Accounts of the respective years)

The trend of growth of components of capital receipt of the State during the period 2011-16 is depicted in **Chart 1.18**.



(Source: Finance Accounts of the respective years)

It is evident from the **Table 1.13** that Capital Receipts of the State increased by ₹ 5,841 crore from ₹ 1,710 crore in 2011-12 to ₹ 7,551 crore in 2015-16. The increase of ₹ 912 crore in Capital Receipts in 2015-16 over the previous year was mainly due to increase in public debt receipts by ₹ 811 crore and non Debt Receipt by ₹ 101 crore. Further, Public Debt Receipts increased due to increase in Market Loan from ₹ 4,200 crore in 2014-15 to ₹ 4,850 crore in 2015-16. Further, Compensation and other Bonds contributed ₹ 870 crore in Public Debt Receipts.

Similarly, as is evident from the chart above, the Capital receipt has seen a sharp rise in public debt receipts from ₹ 421 crore to ₹ 7,251 crore between 2011-12 to 2015-16 where as the non-debt capital receipt has gone down during the same period indicating a dependence on market borrowing to finance the deficit.

1.4.1 Recoveries of Loans and Advances

Recoveries of loans and advances increased from ₹ 1,282.53 crore during 2011-12 to ₹ 1,637.27 crore during 2013-14 and decreased to ₹ 194.86 crore in 2014-15 and again increased to ₹ 296.39 crore in 2015-16. During the year, recovery of loans were mainly received from Chhattisgarh Infrastructure Development Corporation for voluntary retirement to the employees of the State Transport Department (₹ 171.98 crore) and Loans to local bodies for water supply and sanitation (₹ 79.62 crore).

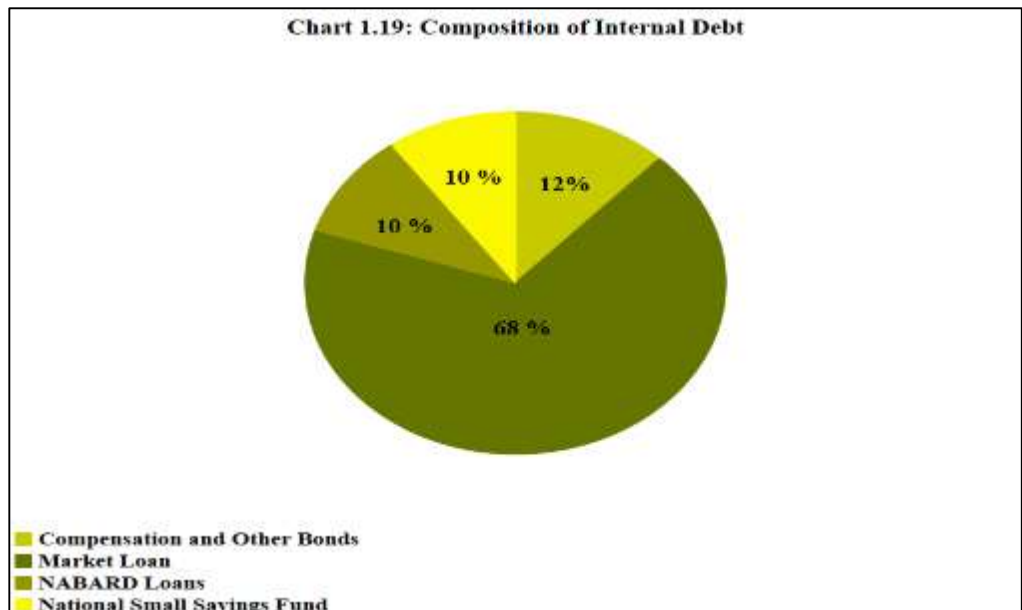
1.4.2 Debt receipts from internal sources

The State raises funds from the internal market to fulfill its resource gap and to meet the capital expenditure. The internal debt sharply increased from ₹ 365 crore in 2011-12 to ₹ 7,106 crore in 2015-16. The internal debt increased by ₹ 675 crore (10.49 per cent) in 2015-16 as compared to previous year. During 2015-16, the major contributor to internal debt was market loans (₹ 4,850 crore), Compensation and other Bonds (₹ 870 crore), Loan raised from National Bank for Agriculture and Rural Development (₹ 674 crore), National Small Savings Fund (₹ 712 crore). No Ways and Means advances were received during the year which depicted in **Table 1.14**.

Table 1.14: Composition of Internal Debt of State Government

(₹ in crore)					
Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Market Loans	0.00	1,500.00	3,000.00	4,200.00	4,850.00
Compensation and other Bonds	0.00	--	0.00	0.00	870.12
Loans from financial institutions	152.63	288.80	674.62	796.13	673.52
Special securities issued to National Small Savings Fund	211.97	252.23	242.68	658.81	712.23
Ways and means advance from Reserve Bank of India	--	--	--	776.04	0.00
Total	364.60	2,041.03	3,917.30	6,430.98	7,105.87

The composition of internal debt for the year 2015-16 is depicted in **Chart 1.19**.



(Source: Finance Accounts 2015-16)

1.4.3 Loans and Advances from Government of India

Loans and advances from GOI decreased continuously during the period 2011-15, from ₹ 57 crore in 2011-12 to ₹ nine crore in 2014-15 and sharply increased to ₹ 145 crore in 2015-16 over previous year. In the year 2015-16, loans and advances of ₹ 145 crore were received for State Plan schemes. No fresh loans were received for Central Plan schemes and Centrally Sponsored schemes during 2015-16.

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 2011-16 are depicted in **Table 1.15**.

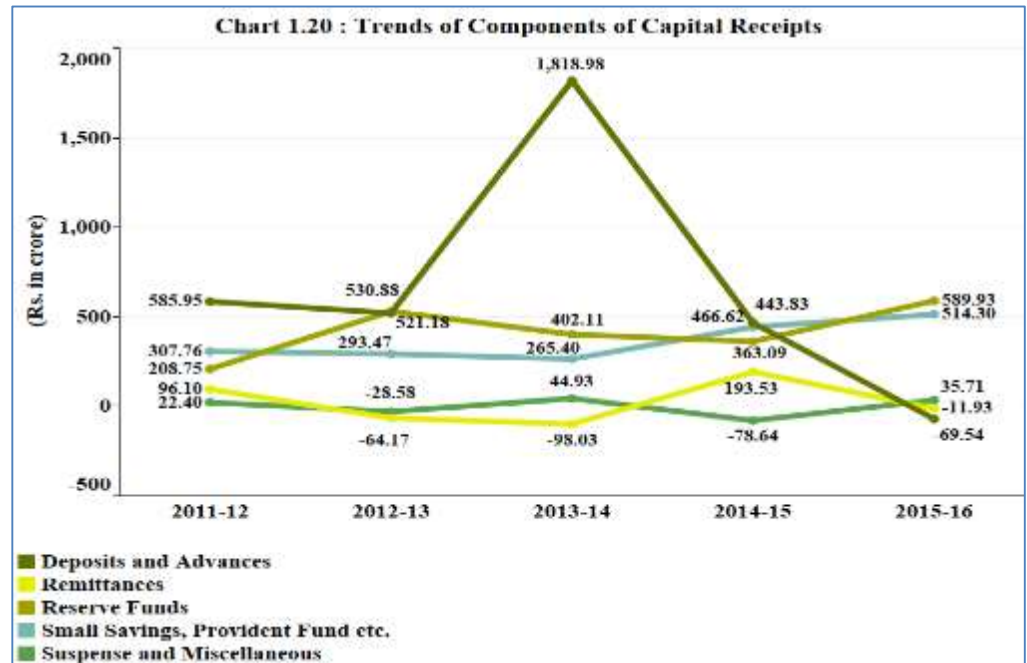
Table 1.15: Net Public Account Receipts and its composition

(₹ in crore)

Resources under various heads	2011-12	2012-13	2013-14	2014-15	2015-16
Net Public Account Receipts⁷					
a. Small Savings, Provident Fund etc.	307.76	293.47	265.40	443.83	514.30
b. Reserve Funds	208.75	530.88	402.11	363.09	589.93
c. Suspense and Miscellaneous	22.40	(-)28.58	44.93	(-)78.64	35.70
d. Remittances	96.10	(-)64.17	(-)98.03	193.53	(-)11.93
e. Deposits and Advances	585.95	521.18	1,818.98	466.62	(-)69.54
f. Closing Overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00	0.00
Total Public Account Receipts (Net)	1,220.96	1,052.78	2,433.39	1,388.43	1,058.46

(Source: Finance Accounts of the respective years)

The trend of net availability of funds under various components during the period 2011-16 is depicted in **Chart 1.20**.



(Source: Finance Accounts of the respective years)

The Net Public Account Receipts (PAR) (total PAR minus total Public Account Disbursement) showed fluctuating trend during 2011-12 to 2015-16 and ranged between ₹ 1,053 crore and ₹ 2,433 crore. The net PAR increased

⁷ Net public Accounts Receipts = Public Account Receipts-Disbursement and Suspense and Miscellaneous and Reserve fund figures depicted after excluding Investment figures.

by ₹ 1,053 crore in 2012-13 to ₹ 2,433 crore in 2013-14 and thereafter decreased to ₹ 1,388 crore in 2014-15 and to ₹ 1,058 crore in 2015-16. The decrease in net PAR during the year was mainly due to decrease in Deposits and advances and Remittances. However, the net Public Account Receipts increased in Small Savings, Provident Fund etc., Suspense and Miscellaneous and Reserve Funds.

1.6 Application of Resources

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

1.6.1 Growth and composition of expenditure

The total expenditure incurred and its composition during the years 2011-12 to 2015-16 are given in **Table 1.16**. The trends in total expenditure⁸ over a period of last five years (2011-16) and its composition both in terms of 'economic classification' and 'expenditure by activities' are depicted in **Chart 1.21** and **Chart 1.22** respectively.

Table 1.16: Total expenditure and its composition

	2011-12	2012-13	2013-14	2014-15	2015-16
Total Expenditure (₹ in crore)	27,957	33,779	38,757	46,195	51,811
Rate of Growth (in per cent)	22.21	20.82	14.74	19.19	12.16
Revenue Expenditure (₹ in crore)	22,628	26,972	32,859	39,561	43,701
(Percentage to Total Expenditure)	(81)	(80)	(85)	(85.64)	(84.35)
Of which Plan Revenue Expenditure (₹ in crore)	10004	12440	13749	20990	20529
Of which Non Plan Revenue Expenditure (₹ in crore)	12,624	14,532	19,110	18,571	23,172
Capital Expenditure (₹ in crore)	4,056	4,919	4,574	6,544	7,945
(Percentage to Total Expenditure)	(14)	(15)	(12)	(14.17)	(15.33)
Loans and Advances* (₹ in crore)	1,273	1,888	1,324	90	165
(Percentage to Total Expenditure)	(05)	(05)	(03)	(0.19)	(0.32)
State's GSDP (₹ in crore)	1,58,074	1,77,511	2,06,786 ^P	2,36,318 ^Q	2,51,447 ^A
Growth rate of GSDP (Percentage)	--	12.30	16.49	14.28	6.40

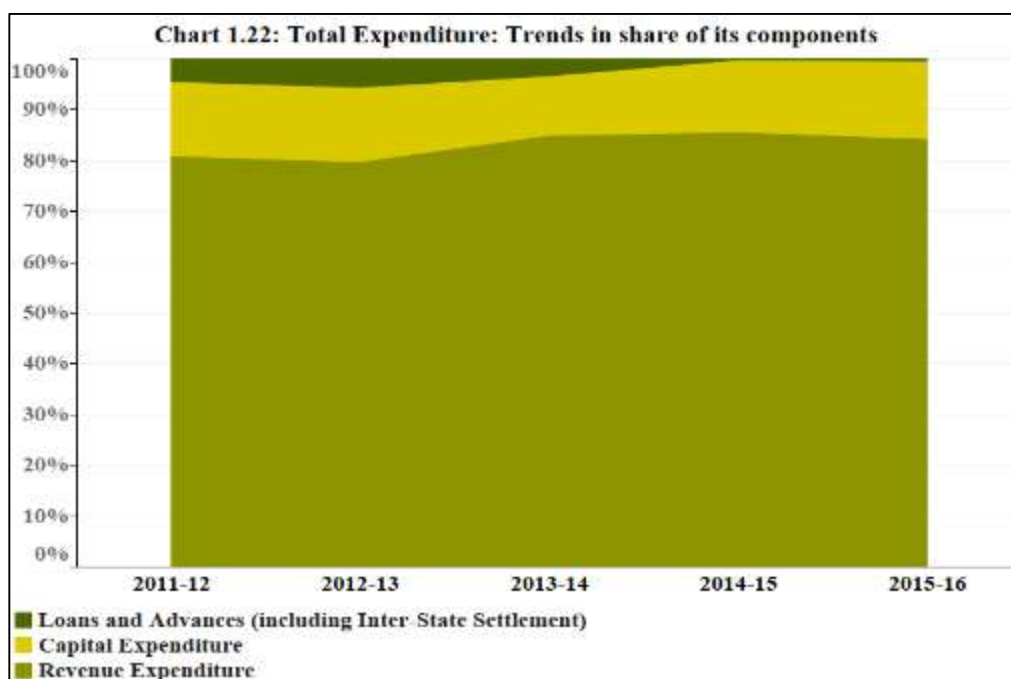
(Source: Finance Accounts) (A=Advanced Q= Quick and P=Provisional figures),

*Includes Inter State Settlement

⁸ Total expenditure does not include Public Debt repayment



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

It may be seen from **Table 1.16** that:

- The Total Expenditure (TE) comprising Revenue Expenditure, Capital Expenditure and Loans and Advances including Inter-State Settlement steadily increased (₹ 23,854 crore; 85 per cent) from ₹ 27,957 crore in 2011-12 to ₹ 51,811 crore in 2015-16.
- The increase of ₹ 5,616 crore in TE in 2015-16 over the previous year was mainly due to increase of ₹ 4,140 crore (10.46 per cent) in Revenue Expenditure, ₹ 1,401 crore (21.42 per cent) in Capital Expenditure and ₹ 75 crore (83.76 per cent) in Loans and Advances including Inter-State Settlement.
- The growth rate of TE showed an oscillating trend and ranged between 12.16 and 22.21 per cent during 2011-16. The growth rate of Total

Expenditure decreased from 19.19 *per cent* in 2014-15 to 12.16 *per cent* in 2015-16.

- The total expenditure was 20.61 *per cent* of GSDP during 2015-16. Of the TE during 2015-16, Revenue Expenditure constituted 84.35 *per cent* while Capital Expenditure constituted 15.33 *per cent*. Loans and Advances disbursed constituted only 0.32 *per cent* of the TE.
- Non-Plan Revenue Expenditure constituted 45 *per cent* of the TE in the year 2015-16 as compared to 40 *per cent* in 2014-15 while Plan Revenue Expenditure constituted 40 *per cent* of the TE in the year 2015-16 as compared to 45 *per cent* in 2014-15.

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 fluctuated between 80 to 86 *per cent* during 2011-16. The Revenue Expenditure constituted 17.38 *per cent* of GSDP during 2015-16. The revenue expenditure was ₹ 43,701 crore during 2015-16 of which ₹ 23,172 crore (53 *per cent*) was on Non-Plan components and ₹ 20,529 crore (47 *per cent*) was on Plan components.

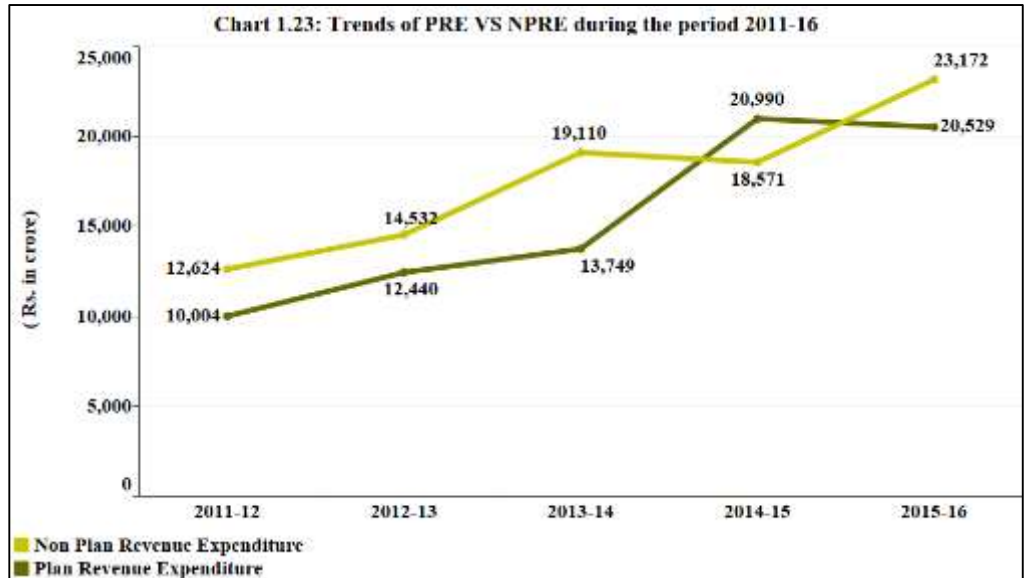
1.6.2.1 Plan Revenue Expenditure

During 2015-16, Plan Revenue Expenditure (PRE) was ₹ 20,529 crore in comparison to the budget estimate of ₹ 28,230 crore. The share of PRE as a percentage of the total revenue expenditure was 47 *per cent* during 2015-16 as compared to 53 *per cent* in 2014-15. The PRE during 2015-16 decreased by 2.20 *per cent* (₹ 461 crore) as compared to 2014-15.

1.6.2.2 Non-Plan Revenue Expenditure

During 2015-16, the Non-Plan Revenue Expenditure (NPRE) was ₹ 23,172 crore as against the budget estimate of ₹ 25,500 crore. The share of NPRE as a percentage of the total revenue expenditure was 53 *per cent* during 2015-16 as compared to 47 *per cent* in 2014-15. During 2015-16, the NPRE increased by ₹ 4,601 crore (24.78 *per cent*) over the previous year.

The trend of PRE vs. NPRE during the period 2011-16 is depicted in **Chart 1.23**.



(Source: Finance Accounts of the respective years)

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

The expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.17** and **Chart 1.24** present the trends of expenditure on these components during 2011-16.

Table 1.17: Components of expenditure on Salary and wages, Salary paid through Grants-in-Aid, Interest Payments, Pension and Subsidies

(₹ in crore)

Components	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE	Actuals
Salaries & Wages	7,382.61 (28.54)	7,686.52 (25.99)	9,137.19 (28.51)	10,003.33 (26.33)	11,646.80	10,864.52 (23.58)
Non-Plan Head	4,893.18	5,018.01	6,267.88	6,973.60	NA*	7,609.13
Plan Head**	2,489.43	2,668.51	2,869.31	3,029.73	NA	3,255.39
Salary paid through Grants-in-Aid	897.27 (3.47)	1,280.34 (4.33)	1,749.32 (5.46)	2,009.90 (5.29)	NA***	2,305.36 (5.00)
Interest Payments	1,193.20 (4.61)	1,153.49 (3.90)	1,350.53 (4.21)	1,726.62 (4.55)	2,081.30	2,148.91 (4.66)
Expenditure on Pensions	1,877.87 (7.26)	2,412.14 (8.16)	2,751.87 (8.59)	3,249.52 (8.55)	3,780.64	3,518.73 (7.64)
Subsidies	1,870.93 (7.23)	1,790.83 (6.05)	3,155.53 (9.85)	3,746.58 (9.86)	9,425.85	7,397.12 (16.06)
Total	13,221.88 (51.11)	14,323.32 (48.46)	18,144.44 (56.61)	20,735.95 (54.59)		26,234.64 (56.95)

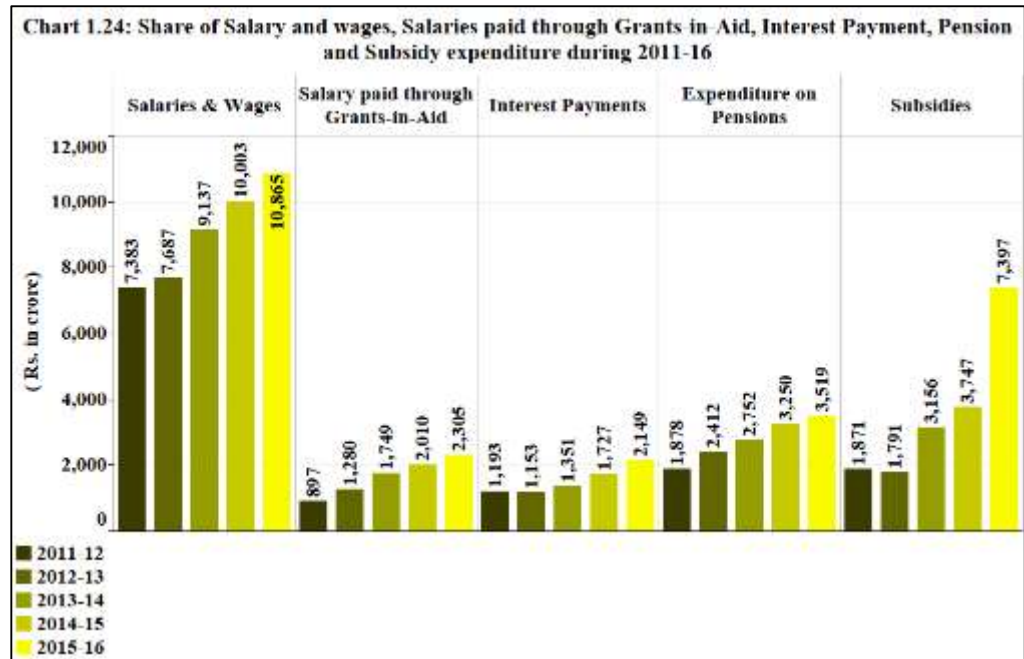
(Source: Finance Accounts of the respective years)

Figures in the brackets indicate percentage to Revenue Receipts

* Bifurcation is not available in Budget estimates.

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

*** Figure is not available in Budget Estimate for the year.



(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 ₹ 5,499 crore from ₹ 20,736 crore in 2014-15 to ₹ 26,235 crore in 2015-16 and constituted 60 per cent of Revenue Expenditure (₹ 43,701 crore) and 57 per cent of Revenue Receipts (₹ 46,068 crore). The component-wise analysis is given in subsequent paragraphs:

Expenditure on Salary and Wages

- The expenditure on Salaries and Wages during current year increased by ₹ 862 crore from ₹ 10,003 crore in 2014-15 to ₹ 10,865 crore in 2015-16. The salary paid out of GIA⁹ increased by ₹ 295 crore from ₹ 2,010 crore in 2014-15 to ₹ 2,305 crore in 2015-16.
- The expenditure on Salary and Wages during the year was less by 6.71 per cent (₹ 782 crore) than the assessment made by the State Government in its budget estimate (₹ 11,647 crore).
- The expenditure on Salary and Wages was more by 33.61 per cent (₹ 2,733 crore) than the provisions made in the FRBM disclosure (₹ 8,132 crore) during the year 2015-16.

Expenditure on pension

- The expenditure on pension increased by 8.28 per cent (₹ 269 crore) from ₹ 3,250 crore in 2014-15 to ₹ 3,519 crore in 2015-16.
- The expenditure on pension (₹ 3,519 crore) was 8.05 per cent of the total Revenue Expenditure (₹ 43,701 crore) and 15.19 per cent of Non-Plan Revenue Expenditure (₹ 23,172) and consumed 7.64 per cent of the total Revenue Receipts (₹ 46,068 crore).

⁹ Salaries paid to various institutions under Education, Sports, Art and Culture, Agriculture and allied activities and Rural Development through Grants- in-Aid.

- The expenditure on pension payment was less by ₹ 262 crore (6.93 per cent) against the projections made by the State Government in its Budget Estimate and FRBM disclosure (₹ 3,780.64 crore) for 2015-16.
- As per the projection made by the 14thFC the expenditure on pension payments was to be ₹ 2,756 crore at the end of 2015-16. However, the actual payment on pension during 2015-16 was ₹ 3,519 crore which exceeded the 14thFC norms by ₹ 763 crore.

Interest payment

- Interest payment comprising interest charges on internal debts, small savings, provident funds, loans raised from GOI and other obligations increased by 24.46 per cent (₹ 422.29 crore) from ₹ 1,726.62 crore in 2014-15 to ₹ 2,148.91 crore in 2015-16.
- The interest payments (₹ 2,149 crore) were more than the projection made by the 14thFC (₹ 2,030 crore), the assessment made by the State Government in its budget estimates and FRBM disclosures (₹ 2,081 crore) for the year 2015-16. The interest payments were 4.92 per cent of total Revenue Expenditure and 4.66 per cent of Revenue Receipts during the year.

Expenditure on subsidies

- During 2015-16, Government of Chhattisgarh paid ₹ 7,397.12 crore as subsidy.
- The details of subsidies provided by the State Government during 2011-16 are shown in **Table 1.18**:

Table 1.18: Details of Subsidies provided by Government during 2011-16

(₹ in crore)

Head	2011-12	2012-13	2013-14	2014-15	2015-16
Social Welfare and Nutrition	950.51	722.30	1,754.23	9.34	10.21*
Crop Husbandry	46.36	75.45	300.45	322.40	243.92
Fisheries	0.60	1.30	1.36	1.44	1.75
Forestry and Wild Life	8.10	15.05	15.03	19.60	16.28
Food and Civil Supplies	383.67	395.24	463.71	2,328.16	5,319.71
Co-operation	95.32	103.14	111.85	87.23	9.34
Minor Irrigation	10.88	0.00	0.00	0.00	0.00
Power	321.10	426.13	443.76	915.00	1,708.35
Village and Small Industries	52.52	44.27	41.61	33.55	37.52
Industries	1.87	7.95	20.41	29.20	49.30
Administrative Services	0.00	0.00	0.39	0.66	0.74
Rural Development	0.00	0.00	2.73	0.00	0.00
Total	1,870.93	1,790.83	3,155.53	3,746.58	7,397.12

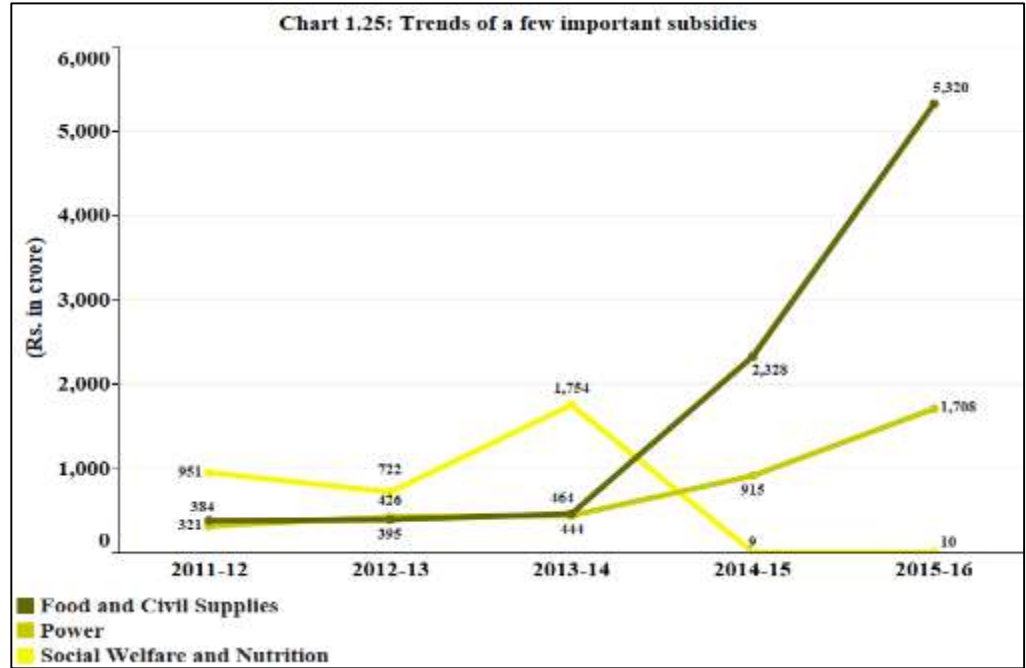
(Source: Finance Accounts of the respective years)

* including 0.37 crore for Labour and labour welfare.

- It is evident from the **Table 1.18** that the expenditure on subsidies sharply increased by ₹ 3,650 crore (97.41 per cent) from ₹ 3,747 crore in 2014-15 to ₹ 7,397 crore in 2015-16. Expenditure on subsidies during 2015-16 constituted 16.06 per cent of the total Revenue Receipts as well as 16.93 per cent of total Revenue Expenditure. The main components of subsidy payments during the year were food and civil supplies (₹ 5,319.71 crore: 71.92 per cent), power (₹ 1,708.35 crore: 23.09 per cent) and crop husbandry (₹ 243.92 crore, 3.30 per cent). The sharp increase of subsidy for food and civil supplies was mainly due to subsidy given to State co-operative marketing

federation for meeting losses on food procurement (₹ 1,750 crore) 775.00 per cent over previous year (₹ 200 crore) and for the Chief Minister Food assistance scheme (₹ 3,464 crore) 48.04 per cent over previous year (₹ 1,800 crore).

The trend of a few important subsidies during the period 2011-16 is depicted in **Chart 1.25**.



(Source: Finance Accounts of the respective years)

- Some of the subsidies on cost of freebies as Grants-in-Aid (in kind), extended during 2015-16 are given in **Table 1.19**:

Table 1.19: Details of freebies provided by the State Government during 2015-16

		(₹ in crore)
Name of the Department	Scheme Name	Total
School Education	Free Cycle Distribution to High School Girls.	53.73
School Education	Free supply of text books.	57.31
School Education	Free Distribution of Book and Stationary to Tribal Students	0.64
Agriculture	Free Supply of Electricity to Agriculture Pumps of 5 H.P.	1,032.10
Communication	Free supply for Laptop/Tablet	56.28
Total		1,200.06

(Source: Finance Accounts 2015-16)

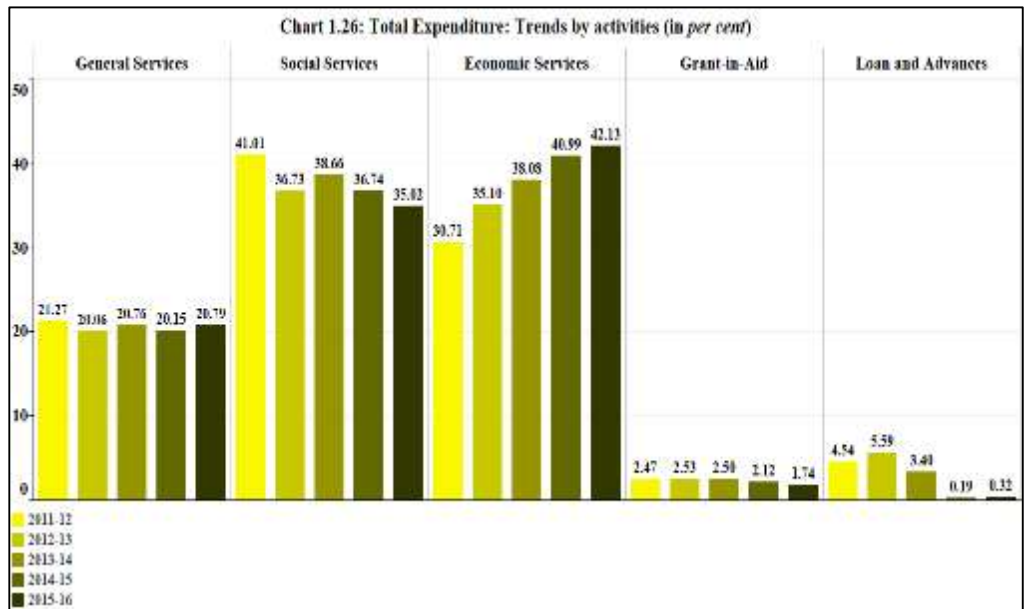
From the **Table 1.19** it can be seen that during 2015-16 the Government incurred expenditure of ₹ 1,200.06 crore as against ₹ 406.59 crore in 2014-15 for providing free books & stationary, cycle, laptops and tablets, electricity to agricultural pumps to the targeted beneficiaries.

1.6.4 Capital Expenditure

- Capital expenditure increased by 21.40 per cent (₹ 1,401 crore) during 2015-16 over the previous year mainly due to increase in expenditure under Capital outlay on Transport by ₹ 478 crore, Rural Development Programmes by ₹ 264 crore, Education, Sports, Art and Culture by ₹ 236 crore and Irrigation and Flood Control by ₹ 198 crore.
- The Capital Outlay, Loans and advances including Inter-State Settlement stood at 15.33 per cent and 0.32 per cent of the total expenditure respectively.

1.6.5 Trends in expenditure by activities

In terms of activities, total expenditure could be considered as being composed of expenditure on general services (including interest payments), social and economic services, GIA and Loans and advances. Relative share of these components in total expenditure showed inter-variations in its components as detailed in **Chart 1.26**.



(Source: Finance Accounts of the respective years)

- The percentage of expenditure on General services increased marginally from 20.15 per cent in 2014-15 to 20.79 per cent in 2015-16.
- The percentage of expenditure on Social services decreased from 36.74 per cent in 2014-15 to 35.02 per cent in 2015-16 while in the case of Economic services it increased from 40.99 per cent to 42.13 per cent during the same period.
- The percentage of expenditure on Grants-in-Aid decreased from 2.12 per cent in 2014-15 to 1.74 per cent in 2015-16 while that of Loans and Advances increased from 0.19 per cent to 0.32 per cent during the same period.

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

The quantum of assistance provided by way of grants and loans to Local Bodies and others during the last five years are presented in **Table 1.20**.

Table 1.20: Financial assistance to Local Bodies etc

(₹ in crore)

Financial assistance to institutions	2011-12	2012-13	2013-14	2014-15	2015-16
Educational Institutions (Aided schools, aided colleges, Universities etc.)	163.07	223.27	242.42	261.87	273.80
Power/energy	149.56	672.81	254.67	458.00	1,213.06
Agriculture	56.50	71.00	77.39	82.50	89.04
Urban Local Bodies	1,268.53	2,055.21	2,002.56	1,919.54	1,785.97
<i>Panchayat Raj Institutions</i>	2,811.71	3,897.95	4,954.99	7,797.54	6,246.71
Other Institutions	158.21	123.61	118.70	53.86	69.60
Total	4,607.58	7,043.85	7,650.73	10,573.31	9,678.18
Revenue Expenditure	22,628	26,972	32,859	39,561	43,701
Assistance as percentage of RE	20.36	26.12	23.28	26.73	22.15

(Source: Finance Accounts of the respective years)

It is evident from the **Table 1.20** that the financial assistance to Local bodies and other institutions¹⁰ increased steadily from ₹ 4,608 crore in 2011-12 to ₹ 9,678 crore in 2015-16. However, financial assistance to Local bodies and other institutions decreased by ₹ 895 crore (8.46 per cent) from ₹ 10,573 crore in 2014-15 to ₹ 9,678 crore in 2015-16. The financial assistance to Power/energy increased by ₹ 755 crore (165 per cent) in 2015-16 as compared to previous year. During 2015-16, the financial assistance was given by the Government mainly to *Panchayat Raj Institutions* (64.54 per cent), Urban Local Bodies (18.45 per cent) and Power/energy (12.53 per cent).

1.7 Quality of Expenditure

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

1.7.1 Adequacy of public expenditure

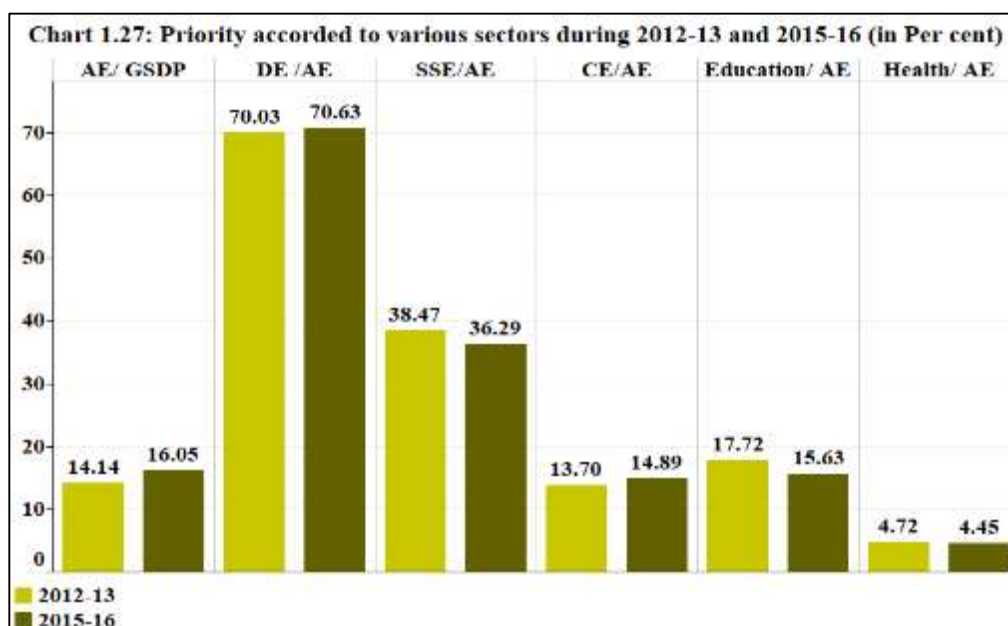
The responsibilities relating to the social and the economic sector assigned to the State Governments are largely State subjects. To enhance human development levels it requires the States to step up their expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure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

Table 1.21 analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2015-16, taking 2012-13 as base year. The priority accorded to various sectors by the State over the two periods is depicted in the **Chart 1.27**.

¹⁰ Educational institutions, power/energy, agriculture, co-operatives, other scientific research.

Table 1.21: Fiscal Priority of the State in 2012-13 and 2015-16

(in per cent)						
Fiscal Priority by the State	AE/ GSDP	DE# /AE	SSE/ AE	CE/AE	Education / AE	Health/ AE
Average (Ratio) 2012-13 of						
General Category States	14.14	70.03	38.47	13.70	17.72	4.72
Chhattisgarh	19.03	77.40	37.69	20.15	16.76	3.83
Average (Ratio) 2015-16 of						
General Category States	16.05	70.63	36.29	14.89	15.63	4.45
Chhattisgarh	20.61	77.47	35.11	15.65	18.96	5.23
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.						



It may be seen from **Table 1.21** that:

- The State of Chhattisgarh spent a higher proportion of its GSDP as Aggregate Expenditure (AE) in 2012-13 and 2015-16 in comparison to the average of GCS.
- Development Expenditure as well as Capital Expenditure as a proportion of Aggregate Expenditure in Chhattisgarh was more than the GCS average during 2012-13 and 2015-16.
- During 2012-13 and 2015-16, the ratio of Social Sector Expenditure to Aggregate expenditure was less in comparison to GCS average. The proportion of the Aggregate expenditure to Social Sector Expenditure of the State has also been decrease in 2015-16 in comparison to 2012-13.
- The State has accorded less priority to the education sector as well as health sector as compared to the GCS average in the 2012-13 but accorded higher priority in the year 2015-16. The proportion of the Aggregate expenditure to these sectors of the State has increased in 2015-16 in comparison to 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 rationalisation measures and lay emphasis on provision of core public and merit goods¹¹. Apart from improving the allocation towards Development Expenditure¹² 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 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	2011-12	2012-13	2013-14	2014-15	2015-16
Development Revenue Expenditure	16,037 (57)	19,468 (58)	24,038 (62)	29,541 (64)	32,392 (63)
Development Capital Expenditure	4,014 (15)	4,794 (14)	4,392 (11)	6,287 (14)	7,582 (15)
Development Loans and Advances	1,259 (05)	1,882 (06)	1,309 (03)	78 (0.17)	164 (03)
Total Development Expenditure	21,310 (76)	26,144 (77)	29,739 (77)	35,906 (78)	40,138 (77)
Aggregate Expenditure (RE+CE+L&A)	27,957	33,779	38,757	46,195	51,811

Figures in brackets indicate percentage to aggregate expenditure

(Source: Finance Accounts of the respective years)

- It can be seen from **Table 1.22** that the Development Expenditure comprising of Revenue and Capital Expenditure and Loans and Advances for socio-economic services increased by ₹ 18,828 crore (88.35 per cent) from ₹ 21,310 crore in 2011-12 to ₹ 40,138 crore in 2015-16.
- Development Expenditure as a percentage of Aggregate Expenditure showed more or less a constant trend ranged between 76 and 78 per cent

¹¹ 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 subsidised 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 subsidised 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.

¹² 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 categorised 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.

during the period 2011-12 to 2015-16. The development expenditure constituted 77 per cent of total expenditure, while non-development expenditure constituted 23 per cent during 2015-16.

- The Total Development Expenditure increased by ₹ 4,232 crore (11.79 per cent) during 2015-16 over the previous year due to increase in Development Revenue Expenditure by ₹ 2,851 crore (9.65 per cent) and Development Capital Expenditure by ₹ 1,295 crore (20.60 per cent) and Development loans and advances by ₹ 86 crore (110.26 per cent).

1.7.3 Expenditure on selected Social and Economic Services

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

Social/Economic Infrastructure	(in per cent)					
	2014-15			2015-16		
	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 Of which	3.38	0.79	34.06	3.40	0.48	40.82
General Education	0.57	0.85	36.99	0.96	0.12	39.21
Public Health and Family Welfare	0.51	0.63	50.83	0.56	0.70	50.09
Water Supply Sanitation and Housing Urban Development	1.52	2.12	8.50	1.27	2.52	9.53
Economic Services (ES)						
Total Economic Services of which	10.23	4.06	13.95	11.15	2.38	12.73
Agriculture and Allied Activities	0.13	0.55	15.64	0.12	0.53	15.55
Irrigation and Flood Control	3.33	9.18	52.77	3.35	10.12	51.00

(Source: Finance Accounts)

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

It is evident from **Table 1.23** that:

- The share of Capital Expenditure on social services to total expenditure marginally increased from 3.38 per cent in 2014-15 to 3.40 per cent in 2015-16 due to increase of the Capital Expenditure on social services from ₹ 1,559.87 crore in 2014-15 to ₹ 1,807.01 crore in 2015-16.
- While the share of expenditure on salary and wages in Revenue Expenditure under social services increased from 34.06 to 40.82 per cent, the maintenance expenditure decreased from 0.79 to 0.48 per cent during the year 2015-16.
- The share of Capital Expenditure on economic services to total expenditure increased from 10.23 per cent in 2014-15 to 11.15 per cent in 2015-16 due to increase of the Capital Expenditure on economic services from ₹ 4,726.64 crore in 2014-15 to ₹ 5,775.67 crore in 2015-16.
- The share of salary and wages under Revenue Expenditure on economic services decreased from 13.95 per cent to 12.73 per cent while that of maintenance expenditure decreased from 4.06 per cent to 2.38 per cent respectively during the year.

1.8 Financial analysis of Government expenditure and investments

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

1.8.1 Incomplete projects

The department-wise information of projects (costing ₹ 10 crore and above), which were not completed by their scheduled time and also not up to 31 March 2016, 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 revision of estimated cost	Cumulative expenditure as on 31 March 2016
Public Works	37	963.06	1,526.38	939.99
Water Resources	157	6,329.39	8,080.29	4,971.54
Total	194	7,292.45	9,606.67	5,911.53

(Source: Finance Account 2015-16)

The blocking of funds on incomplete works impinges negatively on the quality of expenditure. All the 194 projects (estimated cost ₹ 9,606.67 crore) were due for completion up to 31 March 2016, but remained incomplete resulting in blockade of ₹ 5,911.53 crore incurred on these works. Delay in completion of project works increases the risk of cost escalation. Besides, due to delay in completion of these projects the intended benefits from the projects could not be achieved.

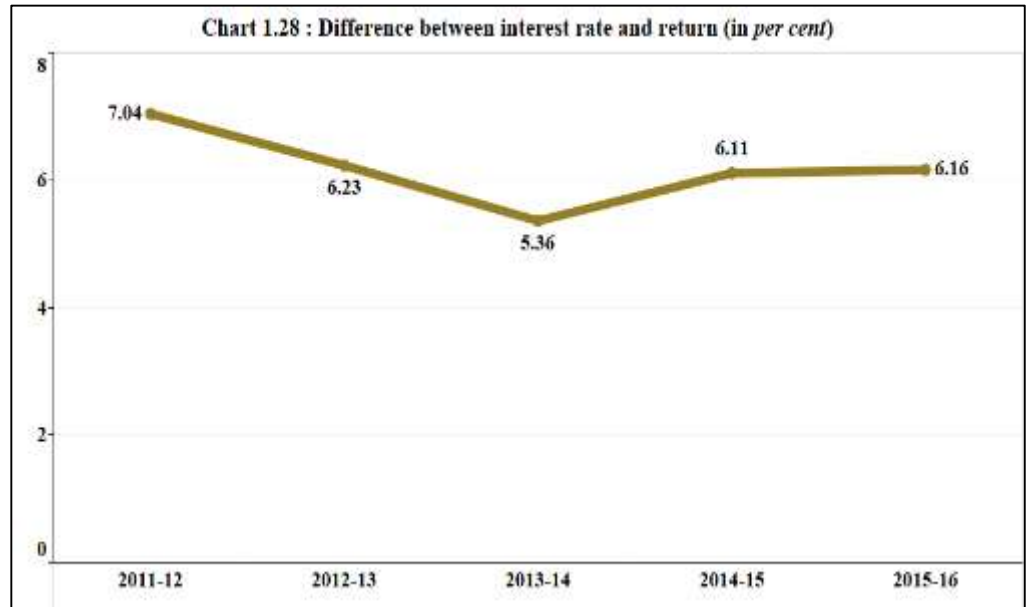
1.8.2 Investment and Returns

As of 31 March 2016, Government had invested ₹ 6,192.22 crore in 16 Government Companies (₹ 5,969.44 crore), 1462 Co-operative Institutions and Local Bodies (₹ 162.37 crore), six Statutory Corporations (₹ 33.50 crore), one Rural Bank (₹ 24.31 crore) and one Joint Stock Company (₹ 2.60 crore) (**Table 1.25**). The Difference between average rate of interest on Government borrowings and return on investment (per cent) during the period 2011-16 is depicted in **Chart 1.28**.

Table 1.25: Return on investment

Investment/Return/Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Investment at the end of the year* (₹ in crore)	1,194.38	1,916.18	1,866.44	1,872.53	6,192.22
Return on investment (₹ in crore)	0.46	2.19	14.21	0.86	5.73
Return on investment (per cent)	0.04	0.11	0.76	0.05	0.09
Average rate of interest on Govt. borrowing (per cent)	7.08	6.34	6.12	6.16	6.25
Difference between interest rate and return (per cent)	7.04	6.23	5.36	6.11	6.16

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



(Source: Finance Accounts of the respective years)

The average return on investment was ₹ 5.73 crore (0.09 per cent) in 2015-16 against ₹ 0.86 crore (0.05 per cent) in 2014-15. The Government paid interest at an average rate of 6.25 per cent on its borrowings during 2015-16, whereas return on State's investment is just 0.09 per cent. 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.

The figures in respect of equity, loans and guarantees outstanding as per records of the State PSUs should agree with that of the figure appearing in the Finance Accounts of the State. In case the figures do not agree the concerned PSUs and the Finance Department should carry out reconciliation of the differences. The position in this regard as at 31 March 2016 is stated in the **Table 1.26.**

Table 1.26: Position of outstanding equity, loans and guarantees.

Outstanding in respect of	(₹ in crore)		
	Amount as per Finance Accounts	Amount as per records of PSUs	Difference
Equity	5,969.83	8,225.08	2,255.25
Loans	257.25	531.71	274.46
Guarantee	857.76	1,353.46	495.70

We observed that the differences occurred in respect of ten PSUs and these differences were pending reconciliation since 2004-05. Though the differences between the amounts reflected in the Finance Accounts and as per the records of the PSUs were reported in the Audit Reports of earlier years, no corrective action was taken by the State Government. The Government and the PSUs should take concrete steps to reconcile the differences in a time bound manner.

1.8.3 Loans and Advances given by State Government

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing Loans and advances to many of these institutions/organisations. **Table 1.27** presents the outstanding loans and advances as on 31 March 2016 and interest receipts *vis-à-vis* interest payments during the last five years.

Table 1.27: Average interest received on loans advanced by the State Government

	(₹ in crore)				
Quantum of Loans/Interest Receipts/Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Opening balance	1,535.64	1,517.88	1,864.72	1,545.99	1,395.41 ¹³
Amount advanced during the year	1,268.74	1,888.79	1,318.53	88.32	164.73
Amount repaid during the year	1,282.53	1,542.01	1,637.27	194.86	296.39
Closing Balance	1,521.85	1,864.66	1,545.99	1,439.45	1,263.75
Of which Outstanding balance for which terms and conditions have been settled	1,094.48	1,864.66	1,544.99	1,438.45	1,263.75
Net addition	(-)13.79	342.78	(-)318.74	(-)106.54	(-)131.66
Interest receipts	62.79	8.27	274.43	47.30	47.02
Interest Receipts as a percentage to outstanding Loans and Advances	4.11	0.44	17.75	3.17	3.54
Interest payments as a percentage to outstanding fiscal liabilities of the State Government.	7.08	6.34	6.12	6.16	6.25
Difference between Interest Receipts and Interest Payments (<i>per cent</i>)	(-)2.97	(-)5.90	11.63	(-)2.99	(-)2.71

(Source : Finance Accounts)

At the end of March 2016, the Government had outstanding loans and advances of ₹ 1,263.75 crore of which loans for general services, social services and economic services were ₹ 1.71 crore, ₹ 774.35 crore and ₹ 497.96 crore respectively. The outstanding loans and advances were offset by recovery of ₹ 10.27 crore of loans advanced to Government servants. The interest received against these loans and advances during 2015-16 was 3.54 *per cent* (₹ 47.02 crore) as against 3.17 *per cent* (₹ 47.30 crore) in the previous year.

1.8.4 Cash balances and investment of cash balances

Details of the cash balances and investments made by the State Government during the year are shown in **Table 1.28**.

¹³ Proforma reduced by ₹ 44.04 crore

Table 1.28: Cash balances and investment of cash balances

(₹ in crore)

	Opening balance as on 01 April 2015	Closing balance as on 31 March 2016
(a) General Cash Balances		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank	(-134.31)	(-577.94)
(3) Remittances in transit	0.00	0.00
Total (1+2+3)	(-134.31)	(-577.94)
(4) Investment held in 'Cash Balance Investment Account'	(-) 1.26	1,856.17
Total (a)- General Cash Balances (1+2+3+4)	(-) 135.57	1,278.23
(b) Other Cash Balances and Investments		
(1) Cash with the Departmental Officers viz. Forest, Public Works Departments, Military Secretary to the Governor	9.98	11.54
(2) Permanent advances for contingent expenditure with Departmental Officers	0.33	0.32
(3) Investment of Earmarked Funds	1,343.64	1,543.63
Total (b) Other Cash Balances and Investments (1+2+3)	1,353.95	1,555.49
Total (a) and (b)	1,218.38	2,833.72

(Source: Finance Account 2015-16)

- The cash balance of the State at the end of 2015-16 increased by ₹ 1,615.34 crore (132.58 per cent) from ₹ 1,218.38 crore in 2014-15 to ₹ 2,833.72 crore in 2015-16.
- Under an agreement with the Reserve Bank of India (RBI), the Government of Chhattisgarh has to maintain the required minimum cash balance of ₹ 0.72 crore with the Reserve Bank of India (RBI). If the balance falls below the agreed minimum balance on any day, the shortfall is made good by taking Ordinary and Special Ways and Means Advances/overdrafts from time to time. During 2015-16 the State Government did not avail any Special Ways and Means Advance or Ordinary Ways and Means Advance.
- 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 ₹ 50.35 crore during the year 2015-16, which was less by ₹ 14.15 crore as compared to the previous year (₹ 64.50 crore).
- The credit balances under the Major Head 8670-Cheques and Bills indicate value of cheques that remained un-encashed as on 31 March 2016. As per Finance Accounts 2015-16, outstanding balance increased by ₹ 5.18 crore from ₹ 45.33 crore in 2014-15 to ₹ 50.51 crore in 2015-16.

1.9 Assets and Liabilities

1.9.1 Growth and Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.4 (part B)** provides an abstract of such liabilities and the assets as on 31 March 2016 compared with the corresponding position as on 31 March 2015.

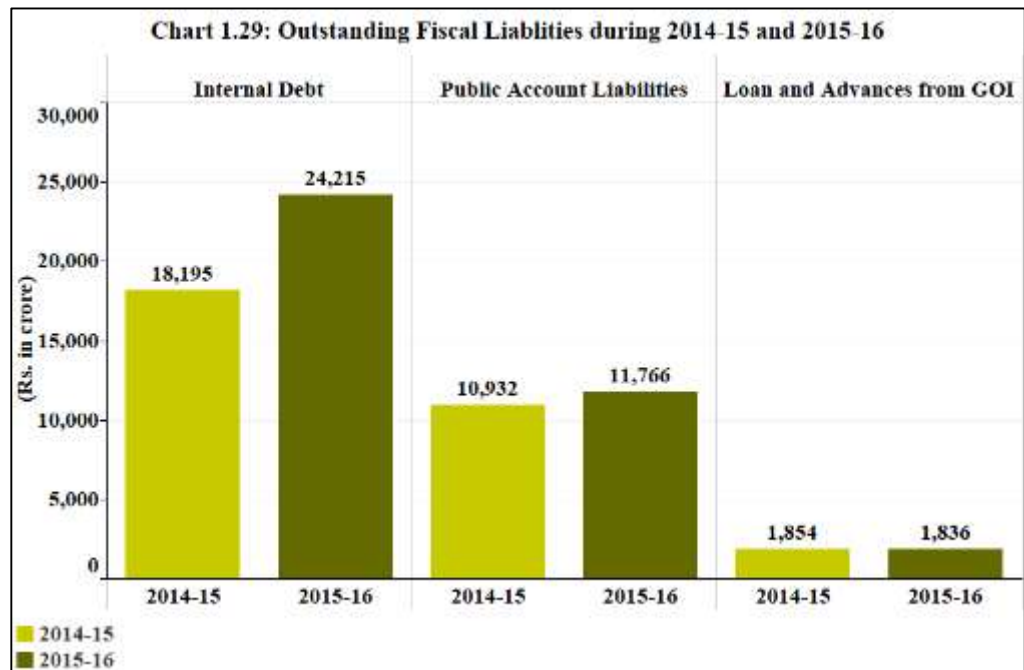
Total liabilities, as defined in the FRBM Act, 2005 are the liabilities under the consolidated fund of the State and the Public Account of the State. There are two sets of liabilities namely public debt and other liabilities. Public debt consists of the internal debt of the State and is reported in the Annual Financial Statements under the Consolidated Fund- Capital Account.

Further, the internal debt includes market loans, special securities issued to NSSF of central Government, compensation and other Bonds, loans from financial institution and ways & means advances from RBI. 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. The Public Accounts liability includes deposits under the small savings scheme, provident funds etc., reserve funds and other deposits.

Government Assets under consolidated fund consist of capital outlay, loans and advances given by the State Government and cash balances.

1.9.2 Fiscal liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4 (Part B)** and the comparison of fiscal liabilities during the current year vis-à-vis the previous year is presented in **Chart 1.29**.



(Source: Finance Accounts 2014-15 and 2015-16)

While the public account liabilities of the Government increased in absolute terms, the growth rate of the liabilities decreased from 23.89 per cent in 2014-15 to 21.03 per cent in 2015-16 and the growth rate of assets increased from 13.96 per cent to 30.78 per cent during the same period.

While the composition of Internal debts as percentage of fiscal liabilities increased from 59 per cent to 64 per cent, the Public Account liabilities and outstanding loan & advances from GOI decreased from 35 to 31 per cent and six to five per cent respectively over the previous year.

The fiscal liabilities of the State, the ratio of these liabilities to GSDP and revenue receipts are brought out in **Table 1.29**.

Table 1.29: Fiscal Liabilities – Basic Parameters

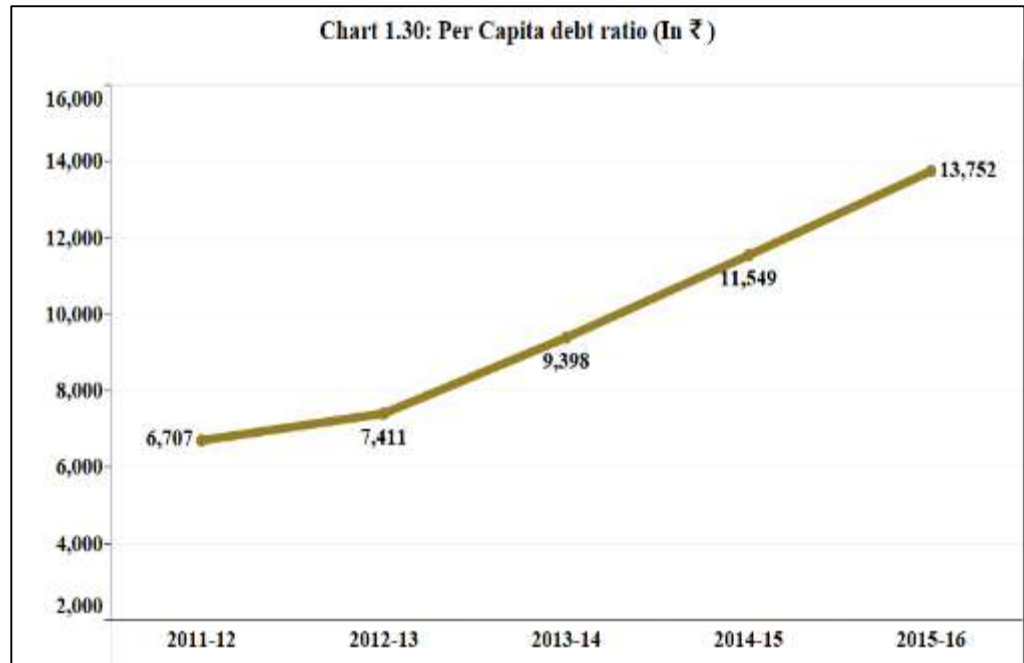
	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Internal Debt	8,396	9,567	12,943	18,195	24,215
Loan and Advance from GOI	2,290	2,137	2,003	1,854	1,836
Public Account Liabilities	6,417	7,564	9,958	10,932	11,766
Total Fiscal liabilities	17,103	19,268	24,904	30,981¹⁴	37,817
Rate of growth of Fiscal liabilities (in per cent)	3.15	12.66	29.25	24.40	22.07
Fiscal liabilities/GSDP (in per cent)	10.82	10.85	12.04	13.11	15.04
Fiscal liabilities/ Revenue receipts (in per cent)	66.11	65.14	77.70	81.55	82.09
State's GSDP (₹ in crore)	1,58,074	1,77,511	2,06,786^P	2,36,318^Q	2,51,447^A
Population (in crore)	2.55	2.60	2.65	2.70	2.75
Per Capita debt ratio (in ₹)	6,707	7,411	9,398	11,474	13,752

(Source: Finance Accounts & Projected Population in Economic Survey of Chhattisgarh 2015-16)
(A=Advanced, Q= Quick and P= Provisional)

- The overall fiscal liabilities of the State increased by ₹ 20,714 crore (121.11 per cent) from ₹ 17,103 crore in 2011-12 to ₹ 37,817 crore in 2015-16.
- The growth rate of fiscal liabilities was 22.07 per cent during 2015-16 as against 24.40 per cent in 2014-15.
- The fiscal liabilities at the end of 2015-16 represented 82.09 per cent of the revenue receipts during the year as against 81.55 per cent during 2014-15.
- During 2015-16, the outstanding debt to GSDP ratio stood at 15.04 per cent which was within the projection made (16.09 per cent) in FRBM disclosures.
- The per capita debt has significantly become double and increased by 105 per cent (₹ 7,045) from ₹ 6,707 in 2011-12 to ₹ 13,752 in 2015-16.

Chart 1.30 shows an increasing trend of per capita debt during the period 2011-16.

¹⁴ Figures of 2014-15 changed due to pro-forma adjustments made in Finance Accounts and change in GSDP figures.



(Source: Finance Accounts of the respective years)

1.9.3 Transactions under Reserve Fund

Reserves and Reserve Funds are created for specific and well defined purposes in the accounts of the State Government (Public Account) and are funded by contributions/grants from the Consolidated Fund of India/State. There were 16 Reserved Funds earmarked for specific purposes, out of which, 12 funds were active, and four funds have been inactive between 2000-01 and 2015-16. The total accumulated balance at the end of 31 March 2016 in these funds was ₹ 3,579.11 crore. Out of the gross accumulated balance of ₹ 3,579.11 crore as on 31 March 2016 lying in the Funds, the State Government had invested ₹ 1,543.63 crore (43.13 per cent). Funds, which have remained inoperative under the major head, 8229-Development and welfare funds and 8235-General and other reserve funds with balances are given in the **Table 1.30**:

Table 1.30: Details of inoperative Reserve Funds

Name of Reserve Fund	Balance as on 31 March 2016 (₹ in crore)	Year from which inoperative
8229-Development and Welfare Funds		
Development Fund for Agriculture Purposes-Investment Account	0.06 (credit)	2000-01
Compensatory Afforestation Fund	18.89 (Credit)	2008-09
Development Fund for Educational Purposes	0.03 (Credit)	2011-12
8235-General and Other Reserve Fund		
Other Funds	0.01 (Credit)	2000-01
Total	18.99 (Credit)	

Further, Reserve Fund, *Gramin Vikas Nidhi*, which was constituted in 2001-02 for providing employment in rural areas, had a cumulative balance of ₹ 159.68 crore as on 31 March 2016 but no expenditure has been made from this fund since its inception.

Action needs to be taken to verify and close these funds and remit the balance into the consolidated fund if continuation is not required.

State Disaster Response Fund

As per recommendation of ThFC, State Government constituted a State Disaster Response Fund (SDRF) in 2010-11. During 2015-16, the State Government received ₹ 249.73 crore from GOI contribution towards SDRF and transferred ₹ 212.47 crore (₹ 159.35 crore Central share and ₹ 53.12 crore State share) to the fund. ₹ 90.38 crore of Central Share along with corresponding State Share of ₹ 30.12 crore was not transferred to the fund resulting in overstatement of Revenue Surplus and understatement of Fiscal Deficit to the extent of ₹ 120.50 crore besides unauthorized retention of Central Fund with the State. In addition, the State Government also transferred ₹ 522.31 crore received from National Disaster Response Fund of Government of India to SDRF. The balance in the Fund on 31 March 2016 was ₹ 447.10 crore.

Sinking Fund

The Government constituted a Sinking Fund during 2006-07 for open-market loans. The fund was to be utilised as an amortisation fund for redemption of the outstanding internal debt and public account liabilities beginning from the year 2011-12. However, no amount has been utilised by the Government till 2015-16. The balance in the Sinking Fund (investment account) in 2015-16 was ₹ 1,546.94 crore. During 2015-16, the Government contributed ₹ 200 crore against the minimum contribution of ₹ 154.90 crore i.e.0.5 per cent of outstanding liabilities (₹ 30,980.93 crore) at the end of 2014-15.

1.9.4 Status of guarantees – contingent liabilities

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

The State Legislature has not passed any law under Article 293 of the Constitution laying down the limits within which Government may give guarantee on security of Consolidated Fund of the State as of March 2016. However, The FRBM Act of the State includes a provision that the State Government shall not give new guarantees in excess of 1.5 per cent of Gross State Domestic Product in nominal terms or 0.5 per cent on risk-weighted basis in a year whichever is lower.

The maximum amount for which guarantee was given by the State and outstanding guarantees for the last five years are given in **Table 1.31**.

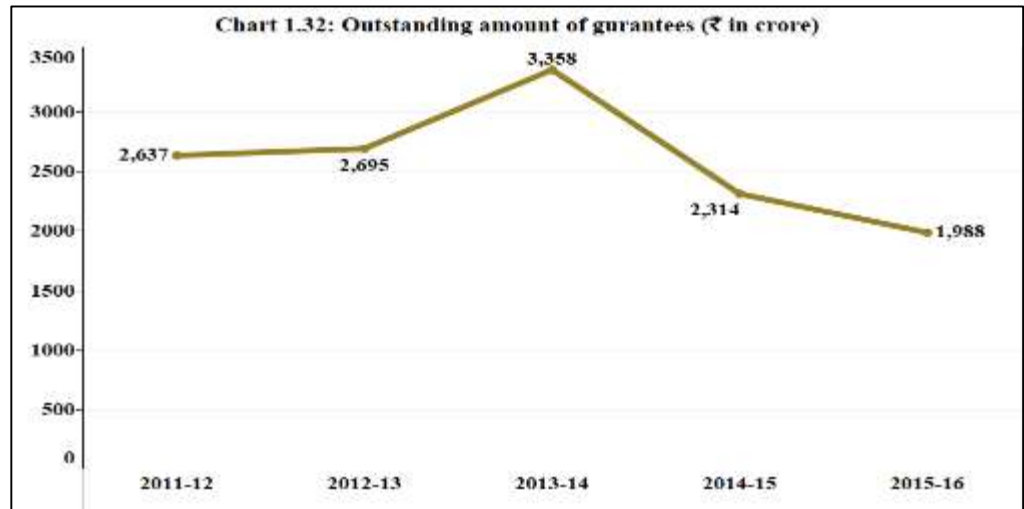
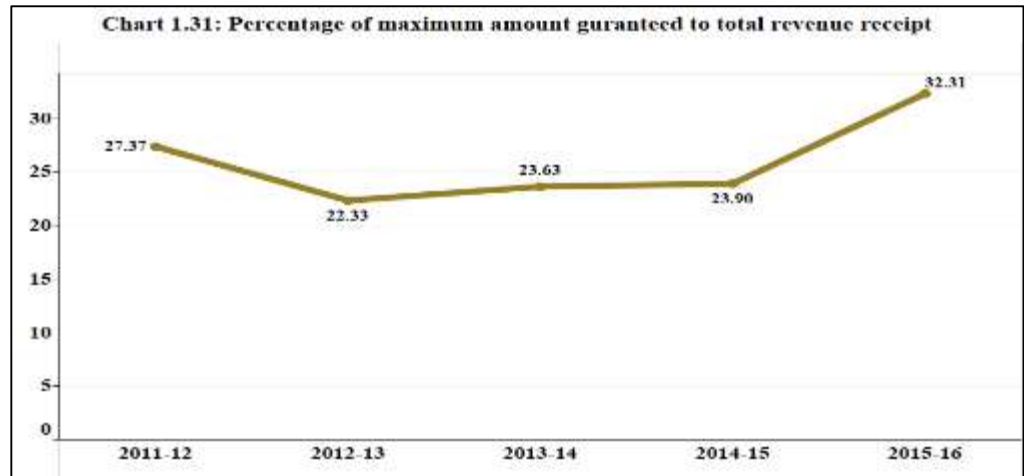
Table 1.31: Guarantees given by the Government of Chhattisgarh

(₹ in crore)					
Guarantees	2011-12	2012-13	2013-14	2014-15	2015-16
Maximum amount guaranteed	7,079.29	6,605.49	7,571.99	9,080.06	14,883.41
Outstanding amount of guarantees	2,637.40	2,694.90	3,358.27	2,314.47	1,988.24
Revenue Receipts	25,867.38	29,578.09	32,050.26	37,988.01	46,067.71
Percentage of maximum amount guaranteed to total revenue receipts	27.37	22.33	23.63	23.90	32.31

(Source: Finance Accounts of the respective years)

As recorded in Statement 9 and 20 of the Finance Accounts, guarantees of ₹ 1,988.24 crore were outstanding at the end of March 2016. Out of which, the guarantees given to Co-operatives (₹ 1,000.15 crore), Power (₹ 827.46 crore), State Financial Corporation (₹ 87.64 crore), Housing and Urban Development (₹ 69.23 crore) and others (₹ 3.76 crore) were outstanding as on 31 March 2016. The outstanding amount of guarantees in the nature of contingent liabilities was about 4.32 per cent of the total Revenue Receipts of the State. The new guarantees were within the prescribed limit of 1.5 per cent of GSDP provided in the FRBM Act.

While the outstanding guarantees have come down significantly over the period of five years, the amount of guarantees with respect to the total revenue has increased significantly as depicted in the **Chart 1.31** and **Chart 1.32**.



(Source: Finance Accounts of the respective years)

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

During the year 2015-16, a sum of ₹ 4.11 crore was recovered as guarantee fees whereas ₹ 0.20 crore was recovered during the year 2014-15.

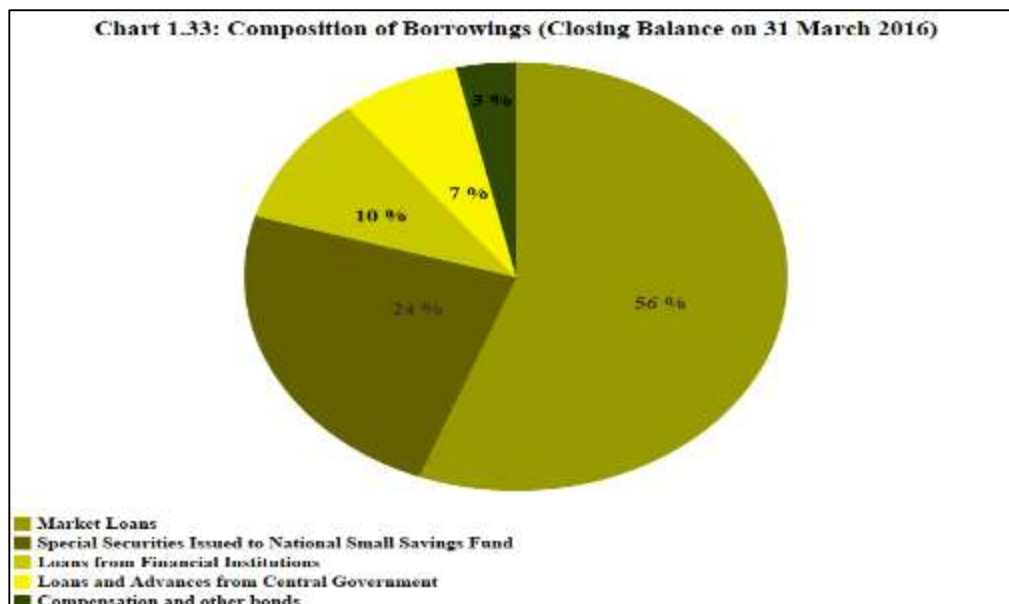
1.9.5 Analysis of Borrowings of Government

The details of public debt and its composition during 2015-16 are presented in **Table 1.32** and **Chart 1.33** respectively.

Table 1.32: Details of Public Debt during 2015-16

(₹ in crore)					
Nature of Borrowings	Opening Balance as on 1 st April 2015	Receipts	Repayment	Closing Balance as on 31 st March 2016	Net increase(+)/decrease(-)
Market Loans	9,887.69	4,850.00	183.25	14,554.44	4,666.75
Compensation and other bonds	96.73	870.12	48.32	918.53	821.80
Loans from Financial Institutions	2,033.41	673.52	147.60	2,559.33	525.92
Special Securities Issued to National Small Savings Fund	5,793.17	712.23	323.14	6,182.26	389.09
Ways and Means advance from Reserve Bank of India	383.80	0.00	383.80	0.00	(-383.80)
Loans and Advances from Central Government	1,854.38	145.28	164.07	1,835.59	(-18.79)
Total	20,049.18	7,251.15	1,250.18	26,050.15	6,000.97

(Source: Finance Account 2015-16)



(Source: Finance Accounts 2015-16)

During 2015-16, the State Government has raised borrowing of ₹ 7,251.15 crore and discharged ₹ 1,250.18 crore towards its repayment. Analysis of Market borrowings and other borrowings during 2015-16 is as detailed below:

Loans from Financial Institutions

The Government had borrowed an amount of ₹ 673.52 crore from the financial institutions viz. National Bank for Agriculture and Rural Development (₹ 673.42 crore), National Co-operative Development Corporation (₹ 0.10 crore) and made repayment of ₹ 147.60 crore during 2015-16. The Outstanding balance of loans from Financial Institutions increased by ₹ 525.92 crore (25.86 per cent) from ₹ 2,033.41 crore in 2014-15 to ₹ 2,559.33 crore in 2015-16.

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 ₹ 712.23 crore and repaid ₹ 323.14 crore during 2015-16. The Outstanding balance of loans from NSSF increased by ₹ 389.09 crore (6.72 per cent) from ₹ 5,793.17 crore in 2014-15 to ₹ 6,182.26 crore in 2015-16. The State Government paid interest of ₹ 552.21 crore during 2015-16.

Market Loans

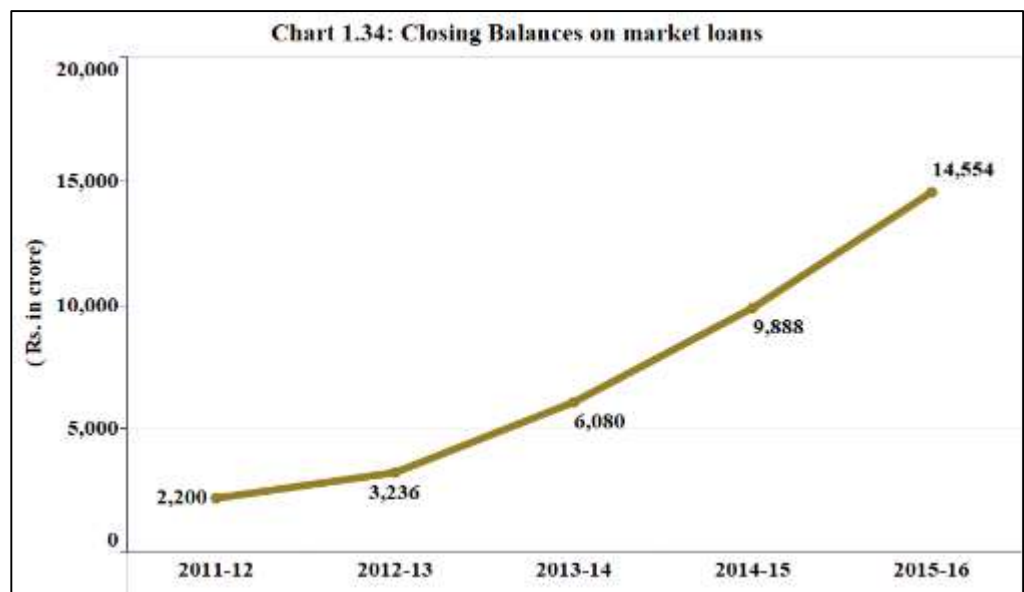
The year wise position of market loans for the period 2011-16 is given in **Table 1.33**.

Table 1.33: Overall position of market loans during 2011-16

(₹ 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
2011-12	2,512.72	0.00	313.14	2,199.58	(-) 313.14	(-) 12.46
2012-13	2,199.58	1,500.00	463.53	3,236.05	1,036.47	47.12
2013-14	3,236.05	3,000.00	156.01	6,080.04	2,843.99	87.88
2014-15	6,080.04	4,200.00	392.35	9,887.69	3,807.65	62.63
2015-16	9,887.69	4,850.00	183.00	14,554.44	4,666.75	47.20

(Source: Finance Accounts)

It is evident from **Table 1.33** that the outstanding market loan has drastically increased approximately seven times (₹ 12,354.86 crore: 561.69 per cent) from ₹ 2,199.58 crore at the end of March 2012 to ₹ 14,554.44 crore at the end of March 2016, which would lead to large payment obligation in future as depicted in the chart below. The State Government paid interest of ₹ 864.95 crore during 2015-16. The trend of closing balances on market loans during the period 2011-16 is depicted in **Chart 1.34**.



(Source: Finance Accounts of the respective years)

Compensation and other bonds

Ujwal Discom Assurance Yojana (UDAY), a scheme for the Financial Turnaround of Power Distribution Companies (DISCOMs), has been approved by the Government of India with an objective to improve the operational and financial efficiency of the State DISCOMs and shall apply only to State-owned DISCOMs. In the scheme GOI facilitate to State Government to take over 50 per cent (₹ 870.12 crore) of the outstanding debt of the CSPDCL as on 30 September 2015 in year 2015-16 and 25 per cent (₹ 435.06 crore) of the outstanding debt in year 2016-17 and would be utilised by the State solely for the purpose of discharging the debt of CSPDCL and shall be transferred as grants. For the above, State has released an amount of ₹ 870.12 crore for advance repayment of debt in the form of non SLR bond. The debt taken over by the State would not be counted against the fiscal deficit limit in the financial years 2015-16 and 2016-17.

1.10 Debt Management

1.10.1 Debt profile

Apart from the magnitude of debt of the State Government, it is important to analyse various indicators that determine the debt sustainability¹⁵ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation¹⁶; sufficiency of non-debt receipts¹⁷; net availability of borrowed funds¹⁸; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities.

1.10.2 Debt Sustainability

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

¹⁵ 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.

¹⁶ 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 stabilise 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.

¹⁷ 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.

¹⁸ Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

Table 1.34 analyses the debt sustainability of the State according to these indicators for the last five years.

Table 1.34: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Outstanding Debt	17,103	19,268	24,904	30,981	37,817
Rate of Growth of Outstanding Debt (in per cent)	3.15	12.66	29.25	24.40	22.07
Rate of Growth of GSDP (in per cent)	--	12.30	16.49	14.28	6.40
Average Interest Rate of Outstanding Debt (in per cent)	7.08	6.34	6.12	6.16	6.25
Burden of Interest Payments (Interest Payment/Revenue Receipt)	0.05	0.04	0.04	0.05	0.05
Debt Repayment/Debt Receipt	0.89	0.69	0.45	0.47	0.47
Net debt Available to the State	(-)672	1,012	4,283	4,551	4,687
Outstanding Debt /GSDP (in per cent)	10.82	10.85	12.04	13.11	15.04

(Source: Finance Accounts of the respective years)

It may be seen from **Table 1.34** that:

- Outstanding debt of the State sharply increased (₹ 20,714 crore: 121.11 per cent) from ₹ 17,103 crore in 2011-12 to ₹ 37,817 crore in 2015-16.
- The ratio of fiscal liabilities to GSDP unevenly increased during the period 2011-16 and reached to 15.04 per cent in 2015-16.
- Growth rate of outstanding debt sharply increase from 3.15 per cent in 2011-12 to 12.66 per cent in 2012-13 and 29.25 per cent in 2013-14 and thereafter gradually decreased to 22.07 per cent in 2015-16.
- The net availability of borrowed funds after repayment of principal and interest increased from (-) ₹ 672 crore in 2011-12 to ₹ 4,687 crore in 2015-16. During 2015-16, the Government repaid ₹ 6,067 crore (principal and interest on account of internal debt of ₹ 1,086 crore, GOI loans of ₹ 164 crore and also discharged other obligations of ₹ 4,817 crore) which were less than the total receipts of ₹ 12,902 crore (internal debt ₹ 7,106 crore, GOI loans of ₹ 145 crore and other obligation of ₹ 5,651 crore) resulting in net availability of funds of ₹ 4,687 crore (36.33 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 1.35**.

Table 1.35: Maturity Profile of the State Debt

Years	₹ in crore)					Percentage to total debt (2015-16)
	2011-12	2012-13	2013-14	2014-15	2015-16	
0-5	4,252.03	3,914.35	4,207.57	5,828.95	5,934.05	23
6-10	3,115.08	3,204.48	7,937.95	11,849.84	17,028.20	65
11-15	1,958.45	3,312.46	1,674.14	1,553.25	1,846.17	07
16-20	1,012.50	802.49	658.63	528.11	448.46	02
20 and above	347.50	470.22	467.95	289.04	793.26	03
Total	10,685.56	11,704.00	14,946.24	20,049.19	26,050.14	

(Source: Finance Accounts of the respective years)

Maturity profile of the outstanding stock of public debt as on 31 March 2016 shows that 88 per cent of the total outstanding debt will be taking place in the next 10 years. It further indicates that the liability of the State to repay the debt would be ₹ 5,934 crore during 2016-21 and ₹ 17,028 crore during 2021-26

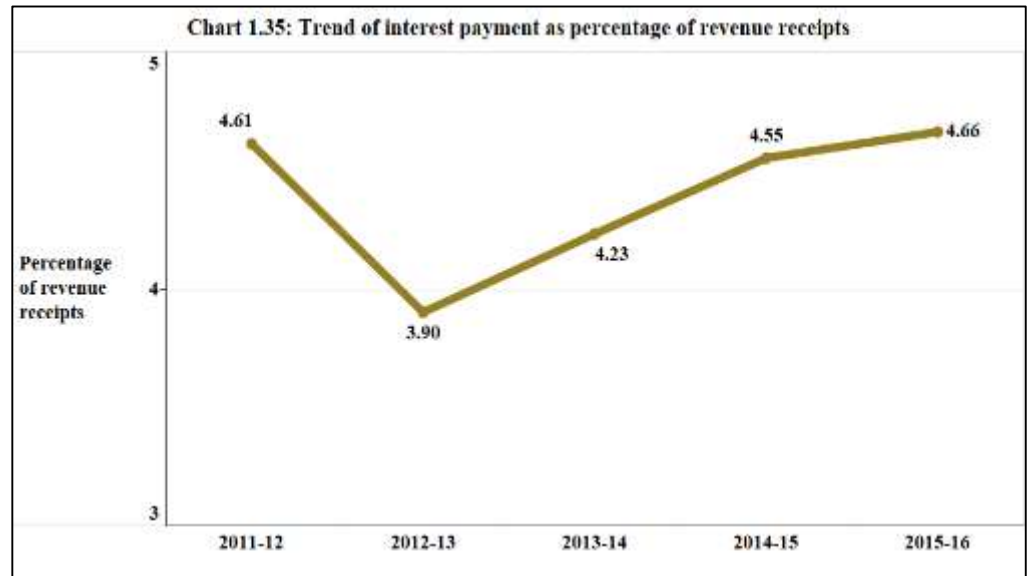
which would put a strain on the Government budgets during that period. Hence, with greater awareness of future debt payments, the Government will be in a position to ensure that fresh borrowings do not have to be paid back in those years where maximum repayment is due.

The Interest payments on loans as a percentage of revenue receipts have shown a decreasing trend from 4.61 in 2011-12 to 3.90 in 2012-13 and thereafter have shown increasing trend from 3.90 in 2012-13 to 4.66 in 2015-16, as can be seen from **Table 1.36**. The trend of interest payment as percentage of revenue receipts during the period 2011-16 is depicted in **Chart 1.35**.

Table 1.36: Total Interest payment as a percentage of revenue receipts

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Interest payment (₹ in crore)	1,193	1,153	1,351	1,727	2,149
Percentage of revenue receipts	4.61	3.90	4.23	4.55	4.66

(Source: Finance account of respective years)



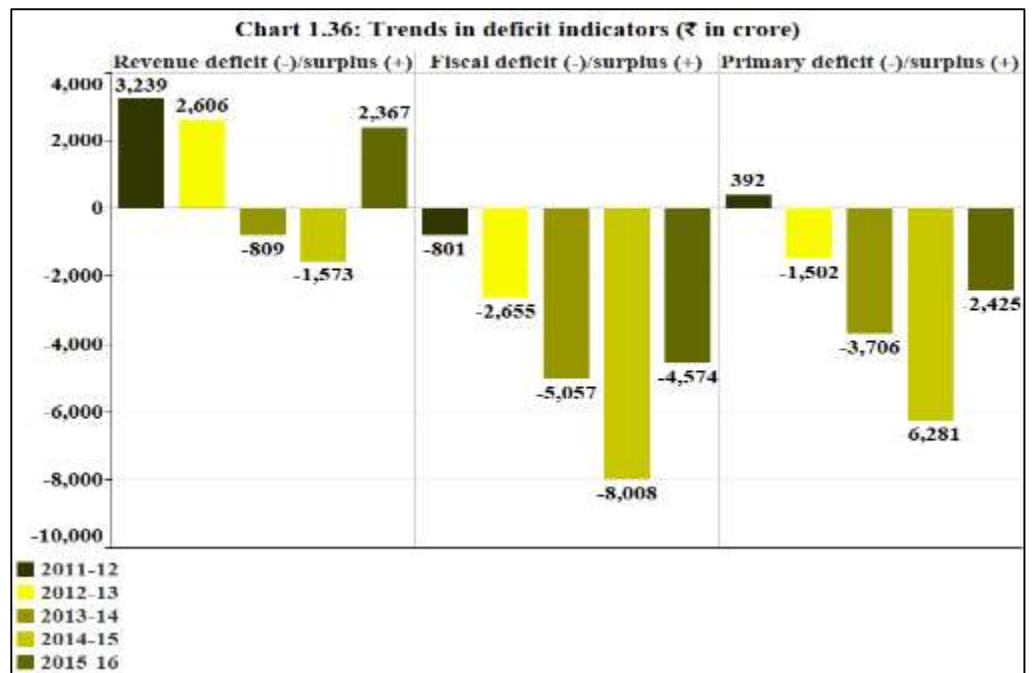
(Source: Finance Accounts of the respective years)

1.11 Fiscal Imbalances

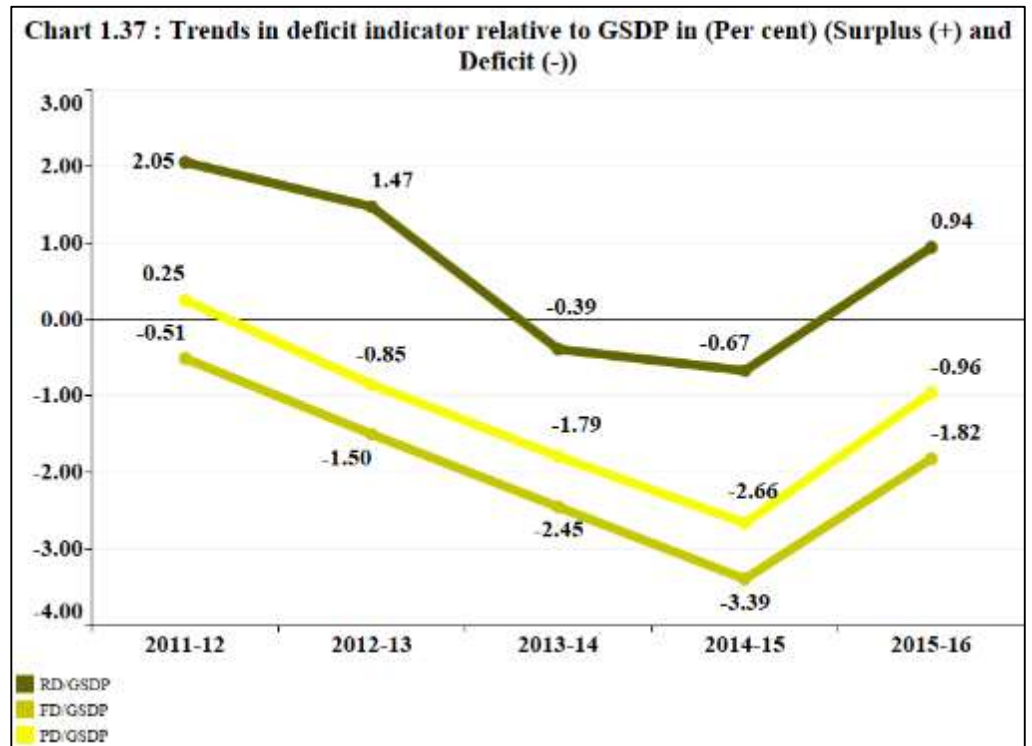
Three key fiscal parameters – Revenue, Fiscal and Primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit 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 2015-16.

1.11.1 Trends in Deficits

Chart-1.36, Chart 1.37 and Table 1.37 present the trends in deficit indicators over the period 2011-16.



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

Table 1.37: Trends in deficit

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue deficit (-)/surplus (+)	(+)3,239	(+)2,606	(-)809	(-)1,573	(+)2,367
Fiscal deficit (-)/surplus (+)	(-)801	(-)2,655	(-)5,057	(-)8,008	(-)4,574
Primary deficit (-)/surplus (+)	(+)392	(-)1,502	(-)3,706	(-)6,281	(-)2,425

(Source: Finance Accounts of the respective years)

Revenue deficit/surplus represents the difference between revenue expenditure and revenue receipts. Revenue deficit increases and Revenue surplus decreases the borrowings.

The state had revenue surplus reduced from ₹ 3,239 crore in 2011-12 to ₹ 2,606 crore in 2012-13. During 2013-14 the revenue surplus turned into revenue deficit of ₹ 809 crore which further increased by ₹ 764 crore and stood at ₹ 1,573 crore during 2014-15. During 2015-16, Revenue Deficit turned into Revenue Surplus of ₹ 2,367 crore and as a percentage of GSDP became (-)0.67 in 2014-15 to 0.94 in 2015-16.

The fiscal deficit which represents the total borrowings of the Government and its total resource gap had fiscal surplus of ₹ 410 crore during 2010-11, but it turned into fiscal deficit of ₹ 801 crore in 2011-12 and gradually increased to ₹ 8,008 crore in 2014-15. During 2015-16 Fiscal Deficit decreased by ₹ 3,434 (42.88 *per cent*) over the previous year. The ratio of fiscal deficit to GSDP was 1.82 *per cent* which was well within the limits of 3.50 *per cent* as prescribed in the 14thFC and FRBM Act.

Due to decrease in fiscal deficit by 42.88 *per cent* and increase in interest payment by 24.44 *per cent*, the primary deficit decreased from ₹ 6,281 crore in 2014-15 to ₹ 2,425 crore in 2015-16.

Impact of UDAY Scheme on Fiscal Indicators: As per the UDAY scheme, the debt taken over by the State Government would not be counted against the Fiscal Deficit limit of Financial Year 2015-16. The State has released an amount of ₹ 870.12 crore for advance repayment of debt in the form of non SLR bond. The above transaction, if counted, would result in Fiscal Deficit (₹ 5,443.83 crore) at 2.16 *per cent* of GSDP which is now at ₹ 4,573.71 crore or 1.82 *per cent* of GSDP. The transaction though have an impact on fiscal deficit has not been accounted for by the State Government, in view of the guidelines.

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 1.38**.

Table 1.38: Components of Fiscal Deficit and its Financing Pattern

(₹ in crore)					
Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
1	2	3	4	5	6
Decomposition of Fiscal Deficit					
Revenue Deficit(-)/Surplus(+)	3,239.33	2,606.25	(-)809.31	(-)1,573.28	2,366.65
Net Capital Expenditure	(-)4,052.47	(-)4,916.94	(-)4,566.55	(-)6,541.22	(-)7,942.17
Net Loans and Advances ¹⁹	11.97	(-)344.45	318.58	106.23	131.69
Excluded Expenditure under UDAY ²⁰	-	-	-	-	870.12
Total	(-)801.17	(-)2,655.14	(-)5,057.28	(-)8,008.27	(-)4,573.71
Financing Pattern of Fiscal Deficit*					
Market Borrowings	(-)313.14	1,036.47	2,843.99	3,807.65	4,666.75
Loans from GOI	(-)85.15	(-)152.37	(-)134.50	(-)148.49	(-)18.79
Special Securities Issued to NSSF	13.00	15.00	1.42	414.18	389.09
Loans from Financial Institutions	(-)45.86	119.34	531.33	645.80	525.92
Ways and Means Advances from RBI	0.00	0.00	0.00	383.80	(-)383.80
Small Savings PF etc.	307.76	293.47	265.40	443.83	514.30
Deposits and Advances	585.94	521.18	1,818.98	466.62	(-)69.54
Suspense and Miscellaneous	1,758.77	(-)1,107.52	(-) 1,243.93	1,449.74	(-)1,823.27
Remittances	96.10	(-)264.11	(-) 98.03	193.52	11.94
Others ²¹	58.90	332.15	305.16	264.02	389.93
Total	2,376.32	793.61	4,289.82	7,920.67	4,202.53
Overall Surplus(+)/Deficit(-)	1,575.15	(-) 1,861.53	(-) 767.46	(-) 87.60	(-)371.18
Total	801.17	2,655.14	5,057.28	8,008.27	4,573.71

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

It is evident from above table that during 2015-16, market borrowings raised by the State Government continued to finance a major portion of fiscal deficit and its share in financing fiscal deficit was 102 *per cent*.

1.11.3 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit²² and Capital Expenditure (including loans and advances) 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 1.39**) indicates 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.

¹⁹ It includes inter-State settlement.

²⁰ As per guideline of UDAY Scheme, debt taken over by the State for the scheme would not be counted against the fiscal deficit limit in the financial years 2015-16 and 2016-17.

²¹ It includes Contingency Fund and Reserve Fund.

²² 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.

Table 1.39: Primary deficit/surplus – Bifurcation of factors

(₹ in crore)							
Year	Non-debt receipts	Primary revenue expenditure	Capital expenditure	Loans and advances	Primary expenditure ²³	Primary revenue deficit (-)/ surplus (+)	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2011-12	27,156	21,435	4,056	1,273	26,764	5,721	392
2012-13	31,124	25,819	4,919	1,888	32,626	5,305	(-) 1,502
2013-14	33,699	31,508	4,574	1,318	37,408	2,191	(-) 3,709
2014-15	38,187	37,835	6,544	88	44,467	352	(-) 6,281
2015-16	46,367	41,552	7,075*	165	49,662	4,815	(-) 2,425

(Source: Finance Accounts of the respective years)

* Excluded Expenditure of ₹ 870 crore under revenue section under UDAY

- The non-debt receipts increased by ₹ 19,211 crore (70.74 per cent) from ₹ 27,156 crore in 2011-12 to ₹ 46,367 crore in 2015-16 against an increase of primary expenditure by ₹ 22,898 crore (85.56 per cent) from ₹ 26,764 crore to ₹ 49,662 crore during the same period.
- State had primary surplus of ₹ 392 crore during the years 2011-12 which turned into primary deficit ₹ 1,502 crore during 2012-13. The primary deficit decreased from ₹ 6,281 crore in 2014-15 to ₹ 2,425 crore during 2015-16. 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 to 2015-16.

1.12 Follow up on Audit Report on State Finances

The State Finance Report is being presented to the State Legislature from 2008-09 onwards. A discussion in Public Accounts Committee on these reports is yet to commence.

1.13 Conclusion and Recommendation

Review of fiscal position

- The growth of Gross State Domestic Product during 2015-16 was 6.40 per cent which was less than the Fourteenth Finance Commission norms of 14.42 per cent for the year.
- The fiscal position of the State had shown improvement over last year in terms of the key parameters. As per the laid down targets of Fourteenth Finance Commission and Fiscal Responsibility and Budget Management Act, the State had to maintain revenue surplus during the year. The State had been able to maintain Revenue Surplus of ₹ 2,367 crore during the year which is an improvement over the revenue deficit of ₹ 1,573 crore during 2014-15.
- During 2015-16, Fiscal deficit decreased to ₹ 4,574 crore which was within the limits prescribed by 14thFC, FRBM Act and Budget estimates. Fiscal deficit relative to Gross State Domestic Product decreased from

²³ 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.

3.81 *per cent* in 2014-15 to 1.82 *per cent* in the current year, was well within the targets laid down under Fourteenth Finance Commission and Fiscal Responsibility and Budget Management Act (3.50 *per cent*).

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

Resource mobilisation

- While the Revenue Receipts (₹ 46,067.71 crore) of the State grew at 21.27 *per cent* during 2015-16 over the previous year, these were less than the Budget Estimate by ₹ 11,889 crore.
- State's Own Tax Revenue during the current year (₹ 17,075 crore) was less than the Budget Estimate (₹ 20,086 crore). The Non-tax Revenue was also less than the Budget Estimate by ₹ 3,448 crore.
- Though the total tax revenue of the state showed healthy buoyancy vis a vis GSDP, the buoyancy of own tax revenue vis a vis GSDP decreased till 2013-14 and thereafter shown an increasing trend during 2014-15 and 2015-16.

The Government should make efforts to achieve its own target of receipts especially own tax revenue set out in the Budget document.

Expenditure management and fiscal priorities

- The Revenue Expenditure continued to be a dominant (84.35 *per cent*) component of the total expenditure during 2015-16. Capital Expenditure during the year constituted 15.33 *per cent* of the total expenditure which is an improvement over previous year.

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

- The State Government had invested ₹ 6,192.22 crore upto the end of March 2016 and the outstanding loans and advances due for recovery was ₹ 1,263.75 crore. The average return on Governments investments and outstanding loans was only 0.09 *per cent* and 3.72 *per cent* respectively while the Government paid an average interest rate of 6.25 *per cent* on its borrowings during 2015-16. This may lead to an unsustainable financial position.

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

Incomplete projects

- Expenditure of ₹ 5,911.53 crore incurred on 194 incomplete projects in Departments of Public Works and Water Resources remained unfruitful as of 31 March 2016.

Government should take initiative to complete the projects to avoid further time and cost overrun.

Management of liability

- The Fiscal liabilities at the end of the current year worked out to ₹ 37,817 crore was 15.04 *per cent* of Gross State Domestic Product as against ₹ 30,981 crore (13.11 *per cent* of GSDP) during previous year. The ratio of Fiscal liabilities to GSDP has increased during 2015-16 over previous year and was more than the prescribed limit of 13.73 *per cent* provided in FRBM Act and 14thFC.

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

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

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

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

2.2 Mechanism for Budget Management

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

We observed large savings and excesses over the grants during 2015-16, indicating deficiencies in budget management as discussed in the succeeding paragraphs.

2.3 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2015-16 against 71 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 (+)	Amount Surrendered	Amount Surrendered on 31 March	Percentage of savings surrendered by 31 March
Voted	I Revenue	51,788.54	4,782.20	56,570.74	41,867.09	(-)14,703.65	14,117.97	13,795.43	93.82
	II Capital	11,653.55	1,300.41	12,953.96	8,263.79	(-)4,690.17	2,538.63	2,516.84	53.66
	III Loans and Advances	283.06	0.00	283.06	165.22	(-)117.84	115.74	115.74	98.22
Total Voted		63,725.15	6,082.61	69,807.76	50,296.10	(-)19,511.66	16,772.34	16,428.01	84.20
Charged	IV Revenue	2,730.50	67.03	2,797.53	2,795.95	(-)1.58	72.59	72.59	NA
	V Capital	7.38	4.48	11.86	11.63	(-)0.23	0.43	0.43	NA
	VI Public debt repayment	1,082.87	639.51	1,722.38	1,250.18	(-)472.20	471.72	471.72	99.90
Total Charged		3,820.75	711.02	4,531.77	4,057.76	(-)474.01	544.74	544.74	NA
Grand Total		67,545.90	6,793.63	74,339.53	54,353.86	(-)19,985.67	17,317.08	16,972.75	84.92

(Source: Appropriation Accounts 2015-16)

- During 2015-16, the overall savings of ₹ 19,985.67 crore was the result of savings of ₹ 20,083.91 crore in 64 grants and 40 appropriations under Revenue Section, 51 grants and five appropriations under Capital Section, offset by excess expenditure of ₹ 98.24 crore in one grants and one appropriation under Revenue Section and two grants and one appropriation under Capital Section.
- Supplementary Provision of ₹ 6,793.63 crore obtained during the year constituted 10.06 per cent of Original Provision.
- In view of the actual expenditure (₹ 54,353.86 crore) falling short of even the original budget provision (₹ 67,545.90 crore), the entire supplementary provision of (₹ 6,793.63 crore) proved unnecessary. This indicates unrealistic budgetary assumptions and lack of control mechanism.
- At the close of the year 2015-16 out of total savings of ₹ 20,083.91 crore only a sum of ₹ 17,317.08 crore was surrendered and savings aggregating ₹ 2,766.83 crore (13.78 per cent of total savings) was not surrendered by the concerned departments. Further ₹ 16,972.75 crore was surrendered on the last working day of March 2016, leaving no scope for utilisation of these funds for other developmental purposes.
- The head-wise expenditure status was provided by the Accountant General (A&E), Chhattisgarh to the State Government through Monthly Civil Accounts Statements and Monthly Appropriation Accounts. In spite of this, appropriate steps were not taken by the Government to avoid large savings and excess expenditure over the grants.

2.4 Financial Accountability and Budget Management

2.4.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit revealed that in 64 cases relating to 45 grants and four appropriations, the savings amounting to ₹ 17,514.84 crore exceeded more than ₹ 10 crore in each case and were also more than 20 per cent of the total provisions as detailed in **Appendix 2.1(A)**

Further, against the total savings of ₹ 20,083.91 crore, significant savings of ₹ 100 crore or more and also more than 10 per cent of the total provision occurred in 22 grants and one appropriation aggregating ₹ 17,298.78 crore (86 per cent of total savings) as detailed in **Table 2.2**.

Table 2.2: List of Grants with saving of ₹ 100 crore and above and 10 per cent or more of the grant

(₹ in crore)						
SI. No.	Grant No.	Name of Grant/Appropriation	Total Grant/ Appropriation	Actual Expenditure	Savings	Percentage of savings to total provision
1	2	3	4	5	6	7
A-Revenue Voted						
1	8	Land Revenue and District Administration	669.36	556.28	113.08	16.89
2	10	Forest	909.67	803.98	105.69	11.62
3	13	Agriculture	1,021.00	755.77	265.23	25.98
4	19	Public Health and Family Welfare	1,314.22	1,124.45	189.77	14.44
5	21	Expenditure pertaining to Housing and Environment Department	156.29	41.79	114.50	73.26
6	24	Public Works- Roads and Bridges	1,068.38	753.65	314.73	29.46
7	27	School Education	3,922.70	2,965.25	957.45	24.41
8	30	Expenditure pertaining to Panchayat and Rural Development Department	2,413.14	1,279.60	1,133.54	46.97
9	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	5,329.81	3,714.54	1,615.27	30.31
10	41	Tribal Area Sub-Plan	9,554.34	6,408.15	3,146.19	32.93
11	44	Higher Education	594.72	462.67	132.05	22.20
12	47	Technical Education and Manpower Planning Department	592.05	256.16	335.89	56.73
13	55	Expenditure pertaining to Women and Child Welfare	907.87	621.76	286.11	31.51
14	58	Expenditure on relief on account of Natural Calamities and Scarcity	3,237.88	1,384.07	1,853.81	57.25
15	64	Special Component Plan for Scheduled Castes	3,300.30	2,152.20	1,148.10	34.79
16	67	Public Works-Buildings	503.99	377.89	126.10	25.02
17	69	Urban Administration and Development Department- Urban Welfare	484.58	139.04	345.54	71.31
18	80	Financial Assistance to Three Tier Panchayati Raj Institutions	3,498.55	3,096.12	402.43	11.50
19	81	Financial Assistance to Urban Bodies	1,525.89	1,224.58	301.31	19.75
20	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	1,396.54	1,139.50	257.04	18.41
Total-A			42,401.28	29,257.45	13,143.83	

B-Capital Voted						
21	21	Expenditure pertaining to Housing and Environment Department	920.69	304.24	616.45	66.96
22	24	Public Works- Roads and Bridges	1,494.20	815.44	678.76	45.43
23	30	Expenditure pertaining to Panchayat and Rural Development Department	991.55	673.83	317.72	32.04
24	41	Tribal Area Sub-Plan	2,353.81	1,666.85	686.96	29.19
25	42	Public Works relating to Tribal Area Sub-Plan- Roads and Bridges	781.67	409.67	372.00	47.59
26	64	Special Component Plan for Scheduled Castes	1,158.17	687.73	470.44	40.62
27	67	Public Works-Buildings	608.51	482.86	125.65	20.65
28	75	NABARD Aided Projects pertaining to Water Resources Department	401.50	285.27	116.23	28.95
29	81	Financial Assistance to Urban Bodies	407.50	108.96	298.54	73.26
Total-B			9,117.60	5,434.85	3,682.75	
C-Capital Charged						
30		Public Debt	1,722.38	1,250.18	472.20	27.42
Total-C			1,722.38	1,250.18	472.20	
Total (A+B+C)			53,241.26	35,942.48	17,298.78	

(Source: Appropriation Accounts for the year 2015-16)

Besides, significant savings exceeding ₹ 20 crore and above in each case were noticed in 40 sub-heads/schemes under 11 grants. Details of savings along with reasons as exhibited in the Appropriation Accounts 2015-16 are given in **Appendix 2.1(B)**.

2.4.2 Persistent excess expenditure

Persistent excess expenditure over provision were observed in 22 schemes under 15 grants during the last three years. Excess expenditure incurred each year under these schemes are shown in **Table 2.3**.

Table 2.3: Persistent excess expenditure

Sl. No.	Grant No.	Name of the Scheme	₹ in crore)		
			2013-14	2014-15	2015-16
1	1	2052-090-4327- Secretariat	0.14	0.08	2.66
2	3	2055--003-195- Other Police Training School	7.53	0.86	0.04
3		2055-109-4491- General Expenditure (District Establishment)	5.73	12.28	2.86
4	4	2235-60-200-2653- Grant-in-Aid for Ex-gratia grant for unforeseen purposes	0.90	0.70	2.25
5	6	2071-01-102-3080- Payment of Commuted value of pension in India	3.88	3.22	3.88
6		2071-01-105-2514- Family Pension	94.55	198.41	191.21
7		2071-01-111-4010- Pension to Legislators	0.66	3.82	4.73
8		2235-60-200-7000- Recoupment of Pension Welfare Fund	2.06	4.43	3.56
9	7	2030-03-001-1480- District Charges	4.44	8.58	2.58
10	11	2851-200-1464- District Industries Centre	0.35	0.02	0.02
11	17	2425-001-123- Superintendence	0.07	0.04	0.07
12	19	2071-01-800-5499- Medical facilities for Retired Employees	2.02	2.25	3.02
13		2210-03-197-5998- Community Health Centre	1.05	5.96	10.60
14		2210-06-101-8150- Multipurpose Workers	2.65	2.27	4.69

		Scheme			
15		2700-01-101-2894- Barrage and Canals	1.95	1.07	0.88
16	23	4700-01-001-0101- State Plan Schemes (Normal)- 3556- Headquarter Establishment Unit-I	0.07	0.02	0.02
17	27	2202-01-001-3930- Establishment of Block Development Office (For Basic Minimum Services)	1.17	0.09	0.41
18	41	2210-03-796-197-0102- Tribal Area Sub-Plan- 5998- Community Health Centre	3.20	7.48	11.47
19	44	2202-03-103-0101- State Plan Schemes (Normal)- 798- Colleges Arts, Science and Commerce	0.16	0.19	0.97
20	55	2235-02-102-0701- Centrally Sponsored Schemes (Normal)- 9044- Integrated Child Development Services Schemes	6.52	0.31	3.03
21	58	2245-02-111-7352- Grant-in-Aid to Grief Family	3.15	2.07	2.75
22	64	2216-03-789-105-0703- Centrally Sponsored Schemes (S.C.S.P.)- 6549- Indira Aawas Yojana	4.26	4.23	0.02

(Source: Appropriation Accounts 2013-16)

This indicates that the department failed to assess the requirement of funds adequately, resulting in excess over provision.

2.4.3 Excess expenditure under schemes

In 27 cases, expenditure aggregating ₹ 4,618.74 crore under various schemes exceeded the approved provision by ₹ 10 crore or more in each case as detailed in **Appendix 2.2**.

2.4.4 Persistent savings

In 11 cases (10 Grants) during the period 2011-12 to 2015-16, there were persistent savings of more than ₹ 10 crore in each case as shown in **Table 2.4**. The savings ranged between 10.15 and 47.59 per cent of the total of the respective grants in the year 2015-16 which indicate that the budgeting was not realistic.

Table 2.4: List of Grants having persistent savings during 2011-2016

(₹ in crore)

Sl. No	Number and name of the Grant/Appropriation	Amount of Savings (per cent to total Grant in brackets)					
		2011-12	2012-13	2013-14	2014-15	2015-16	
Revenue Voted							
1	10	Forest	39.06 (6.19)	73.40 (10.93)	73.09 (9.98)	57.65 (7.34)	105.70 (11.62)
2	20	Public Health Engineering	13.16 (4.19)	30.78 (10.26)	54.68 (16.89)	90.03 (19.21)	50.24 (12.80)
3	41	Tribal Area Sub-Plan	641.76 (20.31)	629.07 (17.03)	1,072.97 (22.82)	2,393.70 (28.82)	3,146.19 (32.93)
4	44	Higher Education	139.25 (35.12)	146.54 (33.72)	140.49 (26.47)	186.97 (32.90)	132.05 (22.20)
5	55	Expenditure pertaining to Women and Child Welfare	141.60 (20.79)	156.44 (21.16)	115.87 (17.78)	229.20 (28.01)	286.11 (31.51)
6	64	Special Component Plan for Scheduled Castes	397.67 (34.22)	284.43 (23.49)	398.96 (26.98)	932.09 (30.94)	1,148.10 (34.79)

7	79	Expenditure pertaining to Medical Education Department	60.89 (24.77)	56.11 (21.69)	84.63 (25.94)	68.11 (18.85)	66.00 (16.96)
Capital Voted							
8	41	Tribal Area Sub-Plan	592.70 (40.33)	734.34 (37.91)	626.73 (31.00)	808.73 (41.50)	686.97 (29.19)
9	42	Public works relating to Tribal Area Sub-Plan- Roads and Bridges	232.71 (58.54)	234.80 (51.05)	185.03 (40.78)	81.59 (19.48)	372.00 (47.59)
10	67	Public Works-Buildings	263.74 (72.35)	149.14 (42.88)	124.31 (31.30)	56.81 (15.21)	125.66 (20.65)
11	68	Public Works relating to Tribal Area Sub-Plan-Buildings	57.10 (45.14)	74.24 (40.71)	67.02 (36.29)	46.83 (20.21)	20.87 (10.15)

(Source: Appropriation Accounts of respective years)

Persistent savings in a substantial number of grants over the years was indicative of over assessment of requirement of fund by the Government in Appropriation Act repeatedly without taking into account the previous years' trends and adequately scrutinizing the need and examining the flow of expenditure.

This had been pointed out in earlier State Finance Reports, but no action had been taken by the State Government.

2.4.5 Unutilised provisions under schemes

In 53 cases, under 30 grants the entire provision made for various schemes aggregating to ₹ 1,366.82 crore remained unutilised. The details are given in **Appendix 2.3**.

2.4.6 Unnecessary/excessive/inadequate Supplementary provisions

In 38 cases of grants/appropriations, supplementary provision of ₹ one crore or more in each case aggregating ₹ 2,331.89 crore obtained during the year proved entirely unnecessary as the actual expenditure was less than the original provision. Details are shown in **Appendix 2.4**. Besides in 11 cases, against the additional requirement of ₹ 1,705.50 crore, supplementary provision of ₹ 4,366.63 crore proved excessive. The resultant savings exceeding ₹ one crore in each case, aggregating ₹ 2,661.13 crore are shown in **Appendix 2.5**.

This indicates that the BCOs did not properly evaluate the actual requirement of funds for the remaining period of the financial year and monitor the flow of expenditure through the monthly expenditure control mechanism prescribed in Budget Manual.

2.4.7 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 ₹ 10 crore and above after re-appropriation, in 36 schemes under 16 grants and one appropriation as detailed in **Appendix 2.6**. This indicates that the estimates were not properly assessed, as even after the withdrawal/ augmentation of funds through re-appropriation, there were final savings/ excesses in the grants.

2.4.8 Surrender in excess of actual savings

In 25 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 ₹ 5,254.88 crore, the amount surrendered was ₹ 5,691.72 crore, resulting in excess surrender of ₹ 436.84 crore. The details are given in **Appendix 2.7**. The Departments concerned did not furnish reasons/explanations regarding surrenders till finalisation of Appropriation Account 2015-16 (July 2016).

2.4.9 Anticipated savings not surrendered

As per paragraph 131 of Madhya Pradesh Budget Manual, Statements of anticipated savings in expenditure are required to be submitted by the Budget Controlling Officers to the Finance Department by 15th January.

In 8 cases under seven grants savings of more than ₹ one crore in each case had occurred but no part of the same was surrendered by the Departments concerned. The total amount involved in these cases was ₹ 1,523.56 crore (7.59 per cent of the total savings of ₹ 20,083.91 crore) as detailed in **Appendix 2.8**.

Similarly, out of the savings of ₹ 9,120.86 crore under 20 grants and two appropriations (after surrender, savings of ₹ one crore and above in each grant), provisions amounting to ₹ 1,913.83 crore (20.98 per cent of above savings) were not surrendered as detailed in **Appendix 2.9**.

Besides, in 78 cases (surrender of funds in excess of ₹ 10 crore in each case) ₹ 16,981.67 crore was surrendered on the last day of March 2016, as detailed in **Appendix 2.10**. This is indicative of inadequate financial control and consequently funds were blocked and not available for other developmental purposes. The Departments did not furnish reasons regarding surrender of savings on the last day of the financial year till finalisation of Appropriation Accounts 2015-16 (July 2016).

2.4.10 Injudicious surrender

In One Grant (Grant No. 50 under Revenue Head) and two appropriations (Interest Payments and Servicing of Debt under revenue head and Grant No. 41 under Capital Head), an expenditure of ₹ 2,352.45 crore was incurred against the provision of ₹ 2,282.99 crore, resulting in excess expenditure of ₹ 69.46 crore. In spite of this, an amount of ₹ 11.08 crore was surrendered under these grants, which was injudicious. The details are given in **Table 2.5**.

Table 2.5: Injudicious surrender

(₹ in crore)						
Sl. No	Grant No.	Name of Grant	Total Provision	Expenditure	Excess Expenditure	Amount Surrendered
Revenue Voted						
1	50	Expenditure pertaining to the Departments implementing 20-Point Programmes	1.54	2.48	0.94	0.46
Revenue Charged						
2		Interest Payments and Servicing of Debt	2,281.30	2,348.91	67.61	10.47
Capital Charged						
	41	Tribal Area Sub-Plan	0.15	1.06	0.91	0.15
Total			2,282.99	2,352.45	69.46	11.08

(Source: Appropriation Accounts 2015-16)

2.4.11 Excess over provisions during 2015-16 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 regularized by the State Legislature. **Table 2.6** presents a summary of excess expenditure over provision of funds in five segments of three grants and two appropriations amounting to ₹ 98.24 crore during 2015-16, which requires regularization under Article 205 of the Constitution of India.

Table 2.6: Excess over provisions requiring regularisation during 2015-16
(₹ in crore)

Sl. No.	Grant No	Name of Grant/ Department	Total Grant/ Appropriation	Actual expenditure	Excess expenditure requiring regularization
Revenue Voted					
1	50	Expenditure pertaining to the Departments implementing 20-Point Programmes	1.54	2.48	0.94
Revenue Charged					
2		Interest Payments and Servicing of Debt	2,281.30	2,348.91	67.61
Capital Voted					
3	6	Expenditure pertaining to Finance Department	0.10	0.49	0.39
4	12	Expenditure pertaining to Energy Department	157.30	185.69	28.39
Capital Charged					
5	41	Tribal Area Sub-Plan	0.15	1.06	0.91
Total			2,440.39	2,538.63	98.24

(Source: Appropriation Accounts 2015-16)

2.4.12 Excess over provisions relating to previous years (2000-01 to 2014-15) requiring regularization

Excess expenditure amounting to ₹ 3,146.93 crore for the period 2000-01 to 2014-15 was yet to be regularized as detailed in **Appendix 2.11**.

2.4.13 Rush of Expenditure

As per Paragraph 92 of Madhya Pradesh Budget Manual (as followed by Government of Chhattisgarh), rush of expenditure particularly in closing month of the financial year should be avoided. Uniform flow of expenditure is essential to ensure that the primary requirement of budgetary control is maintained. Contrary to this, in 50 Major Heads, expenditure (₹ 7,889.87 crore) incurred during the last quarter was more than 59 per cent of the total expenditure (₹ 13,356.31 crore). This included 13 cases where the expenditure (₹ 1,502.73 crore) in the last month of the financial year was more than 67 per cent of the total expenditure (₹ 2,233.09 crore) incurred during 2015-16 as detailed in **Appendix 2.12**.

2.5 Advances from the Contingency Fund

As per the Chhattisgarh Contingency Fund Act, 2001 of the State, no advance shall be made out of the Contingency 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 nature of an imprest with corpus limit of ₹ 40 crore. The instances of departure from the procedure laid down in the Act, *ibid*, regarding drawal of funds from the Contingency Fund amounting to ₹ 1.72 crore are given in **Table 2.7**.

Table 2.7: Expenditure from Contingency Fund of the State

(₹ in crore)				
Sl. No	Department	Nature of expenditure for which advances were drawn from the Contingency Fund	Month of Drawal	Amount of Advance
1	Public Health and Family Welfare	Purchase of an Ambulance	August 2015	0.19
2	Public Health and Family Welfare	For Salaries to outsourced employees in field offices	August 2015	1.15
3	Public Health and Family Welfare	For payment of decree amount	August 2015	0.38
Total				1.72

It may be seen from the above that the expenditure did not meet the criteria for drawal from Contingency Fund as these expenditure were not of an unforeseen or of an emergent character. Thus, the advances drawn from Contingency Fund was in violation of the Act.

2.6 Review of Grant No. 27-School Education Department

Review of the budget proposals, actual expenditure and fund management in respect of School Education Department (Grant No. 27), as reported in appropriation accounts and through test check of records (September 2016) in the School Education Department revealed the following irregularities:

2.6.1 Summarised Position

The overall position of budget provisions, actual disbursements and excess/savings under the Grant No. 27 during 2015-16 is given in **Table 2.8**.

Table 2.8: Budget provision and expenditure for Grant No. 27

Section	Budget Provision			Actual Expenditure	Surrender	Savings(-)/ Excess (+)
	Original	Supplementary	Total			
Revenue	3,894.79	27.91	3,922.70	2,965.25	930.64	(-)957.45
Capital	110.27	0.22	110.49	77.57	33.80	(-)32.92
Total	4,005.06	28.13	4,033.19	3,042.82	964.44	(-)990.37

(Source: Appropriation Accounts 2015-16)

An analysis of the above table revealed that there were over all savings of ₹ 990.37 crore (25 per cent of total grant) as against the total budget provision of ₹ 4,033.19 crore. Out of total savings of ₹ 990.37 crore, savings of ₹ 957.45 crore and ₹ 32.92 crore occurred in Revenue Section and Capital Section respectively. Further Supplementary provision of ₹ 27.91 crore and ₹ 0.22 crore provided under Revenue and Capital Section were not required as the expenditure was even less than original provision. Surrender of ₹ 964.44 crore against saving of ₹ 990.37 crore is injudicious.

2.6.2 Excess expenditure over Budget Estimates

According to Paragraph 91 of Madhya Pradesh Budget Manual (as followed by Chhattisgarh Government) the controlling officer is responsible for

watching the progress of expenditure on public services under its control and for keeping the expenditure within the sanctioned allotment.

During 2015-16, School Education Department incurred an expenditure of ₹ 302.06 crore on four schemes as against total budget provision of ₹ 295.16 crore resulting in excess expenditure of ₹ 6.90 crore as detailed in **Table 2.9.**

Table 2.9: Excess expenditure over provision

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Total provision during the year	Expenditure	Excess Expenditure
1	27	2202-01-101-4396- Government Primary School (For Basic Minimum Services)	248.22	250.33	2.11
2		2202-01-112-0701-5169- Mid-day Meal Programme in Schools	28.17	30.07	1.90
3		2202-02-109-0101-5551- Free Cycle distribution to High School Girls.	14.56	16.49	1.93
4		2204-104-1084- Expenditure on Sports & Activities	4.21	5.17	0.96
Total			295.16	302.06	6.90

(Source:- Appropriation Accounts 2015-16)

The matter was brought to notice of the School Education Department. The department stated that no excess expenditure has been made. However, department's reply is not tenable as per Detailed Appropriation Account 2015-16 an excess expenditure of ₹ 6.90 crore was made under the above schemes during the period 2015-16.

2.6.3 Unnecessary Supplementary provision

Supplementary Grants are obtained to cover the excesses that may be anticipated after mid-term review of the grants/appropriations during a financial year.

In the following Heads of Account under Grant No-27 (School Education Department), supplementary provisions obtained during the year proved unnecessary as the department could not spend even the original budget provision. The details of unnecessary supplementary provisions are given in **Table 2.10.**

Table 2.10: Unnecessary Supplementary provision

(₹ in crore)

Head of Accounts	Original Provision	Supplementary Provision	Expenditure	Total Savings
2202-01-001-1500- Office of the District Education Officer (For Basic Minimum Services)	63.45	15.00	59.04	19.41
2202-01-0101—3491- Middle Schools (for Basic Minimum Services)	479.81	0.10	462.95	16.96
2202-01-0101-4396- Government Primary Schools (For Basic Minimum Services)	257.77	0.05	234.03	23.79
2202-02-109-0101-7367- Model School Scheme	0.00	5.76	0.00	5.76
4202-01-0101-3491- Middle Schools (For Basic Minimum Services)	3.00	0.11	0.23	2.88
4202-01-0101-4396- Government Primary Schools (For Basic Minimum Services)	5.00	0.11	0.99	4.12
Total	809.03	21.13	757.24	72.92

(Source:- Appropriation Accounts 2015-16)

The matter was brought to notice of the School Education Department. The department stated that the unutilized fund has not been expended due to incomplete process of outsourcing, not purchasing of furniture and not getting administrative approval (November 2016).

2.6.4 Entire Provision not utilised under schemes

As per paragraph 31 of Madhya Pradesh Budget Manual, lump sum provisions should not be made in the budget estimates.

In the following Heads of Account under Grant No-27 (School Education Department), entire provision was not utilised. The details of are given in **Table 2.11**.

Table 2.11 : Entire Provision not utilised under schemes

Sl. No.	Head of Account	Budget Provision	Expenditure	Saving
1	2202-01-107-0701-7673- Block Teacher Training Institute	3.00	0	3.00
2	2202-02-109-0101-7367- Model School Scheme	5.76	0	5.76
3	2202-80-0101-5528- Formation of Chhattisgarh Language Council	0.01	0	0.01
4	4202-01-201-0101-7657- Foundation of Science Centre	1.00	0	1.00
5	4202-01-202-0101-5646- Establishment of Sainik School	15.00	0	15.00
6	4202-01-202-0101-578- Higher Secondary School	2.00	0	2.00
Total		26.77	0	26.77

(Source:- Appropriation Accounts 2015-16)

The matter was brought to notice of the School Education Department. The Department stated that budget provisions were not utilised due to not getting approval from administration level/revised estimate proposal and vacant post of president and secretary (November 2016).

2.6.5 Delay in sending Re-appropriation/Surrender proposals.

As per Appendix-II of Madhya Pradesh Budget Manual (as followed by Chhattisgarh Government) re-appropriation/surrender proposals are to be sent to the Finance Department not later than 15th March of the relevant Financial Year.

During 2015-16, an amount of ₹ 964.50 crore was surrendered on 31st March 2016 in violation of the provisions in the Manual.

The matter was brought to the notice of the School Education Department. The Department stated that as per letter of Finance Department the proposal of surrender/re-appropriation sanctioned till 31st March 2016 and to be sent to AG (A&E) office till 30th April 2016.

The reply was not acceptable because surrender of budget on the last day of the financial year did not leave any scope for utilisation under any other grant/appropriation.

2.6.6 Rush of expenditure in last quarter

As per Paragraph 92 of Madhya Pradesh Budget Manual, rush of expenditure particularly in closing month of the financial year should be avoided.

We observed that during last quarter of the year 2015-16, expenditure in 13 schemes under Grant No. 27 was ranged between 50 to 100 *per cent* of total expenditure in the last quarter and also in the month of March. The details of rush of expenditure is given in **Appendix 2.13**.

The matter was brought to notice of the School Education Department. The department stated that the requisite information is being collected from different cell and shall be forwarded after compilation (November 2016).

2.6.7 Substantial Savings

The Budget Estimates should be prepared with utmost care so that the budget estimates may neither be inflated nor under pitched.

Scrutiny of the Appropriation Accounts revealed that under Grant No. 27, substantial savings occurred under 25 schemes as detailed in **Appendix 2.14**.

The matter was brought to notice of the School Education Department. The department stated that the savings had occurred because of not getting administrative approval by Government, not expended by some of the districts and not getting funds from Government of India (November 2016).

2.6.8 Persistent Savings

Persistent savings were noticed in 24 sub-heads/schemes under Grant no. 27 for the last three years as mentioned in **Appendix 2.15**.

Persistent occurrence of savings indicates deficient control in the budgeting process that existed in the department.

The matter was brought to notice of the School Education Department. The department stated that the persistent savings have occurred as funds were not received from Government of India, shortage of students in quota, not filling up of vacant posts in the department and of not organising National School Sports Competition (November 2016).

2.7 Review of Grant No. 69- Urban Administration and Development Department

Review of the budget proposals, actual expenditure and fund management in respect of Urban Administration and Development Department (Grant No. 69) as reported in the Appropriation Accounts revealed the following irregularities:

2.7.1 Budget and Expenditure

The overall position of budget provision, actual expenditure and savings/excess under the grant during 2015-16 is given in **Table 2.12**.

Table 2.12: Budget and expenditure for Grant No. 69

(₹ in crore)

Section	Budget Provision			Actual Expenditure	Surrender	Savings(-)/ Excess (+)
	Original	Supplementary	Total			
Revenue	484.58	0	484.58	139.04	345.54	(-)345.54
Capital	0	0	0	0	0	0
Total	484.58	0	484.58	139.04	345.54	(-)345.54

(Source: Appropriation Account 2015-16)

The above table shows that against total budget provision of ₹ 484.58 crore expenditure of ₹ 139.04 crore was incurred resulting in saving of ₹ 345.54 crore which was surrendered on 31st March 2016.

2.7.2 Substantial savings under sub-heads

The budget estimates should be prepared with utmost care so that the budget estimates may neither be inflated nor under pitched.

Scrutiny of the Appropriation Accounts revealed that under Grant No. 69, in Revenue Section substantial savings of more than ₹ one crore in each case occurred under seven schemes as detailed in **Table 2.13**.

Table 2.13: Scheme wise savings of more than ₹ one crore.

(₹ in crore)

Sl. No.	Name of the Scheme	Total Grant	Expenditure	Saving	Percentage of saving
1.	2217-80-191-0701-7610- <i>Swachh Bharat Abhiyan</i>	37.00	13.45	23.55	64
2	2217-80-191-0701-7685-Smart City	170.00	4.00	166.00	98
3	2217-80-191-0701-7686- <i>Sardar Patel Shahri Awas</i>	119.20	3.64	115.56	97
4	2217-80-191-0701-8996- National Urban Livelihood Mission	22.88	11.42	11.46	50
5	2217-80-192-07 01-7610- <i>Swachh Bharat Abhiyan</i>	26.00	15.67	10.33	40
6	2217-80-192-0701-8996- National Urban Livelihood Mission	4.12	2.06	2.06	50
7	2217-80-193-0701-7610- <i>Swachh Bharat Abhiyan</i>	30.00	6.24	23.76	79
Total		409.20	56.48	352.72	

(Source: Appropriation Account 2015-16)

Substantial savings indicated that expenditure could not be incurred as estimated and there was lack of control over budget estimate and expenditure.

2.7.3 Entire provision not utilised under schemes

As per paragraph 31 of Madhya Pradesh Budget Manual, lump sum provisions should not be made in the budget estimates.

Scrutiny of the Appropriation Accounts revealed that under Grant No.-69 (Urban Administration and Development Department) provision of ₹ 70.87 crore was made for implementation of three schemes. However, no expenditure was incurred under these schemes, as detailed in **Table 2.14**.

Table 2.14: Entire provision not utilised under schemes

(₹ in crore)

Sl. No.	Name of Scheme	Budget	Expenditure	Saving
1	2217-05-191-0101-7681- Establishment of Water ATM	8.40	0	8.40
2	2217-05-192-0101-7681 - Establishment of Water ATM	6.16	0	6.16
3	2217-05-193-0101-7681 - Establishment of Water ATM	7.91	0	7.91
4	2217-80-191-0701-7404- Calamity Management Programme	2.00	0	2.00
5	2217-80-191-0101-7682- Construction of Public Lavatory	16.58	0	16.58
6	2217-80-192-0701-7404- Calamity Management Programme	3.00	0	3.00
7	2217-80-192-0101-7682- Construction of Public Lavatory	14.30	0	14.30
8	2217-80-193-0701-7404- Calamity Management Programme	1.50	0	1.50
9	2217-80-193-0101-7682- Construction of Public Lavatory	11.02	0	11.02
Total		70.87	0	70.87

(Source: Appropriation Account 2015-16)

It was noticed that in these cases expenditure was not made because either demand from Project Officer was not received or central share from the Government of India was not received. Thus entire provisions in these cases proved unnecessary indicating that demands for budget estimate were prepared on ad-hoc basis.

2.7.4 Persistent Savings

Persistent savings were noticed in the following 5 sub-heads/schemes under Grant no. 69 for the last two years as mentioned in **Table 2.15**.

Table 2.15: Persistent Savings

(₹ in crore)

Sl. No.	Head of Account	2014-15		2015-16	
		Budget	Saving	Budget	Saving
1	2217-80-191-0701-7404-Calamity Management Programme	2.00	2.00	2.00	2.00
2	2217-80-191-0701-8996-National Urban Livelihood Mission	7.00	0.16	22.88	11.46
3	2217-80-192-0701-7404- Calamity Management Programme	3.00	3.00	3.00	3.00
4	2217-80-192-0701-8996- National Urban Livelihood Mission	7.00	0.16	4.12	2.06
5	2217-80-193-0701-7404- Calamity Management Programme	1.50	1.50	1.50	1.50

(Source: Appropriation Account 2015-16)

Persistent occurrence of savings indicate deficient control in the budgeting process that existed in the department.

The matter was brought to notice of the Urban Administration and Development Department, however, reply is awaited (November 2016).

2.7.5 Delay in submission of Surrender proposals

As per Appendix-II of Madhya Pradesh Budget Manual (as followed by Chhattisgarh Government) re-appropriation/surrender proposals are to be sent to the Finance Department not later than 15th March of the relevant Financial Year.

During 2015-16, an amount of ₹ 345.54 crore was surrendered on 31st March 2016 in violation of the provisions in the Manual.

Surrender of budget on the last day of the financial year did not leave any scope for utilisation under any other grant/appropriation.

2.7.6 Rush of Expenditure

As per paragraph 92 of Madhya Pradesh Budget Manual, any grant that cannot be profitably utilized should be surrendered. Rush of expenditure, particularly in the closing month of the financial year should be avoided.

It was noticed that this was not followed by the department. The object head wise details of expenditure where the percentage of expenditure during last quarter and in the month of March was 50 *per cent* or more in each case during 2015-16 are as detailed in **Table 2.16**.

Table 2.16: Rush of Expenditure

(₹ in crore)

SI. No.	Head of Account	Total Expenditure during the year	Expenditure during the last quarter		Expenditure during March	
			Amount	Percentage	Amount	Percentage
1	2217-05-191-0101-7487- Cycle Distribution Scheme in Urban Bodies Schools	0.17	0.17	100	0.17	100
2	2217-05-192-0101-1785- Grants to Local Bodies for availability of drinking water and lavatory in Slum Areas	1.52	1.52	100	0.95	63
3	2217-05-192-0101-7487- Cycle Distribution Scheme in Urban Bodies Schools	0.05	0.05	100	0.05	100
4	2217-05-193-0101-1785 -Grants to Local Bodies for availability of drinking water and lavatory in Slum Areas.	1.52	1.52	100	1.52	100
5	2217-80-191-0101-4178-Group Insurance of earning members of weaker section of the society.	0.49	0.49	100	0.49	100
6	2217-80-191-0701-6741- National Urban Renewable Mission	45.83	45.52	99	45.52	99
7	2217-80-191-0701-6808- Infrastructure Development Scheme for Minor & Medium Urban Areas	30.00	30.00	100	30.00	100
8	2217-80-191-0701-7686 –Sardar Patel Shahari Awas	3.64	3.64	100	3.64	100
9	2217-80-192-0101-4178- Group Insurance of earning members of weaker section of the society.	0.36	0.36	100	0.36	100
10	2217-80-193-0101-4178 Group Insurance of earning members of weaker section of the society.	0.36	0.36	100	0.36	100

(Source: Appropriation Account 2015-16)

Bunching of expenditure in the last quarter of the financial year was not a prudent fiscal management principle and was against the manual provision for control over expenditure.

The matter was brought to notice of the Urban Administration and Development Department. About 2217-05-191-0101-7487- Cycle Distribution Scheme in Urban Bodies Schools and 2217-05-192-0101-7487- Cycle Distribution Scheme in Urban Bodies Schools, the department stated that the proposals were not received in stipulated time by Municipal Corporations/Municipalities and about 2217-05-192-0101-1785- Grants to Local Bodies for availability of drinking water and lavatory in slum areas and 2217-05-193-0101-1785 -Grants to Local Bodies for availability of drinking water and lavatory in slum areas, the department stated that to ensure the availability of drinking water in summer season. Reply of rest of the points is awaited (November 2016).

2.8 Conclusion and Recommendations

Excess over provisions during 2015-16 requiring regularisation

- Excess expenditure of ₹ 98.24 crore was incurred over provisions during 2015-16, which requires regularisation under Article 205 of the Constitution of India. Besides, excess expenditure occurred during 2000-2015 was yet to be regularised.

The Government should take appropriate action for regularization of excess expenditure of previous year.

Large Savings due to improper Budget estimation

- There were large savings of ₹ 19,985.67 crore (27 per cent) against total budget provision of ₹ 74,339.53 crore during 2015-16 indicating improper budget estimation. Large savings under various schemes/sub-heads may adversely affect the implementation of development programmes in the State. Persistent savings for the last five years were also noticed in 10 grants performing Social and Economic Services.

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

Advance from Contingency Fund

- Advances amounting ₹ 1.72 crore were withdrawn on three occasions viz. purchase for ambulance, salaries to outsourced employees in field office and payment of decree amount from Contingency Fund during 2015-16 to meet expenditure which was neither unforeseen nor of emergent nature.

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

Deficiencies in Budgetary Controls in School Education and Urban Administration and Development Department

- The BCOs of Departments of School Education and Urban Administration and Development did not follow the provisions of the Budget Manual resulting in lack of budgetary control in the Department.

The School Education and Urban Administration and Development Departments should adhere to the provisions of the Budget Manual.

CHAPTER III

FINANCIAL REPORTING

A sound internal financial reporting system and the availability of relevant and reliable information significantly contribute to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the year 2015-16.

3.1 Compliance Audit of Outstanding Utilisation Certificates against the grants

3.1.1 Introduction

Grants-in-Aid (GIA) are payments in the nature of assistance, donations or contributions made by one Government, to another government, body, institution or individual. GIA is given by the Union Government to the State Governments or Panchayati Raj Institutions, agencies, bodies and institutions. Similarly, The State Governments also disburse Grant-in-Aid to agencies, bodies and institutions such as universities, hospitals, cooperative institutions and others. The grants so released are utilised by these agencies, bodies and institutions for meeting day to day operating expenses and for creation of capital assets.

Rule 173 of the Chhattisgarh Financial Code (CGFC) Vol.-I, states that unless it is otherwise ordered by Government, every grant made for a specific object is subject to the implied condition:

- i. The grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority, and
- ii. That any portion of the amount which is not ultimately required for expenditure upon that object should be duly surrendered to Government.

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

In Chhattisgarh, a total of 4237 UCs amounting to ₹ 10,502.86 crore were outstanding as of 31 March 2016 in different Departments against the GIA bills drawn during 2007-08 to 2015-16. The year wise pending position of UCs are depicted in the table given below:

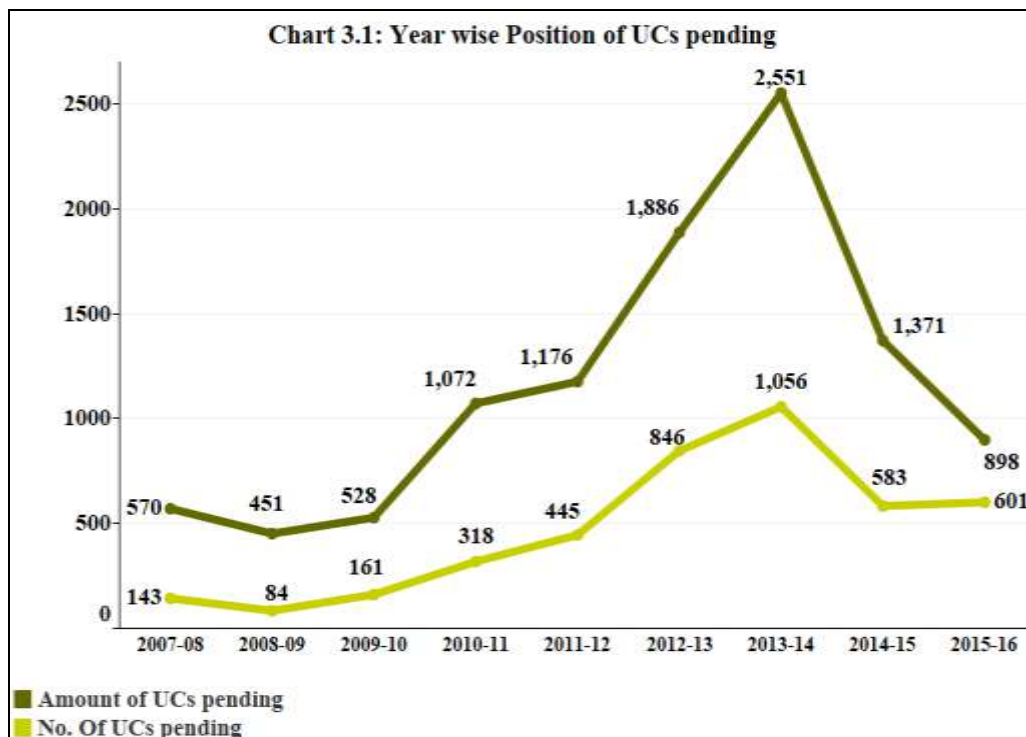
Table 3.1 Year wise position of UCs Pending

(₹ in crore)

Year	Total Grant Paid		UCs received		UCs pending	
	Number	Amount	Number	Amount	Number	Amount
2007-08	5158	1,871.82	5015	1,301.43	143	570.39
2008-09	6691	2,182.37	6607	1,731.06	84	451.31

2009-10	5881	2,798.36	5720	2,270.47	161	527.89
2010-11	6957	3,204.49	6639	2,132.74	318	1,071.75
2011-12	7661	3,562.13	7216	2,386.34	445	1,175.79
2012-13	22774	7,461.02	21928	5,574.85	846	1,886.17
2013-14	34474	11,347.98	33418	8,797.28	1056	2,550.70
2014-15	1060	2,328.93	477	957.90	583	1,371.03
2015-16	626	910.42	25	12.59	601	897.83
Total	91282	35,667.52	87045	25,164.66	4237	10,502.86

(Source: Finance Account 2015-16)



(Source: Finance Account 2015-16)

The major head wise and year wise position of UCs pending are given in **Appendix 3.1**.

As can be seen from above chart, the number of pending UCs increased steadily from 2007-08 till 2013-14 and thereafter there has been a sharp drop in the next two years.

3.1.2 Audit Scope

A detailed scrutiny was conducted to study the reasons for huge numbers of outstanding UCs. Out of 56 Major Heads operated by the State Government, three Major Heads i.e. 2202- General Education, 2217-Urban Development Department and 2515-Other Rural Development Programmes were selected based on total amount of UC pending. These three major heads covering 2509 number of outstanding UCs amounting to ₹ 3,943.55 crore constituted 59 per cent of total outstanding UCs. While conducting detailed analysis the data of UCs from AG (A&E) office and observations regarding UCs raised during audit of field units as mentioned in the Inspection Reports during the year 2015-16 were taken. Besides, the Directorates of these Departments were contacted for ascertaining the reasons for pendency.

3.1.3 Status of outstanding UCs in selected major heads

The status of outstanding UCs in three selected major heads is given in **Table 3.2**.

Table 3.2: Statement showing outstanding UCs as on 31 March 2016 for the GIA disbursed under the selected major heads

(₹ in crore)

Department	Year of disbursement of GIA	No. of Grant Paid	Amount of Grant Paid	No. Of UCs received	Amount of UCs received	No. of UCs Pending	Amount of UCs pending
2202-General Education	2007-08 to 2015-16	32533	8,561.77	31882	7,987.19	651	574.58
2217-Urban Development Department	2007-08 to 2015-16	817	3,045.21	243	844.03	574	2,201.18
2515-Other Rural Development	2007-08 to 2015-16	4620	3,810.29	3336	2,642.50	1284	1,167.79
Total		37970	15,417.27	35461	11,473.72	2509	3,943.55

(Source: Finance Account 2015-16)

From the **Table 3.2**, it may be seen that an amount of ₹ 3,943.55 crore (2509 UCs) in respect of three Departments were outstanding as on 31 March 2016. However, UCs not submitted by the Drawing and Disbursing Officers (DDOs) ranged from one to nine years which is in contravention of rule 182 of CGFC.

We analysed the nature of grant of top ten highest money value vouchers for the last three years pertaining to three Departments which is given in **Table 3.3**.

Table 3.3 Year wise top ten highest money value vouchers of pending UCs in selected Major Heads.

(₹ in crore)

Major Head	2012-13			2013-14			2014-15			Grand Total	
	No. of Voucher	Amount	Per-centage	No. of Voucher	Amount	Per-centage	No. of Voucher	Amount	Per-centage	No. of Voucher	Amount
2202	NA	NA	NA	NA	NA	NA	30	457.38	86.54	30	457.38
2217	10	283.20	48.71	10	460.65	57.15	10	50.75	85.83	30	794.69
2515	10	105.48	26.15	10	129.44	18.36	10	5.55	44.58	30	240.46

From the above table it is seen that percentage of pending UCs in above cases range between 18 *per cent* to 87 *per cent* from the year 2012-13 to 2014-15. During scrutiny of UCs pending, it was revealed that:

- In *Sarva Shiksha Abhiyan* and National Secondary Education Drive under Major Head 2202 the percentage of UCs pending was 36 *per cent* and 19 *per cent* respectively.
- In *Rajiv Awas Yojna* 49 *per cent* of overall UCs were pending under the Major Head 2217 during the year 2014-15.
- Further it was also seen that UCs pending in Backward Area Grant Fund under Major Head 2515 during the year 2012-13 and 2014-15 was 18 *per cent* and 39 *per cent* respectively.

On this being pointed out, the Departments stated that the monitoring could not be done for the receipt of UCs at Directorate level. The Directorates further stated that no records/registers are being maintained by the Department related to monitoring of UCs.

Detailed examination of the cases revealed that grants were not utilised, blocking of grants by parking in bank account, incomplete works, delayed submission of UCs or UCs not submitted after utilisation by the executing agencies were the reasons for outstanding UCs.

In the absence of submission of UCs by the concerned DDOs, audit could not ascertain whether the grants were actually utilised. Such huge pendency in submission of UCs indicated ineffective internal control mechanism and poor monitoring by the Departments.

3.1.4 Delayed Submission of UCs

From the data compiled from A&E office regarding UCs received, it was seen that 3427 UCs amounting to ₹ 2,776.38 crore under Major Head 2515 and 464 UCs amounting to ₹ 1,682.38 crore under Major Head 2217 respectively were received after delay ranging from 4 to 34 months. The details of which are shown in **Appendix 3.2**.

3.1.5 Findings regarding UCs from field audit observations

Significant irregularities noticed during field audit of selected Departments are detailed below:

2202 General Education

In the General Education Department UCs amounting to ₹ 574.58 crore were pending since 2007-08 to 2015-16. Test check of a few DDOs revealed the following:

3.1.5.1 Scholarships:

Chhattisgarh Government provides the funds for scholarship to the students belonging to Schedule Caste, Schedule Tribe & Backward Class every year. At the year end the undistributed amount should be surrendered to Government Account. Scrutiny of records of District Education Officers in the month of July 2015 (Bhatapara), September 2015 (Korba) and February 2016 (Jagdalpur & Gariyaband), revealed that in the following cases the undistributed amount of scholarship was not surrendered to Government and kept in the bank account. The details are shown in the **Table 3.4**.

Table 3.4: Blockage of fund under scholarship scheme

(₹ in lakh)

Sl. No.	Name of the Department/Agency	Grant sanction in Financial Year	Undisbursed Amount
1	DEO, Balodabajar, Bhatapara	2011-12 to 2014-15	112.36
2	BEO, Kartala, Korba	2013-14 to 2014-15	9.74
3	Assistant Commissioner, Tribal Development, Jagdalpur	2012-13 to 2014-15	1,458.23
4	Collector, Gariyaband	2012-13 to 2014-15	322.70
Total			1,903.03

From the above table it can be seen that an amount of ₹ 1,903.03 lakh on account of scholarship pertaining to the year 2011-12 to 2014-15 was kept in the bank account. Undistributed scholarship was not surrendered to Government Account resulted in blockage of fund to the extent of ₹ 1,903.03 lakh.

On this being pointed out, BEO, Kartala, Korba stated that (November 2016) the Scholarship amount is pending in the bank account of Assistant

Commissioner, Tribal Welfare and not in the bank account of BEO, Kartala. Replies of the departments for rest of the cases were not received (November 2016).

3.1.5.2 UCs not furnished by Departments

As per **Mid Day Meal Scheme** guidelines there is a provision for replacement of kitchen devices at an average cost of ₹ 5,000 per school. States/ UT Administration will have the flexibility to incur expenditure on the approved items (a) Cooking devices (Stove, *Chulha*, etc.), (b) Containers for storage of food grains and other ingredients (c) Utensils for cooking and serving.

As per the guidelines, Central grant was allotted to Education Department under **Mid Day Meal Scheme** for purchasing of kitchen devices. Later the fund was transferred to various schools through DEOs or BEOs of schools. During scrutiny of five test checked Block Education Officers it was noticed that UCs of the above grants have not been submitted to Block Offices as well as District Offices. The details are shown in the **Table 3.5**.

Table 3.5: UCs not submitted by the Department

(₹ in lakh)						
Sl. No.	Name of Department/ Agency	Financial Year	Amount sanction for purchasing kitchen devices	Due date for submission of UCs	Status of UCs	Month in which Audited
1.	BEO, Keshkal, Kondagaon	2010-11 2014-15	6.80 5.61	September 2011 September 2015	Not submitted	February 2016
2	BEO, Kartala, Korba	2013-14	7.07	September 2014	Not submitted	September 2015
3	BEO, Navagarh, Janjgir	2013-14	5.63	September 2014	Not submitted	July 2015
4	BEO, Dabhra, Janjgir	2012-13	4.62	September 2013	Not submitted	July 2015
5	BEO, Gariyaband	2012-13	2.49	September 2014	Not submitted	June 2015
Total			32.22			

From the above table it was seen that despite lapse of one to five years, UCs of ₹ 32.22 lakh on purchasing of kitchen devices had not been submitted. In the absence of UCs by the concerned DDOs it could not be ascertained whether the grants were actually utilised.

On this being pointed out (November 2016), BEO Gariyaband stated that all the UCs were provided by the Head Master of the concerned Schools. Replies of the departments for rest of the cases were not received (November 2016).

Further it was also observed that an amount of ₹ 3,995.45 lakh was released to different blocks of Kondagaon by Assistant Commissioner of Tribal Development, Kondagaon as cooking cost and wages of cook and cooking assistants for operation of Mid Day Meal Scheme for the year 2012-13 to 2014-15 for which UCs have not been received till the date of audit (February 2016). Hence it was not possible to ascertain whether the amount was actually utilised or still lying idle.

In reply BEOs stated that the UCs would be furnished from all the schools and would be intimated to audit. Reply confirmed the fact that UCs were not

submitted though it was to be recovered by the end of June of the subsequent financial year. A reminder has been issued to the department, however, reply is awaited (November 2016).

- The objective of **Sarva Shiksha Abhiyan** is to open new schools in those habitations which do not have schooling facilities and strengthen existing school infrastructure through provision of additional class rooms, toilets, drinking water, maintenance grant and school improvement grants at a cluster, block and district level.

The fund is allotted to Gram Panchayats, being the agency of this scheme after giving administrative approval by the district coordinator of this scheme with a condition of completing the work within three months of the date of approval.

During scrutiny of Janpad Panchayat Dhamtari, it was noticed that 80 works were sanctioned from 2012-13 to 2014-15 of which 65 works were completed and 15 works were incomplete till the month of audit (October 2015) whereas ₹ 40.00 lakh were spent on these incomplete works. Despite lapse of one to three years the works were not completed and UCs were also not submitted by the agency.

On this being pointed out, CEO Janpad Panchayat, Dhamtari stated (November 2016) that all the incomplete works were completed on May 2016 & completion certificates were also submitted on May 2016. The delay in completion of works ranging from seven to 30 months.

- Students belonging to Scheduled Caste and Scheduled Tribe, who perform well in the class 10th and 12th board examination would be awarded ₹ 10,000 each under **Mukhya Mantri Gyan Protsahan Yojna**. The amount was increased to ₹ 15,000 during the year 2013-14 and 2014-15.

During scrutiny (February 2016) of records of Assistant Commissioner, Tribal Development, Jagdalpur it was noticed that ₹ 8.95 lakh was allotted under the above scheme during the year 2012-13 to 2014-15 of which ₹ 7.15 lakh was awarded but the UCs of this were not submitted even after the lapse of one to three years. A reminder has been issued to the department, however, reply is awaited (November 2016).

3.1.5.3 Rastriya Uchchatar Shiksha Abhiyan (RUSA) Scheme

Government of India, Ministry of Human Resource Department (MHRD), Department of Higher Education released an amount of ₹ 404.00 lakh to Chhattisgarh in March 2014 under RUSA under components of Capacity Building and preparation, Data Collection and Planning, Institutional Restructuring and Reforms and from Management Monitoring Evaluation and Research (MMER).

As per GoI, MHRD, a certificate of actual utilisation of grant received for the purpose of which it was received, should be submitted to Ministry within 12 months of closing of financial year. During scrutiny (September 2015) it was observed that UC of ₹ 127.19 lakh was submitted to Ministry on 28.03.2015 out of ₹ 404.00 lakh grant in aid received during 2013-14 and the balance of ₹ 276.81 lakh remained unutilised at the end of the financial year 2014-15. Of this amount, ₹ 104 lakh was disbursed to 27 Colleges and 6 Universities on 27.03.2015 under this scheme for capacity building and planning activities for which UCs were not obtained till the month of audit (September 2015). As the

Grant of ₹ 104 lakh was released to different colleges after one year of receiving grant from MHRD the UCs to that extent were not obtained. Further it was noticed that balance grant of ₹ 172.81 lakh was lying idle with the Department. This resulted in blocking of fund and grant not utilised to the extent of ₹ 276.81 lakh under RUSA.

Since UCs were not received, the utilisation of fund could not be ascertained. In reply Joint Director stated (September 2015) that execution of work would take time and Colleges and Universities were instructed to furnish UCs by September 2015. A reminder has been issued to the department, however, reply is awaited (November 2016).

The fact remains that UCs were not furnished as per direction of MHRD.

3.1.5.4 Blockage of fund and Grants were not utilized by Ramkrishna Mission Ashram

During scrutiny of Utilisation Certificate received in A&E office from office of the Collector, District Narayanpur, it was noticed that Grant-In-Aid paid under head 41-2202-02-110-0102-307-14-001 to the three institutions related to *Ramkrishna Mission Ashram* during the period 2015-16 against which some unspent balances were not surrendered to Government Account and were still lying with the institution. The details are shown in the **Table 3.6**

Table 3.6: Blockage of fund and Grants not utilised

(₹ in lakh)

Sl. No.	Name of the Institution	Financial year	Amount Sanctioned	Amount utilised during the period	Unspent amount
1	Vivekanand Institute of social health welfare and services	2015-16	22.07	19.69	2.38
2	Ram Krishna Ashram, Narayanpur	2015-16	726.77	694.16	32.61
3	Sh. Vivekanand Educational Complex, Narayanpur	2015-16	51.62	46.93	4.69
Total			800.46	760.78	39.68

This resulted in blockage of fund to the extent of ₹ 39.68 lakh.

On this being pointed out Deputy Director, Public Instructions replied that Vivekanand Institute of Social health welfare and services is related to Tribal Development Department and the amount is lying with the institution and shall be deposited in Department head through challan with intimation to audit and with regard to Ram Krishna Ashram and Vivekanand Educational complex, Narayanpur it was stated the balance amount will be adjusted in the year 2016-17.

2217 Urban Development Department

In the Urban Development Department UCs amounting to ₹ 2,201.18 crore were pending since 2007-08 to 2015-16. Test check of a few DDOs revealed the following:

- On the basis of the recommendations of **13th Finance Commission** under State Specific Needs, the amount was sanctioned to the following three test checked units as given in the **Table 3.7**.

Table 3.7: Blockage of fund Sanctioned under 13th Finance Commission
(₹ in lakh)

Sl. No.	Name of the Department	Name of the Schemes	Sanctioned amount	Expenditure	Balance	Blocked amount
01	Municipal Corporation, Korba,	Solid waste management and water supply, sanitation etc.	1,414.00	744.54	669.46	669.46
02	CMO, Nagar Panchayat Gharghoda	Bhagirathi Nal Jal Yojna	15.44	4.68	10.76	10.76
03	CMO, Municipal Council, Kumhari, Durg	Solid waste management and water supply	35.00	29.88	5.12	5.12
Total			1,464.44	779.10	685.34	685.34

As per provision of 13th Finance Commission the amount should be utilised within the award period and balance unspent amount of ₹ 685.34 lakh in the above three cases should have been deposited in the Government Account. But in the above cases due to works were not completed, the amount was neither fully utilised nor surrendered to Government Account. Since the grants could not be utilised, UCs against the same could not be submitted by the department.

On this being pointed out in audit as on July 2015 (Korba), February 2016 (Gharghoda) and March 2016 (Kumhari, Durg), in each case, the CMOs of Municipal Council/Corporations/Nagar panchayats accepted the objection and stated that due to delay in receipt of grant and incomplete construction works the amount was not surrendered. Further a reminder has been issued to the department, however, reply is awaited (November 2016).

Further CMO, Kumhari stated that out of ₹ 5.12 lakh, ₹ 2.23 lakh was spent during the year 2016-17 and ₹ 2.89 lakh is still pending for the preparation of action plan of solid waste management (November 2016).

Failure to provide the necessary instructions by the Department for utilisation of the unspent grant and not refunded into Government Account reflected ineffective internal control mechanism.

2515 Other Rural Development

In the Other Rural Development Department, UCs amounting to ₹ 1,167.79 crore were pending since 2007-08 to 2015-16. Test check of a few DDOs revealed the following:

- As per **12th Finance Commission**, the sanctions which require the grant to be utilised during a Financial Year, the unspent balance thereof shall be surrendered to Government at the end of the Financial Year or may be adjusted by the sanctioning authority against the next year's grant, if any.

The implementation of **12th Finance Commission** award period was 2005 to 2010. The balance amount of grant received under 12th Finance Commission recommendation should be surrendered to Government Account after completion of award period of Finance Commission.

(a) During scrutiny in May 2015 of CEO, Janpad Panchayat, Abhanpur, it was observed that an amount of ₹ 7.37 lakh was lying as a closing balance in the Cash Book as on 21.10.2013 though the works were completed and the period of Finance Commission was already over. The amount was not surrendered to Government Account till 2015-16. A reminder has been issued to the department, however, reply is awaited (November 2016).

On this being pointed out CEO stated that (November 2016) the amount of ₹ 7.37 lakh was refunded to Zila Panchayat on 22.11.2016. However, it is not ascertained whether the amount were deposited into Government Account as of now.

(b) On the basis of the recommendations of **12th Finance Commission** under State Specific Needs, ₹ 39.20 lakh was sanctioned to Chief Executive Officer, Janpad Panchayat, Basna, District–Mahasamund for various construction works. Out of which an expenditure of ₹ 21.99 lakh was incurred upto 2009-10 and amount of ₹ 17.21 lakh was lying as closing balance in the ledger of the year 2009-10. Further the amount was also utilised in the Financial Year 2010-11 under the schemes which is irregular. Further it was also noticed a total of ₹ 19.84 lakh was lying in the bank account as on 21.05.15 under this schemes.

On this being pointed out in audit, CEO stated that the balance amount was not surrendered to the Government Account after the closure of 12th Finance Commission and the above amount was irregularly utilised for the next financial year 2010-11. A reminder has been issued to the department, however, reply is awaited (November 2016).

• On the basis of the recommendations of **13th Finance Commission** under State Specific Needs, the Grant was sanctioned to the following two test checked units as given in the **Table 3.8**.

Table 3.8: Blockage of fund sanctioned under 13th Finance Commission

(₹ in lakh)

Sl. No.	Name of the Department	Name of the Schemes	Sanctioned amount	Expenditure	Balance	Blocked amount
01	CEO, Janpad Panchayat, Basna	Different construction works	40.65	19.75	20.90	20.90
02	CEO, Janpad Panchayat, Kurud	Different construction works	789.14	699.84	89.30	89.30
Total			829.79	719.59	110.20	110.20

As per provision of 13th Finance Commission the Grants should be utilised within the awarded period and balance unspent amount of ₹ 110.20 lakh in the above two cases should be deposited to Government account. However, in the above two cases due to works not completed in each case the amount was neither fully utilised nor surrendered to Government Account. Since the grants could not be utilised, UCs against the same could not be submitted by the Department.

On this being pointed out in audit on June 2015 (Basna) and September 2015 (Kurud) in each case, the CEOs of Janpad Panchayats accepted the objection and stated that due to delay in receipt of grant and incomplete construction works the amount was not surrendered. However, reply is awaited (November 2016).

Failure to provide the necessary instruction by the department for utilisation of the unspent grant and the same was not refunded into Government Account reflected ineffective internal control mechanism.

3.1.5.5 Delay in submission of Utilisation Certificates

Scrutiny of Utilisation Certificates received in A&E office from Chief Executive Officer, Zilla Panchayat, Kabirdham revealed that an amount of ₹ 48.79 crore was received as grant in aid of 64 cases sanctioned during different period of 2013-14 in different schemes under major head 2515 as detailed in **Appendix 3.3**. But Utilisation Certificates were received on 20.05.2016 after the delay of 20 months.

Further as per GFR, UCs should be given in form 19A of GFR which was also not complied by the Department.

Delay in submission of UCs for huge amounts indicates failure of the Departmental officers to comply with the rules and procedures to ensure timely utilisation of grants for intended purposes.

3.1.6 Backward Regions Grant Fund-(BRGF)

“The BRGF is designed to redress regional imbalances in development. The fund will provide financial resources for supplementing and covering existing developmental inflows into identified districts so as to bridge critical gaps in local infrastructure and other development requirements that are not being adequately met through existing inflows, strengthen to this end Panchayat and Municipality level Governance with more appropriate capacity building, to facilitate participatory planning, decision making, implementation and monitoring, to reflect local felt needs, provide professional support to local bodies for planning, implementation and monitoring their plans. BRGF has been designed with the dual purpose of meeting the unfulfilled critical infrastructural (development) gaps and strengthening of the participatory development processes through decentralized planning and implementation. In the short term, the programme aims at increasing infrastructural facilities in the backward regions and strengthening the development planning capacity of local institutions. In the long term, it aims at reducing overall backwardness of the regions/districts, reducing poverty and improving livelihood conditions in the areas.

3.1.6.1 Delay/UCs were not submitted

As per Administrative order of work sanction in BRGF scheme it was mentioned that work was to be completed within 90 days of sanction and submit the valuation report, completion certificates etc. to Zila Panchayat.

During scrutiny of Zila Panchayat, Bilaspur it was revealed that 390 works related to the year 2010-11 to 2014-15 were incomplete till date. For this an amount of ₹ 2,034.60 lakh was sanctioned to Janpad Panchayats and Gram Panchayats for different works under BRGF schemes and out of this

₹ 1,890.35 lakh was spent. An amount of ₹ 144.25 lakh remained unspent till date. This resulted in delayed utilisation of grants.

On this being pointed out (November 2016), CEO, Bilaspur replied that all works completed by October 2016.

Reply is not acceptable as no UCs against these completed work were received (November 2016). Further, works were completed after passing of two to five years against the stipulated period of three months.

3.1.6.2 Blockage of Fund

During scrutiny of Janpad Panchayat, Nagri it was revealed that an amount of ₹ 430.27 lakh was sanctioned for 103 works during the period 2008-09 to 2013-14 under BRGF Scheme against which an amount of ₹ 397.67 lakh was received. All the works were completed after spending ₹ 379.24 lakh only and ₹ 18.43 lakh was lying in the account as unspent balance till the December 2015. The amount should be surrendered to Government Account. But the same was not surrendered resulted in blockage of fund of ₹ 18.43 lakh.

On this being pointed out in audit CEO, Janpad Panchayat, Nagri accepted the observation and stated that the amount will be surrendered to Government Account as soon as possible. A reminder has been issued to the department, however, reply is awaited (November 2016).

Thus a test check and a comprehensive review of the position of submission of UCs revealed that in three departments (2202-General Education, 2217-Urban Development Department, 2515-Other Rural Development) UCs amounting to ₹ 574.58 lakh, ₹ 2,201.18 lakh and ₹ 1,167.79 lakh respectively could not be submitted to the Departments which shows poor internal control mechanism.

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

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

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

Only nineteen institutions of the Government of Chhattisgarh had furnished such details for the year 2015-16 as detailed in **Appendix 3.4**. The matter was taken up with Finance Department in May 2016. The reply was awaited as of November 2016.

Sixty Six bodies/authorities in the State which attract audit under section 14 of C&AG's (DPC) Act 1971 have been identified by Audit on the basis of information gathered from the Finance Accounts 2015-16 of which audit of Fourteen authorities/bodies have been conducted for various periods as of November 2016 as shown in **Appendix 3.5**.

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

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

Forty Nine autonomous bodies have been set up by the State Government in the field of agriculture, legal, housing, rural development, forest, commercial etc. The audit of accounts of 25 autonomous bodies in the state has been entrusted to the Comptroller and Auditor General of India. Of this 25 autonomous bodies, 22 relate to Government Companies and Corporations audited under section 19 of CAG's DPC Act. These are audited with regard to their transactions, operational activities and accounts, conducting regulatory/compliance audit, review of internal management and financial control, review of systems and procedures etc. The status of audit, rendering of accounts and placing of SAR in the State Legislature are given in **Appendix 3.6**.

As seen from the **Appendix 3.6**, in nine cases there were inordinate delays in submission of accounts and in three cases the delayed presentation of SAR to the State Legislature and in 17 cases SAR were not presented to the State Legislature resulted in delays in scrutiny of the functioning of these autonomous bodies, where Government investments were made, beside delays in initiating necessary remedial action on financial irregularities.

3.3 Unadjusted Abstract Contingent Bills

As per Rule 313 of the Chhattisgarh Treasury Code (CGTC), every Drawing and Disbursing Officer (DDO) has to certify in each Abstract Contingencies (AC) bill that Detailed Contingent (DC) bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the concerned Controlling Officers (CO) for countersignature and transmission to the Accountant General (A&E). As per CGTC Subsidiary Rule 327, DDOs should submit monthly DC bills along with necessary certificate to the Controlling Officers within fifth of the following month. The Controlling Officer is required to submit the passed DC bills to Accountant General (AG), so that these may be received in AG's office before 25th of the same month. DC bills not submitted with relevant documents of expenditure incurred renders the expenditure under AC bills opaque. As on 31 March 2016, DC bills are yet to be submitted for 303 AC Bills amounting to ₹ 645.86 crore drawn in 2015-16 as shown in **Appendix 3.7**.

The details of submission of DC bills against the AC bills drawn during the period 2011-16 are shown in the following **Table 3.9**.

Table 3.9: Status of submission of Detailed Contingent Bills against Abstract Contingent Bills

(₹ in crore)

Year	Opening balance		AC bills drawn during year		DC bills submitted during the year		Outstanding DC bills		Percentage of outstanding amount of DC bills
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
2011-12	70	4.53	208	6.93	278	11.46	0	0	0
2012-13	0	0	206	6.22	106	1.93	100	4.29	68.97
2013-14	100	4.29	378	472.25	391	413.41	87	63.13	13.37
2014-15	87	63.13	412	733.31	479	717.06	20	79.37	10.82
2015-16	20	79.37	1418	5,491.72	1135	4,925.23	303	645.86	11.76
Total	277	151.32	2622	6,710.43	2389	6,069.09	510	792.65	11.81

(Source: Finance Account 2015-16 and information compiled by the office of the AG (A&E))

The above table indicates that the largest number of AC bills drawn during the year 2015-16. As of 31 March 2016, 303 DC bills were pending. Of the total 303 AC bills aggregating ₹ 645.86 crore, pendency mainly pertains to Food Storage and warehousing (₹ 338.24 crore), Power (₹ 281.02 crore), Industries (₹ 9.68 crore), Capital outlay on Iron and Steel Industries (₹ 9.00 crore) and Village and Small Industries (₹ 7.80 crore). The Major Head wise details of outstanding AC bills for which DC bills were pending as on 31 March 2016 are given in **Appendix 3.7**. Out of ₹ 5,491.72 crore drawn against AC bills in 2015-16, AC bills amounting to ₹ 266.14 crore (4.85 per cent) were drawn in the month of March 2016 alone, out of which ₹ 37.94 crore (0.69 per cent) were drawn on the last day of the financial year. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary planning.

Drawal of AC bills without submitting Detailed Contingent Bills of previously drawn AC bills as shown above is in contravention to the provision. Scrutiny further revealed that all the bills of these Departments were related to Grant-in-Aid. Grant in aid is not of contingent nature and should be drawn in Grant-in-Aid bills.

Since DC bills were not submitted by the Controlling Officers, the expenditure of the State during the year was overstated to the advance drawn on AC bills.

3.4 Personal Deposit Accounts

The Personal Deposit (PD) Accounts are Deposit Accounts kept in Treasuries in the name of the Administrators of the Accounts. The money is placed under 8443-Civil Deposits 106 Personal Deposit. These Accounts can be opened with the approval of the Finance Department. Accountant General's consent is not required as per the existing rules. As per subsidiary rule 543 of the State Treasury Code, the State Government is authorized to open Personal Deposit Account (which form part of the Public Account) wherein, funds are drawn from the Consolidated Fund (by debiting expenditure head) to be utilized for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund before the closure of the Financial Year. The State Government drew an amount of ₹ 3.04 crore from several Major Heads during March 2016 and deposited in the PD Accounts, the details of which are shown in **Appendix 3.8**. Such transfers at the end of financial year

indicate that transfer was done to prevent lapse of budgetary provision. The year wise position of PD Accounts from 2011-12 to 2015-16 is given in **Table 3.10**.

Table 3.10: Year Wise Details of PD Accounts from 2011-12 to 2015-16

(₹ in crore)

Year	Opening Balance		Addition during the year /Receipt		Closing during the year/Disbursement		Outstanding	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
2011-12	153	496.30	0	4,669.96	10	437.08	143	729.22
2012-13	143	729.22	01	224.76	07	348.19	137	605.79
2013-14	137	605.79	209	1,388.51	24	328.68	322	1,665.62
2014-15	322	1,665.62	37	640.52	135	675.32	224*	1,630.82
2015-16	312	1,630.82	05	669.18	25	603.54	292	1,696.46
Total			252		201			

(Source: Finance Accounts of the respective years)

*difference of closing balance as on 31 march 2015 and opening balance as on 1 April 2015 is due to reconciliation.

During the period from 2011-12 to 2015-16, a total of 252 PD Accounts were opened and 201 Accounts were closed. As of 31 March 2016, 292 PD Accounts were in operation.

The closing balance in PD Accounts indicated that the administrators did not close the PD Account by minus debit to relevant service head at the close of financial year as required under the rules. Since the amounts transferred to PD Accounts are shown as final expenditure in the Consolidated Fund of the State, not closing of PD Accounts at the close of the year resulted in overstatement of expenditure under Consolidated Fund during the year. The aggregate balances in the accounts of the Personal Deposit Accounts for the period 2011-12 to 2015-16 are indicated in **Table 3.10**.

The above table indicates that the closing balance of PD Accounts increased from ₹ 729.22 crore in 2011-12 to ₹ 1,696.46 crore in 2015-16.

As per State Government instructions below Subsidiary Rule 584 to 590 of CGTC, 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. But as on 31 March 2016 an amount of ₹ 17.52 crore remained un-reconciled. Periodical reconciliation of PD accounts with treasury accounts is the responsibility of the Administrator concerned.

The PD Accounts as on 31st March 2016 mainly pertains to the following Administrators:

Table 3.11: Name of administrators along with closing balances in PD Accounts as on 31st March 2016

(₹ in crore)

Sl.	Administrators	Amount
1	Land Acquisition Officers (Collectors, SDOs, Tahsildars)	1,414.99
2	Assistant Commissioners, Tribal Development	57.76
3	Director-General of Police, Police Headquarters, Raipur	83.24
4	Divisional Forest Officers	62.75
5	Executive Engineer, RES-1, Raigarh	15.01
6	Superintendent Jails	14.19

(Source: Plus-Minus Memorandum for the month of March 2015)

The outstanding balances mainly pertains to the compensation for land acquisition, construction work of Ashrams and Hostels, processing fees, registration fees for harvesting, transportation, falling of trees, demarcation, construction of *Munara*, wages of prisoner to be given to deceased family and food security fund etc.

The balances in the deposit account have been showing an increasing trend over the years and action was required to be taken to adhere to the provisions for write back of balances.

3.5 Reporting of cases of losses and defalcations etc.

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

Out of total 2218 cases pending in various Departments of the State Government, Government fund amounting to ₹ 117.02 crore were awaiting conclusive investigation and settlement at the end of March 2016. The department-wise and category-wise break up of pending cases is given in **Appendix 3.9**. Year-wise analysis of cases is shown in **Appendix 3.10**. The age-profile of the pending cases and the number of cases pending in each category viz. theft and loss are summarized in **Table 3.12:-**

Table 3.12: 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	493	7,169.65	Theft	114	51.41
5 – 10	450	3,094.69	Loss of property/material	2033	11,419.37
10 – 15	287	508.39	Defalcation	71	232.09
15 – 20	254	510.85	Total pending cases	2218	11,702.87
20 – 25	368	293.54			
25 & above	366	125.75			
Total	2218	11,702.87			

(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 3.13**.

Table 3.13: 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	3	3.14
2	Departmental action initiated but not finalized	717	1,786.79
3	Criminal proceedings finalized but execution of certificate cases for recovery of the amount pending	1	0.01
4	Awaiting orders for recovery or write off	1454	9831.61
5	Pending in the courts of law	43	81.31
	Total	2218	11,702.87

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

The above table shows that out of 2218 outstanding cases, 1454 cases (65 per cent) involving money value of ₹ 9,831.61 lakh were pending awaiting orders for recovery or write off by the Departments/Government. This indicates that cases involving Government Fund was not realized or not disposed off due to delay action on the part of Departments/Government.

Further in 717 cases involving ₹ 1,786.79 lakh, though the departmental action have been initiated, but they were yet to be finalized as on 31 March 2016.

An amount of ₹ 13.04 lakh which pertains to 51¹ cases had been recovered by various departments and credited to Government Account during 2015-16. The details are given in **Appendix 3.11**.

3.6 Booking under Minor Heads '800-Other Expenditure' and '800-Other Receipt'

Since most of the Government activities are well defined in the list of Major and Minor Heads of Accounts of Union and States, issued by the Controller General of Accounts, the Budget Controlling Officers are to ensure that operation of the minor head '800-Other Receipts/ Expenditure' should be minimised. Scrutiny of Finance Accounts 2015-16 disclosed that expenditure of ₹ 1,012.06 crore, consisting 3.48 per cent of total expenditure (revenue and capital) recorded under the 41 major heads, was classified under the minor head '800-Other Expenditure'.

We also observed that under five major heads² of accounts (revenue and capital), an amount of ₹ 856.08 crore, which constituted 77 per cent of total expenditure of ₹ 1,117.28 crore under these major heads, were classified under the minor head of accounts '800-Other Expenditure'. Such expenditure ranged between 62 per cent and 100 per cent of total expenditure under the respective major heads, as shown in **Appendix 3.12**.

Similarly, revenue receipts of ₹ 7,707.13 crore, constituting 25.38 per cent of the total revenue receipts (₹ 30,367.59 crore) recorded under the respective major head, were classified under the minor head '800-Other Receipts'. Under 16 major head of accounts (revenue receipts) ₹ 6,280.27 crore (68.23 per cent) out of total receipts under these major heads amounting to ₹ 9,205.05 crore were classified under '800-Other Receipts'. Receipts under the minor head ranged between 53 and 124 per cent of total revenue receipts under the respective major heads. Details are given in **Appendix 3.13**.

During scrutiny it was revealed that in the major head 4700-Capital outlay on Major Irrigation & 4701-Capital Outlay on Medium Irrigation, construction works like Dam & Appurtenant work/ Canal & Appurtenant work amounting to ₹ 470.53 crore (79.81 per cent) & ₹ 54.25 crore (81.69 per cent) respectively were booked under minor head 800. This should have been booked under Minor head-051- Construction.

Further in the major head 3275-Other Communication Services, ₹ 120.79 crore (100 per cent) expenditure on free supply of Laptop/tablets, under SWAN Project, Establishment of digital government, E-district project, Wi-Fi city

¹ Forest 36 cases (₹ 12.00 lakh), police 13 cases (₹ 0.77 lakh), Animal Husbandry one case (₹ 0.26) and School Education one case (₹ 0.02 lakh).

² 1. Miscellaneous General Services, 2. Other Communication Services, 3. Medium Irrigation, 4. Major Irrigation, 5. Capital Outlay on Power Project.

scheme etc. has been booked under minor head 800 instead of booking under minor head 101 or 102 which was irregular.

Large amounts booked under the minor head '800-Other Receipts' and '800-Other Expenditure' affects the transparency in financial reporting as it fails to indicate disaggregated information on different activities of the Government separately in the accounts.

3.7 Classification between Revenue and Capital

Rule 30 of Government Accounting Rule 1990 and para 324 of C.G.F.C states the criteria for determining whether expenditure should be classified under heads of Capital Section or Revenue Section of the consolidated fund.

1. Expenditure of a capital nature to be classified in the Capital Section shall broadly be defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. (Expenditure on a temporary asset or expenditure on Grants-in-aid to local bodies or institutions for the purposes of creating assets which will belong to these local bodies or institutions cannot ordinarily be classifiable as capital expenditure, and shall not, except in cases specifically authorized by the President on the advice of Comptroller and Auditor General be debited to capital head of account.
2. Expenditure of a capital nature shall be distinguished from Revenue expenditure both in Budget Estimates and in Government Accounts.
3. Expenditure on a temporary asset cannot ordinarily be considered as expenditure of a capital nature.
4. The main principles governing the allocation of expenditure on a Capital Scheme between Capital and Revenue accounts: (a) Capital account should bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It would also bear charges for such further additions and improvements as may be sanctioned under rules made by competent authority. (b) Revenue account should bear all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements or extensions as prescribed by Government.

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. As per the Indian Government Accounting Standard (IGAS)-2, expenditure on Grants-in-aid is to be classified as Revenue Expenditure regardless of end utilisation.

During 2015-16, Government of Chhattisgarh, incorrectly budgeted and booked Grants-in-aid of ₹ 1,349.92 crore given for creation of Capital Assets under Capital Major Heads instead of Revenue Section. Details is given in **Appendix 3.14**.

Scrutiny of sanction orders issued by Chhattisgarh Government during 2015-16, it were revealed that some of the works for which sanction order was issued were Revenue in nature were taken in Capital Section and Capital work taken in Revenue section which are irregular and against the Government Accounting Rules. Misclassification of expenditure resulted in understatement

of Revenue/overstatement of capital to the extent of ₹ 2.66 crore and understatement of capital/ overstatement of revenue to the extent of ₹ 6.21 crore. The details are given in **Appendix 3.15**.

3.8 Adjustment of Miscellaneous Public Works Advances

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 credit³, (ii) expenditure incurred on Deposit Works in excess of deposits received, (iii) losses, retrenchment, errors, etc.⁴ and (iv) other items of expenditure⁵. 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.

3.8.1 Status of unadjusted Miscellaneous Public Works Advances

As per Monthly Accounts submitted to AG (A&E) by the three⁶ departments, total of ₹ 118.12 crore⁷ were lying unadjusted as on 31 March 2016 under MPWA. The details of which are given in **Appendix 3.16**. The year wise pendency of MPWA advance in three works department is as given in **Table 3.14**.

³ 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.

⁴ “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.

⁵ Other Items of expenditure- The items of expenditure, not known or required to be recovered or settled.

⁶ Public Works Department, Water Resources Department and Public Health Engineering Department.

⁷ Public Works Department (₹ 50.53 crore) , Water Resources Department (₹ 40.43 crore) and Public Health Engineering Department (₹ 27.16 crore)

Table 3.14: Table showing year wise pendency under MPWA accounts

Year	Department			Total
	PWD	PHE	WRD	
2013-14	60.30	27.93	44.16	132.39
2014-15	59.98	28.35	42.24	130.57
2015-16	50.53	27.16	40.43	118.12

Three works department failed to take necessary action to clear the suspense head. The amount were neither adjusted nor recovered from the concerned even after the lapse of reasonable period.

3.9 End Use of Labour Cess

3.9.1 Introduction

Labour Welfare Cess Act 1996 has been enacted for levy and collection of Cess on the construction. As per section 3(1), there shall be levied and collected a Cess for the purposes of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, at such rate not exceeding two *per cent*, but not less than one *per cent*, of the cost of construction incurred by an employer, as the Central Government may, by notification in the Official Gazette, from time to time specify. Accordingly the State Government framed Chhattisgarh Building and other construction workers (Regulation of Employment and Conditions of Service) rules 2008 and published in the Gazette on 13 June 2008 and Chhattisgarh Building and Other Construction Workers Board in September 2008. The Board will utilise the fund so collected, for the purpose of various welfare schemes for workers.

For this purpose the State Government appointed all Labour Inspectors and Labour Sub Inspectors as Cess collection officers and all Assistant Labour Commissioner (ALC) and Labour Officers (LO) as Assessing officers under Building and Other Construction Workers Welfare Act 1996. During 2011-16, the Board executed 22 schemes as given in **Appendix 3.17**.

3.9.2 Audit Objectives

The main objectives of audit of End Use of Labour Cess are to ensure that:

- Funds due are collected properly, deposited and utilized into the account for the intended purpose
- Whether fund is lying idle or unutilised

3.9.3 Audit Scope and Methodology

Audit of End Use of Labour Cess was conducted during September to October 2016 and covered the period from 2011-12 to 2015-16. Out of 27 District Labour Offices, seven⁸ were selected on the basis of highest allotment of the concerned Districts. The details of year wise allotment, expenditure and balance of the seven selected districts is detailed in **Appendix 3.18**.

The audit criteria was derived from various orders, notifications, circulars, instructions issued by Labour Department, Finance Department and Labour Welfare Board and Monthly Accounts/Form-79 of PWD, PHE and WRD.

⁸ Baloda Bazar, Bilaspur, Durg, Raipur, Rajnandgaon, Mahasamund and Mungeli.

3.9.4 Audit findings

3.9.4.1 Financial Management

As per the Act, the proceeds of the Cess so collected are payable to the Building and other Construction Workers' Welfare Board.

Scrutiny of records of the Chhattisgarh Building and Other Construction Workers Welfare Board (CGB & OCWWB) revealed that the Cess collected by various agencies were sent through cheques/drafts to the Board or deposited in the savings bank account of the Board opened for the purpose through District Labour Offices. The year-wise position of the receipt and expenditure of Cess for the period 2011-12 to 2015-16 is detailed in **Table 3.15**.

Table 3.15: Year-wise Receipt and Utilisation of Labour Cess

(₹ in crore)

Year	Opening Balance	Receipt	Interest Accrued/ other receipts	Total	Expen -diture	Closing Balance	Percentage of utilisation of available funds
2011-12	38.64	62.40	2.78	103.82	12.26	91.56	11.81
2012-13	91.56	85.27	6.28	183.11	57.91	125.20	31.63
2013-14	125.20	134.81	9.81	269.82	104.23	165.59	38.63
2014-15	165.59	131.92	13.71	311.22	62.98	248.24	20.24
2015-16	248.24	126.90	21.36	396.50	121.95	274.55	30.76

(Source: Compiled from the information provided by Chhattisgarh Building and Other Construction Workers Welfare Board)

As can be seen from the table, the board could not utilise the available funds and its utilisation ranged between 11.81 to 38.63 *per cent* of the total available funds during the period 2011-16 and the percentage of utilisation was very low under the various schemes in the year 2011-12.

On this being pointed out, the Secretary of the Board stated that the percentage of expenditure is calculated on the basis of only total receipts of the concerned year and according to that the expenditure during 2011-12 and 2014-15 was less. It was further stated that in most of the schemes such as *Vivah Sahayata*, *Prasuti* etc, the target for ex-gratia amount cannot be determined and only on the basis of receipt of application from the beneficiaries, the payment is made.

Reply is not acceptable as huge previous balance of fund was available but due to improper planning and fixation of targets the available funds could not be utilised.

3.9.4.2: Funds amounting to ₹ 6.08 crore were not credited to the Board due to dishonor of cheques

Government of Chhattisgarh had issued orders (September 2009) which state that the Cess so collected under Section 3(1) of the Act should be deposited into the Board's account through Bank Draft and again issued order in June 2013 to deposit the amount so collected in to the Board's account either through Bank draft or Cheque.

During scrutiny of records of the Board, it was noticed that cheques amounting to ₹ 10.16 crore were dishonoured during 2011-12 to 2015-16 due to insufficient funds, out dated cheques, signature difference etc received from Assistant Labour Commissioner (ALC)/Labour Officer (LO) and others collected from the various departments and agencies. These cheques were returned for revalidation/ revision, of which cheques valuing ₹ 4.08 crore were

revalidated/revised and balance of ₹ 6.08 crore were still lying uncleared. The percentage of the clearance was very low (0.46 per cent) in the year 2011-12 and ranged between 0.46 to 96.37 per cent during the period (**Appendix 3.19**). Thus the above amount could not form part of the Board's fund, constituted for welfare of workers, and resulted in loss amounting to ₹ 6.08 crore.

On this being pointed out, the Secretary of the Board stated that while returning the cheques, instructions have been issued to ALCs/LOs for providing the new cheques in place of dishonoured cheques. It was also stated that reminder letters were issued to the concerned ALCs/LOs from time to time to collect revised cheques from the agencies/individuals and to initiate legal action against those agencies/individuals whose cheques were dishonoured.

3.9.4.3: Irregular payment of ₹ 81.25 lakh to ineligible women workers

As per the notification no. 12, dated 27 November 2012 and as amended (No. 29, dated 01 June 2013), the registered women workers aged between 18 to 35 years were eligible for benefit under *Mukhya Mantri Cycle Sahayata Yojna*.

During scrutiny of the records of Board, it was noticed that the total number of 2963 cycles were distributed to the ineligible women workers aged below 18 and above the 35 years. The district wise details are given in **Appendix 3.20**. Thus due to irregular sanction of Cycles under the scheme there was irregular distribution of cycles amounting to ₹ 81.25 lakh (2963*2742 per cycle).

On this being pointed out, the secretary of the Board stated that letter has been issued and instructed to ALCs/LOs for verification and carryout necessary correction and to take necessary action against those who were benefited below age of 18 years and above age of 35 years.

3.9.4.4: Irregular payment of ₹ 4.41 lakh to ineligible male workers beneficiaries

Government of Chhattisgarh issued order No. 60/2015 dated 25 May 2015 for distribution of cycles to registered male workers (registered upto December 2013) under *Mukhya Mantri Cycle Yojna* to those who were aged between 18 to 50 years.

During the scrutiny of the records of Board, it was noticed that the total number of 161 male workers were provided the cycle under the scheme who were above 50 years as shown in the **Appendix 3.21**. This resulted in irregular payment of ₹ 4.41 lakh (161* 2742) to ineligible beneficiaries by the concerned ALCs/ LOs.

On this being pointed out, the secretary of the Board stated that a letter has been issued to ALCs/LOs to verify and submit the fact so that the same may be intimated to Audit.

However, no reply in this regard has so far been received from the Board (November 2016).

3.9.4.5: Excess payment of ₹ 48.47 lakh to the same beneficiary by providing double benefit

As per the notification of the Board No.11 dated 27 November 2012 (amended from time to time), those female registered workers shall be entitled to avail *Mukhya Mantri Silai Machine Sahayata Yojna* who were aged between 40 and 60 years and who had not earlier availed *Mukhya Mantri Cycle Sahayata Yojna*.

During scrutiny of records of the Board, it was noticed that total 1374 number of workers (799 +575) were benefited under both the schemes by providing cycles to those 799 workers who had already availed *silai machines* and 575 workers availed *silai machines* who had already availed cycles under the said schemes as detailed in **(Appendix 3.22)**. Thus there was an excess payment on *Silai Machine Yojna* ($799*2742 +575*4620 = ₹ 48.47$ lakh) by giving the double benefit to the workers by the Board.

On this being pointed out, the secretary of the Board stated that letter has been issued and instructed to ALCs/LOs for verification of facts and to take necessary action for recovery in case of mistake and intimate within three days.

However, the reply of Board has not yet been received (November 2016).

3.9.4.6 Targets in various schemes were not achieved

As per various notifications/orders/circulars of the Board, the target of the scheme shall be fixed for achieving the benefits to be provided to the beneficiaries.

During scrutiny of records of the Board, it was noticed that the Targets fixed could not be achieved under the various schemes. The details of the year wise Target and achievement is detailed in **Table 3.16**.

Table 3.16: Year-wise allotment and position of the work

Sl. No.	Year	Name of the Scheme	Targeted No. of beneficiaries	Achievement	Percentage of achievement
1	2011-12	<i>Mukhya Mantri Silai Machine</i>	10,000	7,715	77.15
2	2011-12	<i>Mukhya Mantri Aujaar Sahayata</i>	10,000	5,960	59.60
3	2011-12	<i>Mukhya Mantri Cycle Sahayata</i>	10,000	6,235	62.35
4	2012-13	<i>Mukhya Mantri Kaushal Vikas</i>	15,000	353	2.35
	2013-14	<i>Mukhya Mantri Kaushal Vikas</i>	15,000	2,747	18.31
	2014-15	<i>Mukhya Mantri Kaushal Vikas</i>	15,000	10,711	71.41
5	2014-15	<i>Naunihal Chatravriti</i>	1,25,000	49,710	39.77
	2015-16	<i>Naunihal Chatravriti</i>	1,25,000	1,10,351	88.28

(Source: Compiled from the information provided by Chhattisgarh Building and Other Construction Workers Welfare Board)

As can be seen from the **Table 3.16** the targets under schemes of the *Silai, Aujaar and Cycle Sahayata* were not achieved during the year 2011-12 and no targets were also fixed in the subsequent financial years in these three schemes. Further in the scheme of *Mukhya Mantri Kaushal Vikas* the target fixed were not achieved during the year 2012-13 to 2014-15. Similarly the targets fixed under the scheme of *Naunihal Chatravriti Yojna* were not achieved during 2014-15 to 2015-16.

On this being pointed the Secretary of the Board stated that benefit of the schemes depend on receipt of applications. It was also stated that the targets for 2012-13 and 2013-14 under *Mukhya Mantri Kaushal Vikas Yojna* and targets for 2014-15 under *Naunihal Chatravriti* were not achieved due to not receipt of adequate number of applications.

With regard to *Silai Machine Sahayata* and *Mukhya Mantri Aujaar Sahayata Yojna* and in other schemes it was stated that the benefit is given on receipt of application.

Reply indicates that adequate efforts were not made to obtain the application and achieve the target fixed.

3.9.4.7: Undisbursed amount of ₹ 46.59 crore under various schemes

During the scrutiny of records of Board, it was noticed that total amount of ₹ 222.82 crore were allotted to ALCs/LOs of all the districts for implementation of various schemes during 2011-16. However, it was observed that expenditure of ₹ 176.23 crore were incurred leaving a balance of ₹ 46.59 crore under the various schemes as detailed **Appendix 3.23**

On this being pointed out, the Secretary of the Board stated that permission has been granted to incur expenditure over the allotment in some schemes due to insufficient budget. Allotment of the budget is made on the basis of demand of the district. It was also stated that where any amount remained unutilised, the same is adjusted in the next year.

3.9.4.8: Records not maintained, differences in the Cash Book and Pass Book and excess over allotment

As per Subsidiary Rule 53 of Chhattisgarh Treasury code, all the financial transactions should be entered in the Cash Book as soon as they occur and the incharge of the Cash Book should certify that all the entries have been verified by the writer of the Cash Book. The Cash Book should be closed periodically and should be completely checked. The totals of the entries in the Cash Book should be personally checked by the incharge of the Cash Book or through any responsible subordinate.

The following irregularities were noticed in the maintenance of Cash Books of test checked districts:-

Cash balances were not carried forward since 16 September 2015 in the Cash Book and ledgers of various schemes were not maintained during 2011-16 in the Labour Office, Rajnandgaon.

2. Cash Book was maintained from 16 March 2012 to 30 June 2015, but signature of the Drawing and Disbursing Officer of the Department was not endorsed and Cash Book was not maintained after 30 June 2015. Ledgers of the various schemes were also not maintained during 2011-16 in the Labour Office, Durg.

3. There was difference of ₹ 25.80 lakh between the Cash Book and Pass Book (Cash Book balance - ₹ 71,45,090 and Bank Pass Book - ₹ 97,24,745) in the Labour Office, Bilaspur indicating no bank reconciliation was done.

4. Cash Book was not signed by the D.D.O. since 07 April 2015 and there was difference of ₹ 1.52 crore (Cash Book balance- ₹ 3,64,28,517 and Bank Pass Books - 5,04,80,372+11,29,575) between the Cash Book and Bank Book as on 31 March 2016 in the Labour Office, Raipur.

5. There was difference of ₹ 1.52 crore in the Cash Book and Pass Book of the Labour Office, Baloda Bazar. Further, it was observed that only one ledger of *Vivah Sahayata Yojna* was maintained but the signature of D.D.O was found without any seal in the Cash Book and Ledger of *Vivah Sahayata Yojna*. Ledgers of other schemes were not maintained during 2011-16.

6. Excess expenditure of ₹ 37,450 were incurred over the allotment during 2011-12 to 2012-13 in the Labour Office, Mahasamund. No proposal for regularization of the excess expenditure was made so far.

The details of allotment and expenditure of the items is detailed in **Table 3.17**.

Table 3.17: Year-wise allotment and position of the work

(Amount in ₹)					
Sl. No.	Year	Name of the head	Allotment	Expenditure	Excess over allotment
1	2011-12	Vehicle repair	3,000	3,553	553
2	2012-13	Conference	1,40,000	1,73,300	33,300
3	2012-13	Stationery	20,000	23,597	3,597
Total			1,63,000	2,00,450	37,450

(Source: Compiled from the information provided by Chhattisgarh Building and Other Construction Workers Welfare Board)

On this being pointed out, the Secretary of the Board stated that concerned ALCs/LOs have been directed to intimate the action taken by them in this regard.

3.9.4.9 Meetings were not conducted

As per order of honourable Supreme Court of India (07 Feb 2012), every Building and Other Construction Workers Welfare Board shall hold meeting once in at least two months to discharge their statutory functions and submit its minutes, as well as action taken and progress reports in regard to framing and implementation of the schemes and disbursement of funds to the eligible applicants, to the Secretary (Labour) of the Government quarterly.

During scrutiny of records of Board, it was noticed that meetings were held five times during 2012-13, three times in 2013-14, only one time in 2014-15 and four times in 2015-16 against prescribed number of 6 times as per order of said Court. Further, Progress reports of the schemes were not submitted to the Secretary (Labour) of that Government quarterly.

On this being pointed out, the Secretary of the Board stated that prescribed number of meeting could not be held due to imposing of code of conduct in view of Assembly and Lok Sabha election during 2013-14 and 2014-15 respectively and assured that meeting will be held every two months in future as per Supreme Court order.

3.9.4.10 Regular staff not posted

The details of staff position of the Board are detailed in **Table 3.18**.

Table 3.18: Staff position of the work

Sl. No.	Name of the Post	Sanctioned Strength	Posted	Vacant Posts
1	Secretary	01	01	00
2	Accounts Officer	01	01	00
3	Planning Officer	01	00	01
4	Welfare Officer	06	00	06
5	Personal Assistant	01	00	01

6	Steno Grapher	01	01	00
7	Steno Typist	02	00	02
8	Data Entry Operator	08	02	06
9	Assit. Grade-II	06	00	06
10	Assit. Grade-III	10	02	08
11	Driver	03	03	00
12	Peon	12	06	06
13	Watchman	07	01	06
14	Labour Welfare Inspector	27	27	00
	Total	86	44	42

(Source: Compiled from the information provided by Chhattisgarh Building and Other Construction Workers Welfare Board)

As can be seen from the table, there was huge shortage of staff which may affect the implementation of schemes. It was intimated that Secretary was working on deputation, the Accounts Officer and Labour Welfare Inspectors were on contractual basis and the rest were posted through outsourcing. It was also intimated that recruitment rules were pending with the Government, hence regular appointment was not done.

On this being pointed out, the Secretary of the Board stated that recruitment rules for Group III and IV has been prepared and submitted to Government for approval in May 2012 and the approval of Government was awaited. It was also stated that staff has been outsourced against the sanctioned posts to prevent hamper of work.

3.10 Conclusion and Recommendations

Submission of Utilisation Certificate

- Large number of Utilisation Certificates (4237) in respect of grants given by State Government amounting to ₹ 10,502.86 crore were awaited from the grantee institutions, indicating lack of proper monitoring by the concerned Departments towards utilisation of grants.

Departments should ensure timely submission of Utilisation Certificates by the grantee institutions in respect of the grants released to them.

Submission of Accounts by Autonomous Bodies

- There were significant delays in submission of accounts by Autonomous Bodies to the Accountant General, resulting in delays in scrutiny of functioning of the Autonomous Bodies.

Government should ensure timely submission of accounts by Autonomous Bodies to the Accountant General.

Submission of DCC bills against AC bills

- Detailed Countersigned Contingent (DCC) bills against ₹ 645.86 crore drawn on Abstract Contingent (AC) bills were awaited as of March 2016.

A monitoring mechanism should be put in place for timely adjustment of outstanding Abstract Contingency Bills.

Maintenance of PD Accounts

- The closing balance of PD Accounts increased from ₹ 729.22 crore in 2011-12 to ₹ 1,696.46 crore in 2015-16.

- Yearly reconciliation of PD Accounts with the accounts of the Administrator had not been carried out regularly by the respective Administrators.

The PD accounts should be opened only with the approval of Finance department as provided in the Chhattisgarh Treasury code and should be closed at the end of every financial year. Yearly reconciliation of PD accounts with the treasury office should be ensured by the respective Administrators.

Reporting of misappropriations and losses

- Government's compliance towards disposal of 2218 cases of losses, misappropriation etc. amounting to ₹ 117.02 crore was pending. Departmental enquiries in all cases of misappropriations, losses etc. should be expedited.

Booking under Minor Head '800-Other Expenditure' and 'Other Receipt'

- Large amount (₹ 8,698.96 crore) of Receipts and Expenditure were classified under the omnibus minor head '800 – Other Expenditure/ Receipt' which reflected lack of transparency in financial reporting.

It is recommended that receipts/expenditure which cannot be classified under the available program minor heads was only be booked under the minor head '800-Other Receipts/ Expenditure'.

Adjustment of Miscellaneous Public Works Advances

- There was huge balance of ₹ 118.12 crore lying in the Miscellaneous Public Works Advance at the end of the March 2016.

Department should take effective steps to clear the advance before the closing of the year.

End Use of Labour Cess

- The Board could not utilise its available funds and the utilisation ranged between 11.81 to 38.63 *per cent* during the period. Large numbers of cheques were dishonoured and failure to take timely action to revise/ revalidate led to short receipt of Cess. There were irregularities in implementation of various schemes due to non compliance to the norms laid down in the scheme guidelines which led to payment to ineligible beneficiaries and payment to beneficiaries without ensuring its actual utilization for the purpose it was provided. The maintenance of cash books were not found as per State Treasury rules and bank reconciliation was not done as result there was difference in the balances of cash book and bank book in the test checked districts. There was huge shortage of staff due to not availability of recruitment rules and the work was being executed through outsourcing staff also. The Board failed to hold prescribed number of at least one meeting in two months in compliance to Supreme Court orders.

The Board should-take timely action for clearance of dishonored cheques and deposit in the Welfare Fund;

Ensure compliance of norms laid down in the guidelines of various schemes to prevent distribution of the items to ineligible beneficiaries and to same beneficiaries;

Ensure maintenance of Cash Books as per State Financial Rules and Treasury code and maintenance of the Ledgers of various schemes and preparation of the reconciliation statements; and

Ensure holding of the meetings as per the orders of Supreme Court and submission of the quarterly reports.

Government and Board may initiate measures for appointment of the regular staff for smooth functioning and implementation of the schemes. Government and Board may initiate measures for timely receipt of Labour Cess collection to be credited to the Board's Account.

Raipur
The 25 JAN 2017


(BIJAY KUMAR MOHANTY)
Accountant General (Audit)
Chhattisgarh

Countersigned

New Delhi
The 1 FEB 2017


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Appendix – 1.1 (Part –A)

(Referred to in Paragraph on Profile of the Chhattisgarh: Page 1)

STATE PROFILE OF CHHATTISGARH

A-General Data

Sl. No.	Particulars	Figures
1	Area	1,35,192 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 = 29.50 per cent)	47.90 per cent
5	a Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	64.66 per cent
	b Literacy (as per 2011 Census) (All India Average = 73.00 per cent)	70.28 per cent
6	Infant mortality ² (per 1000 live births) (All India Average = 39 per 1000 live births)	43 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) 2015-16 at current price	₹ 2,51,447.14 crore
9	Per capita GSDP CAGR (2006-07 to 2015-16)	General Category States Chhattisgarh
		14.27 14.30
10	GSDP CAGR (2006-07 to 2015-16)	General Category States Chhattisgarh
		15.75 15.85
11	Population Growth (2006-07 to 2015-16)	General Category States Chhattisgarh
		12.24 12.93

B. Financial Data

Particulars		2006-07 to 2014-15		2014-15 to 2015-16	
CAGR		General Category States	Chhattisgarh	General Category States	Chhattisgarh
(In per cent)					
a.	of Revenue Receipts	14.74	16.17	15.00	16.71
b.	of Own Tax Revenue	15.08	14.33	13.28	16.56
c.	of Non Tax Revenue	10.20	16.52	6.00	15.25
d.	of Total Expenditure	16.71	18.63	16.42	17.88
e.	of Capital Expenditure	13.21	10.56	25.80	15.33
f.	of Revenue Expenditure on Education	17.08	26.54	12.17	23.35
g.	of Revenue Expenditure on Health	18.70	25.46	13.44	24.26
h.	of Salary and Wages*	15.49	18.72	9.95	17.54
i.	of Pension*	18.59	24.97	11.79	22.97

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

1 Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014).

2 Infant Mortality rate (SRS Bulletin of September 2014)

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 (latest figures available for 2009-10 has been adopted).

4 Economic Survey Report 2015-16.

Appendix-- 1.1 (Part B)

(Referred to in paragraph 1.1: Page 3)

Structure and form of Government Accounts

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

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

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

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

PART C: Layout of Finance Accounts

The Finance Accounts have been divided into two volumes.

Volume –I – Summarised Statements

Statement No. 1	Statement of financial position –contains the cumulative figures of assets and liabilities of the Government at the end of the year.
Statement No. 2	Statement of receipts and disbursement- depicts all receipts and disbursements of the Government during the year in three parts in which Government account is kept.
Statement No. 3	Statement of receipts (consolidated fund)-comprises revenue and capital receipts and receipts from borrowings of the Government
Statement No. 4	Statement of expenditure (consolidated fund)-gives the details of expenditure by function and also summarises expenditure by nature of activity.
Statement No. 5	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of March 2016.
Statement No. 6	Statement of Borrowings and other liabilities –Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 7	Statement of Loans and Advances given by the Government-Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
Statement No. 8	Comparative Summary of Government Investment in the share capital and debentures of different concerns for 2014-15 and 2015-16
Statement No. 9	Statement of Guarantees given by State Government – Sector Wise. Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 10	Statement of Grants-in-Aid given by the State Government

Statement No. 11	Statement of voted and charged expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 12	Statement on sources and applications of funds for expenditure (other than revenue account) to the end of 2015-16.
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account: Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Volume –II – Detailed Statements	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads.
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads.
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads: Depicts the detailed capital expenditure incurred during and to the end of 2015-16 and comparison with the figures of previous year.
Statement No. 17	Detailed statement of Borrowings and other liabilities by minor heads.
Statement No. 18	Detailed Statement of Loans and Advances given by the Government: 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 2016.
Statement No. 19	Detailed Statement of Investments of the Government: 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 2016.
Statement No. 20	Statement of Guarantees given by the Government - Institution wise:
Statement No. 21	Detailed Statement on Contingency Fund and other Public Account Transactions:
Statement No. 22	Detailed Statement on Investments of Earmarked Funds:

Appendix - 1.2

(Referred to in paragraph 1.1: Page 3)

Methodology Adopted for the Assessment of Fiscal Position

Assuming that Gross State Domestic Product (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 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.

As per instruction of Ministry of Statistics and Programme Implementation, Government of India, GSDP estimates for the period 2011-12 to 2015-16 are prepared after changing the base year 2004-05 to 2011-12. In this process calculation of GSDP of the State on market price had been carried out by adding Excise Duty in GSDP (calculated in primary basis on basic price) and subtracting Production Subsidy. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2014-15 indicated in earlier Reports have also been revised.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	(₹ in crore)				
	2011-12	2012-13	2013-14 ^(P)	2014-15 ^(Q)	2015-16 ^(A)
Gross State Domestic Product (GSDP)	1,58,074	1,77,511	2,06,786 ^P	2,36,318 ^Q	2,51,447 ^A
Growth rate of GSDP (in per cent)	--	12.30	16.49	14.28	6.40

(Source: Website of the Ministry of Statistics and Programme Implementation, Government of India.)

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

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 Surplus(+)/Deficit(-)	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Resource Gap	Incremental Non-debt Receipts <i>minus</i> Incremental Primary Revenue Expenditure + Incremental Interest Receipts.
Net Availability of Debt	Outstanding Debt of (Current Year-Previous Year)-Interest Payment

Appendix-1.3

(Referred in paragraph 1.1, 1.3 and 1.4: Page 3, 10 and 21)

A Time Series Data Analysis of State Government Finances

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A- Receipts					
1. Revenue Receipts	25,867(94)	29,578(89)	32,050(85)	37,988(85)	46,068(86)
(i) Own Tax Revenue	10,712(41)	13,034(44)	14,343(45)	15,707(41)	17,075 (37)
Taxes on Agricultural Income	0	0	0	0	0
VAT/Taxes on Sales, Trade, etc.	6,006 (56)	6,929(53)	7,930(55)	8,429(54)	8,908(52)
State Excise	1,597(15)	2,486(19)	2,549(18)	2,892(18)	3,338(20)
Taxes on Vehicles	502(5)	592(5)	651(4)	703(04)	829(05)
Stamps and Registration Fees	846(8)	952(7)	990(7)	1,023(07)	1,185(07)
Land Revenue	271(3)	234(2)	226(2)	332(02)	364(02)
Taxes on Goods and Passengers	826(7)	954(7)	945(7)	982(06)	1,040(06)
Other Taxes	665(6)	887(7)	1,052(7)	1,346(09)	1,411(08)
(ii) Non Tax Revenue	4,058(16)	4,616(16)	5,101(16)	4,930(13)	5,215(11)
(iii) State's share in Union taxes and duties	6,320(24)	7,218(24)	7,880(24)	8,363(22)	15,716(34)
(iv) Grants in aid from GOI	4,776(18)	4,710(16)	4,726(15)	8,988(24)	8,062(18)
2. Misc. Capital Receipts	4	2	8	3	2.84
3. Recoveries of Loans and Advances	1,283(5)	1,542(5)	1,637(4)	195(0.44)	296(0.55)
3(a). Inter-State Settlement	2	2	5	1	0.52
4. Total Revenue and Non Debt Capital Receipts (1+2+3)	27,156	31,124	33,700	38,187	46,367
5. Public Debt Receipts	421(2)	2,058(6)	3,932(10)	6,440 (14)	7,251(14)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	365	2,041	3,917	6,431	7106
Net transactions under ways and means advances and overdraft	-	--	--	--	--
Loans and Advances from Government of India	57	17	15	9	145
6. Total Receipt in the Consolidated fund (4+5)	27,577	33,182	37,632	44,627	53,618
7. Contingency Fund Receipts	0	0	0	0	0
8. Public Account Receipts	34,161	39,579	45,868	51,322	55,059
9. Total receipts of the State (6+7+8)	61,739	72,761	83,500	95,949	1,08,677
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	22,628(81)	26,972(80)	32,859(85)	39,561(85)	43,701(84)
Plan	10,004(44)	12,440(46)	13,749(42)	20,990(53)	20,529(47)
Non Plan	12,624(56)	14,532(54)	19,110(58)	18,571(47)	23,172(53)
General Services (incl. interest payments)	5,904(26)	6,649(25)	7,851(24)	9,041(23)	10,409(24)
Social Services	10,477(46)	11,456(42)	14,282(43)	15,389(39)	16,339(37)
Economic Services	5,560(25)	8,012(30)	9,756(30)	14,152(36)	16,053(37)
Grants-in-aid and Contributions	687(03)	854(03)	970(03)	979(02)	900(02)
11. Capital Expenditure	4,056(14)	4,919(15)	4,574(12)	6,544(14)	7,945(15)
Plan	4,055(100)	4,914(100)	4,575(100)	6,535(99.86)	7,943(99.97)

	2011-12	2012-13	2013-14	2014-15	2015-16
Non Plan	1	5	(-) 01	9(0.14)	2(0.03)
General Services	42(2)	125(2)	182(4)	258(4)	362(05)
Social Services	989(24)	951(24)	692(15)	1,560(24)	1,807(23)
Economic Services	3,025(74)	3,843(74)	3,700(81)	4,727(72)	5,776(73)
12. Disbursement of Loans and Advances	1,269(5)	1,889(6)	1,319(3)	89(0.19)	165(0.32)
12(a) Inter-State Settlement	4	-1	5	1	0.49
13.Total (10+11+12+12[a])	27,957	33,779	38,757	46,195	51,811
14. Repayment of Public Debt	853(3)	1,039(3)	690(2)	1,337(3)	1,250(02)
Internal Debt (excluding Ways & Means Advances and Overdrafts)	711(83)	870(84)	541(78)	1,180(88)	1,086(87)
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	142(17)	169(16)	149(22)	157(12)	164(13)
15. Appropriation to Contingency Fund
16. Total disbursement out of Consolidated Fund (13+14+15)	28,810	34,818	39,447	47,532	53,061
17. Contingency Fund disbursements	0	0	0	0	0
18.Public Account disbursements	32,940	38,527	43,434	49,933	54,001
19.Total disbursement by the State (16+17+18)	61,750	73,345	82,881	97,465	1,07,062
Part C: Deficits					
20. Revenue Deficit (-) (1-10)/ surplus (+)	(+) 3,239	(+) 2,606	(-) 809	(-) 1,573	(+)2,367
21.Fiscal Deficit(-)/ Surplus (+) (4-13)	(-) 801	(-) 2,655	(-) 5,057	(-) 8,008	(-)4,574
22. Primary Deficit (-)/Primary Surplus (+) (21+23)	(+) 392	(-) 1,502	(-) 3,706	(-) 6,281	(-)2,425
Part D: Other Data					
23. Interest Payments (included in revenue exp.)	1,193	1,153	1,351	1,727	2,149
24. Financial Assistance to Local Bodies etc	4,607	7,044	7,651	10,573	9,678
25. Ways and Means Advances/ Overdraft availed (days)	0	0	0	0	0
Ways and Means Advances availed (days)	0	0	0	5	0
Overdraft availed (days)	0	0	0	0	0
26. Interest on WMA/Overdraft	0	0	0	0	0
27. Gross State Domestic Product (GSDP)	1,58,074	1,77,511	2,06,786^P	2,36,318^Q	2,51,447^A
28. Outstanding Debt (year-end)	17,103	19,268	24,904	30,981⁵	37,817
29. Outstanding Guarantees (year-end)	2,637	2,695	3,358	2,314	1,988
30. Maximum Amount Guaranteed (year-end)	7,079	6,605	7,572	9,080	14,883

⁵ Figures of 2014-15 changed due to pro-forma adjustments made in Finance Accounts and change in GSDP figures.

	2011-12	2012-13	2013-14	2014-15	2015-16
31. Number of Incomplete Projects	137	146	166	167	194
32. Capital Blocked in Incomplete Projects	2,042	3,110	4,198	4,824	5,912
Part E: Fiscal Health Indicator					
I-Resource Mobilisation					
Own Tax Revenue/GSDP (Ratio)	0.07	0.07	0.07	0.07	0.07
Own Non-Tax Revenue/GSDP (Ratio)	0.03	0.03	0.02	0.02	0.02
Central Transfers/GSDP (Ratio)	0.04	0.04	0.04	0.04	0.06
II-Expenditure Management					
Total Expenditure/GSDP (Ratio)	0.18	0.19	0.19	0.20	0.21
Total Expenditure/Revenue Receipts (Ratio)	1.08	1.14	1.21	1.22	1.12
Revenue Expenditure/Total Expenditure Ratio	0.81	0.80	0.85	0.86	0.84
Capital Expenditure/Total Expenditure (ratio)	0.15	0.15	0.12	0.14	0.15
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.14	0.14	0.11	0.14	0.15
III-Management of Fiscal Imbalances					
Revenue Deficit(Surplus)/GSDP (ratio)	0.02	0.01	0.00	(-)0.01	0.01
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	(-)0.01	(-)0.01	(-)0.02	(-)0.03	(-)0.02
Primary Deficit(Surplus)/GSDP (Ratio)	0.00	(-)0.01	(-)0.02	(-)0.03	(-)0.01
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	(-)4.04	(-)0.98	0.16	0.20	(-)0.52
IV- Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (Ratio)	0.11	0.11	0.12	0.13	0.15
Fiscal Liabilities/RR(Ratio)	0.66	0.65	0.78	0.82	0.82
Primary deficit vis-à-vis quantum spread (Ratio)	0.29	1.72	2.71	3.58	1.20
V- Other Fiscal Indicators					
Return on Investment	0.04	0.11	0.76	0.05	0.09
Balance from Current Revenue (₹ in crore)	10,113	11,763	9,730	12,097	17,363
Financial Assets/Liabilities (Ratio)	1.60	1.66	1.48	1.36	1.47

Note:

1. GSDP estimates for the period 2011-12 to 2014-15 are revised due to change in base year from 2004-05 to 2011-12. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2014-15 indicated in earlier Reports have also been revised.
- 2 A-Advance, Q-Quick and P-Provisional

Appendix-1.4 (Part A)
(Referred to in paragraph 1.1.1: Page 3)
Abstract of receipts and disbursement for the year 2015-16

(₹ in crore)

2014-15		Receipts		2015-16		2014-15		Disbursement		2015-16		
										Non-Plan	Plan	Total
37,988.01		Revenue Receipts		46,067.71		39,561.29		Revenue Expenditure		23,172.02	20,529.04	43,701.06
	15,707.26	Tax Revenue	17,074.86				9,041.58	General Services		10,348.93	59.83	10,408.76
	4,929.91	Non-Tax Revenue	5,214.79				15,388.85	Social Services		5,885.62	10,453.73	16,339.35
	8,363.03	State's Share of Union Tax	15,716.47				9,256.96	Education, Sports, Art and Culture		3,444.82	5,880.73	9,325.55
	1,568.29	Non-Plan Grants	2,328.79				2,098.89	Health and Family Welfare		639.30	1,780.12	2,419.42
	6,435.44	Grants for State Plan Scheme	4,775.83				1,556.13	Water Supply, Sanitation and Urban Development		390.18	1,023.08	1,413.26
	984.08	Grants for Central and Centrally Sponsored Plan Schemes	956.97				65.78	Information and Broadcasting		67.89	1.25	69.14
							184.02	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes		54.91	118.19	173.10
							173.35	Labour and Labour Welfare		75.80	151.32	227.12
							2,035.87	Social Welfare and Nutrition		1,199.92	1,493.01	2,692.93
							17.84	Others		12.81	6.02	18.83
							14,152.22	Economic Services		6,037.06	10,015.48	16,052.54
							7,725.88	Agriculture and Allied Activities		3,241.43	5,083.12	8,324.55
							3,587.85	Rural Development		1,413.95	1,552.23	2,966.18
							0	Special Areas Programme		0	0	0
							76.41	Communication		0	120.79	120.79
							451.61	Irrigation and Flood Control		267.92	221.62	489.54
							936.68	Energy		0	2,816.12	2,816.12
							624.68	Industry and Minerals		294.31	195.06	489.37
							651.85	Transport		780.47	0.82	781.29
							10.30	Science, Technology and Environment		2.50	6.85	9.35
							86.95	General Economic Services		36.47	18.88	55.35
							978.64	Grants-in-Aid and Contributions-		900.41	0	900.41
37,988.01		Total Revenue Receipts		46,067.71		39,561.29		Total Revenue Expenditure		23,172.02	20,529.04	43,701.06
1,573.28	II	Revenue Deficit carried over to Section B					0	Revenue Surplus carried over to Section B				2,366.65
39,561.29		Total		46,067.71		39,561.29		Total				46,067.71

Audit Report (State Finances) for the year 2015-16

2014-15		Receipts	2015-16		2014-15		Disbursement	2015-16		
								Non-Plan	Plan	Total
2,735.29		Opening Cash balance including permanent Advances and Cash Balance Investment		1,218.38	0.00		Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
3.03		Miscellaneous Capital Receipts		2.84	6,544.25		Capital Outlay	1.96	7,943.05	7,945.01
					257.74		General Services	1.90	360.43	362.33
					1,559.87		Social Services	0.07	1,806.94	1,807.01
						261.25	Education, Sports, Arts and Culture	0.00	497.28	497.28
						234.46	Health and Family Welfare	0.00	289.82	289.82
						701.68	Water Supply, Sanitation Housing and Urban Development	0.00	657.04	657.04
						0.02	Information and Broadcasting	0.02	0.00	0.02
						215.82	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	0.05	240.68	240.73
						94.32	Social Welfare and Nutrition	0.00	49.25	49.25
						52.32	Other social services	0.00	72.87	72.87
						4,726.64	Economic Services	0.00	5,775.67	5,775.67
						58.23	Agriculture and Allied Activities	0.00	63.17	63.17
						457.37	Rural Development	0.00	721.19	721.19
						1,538.93	Irrigation and Flood Control	0.00	1,736.71	1,736.71
						32.50	Energy	0.00	130.00	130.00
						35.84	Industry and Minerals	0.00	52.97	52.97
						2,591.37	Transport	0.00	3,068.92	3,068.92
						5.90	Science Technology and Environment	0.00	2.71	2.71
						6.50	General Economic Services	0.00	0.00	0
						6,544.25	Total Capital Outlay	1.96	7,943.05	7,945.01
0.91		Inter-State Settlement		0.52	1.22		Inter-State Settlement			0.49
194.86		Recoveries of Loans and Advances		296.39	88.32		Loans and Advances disbursed			164.73
	73.17	from Power Projects	0.00		0.00		for power projects	0.00		
	0.28	From Government Servants	0.31		0.00		to Government Servants	0.00		
	121.41	From Others	296.39		88.32		To others	164.73		
0.00		Revenue Surplus brought down		2,366.65	1,573.28		Revenue Deficit brought down	0.00	0.00	0.00
6,439.67		Public Debt Receipts		7,251.15	1,336.73		Repayment of Public debt			1,250.18
0.00		External Debt	0.00		0.00		External Debt			0.00
5,654.94		Internal debt other than Ways and Means Advances and Overdrafts	7,105.87		787.31		Internal debt other than Ways and Means Advances and Overdrafts			702.31

2014-15		Receipts	2015-16		2014-15		Disbursement	2015-16		
								Non-Plan	Plan	Total
776.04		Net Transactions under Ways and Means Advances	0.00		392.24		Net transactions under Ways and Means Advances			383.80
0.00		Net Transactions under overdraft	0.00							
8.69		Loans and Advances from Central Government	145.28		157.18		Repayment of Loans and Advances from Central Government			164.07
0.00		Appropriation to Contingency Fund	0.00		0.00		Appropriation to Contingency Fund			1.72
0.00		Amount Transferred to Contingency Fund		1.72		0.00	Expenditure from Contingency Fund			1.72
51,321.89		Public Account Receipts		55,059.09	49,933.47		Public Account Disbursement			54,000.89
	994.91	Small Savings and Provident Funds	1,094.55			551.08	Small Savings and Provident Funds			580.25
	826.76	Reserve Funds	1,628.09			463.67	Reserve Funds			1,038.16
	36,997.13	Suspense and Miscellaneous	40,316.74			36,875.78	Suspense and Miscellaneous			40,281.04
	8,550.33	Remittance	8,601.45			8,356.80	Remittance			8,613.39
	4,152.76	Deposits and Advances	3,418.26			3,686.14	Deposits and Advances			3,487.80
0.00	0.00	Closing Overdraft from Reserve Bank of India	0.00	0.00	1,218.38		Cash Balance at end-of the year			2,833.72
						0.00	Cash in Treasuries and Local Remittances			0.00
						(-)134.31	Deposits with Reserve Bank			(-)577.94
						10.31	Departmental Cash Balance including permanent Advances			11.86
						1,342.38	Cash Balance Investment			3,399.80
60,695.65		TOTAL-B		66,196.72	60,695.65		TOTAL-B			66,196.72

Appendix-1.4 (Part B)

(Referred to in paragraphs 1.1.1, 1.9.1 and 1.9.2: Page 3, 40 and 41)
Summarised financial position of the Government of Chhattisgarh

(₹ in crore)

As on 31.03.2015	Liabilities	As on 31.03.2016
18,194.80	Internal Debt	24,214.56
9,885.57	Market Loans bearing interest	14,552.32
2.11	Market Loans not bearing interest	2.11
20.29	Loans from Life Insurance Corporation of India	20.29
7,903.03	Loans from other Institutions	9,639.84
383.80	Ways and Means Advances	0.00
0.00	Overdrafts from Reserve Bank of India	0.00
1,854.38	Loans and Advances from Central Government	1,835.59
0.68	Pre 1984-85 Loans	0.68
3.50	Non-Plan Loans	2.16
1,850.24	Loans for State Plan Schemes	1,832.79
0.19	Loans for Central Plan Schemes	0.19
(-)0.23	Loans for Centrally Sponsored Plan Schemes	(-)0.23
40.00	Contingency Fund	40.00
3,648.09	Small Savings, Provident Funds, etc.	4,163.66
5,636.85	Deposits	5,567.30
3,190.53	Reserve Funds	3,579.11
105.06	Suspense and Miscellaneous Balances	140.77
32,669.71	Total	39,540.99
41,556.06	Gross Capital Outlay on Fixed Assets	53,823.68
1,872.53	Investments in shares of Companies, Corporations, etc.	6,192.22
39,683.53	Other Capital Outlay	47,631.46
1,439.45	Loans and Advances	1,263.75
108.71	Loans for Power Projects	108.71
1,168.01	Other Development Loans	1,163.60
162.73	Loans to Government servants and Miscellaneous loans	
1,343.63	Reserve Fund Investments	1,543.63
1.95	Advances	1.94
344.78	Remittance Balances	356.72
0.00	Contingency Fund	0.00
(-)125.26	Cash	1,290.09
0.00	Cash in Treasuries and Local Remittances	0.00
(-)134.31	Deposits with Reserve Bank	(-)577.94
9.98	Departmental Cash Balance including	11.54
0.33	Permanent Advances	0.32
(-)1.26	Cash Balance Investments	1,856.17
(-)11,890.90	Deficit on Government Account	(-)18,738.82
1,573.28	(i) Less Revenue Surplus of the current year	(-)2,366.65
(-)731.21	(ii) Profoma corrections and other adjustments	(-)4,481.27
(-)12,732.97	Accumulated deficit at the beginning of the year	(-)11,890.90
32,669.71	Total	39,540.99

Appendix-1.5
(Referred in paragraph 1.1.3 and 1.3.1: Page 6 and 13)
Actuals, vis-à-vis, Budget Estimates for 2015-16

(₹ in crore)

Particular	Budget Estimates 2015-16	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Revenue Receipt	57,956.45	46,067.71	(-)11,888.74	(-)20.51
Own tax revenue	20,085.85	17,074.86	(-)3,010.99	(-)14.99
Taxes on Sales, Trade etc.	10,998.00	8,908.36	(-)2,089.64	(-)19.00
State Excise	3,528.00	3,338.40	(-)189.60	(-)5.37
Taxes on Vehicles	864.00	829.22	(-)34.78	(-)4.03
Stamps and Registration Fees	1,350.00	1,185.22	(-)164.78	(-)12.21
Taxes on Goods and Passengers	1,441.80	1,040.26	(-)401.54	(-)27.85
Land Revenue	496.80	363.84	(-)132.96	(-)26.76
Taxes and Duties on Electricity	1,400.00	1,372.84	(-)27.16	(-)1.94
Other Taxes	7.25	36.72	29.47	406.48
Non Tax Revenue	8,662.99	5,214.79	(-)3,448.20	(-)39.80
Share of Union Taxes and Duties	16,213.36	15,716.47	(-)496.89	(-)3.06
Grant-in-aid from GOI	12,994.26	8,061.59	(-)4,932.67	(-)37.96
Capital Receipt	6,978.95	7,358.43	379.48	5.44
Recoveries of Loan and Advances	220.82	296.39	75.57	34.22
Miscellaneous Capital Receipts	0.00	2.84	2.84	100.00
Net Public Debt	6,258.13	6,000.97	(-)257.16	(-)4.09
Net Public Account Receipts	500.00	1058.23	558.23	111.65
Revenue Expenditure of which	53,729.81	43,701.06	(-)10,028.75	(-)18.67
General Services	10,620.69	10,408.76	(-)211.93	(-)2.00
Organs of State	378.29	307.54	(-)70.75	(-)18.70
Fiscal Services	958.35	925.63	(-)32.72	(-)3.41
Interest Payments & Servicing of Debt	2,281.30	2,348.91	67.61	2.96
Administrative services	3,221.76	3,307.94	86.18	2.67
Pension and Miscellaneous General services	3,780.98	3,518.74	(-)262.24	(-)6.94
Social Services	21,285.62	16,339.35	(-)4,946.27	(-)23.24
Education, Sports, Art and Culture	12,021.02	9,325.55	(-)2,695.47	(-)22.42
Health and Family Welfare	2,933.17	2,419.42	(-)513.75	(-)17.52
Water Supply, Sanitation, Housing and Urban Development	2,547.01	1,413.26	(-)1,133.75	(-)44.51
Information and Broadcasting	74.47	69.14	(-)5.33	(-)7.16
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	243.20	173.10	(-)70.10	(-)28.82
Labour and Labour Welfare	537.18	227.12	(-)310.06	(-)57.72
Social Welfare and Nutrition	2,905.39	2,692.93	(-)212.46	(-)7.31
Others	24.14	18.83	(-)5.31	(-)22.00
Economic Services	20,755.71	16,052.54	(-)4,703.17	(-)22.66
Agriculture and Allied Services	11,489.17	8,324.55	(-)3,164.62	(-)27.54
Rural Development	4,481.43	2,966.18	(-)1,515.25	(-)33.81
Irrigation & Flood Control	369.51	489.54	120.03	32.48
Energy	2,126.63	2,816.12	689.49	32.42
Industry & Minerals	806.21	489.37	(-)316.84	(-)39.30
Transport	1,264.38	781.29	(-)483.09	(-)38.21

Particular	Budget Estimates 2015-16	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Communication	84.72	120.79	36.07	42.58
Science, Technology and Environment	15.25	9.35	(-)5.90	(-)38.69
General Economic Services	118.38	55.35	(-)63.03	(-)53.24
Grant-in-aid and Contributions	1,067.78	900.41	(-)167.37	(-)15.67
Capital expenditure of which	11,000.25	7,945.01	(-)3,055.24	(-)27.77
General Services	346.23	362.33	16.10	4.65
Social Services	2,484.61	1,807.01	(-)677.60	(-)27.27
Education, Sports, Art and Culture	716.92	497.27	(-)219.65	(-)30.64
Health and Family Welfare	303.55	289.82	(-)13.73	(-)4.52
Water Supply, Sanitation, Housing and Urban Development	1,030.84	657.04	(-)373.80	(-)36.26
Information and Broadcasting	0.02	0.02	0.00	0.00
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	296.76	240.73	(-)56.03	(-)18.88
Social Welfare and Nutrition	52.60	49.26	(-)3.34	(-)6.35
Other Social Services	83.88	72.87	(-)11.01	(-)13.13
Economic Services	8,169.40	5,775.67	(-)2,393.73	(-)29.30
Agriculture and Allied Services	166.24	63.17	(-)103.07	(-)62.00
Rural Development	897.25	721.19	(-)176.06	(-)19.62
Irrigation & Flood Control	2,264.36	1,736.71	(-)527.65	(-)23.30
Energy	130.00	130.00	0.00	0.00
Industries & Minerals	102.44	52.97	(-)49.47	(-)48.29
Transport	4,583.30	3,068.92	(-)1,514.38	(-)33.04
Science, Technology and Environment	9.79	2.71	(-)7.08	(-)72.32
General Economic Services	16.00	0.00	(-)16.00	(-)100.00
Revenue Surplus (+)/ deficits (-)	4,226.64	2,366.65	(-)1,859.99	(-)44.01
Fiscal Deficits (-)	6,835.66	4,573.71	(-)2,261.95	(-)33.09
Primary surplus (+)/ deficits (-)	4,754.36	2,424.80	(-)2,329.56	(-)49.00

Appendix-1.6
(Referred in paragraph 1.1.4: Page 7)
Budget provision and expenditure for women during 2015-16

(₹ in crore)

Sl. No.	Name of the Scheme	Budget Estimates (Gender Budget)	Total Provision as per Appropriation Account	Expenditure	Saving(-)/ Excess(+)
1	Women Sports Competition	1.35	1.35	1.14	-0.21
2	Training of Nurses	6.74	4.15	4.87	0.72
3	Female Health Workers training	1.04	3.49	4.02	0.53
4	Girls incentive scheme	8.50	0.00	0.01	0.01
5	Free cycle Distribution to High School Girls	57.26	53.73	53.74	0.01
6	Indira Awas Yojna	500.00	186.32	186.32	0.00
7	National Rural Livehood Mission	152.50	66.52	66.52	0.00
8	Girls Education Campus	1.67	7.80	7.93	0.13
9	Free supply of text books	12.50	57.31	57.31	0.00
10	Ganabes of Girls	34.50	11.64	10.58	-1.06
11	Basic courses on nursing in public health/Integration of Public Health through Basic Nursing Education Programme	30.83	15.39	13.72	-1.67
12	Institutions under Chhattisgarh Kishore Nyay Adhinyam	0.81	0.91	0.92	0.01
13	Schools and Institutions for Blind, Deaf and Dumb	5.18	10.91	10.90	-0.01
14	Indira Gandhi National Widow Pension	48.72	48.72	49.17	0.45
15	Assistance to women for new gas connections	0.25	0.03	0.03	0.00
16	Mukhaymantri Kanyadan Yojna	13.00	12.22	12.51	0.29
17	Tour and exhibition direction for rural womens (Disha Darshan)	1.25	1.10	1.19	0.09
18	Grant-in-aid to Voluntary Women Welfare Institutes	0.15	0.01	0.01	0.00
19	Mahila Jagriti Sivir	4.05	2.63	3.25	0.62
20	Kishori Shakti Yojna	1.45	0.98	1.00	0.02
21	Sabala Yojna	153.43	128.43	128.22	-0.21
22	Regional Women Training Institute	2.70	0.49	0.79	0.30
23	Training to <i>anganwadies</i> workers under Integrated Child Development service schemes	11.68	5.34	5.34	0.00
Total		1,049.56	619.47	619.49	0.02

Appendix 2.1(A)

(Reference: Paragraph-2.4.1: Page 59)

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 of savings to total provision
1	2	3	4	5	6
A-Revenue Voted					
1	13	Agriculture	1,021.00	265.22	25.98
2	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled castes	135.36	75.36	55.67
3	17	Co-operation	143.35	65.14	45.44
4	18	Labour	117.68	43.61	37.06
5	21	Expenditure pertaining to Housing and Environment Department	156.29	114.49	73.25
6	24	Public Works- Road and Bridges	1,068.38	314.73	29.46
7	27	School Education	3,922.70	957.45	24.41
8	28	State Legislature	48.31	16.85	34.88
9	29	Administration of Justice and Elections	274.11	62.26	22.71
10	30	Expenditure pertaining to Panchayat and Rural Development Department	2,413.14	1,133.54	46.97
11	31	Expenditure pertaining to Planning, Economics and Statistics Department	39.97	19.02	47.59
12	34	Social Welfare	70.75	15.08	21.31
13	36	Transport	57.66	24.90	43.18
14	37	Tourism	59.36	42.67	71.88
15	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	5,329.81	1,615.27	30.31
16	41	Tribal Area Sub-Plan	9,554.34	3,146.19	32.93
17	43	Sports and Youth Welfare	112.37	73.79	65.67
18	44	Higher Education	594.72	132.05	22.20
19	47	Technical Education and Manpower Planning Department	592.05	335.89	56.73
20	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	28.44	17.08	60.06
21	54	Expenditure pertaining to Agriculture Research and Education	115.50	26.47	22.92
22	55	Expenditure pertaining to Women and Child Welfare	907.87	286.11	31.51
23	56	Rural Industries	87.29	19.70	22.57
24	58	Expenditure on Relief on account of Natural Calamities and Scarcity	3,237.88	1,853.80	57.25
25	64	Special Component Plan for Scheduled Castes	3,300.30	1,148.10	34.79
26	66	Welfare of Backward Classes	216.84	60.12	27.73
27	67	Public Works-Buildings	503.99	126.10	25.02
28	69	Urban Administration and Development Department- Urban Welfare	484.58	345.54	71.31
29	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	44.72	14.14	31.62
Total-A			34,638.76	12,350.67	
B-Capital Voted					
30	3	Police	36.50	17.81	48.79
31	8	Land Revenue and District Administration	227.38	53.51	23.53
32	10	Forest	18.70	12.16	65.03

1	2	3	4	5	6
33	11	Expenditure pertaining to Commerce and Industry Department	99.54	47.93	48.15
34	14	Expenditure pertaining to Animal Husbandry Department	47.60	44.60	93.70
35	19	Public Health and Family Welfare	30.95	15.09	48.76
36	20	Public Health Engineering	183.08	72.94	39.84
37	21	Expenditure pertaining to Housing and Environment Department	920.69	616.45	66.96
38	23	Water Resources Department	428.90	91.57	21.35
39	24	Public Works- Road and Bridges	1,494.20	678.76	45.43
40	25	Expenditure pertaining to Mineral Resources Department	159.63	75.56	47.33
41	26	Expenditure pertaining to Culture Department	15.50	12.44	80.26
42	27	School Education	110.49	32.92	29.79
43	29	Administration of Justice and Elections	74.00	58.50	79.05
44	30	Expenditure pertaining to Panchayat and Rural Development Department	991.55	317.72	32.04
45	37	Tourism	16.00	16.00	100.00
46	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	53.58	15.56	29.04
47	40	Expenditure pertaining to Ayacut Department	35.50	17.17	48.37
48	41	Tribal Area Sub-Plan	2,353.81	686.97	29.19
49	42	Public Works relating to Tribal Area Sub-Plan-Roads and Bridges	781.67	372.00	47.59
50	47	Technical Education and Manpower Planning Department	94.95	61.28	64.54
51	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	42.00	16.37	38.98
52	54	Expenditure pertaining to Agriculture Research and Education	60.00	60.00	100.00
53	64	Special Component Plan for Scheduled Castes	1,158.17	470.44	40.62
54	66	Welfare of Backward Classes	21.65	20.07	92.70
55	67	Public Works-Buildings	608.51	125.66	20.65
56	75	NABARD Aided Projects pertaining to Water Resources Department	401.50	116.23	28.95
57	79	Expenditure pertaining to Medical Education Department	139.30	86.20	61.88
58	80	Financial Assistance to Three Tier Panchayati Raj Institutions	352.60	83.04	23.55
59	81	Financial Assistance to Urban Bodies	407.50	298.54	73.26
60	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	91.00	38.00	41.76
Total-B			11,456.45	4,631.49	
C-Revenue Charged					
61	7	Expenditure pertaining to Commercial Tax Department	90.04	35.17	39.06
62	10	Forest	26.19	13.49	51.51
63	29	Administration of Justice and Elections	47.93	11.82	24.66
Total-C			164.16	60.48	
D-Capital Charged					
64		Public Debt	1,722.38	472.20	27.42
Total-D			1,722.38	472.20	
Grand Total (A+B+C+D)			47,981.75	17,514.84	

Appendix 2.1 (B)
(Reference: Paragraph-2.4.1: Page 60)
Sub-head wise details where substantial savings (₹ 20 crore and above) occurred during the year 2015-16

(₹ in crore)

Sl No.	Major Head and Name of the Scheme	Savings	Reasons
03-Police			
1	2070-107- 492-Expenditure on Callouts	26.53	Not Intimated (July 2016)
06- Expenditure pertaining to Finance Department			
2	2071-01-101-2413-Payable to Retired Salaried Persons	370.99	Not Intimated (July 2016)
3	2071-01-104-4590-Service and Death-cum-Retirement Gratuity	24.63	Not Intimated (July 2016)
4	2071-01-115-5438-Leave Encashment	25.92	Not Intimated (July 2016)
21-Expenditure pertaining to Housing and Environment Department			
5	4217-01-050-0101- State Plan Schemes (Normal)- 5371- <i>Naya Raipur</i> Development Authority	437.84	Due to funds not released by the Finance Department
24- Public Works- Roads and Bridges			
6	3054-01-337-134- Maintenance and Repairs- Ordinary Repairs	25.54	Not Intimated (July 2016)
7	3054-03-337- 1826- Asphaltting	21.65	Not Intimated (July 2016)
8	3054-03-337- 2227- Renewal	22.83	Not Intimated (July 2016)
9	3054-03-337- 4090- Special Repairs	20.37	Not Intimated (July 2016)
10	3054-03-797- 8716- Central Road Fund	145.87	Not Intimated (July 2016)
11	3054-04-337- 2227- Renewal	20.25	Not Intimated (July 2016)
12	3054-04-337- 7510- Maintenance of Rural Roads	20.07	Not Intimated (July 2016)
13	5054- 03-101-0101- State Plan Schemes (Normal)- 4151- Construction of Major Bridges	55.56	Not Intimated (July 2016)
14	5054-03-337-0520-Central Road Fund-8716- Central Road Fund	193.34	Not Intimated (July 2016)
15	5054-03-337-0101- State Plan Schemes (Normal)- 4336- Construction of State Highway Roads in States	119.07	Not Intimated (July 2016)
16	5054-04-337-0311-NABARD Aided Projects (General)- 6590- Construction of Rural Roads under NABARD Loan Assistance	100.35	Not Intimated (July 2016)
17	5054-04-337-0101- State Plan Schemes (Normal)- 1222- Construction of Rural Roads under Basic Minimum Services	75.44	Not Intimated (July 2016)
18	5054-04-337-0101- State Plan Schemes (Normal)- 1513- Construction of Main Roads in Districts	26.93	Not Intimated (July 2016)
19	5054-04-337-0101- State Plan Schemes (Normal)- 2457- Minimum Needs Programme	45.51	Not Intimated (July 2016)
20	5054-80-190-0101- State Plan Schemes (Normal)- 7593- Chhattisgarh Road Development Corporation Limited	42.50	Not Intimated (July 2016)
30-Expenditure Pertaining to Panchayat and Rural Development Department			
21	5054- 04-337-0801- Central Sector Schemes (Normal)- 4855- <i>Pradhan Mantri Gram Sadak Yojana</i>	41.42	Not Intimated (July 2016)

Sl No.	Major Head and Name of the Scheme	Savings	Reasons
22	5054-04-337-0311- NABARD Aided Projects (General)- 7475- <i>Mukhya Mantri Gram Sadak Evam Vikas Yojana</i>	40.38	Not Intimated (July 2016)
23	5054-04-337-0311- NABARD Aided Projects (General)- 8650- <i>Mukhya Mantri Gram Gaurav Path Yojana</i>	27.71	Not Intimated (July 2016)
41-Tribal Area Sub-Plan			
24	2801-80-796-101-0102- Tribal Area Sub Plan- 7620- Subsidy to Consumer for Relief in Electric Charges	42.75	Not Intimated (July 2016)
25	4215- 01-796-102-0702- Centrally Sponsored Scheme (T.A.S.P.)- 7353- National Rural Drinking Water Programme	20.91	Not Intimated (July 2016)
26	4801- 06-796-800-0410- Energy Development Fund- 6758- Energification of Agricultural Pump	41.44	Not Intimated (July 2016)
27	5054-04-796-337-0312- NABARD Aided Projects (T.A.S.P.)- 7475- <i>Mukhya Mantri Gram Sadak Evam Vikas Yojana</i>	52.12	Not Intimated (July 2016)
42-Public Works relating to Tribal Area Sub-Plan Roads and Bridges			
28	5054-04-796-337-0312- NABARD Aided Project (T.A.S.P.)- 6590- Construction of Rural Road under NABARD Loan Assistance	132.62	Not Intimated (July 2016)
29	5054-04-796-337-0102- Tribal Area Sub Plan- 2457- Minimum Needs Programme	55.93	Not Intimated (July 2016)
30	5054-04-796-337-0102- Tribal Area Sub Plan- 3539- District Main Roads	172.60	Not Intimated (July 2016)
43- Sports and Youth Welfare			
31	2204-104-0101- State Plan Schemes (Normal)- 7473- 37 th National Game	40.98	Not Intimated (July 2016)
64-Special Component Plan for Scheduled Castes			
32	2202-01-789-111-0703- Centrally Sponsored Schemes (S.C.S.P.)- 5396- <i>Sarva Shiksha Abhiyan</i>	58.58	Not Intimated (July 2016)
33	2202-02-789-109-0703- Centrally Sponsored Schemes (S.C.S.P.)- 7247- <i>Rashtriya Madhyamic Shiksha Abhiyan</i>	133.32	Not Intimated (July 2016)
34	2408- 01-789-102-0103- Special Component Plan for Scheduled Castes- 6839- <i>Mukhya Mantri Khadyanna Sahayata Yojana</i>	50.00	Not Intimated (July 2016)
35	4215-01-789-102-0313- NABARD Aided Projects (S.C.S.P.)- 5403- Rural Water Supply Scheme through Pipe	22.49	Not Intimated (July 2016)
36	5054-03-789-101-0103- Special Component Plan for Scheduled Castes- 4149-Construction of Major Bridges	20.16	Not Intimated (July 2016)
37	5054-04-789-337- 0313- NABARD Aided Projects (S.C.S.P.)- 6590- Construction of Rural Roads under NABARD Loan Assistance	28.96	Not Intimated (July 2016)
38	5054-04-789-337-0103- Special Component Plan for Scheduled Castes - 9002-Construction of Roads in Scheduled Caste Predominant Areas	146.28	Not Intimated (July 2016)
67-Public Works-Buildings			
39	2216-80-001- 2300- Direction and Administration (Pro-rata share of establishment charges transferred from Grant No. 67 Major Head 2059-Public Works)	43.77	Not Intimated (July 2016)
80-Financial Assistance to Three Tier Panchayati Raj Institutions			
40	2235- 60-198-9142- Social Security and Welfare	36.72	Not Intimated (July 2016)

Appendix-2.2

(Reference: Paragraph-2.4.3: Page 61)

Statement of various schemes under Grants/Appropriations where Excess Expenditure was more than ₹ 10 crore

(₹ in crore)

Sl.No.	Grant No. and Description	Name of the Scheme	Total Provision	Expenditure	Excess
1	2	3	4	5	6
1	Interest Payments and Servicing of Debt	2049-03-104-4033- Interest on Departmental Provident Fund	11.22	47.81	36.59
2		2049-03-104-4487- Interest on General Provident Fund	275.00	305.29	30.29
3	03-Police	2055-104-4492- General Expenditure (Special Police)	728.32	743.46	15.14
4	06- Expenditure pertaining to Finance Department	2071-01-105-2514-Family Pension	510.00	701.21	191.21
5	10-Forest	2406-04-101-0801- Central Sector Schemes (Normal)-7261- National Afforestation Programme	15.00	35.00	20.00
6	12- Expenditure pertaining to Energy Department	4801-06-800-0410-Energy Development Fund-6758- Energification of Agriculture Pump	104.80	133.19	28.39
7	13-Agriculture	2401-001-119- Subordinate and Expert Staff (District and Subordinate Level)	206.98	241.10	34.12
8	19- Public Health and Family Welfare	2210-01-196-1473- District Hospital	54.69	65.50	10.81
9		2211-101-0701-Centrally Sponsored Schemes (Normal)-621-Sub-Health Centre	61.47	76.02	14.55
10		2210-03-197-5998-Community Health Centre	25.04	35.64	10.60
11		2210-03-197-0101-State Plan Schemes (Normal)- 5998-Community Health Centre	45.52	58.36	12.84
12		2210-06-101-858-Leprosy Control Programme	11.05	24.94	13.89
13	20-Public Health Engineering	2215-01-102-0701-Centrally Sponsored Schemes (Normal)-7353-National Rural Drinking Water Programme	28.27	55.72	27.45
14	30- Expenditure pertaining to Panchyat and Rural Development Department	2515-101-2474-Charges in connection with the <i>Panchayati Raj</i> Institutions	36.94	73.36	36.42
15	33- Tribal Welfare	2202-02-109-583- Higher Secondary Schools	197.92	211.79	13.87

1	2	3	4	5	6
16	41- Tribal Area Sub-Plan	2211-796-101-0702-Centrally Sponsored Schemes (T.A.S.P.)-621-Sub Health Centre	52.37	76.85	24.48
17		2210-03-796-197-0102-Tribal Area Sub Plan-5998-Community Health Centre	43.04	54.51	11.47
18		4202-01-796-202-0102-Tribal Area Sub Plan-1400-Construction of Ashram and Hostel Buildings	32.98	51.91	18.93
19	58-Expenditure on relief on account of Natural Calamities and Scarcity	2245-01-101-2018-Cash Doles	135.85	179.42	43.57
20		2245-02-101-2018-Cash Doles	23.00	33.79	10.79
21	64-Special Component Plan for Scheduled Castes	5054-04-789-337-0803-Central Sector Scheme (S.C.S.P)-4855-Pradhanmantri Gram Sadak Yojana	89.99	131.41	41.42
22	76-Externally Aided Projects pertaining to Public Works Department	5054-03-337-1201-Externally Aided Projects (Normal)-7433-Chhattisgarh State Road Development Sector Projects Phase-II	189.00	202.12	13.12
23	81- Financial Assistance to Urban Bodies	2217-05-191-7675-Grant received under the recommendation of 14 th Finance Commission	49.50	79.56	30.06
24	82-Financial Assistance to Three-Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	2202-01-796-197-0702-Centrally Sponsored Schemes (TASP)-5169-Mid-day Meal Programmes in Schools	69.86	107.46	37.60
25		2202-01-796-197-0702-Centrally Sponsored Schemes (TASP)- 6933-Mid-day Meal Programme in Middle schools	48.11	72.43	24.32
26		2202-01-796-0102-Tribal Area Sub-Plan- 8403-Grant for salaries to <i>Shiksha Karmis</i> for Basic Minimum Services	500.99	562.26	61.27
27		2202-02-796-197-0102- Tribal Area Sub-Plan -8403-Grant for salaries to <i>Shiksha Karmis</i> for Basic Minimum Services	232.79	258.63	25.84
Total			3,779.70	4,618.74	839.04

Appendix-2.3

(Reference: Paragraph-2.4.5: Page 62)

Cases in which the entire provision ₹ 10 crore or more remained unutilised

(₹ in crore)

SI. No.	Grant No.	Name of the Grant/Appropriation	Name of the Scheme	Total Provision	Unutilised Provision
1	2	3	4	5	6
1	3	Police	2055-104-0701-Centrally Sponsored Schemes (Normal)- 7307-Special Infrastructure Development Schemes	25.00	25.00
2	8	Land Revenue and District Administration	3054-04-337- 8911-Expenditure from Infrastructure Fund	11.00	11.00
3			4515-196-0510-Infrastructure Development Fund- 8911-Expenditure from Infrastructure fund	43.20	43.20
4	10	Forest	2406-4-101-0701-Centrally Sponsored Schemes (Normal)- 7261-National Afforestation Programme	30.00	30.00
5	11	Expenditure pertaining to Commerce and Industry Department	4851-101-0101-State Plan Schemes (Normal)- 6888-Establishment of Chhattisgarh Trade Centre	26.00	26.00
6	13	Agriculture	2401-108-0701-Centrally Sponsored Schemes (Normal)-7265-N.M.S.A. on Farm Water Management Scheme	12.50	12.50
7			2401-110-0101-State Plan Schemes (Normal)-8997-Modified <i>Rashtriya Fasal Bima Yojana</i>	25.00	25.00
8			2404-119-0701-Centrally Sponsored Schemes (Normal)-7265-N.M.S.A. on Farm Water Management Scheme	15.00	15.00
9	14	Expenditure pertaining to Animal Husbandry Department	4403-109-0311-NABARD Aided Projects(Normal)- 7403-Kamdhenu Veterinary University	38.00	38.00
10	17	Co-operation	2425-107-0101-State Plan Schemes (Normal)-5628-Interest Grant for Rationalisation of Farmer Loan Interest Rate	60.00	60.00
11	19	Public Health and Family Welfare	2210-01-200-0701-Centrally Sponsored Schemes (Normal)- 7637-State Cancer Institute	10.00	10.00
12	20	Public Health Engineering	4215-01-102-0701- Central Sector Schemes (Normal)- 7353-National Rural Drinking Water Programme	27.51	27.51
13	21	Expenditure pertaining to Housing and Environment Department	2216-02-190-0101-State Plan Schemes (Normal)-7444- <i>Vikas Nagar Yojana</i>	35.00	35.00
14			2216-02-190-0101-State Plan Schemes (Normal)-7670- <i>Mukhya Mantri Avasiya Yojana</i>	50.00	50.00
15	24	Public Works- Roads and Bridges	5054-03-337-0101-State Plan Schemes (Normal)-8716-Central Road Fund	10.00	10.00
16			5054-80-190-0101-State Plan Schemes (Normal)- 6812-Investment in State Road Construction under Annuity	10.00	10.00

1	2	3	4	5	6
17	26	Expenditure pertaining to Culture Department	4202-04-800-0701-Centrally Sponsored Schemes (Normal)-3077- <i>Bahuayami Sanskriti Sansthan</i>	10.00	10.00
18	27	School Education	4202-01-202-0101-State Plan Schemes (Normal)- 5646- Establishment of <i>Sainik School</i>	15.00	15.00
19	29	Administration of Justice and Elections	4059- 01-051-0101- State Plan Schemes (Normal)- 2450- Administration of Justice	22.00	22.00
20	30	Expenditure pertaining to Panchayat and Rural Development Department	4515-102-0801-Central Sector Schemes (Normal)- 7645- <i>Gramin Sadak Network Prabandhan Ekai</i>	20.00	20.00
21	31	Expenditure pertaining to Planning, Economics and Statistics Department	3454-02-111-0701- Centrally Sponsored Schemes (Normal)- 7413-Strengthening of State Strategic Statistical Plan	10.37	10.37
22	37	Tourism	5452-01-101-0701-Centrally Sponsored Schemes (Normal)- 7009- Development of Tourist Centre	15.00	15.00
23	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-0101-State Plan Schemes (Normal)- 5456- <i>Antyodaya Anna Yojana</i>	22.50	22.50
24	41	Tribal Areas Sub-Plan	2202-01-796-108-0102-Tribal Area Sub-Plan-5904-Free Supply of Text Books	18.00	18.00
25			2203-796-001-0702-Centrally Sponsored Schemes (T.A.S.P.)- 8971- <i>Rashtriya Ucchattar Shiksha Abhiyan</i>	15.00	15.00
26			2235-02-796-102-0702- Centrally Sponsored Schemes (TASP)- 7423- <i>Indira Gandhi Matritwa Sahayog Yojana</i>	38.00	38.00
27			2401-796-108-0702- Centrally Sponsored Schemes (T.A.S.P.)- 7265- N.M.S.A. form Water Management Scheme	10.00	10.00
28			2401-796-110-0102-Tribal Area Sub-Plan- 8997-Modified National Crop Insurance Scheme	19.00	19.00
29			2406-04-796-101-0702- Centrally Sponsored Schemes (T.A.S.P.)- 7261- National Forestation Programme	20.00	20.00
30			2408-01-796-102-0102- Tribal Area Sub-Plan- 5456- <i>Antyodaya Anna Yojana</i>	17.10	17.10
31			2425-796-107-0102-Tribal Area Sub-Plan- 5628- Interest Grant for Farmer Loan Interest Rationalisation	48.64	48.64
32			4202-01-796-202-1002-Additional Central Assistance (T.A.S.P.)- 1400- Construction of Ashram and Hostel Buildings	40.00	40.00
33			4202-01-796-202-0702-Centrally Sponsored Schemes (T.A.S.P.)- 8979- Integrated Umbrella Scheme	12.00	12.00
34			4225-02-796-102-0702-Centrally Sponsored Schemes (T.A.S.P.)- 3728- Promotion, Research, Training and Development of Tribal Culture	10.46	10.46

1	2	3	4	5	6
35	43	Sports and Youth Welfare	2204-104-0701- Centrally Sponsored Schemes (Normal)- 7641- <i>Rajiv Gandhi Khel Abhiyan</i>	15.00	15.00
36	47	Technical Education and Manpower Planning Department	2203-001-0701- Centrally Sponsored Schemes (Normal)- 8971- <i>Rashtriya Ucchattar Shiksha Abhiyan</i>	35.00	35.00
37	54	Expenditure pertaining to Agriculture Research and Education	4415-01-277-0101-State Plan Schemes (Normal)-9182- Grant to <i>Indira Gandhi Agriculture University</i>	60.00	60.00
38	55	Expenditure pertaining to Women and Child Welfare	2235-02-102-0701- Centrally Sponsored Schemes (Normal)-7262- Multi Sectoral Nutrition Programmes	15.00	15.00
39			2235-02-103-0101-State Plan Schemes (Normal)-8957- <i>Noni Suraksha Yojana</i>	40.50	40.50
40	58	Expenditure on Relief on account of Natural Calamities and Scarcity	2245-01-800- 1467-District and Other Roads	20.00	20.00
41			2245-01-800- 3819-Minor Irrigation (Agriculture)	11.00	11.00
42			2245-05-101- 4849-Transfer from National Calamities Contingency Fund to Calamity Relief Fund	30.00	30.00
43	64	Special Component Plan for Scheduled Castes	2217-80-789-191-0703- Centrally Sponsored Schemes (S.C.S.P)- 7686- <i>Sardar Patel Shahari Awas</i>	52.80	52.80
44			2235-02-789-102-0703- Centrally Sponsored Schemes (S.C.S.P)- 7423- <i>Indira Gandhi Matritwa Sahayog Yojana</i>	12.00	12.00
45			2425-789-107-0103-Special Component Plan for Scheduled Castes- 5628- Interest Grant for Farmer Loan Interest Rationalisation	19.36	19.36
46	66	Welfare of Backward Classes	2202-02-109-0801-Central Sector Schemes (Normal)- 8050-Scholarship	24.48	24.48
47	69	Urban Administration and Development Department- Urban Welfare	2217-80-191-0101-State Plan Schemes (Normal)- 7682- Construction of Public Lavatory	16.58	16.58
48			2217-80-192-0101- State Plan Schemes (Normal)- 7682- Construction of Public Lavatory	14.30	14.30
49			2217-80-193-0101- State Plan Schemes (Normal)- 7682- Construction of Public Lavatory	11.02	11.02
50	79	Expenditure pertaining to Medical Education Department	4210-03-105-0701- Centrally Sponsored Schemes (Normal)- 8939- Medical College, <i>Rajnandgaon</i>	69.00	69.00
51	80	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-7691- Maintenance of Panchayat Assets	25.00	25.00
52	81	Financial Assistance to Urban Bodies	2217-05-191-0101-States Plan Schemes (Normal)- 7329- Special Occasion	32.00	32.00
53			6217-60-191-0101-State Plan Schemes (Normal)- 7329- Special Occasion	72.50	72.50
Total				1,366.82	1,366.82

Appendix-2.4

(Reference: Paragraph-2.4.6: Page 62)

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

Sl No.	Grant No.	Name of Grant/Appropriation	Original Provision (Including Surrender)	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	2	3	4	5	6	7
A-Revenue Voted						
1	3	Police	2,528.66	2,527.10	1.56	111.64
2	5	Jail	116.41	110.21	6.20	1.40
3	6	Expenditure pertaining to Finance Department	3,882.08	3,588.04	294.04	11.60
4	8	Land Revenue and District Administration	649.25	556.28	92.97	20.12
5	10	Forest	877.67	803.98	73.69	32.00
6	11	Expenditure pertaining to Commerce and Industry Department	147.12	132.56	14.56	6.60
7	13	Agriculture	953.36	755.77	197.59	67.63
8	14	Expenditure pertaining to Animal Husbandry Department	343.43	299.87	43.56	7.69
9	16	Fisheries	44.39	39.59	4.80	1.46
10	17	Co-operation	103.35	78.21	25.14	40.00
11	19	Public Health and Family Welfare	1,302.65	1,124.45	178.20	11.57
12	20	Public Health Engineering	367.62	342.38	25.24	25.00
13	24	Public Works- Roads and Bridges	1,047.38	753.65	293.73	21.00
14	26	Expenditure pertaining to Culture Department	34.66	34.54	0.12	7.39
15	27	School Education	3,894.79	2,965.25	929.54	27.92
16	29	Administration of Justice and Elections	253.83	211.85	41.98	20.29
17	30	Expenditure pertaining to Panchayat and Rural Development Department	2,402.64	1,279.60	1,123.04	10.50
18	32	Expenditure pertaining to Public Relations Department	95.20	80.88	14.32	4.00
19	41	Tribal Area Sub-Plan	9,055.02	6,408.15	2,646.87	499.31
20	43	Sports And Youth Welfare	110.37	38.58	71.79	2.00
21	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	27.20	11.36	15.84	1.23
22	55	Expenditure pertaining to Women and Child Welfare	905.43	621.76	283.67	2.44
23	64	Special Component Plan for Scheduled Castes	3,120.26	2,152.20	968.06	180.04
24	66	Welfare of Backward Classes	210.36	156.73	53.63	6.48
25	79	Expenditure pertaining to Medical Education Department	366.46	323.12	43.34	22.67
26	80	Financial Assistance to Three Tier Panchayati Raj Institutions	3,237.77	3,096.12	141.65	260.79
Total-A			36,077.36	28,492.23	7,585.13	1,402.77

1	2	3	4	5	6	7
B-Capital Voted						
27	3	Police	35.50	18.69	16.81	1.00
28	19	Public Health and Family Welfare	19.68	15.86	3.82	11.27
29	21	Expenditure pertaining to Housing and Environment Department	357.19	304.24	52.95	563.50
30	26	Expenditure pertaining to Culture Department	11.50	3.06	8.44	4.00
31	30	Expenditure pertaining to Panchayat and Rural Development Department	951.55	673.83	277.72	40.00
32	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	52.50	38.02	14.48	1.08
33	41	Tribal Area Sub-Plan	2,144.77	1,666.85	477.92	209.05
34	43	Sports and Youth Welfare	1.75	1.75	0.00	1.38
35	45	Minor Irrigation-Works	485.80	390.28	95.52	1.00
36	64	Special Component Plan for Scheduled Castes	1,086.86	687.73	399.13	71.31
37	68	Public Works Relating to Tribal Area Sub-Plan-Buildings	196.44	184.81	11.63	9.24
38	79	Expenditure pertaining to Medical Education Department	123.01	53.10	69.91	16.29
Total-B			5,466.55	4,038.22	1,428.33	929.12
Total-(A+B)			41,543.91	32,530.45	9,013.46	2,331.89

Appendix-2.5

(Reference: Paragraph-2.4.6: Page 62)

Cases where Supplementary Provision Proved Excessive

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Saving
1	2	3	4	5		6	7
A-Revenue Voted							
1	1	General Administration	133.24	20.91	154.15	136.85	17.30
2	7	Expenditure pertaining to Commercial Tax Department	194.52	56.41	250.93	208.16	42.77
3	12	Expenditure pertaining to Energy Department	944.41	541.17	1485.58	1,432.85	52.73
4	58	Expenditure on Relief on account of Natural Calamities and Scarcity	537.88	2700.00	3237.88	1,384.07	1,853.81
5	71	Information Technology and Bio-Technology	77.73	55.85	133.58	107.16	26.42
Total-A			1,887.78	3,374.34	5,262.12	3,269.09	1,993.03
B-Capital Voted							
6	8	Land Revenue and District Administration	55.40	171.98	227.38	173.87	53.51
7	17	Co-operation	32.83	19.00	51.83	44.82	7.01
8	55	Expenditure pertaining to Women and Child Welfare	34.70	10.18	44.88	38.71	6.17
9	67	Public Works-Buildings	463.89	144.62	608.51	482.86	125.65
Total-B			586.82	345.78	932.60	740.26	192.34
C- Revenue Charged							
10	81	Financial Assistance to Urban Bodies	62.00	7.00	69.00	65.44	3.56
Total-C			62.00	7.00	69.00	65.44	3.56
D-Capital Charged							
11		Public Debt	1,082.87	639.51	1,722.38	1250.18	472.20
Total-D			1,082.87	639.51	1,722.38	1,250.18	472.20
Total (A+B+C+D)			3,619.47	4,366.63	7,986.10	5,324.97	2,661.13

Appendix 2.6

(Reference: Paragraph-2.4.7: Page 62)

Excessive/Unnecessary/Insufficient re-appropriation of funds

(Where excess/savings were ₹ 10 crore or above)

(₹ in crore)

Sl No.	Grant No. and Description	Head of Account	Original plus Supplementary Provision	Re-Appropriation	Expenditure	Final excess(+)/savings(-)
1	2	3	4	5	6	7
1	Interest Payments and Servicing of Debt	2049-03-104-4033- Interest on Departmental Provident Fund	4.00	(+)7.22	47.81	(+)36.59
2	03-Police	2055-104-4492-General Expenditure (Special Police)	736.19	(-)7.88	743.45	(+)15.14
3	10- Forest	2406-01-101-3877- Regional Forest Circle	320.46	(-)3.81	302.74	(-)13.91
4	13-Agriculture	2401-001-119- Sub-Ordinate and Expert Staff (District and Subordinate Level)	197.87	(+)9.11	241.10	(+)34.12
5	19-Public Health and Family Welfare	2210-01-196-1473- District Hospital	70.86	(-)16.17	65.50	(+)10.81
6		2211-101-0701-Centrally Sponsored Schemes (Normal)- 621-Sub Health Centre	78.96	(-)17.49	76.02	(+)14.55
7		2210-03-197-5998- Community Health Centre	31.33	(-)6.30	35.63	(+)10.60
8		2210-03-197-0101- State Plan Schemes (Normal)- 5998-Community Health Centre	52.07	(-)6.55	58.36	(+)12.84
9		2210-06-101-858-Leprosy Control Programme	20.31	(-)9.27	24.94	(+)13.90
10	20- Public Health Engineering	2215-01-102-0701- Centrally Sponsored Schemes (Normal)- 7353-National Rural Drinking Water Programme	58.63	(-)30.36	55.71	(+)27.44
11	21- Expenditure pertaining to Housing and Environment Department	4217-01-050-0101- State Plan Schemes (Normal)- 5371-Naya Raipur Development Authority	563.00	(-)31.00	94.16	(-)437.84
12	24-Public Works- Roads and Bridges	5054-03-101-0101- State Plan Schemes (Normal)- 4151- Construction of Major Bridges	168.96	(-)25.00	88.40	(-)55.56
13		5054-80-190-0101- State Plan Schemes (Normal)- 7593-Chhattisgarh Road Development Corporation Limited	50.00	(-)7.50	0.00	(-)42.50
14	30- Expenditure pertaining to Panchayat and Rural Development Department	2515-101- 2474 -Charges in Connection with Panchayati Raj Institutions	86.00	(-)49.06	73.36	(+)36.42
15		5054-04-337-0801-Central Sector Schemes (Normal)- 4855-Pradhan Mantri Gram Sadak Yojana	375.00	(-)0.01	333.57	(-)41.42
16		5054-04-337-0311 NABARD Aided Projects (General)-8650-Mukhya Mantri Gram Gaurav Path Yojana	125.00	(-)6.00	91.29	(-)27.71

1	2	3	4	5	6	7
17		5054-04-337-0311-NABARD Aided Projects (General) 7475- <i>Mukhya Mantri Gram Sadak Evam Vikas Yojana</i>	350.00	(-)165.55	144.07	(-)40.38
18	33-Tribal Welfare	2202-02-109-583- Higher Secondary Schools	223.57	(-)25.64	211.79	(+)13.86
19	41- Tribal Area Sub-Plan	2211-796-101-0702-Centrally Sponsored Schemes (T.A.S.P)-621-Sub-Health Centre	80.85	(-)28.48	76.85	(+)24.48
20		2210-03-796-197-0102-Tribal Area Sub Plan-5998- Community Health Centre	45.72	(-)2.68	54.51	(+)11.47
21		4202-01-796-202-0102- Tribal Area Sub Plan- 1400- Construction of Ashrams and Hostel Buildings	65.62	(-)32.64	51.90	(+)18.92
22		5054-04-796-337-0312-NABARD Aided Projects (T.A.S.P)- 7475- <i>Mukhya Mantri Gram Sadak Evam Vikas Yojana</i>	264.00	(-)139.50	72.38	(-)52.12
23		5054-04-796-337-0312-NABARD Aided Project (T.A.S.P)- 8650 <i>Mukhya Mantri Gram Gourav Path Yojana</i>	95.00	(-)23.59	56.10	(-)15.31
24	58- Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-2018-Cash Doles	8.00	(+)127.85	179.42	(+)43.57
25	64-Special Component Plan for Scheduled Castes	2408-01-789-102-0103-Special Component Plan for Scheduled Castes-6839- <i>Mukhya Mantri Khadyanna Sahayata Yojana</i>	504.00	(-)88.23	365.77	(-)50.00
26		5054-04-789-337-0313-Nabard Aided Projects (S.C.S.P.)- 7475- <i>Mukhya Mantri Gram Sadak Evam Vikas Yojana</i>	86.00	(-)22.00	48.21	(-)15.79
27		5054-04-789-337-0103-Special Component Plan for Scheduled Castes-9002- Construction of Roads in Scheduled Caste Predominant Areas	318.39	(-)6.50	165.61	(-)146.28
28		5054-04-789-337-0803-Central Sector Scheme (S.C.S.P)- 4855- <i>Pradhan Mantri Gram Sadak Yojana</i>	90.00	(-)0.01	131.41	(+)41.42
29	67-Public Works-Buildings	2059-80-001-2418- Execution	185.80	(+)0.02	166.05	(-)19.77
30	76-Externally Aided Projects Pertaining to Public Works Department	5054-03-337-1203-Externally Aided Projects (S.C.S.P.)- 7433-Chhattisgarh State Road Development Sector Project Phase-II	61.00	(+)17.00	62.71	(-)15.29
31		5054-03-337-1201-Externally Aided Projects (Normal)- 7433-Chhattisgarh State Road Development Sector Project Phase-II	125.00	(+)64.00	202.12	(+)13.12

1	2	3	4	5	6	7
32	81-Financial Assistance to Urban Bodies	2217-05-191-7675- Grant received under the recommendation of 14 th Finance Commission	87.20	(-)37.69	79.57	(+)30.06
33	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	2202-01-796-197-0702-Centrally Sponsored Schemes (T.A.S.P.)- 5169-Mid-day Meal Programmes in Schools	150.00	(-)80.14	107.46	(+)37.60
34		2202-01-796-197-0702- Centrally Sponsored Schemes (T.A.S.P.)- 6933-Mid-day Meal Programme in Middle Schools	100.00	(-)51.89	72.43	(+)24.31
35		2202-01-796-197-0102-Tribal Area Sub-Plan-8403-Grant for salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	600.00	(-)99.01	562.26	(+)61.27
36		2202-02-796-197-0102-Tribal Area Sub-Plan- 8403 Grant for salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	300.00	(-)67.21	258.63	(+)25.84

Appendix-2.7

(Reference: Paragraph-2.4.8: Page 63)

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	1	General Administration	154.15	17.30	18.57	1.27
2	8	Land Revenue and District Administration	669.36	113.08	115.34	2.26
3	12	Expenditure pertaining to Energy Department	1,485.58	52.73	60.19	7.46
4	13	Agriculture	1,021.00	265.22	290.91	25.69
5	14	Expenditure pertaining to Animal Husbandry Department	351.11	51.25	53.99	2.74
6	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	135.36	75.36	76.87	1.51
7	16	Fisheries	45.85	6.27	7.83	1.56
8	19	Public Health and Family Welfare	1,314.22	189.76	276.03	86.27
9	20	Public Health Engineering	392.62	50.24	76.20	25.96
10	23	Water Resources Department	446.46	48.63	49.97	1.34
11	30	Expenditure pertaining to Panchayat and Rural Development Department	2,413.14	1,133.54	1,153.21	19.67
12	32	Expenditure pertaining to Public Relations Department	99.20	18.32	19.17	0.85
13	33	Tribal Welfare	1,560.23	68.29	107.20	38.91
14	55	Expenditure pertaining to Women and Child Welfare	907.87	286.11	290.90	4.79
15	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	3,237.88	1,853.80	1,906.79	52.99
16	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	1,396.54	257.04	407.17	150.13
17	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan-	44.72	14.14	16.36	2.22
Total-A			15,675.29	4,501.08	4,926.70	425.62
B Capital Voted						
18	10	Forest	18.70	12.16	13.48	1.32
19	15	Financial Assistance to Three Tier Panchayati Raj Institutions Under Special Component Plan for Scheduled Caste	132.83	22.82	24.33	1.51
20	23	Water Resources Department	428.90	91.57	93.28	1.71
21	27	School Education	110.49	32.92	33.80	0.88
22	45	Minor Irrigation-Works	486.80	96.52	97.08	0.56
23	75	NABARD Aided Projects pertaining to Water Resources Department	401.50	116.23	118.01	1.78
24	80	Financial Assistance to Three Tier Panchayati Raj Institutions	352.60	83.04	85.70	2.66
25	81	Financial Assistance to Urban Bodies	407.50	298.54	299.34	0.80
Total-B			2,339.32	753.80	765.02	11.22
Grand Total (A+B)			18,014.61	5,254.88	5,691.72	436.84

Appendix 2.8

(Reference: Paragraph-2.4.9: Page 63)

Statement of 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	24	Public Works- Roads and Bridges	314.73
2	43	Sports and Youth Welfare	73.79
Total – A			388.52
B-Capital Voted			
3	24	Public Works- Roads and Bridges	678.76
4	29	Administration of Justice and Elections	58.50
5	42	Public Works relating to Tribal Area Sub-Plan-Roads and Bridges	372.00
6	43	Sports and Youth Welfare	1.38
7	68	Public Works relating to Tribal Area Sub-Plan-Buildings	20.87
8	76	Externally Aided Projects pertaining to Public Works Department	3.53
Total – B			1,135.04
Grand Total (A+B)			1,523.56

Appendix 2.9

(Reference: Paragraph-2.4.9: Page 63)

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	3	Police	113.20	98.06	15.14
2	6	Expenditure pertaining to Finance Department	305.64	87.07	218.57
3	7	Expenditure pertaining to Commercial Tax Department	42.77	25.81	16.96
4	10	Forest	105.70	54.06	51.64
5	27	School Education	957.45	930.64	26.81
6	28	State Legislature	16.85	0.34	16.51
7	36	Transport	24.90	23.56	1.34
8	41	Tribal Area Sub-Plan	3,146.19	3,108.35	37.84
9	49	Scheduled Castes Welfare	9.38	7.47	1.91
10	51	Religious Trusts and Endowments	3.21	2.16	1.05
11	64	Special Component Plan for Scheduled Castes	1,148.10	906.27	241.83
12	67	Public Works-Buildings	126.10	0.21	125.89
13	79	Expenditure pertaining to Medical Education Department	66.00	48.99	17.01
14	80	Financial Assistance to Three Tier Panchayati Raj Institutions	402.43	352.88	49.55
15	81	Financial Assistance to Urban Bodies	301.30	272.24	29.06
Total-A			6,769.22	5,918.11	851.11
B-Capial Voted					
16	19	Public Health and Family Welfare	15.09	3.13	11.96
17	20	Public Health Engineering	72.94	46.36	26.58
18	21	Expenditure pertaining to Housing and Environment Department	616.45	178.61	437.84
19	30	Expenditure pertaining to Panchayat and Rural Development Department	317.72	195.58	122.14
20	41	Tribal Area Sub-Plan	686.97	585.82	101.15
21	64	Special Component Plan for Scheduled Castes	470.44	243.58	226.86
22	67	Public Works-Buildings	125.66	0.01	125.65
23	82	Financial Assistance to - Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	29.59	25.43	4.16
Total-B			2334.86	1278.52	1056.34
C- Revenue Charged					
24	1	General Administration	3.29	2.12	1.17
25	10	Forest	13.49	8.28	5.21
Total-C			16.78	10.40	6.38
Grand Total (A+B+C)			9,120.86	7,207.03	1,913.83

Appendix 2.10

(Reference: Paragraph-2.4.9: Page 63)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2016

(₹ in crore)

Sl. No.	Grant No.	Name of Grants/Appropriations	Total Provision	Surrender on 31 st March 2016	Percentage of total provision
1	2	3	4	5	6
A-Revenue Voted					
1	1	General Administration	154.15	18.57	12.05
2	3	Police	2,640.30	98.06	3.71
3	6	Expenditure pertaining to Finance Department	3,893.68	87.07	2.24
4	7	Expenditure pertaining to Commercial Tax Department	250.93	25.81	10.29
5	8	Land Revenue and District Administration	669.36	115.34	17.23
6	10	Forest	909.67	54.06	5.94
7	11	Expenditure pertaining to Commerce and Industry Department	153.73	20.34	13.23
8	12	Expenditure pertaining to Energy Department	1,485.58	60.19	4.05
9	13	Agriculture	1,021.00	290.91	28.49
10	14	Expenditure pertaining to Animal Husbandry Department	351.11	53.99	15.38
11	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	135.36	76.87	56.79
12	17	Co-operation	143.35	65.19	45.48
13	18	Labour	117.68	43.29	36.79
14	19	Public Health and Family Welfare	1,314.22	276.03	21.00
15	20	Public Health Engineering	392.62	76.20	19.41
16	21	Expenditure pertaining to Housing and Environment Department	156.29	114.59	73.32
17	23	Water Resources Department	446.46	49.97	11.19
18	25	Expenditure pertaining to Mineral Resources Department	252.82	42.14	16.67
19	27	School Education	3,922.70	930.64	23.72
20	29	Administration of Justice and Elections	274.11	62.52	22.81
21	30	Expenditure pertaining to Panchayat and Rural Development Department	2,413.14	1,153.21	47.79
22	31	Expenditure pertaining to Planning, Economics and Statistics Department	39.97	18.99	47.51
23	32	Expenditure pertaining to Public Relations Department	99.20	19.17	19.32
24	33	Tribal Welfare	1,560.23	107.20	6.87
25	34	Social Welfare	70.75	15.27	21.58
26	36	Transport	57.66	23.56	40.86
27	37	Tourism	59.36	42.67	71.88
28	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	5,329.81	1,615.53	30.31
29	41	Tribal Area Sub-Plan	9,554.34	3,108.35	32.53
30	44	Higher Education	594.72	132.36	22.26
31	47	Technical Education and Manpower Planning Department	592.05	335.97	56.75
32	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	28.44	16.57	58.26
33	54	Expenditure pertaining to Agriculture Research and Education	115.50	26.47	22.92
34	55	Expenditure pertaining to Women and Child Welfare	907.87	290.90	32.04

1	2	3	4	5	6
35	56	Rural Industries	87.29	19.75	22.63
36	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	3,237.88	1,906.79	58.89
37	64	Special Component Plan for Scheduled Castes	3,300.30	906.27	27.46
38	66	Welfare of Backward Classes	216.84	60.54	27.92
39	69	Urban Administration and Development Department- Urban Welfare	484.58	345.55	71.31
40	71	Information Technology and Bio-Technology	133.58	26.42	19.78
41	79	Expenditure pertaining to Medical Education Department	389.12	48.99	12.59
42	80	Financial Assistance to Three Tier Panchayati Raj Institutions	3,498.55	352.88	10.09
43	81	Financial Assistance to Urban Bodies	1,525.89	272.24	17.84
44	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	1,396.54	407.17	29.16
45	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	44.72	16.36	36.58
Total-A			54,423.45	13,830.96	
B-Capital Voted					
46	3	Police	36.50	17.81	48.79
47	8	Land Revenue and District Administration	227.38	53.95	23.73
48	10	Forest	18.70	13.48	72.09
49	11	Expenditure pertaining to Commerce and Industry Department	99.54	47.93	48.15
50	14	Expenditure pertaining to Animal Husbandry Department	47.60	44.60	93.70
51	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	132.83	24.33	18.32
52	20	Public Health Engineering	183.08	46.36	25.32
53	21	Expenditure pertaining to Housing and Environment Department	920.69	178.61	19.40
54	23	Water Resources Department	428.90	93.28	21.75
55	25	Expenditure pertaining to Mineral Resources Department	159.63	75.56	47.33
56	26	Expenditure pertaining to Culture Department	15.50	11.56	74.58
57	27	School Education	110.49	33.80	30.59
58	30	Expenditure pertaining to Panchayat and Rural Development Department	991.55	195.58	19.72
59	37	Tourism	16.00	16.00	100.00
60	39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	53.58	15.56	29.04
61	40	Expenditure pertaining to Ayacut Department	35.50	17.02	47.94
62	41	Tribal Area Sub-Plan	2,353.81	585.82	24.89
63	45	Minor Irrigation Works	486.80	97.08	19.94
64	47	Technical Education and Manpower Planning Department	94.95	61.06	64.31
65	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	42.00	16.37	38.98
66	54	Expenditure pertaining to Agriculture Research and Education	60.00	60.00	100.00
67	64	Special Component Plan for Scheduled Castes	1,158.17	243.58	21.03
68	66	Welfare of Backward Classes	21.65	20.07	92.70
69	75	NABARD Aided Projects pertaining to Water Resources Department	401.50	118.01	29.39
70	79	Expenditure pertaining to Medical Education Department	139.30	86.20	61.88
71	80	Financial Assistance to Three Tier Panchayati Raj Institutions	352.60	85.70	24.31

1	2	3	4	5	6
72	81	Financial Assistance to Urban Bodies	407.50	299.34	73.46
73	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	262.27	25.43	9.70
74	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	91.00	37.20	40.88
Total-B			9,349.02	2,621.29	
C-Revenue Charged					
75		Interest Payments and Servicing of Debt	2,281.30	10.47	0.46
76	7	Expenditure pertaining to Commercial Tax Department	90.04	35.17	39.06
77	29	Administration of Justice and Elections	47.93	12.06	25.16
Total-C			2,419.27	57.70	
D-Capital Charged					
78		Public Debt	1,722.38	471.72	27.39
Total-D			1,722.38	471.72	
Grand Total (A+B+C+D)			67,914.12	16,981.67	

Appendix-2.11

(Reference: Paragraph-2.4.12: Page 64)

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	6, 23, 24, 40, 67, 75, 76, 80 and 82	115.26
	1 Appropriation	23	
2009-10	10 Grants	3, 6, 22, 23, 24, 25, 49, 64, 76 and 80	216.77
	5 Appropriations	3, 12, 13, 43 and 67	
2010-11	22 Grants	1, 2, 6, 7, 8, 9, 12, 18, 23, 25, 29, 30, 39, 40, 45, 49, 56, 57, 58, 75 82 and Interest Payments	293.78
	6 Appropriations	Public Debt, 1, 20, 23, 29 and 36	
2011-12	24 Grants	1, 2, 6, 7, 15, 17, 18, 21, 22, 23, 27, 29, 34, 40, 43, 45, 47, 50, 53, 55, 66, 80, 81 and 83	498.09
	1 Appropriation	29	
2012-13	2 Grants	40 and 45	0.96
	2 Appropriations	6 and 55	
2013-14	3 Grants	06, 12 and 60	178.96
	3 Appropriations	06, 14 and 27	
2014-15	4 Grants	06,19,33 and 80	833.54
	2 Appopriations	06 and Public Debt	
Total			3,146.93

Appendix-2.12
(Reference: Paragraph-2.4.13: Page 64)
Rush of Expenditure

(₹ in crore)

S.No.	Major Head	Total expenditure during the year	Expenditure incurred January-March 2016	Expenditure incurred March 2016	Percentage of total expenditure incurred during	
					January-March 2016	March 2016
1	2	3	4	5	6	7
1	2013	35.65	18.56	10.26	52.06	28.78
2	2030	113.02	90.45	6.49	80.03	5.74
3	2039	99.90	47.47	11.92	47.52	11.93
4	2045	289.25	284.17	25.41	98.24	8.78
5	2051	10.78	4.89	0.72	45.36	6.68
6	2058	9.50	4.69	2.97	49.37	31.26
7	2075	0.16	0.16	0.16	100.00	100.00
8	2203	101.45	44.66	10.63	44.02	10.48
9	2204	57.83	38.14	22.30	65.95	38.56
10	2205	38.68	22.76	14.73	58.84	38.08
11	2215	810.41	389.65	264.89	48.08	32.69
12	2217	385.90	155.07	136.26	40.18	35.31
13	2220	69.14	35.89	17.18	51.91	24.85
14	2225	173.10	104.46	73.30	60.35	42.35
15	2230	227.12	116.13	51.82	51.13	22.82
16	2245	1,384.07	1,397.58	952.15	100.98	68.79
17	2250	7.68	7.65	3.75	99.61	48.83
18	2402	42.02	22.74	17.26	54.12	41.08
19	2406	1,117.75	491.60	245.32	43.98	21.95
20	2425	118.3	89.39	83.31	75.56	70.42
21	2435	9.34	9.34	9.34	100.00	100.00
22	2702	86.68	38.34	19.67	44.23	22.69
23	2801	2,698.47	1,431.55	1,236.72	53.05	45.83
24	2852	98.70	62.61	36.98	63.43	37.47
25	2853	246.56	223.34	39.39	90.58	15.98
26	2885	2.30	2.30	2.30	100.00	100.00
27	3275	120.79	57.16	34.50	47.32	28.56
28	3452	16.69	16.23	16.23	97.24	97.24
29	4055	19.26	18.88	0.26	98.03	1.35
30	4059	343.07	235.47	195.34	68.64	56.94
31	4202	497.28	226.89	170.14	45.63	34.21
32	4210	289.82	175.31	137.05	60.49	47.29
33	4217	491.83	244.21	206.43	49.65	41.97
34	4220	0.02	0.02	0.02	100.00	100.00
35	4225	240.73	207.22	147.48	86.08	61.26
36	4235	49.26	37.03	23.62	75.17	47.95
37	4402	19.63	13.04	6.71	66.43	34.18
38	4406	19.13	7.86	5.11	41.09	26.71
39	4425	20.43	18.28	0.00	89.48	0.00
40	4515	721.19	379.72	219.50	52.65	30.44
41	4700	589.57	264.12	164.71	44.80	27.94
42	4701	66.41	40.33	23.35	60.73	35.16
43	4702	1,057.61	451.16	233.69	42.66	22.10
44	4705	18.33	12.71	10.01	69.34	54.61
45	4711	5.15	4.97	4.97	96.50	96.50
46	4801	339.35	186.21	131.75	54.87	38.82
47	4851	38.14	31.99	30.89	83.88	80.99

1	2	3	4	5	6	7
48	4852	15.00	6.08	0.00	40.53	0.00
49	4853	84.07	65.82	3.01	78.29	3.58
50	5053	56.79	51.57	50.53	90.81	88.98
Total		13,356.31	7,889.87	5,115.53		

Appendix-2.13

(Reference: Paragraph-2.6.6: Page 68)

Details of Rush of expenditure

(₹ in lakh)

Sl. No	Head of Account	Total Expenditure during the year	Expenditure in last Quarter (Jan to Mar 2016)	Expenditure in March 2016	Percentage of expenditure in	
					Last quarter	March 2016
1	2202-01-107-0101-8646-State Training Schemes	1.66	1.66	1.66	100	100
2	2202-01-108-0101-5904- Free Supply of Text Books	1,200.00	1,200.00	1,144.15	100	95
3	2202-02-053-9005- Maintenance of Buildings-Minor Works & Repair	550.16	499.00	309.00	91	56
4	2202-02-104-0101-5710-Award to Teachers	10.00	6.00	6.00	60	60
5	2202-02-104-1201-6725-Grant under European Commission State Partnership Programme	1,043.39	909.11	794.84	87	76
6	2202-02-106-0101-5904- Free Supply of Text Books	1,690.00	1,690.00	1,690.00	100	100
7	2202-02-106-0101-6944- Library Schemes	344.66	344.66	338.99	100	98
8	2202-04-200-0101-6943- State Literacy Programme	185.30	185.30	109.68	100	95
9	2202-80-001-0101-5527- Formation of Sanskrit Board	165.00	99.00	99.00	60	60
10	2202-80-001-0101-6795- Organisation of Typing Board	3.00	3.00	3.00	100	100
11	4202-01-201-0101-3491-Middle Schools (For Basic Minimum Services)	22.76	11.38	11.38	50	50
12	4202-01-201-0101-4396- Government Primary Schools (For Basic Minimum Services)	98.77	98.77	49.18	100	50
13	4202-01-202-0701-7247- National Secondary Educational Drive	5,834.33	5,834.33	5,834.33	100	100
Total		11,149.03	10,882.21	10,391.21		

(Source: Appropriation Accounts-2015-16)

Appendix-2.14
(Reference: Paragraph-2.6.7: Page 68)
Details of Substantial Savings

(₹ in crore)

Sl. No.	Head of Account	Budget Provision	Actual Expenditure	Saving	Percentage of saving
1	2202-01-107-0701-7673- Block Teacher Training Institute	3.00	0	3.00	100
2	2202-01-053-9005- Maintenance of Buildings-Minor Works & Repair	114.00	20.22	93.78	82
3	2202-01-102-0101-110- Grant to Non Government School. (For Basic Minimum Services)	6.00	2.59	3.41	57
4	2202-01-107-0701-1502 – District Education & Training Institutions (For Basic Minimum Services)	30.32	18.41	11.91	39
5	2202-01-107-0101-8646- State Training Schemes	2.00	0.01	1.99	100
6	2202-01-109-0101-1394-Uniform to Girls	13.67	1.65	12.02	88
7	2202-01-111-0701-5396-Sarva Shiksha Abhiyan	1,071.17	589.26	481.91	45
8	2202-02-053-9005- Maintenance of Buildings-Minor Works & Repair	8.00	5.50	2.50	31
9	2202-02-104-1201-6725- Grant under European Commission State Partnership Programme	18.77	10.43	8.34	44
10	2202-02-105-4402- Government Educational Colleges	5.12	3.73	1.39	27
11	2202-02-105-0101-6744-Education Programme	1.56	0.44	1.12	71
12	2202-02-109-0801-7331-Girls Incentive Scheme	8.50	0.01	8.49	100
13	2202-02-109-0701-7247-National Secondary Education Drive	250.00	148.24	101.76	41
14	2202-02-109-0101-7367- Model School Scheme	5.76	0	5.76	100
15	2202-02-800-5646-Establishment of Sainik School	3.00	2.00	1.00	33
16	2202-05-80-0801-5526- Formation of Madarsa Board	5.12	1.02	4.10	80
17	4202-01-201-0101-3491-Middle Schools (For Basic Minimum Services)	3.11	0.23	2.88	93
18	4202-01-201-0101--4396-Government Primary School (For Basic Minimum Services)	5.11	0.99	4.12	81
19	4202-01-201-0101-7657- Foundation of Science Centre	1.00	0.00	1.00	100
20	4202-01-202-0701--7367- Model School Scheme	25.27	17.37	7.90	31
21	4202-01-202-0101-5646- Establishment of Sainik School	15.00	0	15.00	100
22	4202-01-202-0101-578- Higher Secondary School	2.00	0	2.00	100
23	2204-101-3464- Physical Education for Women	1.00	0.80	0.20	20
24	2205-101-6090- Grants to Music Schools	0.25	0.15	0.10	40
25	2205-0101-4395- Government Libraries	0.81	0.65	0.16	20
Total		1,599.54	823.70	775.84	

(Source: Appropriation Accounts 2015-16)

Appendix-2.15
(Reference: Paragraph-2.6.8: Page 68)
Details of Persistent Savings

(₹ in crore)

Sl. No.	Head of Account	2013-14	2014-15	2015-16
1	2202-01-001-1500-Office of the District Education Officer (For Basic Minimum Services)	4.94	4.77	19.41
2	2202-01-101-4396-Government Primary School (For Basic Minimum Services)	37.95	22.20	68.47
3	2202-01-101-0101-3491-Middle Schools (For Basic Minimum Services)	34.83	45.91	16.96
4	2202-01-102-110-Grant to Non Government schools (For Basic Minimum Services)	21.78	15.78	2.82
5	2202-01-102-0101-110-Grant to Non Government Schools (For Basic Minimum Services)	2.36	0.95	3.41
6	2202-01-102-0101-8659-Recoupment of Tuition Fees in Non Government School	10.56	4.77	3.21
7	2202-01-107-0701-1502 District Education & Training Institutions (For Basic Minimum Services)	8.57	8.66	11.91
8	2202-01-107-0101-8646-State Training Schemes	0.86	1.98	1.98
9	2202-01-111-0701-5396-Sarva Shiksha Abhiyan	112.87	101.48	481.91
10	2202-01-112-0801-5169-Mid-day Meal Programme in Schools	13.38	8.47	6.61
11	2202-01-112-0801-6933-Mid-day Meal Programme in Middle Schools	8.33	5.69	5.77
12	2202-01-112-0701-5169-Mid-day Meal Programme in Schools	1.57	8.79	2.37
13	2202-01-112-0701-6933-Mid-day Meal Programme in Middle Schools	2.42	4.48	2.38
14	2202-02-0101-105-4402-Government Educational Colleges	2.76	3.11	1.39
15	2202-02-109-578-Higher Secondary School	34.49	10.57	6.32
16	2202-02-109-0801-7331-Girls Incentive Scheme	8.50	8.50	8.49
17	2202-02-109-0701-7247-National Secondary Education Drive	10.33	102.17	101.76
18	2202-02-109-0101-578-Higher Secondary School	98.53	10.42	16.70
19	2202-02-110-110- Grant to Non Government Schools (For Basic Minimum Services)	15.21	8.73	1.56
20	2202-80-001-3858-Directorate of Public Education	2.35	1.44	1.54
21	2204-104-1084- Expenditure on Sports & Activities	1.96	0.48	0.14
22	2205-101-6090-Grants to Music Schools	0.07	0.06	0.10
23	2205-105-4395-Government Libraries	0.40	0.10	0.12
24	2205-0101-4395-Government Libraries	0.35	0.13	0.16
Total		435.37	379.64	765.49

(Source: Appropriation Accounts 2013-16)

Appendix-3.1
(Reference: Paragraph 3.1.1: Page 74)
Utilisation Certificate outstanding as on 31 March 2016

(₹ in lakh)

SL. No.	Department		Year of payment of Grant	Total Grant Paid		Utilisation Certificates			
	Major Head	Name		Total Grant Paid		Received		Outstanding	
				No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10
1	2011	PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES	2007-2008	29	129.84	29	129.84	0	0.00
			2008-2009	18	173.16	18	173.16	0	0.00
			2009-2010	19	103.93	19	103.93	0	0.00
			2010-2011	35	129.16	35	129.16	0	0.00
			2011-2012	38	154.78	38	154.78	0	0.00
			2012-2013	29	154.70	29	154.70	0	0.00
			2013-2014	40	193.61	40	193.61	0	0.00
2011 Total				208	1039.18	208	1039.18	0	0.00
2	2013	COUNCILS OF MINISTERS	2007-2008	322	1,699.97	322	1,699.97	0	0.00
			2008-2009	207	1,379.47	207	1,379.47	0	0.00
			2009-2010	303	1,168.56	303	1,168.56	0	0.00
			2010-2011	348	1,319.13	348	1,319.13	0	0.00
			2011-2012	224	754.13	224	754.13	0	0.00
			2012-2013	259	711.04	259	711.04	0	0.00
			2013-2014	129	1,468.11	129	1,468.11	0	0.00
			2014-2015	22	172.38	22	172.38	0	0
2013 Total				1814	8,672.79	1814	8,672.79	0	0
3	2014	ADMINISTRATION OF JUSTICE	2007-2008	10	224.40	10	224.40	0	0.00
			2008-2009	7	247.95	7	247.95	0	0.00
			2009-2010	2	200.00	2	200.00	0	0.00
			2010-2011	2	200.00	2	200.00	0	0.00
			2011-2012	2	200.00	2	200.00	0	0.00
			2012-2013	6	900.04	6	900.04	0	0.00
			2013-2014	10	854.14	10	854.14	0	0.00
			2015-2016	2	1.90	0	0	2	1.90
2014 Total				41	2,828.43	39	2,826.53	2	1.90
4	2052	SECRETARIAT - GENERAL SERVICES	2011-2012	2	75.00	2	75.00	0	0.00
			2012-2013	7	272.55	7	272.55	0	0.00
			2013-2014	3	187.00	3	187.00	0	0.00
2052 Total				12	534.55	12	534.55	0	0.00
5	2053	DISTRICT ADMINISTRATION	2013-14	8	22.00	8	22.00	0	0.00
2053 Total				8	22.00	8	22.00	0	0.00
6	2055	POLICE	2007-2008	5	191.00	5	191.00	0	0.00
			2008-2009	2	175.00	2	175.00	0	0.00
			2009-2010	4	109.00	4	109.00	0	0.00
			2010-2011	1	65.00	1	65.00	0	0.00
			2011-2012	2	278.00	2	278.00	0	0.00
			2012-2013	111	4,240.09	111	4,240.09	0	0.00
			2013-2014	103	9,390.09	103	9,390.09	0	0.00
2055 Total				228	14,448.18	228	14,448.18	0	0.00
7	2070	OTHER ADMINISTRATIVE SERVICES	2012-2013	50	26.95	50	26.95	0	0.00
			2013-2014	128	32.35	128	32.35	0	0.00
2070 Total				178	59.30	178	59.30	0	0.00
8	2075	MISCELLANEOUS GENERAL SERVICES	2012-2013	5	6.33	5	6.33	0	0.00
			2013-2014	7	13.37	7	13.37	0	0.00
2075 Total				12	19.70	12	19.70	0	0.00

1	2	3	4	5	6	7	8	9	10
9	2202	GENERAL EDUCATION	2007-2008	1993	39,720.56	1993	39,720.56	0	0.00
			2008-2009	3517	43,154.56	3516	43,153.76	1	0.71
			2009-2010	2561	54,960.96	2561	54,960.96	0	0.00
			2010-2011	3034	84,452.99	3034	84,452.99	0	0.00
			2011-2012	3014	1,10,196.23	3014	1,10,196.23	0	0.00
			2012-2013	6184	1,69,722.47	6184	1,69,722.47	0	0.00
			2013-2014	11528	2,87,162.00	11528	2,87,162.00	0	0.00
			2014-2015	437	62202.54	52	9350.38	385	52852.16
			2015-2016	265	4604.76	0	0	265	4604.76
2202 Total				32533	8,56,177.07	31882	7,98,719.35	651	57,457.63
10	2203	TECHNICAL EDUCATION	2007-2008	6	169.00	6	169.00	0	0.00
			2008-2009	4	250.48	4	250.48	0	0.00
			2009-2010	3	120.00	3	120.00	0	0.00
			2010-2011	2	120.00	2	120.00	0	0.00
			2011-2012	2	120.00	2	120.00	0	0.00
			2012-2013	4	509.81	4	509.81	0	0.00
			2013-2014	4	367.19	4	367.19	0	0.00
2203 Total				25	1,656.48	25	1,656.48	0	0.00
11	2204	SPORTS AND YOUTH SERVICES	2007-2008	135	84.73	135	84.73	0	0.00
			2008-2009	128	132.45	128	132.45	0	0.00
			2009-2010	146	126.31	146	126.31	0	0.00
			2010-2011	139	345.15	139	345.15	0	0.00
			2011-2012	116	177.69	116	177.69	0	0.00
			2012-2013	256	5,583.21	256	5,583.21	0	0.00
			2013-2014	399	1,102.32	399	1,102.32	0	0.00
			2014-2015	1	0.24	1	0.24	0	0
			2015-2016	1	0.2	1	0.2	0	0
2204 Total				1321	7,552.30	1321	7,552.30	0	0.00
12	2205	ARTS AND CULTURE	2007-2008	69	53.77	69	53.77	0	0.00
			2008-2009	92	85.72	92	85.72	0	0.00
			2009-2010	66	64.86	66	64.86	0	0.00
			2010-2011	111	65.24	111	65.24	0	0.00
			2011-2012	114	96.88	114	96.88	0	0.00
			2012-2013	68	173.12	68	173.12	0	0.00
			2013-2014	131	241.12	131	241.12	0	0.00
			2015-2016	2	9.46	0	0	2	9.46
2205 Total				653	790.17	651	780.71	2	9.46
13	2210	MEDICAL AND PUBLIC HEALTH	2007-2008	111	1,702.93	111	1,702.93	0	0.00
			2008-2009	117	4427.29	117	4,427.29	0	0.00
			2009-2010	134	9,366.43	134	9,366.43	0	0.00
			2010-2011	116	7,029.62	116	7,029.62	0	0.00
			2011-2012	136	15,369.22	136	15,369.22	0	0.00
			2012-2013	603	23,287.56	603	23,287.56	0	0.00
			2013-2014	504	31,744.81	504	31,744.81	0	0.00
2014-2015	3	62.42	3	62.42	0	0			
2210 Total				1724	92,990.28	1724	92,990.28	0	0.00
14	2215	WATER SUPPLY AND SANITATION	2007-2008	109	5,681.41	109	5,681.41	0	0.00
			2008-2009	109	7,335.45	109	7,335.45	0	0.00
			2009-2010	131	6,081.54	131	6,081.54	0	0.00
			2010-2011	60	4,910.20	60	4,910.20	0	0.00
			2011-2012	60	5843.70	60	5843.70	0	0.00
			2012-2013	68	5621.05	68	5621.05	0	0.00
2013-2014	102	5591.67	102	5591.67	0	0.00			
2215 Total				639	41,065.02	639	41,065.02	0	0.00

1	2	3	4	5	6	7	8	9	10
15	2216	HOUSING	2007-2008	45	478.79	45	478.79	0	0.00
			2008-2009	47	1,938.56	47	1,938.56	0	0.00
			2009-2010	51	2,357.72	50	2,357.53	1	0.19
			2010-2011	39	844.98	39	844.98	0	0.00
			2011-2012	73	2,448.04	73	2,448.04	0	0.00
			2012-2013	122	4,157.70	122	4,157.70	0	0.00
			2013-2014	346	18,299.24	346	18,299.24	0	0.00
			2014-2015	17	2227.15	17	2227.15	0	0
2216 Total				740	32,752.18	739	32,751.99	1	0.19
16	2217	URBAN DEVELOPMENT	2007-2008	66	19,142.50	63	17,784.04	3	1,358.46
			2008-2009	107	22,562.21	106	21,682.21	1	880.00
			2009-2010	63	35,465.65	61	32,825.65	2	2,640.00
			2010-2011	139	30,136.95	0	0.00	139	30,136.95
			2011-2012	116	40,336.77	0	0.00	116	40,336.77
			2012-2013	157	70,254.52	13	12,110.68	144	58,143.84
			2013-2014	152	80,597.52	0	0.00	152	80,597.52
			2014-2015	15	5913.12	0	0.00	15	5913.12
			2015-2016	2	111.35	0	0	2	111.35
2217 Total				817	3,04,520.59	243	84,402.58	574	2,20,118.01
17	2220	INFORMATION AND PUBLICITY	2007-2008	5	6.47	5	6.47	0	0.00
			2008-2009	12	10.05	12	10.05	0	0.00
			2009-2010	7	12.80	7	12.80	0	0.00
			2010-2011	14	25.88	14	25.88	0	0.00
			2011-2012	12	14.22	12	14.22	0	0.00
			2012-2013	12	11.30	12	11.30	0	0.00
			2013-2014	11	19.18	11	19.18	0	0.00
2220 Total				73	99.90	73	99.90	0	0.00
18	2225	WELFARE OF SCHEDULED CASTE, SCHEDULED TRIBES	2007-2008	269	3,829.56	269	3,829.56	0	0.00
			2008-2009	228	4,466.95	228	4,466.95	0	0.00
			2009-2010	241	3,492.08	241	3,492.08	0	0.00
			2010-2011	212	3,255.30	212	3,255.30	0	0.00
			2011-2012	359	5,087.83	359	5,087.83	0	0.00
			2012-2013	1936	26,097.03	1936	26,097.03	0	0.00
			2013-2014	2024	24,996.06	2024	24,996.06	0	0.00
			2014-2015	1	1.2	1	1.2	0	0
			2015-2016	5	44.05	0	0	5	44.05
2225 Total				5275	71,270.06	5270	71,226.01	5	44.05
19	2230	LABOUR AND EMPLOYMENT	2010-2011	1	45.00	1	45.00	0	0.00
			2011-2012	10	315.01	10	315.01	0	0.00
			2012-2013	107	1,019.81	107	1,019.81	0	0.00
			2013-2014	207	2,433.09	207	2,433.09	0	0.00
2230 Total				325	3,812.91	325	3,812.91	0	0.00
20	2235	SOCIAL SECURITY AND WELFARE	2007-2008	455	3,357.49	455	3,357.49	0	0.00
			2008-2009	480	16,443.60	480	16,443.60	0	0.00
			2009-2010	521	4,808.51	521	4,808.51	0	0.00
			2010-2011	868	6,843.96	868	6,843.96	0	0.00
			2011-2012	1216	6,515.63	1216	6,515.63	0	0.00
			2012-2013	3054	23,670.11	3054	23,670.11	0	0.00
			2013-2014	7958	58,621.67	7958	58,621.67	0	0.00
			2014-2015	270	4,558.95	205	3,993.55	65	565.40
			2015-2016	45	310.79	0	0	45	310.79
2235 Total				14867	1,25,130.71	14757	1,24,254.52	110	876.19

1	2	3	4	5	6	7	8	9	10
21	2236	NUTRITION	2013-2014	2	5.10	2	5.10	0	0.00
			2015-2016	1	9.0	0	0	1	9.0
2236 Total				3	14.10	2	5.10	1	9.00
22	2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES	2007-2008	22	9.21	22	9.21	0	0.00
			2009-2010	13	9.92	13	9.92	0	0.00
			2010-2011	6	8.05	6	8.05	0	0.00
			2012-2013	618	1,066.84	618	1,066.84	0	0
			2013-2014	2960	5,582.58	2960	5,582.58	0	0
			2014-2015	47	353.04	42	341.99	5	11.05
2245 Total				3755	7,237.47	3661	7,018.59	94	218.88
23	2250	OTHER SOCIAL SERVICES	2007-2008	1	5.25	1	5.25	0	0.00
			2009-2010	4	264.75	4	264.75	0	0.00
			2010-2011	5	276.00	5	276.00	0	0.00
			2011-2012	6	370.75	6	370.75	0	0.00
			2012-2013	18	510.56	18	510.56	0	0.00
			2013-2014	43	506.18	43	506.18	0	0.00
2250 Total				79	2,280.49	77	1,933.49	2	347.00
24	2251	SEC-RETARIAT SOCIAL SERVICES	2012-2013	9	5.28	9	5.28	0	0.00
2251 Total				9	5.28	9	5.28	0	0.00
25	2401	CROP HUSBANDRY	2007-2008	94	2,374.60	94	2,374.60	0	0.00
			2008-2009	178	6,381.09	178	6,381.09	0	0.00
			2009-2010	236	4,644.08	236	4,644.08	0	0.00
			2010-2011	383	15,318.99	383	15,318.99	0	0.00
			2011-2012	582	12,143.59	582	12,143.59	0	0.00
			2012-2013	4541	47,069.31	4541	47,069.31	0	0.00
2401 Total				7107	1,01,680.20	7107	1,01,680.20	0	0.00
26	2402	SOIL AND WATER CONSERVATION	2012-2013	4	6.16	4	6.16	0	0.00
			2013-2014	1	3.71	1	3.71	0	0.00
2402 Total				5	9.87	5	9.87	0	0.00
27	2403	ANIMAL HUSBANDRY	2007-2008	155	1,862.60	155	1,862.60	0	0.00
			2008-2009	165	1,679.14	165	1,679.14	0	0.00
			2009-2010	146	3,781.64	146	3,781.64	0	0.00
			2010-2011	182	5,090.72	182	5,090.72	0	0.00
			2011-2012	203	3,019.24	203	3,019.24	0	0.00
			2012-2013	1144	7,797.78	1144	7,797.78	0	0.00
			2013-2014	1615	5,275.54	1615	5,275.54	0	0.00
2403 Total				3611	28,546.66	3611	28,546.66	0	0.00
28	2405	FISHERIES	2007-2008	172	179.74	172	179.74	0	0.00
			2008-2009	167	310.94	167	310.94	0	0.00
			2009-2010	126	241.27	126	241.27	0	0.00
			2010-2011	164	484.18	164	484.18	0	0.00
			2011-2012	144	472.07	144	472.07	0	0.00
2405 Total				603	2,205.32	603	2,205.32	0	0.00

1	2	3	4	5	6	7	8	9	10
			2013-2014	738	2,309.52	738	2,309.52	0	0.00
2405 Total				2114	6,203.04	2114	6,203.04	0	0.00
29	2406	FORESTRY AND WILD LIFE	2010-2011	1	87.00	1	87.00	0	0.00
			2013-2014	9	319.06	9	319.06	0	0.00
2406 Total				10	406.06	10	406.06	0	0.00
30	2408	FOOD, STORAGE AND WARE HOUSING	2007-2008	8	2,021.01	8	2,021.01	0	0.00
			2008-2009	18	2,035.59	18	2,035.59	0	0.00
			2009-2010	22	59,941.17	22	59,941.17	0	0.00
			2010-2011	31	28,265.92	31	28,265.92	0	0.00
			2011-2012	23	2,710.10	23	2,710.10	0	0.00
			2012-2013	41	44,179.43	41	44,179.43	0	0.00
			2013-2014	63	2,23,486.24	63	2,23,486.24	0	0.00
2408 Total				206	3,62,639.46	206	3,62,639.46	0	0.00
31	2415	AGRICULTURE RESEARCH AND EDUCATION	2007-2008	8	1,861.25	8	1,861.25	0	0.00
			2008-2009	8	2,427.55	8	2,427.55	0	0.00
			2009-2010	7	2,775.00	7	2,775.00	0	0.00
			2010-2011	13	5,182.50	13	5,182.50	0	0.00
			2011-2012	11	6,185.00	11	6,185.00	0	0.00
			2012-2013	8	7,425.00	8	7,425.00	0	0.00
			2013-2014	14	8,227.50	14	8,227.50	0	0.00
			2015-2016	5	4808	0	0	5	4808
2415 Total				74	38,891.80	69	34,083.80	5	4,808.00
32	2425	COOPERATION	2007-2008	6	55.20	6	55.20	0	0.00
			2008-2009	5	34.96	5	34.96	0	0.00
			2010-2011	13	303.45	13	303.45	0	0.00
			2011-2012	11	941.04	11	941.04	0	0.00
			2012-2013	12	7,980.34	12	7,980.34	0	0.00
			2013-2014	13	5,951.28	13	5,951.28	0	0.00
2425 Total				60	15,266.27	60	15,266.27	0	0.00
33	2435	OTHER AGRICULTURAL PROGRAMMES	2007-2008	4	1,137.80	4	1,137.80	0	0.00
2435 Total				4	1,137.80	4	1,137.80	0	0.00
34	2501	SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT	2007-2008	122	1,228.50	122	1,228.50	0	0
			2008-2009	164	1,663.94	164	1,663.94	0	0
			2009-2010	163	1,246.04	163	1,246.04	0	0
			2010-2011	112	1,537.95	112	1,537.95	0	0
			2011-2012	120	3,181.51	120	3,181.51	0	0
			2012-2013	89	2,088.20	89	2,088.20	0	0.00
			2013-2014	205	4,552.99	205	4,552.99	0	0
			2014-2015	12	73.44	12	73.44	0	0
			2015-2016	24	1258.01	24	1258.01	0	0
2501 Total				1011	16,830.58	1011	16,830.58	0	0.00
35	2505	RURAL EMPLOY- MENT	2007-2008	64	4,046.30	64	4,046.30	0	0
			2008-2009	78	4,716.99	78	4,716.99	0	0
			2009-2010	36	2272.68	36	2272.68	0	0

1	2	3	4	5	6	7	8	9	10
			2010-2011	45	5,343.11	45	5,343.11	0	0
			2011-2012	43	4,740.43	43	4,740.43	0	0
			2012-2013	102	10,605.27	102	10,605.27	0	0
			2013-2014	15	22,104.61	15	22,104.61	0	0
			2014-2015	6	54443.45	6	54443.45	0	0
2505 Total				389	108272.84	389	108272.84	0	0.00
36	2515	OTHER RURAL DEVELOPMENT PROGRAMMES	2007-2008	195	20,361.85	195	20,361.85	0	0
			2008-2009	179	19,119.64	179	19,119.64	0	0
			2009-2010	195	18,935.48	195	18,935.48	0	0
			2010-2011	243	17,519.40	243	17,519.40	0	0
			2011-2012	424	30,683.75	314	25990.00	110	4693.76
			2012-2013	1356	88,418.11	877	48089.61	479	40328.51
			2013-2014	1900	1,59,641.63	1218	89150.59	682	70491.04
			2014-2015	127	26328.66	115	25083.73	12	1244.93
2515 Total				4620	381029.52	3336	2,64250.3	1284	1,16,779.24
37	2702	MINOR IRRIGATION	2007-2008	220	510.28	220	510.28	0	0.00
			2008-2009	320	782.37	320	782.37	0	0.00
			2009-2010	268	831.65	268	831.65	0	0.00
			2010-2011	245	847.56	245	847.56	0	0.00
			2011-2012	275	1,060.48	275	1,060.48	0	0.00
			2012-2013	698	2,895.97	698	2,895.97	0	0.00
			2013-2014	1354	5,148.06	1354	5,148.06	0	0.00
			2014-2015	9	15.21	0	0	9	15.21
2702 Total				3390	12,093.40	3380	12,076.37	10	17.03
38	2801	POWER	2007-2008	20	4,601.95	9	1972.48	11	2,629.47
			2008-2009	34	5,197.52	20	1347.51	14	3850.01
			2009-2010	22	4,760.25	4	160	18	4600.25
			2010-2011	10	8,009.00	7	3660.00	3	4349.00
			2011-2012	5	10,000.00	5	10000.00	0	0
			2012-2013	13	56,975.65	12	56975.64	1	0.01
			2013-2014	30	16,957.00	28	15045	2	1912
2801 Total				134	1,06,501.37	85	89,160.63	49	17,340.74
39	2810	NON CONVENTIONAL RESOURCES OF ENERGY	2007-2008	13	3,910.00	11	3,160.00	2	750.00
			2008-2009	14	2,918.00	13	2,418.00	1	500.00
			2009-2010	13	2,475.00	9	1,848.50	4	626.50
			2010-2011	15	3,578.00	0	0.00	15	3,578.00
			2011-2012	15	3,565.00	0	0.00	15	3,565.00
			2012-2013	19	6,442.50	0	0.00	19	6,442.50
			2013-2014	6	2,096.00	0	0.00	6	2,096.00
			2015-2016	1	30	0	0.00	1	30
2810 Total				96	25,014.50	33	7,426.50	63	17,588.00
40	2851	VILLAGE AND SMALL INDUSTRIES	2007-2008	112	1,335.17	112	1,335.17	0	0.00
			2008-2009	95	1,387.52	95	1,387.52	0	0.00
			2009-2010	97	1,841.71	97	1,841.71	0	0.00
			2010-2011	59	1,720.60	59	1,720.60	0	0.00
			2011-2012	54	2,697.23	54	2,697.23	0	0.00
			2012-2013	136	2,591.33	136	2,591.33	0	0.00
			2013-2014	226	2,602.82	226	2,602.82	0	0.00

1	2	3	4	5	6	7	8	9	10			
			2014-2015	1	0.13	0	0	1	0.13			
2851 Total				780	14,176.51	779	14,176.38	1	0.13			
41	2852	INDUSTRIES	2007-2008	2	41.00	2	41.00	0	0.00			
			2008-2009	5	136.39	5	136.39	0	0.00			
			2009-2010	11	359.88	11	359.88	0	0.00			
			2010-2011	6	399.51	6	399.51	0	0.00			
			2011-2012	9	906.71	9	906.71	0	0.00			
			2012-2013	21	1,297.35	21	1,297.35	0	0.00			
			2013-2014	39	1,808.33	39	1,808.33	0	0.00			
			2014-2015	2	801.10	0	0	2	801.10			
2852 Total				95	5,750.27	93	4,949.17	2	801.10			
42	2853	NON FERROUS MINING AND METAL- LURGICAL INDUSTRIES	2007-2008	7	732.57	7	732.57	0	0.00			
			2008-2009	1	118.89	1	118.89	0	0.00			
			2012-2013	48	8884.13	48	8884.13	0	0.00			
			2013-2014	104	8,964.80	104	8,964.80	0	0.00			
2853 Total				160	18,700.39	160	18,700.39	0	0.00			
43	2885	EXPENDITURE PERTAINING TO INDUSTRIES AND MINIRALS	2007-2008	1	25.00	1	25.00	0	0.00			
			2008-2009	1	25.00	1	25.00	0	0.00			
			2010-2011	1	30.00	1	30.00	0	0.00			
			2011-2012	1	30.00	1	30.00	0	0.00			
			2012-2013	1	30.00	1	30.00	0	0.00			
			2013-2014	1	30.00	1	30.00	0	0.00			
2885 Total				6	170.00	6	170.00	0	0.00			
44	3054	ROADS AND BRIDGES	2007-2008	2	500.00	2	500.00	0	0			
			2008-2009	2	2,497.00	2	2,497.00	0	0			
			2009-2010	1	2,500.00	1	2,500.00	0	0			
			2010-2011	2	6,300.00	2	6,300.00	0	0			
			2011-2012	3	10,000.00	3	10,000.00	0	0			
						2012-2013	2	10,000.00	2	10,000.00	0	0
						2013-2014	3	12,250.00	3	12,250.00	0	0
3054 Total				15	44,047.00	15	44,047.00	0	0.00			
45	3275	OTHER COMMUNICATI- ON SERVICES	2007-2008	5	1,326.00	5	1,326.00	0	0.00			
			2008-2009	8	1,394.00	8	1,394.00	0	0.00			
			2009-2010	4	614.00	4	614.00	0	0.00			
			2010-2011	4	509.92	4	509.92	0	0.00			
			2011-2012	12	2,611.49	12	2,611.49	0	0.00			
			2012-2013	11	7,458.00	11	7,458.00	0	0.00			
			2013-2014	6	2,600.75	6	2,600.75	0	0.00			
3275 Total				50	16,514.16	50	16,514.16	0	0.00			
46	3425	OTHER SCIENTIFIC RESEARCH	2007-2008	15	691.82	15	691.82	0	0.00			
			2008-2009	14	709.46	14	709.46	0	0.00			
			2009-2010	12	573.58	12	573.58	0	0.00			
			2010-2011	7	156.15	7	156.15	0	0.00			
			2011-2012	11	454.50	11	454.50	0	0.00			
			2012-2013	11	818.62	11	818.62	0	0.00			
			2013-2014	14	1,113.93	14	1,113.93	0	0.00			
3425 Total				84	4,518.06	84	4,518.06	0	0.00			

1	2	3	4	5	6	7	8	9	10
47	3452	TOURISM	2007-2008	12	2,000.00	12	2,000.00	0	0.00
			2008-2009	10	3,100.00	10	3,100.00	0	0.00
			2009-2010	9	3,200.00	9	3,200.00	0	0.00
			2010-2011	11	3,235.00	11	3,235.00	0	0.00
			2011-2012	8	3,235.00	8	3,235.00	0	0.00
			2012-2013	13	4,158.50	13	4,158.50	0	0.00
			2013-2014	11	4,002.35	11	4,002.35	0	0.00
3452 Total				74	22,930.85	74	22,930.85	0	0.00
48	3454	CENSUS, SURVEYS AND STATISTICS	2010-2011	1	910.00	1	910.00	0	0.00
3454 Total				1	910.00	1	910.00	0	0.00
49	3604	COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES	2007-2008	127	52,301.23	0	0.00	127	52,301.23
			2008-2009	69	50,446.19	2	10,546.21	67	39,899.98
			2009-2010	137	45,092.15	1	169.63	136	44,922.52
			2010-2011	177	69,265.13	16	154.11	161	69,111.02
			2011-2012	205	69,221.95	1	238.34	204	68,983.61
			2012-2013	218	88,772.89	15	5071.19	203	83701.70
			2013-2014	214	99,973.71	0	0.00	214	99,973.71
			2014-2015	89	75699.77	0	0.00	89	75699.77
2015-2016	180	79276.51	0	0	180	79276.51			
3604 Total				1416	6,30,049.53	35	16,179.48	1381	6,13,870.05
50	4202	CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE	2007-2008	3	2,016.42	3	2,016.42	0	0.00
			2008-2009	3	3,700.00	3	3,700.00	0	0.00
			2009-2010	1	500.00	1	500.00	0	0.00
4202 Total				7	6,216.42	7	6,216.42	0	0.00
51	4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH	2007-2008	1	1,200.00	1	1,200.00	0	0.00
4210 Total				1	1,200.00	1	1,200.00	0	0.00
52	4225	CAPITAL OUTLAY ON WELAFRE OF SCHEDULED CASTES AND SCHEDULED TRIBES	2007-2008	102	751.56	102	751.56	0	0.00
			2008-2009	63	610.52	63	610.52	0	0.00
			2009-2010	70	1,394.74	70	1,394.74	0	0.00
			2010-2011	73	1,482.57	73	1,482.57	0	0.00
4225 Total				308	4,239.39	308	4,239.39	0	0.00
53	4515	CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES	2007-2008	34	3,585.65	34	3,585.65	0	0.00
			2008-2009	11	832.00	11	832.00	0	0.00
			2009-2010	32	2,541.60	32	2,541.60	0	0.00
			2010-2011	23	3,428.60	23	3,428.60	0	0.00
4515 Total				100	10,387.85	100	10,387.85	0	0.00
54	4801	CAPITAL OUTLAY ON POWER PROJECTS	2007-2008	1	0.03	1	0.03	0	0.00
			2008-2009	1	0.03	1	0.03	0	0.00
			2009-2010	3	0.10	3	0.10	0	0.00
4801 Total				5	0.16	5	0.16	0	0.00

55	4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES	2007-2008	1	37.48	1	37.48	0	0.00
			2008-2009	1	1,017.41	1	1,017.41	0	0.00
			2009-2010	1	600.91	1	600.91	0	0.00
			2010-2011	4	1,371.23	4	1,371.23	0	0.00
4851 Total				7	3,027.03	7	3,027.03	0	0.00
56	5054	CAPITAL OUTLAY ON ROAD AND BRIDGES	2008-2009	2	2,212.10	2	2,212.10	0	0.00
			2013-2014	1	2,200.00	1	2,200.00	0	0.00
5054 Total				3	4,412.10	3	4,412.10	0	0.00
Grant Total				91282	3566752.23	87045	2516465.56	4237	1050286.6

Appendix-3.2

(Referred to in paragraph 3.1.4: Page 76)

Statement showing delayed in submission of UCs in Major Head – 2515 and 2217

Sl. No.	Major Head Code	Scheme Code	Voucher Amount in ₹	Number of Ucs
1	2515	4855	7,00,00,000	1
2	2515	5847	3,18,98,800	57
3	2515	5848	4,18,62,30,000	105
4	2515	6725	1,19,88,000	1
5	2515	6746	1,79,20,24,000	153
6	2515	6747	1,32,89,000	2
7	2515	6782	54,44,06,000	130
8	2515	6846	1,12,70,000	2
9	2515	6859	44,91,33,000	167
10	2515	7019	7,09,02,99,609	125
11	2515	7143	28,95,000	3
12	2515	7243	39,50,27,000	176
13	2515	7316	1,03,73,000	2
14	2515	7416	7,62,60,31,000	436
15	2515	7675	5,00,000	1
16	2515	7690	4,80,000	1
17	2515	8014	7,17,628	3
18	2515	8209	70,65,44,331	428
19	2515	8210	1,79,67,046	85
20	2515	8214	1,02,79,22,600	576
21	2515	8243	3,10,000	1
22	2515	8309	96,600	1
23	2515	8391	47,50,000	26
24	2515	8392	16,28,499	116
25	2515	8393	1,57,955	1
26	2515	8514	1,83,17,000	1
27	2515	8555	97,88,83,784	312
28	2515	8646	3,00,000	1
29	2515	8657	1,97,83,92,330	169
30	2515	8659	8,09,975	2
31	2515	8668	12,01,86,207	149
32	2515	8868	1,16,295	1
33	2515	8879	3,75,92,208	56
34	2515	8891	13,95,10,000	56
35	2515	8914	5,34,741	1
36	2515	8918	12,57,16,536	46
37	2515	7019	1,83,54,000	1
38	2515	NA	34,91,81,788	33
Total			27,76,38,33,932	3427
39	2217	209	4,50,00,000	1
40	2217	1785	8,33,25,000	7
41	2217	1786	4,12,12,500	9
42	2217	1787	60,00,000	1
43	2217	1788	10,14,15,000	7
44	2217	4178	3,20,00,000	8
45	2217	4179	3,34,75,000	7
46	2217	5704	35,20,00,000	3
47	2217	5866	1,75,39,41,000	172
48	2217	6047	30,00,000	7
49	2217	6741	1,41,29,27,757	11
50	2217	6807	97,57,27,100	14

51	2217	6808	91,83,92,000	4
52	2217	7241	6,89,06,00,000	63
53	2217	7329	56,49,00,300	8
54	2217	7404	10,37,75,000	5
55	2217	7409	5,79,84,000	8
56	2217	7416	2,55,61,12,000	33
57	2217	7418	1,27,70,000	3
58	2217	7487	5,95,61,000	5
59	2217	8543	35,43,25,950	16
60	2217	8630	3,69,47,000	1
61	2217	9106	37,84,34,000	69
62	2217	8635	5,00,00,000	2
Total			16,82,38,24,607	464

Appendix 3.3

(Reference: Paragraph 3.1.5.5: Page 82)

Statement showing delayed in submission of UCs of Zila Panchayat, Kabirdham

SI.No.	Major Head	Scheme Code	DDO Code	(₹ in lakh)	Number of UCs
1	2515	7019	822007	1,913.00	6
2	2515	8210	822007	2.57	3
3	2515	8391	822007	1.00	1
4	2515	5847	822007	6.04	2
5	2515	8879	822007	8.10	2
6	2515	8214	822007	116.07	1
7	2515	5848	822007	738.90	2
8	2515	8392	822007	43.62	4
9	2515	8668	822007	27.94	7
10	2515	8657	822007	292.00	3
11	2515	6782	822007	246.13	8
12	2515	6859	822007	27.26	9
13	2515	7416	822007	1,115.49	9
14	2515	8209	822007	8.27	2
15	2515	7243	822007	46.80	3
16	2515	Stamp Fees	822007	101.23	1
17	2515	Panchayat Karmi Sachiv Vyavastha	822007	184.60	1
Total				4,879.02	64

Appendix 3.4

(Reference: Paragraph 3.2.1: Page 83)

List of Institutions furnishing details of financial assistance

Sl. No.	Name of the Institution
1	Directorate of Public Prosecution, Chhattisgarh
2	Chhattisgarh Rajya Krishi Vipnan (Mandi) Board, Raipur
3	Chhattisgarh State Electricity Production Company Limited
4	Chhattisgarh Public Service Commission
5	Revenue and Disaster Management Department, Chhattisgarh
6	Home Guard and Civil Security Headquarters, Raipur
7	Directorate of Village Industries (Sericulture Division), Chhattisgarh
8	Religious Trust and Endowment Department, Chhattisgarh
9	Directorate of Industries, Chhattisgarh
10	Police Housing Corporation, Chhattisgarh
11	Ayush and Health Sciences University of Chhattisgarh
12	Jail and Correctoral Services Headquarters, Chhattisgarh
13	Research and Training Institute for Schedule Caste, Raipur
14	Ressidence and Environment Department, Chhattisgarh,
15	Directorate of Sainik Welfare, Chhattisgarh
16	Directorate of Village Industries (Handloom), Chhattisgarh
17	Office of the Rehabilitation Commissioner (Revenue & Disaster Management, Rehabilitation Department), Chhattisgarh
18	Chhattisgarh Swami Vivekanand Technical University, Chhattisgarh
19	International Institute of Information Technology, Chhattisgarh

Appendix 3.5
(Reference: Paragraph 3.2.1: Page 84)
List of auditable units identified u/s 14 of CAG's DPC Act

Sl. No.	Recipient	Audited upto
1	Nodal Officer, Sanjeevani Kosh	Not Audited
2	Director, National Rural Health Mission	04/2005 to 03/2010
3	Nodal Officer, Emergency Medical Response Services	Not Audited
4	Director, State Health Resource Centre	05/2002 to 11/2005
5	Managing Director, Tourism Board	04/2008 to 03/2010
6	Commissioner Mahatma Gandhi National Rural Employment Guarantee	Not Audited
7	Chhattisgarh State Co-operative Fisheries Federation	Not Audited
8	Mission Director, State Horticulture Development Society	Not Audited
9	Managing Director, Danteshwari Maiya Cooperative Sugar Mill and others	Not Audited
10	Managing Director, Cooperative Sugar Mills	Not Audited
11	CEO, Naya Raipur Development Authority	Not Audited
12	Chhattisgarh <i>Hastshilp</i> Development Board	05/2006 to 09/2010
13	Managing Director, Khadi Gramodyog Board	07/2001 to 08/2012
14	Registrar, Sundar Lal Open University	Not Audited
15	Secretary, Sanskrit Board	Not Audited
16	Handicraft Development and Marketing Cooperative Federation	Not Audited
17	Registrar, Bilaspur University	Not Audited
18	Registrar, Durg University	Not Audited
19	Rajya Uchh Shiksha Parishad	Not Audited
20	Executive Officer, Chhattisgarh Rural Road Development Agency	Not Audited
21	Executive Director, Chhattisgarh Council of Science and Technology,	02/2014 to 01/2016
22	Managing Director, Chhattisgarh Women Fund	Not Audited
23	Managing Director, Chhattisgarh Rajya Antya-vasai, Vitt Evam Vikas Nigam	Beginning to 12/2012
24	Chief Executive Officer, Chhattisgarh InfoTech and Biotech Promotion Society	Not Audited
25	Managing Director, Raipur Milk Production Federation	Not Audited
26	Project Officer, Integrated Tribal Welfare Development Project	Upto 09/2015
27	Hatkargha Vikas Evam Vipanana Sahakari Sangh	Not Audited
28	Mission Director, Rajiv Gandhi Shiksha Mission, Raipur	2011-12 to 2015-16
29	Principal, Chitani Mitani Dubey College, Bilaspur and other Colleges	Not Audited
30	Registrar, Hidayatullah National Law University	Not Audited
31	Registrar, Indira Kala Sangeet Vishva Vidhyalaya.	Not Audited
32	Registrar, Kushabhau Thakre Journalism University	Not Audited
33	Financial Controller, Indira Gandhi Agriculture University, Raipur	Not Audited
34	Registrar, Ayush and Medical Science University	Not Audited
35	Chancellor, Kamdhenu University	Not Audited
36	Registrar, Surguja University	09/2008 to 12/2014
37	Registrar, Bastar University	Not Audited
38	Registrar, Ravishankar University	04/2004 to 03/2016
39	Registrar, Veterinary University	Not Audited
40	Managing Director, Chhattisgarh State Laghu Vanopaj Sangh	Not Audited
41	Project Director, Chhattisgarh State AIDS Control Samiti	08/2011 to 06/2015
42	Mission Director, National Rural Livelihood Mission	Not Audited
43	Director, National Food Security Mission	Not Audited

44	Nodal Officer, Eklavya Adarsh Awwasiya Vidhyalay	Not Audited
45	Indian Institute of Information Technology	Not Audited
46	Scout Association	Not Audited
47	Nodal Officer, <i>Mukhyamantri Bal Hruday Suraksha Yojana</i>	Not Audited
48	Director, Sickle Cell Institute	Not Audited
49	State Ayush Society	Not Audited
50	Chief Executive Officer, State Urban Development Authority	Not Audited
51	Secretary, Wakf Board	Not Audited
52	Chief Executive Officer, State Haj Committee	Not Audited
53	Director, Tribal Research and Training Institute	04/2005 to 06/2014
54	Kendriya Bhandar Raigarh, etc.	Not Audited
55	CEO, CG State Skilled Development Authority	Not Audited
56	Secretary, Ramakrishna Mission	Not Audited
57	Chhattisgarh Samvad	Not Audited
58	Secretary, Chhattisgarh State Child Conservation Commission	Not Audited
59	Lord Budha Educational Society	Not Audited
60	Chairman, State Child Conservation Society	Not Audited
61	Managing Director, Co-operative Milk Federation and others	Not Audited
62	CG Rajya Matsya Maha Sangh, Raipur	Not Audited
63	Chhattisgarh State Renewable Energy Development Agency (CREDA)	05/2014 to 02/2016
64	CG Handloom Development and Marketing	Not Audited
65	CG Mati Kala Board	Not Audited
66	Mahatma Gandhi Bunkar Sahkari Samiti Maryadit Ltd.	Not Audited

Appendix-3.6

(Reference: Paragraph 3.2.2: Page 84)

(Statement showing Status of the Accounts and the Separate Audit Report of the Autonomous Bodies as on 31st March 2016)

Sl. No.	Name of the Body	Date of incorporation/entrustment	Period of Accounts rendered	Period of Accounts in Arrear	Period up to which SAR issued	Position of placing of SAR in the Legislature
1	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Ltd.	8.10.2004	2011-12 (inordinate delay)	2012-13 to 2014-15	2011-12	06.04.2016 (delay presentation)
2	Chhattisgarh Rajya Van Vikas Nigam Ltd.	22.05.2001	2014-15	---	2014-15	Not placed yet
3	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam	19.07.2004	2011-12 (inordinate delay)	2012-13 to 2014-15	2011-12	Not placed yet
4	Chhattisgarh infrastructure Development Corporation Ltd.	26.02.2001	2009-10 (inordinate delay)	2010-11 to 2014-15	2009-10	Placed on 13.05.15 (delay presentation)
5	Chhattisgarh State Industrial Development Corporation Ltd.	16.11.1981	2009-10 (inordinate delay)	2010-11 to 2014-15	2009-10	Placed on 28.03.16 (delay presentation)
6	Chhattisgarh Mineral Development Corporation Ltd.	07.06.2001	2014-15	---	2014-15	Placed on 06.01.16
7	CMDC ICPL Coal Ltd.	11.04.2008	2014-15	---	2014-15	Not placed yet
8	Chhattisgarh Sondiha Coal Ltd.	30.12.2008	2014-15	---	2014-15	Placed in 2015
9	CSPGCL AEL Parsa Collieries Ltd.	06.12.2010	2014-15	---	2014-15	Not placed yet
10	Chhattisgarh State Power Distribution Company Ltd.	19.05.2003	2014-15	---	2013-14	Placed on 12.03.15
11	Chhattisgarh State Power Generation Company Ltd.	19.05.2003	2014-15	----	2013-14	Placed on 12.03.15
12	Chhattisgarh State Power Holding Company Ltd.	30.12.2008	2014-15	---	2013-14	Placed on 12.03.15
13	Chhattisgarh State Power Trading Company Ltd.	30.12.2008	2014-15	---	2014-15	Not placed yet
14	Chhattisgarh State Power Transmission Company Ltd.	19.05.2003	2014-15	---	2014-15	Not placed yet
15	Chhattisgarh State Beverages Corporation Ltd.	7.11.2001	2014-15	---	2013-14	Not placed yet
16	Chhattisgarh State Civil Supplies Corporation Ltd.	13.03.2001	2013-14 (inordinate delay)	2014-15	2012-13	Not placed yet
17	Chhattisgarh Medical Services Corporation Ltd.	7.10.2010	2014-15	---	2014-15	Not placed yet
18	Chhattisgarh Police Housing Corporation Ltd.	14.12.2011	2014-15	---	2014-15	Not placed yet
19	Raipur Nagar Nigam Transport Ltd.	01.10.2011	First account not received yet (inordinate delay)	Nov 2011 to March 2012, 2012-13 to 2014-15	---	Not placed yet

20	Chhattisgarh State Warehousing Corporation.	02.05.2002	2014-15	---	2013-14	Not placed yet
21	Chhattisgarh Road Development Corporation Limited	11.11.2014	2014-15	---	2014-15	Not placed yet
22	Kerwa Coal Limited	28.01.2015	First Account not received yet	---	---	Not placed yet
23	Chhattisgarh housing Boards	2007-08	2009-10 (inordinate delay)	2010-11 to 2014-15	2009-10	Not placed yet
24	Chhattisgarh State Legal Services Authority, Bilaspur	Entrusted vide the act of Parliament	2011-12 (inordinate delay)	2012-13 to 2014-15	2011-12	Not placed yet
25	Compensatory Afforestation Fund Management and Planning Authority (CAMPA).	Entrusted vide CAMPA Act.	2009-10 to 2013-14	2014-15	2009-10 to 2013-14	Not Place d yet

Appendix-3.7

(Reference: Paragraph-3.3; Page-84, 85)

(Statement showing Major Head wise details of outstanding AC bills at the end of 2015-16)

(₹ in lakh)

Sl.No.	Major Heads	No. of Bills	Amount
1	2014 – Administration and Justice	4	0.05
2	2230 – Labour and Employment	9	1.43
3	2235 – Social Security and Welfare	6	4.46
4	2245 – Relief on account of Natural Calamities	1	1.39
5	2401- Crop Husbandry	1	1.20
6	2408 – Food Storage and Warehousing	2	33824.42
7	2515 – Other Rural Development Programmes	4	0.11
8	2801 – Power	14	28102.00
9	2851 – Village and Small Industries	147	780.74
10	2852 – Industries	82	968.17
11	3454 – Census Surveys and Statistics	2	2.42
12	4852 – Capital Outlay on Iron and Steel Industries	31	900.00
Total		303	64586.39

Appendix-3.8

(Reference: Paragraph 3.4: Page 85)

Details of Balance Transferred under Major Head 8443-106- Personal Deposit Account on March 2016

(₹ in crore)

Sl.No.	Treasury	Major Head	Amount
1	Collector, Land Records, Bemetara	2029	0.07
2	Superintendent of Police, Jagdalpur	2055	0.49
3	Collector, Land Records, Balod	2029	0.02
4	District Collector, Balod	2245	2.00
5	Superintendent of Jail, Bilaspur	2056	0.11
6	Superintendent of Jail, Bilaspur	2056	0.05
7	Joint Director, Panchayat, Bilaspur	2235	0.08
8	Joint Director, Panchayat, Social Welfare, Raipur	2235	0.22
Total			3.04

Appendix-3.9

(Reference: Paragraph 3.5: Page 87)

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	12	10.42	2	0.62	3	2.51	17	13.55
2	Art & Culture	1	0.81	-	-	1	-	2	0.81
3	District Administration	1	0.67	06	0.85	1	3.00	8	4.52
4	Treasury and Accounts Administration	3	0.20	1	7.26	4	11.81	8	19.27
5	Technical Education	4	0.00	1	1.91	6	50.16	11	52.07
6	Tribal	3	0.91	3	0.20	13	16.66	19	17.77
7	Taxes on Sales, trade	1	0.02	-	-	-	-	1	0.02
8	Panchayat and Social Welfare	-	-	-	-	2	1.00	2	1.00
9	Education	24	13.35	17	34.95	21	63.56	62	111.86
10	Police	18	7.87	04	18.16	367	94.24	389	120.27
11	Health and Family welfare	3	0.29	3	0.45	17	2.03	23	2.77
12	Tehsil	2	0.50	11	1.87	2	0.18	15	2.55
13	State Excise	-	-	1	2.37	1	1.49	2	3.86
14	Animal Husbandry	6	1.65	1	0.10	139	9.19	146	10.94
15	Public Services Commission	-	-	-	-	1	3.16	1	3.16
16	Co- operation	-	-	1	96.26	-	-	1	96.26
17	Women and Child Welfare	01	3.50	-	-	3	2.28	4	5.78
18	Dairy Development	1	0.20	1	0.02	-	-	2	0.22
19	Sericulture	-	-	-	-	2	4.41	2	4.41
20	District and Session Court	4	0.11	3	10.20	1	-	8	10.31
21	Labour and Employment	9	3.01	-	-	3	0.63	12	3.64
22	Food , Civil Supply & Consumer Protection Department	-	-	1	0.08	3	0.15	4	0.23
23	Crop Husbandry	1	0.24	1	2.98	6	2.77	8	5.99
24	Welfare of SC/ST & OBC	3	1.09	04	20.48	8	1.23	15	22.80
25	Health and Medical Service	8	2.49	7	32.81	12	12.97	27	48.28
26	Forest	-	-	-	-	944	1,001.23	944	1,001.23
27	PWD	-	-	-	-	459	9,938.25	459	9,938.25
28	WRD	8	4.04	-	-	12	196.39	20	200.44
29	Finance and Statistical Directorate	1	0.05	-	-	-	-	1	0.05
30	Collectorate	-	-	2	0.38	-	-	2	0.38
31	ParivahanVibhag	-	-	-	-	1	0.00	1	0.00
32	Industries	-	-	-	-	1	0.04	1	0.04
33	Urban Development	-	-	1	0.15	-	-	1	0.15
Total		114	51.42	71	232.10	2033	11419.36	2,218	11702.87

Appendix-3.10
(Reference: Paragraph 3.5: Page 87)
Year-wise analysis of the loss to Government
(Cases where final action was pending at the end of 31 March 2016)

(₹ in lakh)

Sl. No.	Name of the Department	Number of cases and amount						
		Upto 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	Total
1	2	3	4	5	6	7	8	9
1	Higher Education	7 (2.23)	4 (8.08)	2 (2.51)	1 (0.12)	2 (0.11)	1 (0.50)	17 (13.55)
2	Art & Culture	1 (0.00)	-	-	-	-	1 (0.81)	2 (0.81)
3	District Administration	-	-	2 (0.40)	1 (0.67)	1 (0.16)	4 (3.29)	8 (4.52)
4	Treasury and Accounts Administration	1 (0.00)	-	3 (7.34)	1 (11.77)	-	3 (0.16)	8 (19.26)
5	Technical Education	1 (0.00)	9 (51.81)	-	-	-	1 (0.25)	11 (52.06)
6	Tribal	-	2 (0.75)	2 (1.46)	5 (12.67)	3 (1.60)	7 (1.28)	19 (17.76)
7	Taxes on Sales, trade	-	-	-	-	-	1 (0.02)	1 (0.02)
8	Woman & Child Welfare	-	-	1 (1.96)	-	2 (3.50)	1 (0.32)	4 (5.78)
9	Education	8 (60.05)	4 (3.07)	6 (12.68)	2 (16.17)	5 (3.38)	37 (16.52)	62 (111.86)
10	Police	186 (27.86)	103 (36.17)	51 (11.38)	28 (28.58)	6 (12.40)	15 (3.87)	389 (120.26)
11	Distt. Health and Family welfare	-	-	-	-	-	23 (2.77)	23 (2.77)
12	Tehsil	-	-	3 (0.98)	-	-	12 (1.57)	15 (2.55)
13	State Excise	-	1 (1.49)	1 (2.37)	-	-	-	2 (3.86)
14	Animal Husbandry	51 (4.78)	78 (3.28)	12 (2.19)	-	-	5 (0.69)	146 (10.94)
15	Public Services Commission	-	-	1 (3.16)	-	-	-	1 (3.16)
16	Co-operation	-	-	-	-	1 (96.26)	-	1 (96.26)
17	Panchayat and Social Welfare	1 (1.00)	1 (0.00)	-	-	-	-	2 (1.00)
18	Dairy Development	-	-	-	2 (0.22)	-	-	2 (0.22)
19	Sericulture	1 (4.00)	1 (0.41)	-	-	-	-	2 (4.41)
20	District and Session Court	2 (0.00)	3 (1.04)	2 (1.48)	1 (7.79)	-	-	8 (10.31)
21	Labour and Employment	2 (0.5)	0	4 (2.46)	1 (0.25)	2 (0.07)	3 (0.35)	12 (3.64)

1	2	3	4	5	6	7	8	9
22	Food , Civil Supply & Consumer Protection Department	-	-	1 (0.10)	-	-	3 (0.13)	4 (0.23)
23	Welfare of SC/ST & Other Backward Classes	-	1 (0.00)	1 (19.58)	-	4 (0.63)	9 (2.59)	15 (22.80)
24	Health and Medical Services	-	5 (11.29)	1 (0.30)	6 (33.02)	1 (0.13)	14 (3.54)	27 (48.28)
25	Crop Husbandry	2 (0.00)	1 (0.16)	5 (5.83)	-	-	-	8 (5.99)
26	Forest	22 (101.51)	40 (101.94)	114 (136.38)	206 (399.58)	340 (175.30)	222 (86.53)	944 (1,001.23)
27	PWD	203 (6961.72)	181 (2680.71)	75 (295.83)	-	-	-	459 (9938.25)
28	WRD	5 (6.00)	15 (194.44)	-	-	-	-	20 (200.44)
29	Finance and Statistical Directorate	-	1 (0.05)	-	-	-	-	1 (0.05)
30	Collectorate	-	-	-	-	-	2 (0.38)	2 (0.38)
31	Parivahan Vibhag	-	-	-	-	1 (0.00)	-	1 (0.00)
32	Industries	-	-	-	-	-	1 (0.04)	1 (0.04)
33	Urban Development	-	-	-	-	-	1 (0.15)	1 (0.15)
	Total	493 (7169.65)	450 (3094.69)	287 (508.39)	254 (510.85)	368 (293.54)	366 (125.75)	2218 (11702.87)

Appendix-3.11
(Reference: Paragraph 3.5: Page 88)
Recovery in loss cases intimated during 2015-16

(Amount in ₹)

Sl. No.	Case No.	Major Head	Department Name	Type Miss/Loss/Theft/Other	Year	Amount of Loss	Amount Recovered
1	51	2406	Forest	Loss	1990-91	9223	9223
2	53	2406	Forest	Loss	2011-12	13700	13700
3	54	2406	Forest	Loss	2012-13	56425	56425
4	55	2406	Forest	Loss	2012-13	8882	8882
5	56	2406	Forest	Loss	2001-02	113436	90749
6	57	2406	Forest	Loss	2011-12	11824	11824
7	59	2406	Forest	Loss	2000-01	6498	6498
8	60	2406	Forest	Loss	2001-02	8930	8930
9	62	2406	Forest	Loss	1986-87	373993	373993
10	63	2406	Forest	Loss	2012-13	15502	15502
11	64	2406	Forest	Loss	2011-12	57348	57348
12	65	2406	Forest	Loss	1991-92	11690	11690
13	66	2406	Forest	Loss	1972-73	10259	10259
14	67	2406	Forest	Loss	1994-95	182	182
15	68	2406	Forest	Loss	1995-96	673	673
16	71	2406	Forest	Loss	1988-89	3226	3226
17	72	2406	Forest	Loss	1993-94	7560	7560
18	73	2406	Forest	Loss	1993-94	45234	45234
19	74	2406	Forest	Loss	1994-95	6009	6009
20	75	2406	Forest	Loss	1995-96	25973	25973
21	76	2406	Forest	Loss	1993-94	5506	5506
22	77	2406	Forest	Loss	1973-74	10676	10676
23	83	2406	Forest	Loss	2012-13	8306	8306
24	84	2406	Forest	Loss	2011-12	81430	81430
25	85	2406	Forest	Loss	2013-14	7624	7624
26	87	2406	Forest	Loss	2000-01	30000	30000
27	88	2406	Forest	Loss	1989-90	14234	14234
28	96	2406	Forest	Loss	1991-92	9979	9979
29	97	2406	Forest	Loss	1991-92	9309	9309
30	99	2406	Forest	Loss	1993-94	145456	145456
31	100	2406	Forest	Loss	1992-93	2860	2860
32	103	2406	Forest	Loss	1991-92	666	666
33	104	2406	Forest	Loss	1991-92	28529	28529
34	106	2406	Forest	Loss	1996-97	22816	22816
35	107	2406	Forest	Loss	1993-94	5491	5491
36	108	2406	Forest	Loss	1994-95	54218	54218
Total						1223667	1200980

1	2	3	4	5	6	7	8
37	52	2055	Police	Loss	2008-09	8385	8385
38	58	2055	Police	Loss	2013-14	6405	6405
39	78	2055	Police	Loss	2011-12	5266	5266
40	81	2055	Police	Loss	2001-02	6855	6855
41	82	2055	Police	Loss	2006-07	2865	2865
42	89	2055	Police	Loss	2014-15	5801	5801
43	90	2055	Police	Loss	2011-12	2500	2500
44	94	2055	Police	Loss	2002-03	11711	11711
45	95	2055	Police	Loss	2002-03	11711	11711
46	98	2055	Police	Loss	2014-15	699	699
47	101	2055	Police	Loss	2001-02	6855	6855
48	102	2055	Police	Loss	2003-04	5215	5215
49	105	2055	Police	Loss	2014-15	2436	2436
Total						76704	76704
50	86	2403	Animal Husbandry	Loss	1991-92	25739	25739
Total						25739	25739
51	93	2202	School Education	Defalcation	1974	1536	1536
Total						1536	1536
Grand Total						1327646	1304959

Appendix-3.12
(Reference: Paragraph 3.6: Page 88)
(Statement showing booking under Minor Head '800- Other Expenditure')

SI. No.	Major Head	Total Expenditure under the Major Head (₹ in crore)	Expenditure under Minor Head 800- Other Expenditure (₹ in crore)	Percentage
1	2	3	4	5
1	2075-Miscellaneous General Services	0.16	0.16	100
2	3275-Other Communication Services	120.79	120.79	100
3	4701-Medium Irrigation	66.41	54.25	81.69
4	4700-Major Irrigation	589.57	470.53	79.81
5	4801-Capital Outlay on Power Project	339.35	209.35	61.69
6	2039-State Excise	99.90	41.09	41.13
7	2250-Other Social Services	7.68	1.73	22.54
8	2852-Industries	98.7	15.67	15.87
9	2853-Non Ferrous Mining and Metallurgical Industries	246.56	35.81	14.52
10	2013-Councils of Ministers	35.65	3.4	9.55
11	2403-Animal Husbandry	335.04	11.89	3.55
12	4216-Capital Outlay on Housing	21.45	0.66	3.1
13	2014-Administration of Justice	188.4	4.94	2.62
14	2405-Fisheries	57.59	0.91	1.58
15	2058-Stationery and Printing	9.5	0.13	1.38
16	2070-Other Administrative Services	140.51	1.19	0.85
17	2235-Social Security and Welfare	1364.32	10.23	0.75
18	2225-Welfare of SC, ST and OBC	173.1	1.21	0.7
19	2401-Crop Husbandry	1007.37	6.34	0.63
20	2012-President, Vice President, Governor and Administrator of Union Territories	7.53	0.04	0.52
21	2425-Co-operation	118.3	0.51	0.43
22	2203-Technical Education	101.45	0.33	0.33

1	2	3	4	5
23	5054-Capital Outlay on Roads and Bridges		9.84	0.32
24	2053-District Administration	204.53	0.48	0.23
25	2215-Water Supply and Sanitation	810.41	1.39	0.17
26	2015-Election	62.15	0.09	0.14
27	2071-Pensions and Other Retirement Benefits	3518.57	4.11	0.12
28	4702-Capital Outlay on Minor Irrigation	1057.61	1.06	0.1
29	2059-Public Works	343.22	0.22	0.06
30	2406-Forestry and Wildlife	1119.52	0.64	0.06
31	3454-Census, Survey and Statistics	19.53	0.01	0.06
32	3475-Other General Economic Services	6.03	0	0.06
33	2054-Treasury and Accounts Administration	56.15	0.03	0.05
34	2204-Sports and Youth Services	57.83	0.02	0.04
35	2216-Housing	221.23	0.07	0.03
36	2202-General Education	9127.59	2.16	0.02
37	2210-Medical and Public Health	2237.95	0.52	0.02
38	2211-Family Welfare	181.48	0.04	0.02
39	2217-Urban Development	385.9	0.07	0.02
40	2851-Village and Small Industries	141.81	0.02	0.02
41	2245-Relief on account of Natural Calamities	1384.07	0.13	0.01
Total		29112.70	1012.06	3.48

Appendix-3.13

(Reference: Paragraph 3.6: Page 88)

(Statement showing booking under Minor Head '800- Other Receipts')

(₹ in crore)

SI. No.	Major Head	Total Receipt under Major Head (₹ in crore) *	Receipt under Minor Head 800- Other Receipts (₹ in crore)	Percentage
1	2	3	4	5
1	0852-Industries	1.22	1.51	123.83
2	0702-Minor Irrigation	121.91	127.55	104.63
3	0217-Urban Development	3.11	3.13	100.55
4	0211-Family Welfare	0.05	0.05	100
5	0235-Social Security and Welfare	3.49	3.49	100
6	1053-Civil Aviation	3.32	3.32	100
7	0220-Information and Publicity	0.09	0.09	97.78
8	0435-Other Agricultural Programmes	2.04	1.97	96.54
9	0041-Taxes on Vehicles	829.22	700.16	84.44
10	0071-Contribution and Recoveries towards Pension and other Retirement Benefits	6.19	5.15	83.13
11	0515-Other Rural Development Programmes	30.20	24.31	80.48
12	0055-Police	11.40	8.39	73.59
13	0070-Other Administrative Services	88.41	70.25	79.46
14	0408-Food Storage and Warehousing	0.08	0.06	70.91
15	1601-Grants in aid from Central Government	8061.59	5308.00	65.84
16	0059-Public Works	42.73	22.84	53.45
17	0058-Stationery and Printing	2.58	1.25	48.38
18	0230-Labour and Employment	16.52	6.66	40.32
19	0403-Animal Husbandry	6.43	2.51	38.99
20	0250-Other Social Services	29.15	9.93	34.06
21	0405-Fisheries	3.73	1.27	33.95
22	0023-Hotel Receipts Tax	7.26	2.15	29.63
23	0029-Land Revenue	363.84	103.33	28.40
24	0056-Jails	5.93	1.67	28.13
25	0202-Education, Sports, Art and Culture	13.07	3.03	23.15
26	0042-Taxes on Goods and Passengers	1040.26	212.81	20.46
27	0406-Forestry and Wildlife	409.75	72.80	17.77
28	0043-Taxes and Duties on Electricity	1372.84	240.90	17.55
29	0039-State Excise	3338.40	577.21	17.29
30	1054-Roads and Bridges	2.36	0.25	10.63
31	0049-Interest Receipts	108.23	7.92	7.32
32	0075-Miscellaneous General Services	9.46	0.69	7.34
33	0701- Medium Irrigation	6.10	0.43	7.11
34	0700-Major Irrigation	502.17	25.36	5.05
35	0851-Village and Small Industries	1.24	0.06	5.04
36	1475-Other General Economic Services	7.92	0.33	4.16
37	0210-Medical and Public Health	43.15	1.51	3.5
38	0030-Stamps and Registration Fees	1185.22	32.45	2.74
39	0401-Crop Husbandry	10.57	0.14	1.36
40	0215-Water Supply and Sanitation	9.23	0.12	1.34

1	2	3	4	5
41	0040-Taxes on Sales, Trade etc.	8908.36	102.15	1.15
42	0853-Non Ferrous Mining and Metallurgical Industries	3709.52	19.84	0.53
43	0425-Co-operation	11.30	0.02	0.19
44	0045-Other Taxes and Duties on Commodities and Services	37.95	0.06	0.16
45	0047-Other Fiscal Services	0.00	0.00	0.00
46	0802-Petroleum	0.00	0.00	0.00
47	0810-Non Conventional Sources of Energy	0.00	0.00	0.00
Total		30367.59	7707.12	25.38

*it includes refunds and recoveries

Appendix-3.14

(Reference: Paragraph 3.7: Page 89)

Details Of Grants-in-Aid Under Capital Section

(₹ in crore)

Sl. NO.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1	4059	Capital Outlay on Public Works	45	Grants for creation of Capital Assets	8.00
2	4202	Capital Outlay on Education, Sports, Art and Culture	45	Grants for creation of Capital Assets	5.70
3	4210	Capital Outlay on Medical and Public Health	45	Grants for creation of Capital Assets	6.00
4	4217	Capital Outlay on Urban Development	45	Grants for creation of Capital Assets	187.59
5	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	45	Grants for creation of Capital Assets	131.08
6	4403	Capital Outlay on Animal Husbandry	45	Grants for creation of Capital Assets	3.00
7	4515	Capital Outlay on Other Rural Development Programme	45	Grants for creation of Capital Assets	566.54
8	4801	Capital Outlay on Power Projects	45	Grants for creation of Capital Assets	339.35
9	4851	Capital Outlay on Village and Small Industries	45	Grants for creation of Capital Assets	0.88
10	4852	Capital Outlay on Iron and Steel Industries	45	Grants for creation of Capital Assets	15.00
11	5425	Capital Outlay on Other Scientific and Environmental Research	45	Grants for creation of Capital Assets	2.71
12	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	14	Grants-in-aid	84.07
Total					1349.92

Appendix-3.15
(Reference: Paragraph 3.7: Page 89 and 90)
Details of Irregular Sanction

(₹ in lakh)

Sl. No.	Department	Date of sanction	Classification	Name of Work	Nature of Objection	Amount
1	2	3	4	5	6	7
PART A - REVENUE WORK BOOKED IN CAPITAL HEAD						
1	Executive Engineer, M.R.P. Phase-II Works Division, Raipur (C.G.)	14.08.2015	Grant No. 45/4702/"P" Maintenance/Rajiv Samoda Nisda Diversion Scheme Phase-I	Estimate of Repair and maintenance of control room of Rajiv Samoda Nisda Diversion Scheme.	Revenue work booked in capital head	1.37
2	Executive Engineer, Water Resource Division, Kanker (C.G.)	14.08.2015	Grant No. 41/4702 Minor Irrigation Tribal.	One day workshop for Jal Kranti Abhiyan 2015-16 in Kanker.	Revenue work booked in capital head	0.50
3	Superintending Engineer, Mahanadi Circle, Raipur (C.G.)	23.07.2015	Grant No. 23/4700 Water Resource Department	Estimate of purchasing B.F.C. Articles for inspection hut of Mandhar Dy No.-17	Revenue work booked in capital head	2.11
4	Executive Engineer, Water Resource Barrage Division, Dongargaon, Distt.-Rajnandgaon, (C.G.)	13.08.2015	Grant No. 41/4701 of medium project	Patrolling work of L.B.C. and R.B.C. main canal and minor canals of Mongra Barrage Medium Project in Kharif Irrigation year 2015-16.	Revenue work booked in capital head	4.46
5	Executive Engineer, Water Resource Barrage Division, Dongargaon, Distt.-Rajnandgaon, (C.G.)	13.08.2015	Grant No. 23/4701 of medium project	Patrolling in canal for Kharif Irrigation year 2015-16 of Sukhanall Barrage Project.	Revenue work booked in capital head	1.44
6	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	14.05.2015	Grant No. 45/4702/"P" Maintenance/Rajiv Samoda Nisda Diversion Scheme Phase-(I)	Estimate of Repair and Maintenance of service road of link canal from RD 160 to 400M, RD 1030 to 1590 and RD 2000 to 4500M	Revenue work booked in capital head	6.93
7	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	04.05.2015	Grant No. 45/4702/"P" Maintenance/Rajiv Samoda Nisda Diversion Scheme Phase-(II)	Repair and Maintenance of base of Right Side power room at mudhena site.	Revenue work booked in capital head	1.89
8	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	20.04.2015	Grant No. 45/4702/"P" Maintenance/Rajiv Samoda Nisda Diversion Scheme Phase-(I)	Repair works of Service Bank main canal of Rajiv Samoda Nisda Diversion Scheme Phase-I	Revenue work booked in capital head	4.99

1	2	3	4	5	6	7
9	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	13.04.2015	Grant No. 23/4700/Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate of Hot Weather report/Estimate for S.D.O M.R.P. Dam Sub Dn No. 4, Palari	Revenue work booked in capital head	0.64
10	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	01.04.2015	Grant No. 23/4700/Rajiv Samoda Nisda Diversion Scheme	Estimate of Hot Weather report/Estimate for S.D.O, B.C.C. Sub division No. 01 Arang	Revenue work booked in capital head	0.57
11	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	15.04.2015	Grant No. 23/4700/Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate of Hot Weather report/estimate for S.D.O., M.B.C. Sub divisional Office Arang	Revenue work booked in capital head	0.52
12	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	13.04.2015	Grant No. 23/4700/"O" Misc/Rajiv Samoda Nisda Diversion Scheme	Estimate of Hot Weather report/estimate for S.D.O., M.R.P. Disnet Sub divisional No. 10 Arang	Revenue work booked in capital head	0.55
13	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	21.05.2015	Grant No. 45/4702/"P" Maintenance Rajiv Samoda Nisda Diversion Scheme	Maintenance of approach road from Nisda village to weir site of Rajiv Samoda Nisda Diversion Scheme Phase-I	Revenue work booked in capital head	1.02
14	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	30.04.2015	Grant No. 23/4700/"O" Misc/Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate for Flex banner and Pomplate for Lok Suraj Abhiyan on dated 15.04.2015 to 14.05.2015 in Tahsil Arang, Distt. Raipur	Revenue work booked in capital head	0.77
15	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	01.04.2015	Grant No. 23/4700/"K" Building/Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate for tiles flooring in Divisional Office at M.R.P Phase-II works Division campus at Raipur	Revenue work booked in capital head	11.85
16	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	17.04.2015	Grant No. 23/4700/"O" Misc/Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate for Flex banner and pamplate for Lok Suraj Abhiyan on dated 15.04.2015 to 14.05.2015 in Tahsil Arang, Distt. Raipur	Revenue work booked in capital head	1.02
17	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	13.04.2015	Grant No. 23/4700/"O" Misc/Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate for Flex banner and pamplate for Lok Suraj Abhiyan on dated 15.04.2015 to 14.05.2015 in Tahsil Palari, Distt. Balodabazar	Revenue work booked in capital head	1.14
18	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	27.03.2015	Grant No. 23/4700/"O" Misc/Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate of Hot Weather Estimate for Divisional Office M.R.P. Phase-II works Division Raipur	Revenue work booked in capital head	2.59

1	2	3	4	5	6	7
19	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	13.04.2015	Grant No. 23/4700/"O" Misc/08-Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate of Hot Weather report for S.D.O Irrigation Project Sub Division Arang.	Revenue work booked in capital head	0.70
20	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	07.08.2015	Grant No. 23/4700/"K" Building/Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate for colour washing, Distempering and Painting of Divisional Office Building (Ayacut Office)	Revenue work booked in capital head	2.42
21	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	10.02.2015	Grant No. 23/4700/"P" Maintenance/ Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate for Annual Repair of Government Vehicle C.G.2/1382	Revenue work booked in capital head	0.30
22	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	18.02.2015	Grant No. 23/4700/"O" Misc/Phase-II R.S.N.D. Scheme	Estimate of preparation of Revenue Records Km. 77.00 to 82.18 of R.S.N.D Group (A)	Revenue work booked in capital head	7.66
23	The Executive Engineer, MRP-Phase-II, Works Division Raipur, (C.G.)	23.02.2015	Grant No. 23/4700/"O" Misc/Phase-II R.S.N.D. Scheme	Estimate of preparation of Revenue Records Km. 77.00 to 82.18 of R.S.N.D Group (B)	Revenue work booked in capital head	8.94
24	The Chief Engineer, Mahanadi Project, Raipur (C.G)	26.09.2015	Grant No. 23/4700-08-800-0101-2884-26-005-V Capital Outlay on Major Irrigation Project (Plan) Const. of Rajiv Samoda Nisda Diversion Scheme Phase-II	Estimate for the repair of Mahindra Utility CG02-1382	Revenue work booked in capital head	0.65
25	The Chief Engineer, Mahanadi Project, Raipur (C.G)	29.09.2015	Grant No. 41/4700-03-800-0102-5685-26-005-V Dam safety works of Sondur dam Basic dam Facility	Estimate for Renovation of existing control room at Sondur dam site & laying new water supply system in civil colony, Mechka.	Revenue work booked in capital head	74.03
26	The Chief Engineer, Mahanadi Project, Raipur (C.G)	23.03.2015	Grant No. 23/4700 Major Project (Scheme No. 5685) Dam safety works	Estimate for replacement of existing water supply pipe line of NRB and MRP colony Rudri.	Revenue work booked in capital head	27.77

1	2	3	4	5	6	7
27	The Chief Engineer, Mahanadi Project, Raipur (C.G)	26.08.2015	Grant No. 75/4700-(NABARD) Unit-II, Canals, (C-Masonry Work)	Estimate for Dismantling of 18 nos. old structures between Km. 54 to 69 of Lawan Branch Canal for remodeling work.	Revenue work booked in capital head	1.56
28	The Superintending Engineer, Water Resource and Ground Water Survey Circle, Raipur(C.G.)	16.04.2015	Grant No. 23/4701 Hot Weather Establishment.	Hot Weather Estimate For the Year 2015-16 of Water Survey Circle, Raipur	Revenue work booked in capital head	0.64
29	The Superintending Engineer, Kelo Project Dam Circle,Kharsia Raigarh (C.G.)	23.07.2015	Grant No. 23/4700"0" Misc. Kelo Project Phase-I Raigarh Distric (C.G.)	Technical Sanction of 7. H.P. new submersible pump set no. 5 of supply of wather in Bango colony Kharsia	Revenue work booked in capital head	0.55
30	The Superintending Engineer, Kelo Project Dam Circle,Kharsia Raigarh (C.G.)	23.07.2015	Grant No. 23/4700"0" Misc. Kelo Project Phase-I Raigarh Distric (C.G.)	Technical Sanction of major repair of Inspection vehicle sumo CG 02-3459	Revenue work booked in capital head	0.39
31	The Superintending Engineer, Mahanadi Circle Raipur (CG)	09.04.2015	Grant No. 23/4700 construction work of C.C. lining of M.B.C	Technical Sanction for the Hot weather estimate of Mahanadi Circle for the year 2015-16.	Revenue work booked in Capital head	3.90
32	The Executive Engineer, Water Resource Construction Division Kasdol Distt. Baloda Bazar-Bhatapara (C.G.)	15.04.2015	Grant No. 40/4705 Jonk Project	Repair of Field Channel in the command of WUA Nagarda	Revenue work booked in Capital head	1.80
33	The Executive Engineer, Water Resource Construction Division Kasdol Distt. Baloda Bazar-Bhatapara (C.G.)	16.04.2015	Grant No. 40/4705 Jonk Project	Repair of field channel in the command of WUA Tundri	Revenue work booked in Capital head	0.71
34	The Executive Engineer, Water Resource Construction Division Kasdol Distt. Baloda Bazar-Bhatapara (C.G.)	15.04.2015	Grant No. - 40/4705 Jonk Project	Repair of field channel in the command of WUA Salonikala.	Revenue work booked in Capital head	1.69

1	2	3	4	5	6	7
35	The Executive Engineer, M.R.P. Phase-II, Works Division Raipur (C.G)	23.06.2015	Grant No. 45/4702 "P" Maintenance /Rajiv Samoda Nisda Diversion Scheme Phase-I	Repair & Maintenance of Approach Road from Murena to Weir Site Rajiv Samoda Nisda Diversion Scheme Phase-I	Revenue work booked in Capital head	1.24
36	The Executive Engineer T.D.P.P.W.R. Division Jagdalpur Distt. Bastar (C.G.)	06.08.2015	Grant No. 41/4701 Unit-II Canal Work "P" Maintenance of Building	Repair and Maintenance of Collapse wall at K.W.R sub Dn. Office Building Bhanpuri.	Revenue work booked in Capital head	0.25
37	The Executive Engineer, M.R.P. Phase-II, Works Division Raipur (C.G)	17.11.2015	Grant No. 23/4700/Unit-II canals (O-Misc.)	Estimate of repair estimate of Government Vehicle No. CG 2/0338	Revenue work booked in Capital head	0.30
38	The Executive Engineer, M.R.P. Phase-II, Works Division Raipur (C.G)	23.07.2015	Grant No. 23/4700/Unit-II canals (O-Misc.)	Estimate of repair estimate of Government Vehicle No. CG 2/1359	Revenue work booked in Capital head	0.30
39	The Chief Engineer, Minimata (Hasdeo) Bango Project Bilaspur (C.G.)	27.10.2015	Grant No. 64/4702 (7422)	Repairing and reconditioning of marshal jeep No. CG 02-1812 under Executive Engineer, Water Resources Survey and Barrage Construction Division No. 02, Champa	Revenue work booked in Capital head	0.91
40	The Chief Engineer, Minimata (Hasdeo) Bango Project Bilaspur (C.G.)	27.10.2015	Grant No. 23/4700/R/M work of Government Car under E.R.M. Works.	Repairing of Government Vehicle (Car) No. CG 02/5850 of Chief Engineer, Minimata (Hasdeo) Bango Project, Bilaspur	Revenue work booked in Capital head	0.43
41	The Superintending Engineer, Shivnath Circle Durg (C.G)	01.01.2016	Grant No. 41/4701 Mongra Barrage Project	Repairing of top bund for Mongra Barrage Project.	Revenue work booked in Capital head	5.00
42	The Executive Engineer, Water Resource Division, Raipur, CG	18.11.2015	Grant No. 45/4702	Estimate of computer processing of revenue records of ledger goswara, Kistbandi khatouni and sinchai parcha bill for minor irrigation scheme	Revenue work booked in Capital head	11.71

1	2	3	4	5	6	7
43	The Executive Engineer, Water Resource Division, Raipur, CG	18.11.2015	Grant No. 45/4702	Estimate of making of village map at scanning and jumbo Xerox photocopy of village map and lamination work	Revenue work booked in Capital head	4.33
44	The Executive Engineer, Water Resource Division, Raipur, CG	18.11.2015	Grant No. 45/4702	Estimate of computer processing of revenue records of ledger goswara, Kistbandi khatouni and sinchai parcha bill for minor irrigation scheme	Revenue work booked in Capital head	1.29
45	The Executive Engineer, Water Resource Division, Raipur, CG	18.11.2015	Grant No. 45/4702	Estimate of making of village map at scanning and jumbo Xerox photocopy of village map and lamination work	Revenue work booked in Capital head	1.31
46	The Executive Engineer, Water Resource Division, Raipur, CG	18.11.2015	Grant No. 45/4702	Estimate of making of village map at scanning and jumbo Xerox photocopy of village map and lamination work	Revenue work booked in Capital head	2.93
47	Superintending Engineer, Indravati Project Circle, Jagdalpur (C.G)	27.01.2016	Grant No. 41/4702 Kawaras D/S, Adwal Anicut & Parapur Anicut Scheme	False Ceiling and Division work of New Circle Office and Division office building at Jagdalpur.	Revenue work booked in Capital head	12.20
48	The Executive Engineer, Water Resource Division Raipur (C.G)	27.10.2015	Grant No. 45/4702 minor irrigation work	Renovation of Nahardih tank in Tilda Block of Raipur Distt.	Revenue work booked in Capital head	5.11
49	The Executive Engineer, Water Resource Division Raipur (C.G)	03.03.2016	Grant No. 45/4702 minor irrigation work	Renovation of Kharora tank in Tilda Block of Raipur Distt.	Revenue work booked in Capital head	16.69
50	The Executive Engineer, Water Resource Division Raipur (C.G)	28.04.2015	Grant No. 45/4702 Anicut/Stop Dam Construction	For the purchase of 87 PCS Toposheet to Chief Engineer Office & Divisional Office.	Revenue work booked in Capital head	0.08

1	2	3	4	5	6	7
51	The Executive Engineer, T.D.P.P Water Resource Division, Jagdalpur, Distt. Bastar (C.G)	11.03.2016	Grant No. 45/4702 (8967) A/R to MIS of Anicut/Barrage	Annual Maintenance and Repair work Dewada Anicut cum causeway, Sonarpal Anicut & Bagmohlai Anicut at Block Bastar in Distt. Bastar	Revenue work booked in Capital head	1.35
52	The Executive Engineer, T.D.P.P Water Resource Division, Jagdalpur, Distt. Bastar (C.G)	16.03.2016	Grant No. 45/4702 A/R to MIS of Chitrakot Tank	Repair of Head Sluice of Chitrakot Tank Scheme at RD 203.00m at Block Lohandiguda in Distt. Bastar	Revenue work booked in Capital head	4.97
53	The Executive Engineer, E/M. L/M, T/W & Gates Division Durg (C.G.)	14.03.2016	Grant No. 23/4701 R&M	Repairing work of vertical gate No. 7 of Sukha Nalla Barrage.	Revenue work booked in Capital head	9.98
54	The Executive Engineer, E/M. L/M, T/W & Gates Division Durg (C.G.)	31.03.2016	Grant No. 23/4701 R&M	Repair work of Radial gate of Mongra Barrage Project.,	Revenue work booked in Capital head	5.98
55	The Executive Engineer, Water Resource Survey & Barrage Construction dn. No. 1, Kharsia, Distt. Raigarh (C.G)	31.03.2016	Grant No. 45/4702 Construction of Saradih Barrage in Mahanadi River	Repair & Maintenance of AC sheet roof & calling of Dn. & Sub Dn. No. 5 Kharsia Office Building for the year 2015-16	Revenue work booked in Capital head	1.67
Total						266.10
PART B - CAPITAL WORK BOOKED IN REVENUE HEAD						
56	The Chief Engineer Hasdeo Ganga Basin W.R.D. Ambikapur (C.G.)	14.07.2015	Grant No. 23/2701 Medium Project	Estimate for Construction of Aquaduct (Replacing Canal sypho) at R.D. 2850 M. of main canal of Kunwarpur Medium Tank Scheme	Capital work booked in Revenue head	203.65
57	The Superintending Engineer, Public Works Department, Ambikapur(C.G.)	14.05.2015	Grant No. 22/2202	Path way construction in New School Mendrakala Ambikapur	Capital work booked in Revenue Head	195.20
58	The Chief Engineer, Hasdeo Ganga Kachhar, Water Resource Department, Ambikapur (C.G.)	10.07.2015	Grant No. 23/2701	Aquaduct Construction in place of Sophyone main channel of R.D 2850m.	Capital work booked in Revenue Head	189.57

1	2	3	4	5	6	7
59	The Executive Engineer, Hasdeo Barrage W/M Division, Rampur/Korba (C.G)	27.02.2015	Grant No. 23/2700 AR Maintenance of Hasdeo R.B.C.	Estimate for welcome gate at Sitamani, Korba	Capital work booked in Revenue Head	9.26
60	The Executive Engineer, Hasdeo Barrage W/M Division, Rampur/Korba (C.G)	27.02.2015	Grant No. 23/2700 AR Maintenance of Hasdeo R.B.C.	Estimate for welcome gate at in Sarwamangala Temple at Hasdeo R.B.C, Korba	Capital work booked in Revenue Head	9.26
61	The Executive Engineer, Hasdeo Barrage W/M Division, Rampur/Korba (C.G)	27.02.2015	Grant No. 23/2700 AR Maintenance of Hasdeo R.B.C.	Estimate for welcome gate at Dhengar Nalla, Korba	Capital work booked in Revenue Head	9.26
62	The Superintending Engineer, Indravati Project Circle, Jagdalpur (C.G)	22.09.2015	Grant No. 45/2701 Paralkot Tank	Estimate for cantilever sign board at Paralkot Tank, at village Kapsi, Koyalibeda Block, in North Bastar Kanker Distt.	Capital work booked in Revenue Head	2.57
63	The Executive Engineer, Water Resource Division S.B.Dantewada (C.G)	16.12.2015	Grant No. 45/2702 A/R of Minor Irrigation Scheme	Construction of Bath and Toilet Room in Kuakonda Office Building	Capital work booked in revenue Head	1.85
Total						620.62
Grand Total						886.72

Appendix 3.16

(Reference: Paragraph 3.8.1: Page 90)

**Outstanding Balance of Miscellaneous Public Work Advances (WRD, PHE and PWD)
Form-70 “As on 31.03.2016”**

(₹ in lakh)

SI. No.	Name of Division	Amount Outstanding as on 31.03.2016
1	2	3
WRD		
1.	E.E.E/M L/M Tubewell Dn. Bilaspur	0.65
2	E.E. Kharang W.R.Dn. Bilaspur	27.72
3	E.E. W.R. Dn. Pendra Road Bilaspur	9.06
4	E.E. Mungeli W.R Dn. Road Mungeli	2.95
5	E.E. W.R. Dn. Raigarh	82.76
6	E.E. W.R.Dn. Jashpur Nagar	362.22
7	E.E. W/M No-1 Raipur	361.62
8	E.E. W/M Dn. No. 2 Baloda Bazar	67.89
9	E.E. W.R.Dn. Mahasamund	216.02
10	E.E. W.R. Dn. Raipur	518.15
11	E.E. W.R. Dn. Gariyaband	21.90
12	E.E. Tandula W.R. Dn. Durg	21.48
13	E.E. W.R. Dn. Bemetara	26.95
14	E.E. WR Dn. Rajnandgaon	101.73
15	E.E. W.R. Dn. Chhuikhadan	55.42
16	E.E. WR Dn. Kanker	66.87
17	E.E. W.R.Dn Dantewada	56.10
18	E.E. T.D.P.P. W.R. Dn. Jagdalpur	44.64
19	E.E. E/M L/M Tubewell Gate Dn. Raipur	36.43
20	E.E. WR Dn No-1 Ambikapur	17.99
21	E.E. W.R. Dn. Baikunthpur	52.57
22	E.E. Hasdeo RBC W/M. Rampur Korba	198.23
23	E.E. W.R. Dn. Kondagaon	0.23
24	E.E. Hasdeo Canal W/M. Dn. Janjgir	206.17
25	E.E. W.R. Kota Dn. Kota Bilaspur	0.20
26	E.E. W/M Dn. Rudri	405.24
27	E.E. MRP. Dam Dn. Rudri	54.24
28	E.E. E/M HEM Dn. Rudri	16.65
29	E.E. MRP Ph-II Works Dn. Raipur	0.84
30	E.E. W.R.Dn. Dhamtari	16.80
31	E.E. Minimata Bango-3 Machadoli Korba	37.75
32	E.E. W.R.Dn. Janjgir Champa	1.43
33	Sr. Geohydrologist DGWS-8 Raipur	0.63
34	E.E. Disnet Dn. No. Tilda	64.22
35	E.E. W.R.Proj.Dn. Mohdipat Balod	25.33
36	E.E. E/M HEM Dn. Raipur	0.28
37	E.E. E/M HEM Dn. Bilaspur	1.79
38	E.E. W.R.Dn. Korba	106.85
39	E.E. W.R. Const. Dn. Kasdol	95.63
40	E.E. W.R.Dn. Kawardha	25.37
41	E.E. E/M W.R. Dn. Raigarh	2.81
42	E.E. Dy. Director Hydro. Dn. 4, Raipur	0.36
43	E.E. Minimata Bango Canal Dn. 6 Sakti	140.14
44	E.E. Minimata Bango Canal Dn-5 Kharsia	476.50
45	E.E. W.R.Dn. Dharamjaigarh Raigarh	4.30
46	E.E. E/M L/M Tubewell & Gate Dn. Durg	0.62
47	E.E. W.R. Dn. Marwahi Bilaspur	2.62
48	E.E. W.R. Bairraj Dn. Dongargaon	3.76
49	E.E. W.R. Dn. Narayanpur	3.15

1	2	3
50	E.E. W.R. Dn. Surajpur	Form 70 not received
51	E.E. W.R. Dn. Ramanujgari	Form 70 not received
52	E.E. Soil & Material Testing Lab Raipur	Form 70 not received
Total		4043.26
PHE		
1	E.E. P.H.E (E/M.) Dn. Raipur	58.47
2	E.E. P.H.E (E/M.) Dn. Jagdalpur	46.77
3	E.E. P.H.E Dn. Bilaspur	192.59
4	E.E. P.H.E Dn. Korba	34.41
5	E.E. P.H.E Dn. Raigarh	93.92
6	E.E. P.H.E Project Dn. Raipur	48.46
7	E.E. P.H.E Dn. Raipur	507.28
8	E.E. P.H.E Dn. Durg	90.93
9	E.E. P.H.E Dn. Rajnandgaon	377.13
10	E.E. P.H.E Dn. Jagdalpur	611.73
11	E.E. P.H.E Dn. Kanker	158.15
12	E.E. P.H.E Dn. Baikunthpur	6.17
13	E.E. P.H.E Dn. Champa-Janjgir	256.86
14	E.E. P.H.E Dn. Dantewada	19.68
15	E.E. P.H.E Dn. Kawardha	10.93
16	E.E. P.H.E Dn. Jashpur	14.41
17	E.E. P.H.E Dn. Dhamtari	18.65
18	E.E. P.H.E Dn. Mahasamund	0.53
19	E.E. P.H.E (E/M.) Dn. Bilaspur	136.24
20	E.E. P.H.E (E/M.) Dn. Ambikapur	2.84
21	E.E. P.H.E Project Dn. Bilaspur	0.34
22	E.E. P.H.E (E/M.) Dn. Rajnandgaon	3.89
23	E.E. P.H.E Dn. Baloda Bazar	17.27
24	E.E. P.H.E Dn. Balod	7.99
25	E.E. P.H.E Dn. Gariyaband	Form 70 Not received
26	E.E. P.H.E Dn. Narayanpur	Form 70 Not received
Total		2715.64
PWD		
1	E.E. PWD (N.H.) Dn. Raipur	220.00
2	E.E. PWD (N.H.) Dn. Jagdalpur	57.15
3	E.E. PWD (B/R) Dn. No.I, Raipur	608.78
4	E.E. PWD (B/R) Dn. Mahasamund	91.58
5	E.E. PWD (B/R) Dn. Dhamtari	82.91
6	E.E. PWD (E/M) Dn. Raipur	17.84
7	E.E. PWD (B/R) Dn. Rajnandgaon	3.63
8	E.E. PWD North Bastar Dn. No.1, Jagdalpur	327.82
9	E.E. PWD South Baster Dn. Dantewada	32.66
10	E.E. PWD West Baster Dn Bijapur	516.30
11	E.E. PWD (B/R) Dn. Kondagaon	140.01
12	E.E. PWD (B/R) Dn. No.I, Bilaspur	751.19
13	E.E. PWD (B/R) Dn. Korba	434.16
14	E.E. PWD (B/R) Dn. Champa	29.39
15	E.E. PWD (E/M) Dn. Bilaspur	4.79
16	E.E. PWD (B/R) Dn. Jashpur nagar	132.61
17	E.E. PWD (B/R) Dn. Koria Manendragarh	100.78
18	E.E. PWD (B/R) Dn. Khairagarh	127.77
19	E.E. PWD (Setu) Dn. Bilaspur	56.99
20	E.E. PWD (Setu) Dn. Raipur	122.08
21	E.E. PWD (B/R) Dn. Kawardha	100.49
22	E.E. PWD (N.H) Dn. Ambikapur	16.21

1	2	3
23	E.E. PWD (B/R) Dn. Balod	73.29
24	E.E. PWD Vidhansabha Dn. Raipur	110.46
25	E.E. PWD (N.H) Dn. Bilaspur	0.11
26	E.E. PWD (B/R) Dn. Bemetara	106.69
27	E.E. PWD (B/R) Dn. Ramanujganj	29.20
28	E.E. PWD (Setu) Dn. Ambikapur	22.94
29	E.E. PWD (B/R) Dn. Baloda Bazar	400.20
30	E.E. PWD (B/R) Dn. Bhanupratappur	10.76
31	E.E. PWD (Setu) Dn. Rajnandgaon	29.62
32	E.E. PWD (Setu) Dn. Raigarh	168.69
33	E.E. PWD (B/R) Dn.No.2, Mungeli	0.20
34	E.E. PWD (B/R) Dn. Pathalgaon	15.48
35	E.E. PWD (B/R) Dn. Surajpur	6.58
36	E.E. PWD (B/R) Dn. Sukma	0.18
37	E.E. PWD (B/R) Dn. -2	5.67
38	E.E. PWD (B/R) Dn. Gariaband	89.31
39	E.E. PWD (B/R) Dn. Narayanpur	8.59
40	E.E. PWD (B/R) Dn. No.-3 Raipur	Form 70 not received
41	E.E. PWD (B/R) Dn. Kanker	Form 70 not received
42	E.E. PWD (B/R) Dn. Pendra Road Bilaspur	Form 70 not received
43	E.E. PWD (B/R) Dn. Raigarh	Form 70 not received
44	E.E. PWD (B/R) Dn. No.2 Ambikapur	Form 70 not received
Total		5053.11
Gross Total		11812.01

Appendix-3.17

(Reference: Paragraph 3.9.1: Page 91)

Details of year wise allotment in various schemes of all districts

(₹ in crore)

Sl. No	Name of the Schemes	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1	<i>Cycle, Silai Machine and Aujaar Sahayata</i>	6.32	36.47	61.14	0.51	8.12	112.56
2	<i>Rajmata Vijayaraje Kanya Vivah</i>	0.46	2.05	12.53	13.48	25.90	54.42
3	<i>Bhagini Prasuti Sahayata</i>	1.11	4.51	7.55	10.76	13.06	36.99
4	<i>Vishwakarma Durghatna Mirtyu & Antyashiti Sahayata</i>	0.44	3.19	9.32	6.65	12.52	32.12
5	<i>Mukhya Mantri Chalit Jhulaghar</i>	0.01	0.02	0.02	0.01	0.02	0.08
6	<i>Mukhya Mantri Rajmistri Prashikshan</i>	0.04	0.00	0.00	0.00	0.00	0.04
7	<i>Bal shram Shiksha Protsahan</i>	1.19	0.53	0.96	0.00	0.00	2.68
8	<i>Naunihal Chatravriti</i>	0.80	2.65	2.13	9.70	11.01	26.29
9	<i>Mobile Registration Van</i>	0.07	0.47	0.34	0.19	0.48	1.55
10	<i>Medhavi Chatra/Chhatra Shiksha Protsahan</i>	0.00	0.16	0.24	1.29	7.48	9.17
11	<i>Durghatna mein Chikitsa Sahayata</i>	0.00	0.10	0.12	0.02	0.20	0.44
12	<i>Gambhir Bimari hetu Chikitsa Sahayata</i>	0.00	0.12	0.22	0.08	0.29	0.71
13	<i>Mukhya Mantri Nirmaan Majdoor Bima</i>	0.00	1.00	0.00	0.00	0.00	1.00
14	<i>Mukhya Mantri Nirmaan Majdoor Kaushal Vikas</i>	0.00	1.86	2.65	16.64	34.34	55.49
15	<i>Mukhya Mantri Shramik Pratikshalay</i>	0.00	0.40	0.80	0.39	0.27	1.86
16	<i>Mukhya Mantri Nirmaan Majdoor Izzat Card</i>	0.00	0.01	0.00	0.00	0.00	0.01
17	<i>Mukhya Mantri Nirmaan Shramik Swavalamban Pension</i>	0.00	0.43	0.00	0.00	0.00	0.43
18	<i>Mukhya Mantri Bandhak Nirmaan Majdoor Punarvas Sahayata</i>	0.00	0.00	0.02	0.03	0.00	0.05
19	<i>Mukhya Mantri Suraksha Upkaran</i>	0.00	0.00	0.00	0.00	1.92	1.92
20	<i>Pradhan Mantri Atal Pension</i>	0.00	0.00	0.00	0.00	0.02	0.02
21	<i>Pradhan Mantri Jeevan Jyoti Bima</i>	0.00	0.00	0.00	0.00	0.18	0.18
22	<i>Pradhan Mantri Suraksha Bima</i>	0.00	0.00	0.00	0.00	0.01	0.01
	Total	10.44	53.97	98.04	59.75	115.82	338.02

Appendix-3.18
(Reference: Paragraph 3.9.3: Page-91)
Details of the Allotment and Expenditure of selected seven districts

(₹ in crore)

Sl. No.	Name of the Schemes	2011-12			2012-13			2013-14			2014-15			2015-16		
		A	E	B	A	E	B	A	E	B	A	E	B	A	E	B
1	<i>Cycle, Silai Machine and Aujaar</i>	0.06	0.00	0.06	26.46	22.02	4.44	41.13	39.09	2.04	0.36	0.41	-0.05	3.61	4.18	-0.57
2	<i>Rajmata Vijayaraje Samuhik Vivah</i>	0.35	0.22	0.13	1.73	1.45	0.28	10.02	8.10	1.92	8.92	39.00	-30.08	17.65	13.65	4.00
3	<i>Bhagini Prasuti Sahayata</i>	0.91	0.34	0.57	3.73	3.78	-0.05	6.01	4.90	1.11	6.75	6.06	0.69	8.80	5.26	3.54
4	<i>Vishwakarma Durghatna Anugrah Rashi</i>	0.30	0.21	0.09	2.49	1.92	0.57	8.23	7.03	1.20	4.80	5.33	-0.53	8.29	10.96	-2.67
5	<i>Mobile Registration Van</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	<i>Balshram Shiksha Protsahan</i>	0.86	0.86	0.00	0.49	0.48	0.01	0.68	0.68	0.00	0.00	0.00	0.00	0.00	0.01	-0.01
7	<i>Mukhya Mantri Chalit Jhulaghar</i>	0.01	0.01	0.00	0.02	0.02	0.00	0.01	0.01	0.00	0.01	0.01	0.00	0.02	0.01	0.01
8	<i>Mukhya Mantri Rajmistri Prashikshan</i>	0.02	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	<i>Naunihal Chatravriti</i>	0.61	0.32	0.29	1.84	0.68	1.16	1.35	0.76	0.59	5.54	2.94	2.60	6.29	5.23	1.06
10	<i>Medhavi Chatra/Chhatra Shiksha Protsahan</i>	0.00	0.00	0.00	0.02	0.01	0.01	0.08	0.00	0.08	0.93	0.25	0.68	4.86	4.19	0.67
11	<i>Durghatna mein Chikitsa Sahayata</i>	0.00	0.00	0.00	0.05	0.01	0.04	0.09	0.02	0.07	0.00	0.00	0.00	0.15	0.05	0.10
12	<i>Gambhir Bimari hetu Chikitsa Sahayata</i>	0.00	0.00	0.00	0.10	0.00	0.10	0.16	0.01	0.15	0.00	0.01	-0.01	0.17	0.10	0.07
13	<i>Mukhya Mantri Nirmaan Majdoor Kaushal Vikas</i>	0.00	0.02	-0.02	0.75	0.23	0.52	1.12	0.96	0.16	5.01	2.87	2.14	15.77	16.04	-0.27
14	<i>Mukhya Mantri Bandhak Majdoor Punarvas</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.02	0.00	0.00	0.00
15	<i>Mukhya Mantri Shramik Pratikshalay</i>	0.00	0.00	0.00	0.10	0.10	0.00	1.10	0.10	1.00	0.20	0.10	0.10	0.16	0.16	0.00
16	<i>Vishwakarma Antyashsti Sahayata</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	<i>Mukhya Mantri Nirmaan Majdoor Izzat Monthly</i>	0.00	0.00	0.00	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	<i>Mukhya Mantri Majdoor Suraksha Upkaran</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.35	0.00	0.35
19	<i>Pradhan Mantri Jeevan Jyoti Bima</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	<i>Pradhan Mantri Suraksha Bima</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	<i>Pradhan Mantri Atal Pension</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	<i>Mukhya Mantri Nirmaan Majdoor Bima</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		3.12	1.98	1.14	37.79	30.70	7.09	69.98	61.66	8.32	32.54	56.98	-24.44	66.12	59.84	6.28

Note: A= Allotment, E= Expenditure, B= Balance

Appendix-3.19

(Reference: Paragraph 3.9.4.2: Page 92)

Details of the year wise dishonoured cheques

(₹ in lakh)

Year	Amount of returned Cheques	Amount received as against the returned cheques	Amount lying balance	Percent age of clearance
2011-12	135.74	0.63	135.11	0.46
2012-13	255.86	115.20	140.67	45.02
2013-14	232.43	81.86	150.57	35.22
2014-15	203.75	29.08	174.67	14.27
2015-16	187.77	180.95	6.81	96.37
Total	1015.55	407.72	607.83	40.15

Appendix-3.20

(Reference: Paragraph 3.9.4.3: Page 93)

Details of distribution of cycle to ineligible beneficiaries

Sl.No	Name of the District	Total number of the ineligible beneficiaries
1	Kawardha	194
2	Korea	27
3	Korba	107
4	Kanker	12
5	Dantewada	180
6	Durg	121
7	Narayanpur	10
8	Bilaspur	270
9	Rajnandgaon	683
10	Raigarh	372
11	Raipur	715
12	Kondagaon	1
13	Gariyaband	10
14	Jashpur	5
15	Dhamtari	131
16	Balodabazar	35
17	Bemetara	12
18	Surguja	3
19	Surajpur	2
20	Mungeli	3
21	Janjgir Champa	70
Total		2963

Appendix-3.21

(Reference: Paragraph 3.9.4.4: Page 93)

Details of district wise distribution of the cycles to the ineligible beneficiaries

Sl.No	Name of the District	Total number of the ineligible beneficiaries
1	Gariyaband	5
2	Rajnandgaon	1
3	Raigarh	17
4	Raipur	43
5	Surajpur	11
6	Kanker	1
7	Dantewada	8
8	Dhamtari	45
9	Bemetara	5
10	Balrampur	1
11	Bilaspur	7
12	Surguja	17
Total		161

Appendix-3.22

(Reference: Paragraph 3.9.4.5: Page 94)

Details of No. of beneficiaries for both schemes in various districts

Sl.No	District	No. of beneficiaries in both schemes	
		Double scheme benefit given by way of Cycle	Double scheme benefit given by way of Stitching Machine
1	Kawardha	0	5
2	Raipur	449	344
3	Kondagaon	3	00
4	Korba	1	02
5	Gariyaband	96	00
6	Jashpur	01	00
7	Janjgir - Champa	03	00
8	Durg	21	80
9	Dhamtari	132	02
10	Balod	03	00
11	Bastar	01	01
12	Balodabazar	29	14
13	Bilaspur	13	18
14	Bemetara	05	10
15	Mungeli	02	03
16	Rajnandgaon	37	92
17	Raigarh	01	03
18	Surguja	02	01
Total		799	575

Appendix-3.23
(Reference: Paragraph 3.9.4.7: Page-95)
Details of undisbursed amount of all districts in all schemes

(₹ in crore)

Sl. No.	Name of the Schemes	Allotment	Expenditure	Balance	Percentage of Expenditure
1	<i>Cycle, Silai Machine and Aujaar</i>	98.95	87.49	11.46	88.42
2	<i>Bhagini Prasuti Sahayata</i>	36.53	28.33	8.20	77.55
3	<i>Mukhya Mantri Chalit Jhulaghar</i>	0.08	0.07	0.01	87.50
4	<i>Mukhya Mantri Rajmistri Prashikshan</i>	0.02	0.00	0.02	0.00
5	<i>Naunihal Chatravriti</i>	26.29	19.13	7.16	72.77
6	<i>Durghatna mein Chikitsa Sahayata</i>	0.44	0.09	0.35	20.45
7	<i>Gambhir Bimari hetu Chikitsa Sahayata</i>	0.71	0.27	0.44	38.03
8	<i>Mukhya Mantri Nirmaan Majdoor Kaushal Vikas Parivar Shashkti</i>	55.43	38.90	16.53	70.18
9	<i>Mukhya Mantri Bandhak Nirmaan Majdoor Punarvas Sahayata</i>	0.05	0.02	0.03	40.00
10	<i>Mukhya Mantri Shramik Pratikshalay</i>	2.16	0.77	1.39	35.65
11	<i>Vishwakarma Antyashti Sahayata</i>	0.04	0.01	0.03	25.00
12	<i>Mukhya Mantri Nirmaan Majdoor Izzat Monthly Season Ticket</i>	0.01	0.00	0.01	0.00
12	<i>Mukhya Mantri Nirmaan Majdoor Suraksha Upkaran Sahayata</i>	1.91	1.12	0.79	58.64
14	<i>Pradhan Mantri Jeevan Jyoti Bima</i>	0.18	0.03	0.15	16.67
15	<i>Pradhan Mantri Atal Pension</i>	0.02	0.00	0.02	0.00
Total		222.82	176.23	46.59	79.09

Glossary of Abbreviations

Abbreviation	Full Form
AC	Abstract Contingent
AE	Aggregate Expenditure
AG (A & E)	Accountant General (Accounts and Entitlements)
ALC	Assistant Labour Commissioner
BCO	Budget Controlling Officer
BE	Budget Estimates
BEO	Block Education Officer
BRGF	Backward Region Grant Fund
CAG	Comptroller and Auditor General of India
CEO	Chief Executive Officer
CGB	Chhattisgarh Board
CGFC	Chhattisgarh Financial Code
CGTC	Chhattisgarh Treasury Code
CO	Controlling Officer
CR	Capital Receipts
CTT	Central Tax Transfer
DC	Detailed Contingency
DEO	District Education Officer
ES	Economic Services
FRBM	Fiscal Responsibility and Budget Management
GCS	General Category State
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GOI	Government of India
GSDP	Gross State Domestic Product
LO	Labour Officer
MTFPS	Medium Term Fiscal Policy Statement
NPEGEL	National programme for Education of Girls at Elementary Level
NPRE	Non-Plan Revenue Expenditure
NRHM	National Rural Health Mission
NRLM	National Rural Livelihood Mission
NSSF	National Small Savings Fund

Abbreviation	Full Form
NTR	Non- Tax Revenue
OCWWB	Other Construction Workers Welfare Board
OTR	Own- Tax Revenue
PAR	Public Accounts Receipts
PD	Personal Deposit
RE	Revenue Expenditure
RMSA	Rashtriya Madhyamik Shiksha Mission
RR	Revenue Receipts
S & W	Salary and Wages
SAR	Separate Audit Report
SS	Social Services
SSE	Social Sector Expenditure
TFC	Twelfth Finance Commission
ThFC	Thirteenth Finance Commission
TE	Total Expenditure
VAT	Value Added Tax
UC	Utilisation Certificates

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