



**State Finances Audit Report of the  
Comptroller and Auditor General of India  
for the year ended 31 March 2018**



**लोकहितार्थ सत्यनिष्ठा**  
Dedicated to Truth in Public Interest



**Government of Chhattisgarh**  
Report No. 1 of the year 2019

**State Finances Audit Report of the  
Comptroller and Auditor General of India  
for the year ended 31 March 2018**

**Government of Chhattisgarh  
Report No.1 of the year 2019**

# Contents

Description	Reference	
	Paragraph	Page No.
Preface	-	v
Executive Summary	-	vii
<b>CHAPTER I: FINANCES OF THE STATE GOVERNMENT</b>		
Gross State Domestic Product (GSDP)	1.1	1
Summary of fiscal transactions in 2017-18	1.1.1	1
Review of the fiscal position	1.1.2	3
Budget estimates and actual	1.1.3	5
Gender Budgeting	1.1.4	6
Resources of the State	1.2	7
Resources of the State as per Annual Finance Accounts	1.2.1	7
Funds transferred to State Implementing Agencies outside the State Budget	1.2.2	8
Revenue Receipts	1.3	9
State's Own Resources	1.3.1	10
Cost of collection of taxes	1.3.2	11
Grants-in-aid from Government of India	1.3.3	11
Central Tax transfers	1.3.4	12
Short collection of revenue	1.3.5	12
Capital Receipts (CR)	1.4	13
Recoveries from loans and advances	1.4.1	14
Debt receipts from internal sources	1.4.2	14
Loans and advances from Government of India (GOI)	1.4.3	14
Provisional adjustment of compensation cess	1.4.4	14
Public Accounts balances	1.5	16
Application of resources	1.6	17
Capital Expenditure (CE)	1.6.1	17
Revenue Expenditure (RE)	1.6.2	17
Committed expenditure	1.6.3	17
Quality of expenditure	1.7	19
Adequacy of public expenditure	1.7.1	19
Efficiency of expenditure use	1.7.2	20
Expenditure on selected Social and Economic services	1.7.3	20
Financial analysis of Government expenditure and investments	1.8	21
Financial results of irrigation projects	1.8.1	21
Incomplete projects	1.8.2	21
Investment and returns	1.8.3	22
Loans and advances by State Government	1.8.4	23
Cash Balances and investment of Cash Balances	1.8.5	24
Variance in Cash balance investment figures between Finance Accounts and Reserve Bank of India	1.8.6	24
Assets and Liabilities	1.9	24
Growth and composition of Assets and Liabilities	1.9.1	24
Fiscal Liabilities	1.9.2	25
Transactions under Reserve Funds	1.9.3	26
State Disaster Response Fund (SDRF)	1.9.4	27
Consolidated Sinking Fund	1.9.5	27
Status of guarantees-contingent liabilities	1.9.6	28
Debt management	1.10	29
Debt profile	1.10.1	29
Debt sustainability	1.10.2	29
Maturity Profile	1.10.3	30

## Contents

Description	Reference	
	Paragraph	Page No.
<b>CHAPTER II: FINANCIAL MANAGEMENT AND BUDGETARY CONTROL</b>		
Summary of Appropriation Accounts	2.1	31
Financial Accountability and Budgetary Management	2.2	32
Excess over provisions relating to previous years (2000-01 to 2017-18) requiring regularization	2.2.1	32
Persistent excess expenditure	2.2.2	33
Excess expenditure under schemes	2.2.3	33
Savings	2.2.4	33
Persistent savings under grants	2.2.5	34
Entire budget provisions not utilised under sub heads	2.2.6	35
Supplementary provisions under Grants/Appropriations	2.2.7	35
Supplementary provisions under sub heads/schemes	2.2.8	35
Excessive/unnecessary/insufficient re-appropriation of funds	2.2.9	35
Surrender in excess of actual savings	2.2.10	36
Anticipated savings not surrendered	2.2.11	36
Rush of expenditure	2.2.12	36
Reason for variations not provided in the Appropriation Accounts	2.2.13	36
Advances from the Contingency Fund	2.3	37
Budgetary process for Grant no. 71 – Electronics and Information Technology Department	2.4	38
Incorrect classification of expenditure on <i>Sanchar Kranti Yojana (SKY)</i>	2.4.1	39
Budget estimates are lump sum	2.4.2	39
Surrender on the last day of the financial year	2.4.3	40
<b>CHAPTER III: FINANCIAL REPORTING</b>		
Outstanding Utilisation Certificates (UCs)	3.1	41
Abstract Contingent Bills and Detailed Contingent Bills	3.2	42
Status of Placement of Separate Audit Reports of Autonomous Bodies	3.3	43
Delay in submission of accounts of Public Sector Undertakings	3.4	43
Dividend not declared by PSUs	3.4.1	44
Reporting of cases of losses and defalcations, etc.	3.5	45
Personal Deposit Accounts	3.6	46
Funds relating to Land Acquisition kept in PD Accounts	3.6.1	46
Non-reconciliation	3.6.2	46
In-Operative PD accounts	3.6.3	47
Misclassification of funds amounting ₹ 135.67 crore	3.6.4	48
Classification between Revenue & Capital	3.7	48
Booking Under Minor Head – 800	3.8	49
Findings from Local Audit	3.9	50
Parking of Fund outside the Government Account	3.9.1	50
Non-adjustment of Temporary Advances	3.9.2	50
Non-compliance with financial rules relating to maintenance of Cash Book	3.9.3	51
Building and Other Construction Workers' Welfare Cess	3.10	52
Year wise receipt and utilisation of Labour Cess	3.10.1	52
Apportionment of balances as on reorganisation of the State	3.11	53
Follow up on Audit report on State Finances	3.12	54
Impact on Revenue Surplus and Fiscal Deficit	3.13	54

Appendix No.	Description	Page No.
Appendix 1.1 Part-A	State Profile of Chhattisgarh	57
Appendix 1.1 Part-B	Structure and form of Government Accounts	58
Appendix 1.1 Part-C	Layout of Finance Accounts	58
Appendix 1.2	Methodology adopted for assessment of fiscal position	60
Appendix 1.3 Part-A	Abstract of receipts and disbursements in 2017-18	61
Appendix 1.3 Part-B	Summarised financial position of the Government of Chhattisgarh	64
Appendix 1.4	Actuals vis-à-vis Budget Estimates for 2017-18	65
Appendix 1.5	Budget provision and expenditure on women during 2017-18	67
Appendix 1.6	Time Series Data Analysis of State Government finances	68
Appendix 2.1	Excess expenditure under Grants/Appropriations	72
Appendix 2.2	Schemes where excess expenditure was more than ₹ 10 crore	73
Appendix 2.3	Savings in excess of ₹ 100 crore in each case at grant level	75
Appendix 2.4	More than ₹ 100 crore savings under schemes occurred during the year under specific grants/appropriations	77
Appendix 2.5	More than ₹ 100 crore savings under schemes irrespective of grants/appropriations	79
Appendix 2.6	Grants having persistent savings of more than ₹ 20 crore and more than 10 per cent during 2013-14 to 2017-18	81
Appendix 2.7	Cases in which the entire provision of ₹ 10 crore or more remained unutilized	83
Appendix 2.8	Supplementary provision (₹ one crore or more in each case) proved unnecessary under Grants	85
Appendix 2.9	Excessive supplementary provisions under Grants	87
Appendix 2.10	Unnecessary supplementary provisions under Sub Heads	88
Appendix 2.11	Excessive supplementary provisions under Sub Heads	90
Appendix 2.12	Inadequate supplementary provisions under Sub Heads	93
Appendix 2.13	Excessive/unnecessary/insufficient re-appropriation of funds (where excess/savings were ₹ 10 crore or above)	94
Appendix 2.14	Surrender in excess of actual savings	95
Appendix 2.15	Savings (more than ₹ one crore) occurred but no part of which had been surrendered	96
Appendix 2.16	Savings of ₹ one crore and above that remained to be surrendered	97
Appendix 2.17	Rush of expenditure during the year 2017-18	98
Appendix 3.1	Major head wise position of outstanding Utilisation Certificates	100
Appendix 3.2	Details of outstanding Detailed Contingent bills as on 31 January 2019	100
Appendix 3.3	Investment by the State Government in PSUs whose accounts are in arrear as on 31 December 2018	101
Appendix 3.4	Department/category wise details in respect of case of loss to Government due to theft, defalcation, loss of Government property/material	102
Appendix 3.5	(Cases where financial action was pending at the end of 31 March 2018)	104
Appendix 3.6	Details of recovery in various departments	106
Appendix 3.7	Details of funds pertains to Land Acquisition kept in PD Accounts	107
Appendix 3.8	Details of amount transferred to PD account during March 2018	108
Appendix 3.9	Details of Revenue nature budgeted under Capital Section	108

## Contents

---

Appendix 3.10	Statement of Major Head wise receipts booked under minor head 800- Other Receipts	109
Appendix 3.11	Statement of Major Head wise expenditure booked under minor head 800 - Other Expenditure	110
Appendix 3.12	Details of Temporary Advance	111
Appendix 3.13	Irregular Maintenance of Cash Book	112

## Preface

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

This Report on the finances of the Government of Chhattisgarh (GoCG) intends to assess the financial performance of the State during 2017-18 and to provide the State Legislature with inputs based on audit analysis of financial data. The Report attempts to analyse the financial performance against the targets envisaged by the Chhattisgarh Fiscal Responsibility and Budget Management Act, the 14<sup>th</sup> Finance Commission (FFC) Report and the Budget Estimates of 2017-18. The Report is structured in three Chapters.

**Chapter-I** is based on the audit of the Finance Accounts and makes an assessment of Chhattisgarh Government's (GoCG) fiscal position as on 31 March 2018. It provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns.

**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 were managed by the service delivery departments.

**Chapter-III** is an inventory of the GoCG's compliance to various reporting requirements and financial rules.

The audit has been conducted in conformity with Auditing Standards issued by the Comptroller and Auditor General of India.

# EXECUTIVE SUMMARY



# Executive Summary

---

## Fiscal Situation of the State

Revenue receipts (RR), revenue expenditure (RE) and capital expenditure (CE) have increased from 2013-14 to 2017-18 even after adjusting for inflation. However, RR and CE as a percentage of GSDP has marginally decreased during 2017-18, whereas the RE has been increased even adjusting for inflation.

### *Paragraph 1.1.1*

The State has achieved fiscal deficit and ratio of outstanding debt to GSDP targets of the budget estimates 2017-18 and the Fiscal Responsibility and Budget Management Act (FRBM). However, ratio of total outstanding debt to GSDP (18.14 *per cent*) was higher than the prescribed target of 14<sup>th</sup> FC (17.05 *per cent*), as the State Government has raised borrowing from market loan of ₹ 8,100 crore for Chhattisgarh State Development Loan.

### *Paragraph 1.1.2*

The primary deficit of the Government of Chhattisgarh ranged between ₹ 1,361 crore and ₹ 6,281 crore during 2013-18 indicating that non-debt receipts were not sufficient to meet the primary expenditure of the State.

### *Paragraph 1.1.2.2*

## Resources mobilization

Revenue receipts (₹ 59,647 crore) increased by ₹ 5,962 crore (11.11 *per cent*) over the previous year (₹ 53,685 crore), which was lower than the budget estimates (₹ 66,094 crore) by 9.75 *per cent*.

Revenue expenditure (₹ 56,230 crore) increased by ₹ 8,065 crore (16.74 *per cent*) over 2016-17, which was lower than the budget estimates (₹ 61,313 crore) by 8.29 *per cent*.

Capital expenditure (₹ 10,001 crore) increased by ₹ 530 crore (5.60 *per cent*) over 2016-17, which was lower than the budget estimates (₹ 14,454 crore) by 30.81 *per cent*.

**Recommendation:** *The Finance Department should rationalise the budget preparation exercise, so that the persisting gap between the budget estimates and actuals is bridged.*

### *Paragraphs 1.1.3, 1.2.1, 1.3, 1.6.1 and 1.6.2*

## Summary of important audit findings and recommendations:

### Gender Budget

Out of budget provisions of ₹ 4,904 crore for 28 schemes exclusively for women centric works, only ₹ 4,003 crore (81.61 *per cent*) was spent.

**Recommendation:** *The Finance Department should review all gender budget schemes periodically, so that, provisions for women centric works are fully utilized and also open distinct sub-heads or object heads to ascertain actual expenditure.*

### *Paragraph 1.1.4*

### **Provisional adjustment of compensation cess**

As against the ₹ 113.43 crore compensation of GST to be received from GoI, ₹ 106 crore was actually received, resulting in ₹ 7.43 crore less transferred to the State.

Further, the advance settlement of IGST of ₹ 322 crore was adjusted from compensation payable to states for the months of November and December 2017 after adding ₹ 322 crore as revenue received during that period which is irregular as per the sanction order.

**Recommendation:** Government should initiate action to claim the balance amount of compensation of GST from GoI.

**Paragraph 1.4.4.1 and 1.4.4.2**

### **National Pension System (NPS)**

Deductions of National Pension System contributions from the employees commenced from March 2006 along with arrears of contribution for the period December 2004 to February 2006. During 2006-18 against employee's contribution of ₹ 1,697.89 crore, the State Government contributed ₹ 1,688.26 crore resulting in short contribution of ₹ 9.63 crore.

As on 31 March 2018, ₹ 14.51 crore remained in Public Account, pending transfer to NSDL as of 31 March 2018. Short contribution of ₹ 9.63 crore and non-transfer of ₹ 14.51 crore resulted in unnecessary creation of liability of ₹ 24.14 crore to the State Government.

**Recommendation:** The State Government should ensure that employees' contributions along with the matching employer's share which are pending for transfer should be transferred to NSDL immediately.

**Paragraph 1.6.3**

### **Adequacy of Public expenditure**

During 2017-18, the ratio of development expenditure, social sector expenditure and education sector expenditure, capital expenditure and health sector expenditure to aggregate expenditure was more than average for the General Category States (GCS).

**Paragraph 1.7.1**

### **Incomplete projects**

The Public Works Department and Water Resources Department had 110 incomplete projects (estimated cost ₹ 3,712.38 crore) with cost over-run of ₹ 2,843.25 crore in 42 projects (where costs have been revised). Since the State Government has not evaluated the cost of 68 incomplete projects, the actual amount of expenditure to be incurred by the State could not be ascertained.

**Recommendation:** The Public Works Department and Water Resource Department may re-evaluate the cost of all incomplete projects and evolve a mechanism for timely completion of projects.

**Paragraph 1.8.2**

### **Return on Investment, Loans and Advances**

The State Government has incurred a notional loss of ₹ 1,477.23 crore on account of difference between interest on Government's borrowing cost and returns on investment during 2013-18.

Also, the State Government has incurred a loss of ₹ 33.81 crore on account of difference between the interest on Government's borrowing cost and loans and advanced over the past five years.

**Recommendation:** *The State Government should review investment in companies/corporations/banks whose financial performance do not even meet the borrowing cost of capital. Similarly, the State Government should ensure that loans are advanced to various entities at interest rates equal to or greater than the interest rates which Government pays on borrowed funds.*

**Paragraphs 1.8.3 and 1.8.4**

### **State Disaster Response Fund (SDRF)**

The SDRF had a closing balance of ₹ 175.55 crore as of March 2018. The Government was required to pay interest on the uninvested balances (₹ 693.20 crore) at the rate of interest to be paid on overdrafts. However, GoCG had not paid any interest to SDRF since the creation of the fund. This works out to ₹ 281.88 crore as estimated at the applicable rates of interest for the period 2010-18. Of this, unpaid interest for 2017-18 alone amounted to ₹ 56.01 crore, resulting in overstatement of revenue surplus and understatement of fiscal deficit for the year.

**Recommendation:** *The State Government should invest balances lying under this fund as per the guidelines.*

**Paragraph 1.9.4**

### **Consolidated Sinking Fund (CSF)**

During 2017-18 GoCG was required to transfer a minimum of ₹ 217.15 crore (0.50 per cent of outstanding debt of ₹ 43,430.86 crore at the beginning of the year) to fund, against which ₹ 200 crore was transferred. The State Government made short contribution ₹ 17.15 crore resulting in over statement of revenue surplus and understatement of fiscal deficit.

**Recommendation:** *GoCG should follow the recommendation of the 12<sup>th</sup> Finance Commission and transfer the required amount to the Consolidated Sinking Fund for amortisation of debt.*

**Paragraph 1.9.5**

### **Status of Guarantees- contingent liabilities**

As per the recommendation of the 12<sup>th</sup> Finance Commission, the Government of Chhattisgarh was required to constitute a Guarantee Redemption Fund (GRF) with minimum annual contribution of 0.50 per cent of outstanding guarantees at the beginning of the year. Accordingly, the State Government was required to create a GRF and transfer ₹ 132.51 crore to the Fund from 2005-06 to 2017-18 out of which, ₹ 19.91 crore pertains to 2017-18 alone. The State Government, however, has not created the GRF. Consequently, the liability of the State Government increased by ₹ 132.51 crore and overstated the revenue surplus and understated the fiscal deficit in the relevant years.

**Recommendation:** *The State Government should create GRF after weighting the risk of guarantees and decide the quantum of contribution towards the fund as per recommendation of the 12<sup>th</sup> FC.*

**Paragraph 1.9.6**

**Off-budget borrowing**

GoCG understated the liabilities of ₹ 631.17 crore for repayment of loans relating to Chhattisgarh Power Distribution Company Limited (CSPDCL), Chhattisgarh Housing Board (CHB) and Chhattisgarh Police Housing Corporation Limited.

**Recommendation:** *The effected liability on the loans should be reflected in the accounts of GoCG.*

**Paragraph 1.9.6.1**

**Surrender on the last day of the financial year**

Against the overall saving of ₹ 18,886.71 crore, ₹ 5,008.39 crore (26.52 per cent) was lapsed at the end of financial year. Out of total surrender of ₹ 13,878.32 crore, ₹ 13,838.17 crore was surrendered on 31 March 2018 leaving no scope for utilisation of these funds for other development purposes.

**Recommendation:** *All anticipated savings should be surrendered on time so that the funds can be utilised for other development purposes.*

**Paragraph 2.1**

**Excess over provisions requiring regularisation**

The State Government failed to get regularised by the Legislature an excess expenditure of ₹ 3,260.16 crore over provisions during 2000-01 to 2017-18 as required under the Constitution of India.

**Recommendation:** *The State Government is required to get all the existing cases of excess expenditure regularised at the earliest and in future such expenditure may be completely stopped, except in case(s) of dire and extreme emergency, where the expenditure should only be met from the Contingency Fund.*

**Paragraph 2.2.1**

**Savings**

Savings of ₹ 17,075.65 crore (90.41 per cent of total savings of ₹ 18,886.71 crore) occurred in 39 grants and two appropriations where such savings exceeded ₹ 100 crore. Out of the total savings of ₹ 18,886.71 crore, reasons for ₹ 3,191.61 crore was not explained in the appropriation accounts.

In 29 cases under 24 grants, there were persistent savings of ₹ 20 crore or more of the total provisions during the last five years. In four cases, there were persistent savings of more than 30 per cent of the provision.

**Recommendations:** *The Finance Department should review monthly expenditure more effectively so that all anticipated savings are surrendered on time.*

**Paragraphs 2.2.4, 2.2.5 and 2.2.13**

### **Rush of Expenditure**

An expenditure of ₹ 3,020.05 crore (66.01 *per cent* of total expenditure of ₹ 4,574.82 crore) was incurred in the last quarter of the year 2017-18 in 28 major heads. Of this, ₹ 1,951.48 crore (42.66 *per cent* of total expenditure) was incurred in the month of March 2018 avoiding the provisions of budget manual.

**Recommendation:** *The Finance Department should control rush of expenditure during the fag end of the financial year.*

**Paragraph 2.2.12**

### **Advances from Contingency Fund**

During 2017-18, in eight out of nine cases amounting ₹ 13.74 crore, the expenditure did not meet the criteria for drawal from Contingency Fund as these expenditures were not of an unforeseen or of an emergent character.

**Recommendation:** *The State Government should ensure that no advances are drawn from the Contingency Fund except to meet expenditure of emergent and unforeseen nature, as stipulated under the Constitution of India.*

**Paragraph 2.3**

### **Outstanding Utilisation Certificates (UCs)**

As on 31 March 2018, 317 Utilisation Certificates (UCs) amounting to ₹ 2413.40 crore were outstanding out of which 100 UCs amounting to ₹ 628.47 crores were outstanding as on 31 January 2019 in different departments against GIA bills drawn upto 2017-18.

**Recommendations:** *The Finance Department should prescribe a time frame within which administrative departments releasing grants collect UCs pending for more than the time stipulated in the grant orders and also ensure that till such time, administrative departments release no further grants to defaulting grantees. The Government may initiate appropriate action against departmental officers who default in submission of UCs on time.*

**Paragraph 3.1**

### **Abstract Contingent Bills and Detailed Contingent Bills**

Detailed Contingent bills amounting to ₹ 115.15 crore are outstanding against the 47 Abstract Contingent bills up to 31 January 2019.

**Recommendation:** *The Finance Department should ensure that all Controlling Officers adjust all AC bills are adjusted within the prescribed period, and ensure that departmental action against such officers who violate such instructions.*

**Paragraph 3.2**

### **Status of Placement of Separate Audit Reports of Autonomous Bodies**

Chhattisgarh State & District Legal Services Authority and CAMPA Fund, Chhattisgarh State has rendered the accounts with delay ranging from 06 months to 30 months whereas Chhattisgarh State Housing Board has not rendered the accounts after 2011-12.

**Recommendation:** Government should ensure timely submission of accounts of the Autonomous bodies to audit.

**Paragraph 3.3**

**Delay in submission of accounts of Public Sector Undertakings**

There were 19 accounts are in arrears in 13 working PSUs upto one to four years. The State Government had extended Budgetary support of ₹ 9,463.02 crore to 10 working PSUs {guarantees: ₹ 2,920.30 crore (*three* PSUs), grants: ₹ 1,697.08 crore (*six* PSUs), and others (subsidy and revenue grant): ₹ 4,845.64 crore (*eight* PSUs)} up to 2017-18. No budgetary support had been extended to the non-working PSUs. Due to non-finalisation of accounts, the C&AG has been unable to perform the supplementary audit of companies.

**Recommendation:** The Finance Department should review the cases of all PSUs that are in arrears of accounts, ensure that the accounts are made current within a reasonable period, and stop financial support in all cases where accounts continue to be in arrears.

**Paragraph 3.4**

**Declaration of Dividend**

The State Government had not formulated any dividend policy under which PSUs are required to pay a minimum return on the paid up share capital contributed by the State Government. As per their latest finalised accounts, 10 PSUs with government equity of ₹ 6,636.17 crore earned an aggregate profit of ₹ 104.04 crore. Only two PSU *i.e.*, *Chhattisgarh Rajya Van Vikas Nigam Limited* and State Warehousing Corporation proposed dividend of ₹ 1.60 crore and ₹ 0.81 crore respectively.

**Recommendation:** State Government should formulate a dividend policy for return on its investments as share capital and ensure that profit earning PSUs declare dividend in terms of the policy.

**Paragraph 3.4.1**

**Reporting of cases of losses and defalcations etc.,**

In various departments, the cases like theft, loss of property/material and defalcation amounting to ₹ 125.29 crore was awaiting conclusive investigation.

**Recommendation:** The State Government should expedite completion of departmental action as warranted, and strengthen internal control systems to prevent/reduce recurrence of such cases.

**Paragraph 3.5**

**Personal Deposit Accounts**

In Chhattisgarh, ₹ 1,757.00 crore are lying in 263 Personal Deposit accounts till March 2018 wherein ₹ 1,459.13 crore pertains to Land Acquisition and ₹ 135.67 crore pertains to Education and Forest deposit have been booked under 8443-106 resulting in misclassification of the heads.

**Recommendations:** The Finance Department is required to review all PD accounts, and ensure that all amounts unnecessarily lying in these PD



accounts are immediately remitted to the Consolidated Fund and issue instructions to avoid misclassification of funds.

**Paragraph 3.6**

**Booking Under minor head 800**

The revenue receipt and expenditure amounting to ₹ 2,522.98 crore (46 major heads) and ₹ 1,579.97 crore (46 major heads) have been booked under minor head – 800 without classification of the actual heads.

**Recommendation:** The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate head of account.

**Paragraph 3.8**

**Non-adjustment of Temporary Advances**

As on 31 March 2018, 1,922 cases of temporary advances aggregating to ₹ 22.66 crore was pending for adjustment by various Departments, due to non-submission of adjustment Vouchers.

**Recommendation:** Government should take necessary steps for timely adjustment of Temporary Advance.

**Paragraph 3.9.2**

**Building and Other Construction Workers' Welfare Cess**

The Board could utilised only 42 per cent of available funds and only 34 per cent registered workers benefited under various schemes during 2017-18. . As compared to the neighbouring states, utilization in Chhattisgarh has been more at 42 per cent when compared to Madhya Pradesh (14 per cent), Uttar Pradesh (7 per cent) and Bihar (5 per cent). It also benefitted 34 per cent workers which was higher than Madhya Pradesh (19 per cent), Uttar Pradesh (8 per cent) and Bihar (11 per cent).

**Recommendation:** The State Government should ensure maximum utilization of funds by Chhattisgarh BOCW Welfare Board on welfare schemes implementing for register workers.

**Paragraph 3.10**

**Apportionment of balances as on reorganisation of the State**

Balance amounting to ₹ 118.28 crore under public account along with balance under Capital Section ₹ 5,750.38 crore and Loan & Advances ₹ 1,297.35 crore remained to be apportion between the successor states Madhya Pradesh and Chhattisgarh, almost two decades after reorganization of the erstwhile state of Madhya Pradesh with effect from November 2000.

**Recommendation:** The State Government is required to liaison with the Government of Madhya Pradesh to expedite the apportionment of balances under Public Account, Capital Section and Loan & Advances between the two successor States.

**Paragraph 3.11**

**Impact on Revenue Surplus and Fiscal Deficit**

As per Finance Accounts, the impact of incorrect booking/accounting of expenditure and revenue resulted in overstatement of Revenue Surplus by ₹ 2,429.00 crore and understatement of Fiscal Deficit to the tune of ₹ 66.46 crore.

***Paragraph 3.13***



# CHAPTER I

## **Finances of the State Government**

# CHAPTER I

## FINANCES OF THE STATE GOVERNMENT

### Profile of Chhattisgarh

This chapter provides an audit perspective on finances of the State Government during 2017-18 and analyses changes in major fiscal aggregates relative to 2016-17 keeping in view overall trends during the preceding five years.

The analysis is based on details contained in the Finance Accounts of the Government of Chhattisgarh (GoCG). The profile of the State is given in *Appendix 1.1 (Part-A)*.

### 1.1 Gross State Domestic Product (GSDP)<sup>1</sup>

The trends in annual growth of Gross Domestic Product (GDP) of India and GSDP of the State at current prices and constant prices (Base year 2011-12) are given in **Table 1.1**.

**Table 1.1: GDP of India and GSDP of the State**

Year	2013-14	2014-15	2015-16	2016-17	2017-18
India's GDP at current prices (₹ in crore)	1,12,33,522	1,24,67,959	1,37,64,037	1,52,53,714	1,67,73,145
Growth rate of India's GDP at current prices (in per cent)	12.97	10.99	10.40	10.82	9.96
State's GSDP at current prices (₹ in crore)	2,06,833	2,21,142	2,34,212	2,62,263	2,91,681
Growth rate of GSDP at current prices (in per cent)	16.52	6.92	5.91	11.98	11.22
State's GSDP at constant prices (₹ in crore)	1,82,579	1,85,882	1,97,069	2,13,649	2,27,866
Growth rate of GSDP at constant prices (in per cent)	10.00	1.81	6.02	8.41	6.65

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

Per capita GSDP of the State (₹1,10,628) was less than the per capita GDP of India (₹1,29,800) during 2017-18. However, it was better than the neighbouring States of Madhya Pradesh (₹ 88,817), Jharkhand (₹ 74,390) and Uttar Pradesh (₹ 61,558).

The structure of Government accounts is explained in **Part B** and the layout of the Finance Accounts is depicted in **Part C** of *Appendix 1.1*.

#### 1.1.1 Summary of fiscal transaction in 2017-18

The methodology adopted for assessment of the fiscal position of the State is given in *Appendix 1.2*.

**Table 1.2 and 1.3** presents a summary of State Government's fiscal transactions during 2013-18. *Appendix 1.3 (Part A and B)* provides an abstract of receipts and disbursements as well as the overall fiscal position during 2017-18.

<sup>1</sup> GDP and GSDP are the market value of all officially recognised final goods and services produced within the Country and the State respectively in a given period and are important indicators of the Country and State economy.



The trends in revenue receipts (RR)/revenue expenditure (RE) capital expenditure (CE) relative to GSDP are presented in **Table 1.4:**

**Table 1.4: Revenue receipts (RR)/revenue expenditure (RE) capital expenditure (CE) relative to GSDP**

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18	Average
<b>Revenue receipts relative to GSDP</b>						
<b>RR at current prices (₹ in crore)</b>	32,050	37,988	46,068	53,685	59,647	
Rate of growth of RR at current prices ( <i>per cent</i> )	8.36	18.53	21.27	16.53	11.11	15.16
<b>RR at constant prices (₹ in crore)</b>	28,292	31,931	38,762	43,734	46,597	
Rate of growth of RR at constant prices ( <i>per cent</i> )	2.30	12.86	21.39	12.83	6.55	11.19
RR/GSDP ( <i>per cent</i> )	15.50	17.18	19.67	20.47	20.45	18.65
<b>Revenue expenditure relative to GSDP</b>						
<b>RE at current prices (₹ in crore)</b>	32,859	39,561	43,701	48,165	56,230	
Rate of growth of RE at current prices ( <i>per cent</i> )	21.83	20.40	10.46	10.21	16.74	15.93
<b>RE at constant prices (₹ in crore)</b>	29,006	33,253	36,771	39,237	43,928	
Rate of growth of RE at constant prices ( <i>per cent</i> )	15.01	14.64	10.58	6.71	11.96	11.78
RE/GSDP ( <i>per cent</i> )	15.89	17.89	18.66	18.37	19.28	18.02
<b>Capital expenditure relative to GSDP</b>						
<b>CE at current prices (₹ in crore)</b>	4,574	6,544	7,945	9,471	10,001	
Rate of growth of CE at current prices ( <i>per cent</i> )	(-)7.01	43.07	21.41	19.21	5.60	16.46
<b>CE at constant prices (₹ in crore)</b>	4,038	5,501	6,685	7,715	7,813	
Rate of growth of CE at constant prices ( <i>per cent</i> )	(-)12.21	36.23	21.53	15.41	1.26	12.44
CE/GSDP ( <i>per cent</i> )	2.21	2.96	3.39	3.61	3.43	3.12

As evident from the above table, RR, RE and CE have increased from 2013-14 to 2017-18 even after adjusting for inflation. However, RR and CE as percentage of GSDP has decreased marginally during 2017-18 as compared to 2016-17, whereas the RE has been increased even adjusting for inflation during the same period.

Revenue expenditure increased from ₹ 48,165 crore in 2016-17 to ₹ 56,230 crore in 2017-18 (₹ 8,065 crore), was mainly due to increase in Housing (₹ 2,014 crore), Crop Husbandry (₹ 1,714 crore) and Power (₹ 1,590 crore).

Capital Expenditure increased from ₹ 9,471 crore in 2016-17 to ₹ 10,001 crore in 2017-18 (₹ 530 crore). The decrease of CE as percentage of GSDP (5.60 *per cent*) as compared to 2016-17 (19.21 *per cent*) was mainly due to less CE in Power (₹ 446 crore) and Minor irrigation (₹ 261 crore).

### 1.1.2 Review of fiscal position

Table 1.5 depicts the performance of the State during 2017-18 under major variables provided in the budget, based on recommendations of the Fourteenth Finance Commission (14<sup>th</sup> FC) and targeted in the medium term fiscal policy (MTFP) statement placed in legislature under fiscal responsibility and budget management (FRBM) Act.

Major fiscal variables for the year 2017-18, as set in FRBM Act, 14<sup>th</sup> FC and in the budget documents of the State are presented in **Table 1.5.**

**Table 1.5: Major fiscal variables for 2017-18**

Fiscal variables	2017-18			
	14 <sup>th</sup> FC Targets	Targets prescribed in FRBM Act	Targets as per Budget	Actuals
Revenue Deficit (-) / Surplus (+)	Revenue Surplus	Surplus of ₹ 4,780.97 crore	Surplus of ₹ 4,780.97 crore	Surplus of ₹ 3,417.32 crore (1.17 per cent of GSDP)
Fiscal Deficit	To maintain Fiscal Deficit of maximum 3.50 per cent of GSDP	To maintain Fiscal Deficit of maximum 3.50 per cent of GSDP (₹ 9,646.64 crore)	₹ 9,646.64 crore	₹ 6,810.32 crore (2.33 per cent of GSDP)
Ratio of total outstanding debt to GSDP (in per cent)	17.05	18.47	19.87	18.14

The fiscal deficit (₹ 6,810.32 crore) was less than the budget estimates (BE) (₹ 9,646.64 crore) mainly due to decrease in capital expenditure (₹ 4,453 crore) and Revenue Surplus (₹ 1,364 crore) against budget.

Revenue surplus was less than the BE (₹ 4,780.97 crore) mainly due to more expenditure than BE in Irrigation and Flood Control (₹ 316 crore) and Rural Development (₹ 198 crore).

Ratio of total outstanding debt to GSDP (18.14 per cent) was higher than the prescribed target of 14<sup>th</sup> FC (17.05 per cent), as the State Government has raised borrowing from market loan of ₹ 8,100 crore for Chhattisgarh State Development Loan.

### 1.1.2.1 Composition of fiscal deficit and its financing pattern

The financing pattern of the fiscal deficit is reflected in the **Table 1.6**.

**Table 1.6: Components of fiscal deficit and its financing pattern**

Particulars	₹ in crore				
	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6
<b>Composition of Fiscal Deficit</b>					
Revenue Deficit (-)/Surplus (+)	(-809.31)	(-1,573.28)	2,366.65	5,520.65	3,417.32
Net Capital Expenditure	(-4,566.55)	(-6,541.22)	(-7,942.17)	(-9,468.14)	(-9,997.64)
Net Loans and Advances <sup>2</sup>	318.58	106.23	131.69	(-99.78)	(-230.00)
Excluded expenditure under UDAY	-	-	870.12	-	-
<b>Total</b>	<b>(-5,057.28)</b>	<b>(-8,008.27)</b>	<b>(-4,573.71)</b>	<b>(-4,047.27)</b>	<b>(-6,810.32)</b>
<b>Financing pattern of Fiscal Deficit*</b>					
Market borrowings	2,843.99	3,807.65	4,666.75	3,897.68	8,100.00
Loans from GOI	(-134.50)	(-148.49)	(-18.79)	211.57	292.41
Special securities issued to NSSF	1.42	414.18	389.09	(-420.53)	(-431.13)
Loans from financial institutions (NABARD)	531.33	645.80	525.92	638.58	691.28
Ways and Means advances from RBI	0.00	383.80	(-383.80)	0.00	0.00
Small Savings, PF etc.	265.40	443.83	514.30	426.96	640.61
Deposits and Advances	1,818.98	466.62	(-69.54)	550.68	120.95
Suspense and Miscellaneous	(-1,243.93)	1,449.74	(-1,823.27)	(-629.98)	(-1,611.16)

<sup>2</sup> Includes inter-state settlements.

1	2	3	4	5	6
Remittances	(-) 98.03	193.52	11.94	49.14	70.92
Others <sup>3</sup>	305.16	264.02	389.93	639.80	(-) 765.14
<b>Total</b>	<b>4,289.82</b>	<b>7,920.67</b>	<b>4,202.53</b>	<b>5,363.90</b>	<b>7,108.74</b>
Overall Surplus (+)/Deficit (-)	(-) 767.46	(-) 87.60	(-)371.18	1,316.63	<b>298.42</b>
<b>Total</b>	<b>5,057.28</b>	<b>8,008.27</b>	<b>4,573.71</b>	<b>4,047.27</b>	<b>6,810.32</b>

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

(Source: Finance Accounts of the respective years)

### 1.1.2.2 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit<sup>4</sup> and capital expenditure (including loans and advances) indicate the quality of deficit in the State's finances. The bifurcation of the primary deficit (**Table 1.7**) 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 Government.

**Table 1.7: Components of Primary deficit/surplus in the State**

(₹ in crore)

Year	Non-debt receipts	Primary revenue expenditure <sup>5</sup>	Capital expenditure	Loans and advances	Primary expenditure <sup>6</sup>	Primary revenue deficit (-)/surplus (+)	Primary deficit (-) / surplus (+)	Ratio of Primary deficit to GSDP (in per cent)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)	9
2013-14	33,699	31,508	4,574	1,318	37,400	2,191	(-) 3,709	1.79
2014-15	38,187	37,835	6,544	88	44,467	352	(-) 6,281	2.84
2015-16	46,367	41,552	7,075*	165	49,662	4,815	(-) 2,425	1.04
2016-17	53,861	45,478	9,471	273	55,222	8,383	(-)1,361	0.52
2017-18	59,790	53,131	10,001	370	63,502	6,659	(-)3,712	1.27

(Source: Finance Accounts of the respective years)

\* Excluded expenditure of ₹ 870.12 crore under UDAY.

As evident from the above, the non-debt receipts of the State were not enough to meet the primary expenditure.

### 1.1.3 Budget estimates and actuals

Shortfalls of actual receipts and expenditure against budget estimates, either due to unanticipated and unforeseen events or under/over estimation of expenditure or revenue at the stage of budget preparation, adversely impact the desired fiscal objectives.

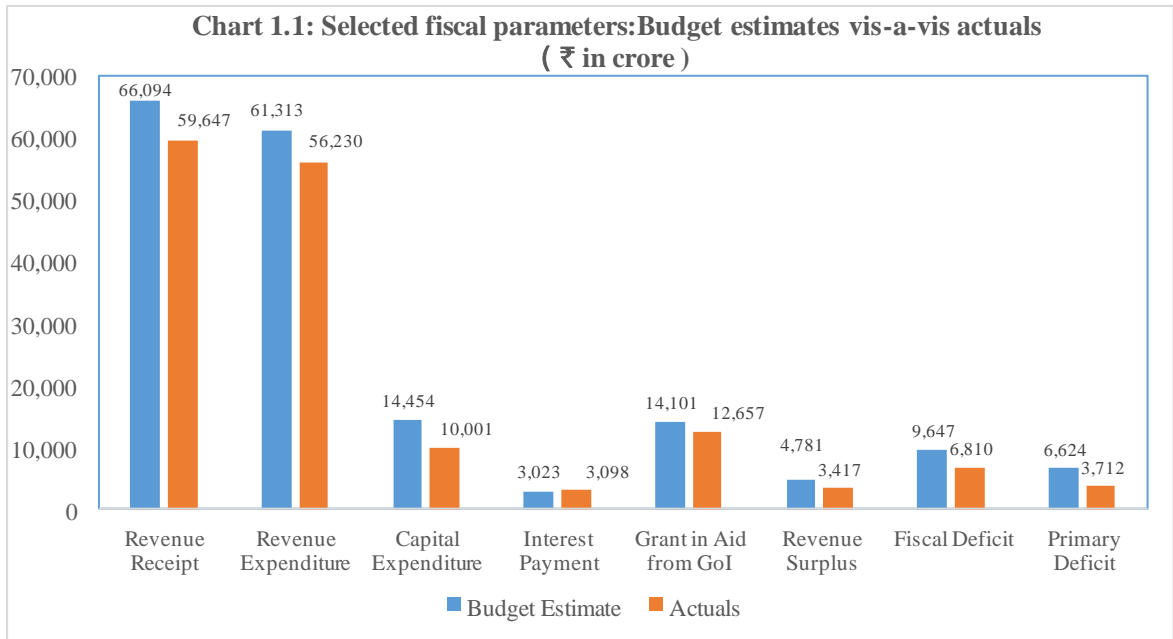
Actual *vis-à-vis* Budget estimates of selected fiscal parameters for 2017-18 are shown in **chart 1.1** and **Appendix 1.4**.

<sup>3</sup> Includes Contingency Fund and Reserve Funds.

<sup>4</sup> Primary revenue deficit is defined as the gap between non-interest revenue expenditure of the State and its non-debt receipts. This indicates the extent to which the non-debt receipts of the State are sufficient to meet the primary expenditure incurred under revenue account.

<sup>5</sup> Revenue expenditure minus interest payment called Primary Revenue Expenditure.

<sup>6</sup> Primary expenditure includes revenue, capital and loans and advances but not interest payment.



(Source: Finance Accounts of the State Government 2017-18 and Budget Estimate 2017-18 of the State)

As may be seen, the State Government was able to achieve significant revenue surplus only by significant reduction in actual revenue expenditure (₹ 5,083 crore) in comparison to budget estimates, were mainly under education, sports, art and culture (₹ 1,914 crore), pension and miscellaneous general services (₹ 1,290 crore) and social welfare and nutrition (₹ 545 crore), subsequently achieved the target of fiscal deficit. Further the less capital expenditure (₹ 4,453 crore) were mainly under transport (₹ 2,517 crore) and irrigation and flood control (₹ 894 crore).

*Recommendation: The Finance Department should rationalize the budget preparation exercise, so that persisting gap between the budget estimates and actuals is bridged.*

#### 1.1.4 Gender Budgeting

The Gender Budget of the State is part of the overall budget and is designed to benefit women. As per the gender budget document, schemes relating to women were bifurcated into two categories- (1) Schemes in which 100 per cent budget provisions related to women, and (2) Schemes in which at least 30 per cent of budget provision related to women.

During scrutiny of records it was noticed that, based on the Finance Ministry proposal (budget speech 2006-07), the State had created the Gender budget cell (June 2012). The gender budget cell was entrusted with implementing of the gender budget by coordinating between various departments and the department of Women and Child Development was entrusted with the monitoring of the impact analysis. However, the department did not provide any information regarding the functioning of the gender budget cell.

Further it was noticed that, the State Government made budget provisions of ₹ 4,904.25 crore (original budget of ₹ 3,639.26 crore and supplementary budget of ₹ 1,264.99 crore) were made for 28 schemes which are 100 percent women centric works (*Appendix 1.5*) during 2017-18. Out of total budget of



₹ 4,904.25 crore, expenditure of ₹ 4,002.51 crore (81.61 per cent) only was incurred and ₹ 897.93 crore (18.33 per cent) was either surrendered or re-appropriated and expenditure of ₹ 3.81 crore (0.08 per cent) was incurred in excess on available budget after surrender.

Whereas, the budget provisions of ₹ 9,555.67 crore for 99 schemes in which a part of budget (minimum 30 per cent) was to be spent on women centric works, was made without distinct sub-heads or object heads. Thus, the actual amount spent on women under these schemes could not be verified in audit.

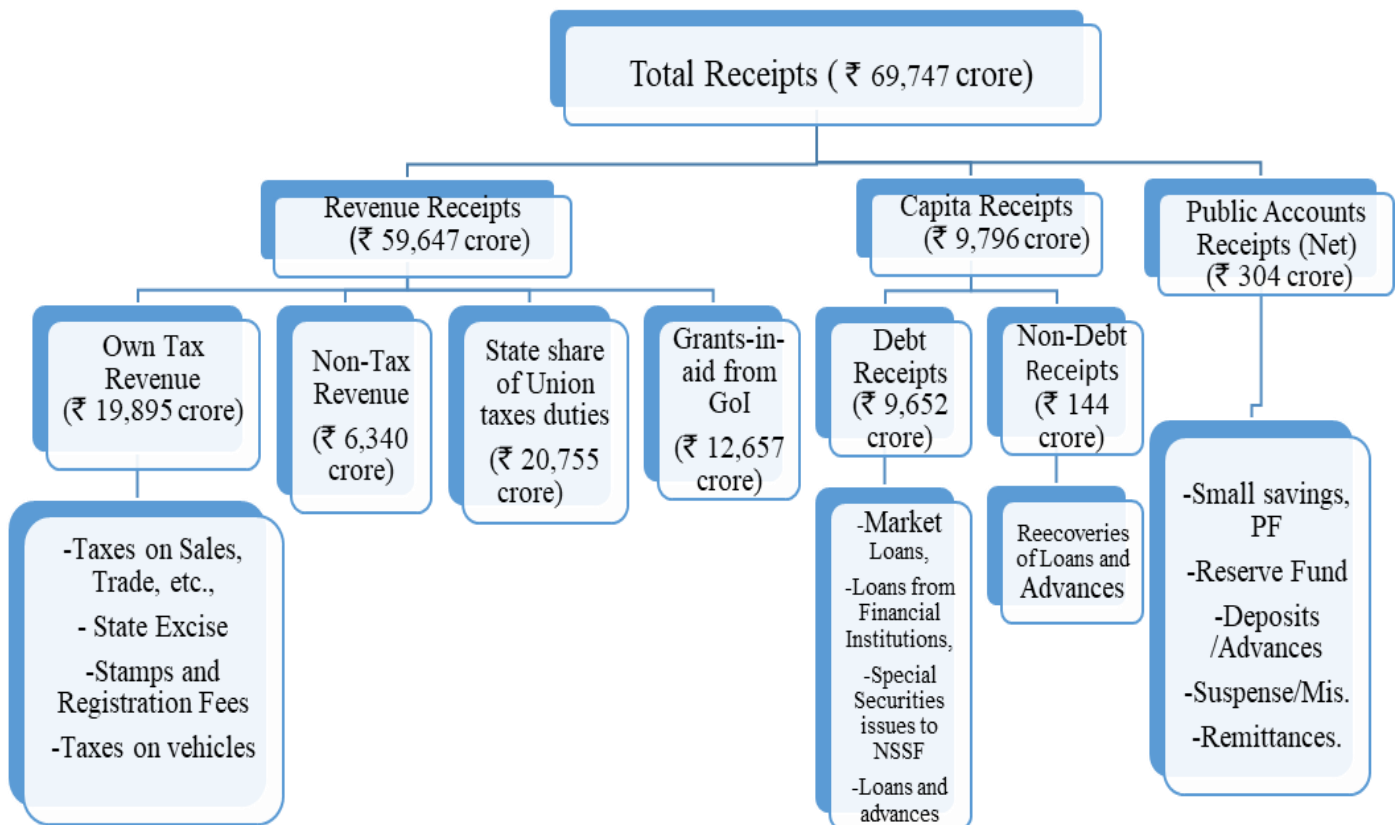
*Recommendation: The Finance Department should review all gender budget schemes periodically, so that, provisions for women centric works are fully utilized and also open distinct sub-heads or object heads to ascertain actual expenditure.*

## 1.2 Resources of the State

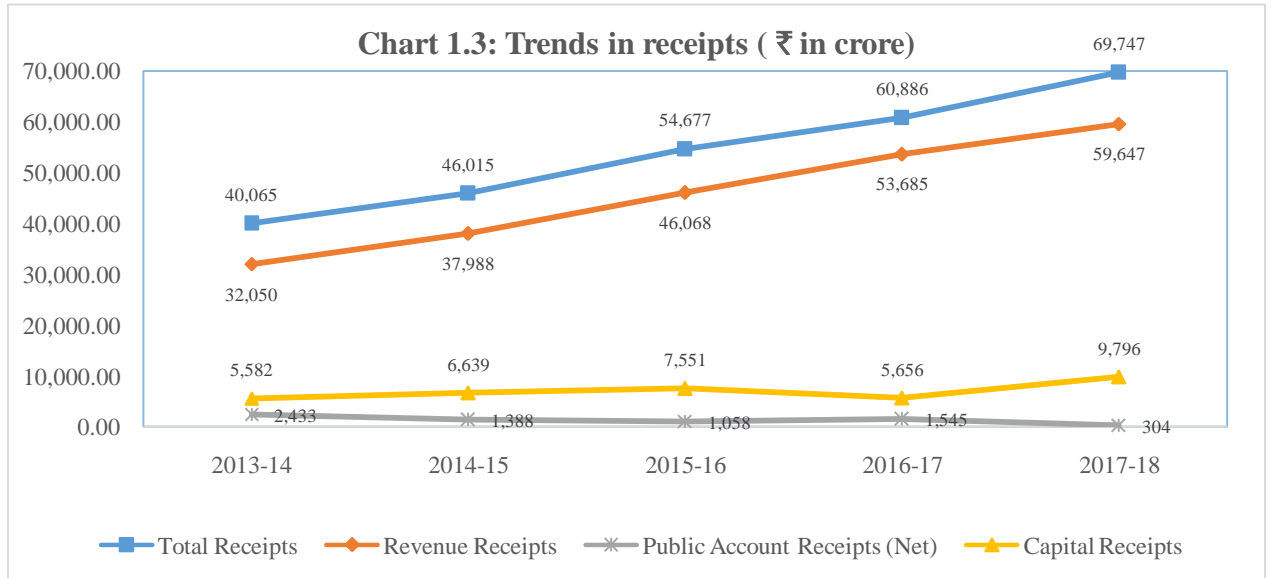
### 1.2.1 Resources of the State as per Annual Finance Accounts

Chart 1.2, 1.3 and 1.4 present different perspectives of the financial resources of the State as depicted in the Financial Accounts.

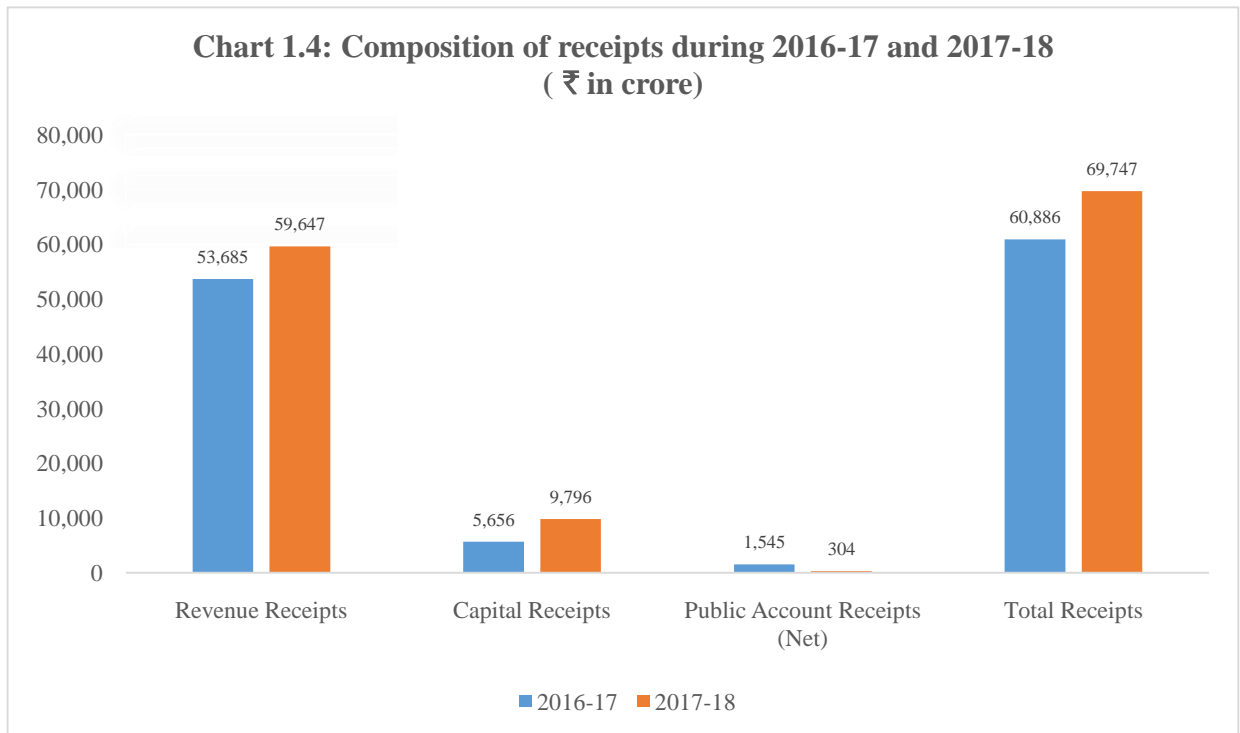
**Chart 1.2: Composition and sub-components of resources**







(Source: Finance Accounts of the State Government 2017-18)



(Source: Finance Accounts of the State Government 2017-18)

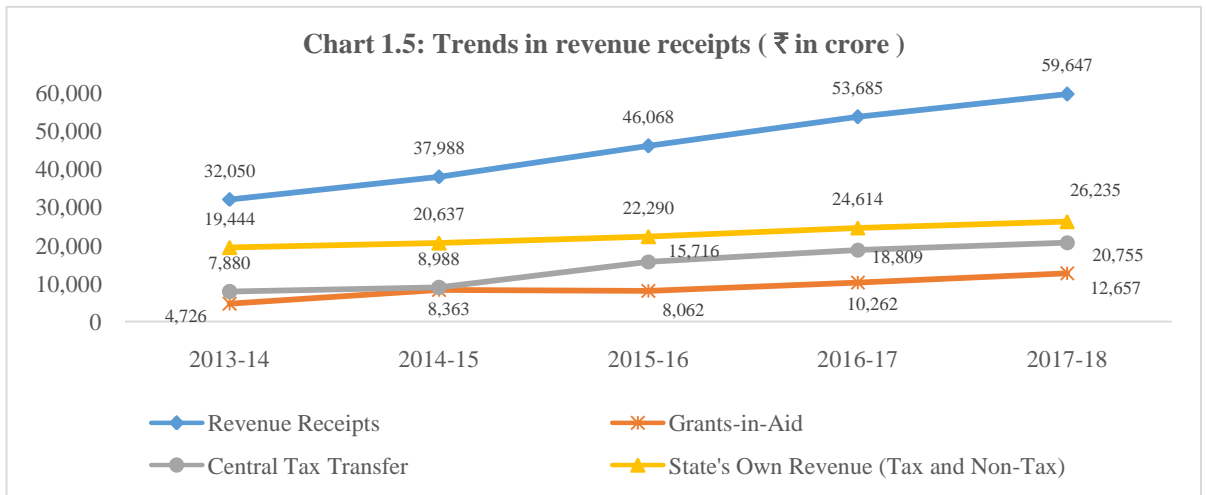
### 1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

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 recognized as critical. Since these funds were not routed through the State Budget/State treasury system, expenditure thereon was not mentioned in the Finance Accounts of the State. With effect from 1 April 2014, GOI decided to release all assistance pertaining to Centrally Sponsored Schemes/Additional Central Assistance through the State Government.

However, during 2017-18, ₹ 6,490.81 crore were transferred directly to the State implementing agencies as against ₹ 1,112.05 crore in 2016-17, an increase in direct transfer of funds of ₹ 5,378.76 crore (483.68 per cent) over the previous year. The funds transferred mainly to those agencies which implement the schemes i.e. Food Subsidy for decentralised procurement of Food Grains under National Food Security Mission, Mahatma Gandhi National Rural Guarantee Programme, Solar Power-off Grid, Member of Parliament Local Area Development Scheme etc.

### 1.3 Revenue receipts

The trends and composition of revenue receipts during 2013-18 are presented in *Appendix I.6* and in **Chart 1.5**.



(Source: Finance Accounts of the respective years)

The increase in Revenue receipts (₹ 5,962 crore; 11.11 per cent) during 2017-18 was mainly due to more receipt in tax revenue (₹ 950 crore), non-tax revenue (₹ 671 crore), share of Union taxes (₹ 1,946 crore) and Grants-in-Aid from GoI (₹ 2,395 crore).

The trend of State's own tax revenue receipts relative to GSDP is presented in **Table 1.8**.

**Table 1.8: Trends in State's own tax revenue receipts relative to GSDP and Revenue Receipt**

	2013-14	2014-15	2015-16	2016-17	2017-18
State's own tax (₹ in crore)	14,343	15,707	17,075	18,945	19,895
State's own tax / GSDP (in per cent)	6.93	7.10	7.29	7.22	6.82
State's own tax /Revenue receipts (in per cent)	44.75	41.35	37.07	35.39	33.35

While the State's own tax revenue receipts increased in real terms from ₹ 14,343 crore in 2013-14 to ₹ 19,895 crore in 2017-18. The proportion of State's own tax with respect to GSDP decreased to 6.82 per cent in 2017-18 from 7.22 per cent in 2016-17

The ratio of State's own tax revenue to GSDP of Chhattisgarh (6.82 per cent) was better than the neighbouring states of Madhya Pradesh (6.34 per cent), Jharkhand (4.84 per cent) but lower than the Uttar Pradesh (7.08 per cent).

### 1.3.1 State's own resources

Details of State's actual own tax and non-tax revenues for 2017-18 in comparison to the 14<sup>th</sup> Finance Commission assessment and budget estimates are given in the **Table 1.9**.

**Table 1.9: Tax revenues and non-tax revenues**

(₹ in crore)

	14 <sup>th</sup> FC projections	Budget estimates	FRBM projections	Actuals
Own Tax Revenues	27,672	23,421	23,421	<b>19,895</b>
Non-Tax Revenues	5,833	7,704	7,704	<b>6,340</b>

(Source: Finance Accounts 2017-18, FRBM documents, Budget books and 14<sup>th</sup>FC report).

The short collection of own tax revenue against budget estimates was mainly due to less collection of taxes on sales, trade etc. (₹ 6,995 crore) due to implementation of GST, taxes on goods and passengers (₹ 1,289 crore), stamps and registration fees (₹ 353 crore), land revenue (₹ 154 crore) and taxes on vehicles (₹ 20 crore). However, State Goods and service tax (₹ 4,387 crore) was introduced and collection of taxes was increased mainly under State excise (₹ 886 crore) during the same period. (*Appendix 1.4 and 1.6*).

#### 1.3.1.1 Tax revenues

Details of tax revenue during 2013-18 are given in **Table 1.10** below.

**Table 1.10: Components of tax revenue**

(₹ in crore)

Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18	Percentage increase during 2017-18 with respect to 2016-17
Taxes on sales, trades etc.	7,930	8,429	8,908	9,927	6,450	
State Goods and Service Tax ( GST introduced in July 2017)	-	-	-	-	4,387	9.17
State Excise	2,549	2,892	3,338	3,444	4,054	17.71
Taxes on vehicles	651	703	829	985	1,180	19.80
Stamps and Registration fees	990	1,023	1,185	1,211	1,197	(-)1.16
Land Revenue	226	332	364	504	446	(-)11.51
Taxes on Goods and Passengers	945	982	1,040	1,340	478	(-)64.33
Other taxes <sup>7</sup>	1,052	1,346	1,411	1,534	1,703	11.02
<b>Total</b>	<b>14,343</b>	<b>15,707</b>	<b>17,075</b>	<b>18,945</b>	<b>19,895</b>	<b>5.01</b>
Growth Rate ( in per cent)	10.04	9.51	8.71	10.95	5.01	

(Source: Finance Accounts of the respective years)

Following the GST implementation in July 2017, the overall revenue of the state grew by 12.84 *per cent* in percentage terms and ₹ 2,433 crore in real terms (including ₹ 1,483 crore received as compensation of GST). Thus, it appears that GST implementation gave a substantial boost in revenue collection.

Further, Tax Revenue on State Excise grew at an annual rate 12 *per cent* and during 2017-18 an increase of ₹ 610 crore was noticed. The reason for the growth was on account of increase on the Countervailing Duty (CVD) and

<sup>7</sup> Other taxes- hotel receipts, taxes on income and expenditure, taxes and duties on electricity and taxes and duties on services and commodities.

taking over of retail sale of liquor by the Chhattisgarh Beverages Corporation Ltd.

### 1.3.1.2 Non-tax revenues

Details of receipts from non-tax revenues during 2013-18 are given in **Table 1.11** below:

**Table 1.11: Components of Non-Tax Revenue**

(₹ in crore)

Revenue head	2013-14	2014-15	2015-16	2016-17	2017-18	Percentage increase during 2017-18 with respect to 2016-17
Non-ferrous Mining and Metallurgical Industries	3,236.01	3,572.68	3,709.52	4,141.47	4,911.44	18.59
Major Irrigation	339.82	410.95	502.17	437.35	461.23	5.46
Forestry and Wild Life	405.91	348.72	409.75	405.15	291.17	(-28.13)
Interest receipts	380.90	171.89	108.23	157.24	180.44	14.75
Other non-tax receipts <sup>8</sup>	738.53	425.67	485.12	528.04	496.14	-6.04
<b>Total</b>	<b>5,101.17</b>	<b>4,929.91</b>	<b>5,214.79</b>	<b>5,669.25</b>	<b>6,340.42</b>	<b>11.84</b>

(Source: Finance Accounts of the respective years)

The share of NTR in Revenue Receipts during 2017-18 marginally increased to 10.63 per cent as compared to 10.56 per cent during 2016-17. NTR increased (₹ 671 crore; 11.84 per cent) during 2017-18 over the previous year mainly due to increase in receipts under non-ferrous mining and metallurgical industries by ₹ 770 crore (18.59 per cent), Urban Development by ₹ 25.00 crore (365.43 per cent) and major irrigation by ₹ 24.00 crore (5.46 per cent).

### 1.3.2 Cost of collection of taxes

Details of collection and cost thereof in respect of major revenue receipts during 2017-18 are given in **Table 1.12**.

**Table 1.12: Cost of collection of taxes and duties**

Heads of revenue	Gross collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All-India average percentage of previous year
	(₹ in crore)		(in per cent)	
Taxes on sales, trade etc.	6,449.60	67.24	1.04	0.69
Taxes on vehicles	1,180.01	15.51	1.31	2.01
State Excise	4,054.00	171.67	4.23	2.61
Stamps and Registration fees	1,197.47	22.27	1.86	2.99

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

### 1.3.3 Grants-in-Aid from Government of India

The State Government receives Grants-in-Aid and share of Union taxes and duties, based on the recommendations of the Finance Commission. As per the office memorandum of Ministry of Finance, dated 23 August 2016, GoI, has decided to do away with the practice of classifying expenditure as Plan and Non-plan in the budget from 2017-18 onwards. Details of Grants-in-Aid from GoI are given below in **Table 1.13**

<sup>8</sup> Minor irrigation (₹ 122 crore), Public works (₹ 54 crore), Medical and Public Health (₹ 52.56 crore), dividends (₹ 4.80 crore given by Chhattisgarh State Warehousing Corporation, Chhattisgarh State Forest Development Corporation, etc.), etc.

**Table 1.13: Grants-in-Aid released by Government of India***(₹ in crore)*

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Grants for Centrally Sponsored Schemes	4,726.16	8,987.80	8,061.59	10,261.63	9,275.76
Finance Commission Grants					1,460.23
Grants under proviso to Article 275(1) of the Constitution					109.64
Grants from Central Road Fund					212.28
Compensation for loss of revenue arising out of implementation of Goods and Service Tax (Grants-in-aid-General)					1,483.00
Other Transfers/Grants to State					116.25
<b>Total</b>	<b>4,726.16</b>	<b>8,987.80</b>	<b>8,061.59</b>	<b>10,261.63</b>	<b>12,657.16</b>
Revenue Receipts	32,050	37,988	46,068	53,685	59,647.07
Total grants as a percentage of Revenue Receipts	14.75	23.66	17.50	19.11	21.22

*(Source: Finance Accounts of the respective years)*

### 1.3.4 Central Tax Transfers

Details of GoI tax transfers to the State Government during 2013-18 are given in **table 1.14** below:

**Table 1.14: Trends in Central tax transfers***(₹ in crore)*

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Central tax transfer (CTT)	7,880.22	8,363.03	15,716.47	18,809.16	20,754.81
CTT as share of RR	24.59	22.01	34.12	35.04	34.80

*(Source: Finance Accounts of the respective years)*

The increase of CTT in 2017-18 over the previous year was mainly under Integrated Goods and Service Tax (₹ 2,094 crore), Taxes on income other than Corporation tax (₹ 1,181 crore), Corporation tax (₹ 333 crore) and Central Goods and Service Tax (₹ 291 crore). However, collection of taxes was mainly less under Union Excise Duties (₹ 768 crore), Service Tax (₹ 677 crore) and Custom (₹ 496 crore).

### 1.3.5 Short collection of revenue

#### 1.3.5.1 Under-assessment, non-levy, short levy of taxes

During 2017-18, test check of the records of 81 units out of 501 units<sup>9</sup>, pertaining to commercial taxes, state excise, stamps and registration fees, land revenue, mining receipts, taxes on vehicles, forestry and wild life and electricity duty revealed short levy/ non levy of taxes, duties and fees/loss of revenue, etc., aggregating ₹ 4,227.18 crore in 22,986 cases. The Departments concerned accepted under-assessment and other deficiencies of ₹ 133.78 crore in 17,155 cases pointed out by Audit.

<sup>9</sup> Commercial tax department (55 units), Stamp duty and registration department (114 units) State excise department (27 units), Land revenue department (165 units), Energy department (17 units), Transport department (24 units), Geology and mining department (32 units), Forest department (67 units).

### 1.3.5.2 Arrears of revenue

Details of arrears of revenue are detailed in **table 1.15** below.

**Table 1.15: Arrears of revenue**

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding		Amount outstanding for more than five years	
		as on 31 March 2017	as on 31 March 2018	as on 31 March 2017	as on 31 March 2018
1	Taxes on sales, trade, etc.	1887.09	2,459.64	831.28	1,074.29
2	State excise	49.91	51.20	19.91	26.49
3	Taxes and duties on electricity	708.53	951.63	108.35	189.58
4	Taxes on vehicles	26.65	27.72	9.80	8.06
5	Stamp and registration fees	17.23	54.17	2.35	15.37
6	Non-ferrous mining and metallurgical industries	0.85	0.77	0.85	0.77
7	Forestry and Wildlife	8.67	--	3.30	--
<b>Total</b>		<b>2,698.93</b>	<b>3,545.13</b>	<b>975.84</b>	<b>1,314.56</b>

The Forest Department and Revenue Department did not furnish the requisite information on arrears of revenue.

*Recommendation: The Finance Department should evolve a mechanism to ensure that arrears of revenue are expeditiously collected.*

## 1.4 Capital receipts

Trends of receipts under the capital section during 2013-18 are given in **Table 1.16** and **Appendix 1.6**.

**Table 1.16: Trends in growth and composition of Capital Receipts**

Sources of State's Receipts	2013-14	2014-15	2015-16	2016-17	2017-18
Miscellaneous Capital Receipts (₹ in crore)	7.64	3.03	2.84	2.37	3.32
Recovery of Loans and Advances (₹ in crore)	1,637.27	194.86	296.39	172.99	138.59
Inter-State Settlement (₹ in crore)	5.14	0.91	0.52	0.38	1.24
<b>(A) Total – Non-Debt Capital Receipts (₹ in crore)</b>	<b>1,650.05</b>	<b>198.80</b>	<b>299.75</b>	<b>175.74</b>	<b>143.15</b>
Rate of growth of non-debt Capital Receipts ( <i>per cent</i> )	6.74	(-)87.95	50.78	(-)41.37	(-)18.54
Internal Debt (₹ in crore)	3,917.30	6,430.98	7,105.87	5,098.40	9,187.89
Loans and advances from the Central Government (₹ in crore)	14.59	8.69	145.28	381.53	464.55
<b>(B) Public Debt Receipts (₹ in crore)</b>	<b>3,931.89</b>	<b>6,439.67</b>	<b>7,251.15</b>	<b>5,479.93</b>	<b>9,652.44</b>
<b>Capital Receipts (CR) (A+B) (₹ in crore)</b>	<b>5,581.94</b>	<b>6,638.47</b>	<b>7,550.90</b>	<b>5,655.67</b>	<b>9,795.59</b>
Rate of growth of Public Debt Capital Receipts ( <i>per cent</i> )	91.08	63.78	12.60	(-)24.43	76.14
Rate of Growth of GSDP at current price ( <i>per cent</i> )	16.52	6.92	5.91	11.98	11.22
Rate of growth of CR ( <i>per cent</i> )	54.90	18.93	13.74	(-)25.10	73.20

(Source: Finance Accounts of the respective years)

There was no disinvestment during 2017-18. However, ₹ 3.56 crore of share capital investment by the co-operative institutes have been refunded during 2017-18.

### 1.4.1 Recoveries of Loans and Advances

During 2017-18, recovery of loans was mainly from Chhattisgarh State Marketing Corporation Limited Raipur (₹ 26 crore), Loans for Infrastructure Development to Urban bodies (₹ 24.84 crore), *Bhoramdev* Co-operative Sugar Mill (₹ 20 crore), Special Occasion-Loans to *Nagar Nigam* (₹ 18.40 crore), Chhattisgarh State Warehousing Corporation for Godown Construction (₹ 16.39 crore) and *Mahamaya* Co-operative Sugar Mill *Ambikapur* (₹ 10 crore).

### 1.4.2 Debt receipts from internal sources

Details of debt receipts from internal sources during 2013-14 to 2017-18 are given in **Table 1.17**.

**Table 1.17: Composition of internal debt of State Government**

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Market loans	3,000.00	4,200.00	4,850.00	4,200.00	8,100.00
Compensation and other Bonds	0.00	0.00	870.12	0.00	0.00
Loans from financial institutions	674.62	796.13	673.52	898.40	1,087.89
Special securities issued to National Small Savings Fund	242.68	658.81	712.23	0.00	0.00
Ways and means advances, from Reserve Bank of India	0.00	776.04	0.00	0.00	0.00
<b>Total</b>	<b>3,917.30</b>	<b>6,430.98</b>	<b>7,105.87</b>	<b>5,098.40</b>	<b>9,187.89</b>

(Source: Finance Accounts of the respective years)

The impact of borrowing at a higher rate of interest than received on investment and loan and advances by the State Government is discussed in *paras 1.8.3 and 1.8.4*.

### 1.4.3 Loans and advances from Government of India

Loans and advances of ₹ 465 crore from GoI were received during 2017-18 mainly in Chhattisgarh Road Sector Development Project Phase II (₹ 446.67 crore) and Sustainable Urban Transport Project (₹ 17.64 crore).

### 1.4.4 Provisional adjustment of compensation cess

#### 1.4.4.1 Goods and Services Tax

The State Government implemented the Goods and Services Tax (GST) Act, which became effective from 1 July 2017. According to GST (Compensation to the States) Act, 2017, Central Government will compensate the States for loss revenue arising on account of implementation of GST for a period of five years. The compensation payable to the state shall be calculated for every financial year after the receipt final revenue figures, as audited by the C & AG of India. Base year (2015-16) revenue figures of taxes subsumed under GST was finalized under GST Act. In case of Chhattisgarh State, the revenue was ₹ 7,357.43 crore during the base year 2015-16. The projected revenue for any year in the State shall be calculated by applying the projected growth rate (14 per cent per annum) over the base year revenue of the State.



The projected revenue for the year 2017-18 (1<sup>st</sup> July 2017 to 31<sup>st</sup> March 2018) in accordance with base year figure was ₹ 7,171.29 crore. Revenue figure under GST for the year 2017-18 has been depicted in the Finance Accounts as per nature of Receipts i.e. State Goods and Services Tax (SGST), Input Tax Credit cross utilization of SGST and IGST (Integrated Goods and Services Tax), Apportionment of IGST-transfer-in of Tax component to SGST and Advance apportionment from IGST. Against the projected revenue of ₹ 7,171.29 crore, the revenue receipt of the State Government under GST during the year 2017-18 is given in **Table 1.18**.

**Table 1.18: Pre-GST and SGST collected provisional apportionment of IGST and compensation of IGST received from Government of India against the protected revenue of the State for period July 2017 to March 2018.**

(₹ in crore)

Month	Monthly revenue to be protected for nine months	Pre-GST taxes collected <sup>10</sup>	SGST collected	Advance apportionment of IGST	Total amount received	Compensation to be received <sup>11</sup>	Compensation Actually received (up to 31-3 2018)	Balance
1	2	3	4	5	6=3+4+5	7(2-6)	8	9(7-8)
July and August 2017	1,593.62	893.75	324.48	78.71	1,296.94	296.68	0	296.68
September and October 2017	1,593.62	145.31	639.86	276.84	1,062.01	531.61	253	278.61
November and December 2017	1,593.62	72.74	602.66	375.15	1,050.55	543.07	562	(-18.93)
January and February 2018	1,593.62	26.01	756.74	685.61	1,468.36	125.26	219	(-93.74)
March 2018	796.81	50.49	459.5	187.01	697	99.81	449	(-349.19)
<b>Total</b>	<b>7,171.29</b>	<b>1,188.30</b>	<b>2,783.24</b>	<b>1,603.32</b>	<b>5,574.86</b>	<b>1,596.43</b>	<b>1,483.00</b>	<b>113.43</b>

From the above table it is evident that compensation of GST of ₹ 113.43 crore less transferred from GoI during the period July 2017 to March 2018. However, compensation of ₹ 106 crore of March 2018, was received in May 2018 which was not depicted in the accounts of 2017-18 and will be shown in the accounts of 2018-19. Hence, ₹ 7.43 crore of compensation of GST due during the above period was less transferred to the State by GoI (November 2018).

<sup>10</sup> Include VAT & CST (net of refund) and revenue from the taxes subsumed in GST by excluding VAT and CST on petroleum products and liquor.

<sup>11</sup> Figures for compensation are provisional.



#### 1.4.4.2 Advance apportionment of IGST and its adjustment against GST compensation

The Government of India is to apportion IGST to State Government under section 17 of IGST Act, 2017. The State Tax Division, Ministry of Finance, Department of Revenue (GoI) sanctioned (February 2018) provisional/advance settlements of apportionment of ₹ 322 crore with the condition that the amount will be adjusted during April 2018 to January 2019 from regular settlement of IGST in ten equal installments. However, during January 2018, the advance settlement of ₹ 322 crore was adjusted from compensation payable to states by GoI for the months of November and December 2017 after adding ₹ 322.00 crore as revenue received during that period which is irregular as per the sanction order. Thus, the State Government received ₹ 322 crore of GST compensation during 2017-18.

*Recommendation: Government should initiate action to claim the balance amount of compensation of GST from GoI.*

### 1.5 Public accounts balances

Receipts and disbursements under 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 or trustee. The status of receipts and disbursement under Public accounts are shown in statement 21 of the Finance Accounts and the details of Public Account (net) are given in **Table 1.19**.

**Table 1.19: Net Public Account Receipts and its composition during 2017-18**

(₹ in crore)

S. N.	Public Account Receipts	Receipts	Disbursement	Net Public Receipts
1	Small Savings, Provident Funds, etc.	1,435.87	795.26	640.61
2	Reserve Funds	1,224.59	1,702.52	(-)477.93
3	Deposits and Advances	4,039.17	3,918.22	120.95
4	Suspense and Miscellaneous	1,55,385.53	1,56,996.70	(-)1,611.17
	Less-- Departmental Balances	2.81	4.39	(-)1.58
	Less- Permanent Cash Imprest	0.00	0.00	0.00
	Less-Cash Balance Investment Account	1,00,028.39	1,01,587.25	(-)1,558.86
	<b>Total- Suspense and Miscellaneous</b>	<b>55,354.33</b>	<b>55,405.06</b>	<b>(-)50.73</b>
5	Remittances	10,003.60	9,932.68	70.92
<b>Total- 1 to 5</b>		<b>72,057.56</b>	<b>71,753.74</b>	<b>303.82</b>

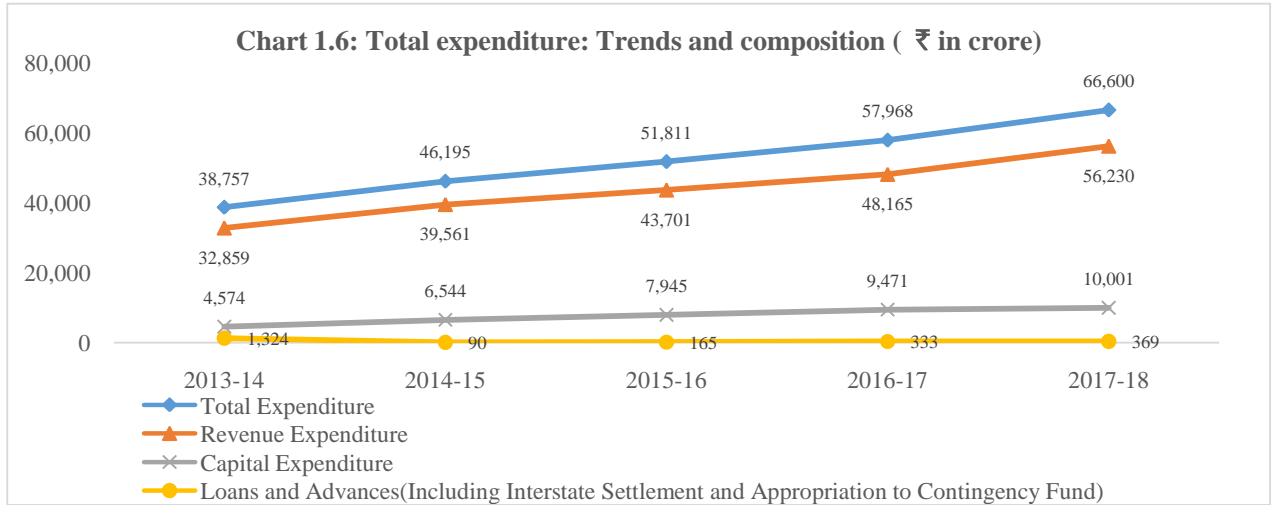
(Source: Finance Accounts of the years 2017-18)

The net availability of funds under Small Savings, Deposits and Advances and remittances had a predominant share in financing the deficit.

## 1.6 Application of resources

### Growth and composition of expenditure

Chart 1.6 present the trends and composition of total expenditure during 2013-18 respectively



(Source: Finance Accounts of the respective years)

#### 1.6.1 Capital expenditure

Capital expenditure increased (₹ 530 crore; 5.60 per cent) during 2017-18 over the previous year mainly due to increase in expenditure under capital outlays on transport (₹ 309 crore), and Rural Development (₹ 289 crore). However, during the same year CE decreased mainly under the Power (₹ 446 crore) and Minor irrigation (₹ 261 crore).

**Table 1.20: Ratio of Capital expenditure to GSDP**

	2013-14	2014-15	2015-16	2016-17	2017-18
Capital expenditure (CE) (₹ in crore)	4,574	6,544	7,945	9,471	10,001
Ratio of CE to GSDP (in per cent)	2.21	2.96	3.39	3.61	3.43

The ratio of CE to GSDP of Chhattisgarh (3.43 per cent) was more than the neighbouring states of Uttar Pradesh (2.84 per cent) but less than the Jharkhand (4.68 per cent) and Madhya Pradesh (4.37 per cent).

#### 1.6.2 Revenue expenditure

Revenue expenditure constituted 84 per cent of total expenditure during 2017-18 against 83 per cent on 2016-17. During 2017-18, the revenue expenditure was 19 per cent of the GSDP. As compared to previous year Revenue Expenditure increased from ₹ 48,165 crore in 2016-17 to ₹ 56,230 crore in 2017-18 (₹ 8,065 crore; 16.74 per cent) mainly due to increase in Social Services and Economic Services by ₹ 3,030 crore, and ₹ 3,447 crore, respectively.

#### 1.6.3 Committed expenditure

The committed expenditure of the State Government on revenue account mainly consists of expenditure on salaries and wages, subsidies, pension and interest payments. Table 1.21 presents the trend in the expenditure on these components during 2013-18.

**Table 1.21: Components of committed expenditure***(₹ in crore)*

Components	2013-14	2014-15	2015-16	2016-17	2017-18	
					BE	Actual
Salaries & Wages	9,137 (29)	10,003 (26)	10,865(24)	11,424(21)	15,337	13,184
Salaries paid through Grants-in-Aid	1,749 (5)	2,010 (5)	2,305(5)	2,868 (5)	N.A.	3,447
Interest Payments	1,351(4)	1,727 (5)	2,149 (5)	2,687 (5)	3,023	3,098
Pensions	2,752 (9)	3,249 (9)	3,519 (8)	3,487 (6)	5,214	3,898
Subsidies	3,156 (10)	3,747 (10)	7,397 (16)	4,189(8)	6,108	5,005
<b>Total</b>	<b>18,145 (57)</b>	<b>20,736 (55)</b>	<b>26,235 (57)</b>	<b>24,655(46)</b>	<b>29,682</b>	<b>28,632</b>

*(Source: Finance Accounts of the respective years)*

Figures in Brackets indicates percentage to Revenue Receipts, Estimates.

N.A - Not Available in the Budget

Salaries & wages (₹ 13,184 crore), Interest payments (₹ 3,098 crore) and Pension (₹ 3,898 crore) together accounted for 36 per cent of the revenue expenditure and consumed 34 per cent of the revenue receipts during the year.

### Salary and Wages

The expenditure on salaries and wages during 2017-18 year increased (₹ 1,760 crore) from ₹ 11,424 crore in 2016-17 to ₹ 13,184 crore in 2017-18. The salary paid out of Grants in Aid<sup>12</sup> increased (₹ 579 crore) from ₹ 2,868 crore in 2016-17 to ₹ 3,447 crore in 2017-18.

### Interest payment

The growth rate of interest payments was 15 per cent over the previous year mainly due to sharp increase of interest on market loans by ₹ 378.62 crore (29 per cent). Interest payments were five per cent of revenue receipts during 2017-18. Major components of Interest payments during 2016-17 and 2017-18 are given in Table 1.22 below:

**Table 1.22: Components of interest payments***(₹ in crore)*

Components	2016-17			2017-18		
	Outstanding liabilities	Interest paid	Interest paid as percentage of outstanding balance	Outstanding liabilities	Interest paid	Interest paid as percentage of outstanding balance
Internal debt	28,330.29	2,107.16	7.44	36,690.44	2,474.18	6.74
Loans & Advances from GoI	2,047.15	137.49	6.72	2,339.57	133.83	5.72
Small Savings, Provident fund etc.	4,592.47	370.95	8.08	6075.40	419.55	6.91
Others	8,460.95	71.23	0.84	7,801.67	70.77	0.91
<b>Total</b>	<b>43,430.86</b>	<b>2,686.83</b>	<b>6.19</b>	<b>52,907.08</b>	<b>3,098.33</b>	<b>5.75</b>

*(Source: Finance Accounts of the respective years)*

### Pension payments

State Government employees recruited on or after 1 November 2004 are covered under the National Pension System (NPS), which is a defined contributory pension scheme. In terms of the scheme, the employee contributes 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount, is transferred to the

<sup>12</sup> Salaries paid to various institutions under Education, Sports, Art and Culture, Agriculture and allied activities and Rural Development through Grants- in-Aid.

designated fund manager through the National Securities Depository Limited (NSDL) / Trustee Bank.

Deductions of National Pension System contributions from the employees commenced from March 2006 along with arrears of contribution for the period December 2004 to February 2006. During 2006-18 against employee's contribution of ₹ 1,697.89 crore, the State Government contributed ₹ 1,688.26 crore resulting in short contribution of ₹ 9.63 crore.

As on 31 March 2018, ₹ 14.51 crore (Including contribution of employees on deputation ₹ 3.48 crore) remained in the Public Account, pending transfer to NSDL/Trustee Bank. Short contribution of ₹ 9.63 crore and non-transfer of ₹ 14.51 crore resulted in unnecessary creation of liability of ₹ 24.14 crore to the State Government.

*Recommendation: The State Government should ensure that employees' contributions along with the matching employer's share are transferred to NSDL immediately.*

### Subsidies

Subsidies amounted to ₹ 5,005 crore in 2017-18 consuming 8.39 per cent of the revenue receipts. Such subsidies were mainly to major activities were under Chief Minister's Food Assistance Scheme (₹ 2,048 crore), Grant for free supply of electricity to Agriculture Pumps up to five horsepower (₹ 819 crore) and subsidy to consumers for relief in Electricity Fees (₹ 514 crore).

Some of the subsidies given as Grants-in-Aid (in kind) during 2017-18 are given in **Table 1.23**.

**Table 1.23: Grants-in-Aid (in kind) provided by the State Government**  
(₹ in crore)

Name of the Department	Scheme Name	2016-17	2017-18
School Education	Free cycle distribution to High School girls.	106.17	59.41
School Education	Free supply of text books to students.	93.57	88.14
School Education	Free distribution of books and stationary to tribal students	0.70	0.68
Agriculture	Free supply of electricity to agriculture pumps of 5 H.P.	259.48	849.67
Communication	Free supply of laptops/tablets to students of technical education, medical education and higher education.	5.54	47.07
<b>Total</b>		<b>465.46</b>	<b>1,044.97</b>

(Source: Finance Accounts of respective years)

## 1.7 Quality of Expenditure

Developmental expenditure (expenditure on social and economic services) constituted 78 per cent of total expenditure.

### 1.7.1 Adequacy of public expenditure

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2017-18 are analysed, taking 2013-14 as base year, are shown in **Table 1.24**.



**Table 1.26: Efficiency of expenditure use in selected social and economic services***(in per cent)*

Social/Economic Infrastructure	2016-17			2017-18		
	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
<b>Social Services (SS)</b>						
General Education	0.89	0.11	34.44	1.00	0.12	36.56
Public Health and Family Welfare	0.56	0.63	44.23	0.6	0.65	43.10
Water Supply Sanitation and Housing and Urban Development	1.89	0.98	3.29	1.64	0.66	2.57
<b>Total Social Services of which</b>	<b>4.24</b>	<b>0.48</b>	<b>27.68</b>	<b>3.98</b>	<b>0.34</b>	<b>28.13</b>
<b>Economic Services (ES)</b>						
Agriculture and Allied Activities	0.16	0.64	18.72	0.13	0.48	16.61
Irrigation and Flood Control	3.26	4.95	47.42	2.52	11.63	51.70
<b>Total Economic Services of which</b>	<b>11.77</b>	<b>2.52</b>	<b>14.27</b>	<b>10.58</b>	<b>2.44</b>	<b>12.72</b>

*(Source: Finance Accounts of respective years)*

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

## 1.8 Financial analysis of Government expenditure and investments

This section presents a broad financial analysis of investment and other capital expenditure of the Government.

### 1.8.1 Financial result of irrigation projects

The 13<sup>th</sup> and 14<sup>th</sup> Finance Commission had prescribed cost recovery rate on irrigation projects (revenue receipts as compared to revenue expenditure) for assessing commercial viability of these projects. The position of irrigation projects in the State for the period 2013-18 is depicted in **Table 1.27**.

**Table 1.27: Cost recovery position of irrigation projects**

Year	Revenue expenditure	Revenue receipts	Cost recovery assessment of 13 <sup>th</sup> and 14 <sup>th</sup> FC	Revenue receipts to revenue expenditure	Gap in cost recovery
	₹ in crore		In per cent		
2013-14	411.19	756.44	60	184	(-)124
2014-15	448.12	544.85	75	122	(-)47
2015-16	486.45	630.18	35	130	(-)95
2016-17	508.63	624.47	35	123	(-)88
2017-18	531.51	588.88	35	111	(-)76

The favourable cost recovery portion is despite the fact that the State Government had not declared any irrigation scheme as commercial under the Finance Commission guidelines. The gap in cost recovery of irrigation projects of Chhattisgarh (- 76 per cent) was better than the neighboring states of Madhya Pradesh (- 47 per cent) and Uttar Pradesh (21 per cent).

*Recommendation: The State Government may initiate measures to declare irrigation projects as commercial for assessing cost recovery as per Finance Commission recommendations.*

### 1.8.2 Incomplete projects

The details of incomplete project which were to be completed on or before 31 March 2018 is given in **Table 1.28**.

**Table 1.28: Department-wise profile of incomplete projects***(₹ in crore)*

Department	Number of incomplete projects	Estimated cost	Incomplete Projects			Cumulative expenditure of all 110 incomplete projects as on 31 March 2018	
			Initial estimated cost of 42 incomplete projects whose cost was revised.	Revised cost of 42 incomplete projects	Cost overrun of 42 incomplete projects which were revised		
			No.	Amount			
Public Works	16	479.20	4	234.97	737.22	502.25	633.83
Water Resources	94	3,233.18	38	1,467.10	3,808.11	2,341	3,433.02
<b>Total</b>	<b>110</b>	<b>3,712.38</b>	<b>42</b>	<b>1,702.07</b>	<b>4,545.33</b>	<b>2,843.25</b>	<b>4,066.85</b>

*(Source: Finance Accounts 2017-18)*

Blocking of funds on incomplete works impinge negatively on the quality of expenditure. 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. Since the State Government has not evaluated the cost of 68 incomplete projects, the actual amount of expenditure to be incurred by the State could not be ascertained and due to delay in completion of these projects, the intended benefits from the projects could not be achieved.

*Recommendation: The Public Works Department and Water Resource Department may re-evaluate the cost of all incomplete projects and evolve a mechanism for timely completion of projects.*

### 1.8.3 Investment and returns

As on 31 March 2018, Government had invested ₹ 6,866.37 crore in 13 Government Companies (₹ 6,459.45 crore), 1,523 Co-operative Institutions and Local Bodies (₹ 199.15 crore), two Statutory Corporations (₹ 37.82 crore), one Rural Bank (₹ 25.15 crore) and five Joint Stock Companies (₹ 144.80 crore).

The position of dividend/interest received on investment during 2013-18 is given in **Table 1.29**.

**Table 1.29: Dividend/interest received on investment**

Investment/Return/Cost of borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Investment at the end of the year* (₹ in crore)	1,866.44	1,872.53	6,192.22	6,778.60	6,866.37
Return on investment (₹ in crore)	14.21	0.86	5.73	0.55	4.80
Return on investment (per cent)	0.76	0.05	0.09	0.01	0.07
Average rate of interest on Government borrowing (per cent)	6.12	6.16	6.25	6.62	6.38
Difference between interest rate and return (per cent)	5.36	6.11	6.16	6.61	6.31
loss due to difference between interest rate of market borrowing and interest received on the returns (₹ in crore)	100.04	114.41	381.44	448.07	433.27

*(\*The investment at the end of the year does not include un-apportioned investment between Madhya Pradesh and Chhattisgarh as on 31 March 2018)*

Over the past five years the State Government has incurred a notional loss of ₹ 1,477.23 crore on account of difference between the interest on Government's borrowing cost and the return on investment. It was of specific



interest to observe that in spite of the poor return on investment, the Finance Department has regularly provided budgetary support by way of infusion of equity, loans, grants in aid/subsidies to these PSUs including those that had not even finalized their accounts.

*Recommendation: The State Government should review investment in companies/corporations/banks whose financial performance do not even meet the borrowing cost of capital.*

#### 1.8.4 Loans and advances by State Government

In addition to investments in Co-operative societies, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/organisations. Details are given in **Table 1.30**.

**Table 1.30: Average interest received on loans advanced by the State Government**

	(₹ in crore)				
Quantum of loans/interest receipts/cost of borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Opening balance	1,864.72	1,545.99	1,395.41	1,273.96 <sup>13</sup>	941.98 <sup>14</sup>
Amount advanced during the year	1,318.53	88.32	164.73	272.71	368.76
Amount repaid during the year	1,637.27	194.86	296.39	172.99	138.59 <sup>15</sup>
<b>Closing Balance</b>	<b>1,545.99</b>	<b>1,439.45</b>	<b>1,263.75</b>	<b>1,373.69</b>	<b>1,172.16</b>
Net addition	(-)318.74	(-)106.54	(-)131.66	99.72	230.17
Interest receipts	274.43	47.30	47.02	30.19	27.61
Interest receipts as a percentage to outstanding loans and advances	17.75	3.17	3.54	2.28	2.36
Interest payments as a percentage to outstanding fiscal liabilities of the State Government.	6.12	6.16	6.25	6.62	6.38
Difference between interest receipts and interest payments ( <i>per cent</i> )	11.63	(-) 2.99	(-)2.71	(-)4.34	(-)4.02
Loss due to the difference between interest rate of market borrowing and interest received on loans	0.00	2.64	4.46	11.89	14.82

Over the past five years (except in year 2013-14) the State Government has incurred a loss of ₹ 33.81 crore towards interest on account of difference in the interest received on the loans advanced and that paid by the Government on its borrowings.

Details of loans and advances by the Government are given in section 1 of Statement 18 of Finance Accounts details of entities that were in arrears of repayment of loans are given in section 2 of Statement 18 of finance accounts.

<sup>13</sup> Increased by ₹ 10.21 crore due to receipt of balances from Principal Accountant General, Madhya Pradesh.

<sup>14</sup> Change in opening balance (₹ 431.71 crore) was due to apportionment and conversion of loans to capital expenditure of ₹ 438.00 crore given to *Naya Raipur* Development Authority for land acquisition during the year 2006-07, net increase (₹ 6.74 crore) under apportionment of loans and advances of Government servants and net decreased (₹ 0.41 crore) under Statutory corporation and (₹ 0.03 crore) under Co-operative societies /corporation/banks.

<sup>15</sup> Including ₹ 0.71 crore write-off of irrecoverable loans and advances of Chhattigarh Infrastructure Development Corporation.



*Recommendation: The State Government should ensure that loans are advanced to various entities at interest rate equal to or greater than the interest rate which Government pay on borrowed funds.*

### 1.8.5 Cash balances and investment of cash balances

Details of the cash balances and investments by the State Government during the year are shown in **Table 1.31**.

**Table 1.31: Cash balances and investment of cash balances**

(₹ in crore)

	Opening balance as on 01 April 2017	Closing balance as on 31 March 2018
<b>(a) General Cash Balances</b>		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank	339.18	637.60
(3) Remittances in transit	0.00	0.00
<b>Total (1+2+3)</b>	<b>339.18</b>	<b>637.60</b>
(4) Investment held in 'Cash Balance Investment Account'	2,512.00	4,070.85
<b>Total (a)- General Cash Balances (1+2+3+4)</b>	<b>2,851.18</b>	<b>4,708.45</b>
<b>(b) Other Cash Balances and Investments</b>		
(1) Cash with the Departmental Officers viz. Forest, Public Works Departments, Military Secretary to the Governor	8.70	10.28
(2) Permanent advances for contingent expenditure with Departmental Officers	0.34	0.34
(3) Investment of Earmarked Funds	1,798.63	2,085.84
<b>Total (b) Other Cash Balances and Investments (1+2+3)</b>	<b>1,807.67</b>	<b>2,096.46</b>
<b>Total (a) and (b)</b>	<b>4,658.85</b>	<b>6,804.91</b>

(Source: Finance Account 2017-18)

The cash balance was invested in GoI treasuries bills by the RBI.

### 1.8.6 Variance in Cash Balance Investment Figures between Finance Accounts and Reserve Bank of India

During the scrutiny of the records of AG (A&E) and information received from the Central Accounts Section, Reserve Bank of India, it was noticed that difference of ₹ 4.52 crore under cash balance investment exist between the information provided by Central Accounts Section, Reserve Bank of India and figures worked out by Accountant General (A&E) as of March 2018.

## 1.9 Assets and Liabilities

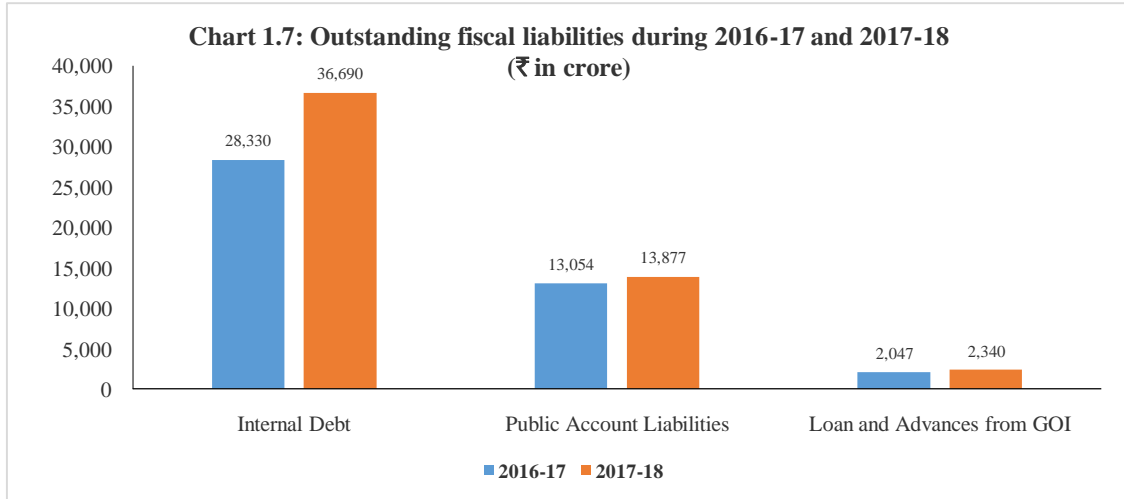
### 1.9.1 Growth and composition of Assets and Liabilities

While the Government accounting system does not provide for comprehensive accounting of fixed assets like land and buildings owned by the Government, these details can be derived from the accounting of financial liabilities and assets created out of expenditure incurred. *Appendix 1.3 (Part B)* gives an abstract of such liabilities and assets, as on 31 March 2018, compared with the corresponding position on 31 March 2017. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, and receipts from public

accounts and reserve funds, the assets comprise mainly of capital outlay and loans and advances given by the State Government and the cash balances.

### 1.9.2 Fiscal liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.3 (Part B)** and the comparison of fiscal liabilities during the current year vis-à-vis the previous year is presented in **Chart 1.7**.



(Source: Finance Accounts 2016-17 and 2017-18)

The fiscal liabilities of the State, the ratio of these liabilities to GSDP and revenue receipts are brought out in **Table 1.32**.

**Table 1.32: Fiscal Liabilities – basic parameters**

	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Internal debt	12,943	18,195	24,214	28,330	36,690
Loans and advances from GOI	2,003	1,854	1,836	2,047	2,340
Public Account liabilities	9,958	10,932	11,691	13,881 <sup>16</sup>	13,877
<b>Total Fiscal liabilities</b>	<b>24,904</b>	<b>30,981</b>	<b>37,741<sup>17</sup></b>	<b>44,258</b>	<b>52,907</b>
Rate of growth of fiscal liabilities (in per cent)	29.25	24.40	21.82	17.27	19.54
Fiscal liabilities/GSDP (in per cent) <sup>18</sup>	12.04	14.01	16.11	16.88	18.14
Fiscal liabilities/ Revenue receipts (in per cent)	77.70	81.55	81.93	80.90	88.70

(Source: Finance Accounts 2017-18)

During 2017-18, the outstanding debt to GSDP ratio stood at 18.14 per cent, which was within the normative projection made by the FRBM (18.47 per cent) and higher the prescribed targets of 14<sup>th</sup> Finance Commission (17.05 per cent).

<sup>16</sup> Figures of 2016-17 changed (₹ 827 crore) due to pro-forma adjustments made in Finance Accounts and apportionment.

<sup>17</sup> Figures of 2015-16 changed due to pro-forma adjustments made in Finance Accounts.

<sup>18</sup> Percentage changed due to changes in the GSDP figures

### 1.9.3 Transactions under Reserve Fund

There are 16 Reserve Funds in the Public Accounts of the State Government, which have been created for specific purposes. Details are given in **table 1.33**.

**Table 1.33: Position of Reserve Funds during 2017-18**

(₹ in crore)

Head of Account	Opening balance as on 1 April 2017 Credit (+), Debit (-)	Receipts during 2017-18	Disbursement during 2017-18	Closing balance as on 31 March 2018 Credit (+), Debit (-)
<b>(a) Reserve Funds bearing Interest</b>				
8121- General and Other Reserve Funds	693.20	263.04	780.69	175.55
<b>Total -Reserve Funds bearing Interest</b>	<b>693.20</b>	<b>263.04</b>	<b>780.69</b>	<b>175.55</b>
<b>(b) Reserve Funds not bearing Interest</b>				
8222- Sinking funds	1746.94	200.00	0.00	1,946.94
8223-Famine Relief Fund	3.69	0.09	0.00	3.78
8228- Revenue Reserve Funds	4.63	0.00	0.00	4.63
8229-Development and Welfare Funds <sup>19</sup>	1,678.24	761.46	921.83	1,517.87
8235- General and Other Reserve Funds	0.01	0	0	0.01
<b>Total -(b)- Reserve Funds not bearing Interest</b>	<b>3,433.51</b>	<b>961.55</b>	<b>921.83</b>	<b>3,473.23</b>
<b>Total Reserve Funds (a) and (b)</b>	<b>4,126.71</b>	<b>1,224.59</b>	<b>1,702.52</b>	<b>3,648.78</b>
<b>Reserve Funds Investment Account</b>	<b>(-)1,798.63</b>	<b>0</b>	<b>287.21</b>	<b>(-)2,085.84</b>

(Source: Finance Accounts 2017-18)

Out of 16 reserve funds (with a closing balance of ₹ 3,648.78 crore), 12 were operative and four reserve funds (with a closing balance of ₹ 18.99 crore) were not operated between the period 2000-2001 and 2017-18. The state Government had invested ₹ 2,085.84 crore (57.17 per cent) upto 31 March 2018. Details of inoperative funds are given in the **Table 1.34**:

**Table 1.34: Details of inoperative Reserve Funds**

Name of Reserve Fund	Balance as on 31 March 2018 (₹ in crore)	Year from which inoperative
<b>8229-Development and Welfare Funds</b>		
Development Fund for Agriculture Purposes	0.06 (credit)	2000-01
Compensatory Afforestation Fund	18.89 (Credit)	2008-09
Development Fund for Educational Purposes	0.03 (Credit)	2011-12
<b>8235-General and Other Reserve Fund</b>		
Other Funds	0.01 (Credit)	2000-01
<b>Total</b>	<b>18.99 (Credit)</b>	

Further, Reserve Fund, *Gramin Vikas Nidhi*, which was constituted in 2001-02 for providing employment in rural areas, had a cumulative balance of ₹ 214.76 crore as on 31 March 2018 but no expenditure has been made from this fund since its inception.

Transfers into reserve funds and disbursement therefrom are effected through debit and credit entries under the appropriate revenue and expenditure heads

<sup>19</sup> Opening balance reduced by ₹ 14.90 crore due to meeting of expenditure of ₹ 12.90 crore of 2014-15 from *Paryavaran Upkar Nidhi* and ₹ 2.00 crore of 2016-17 from *Adhosanrachana Vikash Upakar Nidhi*.

under the Consolidated Fund. These represent actual cash transfers only if they impact the Reserve Bank Deposits either directly or by way of investment. Since there was no actual cash outflow, these transactions depicted by GoCG against reserve fund are only book entries, which violate the spirit underlying the creation and operation of reserve funds. Their only impact is to depict an unduly favourable revenue surplus and fiscal deficit position for the relevant years.

*Recommendation: The Finance Department should review the practice of treating transaction and balances under reserve funds and adhere to the principles of cash accounting by actual investment of balances with the Reserve Bank of India. The State Government is also requiring to initiate action to close inoperative funds and remit the balances into the Consolidated Fund if continuation.*

#### **1.9.4 State Disaster Response Fund (SDRF)**

The SDRF had a closing balance of ₹ 175.55 crore as of March 2018. In terms of the SDRF guidelines 2010, balances under funds are to be invested by the State Executive Committee in (a) Central Government dated securities (b) auctioned treasury bills and (c) interest earning deposits and certificates of deposits with Scheduled Commercial Banks and the interest earned should be credited to concerned fund.

Grants-in-Aid received from National Disaster Response fund of ₹ 49.31 crore during March 2018, which was not transferred to the SDRF, resulting in overstatement of revenue surplus and understatement of fiscal deficit. However, the amount was transferred to SDRF in June 2018.

As per SDRF guidelines, the Government was required to pay interest on the uninvested balances (₹ 693.20 crore) at the rate of interest to be paid on overdrafts. However, GoCG had not paid any interest to SDRF since the creation of the fund. This works out to ₹ 281.88 crore as estimated at the applicable rates of interest for the period 2010-18. Of this, unpaid interest for 2017-18 alone amounted to ₹ 56.01 crore, resulting in overstatement of revenue surplus and understatement of fiscal deficit for the year which increased the liability of the State Government to that extent.

*Recommendation: The State Government should invest balances lying under this fund as per the guidelines.*

#### **1.9.5 Consolidated Sinking Fund (CSF)**

Following the recommendations of the 12<sup>th</sup> Finance Commission, the State has created a Consolidated Sinking Fund for amortisation of all loans including loans from banks, liabilities on account of National Small Savings Funds etc. Further, as per recommendation of the 12<sup>th</sup> Finance Commission, a minimum annual contribution of 0.50 *per cent* of outstanding liabilities at the beginning of the year was required to be transferred in the fund.

During 2017-18, GoCG was required to transfer a minimum of ₹ 217.15 crore (0.50 *per cent* of outstanding debt of ₹ 43,430.86 crore at the beginning of the year) to fund, against which ₹ 200 crore was transferred. The State Government made short contribution ₹ 17.15 crore resulting in over statement of revenue surplus and understatement of fiscal deficit. The balance in the CSF (investment account) from the year 2006-07 to 2017-18 was ₹ 1,946.94 crore.

**Recommendation:** GoCG should follow the recommendation of the 12<sup>th</sup> Finance Commission and transfer the required amount to the Consolidated Sinking Fund for amortisation of debt.

### 1.9.6 Status of guarantees – contingent liabilities

The maximum amount for which guarantee was given by the State and outstanding guarantees for the last five years are given in **Table 1.35**.

**Table 1.35: Guarantees given by the Government of Chhattisgarh**

	(₹ in crore)				
Guarantees	2013-14	2014-15	2015-16	2016-17	2017-18
Maximum amount guaranteed	7,571.99	9,080.06	14,883.41	12,641.13	6,549.89
Outstanding amount of guarantees	3,358.27	2,314.47	1,988.24	3,982.97	3,881.92

(Source: Finance Accounts of the respective years)

Guarantees of ₹ 3,881.92 crore was outstanding at the end of March 2018. The outstanding amount of guarantees in the nature of contingent liabilities was about 6.51 per cent of the total Revenue Receipts of the State. 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 GSDP. The new guarantees (₹ 349.19 crore) were within the prescribed limit of 1.5 per cent (0.12 per cent) of GSDP provided in the FRBM Act.

As per the recommendation of the 12<sup>th</sup> Finance commission, the Government of Chhattisgarh was required to constitute a Guarantee Redemption Fund (GRF) with minimum annual contribution of 0.50 per cent of outstanding guarantee at the beginning of the year. Accordingly, the State Government was required to create a GRF and transfer ₹ 132.51 crore to the fund from 2005-06 to 2017-18 out of which, ₹ 19.91 crore pertains to 2017-18 alone. In contrary to the Finance Commission recommendations, the State Government has decided not to form Guarantee Redemption Fund as maximum guarantees sanctioned by the State Government were of the “medium and low risk”.

During the year 2017-18, a sum of ₹ 5.00 crore was recovered as guarantee fees against receivable of ₹ 11.67 crore mainly due to short receipt from Guarantees given to Banks and Financial Institutions for repayment of principal and payment of interest (₹ 6.67 crore).

**Recommendation:** The State Government should create GRF after weighting the risk of guarantees and decide the quantum of contribution towards the fund as per recommendation of the 12<sup>th</sup> FC.

#### 1.9.6.1 Off-budget borrowing

The Government of Chhattisgarh issued guarantee in favour of Chhattisgarh State Power Distribution Company Limited (CSPDCL) to raise ₹ 500 crore through Private Placement Bonds during 2014, out of which, the State Government utilised ₹ 300 crore during 2017-18 to electrify the villages which are not covered under any other schemes. GoCG undertook to repay the principal and interest on these bonds. Thus, in effect the liability on the loan entirely vested with GoCG and not with CSPDCL.

Similarly, GoCG issued Guarantee (June 2017) to raise ₹ 800 crore from the bank with 0.5 per cent guarantee fees to Chhattisgarh Housing Board (CHB).

The Housing and Environment Department of State of Chhattisgarh (HECG) entered into an agreement (July 2017) with CHB. As per this agreement, CHB will construct 6,424 residential houses for Government officials. For this CHB will take loan from the bank and the HECG shall pay the interest and installment amount on the loan obtained for the activity on actual basis. During the year 2017-18, CHB availed loans of ₹ 161.02 crore from Canara Bank. No repayment was made by the HECG during the year. Thus, liability of ₹ 161.02 crore was created on the part of GoCG.

In the same way, GoCG issued Guarantee to Chhattisgarh Police Housing Corporation Limited (CPHCL) for availing loans of ₹ 800 crore from Banks for construction of 10,000 residential houses for Police Officers and Employees. During 2017-18, CPHCL availed loans of ₹ 170.15 crore (₹132.63 crore from Allahabad Bank and ₹ 37.52 crore from Canara Bank). GoCG had approved provision of 100 crore in yearly budget for repayment of loan relating to CPHCL.

Thus, in effect, liability of repayment on the loans entirely vested with GoCG and not with CSPDCL, CHB and CPHCL, though not reflected in the accounts of GoCG. Consequently, the liability of GoCG was understated by ₹ 631.17 crore.

*Recommendation: The effected liability on the loans should be reflected in the accounts of GoCG.*

## 1.10 Debt Management

### 1.10.1 Debt profile

This section assesses the sustainability of debt<sup>20</sup> of the State Government in terms of debt stabilisation<sup>21</sup>; sufficiency of non-debt receipts<sup>22</sup>; net availability of borrowed funds<sup>23</sup>; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities.

### 1.10.2 Debt Sustainability

**Table 1.36** analyses the debt sustainability of the State according to these indicators for a period of five years beginning from 2013-14.

<sup>20</sup> Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time. It 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 a balance between costs of additional borrowings and returns from such borrowings. It means that a rise in fiscal deficit should match the increase in capacity to service the debt.

<sup>21</sup> 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 the primary balances are either zero or positive or are moderately negative.

<sup>22</sup> 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.

<sup>23</sup> Net availability of borrowed funds 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 1.36: Debt Sustainability: Indicators and Trends**

Indicators of Debt Sustainability	2013-14	2014-15	2015-16	2016-17	2017-18
Outstanding Debt /GSDP (in <i>per cent</i> )	12.04	14.01	16.11	16.88	18.14
Sufficiency of incremental non-debt receipts (Resource Gap) (₹ in crore)	(-2,405)	(-) 2,196.41	2,563.71	1,396.51	(-2,762)
Net debt available to the State (₹ in crore)	4,283	4,551	4,687	3,003	5,550
Burden of interest payments (interest payment/revenue receipt) (in <i>per cent</i> )	0.04	0.05	0.05	0.05	5.19

(Source: Finance Accounts of the respective years)

### 1.10.3 Maturity Profile

The Maturity profile of the State debt during 2017-18, is shown in **table 1.37**.

**Table 1.37: Maturity Profile of State**

Year	Amount (₹ in crore)	Percentage
0 to 1	1,216.24	3.12
1 to 3	3,543.85	9.08
3 to 5	4,248.51	10.89
5 to 7	9,258.09	23.72
7 to 9	10,090.75	25.85
9 and above	10,672.56	27.34
<b>Total</b>	<b>39,030.01</b>	<b>100.00</b>

(Source: Finance Accounts of the year 2017-18)

The maturity profile of the State debt as on 31 March 2018 indicates that State has to pay more than 72.66 *per cent* of the debt within nine years. It further indicates that the liability of the State to repay the debt would be ₹ 10,090.75 crore (25.85 *per cent* of total liabilities) during next seven to nine years i.e. financial year 2025 to 2027.

**Table 1.38: Net funds available on account of public debt and other obligations**

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Receipts under public debt and other obligations <sup>24</sup> (₹ in crore)	10,310	11,914	12,902	11,804	15,851
Repayment (principal and interest) under public debt and other obligations <sup>25</sup> (₹ in crore)	6,027	7,363	8,215	8,801	10,301
Net fund available (₹ in crore)	4,283	4,551	4,687	3,003	5,550
Percentage of net fund available to receipts under public debt and other obligations (in <i>per cent</i> )	41.54	38.20	36.33	25.44	35.01

As evident from the above table, 64.99 *per cent* of borrowed funds were used for discharging existing liabilities and could not be used for capital formation/development activities of the State. As compared to the neighboring States, net availability of borrowed funds of Chhattisgarh (35.01 *per cent*) were more than that of Jharkhand (22.24 *per cent*), Uttar Pradesh (17.27 *per cent*) and Madhya Pradesh (13.37 *per cent*).

<sup>24</sup> Total Receipts of ₹ 15,851 crore = internal debt ₹ 9,188 crore, GOI loans of ₹ 465 crore and other obligation of ₹ 6,198 crore

<sup>25</sup> Total Repayment of ₹ 10,301 crore = principal and interest on account of internal debt of ₹ 3,302 crore, GoI loans of ₹ 306 crore and also discharged other obligations of ₹ 6,693 crore

# CHAPTER II

## **Financial Management and Budgetary Control**



## CHAPTER II

### FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

The Comptroller and Auditor General of India performs the audit of appropriations to ascertain whether the expenditure actually incurred under various grants underlying the budget are within authorisations given under the Appropriation Act for the year, that expenditure required to be charged under the provisions of the Constitution is so charged, and whether, expenditure is incurred is in conformity with the law, relevant rules and regulations and instructions.

#### 2.1 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2017-18 against 71 grants/appropriations is given in **Table 2.1**.

**Table 2.1: Summarized position of actual expenditure vis-à-vis total budget provisions**

(₹ in crore)

	Nature of Expenditure	Original Provision	Supplementary Provision	Total Grant/Appropriation	Actual Expenditure	Saving	Amount surrendered	Amount surrendered on 31 March 2018	Percentage of savings surrendered by 31 March
Voted	I Revenue	58,776.18	6,217.44	64,993.61	53,549.30	11,444.31	9,288.40	9,263.22	80.94
	II Capital	16,113.32	951.83	17,065.15	11,048.94	6,016.21	3,233.54	3,218.58	53.50
	III Loans and Advances	366.40	230.50	596.90	369.83	227.06	225.24	225.24	99.20
<b>Total Voted</b>		<b>75,255.90</b>	<b>7,399.77</b>	<b>82,655.66</b>	<b>64,968.07</b>	<b>17,687.58</b>	<b>12,747.18</b>	<b>12,707.04</b>	<b>71.84</b>
Charged	IV Revenue	3,757.47	235.97	3,993.45	3,720.18	273.27	212.57	212.56	77.78
	V Capital	28.02	4.50	32.52	24.17	8.35	1.07	1.07	12.81
	VI Public debt	1,917.38	0.00	1,917.38	999.88	917.50	917.50	917.50	100.00
<b>Total Charged</b>		<b>5,702.87</b>	<b>240.47</b>	<b>5,943.35</b>	<b>4,744.23</b>	<b>1,199.12</b>	<b>1,131.14</b>	<b>1,131.13</b>	<b>94.33</b>
<b>Grand Total</b>		<b>80,958.77</b>	<b>7,640.24</b>	<b>88,599.01</b>	<b>69,712.30</b>	<b>18,886.71</b>	<b>13,878.32</b>	<b>13,838.17</b>	<b>73.27</b>

(Source: Appropriation Accounts 2017-18)

The total savings amounted to ₹ 18,886.71 crore<sup>1</sup> (21.32 per cent of total grants/ appropriation), Budget Controlling Officers allowed ₹ 5,008.39 crore (26.52 per cent of total saving) to lapse at the end of the financial year. Out of the balance savings ₹ 13,878.32 crore, ₹ 13,838.17 crore was surrendered on 31 March 2018, leaving no scope for utilisation of these funds for other developmental purposes. This is a serious cause of concern and indicates the failure of the Finance Department to ensure effective budgetary control. The Government could not utilize the original provision, therefore, the supplementary provision of ₹ 7,640.24 crore was unnecessary.

**Recommendation:** All anticipated savings should be surrendered on time so that the funds can be utilised for developmental purposes.

<sup>1</sup> There was an overall savings of ₹ 18,889.32 crore and excess of ₹ 2.61 crore which resulted in a net saving of ₹ 18,886.71 crore.

## 2.2 Financial Accountability and Budgetary Management

### 2.2.1 Excess over provisions relating to previous years (2000-01 to 2017-18) requiring regularization

Under Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/ appropriation regularised by the State Legislature.

Excess expenditure of ₹ 3,257.55 crore over provisions for the years 2000-01 to 2016-17 was yet to be regularised (September 2018) as detailed in **Appendix 2.1**.

In addition, the following excess as given in **Table 2.2** below, pertaining to 2017-18 is also to be regularised.

**Table 2.2: Excess over provisions requiring regularisation during 2017-18**

(₹ in crore)

S. no.	Grant no.	Name of Grant	Total Grant/ Appropriation	Actual expenditure	Excess expenditure requiring regularisation	Surrender
<b>Revenue voted</b>						
1	49	Scheduled Caste Welfare	5.73	6.25	0.52	1.47
2	50	Departments implementing 20-Point Programme	2.00	2.74	0.74	0.50
<b>Revenue charged</b>						
3	14	Animal Husbandry Department	0.00 <sup>@</sup>	0.02	0.02	0.00
4	33	Tribal Welfare	0.05	0.39	0.34	0.00
5	55	Women and Child Development	0.00*	0.01	0.01	0.00
<b>Capital voted</b>						
6	6	Finance Department	0.10	1.08	0.98	0.00
<b>Total</b>			<b>7.88</b>	<b>10.49</b>	<b>2.61</b>	<b>1.97</b>

<sup>@</sup> Initially a token amount of ₹ 20,000 was provisioned.

\* Initially a token amount of ₹ 10,000 was provisioned.

(Source: Appropriation Accounts 2017-18)

Despite incurring final excess of ₹ 2.61 crore, ₹ 1.97 crore was surrendered on 31 March 2018 by Scheduled Tribe and Scheduled Caste Development Department and Planning, Economic and Statistical Department, which was unrealistic and injudicious.

**Recommendation:** The State Government is required to get all the existing cases of excess expenditure regularised at the earliest and in future such expenditure may be completely stopped, except in case(s) of dire and extreme emergency, where the expenditure should only be met from the Contingency Fund.

### 2.2.2 Persistent excess expenditure

Persistent excess expenditure over provision was observed in 10 sub heads under seven grants/appropriations during the last three years. Excess expenditure incurred each year under these sub heads/schemes are shown in **Table 2.3.**

**Table 2.3: Persistent excess expenditure**

(₹ in crore)

SL	Grant No.	Head	2015-16	2016-17	2017-18
1	03	2055-113-7494-Chhattisgarh Police Housing Corporation	1.33	1.00	2.00
2	06	2235-60-200-7000-Recoupment of Pension Welfare Fund	3.36	3.39	3.98
3	07	2030-02-102-2455-Expenses on sale of Non Judicial Stamps	7.90	5.71	1.89
4		2030-01-101-4612-Cost of Stamps	4.11	3.64	2.13
5	13	2401--108-0701-7267- NMSA Soil Health Management Scheme	1.24	1.01	4.25
6	19	2071-01-800-5499-Medical facility for retired employees	2.11	3.21	2.16
7		2210-03-198-0101-620-Sub Health Centres	4.75	22.95	15.05
8	41	2210-03-198-0102-2777-Primary Health Centres	1.77	3.08	4.76
9		2210-03-198-0102-620-Sub Health Centres	6.19	20.00	19.45
10	58	2245-01-101-2018-Cash doles	171.42	7.81	4.88

(Source: Appropriation Accounts from 2015-16 to 2017-18)

**Recommendation:** The Finance Department should ensure that no Budget Controlling Officers resort to excess expenditure over the regular allocations approved by the State Legislature and departmental action may be initiated for those who are responsible for the same.

### 2.2.3 Excess expenditure under schemes

In 33 cases, expenditure aggregating ₹ 1,110.16 crore under various sub heads exceeded the approved provision by ₹ 10 crore or more in each case as detailed in **Appendix 2.2.**

### 2.2.4 Savings

During the last five years the Government could not utilize its original budget provision and resorted to several supplementary provisions each year which resulted in the huge amount of savings each year. During the same period the overall savings ranged between 19.96 per cent to 26.88 per cent while the savings out of original provision ranged between 13.04 per cent to 19.53 per cent as detailed in **Table 2.4.** This indicates that the budget provisions made by the Government were exaggerated and supplementary provisions were unnecessary.

**Table 2.4: Savings of overall budget of Chhattisgarh during last five years**

(₹ in crore)

Year	Original Provision	Supplementary Provision	Total	Actual Expenditure	Overall Saving	Overall Saving per cent	Saving from Original Provision	Saving per cent from Original Provision
2013-14	46,097.75	3,981.77	50,079.52	40,086.72	9,992.80	19.95	6,011.03	13.04
2014-15	57,149.83	3,052.58	60,202.41	48,187.92	12,014.49	19.96	8,961.91	15.68
2015-16	67,545.90	6,793.63	74,339.53	54,353.86	19,985.67	26.88	13,192.04	19.53
2016-17	73,996.33	6,205.99	80,202.32	60,470.82	19,731.50	24.60	13,525.51	18.28
2017-18	80,958.77	7,640.24	88,599.01	69,712.30	18,886.71	21.32	11,246.47	13.89

### 2.2.4.1 Savings under grants and appropriations

Against the total savings of ₹ 18,886.71 crore, more than ₹ 100 crore saving in each case occurred under 39 grants and two appropriations amounting to ₹ 17,075.65 crore which is 90.41 per cent of the overall savings as detailed in **Appendix 2.3**. Out of this, more than ₹ 500 crore savings in each case occurred under seven grants and one appropriation.

### 2.2.4.2 Savings under schemes

The outcome of the appropriation audit revealed that in 36 cases relating to 18 grants/appropriations, the savings amounting to ₹ 8,684.22 crore exceeded more than ₹ 100 crore in each case and were also more than 10 per cent of the total provisions as detailed in **Appendix 2.4**.

A total of 1,613 sub heads were operated during 2017-18, out of these more than ₹ 100 crore savings were noticed under 47 schemes irrespective of grants, details of which are shown in **Appendix 2.5**. Under these 47 schemes a total amount of 40,438.15 crore was budgeted but only ₹ 28,467.68 crore was spent resulting in saving of ₹ 11,970.47 crore which is 63.38 per cent of overall saving.

**Recommendation:** The State Government should prepare budget as per actual need and ensure its optimum utilisation.

### 2.2.5 Persistent savings under grants

In 29 cases under 24 grants during the period 2013-14 to 2017-18, there were persistent savings of more than ₹ 20 crore and also more than 10 per cent of the budget provision in each case as shown in **Appendix 2.6**. The savings ranged between 10.15 and 89.66 per cent of the total budget of the respective grants which indicate that the budgeting was not realistic. In four cases there were persistent savings of more than 30 per cent each of the provision.

This had been pointed out in earlier State Finance Reports, but the problem still persists.

**Recommendation:** The Finance Department should review monthly expenditure more effectively so that all anticipated savings are surrendered on time.

### 2.2.6 Entire budget provisions not utilised under sub heads

In 53 cases, under 23 grants and two appropriations the entire provision of 10 crore or more made for various sub heads aggregating to ₹ 2,576.02 crore remained unutilised. Details are given in **Appendix 2.7**.

### 2.2.7 Supplementary provisions under Grants/Appropriations

#### a) Unnecessary supplementary provisions

In 39 cases pertaining to 35 grants, supplementary provision of ₹ one crore or more in each case aggregating ₹ 3,487.80 crore obtained during the year proved entirely unnecessary as the actual expenditure was less than the original provision. Details are shown in **Appendix 2.8**.

#### b) Excessive supplementary provisions

In nine grants and one appropriation against the additional requirement of ₹ 1,700.81 crore, supplementary provision of ₹ 3,944.15 crore proved excessive. The resultant savings exceeding ₹ one crore or more in each case, aggregating ₹ 2,243.34 crore are shown in **Appendix 2.9**.

*Recommendation: The State Government should prepare supplementary budget as per actual need so that supplementary provisions are more realistic.*

### 2.2.8 Supplementary provisions under sub heads/schemes

#### a) Unnecessary supplementary provisions

In 42 cases, under 18 grants, supplementary provision of ₹ one crore or more in each case aggregating ₹ 772.31 crore obtained during the year proved entirely unnecessary as the actual expenditure was less than the original provision. The details are shown in **Appendix 2.10**.

#### b) Excessive supplementary provisions

In 44 cases, under 23 grants, against the additional requirement of ₹ 3,877.46 crore, supplementary provision of ₹ 4,859.31 crore proved excessive. The resultant savings exceeding ₹ one crore or more in each case, aggregating ₹ 982.45 crore is shown in **Appendix 2.11**.

#### c) Inadequate supplementary provisions

In nine cases, under seven grants, against the additional requirement of ₹ 580.05 crore, supplementary provision of ₹ 209.38 crore proved inadequate. The resultant deficit exceeding ₹ one crore or more in each case, aggregating ₹ 370.67 crore is shown in **Appendix 2.12**.

### 2.2.9 Excessive/unnecessary/insufficient re-appropriation of funds

There were excess/savings of more than ₹ 10 crore and above after re-appropriation in 23 sub heads/schemes under 11 grants as detailed in **Appendix 2.13**. 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.

### **2.2.10 Surrender in excess of actual savings**

In 18 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 ₹ 2,478.11 crore, the amount surrendered was ₹ 2,661.81 crore, resulting in excess surrender of ₹ 183.70 crore. The details are given in **Appendix 2.14**.

**Recommendation:** *Budget Controlling Officers should assess balances available with them before surrender of funds.*

### **2.2.11 Anticipated savings not surrendered**

In 10 cases under five grants and three appropriations savings of more than ₹ one crore in each case had occurred but no part of the same was surrendered by the concerned departments. The total amount involved in these cases was ₹ 2,664.22 crore which is 14.11 per cent of the total savings of ₹ 18,886.71 crore as detailed in **Appendix 2.15**.

Similarly, out of the savings of ₹ 6,678.76 crore in 27 cases under 20 grants and one appropriations (after surrender, savings of ₹ one crore and above in each case), provisions amounting to ₹ 2,569.32 crore (38.47 per cent of above savings) were not surrendered as detailed in **Appendix 2.16**.

**Recommendation:** *All anticipated savings should be surrendered on time so that the funds can be utilised for other development purposes.*

### **2.2.12 Rush of expenditure**

As per Paragraph 92 of Madhya Pradesh Budget Manual (as followed by Government of Chhattisgarh), rush of expenditure particularly in closing months of the financial year should be avoided. Contrary to this, in 28 Major Heads, expenditure of ₹ 3,020.05 crore was incurred during the last quarter of 2017-18 which was 66.01 per cent of the total expenditure of ₹ 4,574.82 crore under these heads as detailed in **Appendix 2.17**. Of this, ₹ 1,951.48 crore (42.66 per cent) of total expenditure was incurred in the month of March 2018.

Rush of expenditure in the closing month of the financial year entails risk of misuse of public money and unhealthy practices. Expenditure in the last quarter of the financial year is not prudent financial management and is against the provision in the budget manual.

**Recommendation:** *The Finance Department should control rush of expenditure during the fag end of the financial year.*

### **2.2.13 Reasons for variations not provided in the Appropriation Accounts**

There are significant variations of ₹ 18,886.71 between the total grant or appropriation amounting to ₹ 88,599.01 crore and expenditure of ₹ 69,712.30 crore incurred during 2017-18. Out of the total saving of ₹ 18,886.71 crore,

the reasons for savings of ₹ 3,191.61 crore under 64 grants (40 revenue and 24 capital) and seven appropriations (five revenue and two capital), have not been appropriately explained in the Appropriation Accounts.

*Recommendation: The Budget Controlling Officers should examine the reasons for variations between budget provision and expenditure and submit the same at the time of surrender of savings.*

### 2.3 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. During 2017-18, in eight out of nine cases amounting ₹ 13.74 crore, the expenditure did not meet the criteria for drawal from Contingency Fund as these expenditures were not of an unforeseen or of an emergent character. Thus, the advance drawn from Contingency Fund the purpose was in violation of the Act. Details are shown in **Table 2.5**. However, the total withdrawal from the fund during 2017-18 was recouped through supplementary budget.

**Table 2.5: Expenditure from Contingency Fund of the State**

(₹ in crore)

SL	Department	Purpose	Drawn Amount	Month of drawal of fund
1	Housing and Environment	Distribution of 24 number of Sound Measurement Equipments as per High Court order	4.78	February 2018
2	Home (Census)	Data Entry work under National Population Register updation work	4.20	July 2017 August 2017 September 2017 February 2018
3	Home (Police)	Purchase of bullet proof vehicle (Scorpio)	1.47	March 2018
4	ST and SC Development	Construction of Multipurpose Community Building under Consolidated Development Scheme at Giroudpuri Dham	0.50	March 2018
5	General Administration	Purchase of new vehicle for Chhattisgarh State Election Commissioner	0.12	January 2018
6	Tourism	Construction and maintenance of building of Institute of Hotel Management, Atal Nagar	1.52	July 2017
7	Social Welfare	Creation of CG Yaga Commission (75 lakh) and organisation of International Yoga Day (25 lakh)	1.00	June 2017
8	Social Welfare	Empowerment of Nishaktjan office	0.15	November 2017
<b>Total</b>			<b>13.74</b>	



- In case of Housing and Environment Department the Judgment was passed by the Honourable High Court in December 2016. This amount was sanctioned to be drawn from the Contingency Fund in October 2017. But, it was drawn in the month of February 2018. Therefore, it could have been provisioned in the budget before making the payment and drawing from the Contingency Fund was unnecessary.
- In case of Home Department (Census) the amount was drawn in four different months in a span of eight months. Therefore, the amount could have been provisioned in supplementary budget earlier and drawing from the Contingency fund was unnecessary.

**Recommendation:** The State Government should ensure that no advances are drawn from the Contingency Fund except to meet expenditure of emergent and unforeseen nature.

## 2.4 Budgetary process for Grant no. 71 – Electronics and Information Technology Department

### Introduction

The main purpose of the Electronics and Information Technology Department was to establish and develop information technology infrastructure in the State. The department implements e-governance and other projects in the State through Chhattisgarh Infotech Promotion Society (CHIPS). The funds are drawn from the treasury by the department and handed over to the CHIPS for implementation.

A review of budgetary process of Grant no. 71 – E&IT Department for the year 2017-18 revealed that against the total budget provision of ₹ 203.53 crore the department incurred expenditure of ₹ 62.66 crore leaving a total savings of ₹ 140.87 crore which is 69.21 percent of the total budget provision. Details are given in **Table 2.6**.

**Table 2.6: Budgetary provisions and expenditure during 2017-18**

(₹ in crore)

Details	Capital	Revenue	Total
Original grant	100.00	100.74	200.74
Supplementary grant	0.00	2.79	2.79
<b>Total grant</b>	<b>100.00</b>	<b>103.53</b>	<b>203.53</b>
Expenditure	0.89	61.77	62.66
Savings	99.11	41.76	140.87
Surrender (Re-appropriation)	99.11	36.93	136.04
Lapse	0.00	4.83	4.83



## Organisational setup

The Principal Secretary/Secretary, E&IT Department is the Budget Controlling Authority and Special Secretary is the Drawing and Disbursing Officer. The department implements all projects through CHIPS.

## Audit findings

### 2.4.1 Incorrect classification of expenditure on *Sanchar Kranti Yojana*

The *Sanchar Kranti Yojana* (SKY) project (launched in June 2017) is an initiative taken by Government of Chhattisgarh aimed to improve the mobile penetration in the state. As per the scheme mechanics the Government was to procure phones from an Indian manufacturer or encourage manufacturing in Chhattisgarh and distribute it through the Public Distribution System (PDS) to all rural households with a PDS card in the selected geography.

In view of the above, to classify the expenditure incurred on the project as capital expenditure is a misclassification. Therefore, during the year 2017-18, the budget provision of ₹ 200 crore and the expenditure of ₹ 1.78 crore under grant nos. 41, 64, and 71 was misclassification.

The above was pointed out to the E&IT Department and CHIPS. Reply is awaited.

**Recommendation:** *The State Government should book the expenditure in the corresponding revenue head.*

### 2.4.2 Budget estimates are lump sum

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

During the review of budgetary process it was noticed that the detailed plan of expenditure to be made on a yearly basis as per the state budget were neither recorded in the files of the department nor recorded in the files of the implementing agency, CHIPS. Segregation of budget provisions for Special Component Plan for Scheduled Castes (SCP) and for Tribal Area Sub Plan (TSP) was not recorded on the files. The justification of savings/estimates was not recorded in the files. The above facts suggest that the budget estimates were made on a lump sum basis and not as per the actual need.

The above was pointed out to the E&IT Department and CHIPS. Reply is awaited.

**Recommendation:** *Budget should be prepared as per detailed estimate of the scheme for the year.*

### **2.4.3 Surrender on the last day of the financial year**

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 15 January.

During 2017-18, an amount of ₹ 136.04 crore was surrendered on 31 March 2018 in violation of the provisions in the Manual and left no scope for the utilization of the funds on other developmental purposes.

The above was pointed out to the E&IT Department and CHIPS. Reply is awaited.

***Recommendation:*** *Anticipated saving should be surrendered well before the close of the year so that they could be utilized in other developmental purposes.*

# CHAPTER III

## **Financial Reporting**

## CHAPTER III

### FINANCIAL REPORTING

This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the year 2017-18.

#### 3.1 Outstanding Utilisation Certificates (UCs)

The financial rules stipulate that where grants in aid are given for specific purposes, departmental officers concerned should obtain Utilisation Certificates (UCs) from grantees, which, after verification, should be forwarded to Accountant General (A&E) on or before 30 September of the following year to ensure that the funds have been fully utilised for the intended purposes.

Audit test check revealed that a total of 317 UCs amounting to ₹ 2,413.40 crore were outstanding as of 31 March 2018, out of which 100 UCs amounting to ₹ 628.48 crore were outstanding as of 31 January 2019 in different Departments against the GIA bills drawn up to 2017-18.

The position of outstanding UCs against GIAs released to different Departments as of 31 January 2019 is given in the **Table 3.1**.

**Table 3.1: Year wise position of UCs\* pending**

(₹ in crore)

Grant-In-Aid released	UC due	Utilisation Certificates outstanding as on January 2019		
		Delay	Number	Amount
Up to 2014-15	Up to September 2015	More than three years	62	89.77
2015-16	September 2016	More than two years	07	1.82
2016-17	September 2017	More than one year	05	18.03
During 2017-18	September 2018	04 months	26	518.86
<b>Total</b>			<b>100</b>	<b>628.48</b>

(Source: information compiled by the office of the AG (A&E))

\*The Grants where the Sanction order specifies that the UC should be sent to Accountant General (A&E).

The major head wise position of UCs pending is given in **Appendix 3.1**.

Pendency in submission of UCs mainly pertains to Urban Administration (₹ 547.89 crore, 42 UCs), Compensation & Assignment to Local Bodies (₹ 80.59 crore, 56 UCs).

Non-receipt of UCs against GIA indicates failure of the departmental officers to comply with the rules and procedures to ensure timely submission of utilisation of the grants for the intended purposes. Pendency of UCs is fraught with the risk of misappropriation of funds and fraud.

**Recommendations:** The Finance Department should prescribe a time frame within which administrative departments releasing grants collect UCs pending for more than the time stipulated in the grant orders and also ensure that till such time, administrative departments release no further grants to defaulting grantees. The Government may initiate appropriate action against departmental officers who default in submission of UCs on time.

### 3.2 Abstract Contingent Bills and Detailed 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 25<sup>th</sup> of the same month. DC bills not submitted with relevant documents of expenditure incurred renders the expenditure under AC bills opaque.

The details of submission of DC bills against the AC bills drawn are shown in the following **Table 3.2**.

**Table 3.2: Status of submission of Detailed Contingent Bills against Abstract Contingent Bills**

Year	Opening balance of unadjusted AC bills		AC bills drawn during the year		DC bills submitted during the year		Outstanding DC bills	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
2015-16	20	79.37	1,418	5,491.72	1,135	4,925.23	303	645.86
2016-17	303	645.86	1,317	3,556.39	1,505	4,177.06	115	25.19
2017-18	115	25.19	1,387	3,846.56	1,342	3,738.80	160	132.95

(Source: Finance Account 2017-18 and information compiled by the office of the AG (A&E))

As of 31 March 2018, 160 DC bills worth ₹ 132.95 crore were pending. Department-wise pendency of AC bills upto 2017-18 are mainly pertains to Co-operative Department (₹ 114.00 crore), Industries Department (₹ 15.39 crore) and Village Industry Department (₹ 2.73 crore).

Scrutiny of report generated through Voucher Level Computerisation (VLC) of Office of the Accountant General (A&E) showed that during 2017-18, ₹ 3,846.56 crore drawn against 1,387 AC bills in 2017-18, out of which AC bills amounting to ₹ 575.73 crore (14.97 per cent) were drawn in the month of March 2018 alone. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and actual expenditure of such drawals within the concerned financial year was remote.

However, as on 31 January 2019, total pending Detailed Contingent bills are 47 amounting to ₹ 115.15 crore as detailed given in **Appendix – 3.2**.

Non-submission of DC bills within the prescribed time not only breaches financial discipline but also entails risk of misappropriation of public money and unhealthy practices.

**Recommendation:** *The Finance Department should ensure that all Controlling Officers adjust all AC bills are adjusted within the prescribed period, and ensure that departmental action against such officers who violate such instructions.*

### 3.3 Status of Placement of Separate Audit Reports of Autonomous Bodies

The State Government has set up several Autonomous Bodies (ABs), Out of which only three Autonomous Bodies have been entrusted to the Comptroller & Auditor General of India. The status of entrustment of audit and rendering of accounts to audit, issuance of Separate Audit Reports as on December 2018 is given in the following table.

**Table: 3.3 Position of submission of accounts**

Sl. No.	Name of the Body	Section	Period of entrustment	Year to which accounts rendered	Status of SAR	Delay in rendering of accounts. (in months)
01	CAMPA Fund, Chhattisgarh State	20(1) of DPC Act 1971	2014-15 onwards	2014-15 to 2016-17	Information regarding placing of SAR in State Legislature is still awaited.	06 months (2017-18)
02	Chhattisgarh State & District Legal Services Authority	19(2) of DPC Act 1971	2009 and onwards	2012-13 to 2014-15	SAR issued to the State Government.	30 (2015-16) 18 (2016-17) 06 (2017-18)
03	Chhattisgarh State Housing Board	19(3) of DPC Act 1971	2007-08 to 2011-12	2007-08 to 2011-12	SAR issued to the State Government. Information regarding placing of SAR in State Legislature is still awaited.	Not entrusted 2011-12 onwards

**Recommendation:** *Government should ensure timely submission of accounts of the Autonomous bodies to audit.*

### 3.4 Delay in submission of accounts of Public Sector Undertakings

The Companies Act, 2013 stipulates that the annual financial statements of companies are to be finalised within six months from the end of the relevant

financial year, i.e., by September end. Failure to do so may attract penal provisions under which every officer of the concerned defaulting Company shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than ₹ 50,000 but which may extend to ₹ 5,00,000 or with both. **Table 3.4** below provides the details of progress made by Public Sector Undertakings (PSUs) in finalisation of accounts as of 31 December 2018.

**Table 3.4: Position relating to finalisation of accounts of PSUs**

Sl. No.	Particulars	Working	Non-working	Total
1	Number of PSUs	23	3	26
2	Number of PSUs having accounts in arrears	13	1	14
3	Number of accounts in arrears	19	1	20
4(a)	Number of PSUs with arrears more than six years	Nil	Nil	Nil
4(b)	Number of accounts in arrears in the above PSUs	Nil	Nil	Nil
5(a)	Number of PSUs with arrears between two to five years	3	Nil	3
5(b)	Number of accounts in arrears in the above PSUs	9	Nil	9
6(a)	Number of PSUs with arrears up to one year	10	1	11
6(b)	Number of accounts in arrears in the above PSUs	10	1	11
7	Extent of arrears (numbers in years)	1 to 4	1	1 to 4

(Source: Data compiled from information furnished by the company)

Due to non-finalisation of accounts, the C&AG has been unable to perform the supplementary audit of companies as stipulated in Company Act for periods of up to four years.

The above denotes failure of the concerned administrative departments and specifically of the Finance Department to ensure that the defaulting companies comply with the relevant Acts.

It is of specific interest to observe that even in the absence of accounts to judge the genuineness of demands for financial support from these PSUs, the Finance Department has regularly provided budgetary support to these PSUs by way of infusion of equity, loans and Grants-in-aid/subsidies, guarantees. The State Government had extended Budgetary support of ₹ 9,463.02 crore to 10 working PSUs {guarantees: ₹ 2,920.30 crore (*three* PSUs), grants: ₹ 1,697.08 crore (*six* PSUs), and others (subsidy and revenue grant): ₹ 4,845.64 crore (*eight* PSUs)} up to 2017-18 as given in **Appendix 3.3**. No budgetary support had been extended to the non-working PSUs.

**Recommendation:** *The Finance Department should review the cases of all PSUs that are in arrears of accounts, ensure that the accounts are made current within a reasonable period, and stop financial support in all cases where accounts continue to be in arrears.*

### 3.4.1 Dividend not declared by PSUs

The State Government had not formulated any dividend policy under which PSUs are required to pay a minimum return on the paid up share capital contributed by the State Government. As per their latest finalised accounts, 10 PSUs with Government equity of ₹ 6,636.17 crore earned an aggregate profit of ₹ 104.04

crore. Only two PSU, i.e, *Chhattisgarh Rajya Van Vikas Nigam Limited* and *State Warehousing Corporation* proposed dividend of ₹ 1.60 crore and 0.81 crore respectively.

**Recommendation:** *State Government should formulate a dividend policy for return on its investments as share capital and ensure that profit earning PSUs declare dividend in terms of the policy.*

### 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 1,972 cases pending in various departments of the State Government, found amounting to ₹ 125.29 crore was awaiting conclusive investigation and settlement at the end of the March 2018. The department-wise and category-wise break up of pending cases is given in **Appendix-3.4**. Year-wise analysis of cases is shown in **Appendix-3.5**. The age-profile of the pending cases and the number of cases pending in each category viz. theft and loss are summarized in **Table: 3.5**.

**Table 3.5: Profile of losses and defalcations, etc.**

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved	Nature of the case	Number of cases	Amount involved
0 – 5	309	4,953.20	Theft	136	54.67
5 – 10	403	5,110.31	Loss of property/material	1,765	11,932.93
10 – 15	295	765.82	Defalcation	71	541.86
15 – 20	213	1,038.66	<b>Total pending cases</b>	<b>1,972</b>	<b>12,529.46</b>
20 – 25	241	301.13			
25 & above	511	360.34			
<b>Total</b>	<b>1,972</b>	<b>12,529.46</b>			

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

Out of 1,972 cases, Forest Department and Education Department had 393 and 36 cases respectively were pending for more than 25 years. First information Reports were lodged in 390 cases out of 1,972 cases.

Further, it was also observed that in 47 cases, various departments had recovered ₹ 12.89 lakh during 2017-18 as detailed in **Appendix-3.6**.

**Recommendation:** *The State Government should expedite completion of departmental action as warranted, and strengthen internal control systems to prevent/reduce recurrence of such cases.*



### 3.6 Personal Deposit Accounts

As per subsidiary Rule 543 of the State Treasury Code, the State Government is authorised to open Personal Deposit (PD) Accounts, wherein, funds are drawn from the Consolidated Fund (by debiting expenditure head) to be utilised for specific purposes. The PD Accounts are kept in Treasuries in the name of the Administrators of the Accounts under Major Head 8443-Civil Deposits 106 Personal Deposit. The PD Accounts, inoperative for continuous three years should be closed by the Treasury Officer by giving notice to the Administrator of the PD Account and action for transfer of balance amount as Revenue deposit credit to Government Account should be initiated. Periodical reconciliation of PD Accounts with Treasury Accounts is the responsibility of the Administrator concerned.

The details of PD accounts operated in the State during the period 2015-18 are shown in the following **Table: 3.6**.

**Table 3.6 : Year Wise Details of PD Accounts**

(₹ in crore)

Year	Opening balance as on 1 <sup>st</sup> April		Addition during the year/receipts		Closing during the year/Disbursements		Closing Balance as on 31 <sup>st</sup> March	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
2015-16	312	1,630.82	05	669.18	25	603.54	292	1,696.46
2016-17	292	1,696.46	08	918.64	19	722.63	281	1,892.47
2017-18	281	1,892.47	02	643.80	20	779.27	263	1,757.00

(Source: Finance Accounts of the respective years)

From **Table: 3.6**, it can be seen that during 2015-16 to 2017-18, a total of 15 PD Accounts were opened and 64 Accounts were closed. Further, as of 31 March 2018, 263 PD Accounts were in operation and the closing balance of PD Accounts was ₹ 1,757.00 crore.

#### 3.6.1 Funds relating to Land Acquisition kept in PD Accounts

Out of total closing balance ₹1,757.00 crore, ₹1,459.13 crore pertaining to Land Acquisition has been kept in Personal Deposit Account due to non-disbursement of amount to the concerned beneficiaries relating to land acquisition. The treasury wise details of undisbursed funds pertaining to Land Acquisition are given in **Appendix-3.7**.

The matter was brought to the notice of Director, Pension & Treasury Accounts, Chhattisgarh, Raipur. However, reply is awaited.

#### 3.6.2 Non-reconciliation

As per State Government instructions below Subsidiary Rule 584 to 590 of CGTC, Part I, the Administrator of the respective PD Account, should submit a 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. The status of non-reconciliation of closing balances of PD accounts is given in **Table: 3.7**.

**Table 3.7: Status of Non-reconciliation of Closing balances of PD Accounts***(₹ in lakh)*

S. N.	Name of the office	Balance as Plus Minus Memorandum	Balance as per Administrator	Difference
01	DFO, Raigarh	1,491.76	1,612.00	1,20.24
02	DFO, Dharamjaygarh	486.62	484.49	2.13
03	Collector, Raipur	25,997.34	27,312.32	1,314.98
04	DFO, Marwahi	246.18	246.74	0.56
05	DPWO, AnandNiketan, Bilaspur	0	0.33	0.33
06	Labour Officer, Bilaspur	11.64	12.04	0.40
<b>Total</b>				<b>14,38.64</b>

*(Source: Information received from concerned Department)*

Test check of three treasuries<sup>1</sup> amounting to ₹ 14.39 crore has not been reconciled with Plus Minus Memorandum sent to AG (A&E) office and also yearly certificates has not received from the various departments.

On this being pointed out, the above three treasury offices accepted the fact and stated that it will be verified soon and a reconciled *Plus Minus* Memorandum will be sent to AG (A&E) office.

### 3.6.3 In-Operative PD accounts

The PD Accounts can be opened with the approval of the Finance Department. Accountant General's consent is not required as per the existing rules. The PD Accounts, in-operative for continuous three years should be closed by the Treasury Officer by giving notice to the Administrator of the PD Account and action for transfer of balance amount as Revenue deposit credit to Government Account should be initiated.

During test check of records it is revealed that, 10 PD accounts having a total balance of ₹ 1.37 crore remained in-operative for more than three years and no action has been taken for closing of the said in-operative accounts by the concerned Treasury Officers.

On this being pointed out, the above treasury officer accepted the fact and stated that action will be taken for closing the in-operative PD account after communicate to the concerned departments.

Further, the State Government drew an amount of ₹ 1.98 crore from several Major Heads during March 2018 and deposited in 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.

<sup>1</sup> Raigarh, Raipur and Bilaspur Treasuries

### 3.6.4 Misclassification of funds amounting ₹ 135.67 crore

As per Major and Minor Heads, the deposits for education should be booked under the Major Head-8443-Civil Deposit-123-Education and the forest deposit should be booked under the Major Head-8443-Civil Deposit-109-Forest Deposit.

Scrutiny of challans received from Office of the Accountant General (A&E), it was revealed that Education and Forest deposits amounting to ₹ 1.47 crore and ₹ 134.20 crore were irregularly deposited under Major Head-8443-Civil Deposit-106-Personal Deposit Account instead of 123-Education and 109-Forest Deposit respectively.

During test check of three treasuries, it was revealed that Raipur (₹ 0.24 crore), Bilaspur (₹ 5.02 crore) and Raigarh (₹ 19.78 crore) booked under Major Head-8443-Civil Deposit-106-Personal Deposit Account instead of 123-Education and 109-Forest Deposit respectively. Further, it was also noticed that DFO, *Bilaspur* had deposited amounting to ₹ 2.50 crore under the head 8443-109 where as the senior treasury officer, *Bilaspur*, booked the said amount under 8443-106.

On this being pointed out, treasury Officers of *Raipur* and *Raigarh* accepted the facts and stated that necessary actions will be taken in this regard.

Whereas the Senior Treasury Officer, *Bilaspur* Treasury stated that due to non-availability of such provision in the software for booking the amount under the Major Head 8443-109, the amount was deposited under PD account (Major Head 8443-109). The reply is not acceptable, as per e-Kosh software is used in all the treasury offices and the other treasuries booking the Forest Deposit under 8443-109.

**Recommendations:** *The Finance Department is required to review all PD accounts, and ensure that all amounts unnecessarily lying in these PD accounts are immediately remitted to the Consolidated Fund and issue instructions to avoid misclassification of funds.*

## 3.7 Classification between Revenue & Capital

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 or of reducing permanent liabilities.

The Indian Government Accounting Standard (IGAS)-2 regarding Accounting and Classification of Grants-in-Aid prescribes that the Grants-in-Aid disbursed by a grantor shall be classified and accounted for as revenue expenditure in the Financial Statements of the grantor irrespective of the purpose for which the funds were disbursed. Only in cases specifically authorised by the President of India on the advice of the Comptroller and Auditor General of India, can these be debited to capital head of account in the Financial Statements of the Government.

Further Rule 30 of Government Accounting Rule 1990 and para 324 of Chhattisgarh Financial Code - Volume-I, states the criteria for determining

whether expenditure should be classified under heads of Capital Section or Revenue Section of the consolidated fund.

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.

During 2017-18, Government of Chhattisgarh incorrectly budgeted and booked Grants-in-Aid of ₹ 2,359.39 crore under Capital Section instead of Revenue Section. Further, Payment of Professional Services of ₹ 2.50 crore, Maintenance Work of ₹ 0.47 crore and Office Expenses of ₹ 0.18 crore have been booked under Capital Major Heads instead of Revenue Major Heads. Details are given in *Appendix 3.9*.

### **3.8 Booking under minor head – 800**

Minor head – 800 relating to Other Receipt and Other Expenditure is intended to be operated only the appropriate minor head has not been provided in the accounts. Routine of minor head – 800 is to be discouraged, since renders the accounts opaque and it does not disclose the schemes programmes, etc. to which it relates.

Scrutiny of Finance Accounts 2017-18 showed that ₹ 2,522.98 crore, constituting 4.23 *per cent* of the total revenue receipts (₹ 59,647.07 crore) recorded under the respective 46 major head, were classified under the minor head '800-Other Receipts'. Under 18 major head of accounts (revenue receipts) ₹ 1,353.07 crore (20.96 *per cent*) out of total receipts under these major heads amounting to ₹ 6,456.38 crores were classified under '800-Other Receipts'. Receipts under the minor head ranged between 11 and 103 *per cent* of total revenue receipts under the respective major heads. Details are given in *Appendix-3.10*.

Similarly, expenditure of ₹ 1,579.97 crore, constituting 2.29 *per cent* of total expenditure ₹ 69,712.30 crore recorded under the 46 major heads, was classified under the minor head '800-Other Expenditure'.

We also observed that under 15 major heads of accounts (revenue and capital), an amount of ₹ 1,498.48 crore, which constituted 39 *per cent* of total expenditure of ₹ 3,636.39 crore under these major heads, were classified under the minor head of accounts '800-Other Expenditure'. Such expenditure ranged between 11 *per cent* and 100 *per cent* of total expenditure under the respective major heads, as shown in *Appendix-3.11*.

**Recommendation:** *The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items*

presently appearing under minor head-800 and ensure that all such receipts and expenditure are in future booked under the appropriate head of account.

### 3.9 Findings from Local Audit

Irregularities in financial reporting that were noticed during local audit are depicted below:

#### 3.9.1. Parking of Fund outside the Government Account

The Chhattisgarh Treasury Code stipulates that amounts drawn from the Consolidated Fund of State shall not be deposited in any bank without special sanction of the Government and the funds not required for immediate disbursement should be surrendered to the Government Accounts.

During scrutiny of records of three DDO's, it was noticed that ₹ 67.23 lakh of different schemes pertaining to the period 1994-18 was withdrawn from the treasury and parked in bank accounts as detailed in the **Table 3.8**.

**Table 3.8: Parking of funds outside the Government Account**

(₹ in lakh)

S. N.	Name of the Department	Amount relates to	Year	Amount
01	District Education Officer, Bemetara	Examination Fees	1994 to 2017	19.83
02	Assistant Commissioner, Tribal Department, Raigarh	Construction work, Hostel Superintendent award and MOUDA Pocket Scheme	2017-18	14.08
03	Project Officer, Integrated Child Development Scheme, Koyalibeda, Kanker	Social Welfare and Child Development	2014-18	33.32
<b>Total</b>				<b>67.23</b>

(Source: Information received from concerned Department)

The above table shows that the amount was neither utilized nor deposited back in Government Account. The parking of funds out of the Government Accounts was against the canons of financial propriety.

**Recommendation:** Government should take necessary action to avoid parking of funds and take disciplinary action against the departmental officers who irregular park Government money outside the Government accounts.

#### 3.9.2 Non-adjustment of Temporary Advances

The Chhattisgarh Treasury Code stipulates that advances should be adjusted by presenting detailed bills and vouchers within three months.

During scrutiny of records and information furnished by the various departments, it was revealed that as on 31 March 2018, 1,922 cases of advances aggregating to ₹ 22.66 crore was pending for adjustment by various Departments, due to non-submission of adjustment Vouchers during the same or subsequent financial year.

Age-wise analysis of the advances pending is given in **Table 3.9**. The department-wise and year-wise details of advances are given in the **Appendix- 3.12**.

**Table 3.9: Age wise analysis of Temporary Advance**

(₹ in crore)

S. N.	Pendency	Period	Number of Advances	Amount
1	More than 10 years	up to 2006-07	1,116	6.16
2	More than 5 years and up to 10 years	2007-08 to 2011-12	114	2.38
3	More than 1 years and up to 5 years	2012-13 to 2016-17	667	11.68
4	up to 1 year	2017-18	25	2.44
<b>Total</b>			<b>1,922</b>	<b>22.66</b>

(Source: Information received from concerned Department)

The pendency involving substantial amount of ₹ 22.66 crore indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances.

**Recommendation:** Government should take necessary steps for timely adjustment of Temporary Advance.

### 3.9.3 Non Compliance with financial rules relating to maintenance of Cash Book

Proper maintenance of Cash Book of the significant instrument of financial management and absence of it indicates a serious loophole in the internal control mechanism. Such an environment mainfolds the rise of embezzlement, fraud, misappropriation, etc.

Scrutiny of records of various units during local audit conducted during 2017-18 found the following irregularities:

- Transactions were not recorded in Cash Book (Six Cases, ₹ 485.82 lakh).
- Discrepancies in closing and opening balance of Cash book (One Case, One lakh).
- Non attestation and non-certification of entries of the cash book (22 Cases).
- Non reconciliation of Bank Pass Book with Cash Book (Five Cases, ₹ 374.38 lakh).
- Paid in cash more than ₹10,000/- in cash (21 Cases).
- Grant received but not taken into Cash Book (One Case, ₹ 1.46 lakh).
- The tax recoveries was not entered in Cash Book (Three Cases, ₹ 1.31 lakh).
- Difference in Computation (One Cases, ₹ 35.00 lakh).

On this being pointed out in audit, the head of the concerned departments accepted the facts and stated that the necessary corrections will be made in cash

book and existing provisions for maintenance of cash book will be followed in future.

The details of these amounting to ₹ 8.99 crore are shown in the **Appendix-3.13**. The aforesaid irregularities violated the provisions of Rule 53 of Chhattisgarh Treasury Code. The department did not enforce provisions of Treasury rules in handling cash. There was absence of supervision and internal control besides perfunctory maintenance of Cash Book.

Thus, the audit could not rule out misappropriation of Government money of ₹ 8.99 crore, due to non-observance of codal provisions in maintenance of cash book.

**Recommendations:** *Irregularities in Cash book or fraught with the risk of misappropriation of funds and fraud. The Government may initiate appropriate action against the defaulting departmental officers/Officials.*

### 3.10 Building and Other Construction Workers' Welfare Cess

The Labour Cess collected by Government Departments has been directly booked under MH-8443-Civil Deposit-108-Public Works Deposits without routing through the Consolidated Fund of Chhattisgarh, as required under Article 266 (1) of the Constitution of India. Further, since minor head-Public Works Deposits do not have any further sub-heads below it, it has not been possible to segregate the amount paid to the Labour Welfare Board.

#### 3.10.1 Year wise receipt and utilisation of Labour Cess

Scrutiny of records of the Chhattisgarh Building and Other Construction Workers Welfare Board 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 2015-16 to 2017-18 is detailed in **Table 3.10**.

**Table 3.10: Year wise receipt and utilisation of Labour Cess**

(₹ in crore)

S. N.	Year	Opening Balance	Receipts			Total fund available	Expenditure (Including Establishment Charges)	Closing balance
			Registration charges & annual membership fee	Labour cess received in Board account	Interest on deposit			
1	2015-16	247.48	0.07	127.34	20.85	395.74	121.95	273.79
2	2016-17	273.79	0.15	172.71	19.76	466.41	183.92	282.49
3	2017-18	282.49	0.22	185.93	13.91	482.55	209.10	273.45

(Source: information received from the CG Construction & Labour Welfare Board)



The State Government has operated various schemes/activities like pensions, Maternity benefits, advance for construction of houses, funeral assistance, medical assistance, assistance for encourage in sports for students, financial assistance for education/marriage/skill development, Distribution of LPG gas connection and stove etc. for beneficiaries from the Building and Other Construction Workers' Welfare Fund (BOCWFF). Details of expenditure on these schemes during 2017-18 are depicted in **Table 3.11**.

**Table 3.11 Expenditure on schemes on available fund**

Year	Avail-able fund (₹ in crore)	Scheme operated		Actual expendi- ture on scheme in crore	Registered workers at the end of the year	Workers covered	Percentage		
		No.	Allot-ment in crore				Workers covered	Fund utilised against allotment	Fund utilised against availability
2015-16	395.74	45	146.28	120.11	5,95,991	2,49,566	41.87	82.10	30.35
2016-17	466.41	36	273.13	180.83	10,13,018	9,57,190	94.49	66.21	38.77
2017-18	482.55	36	308.38	202.66	14,13,021	4,82,901	34.17	65.72	42

(Source: information received from the CG Construction & Labour Welfare Board)

From the above table, it is evident that the Board could utilise only 42 per cent of available funds and only 34 per cent of registered workers were benefited under various schemes during 2017-18. Thus, due to non-utilisation of funds amounting to ₹ 279.69 crore of available funds, the registered workers were deprived of getting benefit of various schemes. The utilization of BOCWWF in Chhattisgarh was 42 per cent during 2017-18 which was more than Madhya Pradesh (14 per cent), Uttar Pradesh (7 per cent) and Bihar (5 per cent). It also benefitted 34 per cent workers which was higher than Madhya Pradesh (19 per cent), Uttar Pradesh (8 per cent) and Bihar (11 per cent).

**Recommendation:** The State Government should ensure maximum utilization of funds by Chhattisgarh BOCW Welfare Board on welfare schemes implementing for register workers.

### 3.11 Apportionment of balances as on reorganisation of the State

Balance amounting to ₹ 118.28 crore under public account along with balance under Capital Section ₹ 5,750.38 crore and Loan & Advances ₹ 1,297.35 crore remained to be apportion between the successor states Madhya Pradesh and Chhattisgarh, almost two decades after reorganization of the erstwhile state of Madhya Pradesh with effect from November 2000.

**Recommendation:** The State Government is required to liaison with the Government of Madhya Pradesh to expedite the apportionment of balances under



Public Account, Capital Section and Loan & Advances between the two successor States.

### 3.12 Follow up on Audit report on State Finances

State Finances report is being presented to the State Legislature from 2008-09 onwards. No discussion on the audit reports of State Finances has been done in Public Accounts Committee (PAC) of Chhattisgarh State Assembly till date.

### 3.13 Impact on Revenue Surplus and Fiscal Deficit

The impact of incorrect booking/accounting of expenditure and revenue resulted in overstatement of Revenue Surplus by ₹ 2,429. 00 crore and understatement of Fiscal Deficit to the tune of ₹ 66.46 crore as depicted in the Finance Accounts is given in the Table 3.12.

**Table 3.12: Details of Revenue Surplus and Fiscal Deficit**

(₹ in crore)

Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit	
	Over Statement	Under Statement	Over statement	Under statement
Grants-in-Aid booked under Capital Section instead of Revenue	2,359.39	0.00	0.00	0.00
Office Expenses booked under Capital Section	0.18	0.00	0.00	0.00
Professional service Expenditure booked under Capital Section instead of Revenue	2.50	0.00	0.00	0.00
Maintenance Expenditure booked under Capital Section instead of Revenue	0.47	0.00	0.00	0.00
Short Contribution to Sinking Fund	17.15	0.00	0.00	17.15
Non transfer of GIA of National Disaster Response Fund	49.31	0.00	0.00	49.31
<b>Total (Net) Impact</b>	<b>2,429.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66.46</b>

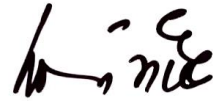
In view of the above, the Revenue Surplus and Fiscal Deficit of the State which are ₹ 3,417.32 crore and ₹ 6,810.32 crore would actually be ₹ 988.32 crore and ₹ 6876.78 crore respectively due to overstatement of Revenue Surplus ₹ 2,429.00 crore and understatement of fiscal deficit to the tune of ₹ 66.46 crore.



(DINESH R. PATIL)  
Accountant General (Audit)  
Chhattisgarh

Raipur  
The 23 October 2019

Countersigned



(RAJIV MEHRISHI)  
Comptroller and Auditor General of India

New Delhi  
The 03 October 2019

# APPENDICES

**Appendix – 1.1 (Part –A)**  
(Referred to in Paragraph on Profile of the Chhattisgarh: Page1)

**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 <sup>1</sup> (as per 2011 Census) (all India density = 382 persons per sq. Km.)	189 person per Sq. km.
4	Population below poverty line <sup>2</sup> (BPL) (all India average = 21.9 per cent)		39.9 per cent
5	a	Literacy (as per 2001 Census) (all India average = 64.80 per cent)	64.66 per cent
	b	Literacy <sup>3</sup> (as per 2011 Census) (all India average = 73.00 per cent)	70.3 per cent
6	Infant mortality <sup>4</sup> (as of 2016) (per 1000 live births) (all India average = 34 per 1000 live births)		39 per 1000 live births
7	Life expectancy at birth <sup>5</sup> (All India average in years 2011-15 = 68.3)		65.20
8	Human Development Index <sup>6</sup> (HDI) 2007-2008 (All India = 0.467)		0.358
9	Gini coefficient <sup>7</sup>		
	a	Rural (All India= 0.29)	0.28
	b	Urban (All India=0.38)	0.33
	Gross State Domestic Product <sup>8</sup> (GSDP) 2017-18 at current price		₹ 2,91,681 crore
10	Per capita GSDP CAGR (2008-09 to 2017-18)	General Category States	13.10
		Chhattisgarh	11.60
11	GSDP CAGR (2007-08 to 2016-17)	General Category States	14.50
		Chhattisgarh	13.00
12	Population Growth (2008 to 2017)	General Category States	11.60
		Chhattisgarh	12.40

**B. Financial Data**

CAGR		Particulars			
		2008-09 to 2016-17		2016-17 to 2017-18	
		General Category States	Chhattisgarh	General Category States	Chhattisgarh
(in per cent)					
a.	of Revenue Receipts	15.10	16.65	11.30	11.11
b.	of Tax Revenue	14.90	24.37	12.20	5.01
c.	of Non Tax Revenue	9.50	12.55	5.90	11.83
d.	of Total Expenditure	15.80	16.38	4.70	14.89
e.	of Capital Expenditure	14.00	16.25	1.00	5.79
f.	of Revenue Expenditure on Education	14.50	21.58	6.20	6.90
g.	of Revenue Expenditure on Health	16.20	24.68	10.70	21.56
h.	of Salary and Wages*	13.40	15.25	8.90	15.41
i.	of Pension	16.20	17.94	22.90	12.56

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

<sup>1</sup> Census info India 2011 Final population totals.  
<sup>2</sup> Economic survey 2017-18 (January 2018), Vol, II page A 160-161.  
<sup>3</sup> Economic survey 2017-18 (January 2018), Vol, II page A 155.  
<sup>4</sup> Economic survey 2017-18 (January 2018), Vol, II page A 151.  
<sup>5</sup> Economic survey 2017-18 (January 2018), Vol, II page A 151.  
<sup>6</sup> Economic survey 2017-18 (January 2018), Vol, II page A 161 and HDI for the period 1999-2000 was not included as the Chhattisgarh state formed during the year 2000.  
<sup>7</sup> <http://planningcommission.nic.in/data/datatable/data/2312/databookdec2014%2016.pdf>  
<sup>8</sup> Economic survey Chhattisgarh 2017-18.

**Appendix-- 1.1 (Part B)**  
(Referred to in paragraph 1.1: Page 1)

**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**

<b>Statement No. 1</b>	Statement of financial position –contains the cumulative figures of assets and liabilities of the Government at the end of the year.
<b>Statement No. 2</b>	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.
<b>Statement No. 3</b>	Statement of receipts(consolidated fund)-comprises revenue and capital receipts and receipts from borrowings of the Government
<b>Statement No. 4</b>	Statement of expenditure (consolidated fund)-gives the details of expenditure by function and also summarises expenditure by nature of activity.
<b>Statement No. 5</b>	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of March 2018.
<b>Statement No. 6</b>	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.
<b>Statement No. 7</b>	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.
<b>Statement No. 8</b>	Comparative Summary of Government Investment in the share capital and debentures of different concerns for 2016-17 and 2017-18
<b>Statement No. 9</b>	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.
<b>Statement No. 10</b>	Statement of Grants-in-Aid given by the State Government

<b>Statement No. 11</b>	Statement of voted and charged expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
<b>Statement No. 12</b>	Statement on sources and applications of funds for expenditure (other than revenue account) to the end of 2017-18.
<b>Statement No. 13</b>	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.
<b>Volume –II – Detailed Statements</b>	
<b>Statement No. 14</b>	Detailed Statement of Revenue and Capital Receipts by Minor Heads.
<b>Statement No. 15</b>	Detailed Statement of Revenue Expenditure by Minor Heads.
<b>Statement No. 16</b>	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads: Depicts the detailed capital expenditure incurred during and to the end of 2016-17 and comparison with the figures of previous year.
<b>Statement No. 17</b>	Detailed statement of Borrowings and other liabilities by minor heads.
<b>Statement No. 18</b>	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 2018.
<b>Statement No. 19</b>	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 2018.
<b>Statement No. 20</b>	Statement of Guarantees given by the Government - Institution wise:
<b>Statement No. 21</b>	Detailed Statement on Contingency Fund and other Public Account Transactions:
<b>Statement No. 22</b>	Detailed Statement on Investments of Earmarked Funds:

**Appendix - 1.2**

(Referred to in paragraph 1.1.1: Page 1)

**Methodology Adopted for assessment of Fiscal Position**

Assuming that Gross State Domestic Product (GSDP) is a 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 the Ministry of Statistics and Programme Implementation, Government of India, GSDP estimates for the period 2013-14 to 2017-18 are prepared after changing the base year 2004-05 to 2011-12. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2013-14 to 2016-17 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)**

Year	2013-14	2014-15	2015-16	2016-17	2017-18
State's GSDP at current prices (₹ in crore)	2,06,833	2,21,142	2,34,212	2,62,263	2,91,681
Growth rate of GSDP at current prices ( <i>in per cent</i> )	16.52	6.92	5.91	11.98	11.22
State's GSDP at constant prices (₹ in crore)	1,82,579	1,85,882	1,97,069	2,13,649	2,27,866
Growth rate of GSDP at constant prices ( <i>in per cent</i> )	10.00	1.81	6.02	8.41	6.65

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

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
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
Net Availability of Debt	Outstanding Debt of (Current Year-Previous Year)-Interest Payment

**Appendix-1.3 (Part A)**  
(Referred to in paragraph 1.1.1: Page 1)  
**Abstract of receipts and disbursement for the year 2017-18**

(₹ in crore)

2016-17		Receipts	2017-18		2016-17		Disbursement	2017-18
53,685.25		Revenue Receipts		59,647.07	48,164.60		Revenue Expenditure	56,229.75
	18,945.21	Tax Revenue	19,894.68			11,496.23	General Services	12,870.41
	5,669.25	Non-Tax Revenue	6,340.42			21,341.61	Social Services	24,371.59
	18,809.16	State's Share of Union Tax	20,754.81			11,079.36	Education, Sports, Art and Culture	11,844.56
	10,261.63	Grants for Centrally Sponsored Schemes	9,275.76			2,967.27	Health and Family Welfare	3,606.70
		Finance Commission Grants	1,460.23			4,104.07	Water Supply, Sanitation Housing and Urban Development	5,898.63
		Other Transfer/Grants to State	1,921.17			121.22	Information and Broadcasting	145.30
						196.36	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	176.15
						220.04	Labour and Labour Welfare	255.00
						2,631.67	Social Welfare and Nutrition	2,421.73
						21.62	Others	23.52
					14,176.21		<b>Economic Services</b>	<b>17,623.09</b>
						6,768.72	Agriculture and Allied Activities	8,781.05
						4,299.11	Rural Development	3,695.49
						0.00	Special Areas Programme	0.00
						59.09	Communication	62.18
						524.82	Irrigation and Flood Control	534.44
						1,035.89	Energy	2,635.18
						758.32	Industry and Minerals	856.25
						653.58	Transport	943.24
						12.48	Science, Technology and Environment	8.33
						64.20	General Economic Services	106.93
						1,150.55	<b>Grants-in-Aid and Contributions</b>	<b>1,364.66</b>
53,685.25		Total Revenue Receipts	59,647.07		48,164.60		<b>Total Revenue Expenditure</b>	<b>56,229.75</b>
	II	Revenue Deficit carried over to Section B			5,520.65		Revenue Surplus carried over to Section B	3,417.32
53,685.25		<b>Total</b>		<b>59,647.07</b>	<b>53,685.25</b>		<b>Total</b>	<b>59,647.07</b>



*State Finances Audit Report for the year 2017-18*

2016-17		Receipts	2017-18		2016-17		Disbursement	2017-18
2,833.72		Opening Cash balance including permanent Advances and Cash Balance Investment		4,658.85	0.00		Opening Overdraft from Reserve Bank of India	0.00
2.37		Miscellaneous Capital Receipts		3.32	9,470.51		Capital Outlay	10,000.96
					187.54		General Services	303.33
					2,460.62		Social Services	2,651.78
						516.95	Education, Sports, Arts and Culture	667.69
						325.00	Health and Family Welfare	401.19
						1,097.02	Water Supply, Sanitation Housing and Urban Development	1,094.77
						0.02	Information and Broadcasting	0.00
						366.88	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	387.91
						77.07	Social Welfare and Nutrition	60.67
						77.68	Other social services	39.55
					6,822.35		Economic Services	7,045.85
						92.01	Agriculture and Allied Activities	84.26
						366.70	Rural Development	655.53
						1,888.13	Irrigation and Flood Control	1,678.71
						907.46	Energy	824.81
						111.06	Industry and Minerals	64.76
						3,422.89	Transport	3,732.00
						7.18	Communication	1.78
						0.30	Science Technology and Environment	0.00
						26.61	General Economic Services	4.00
					9,470.51		Total Capital Outlay	10,000.96
0.38		Inter-State Settlement		1.24	0.44		Inter-State Settlement	1.07
172.99		Recoveries of Loans and Advances		138.59	272.71		Loans and Advances disbursed	368.76
	0.00	from Power Projects	0.00			0.00	for power projects	0.00
	1.11	From Government Servants	(-) 0.71 <sup>9</sup>			0.00	to Government Servants	0.00
	172.99	From Others	139.30			272.71	To others	368.76
5,520.65		Revenue Surplus brought down		3,417.32	0.00		Revenue Deficit brought down	0.00
5,479.93		Public Debt Receipts		9,652.44	1,152.62		Repayment of Public debt	999.88
	0.00	External Debt	0.00			0.00	External Debt	0.00
	5,098.40	Internal debt other than Ways and Means Advances and Overdrafts	9,187.89			982.67	Internal debt other than Ways and Means Advances and Overdrafts	827.74

<sup>9</sup> Minus balance is due to rectification of misclassification during 2016-17 an amount of ₹0.94 crore relating to recovery of pay advance was wrongly booked under this head. This has been rectified during 2017-18. Further an amount of ₹0.23 crore was booked as recovery of loans and advances to Government Servants during 2017-18.

2016-17		Receipts	2017-18		2016-17		Disbursement	2017-18
	0.00	Net Transactions under Ways and Means Advances	0.00		0.00		Net transactions under Ways and Means Advances	0.00
	381.53	Loans and Advances from Central Government	464.55		169.96		Repayment of Loans and Advances from Central Government	172.14
	0.00	Appropriation to Contingency Fund	0.00		2.29		Appropriation to Contingency Fund	0.00
<b>62.29</b>		Amount Transferred to Contingency Fund	0.00		<b>60.00</b>		<b>Expenditure from Contingency Fund</b>	<b>0.00</b>
<b>62,693.95</b>		<b>Public Account Receipts</b>		<b>72,057.56</b>	<b>61,148.85</b>		<b>Public Account Disbursement</b>	<b>71,753.74</b>
	1,126.89	Small Savings and Provident Funds	1,435.87		699.93		Small Savings and Provident Funds	795.26
	1,617.38	Reserve Funds	1,224.59		977.58		Reserve Funds	1,702.52
	46,701.87	Suspense and Miscellaneous	55,354.33		46,823.36		Suspense and Miscellaneous	55,405.07
	9,224.16	Remittance	10,003.60		9,175.02		Remittance	9,932.68
	4,023.64	Deposits and Advances	4,039.17		3,472.96		Deposits and Advances	3,918.21
0.00		<b>Closing Overdraft from Reserve Bank of India</b>		0.00	<b>4,658.85</b>		<b>Cash Balance at end-of the year</b>	<b>6,804.91</b>
					0.00		Cash in Treasuries and Local Remittances	0.00
					339.18		Deposits with Reserve Bank	637.60
					9.04		Departmental Cash Balance including permanent Advances	10.62
					4,310.63		Cash Balance Investment	6,156.69
<b>76,766.27</b>		<b>TOTAL-B</b>		<b>89,929.32</b>	<b>76,766.27</b>		<b>TOTAL-B</b>	<b>89,929.32</b>

**Appendix-1.3 (Part B)**  
(Referred to in paragraphs 1.1.1, 1.9.1 and 1.9.2: Page 1 and 24)  
**Summarised financial position of the Government of Chhattisgarh**

(₹ in crore)

As on 31.03.2017	Liabilities		As on 31.03.2018
<b>28,330.29</b>	<b>Internal Debt</b>		<b>36,690.44</b>
18,450.00	Market Loans bearing interest	26,550.00	
2.11	Market Loans not bearing interest	2.11	
20.29	Loans from Life Insurance Corporation of India	20.29	
9,857.89	Loans from other Institutions	10,118.04	
0	Ways and Means Advances	0	
0	Overdrafts from Reserve Bank of India	0	
<b>2,047.15</b>	<b>Loans and Advances from Central Government</b>		<b>2,339.57</b>
0.68	Pre 1984-85 Loans	0.68	
1.62	Non-Plan Loans	1.10	
2,044.89	Loans for State Plan Schemes	1,873.53	
0.19	Loans for Central Plan Schemes	0.19	
-0.23	Loans for Centrally Sponsored Plan Schemes	-0.23	
0	other loans for state with legislature schemes	464.30	
<b>100</b>	<b>Contingency Fund</b>		<b>100</b>
<b>4592.47</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>6,075.40</b>
<b>6117.97</b>	<b>Deposits</b>		<b>6,238.73</b>
<b>4141.61</b>	<b>Reserve Funds</b>		<b>3,648.78</b>
<b>163.79</b>	<b>Suspense and Miscellaneous Balances</b>		<b>114.07</b>
<b>45,493.28</b>	<b>Total</b>		<b>55,207.00</b>
<b>63,346.82</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>73,729.48</b>
6,778.60	Investments in shares of Companies, Corporations, etc.,	6,724.16	
56,568.22	Other Capital Outlay	67,005.32	
<b>1,373.68</b>	<b>Loans and Advances</b>		<b>1,172.15</b>
108.71	Loans for Power Projects	108.71	
1,264.43	Other Development Loans	882.16	
0.54	Loans to Government servants and Miscellaneous Loans	181.28	
<b>1,798.63</b>	<b>Reserve Fund Investments</b>		<b>2,085.84</b>
<b>1.92</b>	<b>Advances</b>		<b>1.74</b>
<b>307.58</b>	<b>Remittance Balances</b>		<b>236.66</b>
<b>0</b>	<b>Contingency Fund</b>		<b>0.00</b>
<b>2,860.22</b>	<b>Cash</b>		<b>4,719.07</b>
0	Cash in Treasuries and Local Remittances	0.00	0.00
339.18	Deposits with Reserve Bank	637.60	
8.7	Departmental Cash Balance including	10.28	
0.34	Permanent Advances	0.34	
2,512.00	Cash Balance Investments	4,070.85	
<b>(-)24140.57</b>	<b>Deficit on Government Account</b>		<b>(-)26,737.94</b>
-5520.65	(i) Less Revenue Surplus of the current year	-3,417.32	
-118.9	(ii) Profoma corrections and other adjustments	819.95	
-18738.82	Accumulated deficit at the beginning of the year	-24140.57	
<b>45,493.28</b>	<b>Total</b>		<b>55,207.00</b>

**Appendix-1.4**  
(Referred to in paragraph 1.1.3 and 1.3.1: Page 5 and 10)  
**Actual, vis-à-vis, Budget Estimates for 2017-18**

(₹ in crore)

Particular	Budget Estimates 2017-18	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
<b>Revenue Receipt</b>	<b>66,093.80</b>	<b>59647.07</b>	<b>(-)6,446.73</b>	<b>(-)9.75</b>
<b>Own tax revenue</b>	<b>23,420.64</b>	<b>19894.68</b>	<b>(-)3,525.96</b>	<b>(-)15.05</b>
Taxes on Sales, Trade etc.	13,444.70	6,449.60	(-)6,995.10	(-)52.03
State Excise	3,168.50	4,053.99	885.49	27.95
Taxes on Vehicles	1200.00	1180.01	(-)19.99	(-)1.67
Stamps and Registration Fees	1,550.00	1,197.47	(-)352.53	(-)22.74
Taxes on Goods and Passengers	1,767.06	477.66	(-)1,289.40	(-)72.97
Land Revenue	600.00	446.41	(-)153.59	(-)25.60
Taxes and Duties on Electricity	1,650.00	1,688.95	38.95	2.36
Other Taxes	40.38	4,400.59	4,360.21	10,797.94
<b>Non Tax Revenue</b>	<b>7,704.00</b>	<b>6340.42</b>	<b>(-)1,363.58</b>	<b>(-)17.70</b>
<b>Share of Union Taxes and Duties</b>	<b>20,867.96</b>	<b>20754.81</b>	<b>(-)113.15</b>	<b>(-)0.54</b>
<b>Grant-in-aid from GOI</b>	<b>14,101.00</b>	<b>12657.16</b>	<b>(-)1,443.84</b>	<b>(-)10.24</b>
<b>Capital Receipt</b>	<b>9,858.31</b>	<b>9,794.35</b>	<b>(-)63.96</b>	<b>(-)0.65</b>
Recoveries of Loan and Advances	291.18	138.59	(-)152.59	(-)52.40
Miscellaneous Capital Receipts	0	3.32	3.32	100
Net Public Debt	9,067.13	9652.44	585.31	6.46
Net Public Account Receipts	500	303.82	(-)196.18	(-)39.24
<b>Revenue Expenditure of which</b>	<b>61,312.83</b>	<b>56,229.75</b>	<b>(-)5,083.08</b>	<b>(-)8.29</b>
<b>General Services</b>	<b>14,992.21</b>	<b>12,870.41</b>	<b>(-)2,121.80</b>	<b>(-)14.15</b>
Organs of State	488.89	371.14	(-)117.75	(-)24.09
Fiscal Services	1,482.01	1,084.21	(-)397.80	(-)26.84
Interest Payments & Servicing of Debt	3,242.68	3,298.33	55.65	1.72
Administrative services	4,563.67	4,192.13	(-)371.54	(-)8.14
Pension and Miscellaneous General services	5,214.95	3,924.60	(-)1,290.35	(-)24.74
<b>Social Services</b>	<b>27,341.39</b>	<b>24,371.59</b>	<b>(-)2,969.80</b>	<b>(-)10.86</b>
Education, Sports, Art and Culture	13,759.01	11,844.56	(-)1,914.45	(-)13.91
Health and Family Welfare	3,914.64	3,606.70	(-)307.94	(-)7.87
Water Supply, Sanitation, Housing and Urban Development	5,896.26	5,898.63	2.37	0.04
Information and Broadcasting	153.66	145.31	(-)8.35	(-)5.43
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	286.61	176.15	(-)110.46	(-)38.54
Labour and Labour Welfare	334.7	255	(-)79.70	(-)23.81

*State Finances Audit Report for the year 2017-18*

<b>Particular</b>	<b>Budget Estimates 2017-18</b>	<b>Actuals</b>	<b>Increase/ Decrease (-)</b>	<b>Percentage increase and decrease(-)</b>
Social Welfare and Nutrition	2,966.25	2,421.72	(-)544.53	(-)18.36
Others	30.25	23.52	(-)6.73	(-)22.25
<b>Economic Services</b>	<b>17,882.78</b>	<b>17,623.09</b>	(-)259.69	(-)1.45
Agriculture and Allied Services	8,928.50	8,781.04	(-)147.46	(-)1.65
Rural Development	3,497.77	3,695.50	197.73	5.65
Irrigation & Flood Control	218.93	534.45	315.52	144.12
Energy	2,830.39	2,635.19	(-)195.20	(-)6.90
Industry & Minerals	837.62	856.24	18.62	2.22
Transport	1,349.37	943.23	(-)406.14	(-)30.10
Communication	102.43	62.18	(-)40.25	(-)39.30
Science, Technology and Environment	17.01	8.33	(-)8.68	(-)51.03
General Economic Services	100.76	106.93	6.17	6.12
<b>Grant-in-aid and Contributions</b>	<b>1,096.46</b>	<b>1,364.66</b>	<b>268.20</b>	<b>24.46</b>
<b>Capital expenditure of which</b>	<b>14,453.83</b>	<b>10,000.96</b>	<b>(-)4,452.87</b>	<b>(-)30.81</b>
<b>General Services</b>	<b>473.89</b>	<b>303.33</b>	<b>(-)170.56</b>	<b>(-)35.99</b>
<b>Social Services</b>	<b>3,476.79</b>	<b>2,651.77</b>	<b>(-)825.02</b>	<b>(-)23.73</b>
Education, Sports, Art and Culture	895.9	667.69	(-)228.21	(-)25.47
Health and Family Welfare	500.22	401.19	(-)99.03	(-)19.80
Water Supply, Sanitation, Housing and Urban Development	1,481.55	1,094.77	(-)386.78	(-)26.11
Information and Broadcasting	0.02	0.00	(-)0.02	(-)100.00
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	466.37	387.91	(-)78.46	(-)16.82
Social Welfare and Nutrition	73.58	60.67	(-)12.91	(-)17.55
Other Social Services	59.16	39.54	(-)19.62	(-)33.16
<b>Economic Services</b>	<b>10,503.15</b>	<b>7,045.86</b>	<b>(-)3,457.29</b>	<b>(-)32.92</b>
Agriculture and Allied Services	148.78	84.26	(-)64.52	(-)43.37
Rural Development	636.67	655.53	18.86	2.96
Irrigation & Flood Control	2,572.38	1,678.71	(-)893.67	(-)34.74
Energy	581.45	824.81	243.36	41.85
Industries & Minerals	73.2	64.77	(-)8.43	(-)11.52
Transport	6,249.17	3,732.00	(-)2,517.17	(-)40.28
Communication	200.00	1.78	(-)198.22	(-)99.11
Science, Technology and Environment	6.00	0.00	(-)6.00	(-)100.00
General Economic Services	35.5	4.00	(-)31.50	(-)88.73
<b>Revenue Surplus (+)/ deficits (-)</b>	<b>4,780.97</b>	<b>3,417.32</b>	(-)1,363.65	(-)28.52
<b>Fiscal Deficits (-)</b>	<b>9,646.64</b>	<b>6,810.32</b>	(-)2,836.32	(-)29.40
<b>Primary surplus (+)/ deficits (-)</b>	<b>6,623.96</b>	<b>3,711.99</b>	(-)2,911.97	(-)43.96

## Appendix-1.5

(Referred to in paragraph 1.1.4: Page 6)

## Budget provision and expenditure for women during 2017-18

(₹ in crore)

Sl. No.	Name of the Schemes	Original Budget	Supplementary Budget	Re-Appropriation	Total Budget	Gross Expenditure	Saving/ Excess(-)
1	Tour and exhibition direction for rural womens	1.50	0.00	(-)0.11	1.39	1.39	0.00
2	Integration of Public Health through Basic Nursing Education Programme	27.65	0.55	(-)10.34	17.86	16.31	1.55
3	Women Sports Competition	1.50	0.00	(-)0.06	1.44	1.44	0.00
4	Grant to Miscellaneous Institution	0.63	0.00	(-)0.03	0.60	0.60	0.00
5	Grant for Spinning Mills	0.06	0.00	0.00	0.06	0.06	0.00
6	Incentive schemes for training of Girls	8.48	0.00	(-)3.08	5.40	5.40	0.00
7	Grant for Health Mitanin Project	1.29	0.00	0.00	1.29	1.29	0.00
8	Free cycle Distribution to High School Girls	61.00	0.00	(-)1.61	59.39	59.41	-0.03
9	Mukhyamantri Kanyadaan Yojna	13.00	0.00	(-)1.37	11.63	11.63	0.00
10	Grant for Function	15.00	5.07	(-)5.41	14.66	14.89	-0.23
11	Kishori shakti yojna	1.45	0.00	(-)0.44	1.01	1.01	0.00
12	Mitanin Welfare fund	41.57	30.00	0.00	71.57	67.60	3.97
13	Indira Gandhi National Widow Pension	56.65	0.00	(-)0.51	56.14	59.95	(-)3.81
14	Sabala Yojana	168.34	0.00	(-)3.87	164.47	164.43	0.04
15	Non-organised Labour, Security and Welfare Board	19.25	0.00	(-)6.76	12.49	12.49	0.00
16	National Rural Livehood Mission	215.00	34.07	(-)28.01	221.06	221.06	0.00
17	Girls Education Campus	12.03	0.30	(-)0.99	11.34	11.33	0.02
18	Professional Training Schemes	13.52	0.00	(-)4.23	9.28	6.73	2.55
19	Mahtari Jatan Yojna	25.00	0.00	11.65	36.65	36.89	(-)0.24
20	Mukhyamantri Amrit Yojana	41.41	0.00	(-)23.61	17.80	17.67	0.13
21	Pradhan Mantri Ujjwala Yojana	25.00	0.00	0.00	25.00	25.00	0.00
22	Pradhan Mantri Awas Yojna (Rural)	2,841.00	1,184.00	(-)795.22	3,229.78	3,229.78	0.00
23	Schools and Institutions for Blind, Deaf and Dumb	17.48	0.00	(-)3.92	13.56	13.72	(-)0.15
24	Ladies Toilets in Urban Region	5.00	0.00	(-)5.00	0.00	0.00	0.00
25	Unorganised Asangathith Safai Karmkar Kalyan Mandal	10.00	0.00	(-)7.55	2.45	2.45	0.00
26	Contract Labour , Domestic Laborious and porter Welfare Assembly	10.00	0.00	(-)4.83	5.17	5.17	0.00
27	Training to anganwadies workers under Integrated Child Development service schemes	1.00	11.00	(-)2.11	9.89	9.87	0.02
28	Mahila Jagruti Sivr	5.46	0.00	(-)0.50	4.96	4.96	0.00
<b>Total</b>		<b>3,639.26</b>	<b>1,264.99</b>	<b>(-)897.93</b>	<b>4,006.32</b>	<b>4,002.51</b>	<b>3.81</b>

**Appendix-1.6**

(Referred to in paragraph 1.3, 1.3.1 and 1.4: Page 8,10 and 12)

**Time Series Data Analysis of State Government finances**

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A- Receipts</b>					
<b>1. Revenue Receipts</b>	<b>32,050(85)</b>	<b>37,988(85)</b>	<b>46,068(86)</b>	<b>53,685(90)</b>	<b>59,647(86)</b>
<b>(i) Own Tax Revenue</b>	<b>14,343(45)</b>	<b>15,707(41)</b>	<b>17,075 (37)</b>	<b>18,945(35.29)</b>	<b>19,895(33)</b>
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
VAT/Taxes on Sales, Trade, etc.	7,930(55)	8,429(54)	8,908(52)	9,927(52.40)	6,450(32)
State Excise	2,549(18)	2,892(18)	3,338(20)	3,444(18.18)	4,054(20)
Taxes on Vehicles	651(4)	703(04)	829(05)	985(5.20)	1,180(6)
Stamps and Registration Fees	990(7)	1,023(07)	1,185(07)	1,211(6.39)	1,197(6)
Land Revenue	226(2)	332(02)	364(02)	504(2.66)	446(2)
Taxes on Goods and Passengers	945(7)	982(06)	1,040(06)	1,340(7.07)	478(2)
Other Taxes	1,052(7)	1,346(09)	1,411(08)	1,534(8.09)	6,070(31)
<b>(ii) Non Tax Revenue</b>	<b>5,101(16)</b>	<b>4,930(13)</b>	<b>5,215(11)</b>	<b>5,669(10.56)</b>	<b>6,340(11)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>7,880(24)</b>	<b>8,363(22)</b>	<b>15,716(34)</b>	<b>18,809(35)</b>	<b>20,755(35)</b>
<b>(iv) Grants in aid from GOI</b>	<b>4,726(15)</b>	<b>8,988(24)</b>	<b>8,062(18)</b>	<b>10,262(19)</b>	<b>12,657(21)</b>
<b>2. Misc. Capital Receipts</b>	<b>8.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1,637(4)</b>	<b>195(0.44)</b>	<b>296(0.55)</b>	<b>173(0.29)</b>	<b>139(0.20)</b>
<b>3(a). Inter-State Settlement</b>	<b>5.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.38</b>	<b>1.00</b>
<b>4. Total Revenue and Non Debt Capital Receipts (1+2+3)</b>	<b>33,700</b>	<b>38,187</b>	<b>46,367</b>	<b>53,860</b>	<b>59,789</b>
<b>5. Public Debt Receipts</b>	<b>3,932(10)</b>	<b>6,440 (14)</b>	<b>7,251(14)</b>	<b>5,480(9)</b>	<b>9,652(14)</b>
<b>Internal Debt (Excluding Ways &amp; Means Advances &amp; overdrafts)</b>	3,917	6,431	7106	5,098	9,188
<b>Net transactions under ways and means advances and overdraft</b>	--	--	--	--	--
<b>Loans and Advances from Government of India</b>	15	9	145	382	465
<b>6. Total Receipt in the Consolidated fund (4+5)</b>	<b>37,632</b>	<b>44,627</b>	<b>53,618</b>	<b>59,340</b>	<b>69,441</b>
<b>7. Contingency Fund Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>0</b>

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>8. Public Account Receipts</b>	<b>45,868</b>	<b>51,322</b>	<b>55,059</b>	<b>62,694</b>	<b>72,058</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>83,500</b>	<b>95,949</b>	<b>1,08,677</b>	<b>1,22,094</b>	<b>1,41,499</b>
<b>Part B: Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>32,859(85)</b>	<b>39,561(85)</b>	<b>43,701(84)</b>	<b>48,165(83)</b>	<b>56,230(84)</b>
Plan	13,749(42)	20,990(53)	20,529(47)	24,253(50)	0.00
Non Plan	19,110(58)	18,571(47)	23,172(53)	23,912(50)	0.00
General Services (incl. interest payments)	7,851(24)	9,041(23)	10,409(24)	11,496(24)	12,870(23)
Social Services	14,282(43)	15,389(39)	16,339(37)	21,342(44)	24,372(43)
Economic Services	9,756(30)	14,152(36)	16,053(37)	14,176(29)	17,623(31)
<b>Grants-in-aid and Contributions</b>	<b>970(03)</b>	<b>979(02)</b>	<b>900(02)</b>	<b>1,151(02)</b>	<b>1,365(02)</b>
<b>11. Capital Expenditure</b>	<b>4,574(12)</b>	<b>6,544(14)</b>	<b>7,945(15)</b>	<b>9,471(16)</b>	<b>10,001(15)</b>
Plan	4,575(100)	6,535(99.86)	7,943(99.97)	9,432(99.59)	0.00
Non Plan	(-) 01	9(0.14)	2(0.03)	39(0.41)	0
General Services	182(4)	258(4)	362(05)	188(1.99)	303(3)
Social Services	692(15)	1,560(24)	1,807(23)	2,461(25.89)	2,652(27)
Economic Services	3,700(81)	4,727(72)	5,776(73)	6,822(72)	7,046(70)
<b>12. Disbursement of Loans and Advances</b>	<b>1,319(3)</b>	<b>89(0.19)</b>	<b>165(0.32)</b>	<b>273(0.46)</b>	<b>369(0.55)</b>
<b>12(a) Inter-State Settlement</b>	<b>5</b>	<b>1</b>	<b>0.49</b>	<b>0.44</b>	<b>1</b>
<b>13.Total (10+11+12+12[a])</b>	<b>38,757</b>	<b>46,195</b>	<b>51,811</b>	<b>57,909</b>	<b>66,600</b>
<b>14. Repayment of Public Debt</b>	<b>690(2)</b>	<b>1,337(3)</b>	<b>1,250(02)</b>	<b>1,153(02)</b>	<b>1,000(1)</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	541(78)	1,180(88)	1,086(87)	983(85)	828(83)
Net transactions under Ways and Means Advances and Overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from Government of India	149(22)	157(12)	164(13)	170(15)	172(17)
<b>15. Appropriation to Contingency Fund</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>60</b>	<b>0.00</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>39,447</b>	<b>47,532</b>	<b>53,061</b>	<b>59,122</b>	<b>67,600</b>
<b>17. Contingency Fund disbursements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



	2013-14	2014-15	2015-16	2016-17	2017-18
<b>18. Public Account disbursements</b>	43,434	49,933	54,001	61,149	71,754
<b>19. Total disbursement by the State (16+17+18)</b>	82,881	97,465	1,07,062	1,20,271	1,39,354
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit (-) (1-10)/ surplus (+)</b>	(-) 809	(-)1,573	2,367	5,521	3,417
<b>21. Fiscal Deficit(-)/ Surplus (+) (4-13)</b>	(-) 5,057	(-)8,008	(-)4,574	(-)4,047	(-)6,810
<b>22. Primary Deficit (- )/Primary Surplus (+) (21+23)</b>	(-) 3,706	(-)6,281	(-)2,425	(-)1,360	(-)3,712
<b>Part D: Other Data</b>					
<b>23. Interest Payments (included in revenue exp.)</b>	1,351	1,727	2,149	2,687	3,098
<b>24. Financial Assistance to Local Bodies etc</b>	7,651	10,573	9,678	12,771.36	8,028.03
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	0.00	0.00	0.00	0.00	0.00
<b>Ways and Means Advances availed (days)</b>	0.00	5.00	0.00	0.00	0.00
<b>Overdraft availed (days)</b>	0.00	0.00	0.00	0.00	0.00
<b>26. Interest on WMA/Overdraft</b>	0.00	0.00	0.00	0.00	0.00
<b>27. Gross State Domestic Product (GSDP)</b>	2,06,833	2,21,142	2,34,212	2,62,263	2,91,681
<b>28. Outstanding Debt (year-end)</b>	24,904	30,981	37,741	44,258 <sup>10</sup>	52,907
<b>29. Outstanding Guarantees (year-end)</b>	3,358	2,314	1,988	3,983	3,882
<b>30. Maximum Amount Guaranteed (year-end)</b>	7,572	9,080	14,883	12,641	6,550
<b>31. Number of Incomplete Projects</b>	166	167	194	145	110
<b>32. Capital Blocked in Incomplete Projects</b>	4,198	4,824	5,912	5,937	4,067
<b>Part E: Fiscal Health Indicator</b>					
<b>I-Resource Mobilisation</b>					
<b>Own Tax Revenue/GSDP (Ratio)</b>	0.07	0.07	0.07	0.07	0.07
<b>Own Non-Tax Revenue/GSDP (Ratio)</b>	0.02	0.02	0.02	0.02	0.02

<sup>10</sup> Figures of 2016-17 changed due to pro-forma adjustment made in Finance Accounts.

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Central Transfers/GSDP (Ratio)</b>	0.04	0.04	0.06	0.06	0.07
<b>II-Expenditure Management</b>					
<b>Total Expenditure/GSDP (Ratio)</b>	0.19	0.2	0.2	0.2	0.23
<b>Total Expenditure/Revenue Receipts (Ratio)</b>	1.21	1.22	1.12	1.08	1.12
<b>Revenue Expenditure/Total Expenditure Ratio)</b>	0.85	0.86	0.84	0.83	0.84
<b>Capital Expenditure/Total Expenditure (ratio)</b>	0.12	0.14	0.15	0.16	0.15
<b>Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)</b>	0.11	0.14	0.15	0.16	0.15
<b>III-Management of Fiscal Imbalances</b>					
<b>Revenue Deficit(Surplus)/GSDP (ratio)</b>	0	(-)0.01	0.01	0.02	0.012
<b>Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)</b>	(-)0.02	(-)0.03	(-)0.02	(-)0.01	(-)0.02
<b>Primary Deficit(Surplus)/GSDP (Ratio)</b>	(-)0.02	(-)0.03	(-)0.01	(-)0.00	(-)0.01
<b>Revenue Deficit (surplus)/Fiscal Deficit (Ratio)</b>	0.16	0.2	(-)0.52	(-)1.36	(-)0.50
<b>IV- Management of Fiscal Liabilities</b>					
<b>Fiscal Liabilities/GSDP (Ratio)</b>	0.12	0.13	0.14	0.15	0.18
<b>Fiscal Liabilities/RR(Ratio)</b>	0.78	0.82	0.82	0.81	0.89
<b>Primary deficit vis-à-vis quantum spread (Ratio)</b>	2.71	3.58	1.2	0.78	(-)1.73
<b>V- Other Fiscal Indicators</b>					
<b>Return on Investment (<i>in per cent</i>)</b>	0.76	0.05	0.09	0.01	0.07
<b>Balance from Current Revenue (<i>₹in crore</i>)</b>	9,730	12,097	17,363	21,725	59,847
<b>Financial Assets/Liabilities (Ratio)</b>	1.48	1.36	1.47	1.53	1.48

**Appendix 2.1**

(Reference: Paragraph-2.2.1: Page 32)

**Excess expenditure under Grants/Appropriations**

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess
2000-01	11 Grants	2, 14, 23, 24, 33, 34, 60, 71, 80, 82 and 83	10.21
	2 Appropriations	6 and 24	
2001-02	14 Grants	6, 14, 15, 17, 23, 24, 30, 33, 45, 54, 60, 67, 71 and 83	115.9
	2 Appropriations	16 and 25	
2002-03	8 Grants	10, 15, 24, 33, 37, 45, 58 and 82	114.59
	2 Appropriations	20 and 67	
2003-04	4 Grants	12, 33, 40 and 67	591.12
	2 Appropriations	Interest Payments and 6	
2004-05	4 Grants	15, 24, 67 and 81	133.36
	5 Appropriations	Interest Payments, Public Debt, 6, 10 and 42	
2005-06	4 Grants	4, 15, 24 and 39	23.27
	2 Appropriations	6 and 23	
2006-07	4 Grants	4, 24, 67 and 82	5.13
	1 Appropriation	33	
2007-08	3 Grants	23, 33 and 60	15.99
	3 Appropriations	13, 24 and 36	
2008-09	9 Grants	6, 23, 24, 40, 67, 75, 76, 80 and 82	115.26
	1 Appropriation	23	
2009-10	10 Grants	3, 6, 22, 23, 24, 25, 49, 64, 76 and 80	216.77
	5 Appropriations	3, 12, 13, 43 and 67	
2010-11	22 Grants	1, 2, 6, 7, 8, 9, 12, 18, 23, 25, 29, 30, 39, 40, 45, 49, 56, 57, 58, 75, 82 and Interest Payments	293.78
	6 Appropriations	Public Debt, 1, 20, 23, 29 and 36	
2011-12	24 Grants	1, 2, 6, 7, 15, 17, 18, 21, 22, 23, 27, 29, 34, 40, 43, 45, 47, 50, 53, 55, 66, 80, 81 and 83	498.09
	1 Appropriation	29	
2012-13	2 Grants	40 and 45	0.96
	2 Appropriations	6 and 55	
2013-14	3 Grants	06, 12 and 60	178.96
	3 Appropriations	06, 14 and 27	
2014-15	4 Grants	06, 19, 33 and 80	833.54
	2 Appropriations	06 and Public Debt	
2015-16	3 Grants	6, 12 and 50	98.24
	2 Appropriations	41 and Interest Payments	
2016-17	2 Grants	06 and 50	0.92
	3 Appropriations	06, 55 and Interest payments and servicing of debt	11.46
<b>Total</b>			<b>3,257.55</b>

(Source: Appropriation Accounts from 2000-01 to 2016-17)

## Appendix 2.2

(Reference: Paragraph-2.2.3: Page 33)

## Schemes where excess expenditure was more than ₹ 10 crore

(₹ in crore)

S. N.	Department	Head of account	Total provision	Expenditure	Excess
1	Finance	06-2071-01-105-2514-Family pension	700.00	710.05	10.05
2	Finance	06-2071-01-115-5438-Leave encashment	150.00	176.93	26.93
3	Finance	06-2071-01-117-6801-Contribution of State Government	370.00	393.57	23.57
4	Revenue	08-2029-797-6754-Transfer to Infrastructure Development Fund	125.40	151.78	26.38
5	Forest	10-2406-01-204-5641-Forest Management Committees	8.25	22.28	14.03
6	Public Health and Family Welfare	19-2210-03-103-0101-7330-Mitanin Welfare Fund	41.57	67.60	26.03
7	Public Health and Family Welfare	19-2210-03-198-0101-620-Sub Health Centers	64.27	79.31	15.05
8	Housing and Environment	21-4217-01-051-1201-7334-G.E.F Assisted S.U.T.P Scheme	4.27	14.70	10.43
9	Public Works	24-3054-03-337-2227-Renewal	30.00	60.43	30.43
10	Public Works	24-5054-04-337-0101-2457-Minimum Needs Programme	80.00	96.38	16.38
11	School Education	27-2202-01-101-0101-3491-Middle Schools (for basic minimum services)	442.63	467.02	24.40
12	School Education	27-2202-02-109-0101-578-Higher Secondary School	394.16	435.58	41.42
13	Panchayat and Rural Development	30-2215-02-107-0701-7610-Swachh Bharat Abhiyan	581.36	624.23	42.87
14	Panchayat and Rural Development	30-2505-60-196-0701-6728-Rashtriya Gramin Rozgar Guarantee Yojana	642.50	780.07	137.57
15	Food and Civil Supplies	39-2408-01-101-0701-7872-Margin of P.D.S. dealer	29.35	42.03	12.68
16	School Education	41-2202-02-109-0102-5216-High School	95.23	119.34	24.10
17	Public Health and Family Welfare	41-2210-03-197-0102-5998-Community Health Centre	66.27	77.35	11.08
18	Public Health and Family Welfare	41-2210-03-198-0102-620-Sub Health Centers	36.96	56.41	19.45
19	Panchayat and Rural Development	41-2505-60-196-0702-6728-Rashtriya Gramin Rozgar Guarantee Yojana	488.30	645.49	157.19
20	Public Works	41-4202-01-201-0102-9005-Maintenance of buildings-minor works and repairs	0.00	50.00	50.00
21	Water Resource	45-4702-101-0101-3803-Minor and micro irrigation schemes	118.00	144.58	26.58
22	Revenue	58-2245-80-800-747-Relief to hailstorm victims	10.00	21.71	11.71
23	Revenue	58-2245-80-800-7729-Relief for death due to drowning, mine subsiding, kitchen gas bursting and lightning	16.80	43.66	26.86
24	Revenue	58-2245-80-800-96-Relief to fire victims	11.38	24.32	12.94

*State Finances Audit Report for the year 2017-18*

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
25	Panchayat and Rural Development	64-2505-60-196-0703-6728-Rashtriya Gramin Rozgar Guarantee Yojana	154.20	165.26	11.06
26	Public Works	64-5054-05-337-0103-7818-Engineering Procurement and Construction	42.00	82.00	40.00
27	Urban Administration and Development	69-2217-80-191-0701-6808-Infrastructure development scheme for minor and medium urban area	1.00	18.30	17.30
28	Water Resource	75-4700-07-800-0311-5516- Construction work of major irrigation project (NABARD)	20.00	55.00	35.00
29	Water Resource	75-4701-12-800-0311-5188- Construction work of medium irrigation project (NABARD)	7.00	30.97	23.97
30	Water Resource	75-4702-101-0311-9469-Under loan assistance from NABARD	39.00	65.99	26.99
31	Finance	CH1-2049-01-101-7895-7.47 % Chhattisgarh State Development Debt 2028	0.00	74.70	74.70
32	Finance	CH1-2049-03-104-4487-Interest on General Provident Fund	335.83	408.04	72.21
33	Finance	CH2-6004-02-101-3052-Block Loan	67.54	78.35	10.81
<b>Total</b>			<b>5173.27</b>	<b>6283.43</b>	<b>1110.16</b>

(Source: Appropriation Account 2017-18)

## Appendix 2.3

(Reference: Paragraph-2.2.4.1: Page 34)

## Savings in excess of ₹ 100 crore in each case at grant level

(₹ in crore)

S. N.	Grant no.	Description	Total Provision	Savings	Percentage of savings
<b>A - Revenue voted</b>					
1	3	Police	4014.45	809.52	20.17
2	6	Finance Department	5349.62	1330.86	24.88
3	7	Commercial Tax Department	419.43	110.57	26.36
4	8	Land Revenue and District Administration	1027.09	203.01	19.77
5	10	Forest	1002.94	164.60	16.41
6	12	Energy Department	1627.48	292.07	17.95
7	13	Agriculture	2319.91	387.06	16.68
8	19	Public Health and Family Welfare	1885.66	218.18	11.57
9	24	Public Works-Roads and Bridges	1135.37	322.15	28.37
10	27	School Education	2894.41	257.88	8.91
11	30	Panchayat and Rural Development Department	3861.04	532.91	13.80
12	33	Tribal Welfare	1890.25	316.32	16.73
13	39	Food Civil Supplies and Consumer Protection Department	1870.01	464.58	24.84
14	41	Tribal Areas Sub-Plan	13206.66	2429.12	18.39
15	44	Higher Education	682.55	114.60	16.79
16	55	Women and Child Welfare	930.17	261.18	28.08
17	58	Relief on account of Natural Calamities and Scarcity	1266.73	225.79	17.82
18	64	Special Component Plan for Scheduled Castes	4503.55	733.50	16.29
19	67	Public Works-Buildings	619.68	158.72	25.61
20	69	Urban Administration and Development Department- Urban Welfare	734.09	121.40	16.54
21	79	Medical Education Department	591.72	160.36	27.10
22	80	Financial assistance to Three Tier Panchayati Raj Institutions	3829.59	313.37	8.18
23	81	Financial Assistance to Urban Bodies	1999.13	106.34	5.32
24	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	1915.35	321.79	16.80
<b>Total - A</b>			<b>59576.88</b>	<b>10355.88</b>	

<b>B - Capital voted</b>					
25	8	Land Revenue and District Administration	349.05	111.23	31.87
26	21	Housing and Environment Department	647.74	353.65	54.60
27	23	Water Resources Department	474.15	119.15	25.13
28	24	Public Works-Roads and Bridges	2304.10	808.61	35.09
29	25	Mineral Resources Department	866.56	455.69	52.59
30	30	Panchayat and Rural Development Department	789.17	258.53	32.76
31	41	Tribal Areas Sub-Plan	3051.89	962.95	31.55
32	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	1558.89	926.34	59.42
33	45	Minor Irrigation Works	476.50	185.82	39.00
34	64	Special Component Plan for Scheduled Castes	1179.32	485.10	41.13
35	67	Public Works-Buildings	598.45	263.46	44.02
36	68	Public Works relating to Tribal Area Sub-Plan-Buildings	257.14	141.51	55.03
37	75	NABARD aided Projects pertaining to Water Resource Department	699.91	183.79	26.26
38	76	Externally aided Projects pertaining to Public Works Department	900.00	234.87	26.10
39	81	Financial Assistance to Urban Bodies	508.31	146.10	28.74
<b>Total – B</b>			<b>14661.18</b>	<b>5636.80</b>	
<b>C - Revenue charged</b>					
40	CH-1	Interest Payments and Servicing of Debt.	3457.80	165.47	4.79
<b>Total - C</b>			<b>3457.80</b>	<b>165.47</b>	
<b>D - Capital charged</b>					
41	CH-2	Public Debt.	1917.38	917.50	47.85
<b>Total – D</b>			<b>1917.38</b>	<b>917.50</b>	
<b>Grand total</b>			<b>79613.24</b>	<b>17075.65</b>	

(Source: Appropriation Account 2017-18)

## Appendix 2.4

(Reference: Paragraph-2.2.4.2: Page 34)

More than ₹ 100 crore savings under schemes occurred during the year under specific grants/appropriations  
(₹ in crore)

S. N.	Department	Head of account	Total provision	Expenditure	Savings	Percentage of savings
1	Home	03-2055-104-4492-General expenditure (Special Police)	1171.62	983.04	188.58	16.10
2	Home	03-2055-109-4491-General expenditure – district establishment	1929.28	1663.76	265.52	13.76
3	Home	03-2055-115-0600-7918-Assistance to Naxal affected districts	230.00	40.00	190.00	82.61
4	Finance	06-2071-01-101-2413-Payment to pensioners	3450.00	2190.18	1259.82	36.52
5	Revenue	08-2029-103-0701-7635-Modernisation of National Land Record (N.L.R.M.P)	123.12	0.00	123.12	100.00
6	Energy	12-2801-80-101-0101-7305-Grant for free supply of electricity to agricultural pumps of five H.P.	1114.18	849.67	264.51	23.74
7	Housing and Environment	21-4217-01-051-0101-5371- <i>Atal Nagar Vikas Pradhikaran</i>	366.00	80.50	285.50	78.01
8	Public Works	24-3054-03-797-8716-Central Road Fund	350.00	102.55	247.45	70.70
9	Public Works	24-5054-03-101-0101-3775-Construction of Railway over bridge	201.00	83.64	117.36	58.39
10	Public Works	24-5054-03-337-0520-8716-Central Road Fund	350.00	198.59	151.41	43.26
11	Public Works	24-5054-04-337-0101-1513-Construction of main roads in districts	425.00	310.31	114.69	26.99
12	Public Works	24-5054-05-337-0101-7818-Engineering Procurement and Construction	650.00	325.00	325.00	50.00
13	Mineral Resources	25-4853-01-004-0420-7794-Transport network (Railway)	220.36	87.20	133.16	60.43
14	Mineral Resources	25-4853-01-004-0420-7796-Works / activities related to Chhattisgarh Mineral Development Corporation	200.00	20.16	179.84	89.92
15	Mineral Resources	25-6853-01-190-0420-7796-Works / activities related to Chhattisgarh Mineral Development Corporation	101.23	0.00	101.23	100.00
16	Panchayat and Rural Development	30-2216-03-105-0701-7807- <i>Pradhan Mantri Awas Yojana</i>	1820.50	1305.70	514.80	28.28
17	Panchayat and Rural Development	30-5054-04-337-0701-4855- <i>Pradhan Mantri Gram Sadak Yojana</i>	400.00	288.41	111.59	27.90
18	School Education	33-2202-01-101-2772-Primary Schools	520.49	402.61	117.88	22.65
19	School Education	33-2202-02-109-3492-Middle schools	812.50	678.71	133.79	16.47



*State Finances Audit Report for the year 2017-18*

1	2	3	4	5	6	7
20	Food and Civil Supplies	39-2408-01-102-0101-6839- <i>Mukhyamantri Khadyann Sahayata Yojna</i>	1200.00	819.06	380.94	31.75
21	Panchayat and Rural Development	41-2215-02-107-0702-7610- <i>Swachh Bharat Abhiyan</i>	380.00	259.46	120.54	31.72
22	Panchayat and Rural Development	41-2216-03-105-0702-7807- <i>Pradhan Mantri Awas Yojana</i>	1575.58	1313.60	261.98	16.63
23	Food and Civil Supplies	41-2408-01-102-0102-6839- <i>Mukhyamantri Khadyann Sahayata Yojna</i>	1440.00	982.87	457.13	31.75
24	Energy	41-2801-06-101-0102-7305- Grant for free supply of electricity to agricultural pumps of five H.P.	727.68	555.07	172.61	23.72
25	Water Resources	41-4702-102-0102-7422- Construction of industrial water structure	160.00	43.90	116.10	72.56
26	Public Works	42-5054-03-101-0102-4149- Construction of major bridges	226.00	121.21	104.79	46.37
27	Public Works	42-5054-04-337-0102-3539- District main roads	294.00	133.12	160.88	54.72
28	Public Works	42-5054-04-337-0702-7842- R.R.P. Phase - II	546.60	143.30	403.30	73.78
29	Revenue	58-2245-01-101-7710-Aid for crop loss	691.00	566.33	124.67	18.04
30	Food and Civil Supplies	64-2408-01-102-0103-6839- <i>Mukhyamantri Khadyann Sahayata Yojna</i>	360.00	245.72	114.28	31.74
31	Public Works	64-5054-04-337-0103-9002- Construction of roads in scheduled caste predominant areas	250.00	105.28	144.72	57.89
32	Public Works	76-5054-03-337-1201-7433- Chhattisgarh State Road Development Sector Projects, PHASE-II	450.00	343.85	106.15	23.59
33	Urban Administration and Development	80-2515-198-7675-Grants received as per recommendation of Fourteenth Finance Commission	1022.18	905.81	116.37	11.38
34	Finance	CH1-2049-01-101-2199-New market loans	150.00	0.00	150.00	100.00
35	Finance	CH2-6003-110-637-Ways and Means Advance	660.00	0.00	660.00	100.00
36	Finance	CH2-6003-110-779-Advance for fulfillment of deficits	264.51	0.00	264.51	100.00
<b>Total</b>			<b>24832.83</b>	<b>16148.61</b>	<b>8684.22</b>	

(Source: Appropriation Account 2017-18)

## Appendix 2.5

(Reference: Paragraph-2.2.4.2: Page 34)

## More than ₹ 100 crore savings under schemes irrespective of grants/appropriations

(₹ in crore)

S. N.	Scheme Code	Department	Scheme Nomenclature	Total provision	Expenditure	Savings
1	2	3	4	5	6	7
1	637	Finance	Ways and Means Advance	660.00	0.00	660.00
2	779	Finance	Advances for the fulfillment of deficits	264.51	0.00	264.51
3	798	Higher Education	Arts, Science and Commerce Colleges	566.44	451.00	115.44
4	1473	Public Health and Family Welfare	District Hospital	351.14	208.40	142.74
5	1513	Public Works	Construction of major district roads	425.00	310.31	114.69
6	2199	Finance	New market loan	150.00	0.00	150.00
7	2413	Finance	Payable to retired salaried persons	3450.00	2190.18	1259.82
8	2772	School Education	Primary Schools	522.66	404.56	118.10
9	2898	Water Resources	Dam and appurtenant works	325.80	187.09	138.71
10	3491	School Education	Middle schools (for basic minimum services)	886.85	777.15	109.69
11	3492	School Education	Middle schools	813.91	680.01	133.89
12	3539	Public Works	District roads	294.00	133.12	160.88
13	3775	Public Works	Construction of railway over bridge	201.00	83.64	117.36
14	4149	Public Works	Construction of major bridges	267.92	146.27	121.65
15	4396	School Education	Government primary schools (for basic minimum services)	664.35	535.58	128.77
16	4491	Home	General expenditure (district establishment)	1960.06	1688.41	271.66
17	4492	Home	Normal expenditure (Special Police)	1182.47	992.88	189.59
18	4855	Panchayat and Rural Development	Prime Minister Village Road Scheme	1130.79	795.48	335.31
19	5059	Water Resources	Minor irrigation arrangement for drought eradication	330.00	132.18	197.82
20	5371	Housing and Environment	Grant for fundamental services	574.88	269.68	305.20
21	5396	School Education	<i>Sarva Shiksha Abhiyan</i>	1500.00	1379.09	120.91
22	5516	Water Resources	Work on major irrigation project (NABARD)	598.80	382.64	216.16
23	6590	Public Works	Construction of rural road under NABARD loan assistance	230.00	123.37	106.63
24	6839	Food and Civil Supplies	<i>Mukshyakantri Khadyanna Sahayata Yojana</i>	3000.00	2047.65	952.35
25	7242	Agriculture, Fisheries, Animal Husbandry	National Agricultural Development Scheme	255.47	124.59	130.88

*State Finances Audit Report for the year 2017-18*

1	2	3	4	5	6	7
26	7247	School Education	<i>Rashtriya Madhyamik Shiksha Abhiyan</i>	721.90	515.92	205.98
27	7305	Energy	Grant for free supply of electricity to agricultural pumps of five H.P.	2171.66	1668.66	503.00
28	7422	Water Resources	Construction of industrial water structure	345.00	99.82	245.18
29	7433	Public Works	Chhattisgarh State Road Development Sector Projects, Phase-II	900.00	665.13	234.87
30	7475	Panchayat and Rural Development	<i>Mukhyamantri Gram Sadak Avam Vikas Yojana</i>	332.59	208.34	124.25
31	7610	Panchayat and Rural Development	<i>Swachh Bharat Abhiyan</i>	1441.00	1255.11	185.89
32	7626	ST and SC Development	Local development works with the help of special central assistance	292.09	191.92	100.17
33	7635	Revenue	National Land Record Modernization Plan	123.12	0.00	123.12
34	7675	Urban Administration and Development	Grant received under the recommendation of 14th Finance Commission	1336.45	1149.61	186.84
35	7710	Revenue	Aid for crop loss	691.08	566.33	124.75
36	7794	Mineral Resources	Transport network (Rail route)	220.36	87.20	133.15
37	7796	Mineral Resources	Works / activities related to Chhattisgarh Mineral Development Corporation	301.23	20.16	281.07
38	7807	Panchayat and Rural Development	<i>Pradhan Mantri Awas Yojana</i>	4025.00	3229.78	795.22
39	7818	Public Works	Engineering Procurement and Construction	742.00	457.00	285.00
40	7842	Public Works	R. R. P. Phase II	590.00	186.70	403.30
41	7853	Water Resources	NABARD sponsored minor irrigation projects	131.00	0.00	131.00
42	7861	Electronics and Information Technology	<i>Sanchar Kranti Yojana</i>	200.00	1.78	198.22
43	7918	Home	Assistance to Naxal affected districts	230.00	40.00	190.00
44	8403	School Education	Grant for salaries to <i>Shiksha Karmi</i> for basic minimum services	3539.66	3174.00	365.66
45	8716	Public Works	Central Roads Fund	725.05	415.45	309.60
46	9002	Public Works	Construction of roads in scheduled caste predominant areas	250.00	105.28	144.72
47	9044	Women and Child Development	Integrated Child Development Services Scheme	522.91	386.21	136.69
<b>Total</b>				<b>40438.15</b>	<b>28467.68</b>	<b>11970.47</b>

(Source: Appropriation Account 2017-18)

## Appendix 2.6

(Reference: Paragraph-2.2.5: Page 34)

## Grants having persistent savings more than ` 20 crore and more than 10 per cent during 2013-14 to 2017-18

S. L.	Grant No.	Grant nomenclature	Amount of savings ( ` in crore)				
			<i>per cent of total provision (in italics)</i>				
			2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8
<b>Revenue voted</b>							
1	8	Land Revenue and District Administration	126.00 <b>22.20</b>	176.70 <b>32.46</b>	113.08 <b>16.89</b>	195.65 <b>19.47</b>	203.01 <b>19.77</b>
2	13	Agriculture	173.70 <b>23.94</b>	204.27 <b>10.40</b>	265.22 <b>25.98</b>	194.48 <b>15.35</b>	387.06 <b>16.68</b>
3	14	Animal Husbandry Department	70.54 <b>23.99</b>	61.21 <b>19.16</b>	51.25 <b>14.60</b>	113.26 <b>27.01</b>	74.58 <b>17.15</b>
4	17	Co-operation	31.85 <b>18.62</b>	36.99 <b>32.19</b>	44.82 <b>31.27</b>	41.23 <b>18.08</b>	26.28 <b>20.49</b>
5	18	Labour	33.64 <b>34.28</b>	60.55 <b>52.68</b>	43.61 <b>37.06</b>	51.93 <b>39.38</b>	41.98 <b>30.80</b>
6	19	Public Health and Family Welfare	89.30 <b>11.14</b>	241.13 <b>19.47</b>	189.76 <b>14.44</b>	288.37 <b>16.89</b>	218.18 <b>11.57</b>
7	20	Public Health Engineering	54.68 <b>16.89</b>	90.03 <b>19.21</b>	50.24 <b>12.80</b>	83.39 <b>23.20</b>	91.53 <b>24.40</b>
8	21	Housing and Environment Department	43.07 <b>44.71</b>	44.96 <b>40.09</b>	114.49 <b>73.25</b>	88.78 <b>50.14</b>	75.86 <b>56.24</b>
9	24	Public Works-Roads and Bridges	128.26 <b>11.88</b>	222.76 <b>29.78</b>	314.73 <b>29.46</b>	354.80 <b>38.08</b>	322.15 <b>28.37</b>
10	29	Administration of Justice and Elections	70.29 <b>26.35</b>	86.34 <b>28.74</b>	62.26 <b>22.71</b>	102.42 <b>32.39</b>	81.20 <b>24.99</b>
11	30	Panchyat and Rural Development Department	211.47 <b>27.17</b>	748.51 <b>33.30</b>	1133.54 <b>46.97</b>	669.16 <b>19.61</b>	532.91 <b>13.80</b>
12	41	Tribal Areas Sub-Plan	1072.97 <b>22.82</b>	2393.70 <b>28.82</b>	3146.19 <b>32.93</b>	2807.58 <b>27.47</b>	2429.12 <b>18.39</b>
13	43	Sports and Youth Welfare	40.50 <b>67.48</b>	43.23 <b>74.27</b>	73.79 <b>65.67</b>	73.95 <b>77.36</b>	52.88 <b>74.64</b>
14	44	Higher Education	140.49 <b>26.48</b>	186.97 <b>32.90</b>	132.05 <b>22.20</b>	222.87 <b>33.63</b>	114.60 <b>16.79</b>
15	47	Technical Education and Man-Power Planning Department	60.76 <b>32.47</b>	108.35 <b>37.88</b>	335.89 <b>56.73</b>	175.41 <b>34.07</b>	89.79 <b>23.29</b>
16	55	Women and Child Welfare	115.87 <b>17.78</b>	229.20 <b>28.01</b>	286.11 <b>31.51</b>	318.72 <b>33.05</b>	261.18 <b>28.08</b>
17	64	Special Component Plan for Scheduled Castes	398.96 <b>26.98</b>	932.09 <b>30.94</b>	1148.10 <b>34.79</b>	794.37 <b>22.65</b>	733.50 <b>16.29</b>
18	69	Urban Administration and Development Department-Urban Welfare	347.11 <b>64.06</b>	454.03 <b>70.09</b>	345.55 <b>71.31</b>	417.45 <b>36.40</b>	121.40 <b>16.54</b>
19	79	Medical Education Department	84.63 <b>25.94</b>	68.11 <b>18.85</b>	66.00 <b>16.96</b>	145.59 <b>26.56</b>	160.36 <b>27.10</b>
20	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	314.77 <b>19.24</b>	364.17 <b>16.95</b>	257.04 <b>18.41</b>	418.14 <b>21.98</b>	321.79 <b>16.80</b>

*State Finances Audit Report for the year 2017-18*

1	2	3	4	5	6	7	8
<b>Capital voted</b>							
21	20	Public Health Engineering	44.72	20.42	72.94	43.40	78.31
			<b>87.43</b>	<b>34.90</b>	<b>39.84</b>	<b>18.29</b>	<b>26.23</b>
22	21	Housing and Environment Department	229.56	209.40	616.45	178.88	353.65
			<b>81.17</b>	<b>60.34</b>	<b>66.96</b>	<b>27.22</b>	<b>54.60</b>
23	41	Tribal Areas Sub-Plan	626.73	808.73	686.97	575.76	962.95
			<b>31.01</b>	<b>41.50</b>	<b>29.19</b>	<b>20.64</b>	<b>31.55</b>
24	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	185.03	81.59	372.00	574.36	926.34
			<b>40.78</b>	<b>19.48</b>	<b>47.59</b>	<b>49.68</b>	<b>59.42</b>
25	45	Minor Irrigation Works	125.02	95.39	96.52	94.59	185.82
			<b>19.84</b>	<b>21.14</b>	<b>19.83</b>	<b>18.50</b>	<b>39.00</b>
26	47	Technical Education and Man-Power Planning Department	37.21	36.47	61.28	67.82	23.98
			<b>89.66</b>	<b>53.16</b>	<b>64.54</b>	<b>67.27</b>	<b>61.28</b>
27	64	Special Component Plan for Scheduled Castes	296.27	218.11	470.44	492.52	485.10
			<b>30.63</b>	<b>25.37</b>	<b>40.62</b>	<b>37.18</b>	<b>41.13</b>
28	67	Public Works-Buildings	124.31	56.81	125.66	251.27	263.46
			<b>31.30</b>	<b>15.21</b>	<b>20.65</b>	<b>39.03</b>	<b>44.02</b>
29	68	Public Works relating to Tribal Area Sub-Plan-Buildings	67.02	46.83	20.87	36.35	141.51
			<b>36.29</b>	<b>20.21</b>	<b>10.15</b>	<b>15.17</b>	<b>55.03</b>

(Source: Appropriation Accounts from 2013-14 to 2017-18)

## Appendix 2.7

(Reference: Paragraph - 2.2.6: Page 35)

## Cases in which the entire provision of ₹ 10 crore or more remained unutilized

(₹ in crore)

SL	Department	Head of account	Total provision
1	2	3	4
1	Revenue	08-2029-103-0701-7635-Modernisation of National Land Record (N.L.R.M.P)	123.12
2	Agriculture	13-2401-119-0311-7854-NABARD aided preserved agriculture & post - harvest management scheme	11.50
3	Water Resources	13-2401-800-0311-7853-Minor irrigation scheme for NABARD funded	65.50
4	Finance	19-2210-03-110-0101-7330-Mitanin Welfare Fund	30.00
5	Public Health and Family Welfare	19-2210-06-101-0801-6729-Aids Control Programme	20.00
6	Public Health and Family Welfare	19-4210-01-110-0701-7327-Mental Hospital	18.16
7	Housing and Environment	21-2216-02-190-0101-7444-Vikas Nagar Yojana	20.00
8	Housing and Environment	21-2216-02-190-0101-7670-Mukhyamantri Avasiya Yojana	10.00
9	Housing and Environment	21-4216-01-106-0101-7552-Construction of residential buildings for employees	17.25
10	Housing and Environment	21-6217-01-800-0101-7669-Sewerage treatment plant in Raipur	70.00
11	Public Works	24-5054-04-337-0311-7813-Road construction through E.P.C. (NABARD)	25.00
12	Public Works	25-4853-01-004-0420-7795-Transport network (civil aviation)	30.00
13	Mineral Resources	25-6853-01-190-0420-7796-Works / activities related to Chhattisgarh Mineral Development Corporation	101.23
14	Public Works	29-4059-01-051-0101-2450-Administration of justice	22.00
15	Panchayat and Rural Development	30-2235-60-196-0101-8968-Atal Khetihar Majdoor Bima Yojana	12.70
16	Panchayat and Rural Development	30-2505-60-101-0101-7877-Mukhyamantri Manrega Majdoor Tiffin Distribution Scheme	10.00
17	Panchayat and Rural Development	30-4515--102-0801-7645-Gramin Sadak Network Prabandhan Ekai	20.00
18	Panchayat and Rural Development	30-5054-04-337-0101-4855-Pradhan Mantri Gram Sadak Yojana	32.50
19	Transport	36-5055-050-0801-7750-Driving Training and Research Institute	14.40
20	Food and Civil Supplies	39-2408-01-102-0701-7801-Mulya Sthirikaran Nidhi Yojana	13.50
21	Water Resources	41-2401--800-0312-7853-Minor Irrigation Scheme for NABARD funded	49.78
22	Food and Civil Supplies	41-2408-01-102-0702-7801- Mulya Sthirikaran Nidhi Yojna	10.26
23	Commerce and Industries	41-2852-80-102-0102-5385-Establishment of New Industrial Area	19.67
24	School Education, ST and SC Development	41-4202-01-202-0702-8979-Integrated Umbrella Scheme	12.00
25	Medical Education	41-4210-01-110-0702-7851-Tertiary Cancer Institute	10.00
26	Agriculture, Water Resources	41-4702-101-0702-7684-Pradhan Mamtri Krishi Sichai Yojana	15.00
27	Mineral Resources	41-4853-01-004-0420-7795-Transport network (civil aviation)	27.67

*State Finances Audit Report for the year 2017-18*

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
28	Panchayat and Rural Development	41-5054-04-337-0102-4855-Pradhan Mantri Gram Sadak Yojana	32.50
29	Public Works	42-5054-04-337-0312-7813-Road Construction Through E.P.C. (NABARD)	19.00
30	Sports and Youth Welfare	43-2204-104-0101-7473-37th National Game	41.00
31	Agriculture, Water Resources	45-4702--101-0701-7684-Pradhan Mamtri Krishi Sichai Yojana	15.00
32	Public Works	45-5054-05-337-0101-7820-Construction of Roads & Bridges	20.00
33	Revenue	58-2245-01-800-1467-District and other roads	10.00
34	Revenue	58-2245-02-122-989-Repair and reconstruction of damaged irrigation and flood control works	28.90
35	Revenue	58-2245-05-101-4849-Transfer from National Disaster Contingency Fund to Disaster Relief Fund	30.00
36	Agriculture	64-2401-800-0313-7853- NABARD funded minor irrigation scheme	15.72
37	Public Works	68-4202-01-202-0102-3490-Construction of secondary school building	15.85
38	Electronics and Information Technology	71-3275-800-0101-7822-Unified Database Project	10.00
39	Water Resources	75-4700-09-800-0311-5516-Major irrigation project construction work (NABARD)	45.00
40	Water Resources	75-4700-10-800-0311-5516- Construction work of major irrigation project (NABARD)	18.00
41	Water Resources	75-4700-10-800-0313-5516- Construction work of major irrigation project (NABARD)	37.00
42	Water Resources	75-4700-11-800-0311-5516- major irrigation project (NABARD)	40.00
43	Water Resources	75-4700-11-800-0313-5516- Construction work of major irrigation project (NABARD)	60.00
44	Medical Education	79-2210-01-110-0701-7637-State Cancer Institute	10.00
45	Urban Administration and Development	81-2217-05-191-0101-7329-Special Occasion	12.50
46	Urban Administration and Development	81-4215-01-101-0101-7845-Water augmentation scheme of urban bodies	45.00
47	Urban Administration and Development	81-6217-60-191-0101-7329-Special occasion	46.00
48	Women and Child Development	82-2236-02-101-0102-8891-Fulwari Yojana	10.00
49	Finance	CH1-2049-01-101-2199-New market loan	150.00
50	Finance	CH1-2049-01-200-3089-Interest on Ways and Means Advance to meet shortfall in cash balance received from the RBI	10.80
51	Finance	CH1-2049-60-701-4198-Government Employees' Group Insurance Scheme (interest on saving fund)	53.00
52	Finance	CH2-6003-110-637-Ways and Means Advance	660.00
53	Finance	CH2-6003-110-779-Advance to meet shortfall	264.51
<b>Total</b>			<b>2,576.02</b>

(Source: Appropriation Account 2017-18)

## Appendix 2.8

(Reference: Paragraph - 2.2.7 (a): Page 35)

Supplementary provision (₹ one crore or more in each case) proved unnecessary under Grants  
(₹ in crore)

S. N.	Grant no.	Description	Original	Expenditure	Saving out of original provision	Supplementary provision
1	2	3	4	5	6	7
<b>A - Revenue voted</b>						
1	1	General Administration	191.82	164.79	27.03	9.97
2	3	Police	3646.86	3204.94	441.92	367.59
3	4	Other of Home Department	33.41	29.28	4.13	10.04
4	6	Finance Department	5344.41	4018.76	1325.65	5.21
5	7	Commercial Tax Department	407.39	308.85	98.54	12.04
6	8	Land Revenue and District Administration	976.74	824.09	152.65	50.35
7	12	Energy Department	1385.85	1335.41	50.44	241.63
8	14	Animal Husbandry Department	433.28	360.30	72.98	1.60
9	15	Financial assistance to Three Tier Panchayati Raj Institutions under special component plan for Schedule Castes	535.33	519.40	15.93	36.89
10	19	Public Health and Family Welfare	1776.52	1667.48	109.04	109.14
11	21	Housing and Environment Department	130.10	59.02	71.08	4.78
12	26	Culture Department	40.96	34.36	6.60	5.57
13	27	School Education	2878.85	2636.54	242.31	15.56
14	28	State Legislature	62.13	38.67	23.46	3.25
15	34	Social Welfare	85.59	77.62	7.97	9.04
16	37	Tourism	32.72	19.11	13.61	1.52
17	39	Food Civil Supplies and Consumer Protection Department	1787.37	1405.43	381.94	82.64
18	41	Tribal Areas Sub-Plan	11563.95	10777.54	786.41	1642.71
19	47	Technical Education and Man-Power Planning Department	378.23	295.73	82.50	7.29
20	55	Women and Child Welfare	914.17	668.98	245.19	106.00
21	66	Welfare of Backward Classes	226.75	176.29	50.46	7.20



*State Finances Audit Report for the year 2017-18*

1	2	3	4	5	6	7
22	69	Urban Administration and Development Department-Urban Welfare	730.09	612.69	117.40	4.00
23	71	Information Technology and Bio-Technology	100.74	61.77	38.97	2.79
24	79	Medical Education Department	577.45	431.36	146.09	14.27
25	80	Financial assistance to Three Tier Panchayati Raj Institutions	3734.63	3516.22	218.41	94.96
26	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	1894.79	1593.56	301.23	20.56
<b>Total - A</b>			<b>39870.13</b>	<b>34838.19</b>	<b>5031.94</b>	<b>2866.60</b>
<b>B - Capital voted</b>						
27	3	Police	58.68	47.63	11.05	5.61
28	19	Public Health and Family Welfare	83.26	42.31	40.95	6.00
29	20	Public Health Engineering	256.93	220.19	36.74	41.57
30	23	Water Resources Department	473.15	354.99	118.16	1.00
31	24	Public Works-Roads and Bridges	2299.80	1495.49	804.31	4.30
32	29	Administration of Justice and Elections	35.98	12.05	23.93	1.61
33	30	Panchayat and Rural Development Department	739.17	530.64	208.53	50.00
34	41	Tribal Areas Sub-Plan	2794.57	2088.94	705.63	257.32
35	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	1547.39	632.55	914.84	11.50
36	55	Women and Child Welfare	50.72	44.96	5.76	5.93
37	64	Special Component Plan for Scheduled Castes	1107.55	684.22	423.33	71.77
38	67	Public Works-Buildings	540.17	334.99	205.18	58.28
39	81	Financial Assistance to Urban Bodies	402.00	362.21	39.79	106.31
<b>Total - B</b>			<b>10389.37</b>	<b>6851.17</b>	<b>3538.20</b>	<b>621.20</b>
<b>Grand total (A + B)</b>			<b>50259.50</b>	<b>41689.36</b>	<b>8570.14</b>	<b>3487.80</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.9**  
(Reference: Paragraph-2.2.7 (b): Page 35)  
**Excessive supplementary provisions under Grants**

(₹ in crore)

S. N.	Grant no.	Grant name	Original	Supplementary	Total Provision	Expenditure	Saving
<b>A - Revenue voted</b>							
1	11	Commerce and Industry Department	216.66	48.9	265.56	226.82	38.74
3	13	Agriculture	1264.39	1055.52	2319.91	1932.84	387.07
4	30	Panchyat and Rural Development Department	3290.91	570.13	3861.04	3328.13	532.91
5	53	Financial assistance to Urban bodies under Special Component Plan for Schedule Castes	21.01	9.54	30.55	27.27	3.28
6	58	Relief on account of Natural Calamities and Scarcity	591.73	675	1266.73	1040.95	225.78
7	64	Special Component Plan for Scheduled Castes	3764.47	739.08	4503.55	3770.05	733.5
9	81	Financial Assistance to Urban Bodies	1693.45	305.68	1999.13	1892.79	106.34
<b>Total - A</b>			<b>10842.62</b>	<b>3403.85</b>	<b>14246.47</b>	<b>12218.85</b>	<b>2027.62</b>
<b>B - Capital voted</b>							
2	12	Energy Department	327.15	192.18	519.33	496.31	23.02
8	79	Medical Education Department	121.14	113	234.14	206.91	27.23
<b>Total - B</b>			<b>448.29</b>	<b>305.18</b>	<b>753.47</b>	<b>703.22</b>	<b>50.25</b>
<b>C - Revenue charged</b>							
10	CH-1	Interest Payments and Servicing of Debt.	3222.68	235.12	3457.8	3292.33	165.47
<b>Total - C</b>			<b>3222.68</b>	<b>235.12</b>	<b>3457.8</b>	<b>3292.33</b>	<b>165.47</b>
<b>Grand total = A + B + C</b>			<b>14513.59</b>	<b>3944.15</b>	<b>18457.74</b>	<b>16214.4</b>	<b>2243.34</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.10**

(Reference: Paragraph-2.2.8 (a): Page 35)

**Unnecessary supplementary provisions under Sub Heads**

(₹ in crore)

S. N.	Department	Head of account	Original provision	Expenditure	Saving out of original provision	Supplementary provision
1	2	3	4	5	6	7
1	Home	03-2055-109-4491-General expenditure – district establishment	1806.68	1664.16	142.52	123.00
2	Home	04-2013-800-9261-Survey and Demarcation	2.10	1.64	0.46	1.19
3	Commercial Tax	07-2039-001-122-Superintendence	32.83	31.21	1.62	1.30
4	Commercial Tax	07-2040-001-3569-Headquarters establishment expenditure	15.99	14.88	1.11	3.69
5	Animal Husbandry	14-2403-101-0701-5620-Animal disease control	12.10	9.87	2.23	1.00
6	Public Health and Family Welfare	19-2210-01-001-2283-Direction and administration ( <i>Rajiv Gandhi Mission</i> , basic services)	37.26	22.59	14.67	4.00
7	Public Health and Family Welfare	19-2210-01-196-0101-1473-District hospital	156.43	132.38	24.05	37.61
8	Public Health and Family Welfare	19-4210-01-196-0101-1473-District hospital	21.00	12.96	8.04	6.00
9	Rural Engineering Services	20-4215-01-102-0701-7353-National rural drinking water programme	80.00	55.48	24.52	7.57
10	Water Resource	23-4711-01-103-0101-6757-Flood control projects	20.00	3.59	16.41	1.00
11	Public Works	24-5054-03-101-0101-3775-Construction of Railway Overbridge	200.00	83.64	116.36	1.00
12	Public Works	24-5054-03-101-0101-4151-Construction of major bridges	170.00	165.88	4.12	1.80
13	Culture	26-2205--102-0101-5753-Grant for functions	15.00	14.89	0.11	5.07
14	Legislative Works	28-2011-02-101-4007- <i>Vidhan Sabha</i>	34.87	25.28	9.59	2.90
15	Panchayat and Rural Development	30-2216-03-105-0701-7807- <i>Pradhan Mantri Awas Yojana</i>	1420.50	1305.70	114.80	400.00
16	Panchayat and Rural Development	30-5054-04-337-0311-8650- <i>Mukhya-mantri Gram Gaurav Path Yojana</i>	38.00	32.82	5.18	25.00
17	ST and SC Development	41-2202-02-109-1002-5480-Extension of Facilities in Tribal Areas { Article 275(i)}	42.89	19.40	23.49	1.70
18	Medical Education	41-2210-01-110-0102-8940-Medical college and attached hospitals, Sarguja	20.31	19.84	0.47	5.21
19	Public Health and Family Welfare	41-2210-01-196-0102-1473-District hospital	66.34	52.67	13.67	24.17
20	Public Health and Family Welfare	41-4210-01-196-0102-1473-District hospital	38.08	10.39	27.69	1.00
21	Public Health Engineering	41-4215-01-102-0702-7353-National rural drinking water programme	60.80	49.99	10.81	17.47
22	ST and SC Development	41-4225-02-102-1002-5480-Extension of facilities in tribal areas {article 275(i)}	120.00	112.96	7.04	22.11

1	2	3	4	5	6	7
23	Panchayat and Rural Development	41-5054-04-337-0312-8650- <i>Mukhyamantri Gram Gaurav Path Yojana</i>	28.88	16.39	12.49	19.00
24	Public Works	42-5053-02-102-0102-4727- Construction and extension of air strips	15.60	5.28	10.32	4.50
25	Public Works	42-5054-03-101-0102-4149- Construction of major bridges	225.00	121.21	103.79	1.00
26		42-5054-04-337-0102-2457- Minimum Needs Programme	150.00	61.01	88.99	5.00
27	Public Works	47-2230-02-001-0801-9147- Employment exchange office	0.50	0.19	0.31	4.16
28	Medical Education	64-2210-05-105-0103-6968- Medical college, Bilaspur	43.30	37.50	5.80	1.49
29	Rural Engineering Services	64-4215-01-102-0703-7353- National rural drinking water programme	19.20	7.56	11.64	8.52
30	Public Works	64-5054-03-101-0103-4149- Construction of major bridges	39.92	25.07	14.85	1.00
31	Panchayat and Rural Development	64-5054-04-337-0313-8650- <i>Mukhyamantri Gram Gaurav Path Yojana</i>	9.12	3.02	6.10	6.00
32	Public Works	67-4059-01-051-0101-3855- Public works department-buildings	39.00	28.35	10.65	1.00
33	Public Works	67-4059-01-051-0701-2450- Administration of justice	21.91	6.73	15.18	2.00
34	Public Works	67-4202-01-202-0701-1502- Dist. education & training institutions (for basic minimum services)	0.02	0.00	0.02	3.82
35	Public Works	67-4216-01-106-0701-6222- Administration of justice (construction of staff quarters)	20.10	4.37	15.73	3.20
36	Public Works	67-4405--101-0101-3321- Aquarium	0.50	0.00	0.50	1.00
37	Urban Administration and Development	69-2217-80-191-0701-7685- Smart city	200.00	199.50	0.50	4.00
38	Medical Education	79-2210-01-110--1353- Medical college and concerning hospitals	76.31	66.62	9.69	1.94
39	Medical Education	79-2210-01-110-0101-8938- Medical college & related medical, Rajnandgaon	22.67	19.54	3.13	1.87
40	Medical Education	79-2210-05-105-0101-1352- Medical college	77.96	61.67	16.29	3.18
41	Medical Education	79-2210-05-105-0101-6996- Medical college Raigarh	26.89	21.72	5.17	2.44
42	Medical Education	79-2210-05-105-0101-8939- Medical college, Rajnandgaon	35.37	21.86	13.51	3.40
<b>Total</b>			<b>5463.43</b>	<b>4549.81</b>	<b>913.62</b>	<b>772.31</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.11**

(Reference: Paragraph-2.2.8 (b): Page 35)

**Excessive supplementary provisions under Sub Heads**

(₹ in crore)

S. N.	Department	Head of account	Original provision	Expenditure	Supplementary provision required	Supplementary provision made
1	2	3	4	5	6	7
1	General Administration	01-2013--105--9064-Discretionary grants by Ministers	27.50	28.22	0.72	8.20
2	Home	03-2055--115-0600-7918-Assistance to Naxal affected districts	0.00	40.00	40.00	230.00
3	Home	03-2070--107--492-Expenditure on callouts	114.78	123.71	8.93	14.00
4	Home	03-4055--207--4491-General expenditure (district establishment)	24.17	24.25	0.08	5.61
5	Home	04-3454-01-800--7586-Census work of 2011	0.01	4.71	4.70	8.00
6	Finance	06-2885-60-190--4843-Infrastructure Development Corporation	6.20	10.00	3.80	5.00
7	Finance	08-2029--800-0510-7860-Infrastructure & Environment Fund	53.00	101.00	48.00	50.00
8	Energy	12-2801-80-101-0101-7620-Subsidy to consumer for relief in electric charges	89.00	273.84	184.84	192.58
9	Agriculture	13-2401--102-0101-8972-Incentive Scheme on Paddy Production	0.00	1022.68	1022.68	1050.00
10	Agriculture	13-2401--119-0701-7874- N.M.S.A. National mission of agroforestry	0.00	2.24	2.24	4.17
11	Mineral Resources	15-2853-02-800-0103-6299-Transfer of revenue received from minor mineral of rural areas to Panchayats	53.61	80.59	26.98	36.89
12	Public Health and Family Welfare	19-2210-06-101-0701-5026-Grant in aid for formation of Chhattisgarh State Illness Assistance Fund	12.50	21.25	8.75	10.00
13	Public Health Engineering	20-4215-01-102-0311-5403-Rural piped water supply scheme	41.50	42.95	1.45	5.00
14	Public Health Engineering	20-6215-01-101-0101-2182-New Urban Water Supply Schemes	37.75	63.95	26.20	29.00
15	Housing and Environment	21-2217-05-001--2020-Nagar Aur Gram Nivesh	12.62	14.08	1.46	4.78
16	Panchayat and Rural Development	30-2501-06-102-0701-7490-National Rural Livelihood Mission	107.50	116.62	9.12	11.27

1	2	3	4	5	6	7
17	Food and Civil Supplies	39-2408-01-102-0101-8933-Sugar distribution scheme	20.00	38.25	18.25	50.00
18	ST and SC Development	41-2202-01-109-0102-7437-Mukhya Mantri Bal Bhavishya Suraksha Yojana	9.86	13.31	3.45	5.25
19	Public Health and Family Welfare	41-2210-06-101-0702-5026-Grant in aid for formation of Chhattisgarh State Illness Assistance Fund	15.20	23.05	7.85	9.00
20	Panchayat and Rural Development	41-2216-03-105-0702-7807-Pradhan Mantri Awas Yojana	1079.58	1313.60	234.02	496.00
21	Agriculture	41-2401--102-0102-8972-Incentive scheme on paddy production	0.00	775.82	775.82	798.00
22	Agriculture	41-2401--119-0702-7874-N.M.S.A. National mission of agroforestry	0.00	1.21	1.21	3.17
23	Food and Civil Supplies	41-2408-01-102-0102-8933-Sugar distribution scheme	15.20	29.07	13.87	38.00
24	Energy	41-2801-80-101-0102-7620-Subsidy to consumer for relief in electric charges	76.00	168.40	92.40	146.36
25	ST and SC Development	41-4225-02-102-0602-7626-Local development programme funded by special central aid	150.00	150.02	0.02	22.09
26	Energy	41-4801-06-800-0102-6758-Energification of agriculture pump	0.00	22.50	22.50	45.30
27	Mineral Resources	53-2853-02-800-0103-7611-Transfer of revenue receipts from minor minerals to urban bodies	3.80	6.08	2.28	3.70
28	Women and Child Development	55-2235-02-102-0701-9131-Training to Anganwadi workers under Integrated Child Development service schemes	1.00	9.87	8.87	11.00
29	Revenue	58-2245-01-101--7710-Aid for crop loss	16.00	566.33	550.33	675.00
30	Panchayat and Rural Development	64-2216-03-105-0703-7807-Pradhan Mantri Awas Yojana	340.92	610.49	269.57	288.00
31	Agriculture	64-2401--102-0103-8972-Incentive scheme on paddy production	0.00	244.99	244.99	252.00
32	Food and Civil Supplies	64-2408-01-102-0103-8933-Sugar distribution scheme	4.80	9.18	4.38	12.00
33	Energy	64-2801-80-101-0103-7620-Subsidy to consumer for relief in electric charges	35.00	72.00	37.00	46.22
34	Panchayat and Rural Development	64-4515--102-0703-7759-Shyama Prasad Mukherjee Rurban Mission	4.80	5.94	1.14	6.00

*State Finances Audit Report for the year 2017-18*

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
35	Energy	64-4801-06-800-0103-6758- Energification of agriculture pump	0.00	9.75	9.75	16.95
36	Energy	64-4810--101-0410-8965- <i>Mukhya Mantri Mazra Tola Vidyuti Karan Yojana</i>	0.00	2.13	2.13	6.93
37	School Education	66-2202-02-109-0801-8050- Scholarships	19.00	24.14	5.14	7.14
38	Public Works	67-4059-01-051-0101-2407- Election	0.18	0.58	0.40	14.00
39	Public Works	67-4059-01-051-0101-5918- General Administration Department	7.50	22.50	15.00	22.51
40	Public Works	67-4202-01-202-0701-7673- Block Teacher Training Institute	0.02	0.48	0.46	3.27
41	Medical Education	79-4210-03-105-0101-8939- Medical college Rajnandgaon	1.50	100.00	98.50	102.00
42	Panchayat and Rural Development	80-2515--198-1101-5848-Grant for fundamental works to Gram Panchayats	200.00	246.81	46.81	50.00
43	Mineral Resources	80-2853-02-800-0101-6299- Transfer of revenue received from minor mineral of rural areas to Panchayats	125.81	136.02	10.21	44.96
44	Mineral Resources	82-2853-02-800-0102-6299- Transfer of revenue received from minor mineral of rural areas to Panchayats	47.00	58.16	11.16	20.56
<b>Total</b>			<b>2753.31</b>	<b>6630.77</b>	<b>3877.46</b>	<b>4859.91</b>

(Source: Appropriation Account 2017-18)

## Appendix 2.12

(Reference: Paragraph-2.2.8 (c): Page 35)

## Inadequate supplementary provisions under Sub Heads

(` in crore)

S. N.	Department	Head of account	Orivinal provision	Expendi- ture	Supple- mentary provision required	Supple- mentary provision made	Supple- mentary provision short
1	Public Works	07-2030-02-101-2456-Cost of Non-Judicial Stamps	5.00	14.75	9.75	7.00	2.75
2	Agriculture	13-2402--101--8351-Extensive soil survey	3.93	6.50	2.57	1.00	1.57
3	Panchayat and Rural Development	30-2215-02-107-0701-7610-Swachh Bharat Abhiyan	500.00	624.23	124.23	81.36	42.87
4	Panchayat and Rural Development	30-2505-60-196-0701-6728-Rashtriya Gramin Rozgar Guarantee Yojana	600.00	780.07	180.07	42.50	137.57
5	Food and Civil Supplies	39-2408-01-101-0701-7872-Margin of P.D.S. dealer	0.00	42.03	42.03	29.35	12.68
6	Panchayat and Rural Development	41-2505-60-196-0702-6728-Rashtriya Gramin Rozgar Guarantee Yojana	456.00	645.49	189.49	32.30	157.19
7	Commerce and Industry	41-2852-80-102-0102-9068-Cost capital grant to industrial units	12.00	16.00	4.00	2.00	2.00
8	ST and SC Development	64-2225-01-102-0703-7629-Centrally sponsored schemes for scheduled castes	5.97	12.62	6.65	3.67	2.98
9	Panchayat and Rural Development	64-2505-60-196-0703-6728-Rashtriya Gramin Rozgar Guarantee Yojana	144.00	165.26	21.26	10.20	11.06
<b>Total</b>			<b>1726.90</b>	<b>2306.95</b>	<b>580.05</b>	<b>209.38</b>	<b>370.67</b>

(Source: Appropriation Account 2017-18)



**Appendix 2.13**

(Reference: Paragraph-2.2.9: Page 35)

**Excessive/unnecessary/insufficient re-appropriation of funds  
(where excess/savings were ₹ 10 crore or above)**

(₹ in crore)

S. N.	Department	Head of Account	Total Provision	Re-appropriation	Expenditure	Final excess (+)/ saving (-)
1.	Home	03-2055-104-4492-General expenditure (Special Police)	1171.62	-174.17	983.04	-14.41
2.	Home	03-2055-109-4491-General expenditure (District Establishment)	1930.28	-254.96	1664.16	-11.16
3.	Finance	06-2071-01-101-2413-Payment to pensioners	3450.00	-40.00	2190.18	-1219.82
4.	Revenue	08-2029-103-1472-District expenditure	249.99	-37.98	223.27	11.26
5.	Revenue	08-4059-80-051-0510-7860-Infrastructure and Environment Fund	210.00	-25.84	156.11	-28.05
6.	Public Works	24-3054-01-337-134-Maintenance and repairs	31.90	-10.00	9.93	-11.97
7.	Public Works	24-5054-03-101-0101-3775-Construction of Railway over bridge	201.00	-10.00	83.64	-107.36
8.	Public Works	24-5054-04-337-0101-1513-Construction of major roads in districts	425.00	-17.00	310.31	-97.69
9.	Panchayat and Rural Development	30-2515-102-0101-1208-Rural engineering services	74.20	-13.78	48.47	-11.95
10.	Panchayat and Rural Development	30-5054-04-337-0311-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana	195.00	-9.15	136.76	-49.09
11.	ST and SC Development	41-2202-01-101-0102-495-Ashrams and schools	244.10	-42.27	191.25	-10.58
12.	ST and SC Development	41-4202-01-202-0102-1400-Vivekanand Gurukul Ummayan Yojana	96.00	-20.19	88.52	12.71
13.	Panchayat and Rural Development	41-5054-04-337-0312-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana	70.00	-18.08	33.93	-17.99
14.	Public Works	64-5054-04-337-0103-9002-Construction of roads in scheduled caste predominant areas	250.00	-45.00	105.28	-99.72
15.	Public Works	67-4059-01-051-0101-8040-Construction of jail buildings	41.74	-2.00	8.79	-30.95
16.	Public Works	67-4202-03-102-0101-5908-Construction of sport training building	15.25	-1.00	4.07	-10.18
17.	Public Works	67-4210-03-105-0101-4220-Education-medical college	76.27	-8.00	34.10	-34.17
18.	Public Works	68-4210-03-105-0102-4220-Education-medical college	50.00	-2.00	29.71	-18.29
19.	Urban Administration and Development	69-2217-80-191-0701-6808-Infrastructure development scheme for minor and medium urban area	1.00	-1.00	18.30	18.30
20.	Urban Administration and Development	69-2217-80-191-0701-7610-Swachh Bharat Abhiyan	120.00	-20.61	85.75	-13.64
21.	Mineral Resources	80-2853-02-800-0101-6299-Transfer of revenue received from minor mineral of rural areas to Panchayats	170.77	-74.83	136.02	40.08
<b>Total</b>			<b>9074.12</b>	<b>-827.86</b>	<b>6541.59</b>	<b>-1704.67</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.14**  
(Reference: Paragraph-2.2.10: Page 36)  
**Surrender in excess of actual savings**

(₹ in crore)

S. N.	Grant no.	Description	Saving	Excess	Surrender	Excess surrender
<b>A - Revenue voted</b>						
1	7	Commercial Tax Department	110.57	0	119.36	8.79
2	8	Land Revenue and District Administration	203.01	0	212.39	9.38
3	12	Energy Department	292.07	0	294.57	2.5
4	14	Animal Husbandry Department	74.58	0	75.66	1.07
5	15	Financial assistance to three tier Panchayati Raj Institutions under special component plan for schedule castes	52.81	0	63.66	10.85
6	23	Water Resources Department	50.25	0	51.01	0.76
7	27	School Education	257.88	0	263.79	5.92
8	33	Tribal Welfare	316.32	0	317.5	1.19
9	44	Higher Education	114.6	0	124.59	9.99
10	49	Scheduled Caste Welfare	0	0.53	1.47	1.47
11	50	20 Point Implementation Department	0	0.75	0.50	0.50
12	58	Relief on account of Natural Calamities and Scarcity	225.79	0	261.56	35.77
13	80	Financial assistance to three tier Panchayati Raj Institutions	313.37	0	356.36	42.99
14	82	Financial Assistance to three tier Panchayati Raj Institutions under tribal area sub-plan	321.79	0	323.10	1.31
<b>Total - A</b>			<b>2333.04</b>	<b>1.28</b>	<b>2465.52</b>	<b>132.49</b>
<b>B - Capital voted</b>						
15	3	Police	16.66	0	18.07	1.41
16	23	Water Resources Department	119.15	0	120.15	1.00
17	66	Welfare of Backward Classes	9.10	0	57.40	48.29
<b>Total - B</b>			<b>144.91</b>	<b>0</b>	<b>195.62</b>	<b>50.7</b>
<b>C - Capital charged</b>						
18	23	Water Resources Department	0.16	0	0.67	0.51
<b>Total - C</b>			<b>0.16</b>	<b>0</b>	<b>0.67</b>	<b>0.51</b>
<b>Grand total = A + B + C</b>			<b>2478.11</b>	<b>1.28</b>	<b>2661.81</b>	<b>183.70</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.15**

(Reference: Paragraph-2.2.11: Page 36)

**Savings (more than ₹ one crore) occurred but no part of which had been surrendered**

(₹ in crore)

S. N.	Grant no.	Description	Total Budget	Expenditure	Saving
1	12	Energy Department	269.41	217.08	52.33
<b>A - Revenue voted</b>					
2	19	Public Health and Family Welfare	1885.66	1667.48	218.18
3	24	Public Works-Roads and Bridges	1135.37	813.22	322.15
<b>Total – A</b>			<b>3110.29</b>	<b>2523.01</b>	<b>587.28</b>
<b>B - Capital voted</b>					
4	19	Public Health and Family Welfare	89.26	42.31	46.95
5	24	Public Works-Roads and Bridges	2304.1	1495.49	808.61
6	42	Public works relating to tribal areas sub-plan-roads and bridges	1558.89	632.55	926.34
7	76	Externally aided Projects pertaining to Public Works Department	900	665.13	234.87
<b>Total – B</b>			<b>4852.25</b>	<b>2835.48</b>	<b>2016.77</b>
<b>C - Revenue charged</b>					
8	12	Energy Department	269.41	217.08	52.33
<b>Total – C</b>			<b>269.41</b>	<b>217.08</b>	<b>52.33</b>
<b>D - Capital charged</b>					
9	24	Public Works-Roads and Bridges	18.31	17.21	1.10
10	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	8.42	1.68	6.74
<b>Total – D</b>			<b>26.73</b>	<b>18.89</b>	<b>7.84</b>
<b>Grand total = A + B + C + D</b>			<b>8258.68</b>	<b>5594.46</b>	<b>2664.22</b>

(Source: Appropriation Account 2017-18)

## Appendix 2.16

(Reference: Paragraph – 2.2.11: Page 36)

## Savings of ₹ one crore and above that remained to be surrendered

S. N.	Grant no.	Description	Total Budget	Saving	Surrender	Amount not surrendered
<b>A - Revenue voted</b>						
1	2	Other of General Administration Department	28.96	10.26	8.43	1.83
2	3	Police	4014.45	809.52	783.35	26.17
3	4	Other of Home Department	43.45	14.17	2.39	11.79
4	6	Finance Department	5349.62	1330.86	56.26	1274.60
5	10	Forest	1002.94	164.60	140.75	23.85
6	28	State Legislature	65.38	26.71	0.76	25.95
7	30	Panchayat and Rural Development Department	3861.04	532.91	475.18	57.72
8	36	Transport	69.33	34.67	32.06	2.61
9	47	Technical Education and Man-Power Planning Department	385.52	89.79	46.46	43.33
10	64	Special Component Plan for Scheduled Castes	4503.55	733.50	684.81	48.69
11	67	Public Works-Buildings	619.68	158.72	0.27	158.45
12	71	Information Technology and Bio-Technology	103.53	41.76	36.93	4.83
13	79	Medical Education Department	591.72	160.36	108.50	51.86
<b>Total - A</b>			<b>20639.17</b>	<b>4107.83</b>	<b>2376.15</b>	<b>1731.68</b>
<b>B - Capital voted</b>						
14	1	General Administration	106.66	18.43	0.16	18.27
15	8	Land Revenue and District Administration	349.05	111.23	78.31	32.92
16	20	Public Health Engineering	298.50	78.31	76.67	1.64
17	29	Administration of Justice and Elections	37.59	25.54	24.02	1.52
18	30	Panchayat and Rural Development Department	789.17	258.53	198.84	59.69
19	36	Transport	42.33	37.80	27.80	10.00
20	39	Food Civil Supplies and Consumer Protection Department	7.24	4.58	1.34	3.24
21	41	Tribal Areas Sub-Plan	3051.89	1088.35	962.95	125.40
22	47	Technical Education and Man-Power Planning Department	39.13	23.98	14.27	9.72
23	64	Special Component Plan for Scheduled Castes	1179.32	485.10	319.34	165.76
24	67	Public Works-Buildings	598.45	263.46	4.67	258.79
25	68	Public Works relating to Tribal Area Sub-Plan-Buildings	257.14	141.51	0.47	141.05
26	79	Medical Education Department	234.14	27.23	24.23	3.00
<b>Total - B</b>			<b>6990.61</b>	<b>2564.05</b>	<b>1733.07</b>	<b>831.00</b>
<b>C - Revenue charged</b>						
27	10	Forest	26.75	6.88	0.24	6.64
<b>Total - C</b>			<b>26.75</b>	<b>6.88</b>	<b>0.24</b>	<b>6.64</b>
<b>Grand total = A + B + C</b>			<b>27656.53</b>	<b>6678.76</b>	<b>4109.46</b>	<b>2569.32</b>

(Source: Appropriation Account 2017-18)

**Appendix 2.17**  
(Reference: Paragraph-2.2.12: Page 36)  
**Rush of expenditure during the year 2017-18**

(₹ in crore)

S. N.	Major Head	Description of Major Head	Total expenditure	Last quarter	Percentage of expenditure on last quarter	Expenditure on last month	Percentage of expenditure on last month
1	2	3	4	5	6	7	8
1	2030	Stamps and Registration	121.47	96.44	79.39	5.83	4.80
2	2204	Sports and Youth Services	54.41	27.76	51.02	18.16	33.38
3	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	176.13	96.02	54.52	60.29	34.23
4	2250	Other Social Services	9.21	9.00	97.72	2.62	28.45
5	2425	Co-operation	159.20	122.91	77.20	51.48	32.34
6	2810	New and Renewable Energy	49.72	28.12	56.56	16.84	33.87
7	2885	Other Outlays on Industries and Minerals	10.00	5.00	50.00	0.00	0.00
8	3275	Other Communication Services	62.18	32.22	51.82	31.02	49.89
9	3451	Secretariat-Economic Services	53.35	27.31	51.19	15.19	28.47
10	3452	Tourism	19.11	12.79	66.93	3.20	16.75
11	3604	Foreign Trade and Export Promotion	1364.66	801.45	58.73	508.25	37.24
12	4055	Capital Outlay on Police	46.16	30.48	66.03	15.06	32.63
13	4059	Capital Outlay on Public Works	384.37	264.73	68.87	206.03	53.60
14	4070	Capital Outlay on other Administrative Services	27.44	26.41	96.25	26.15	95.30
15	4210	Capital Outlay on Medical and Public Health	401.20	231.30	57.65	71.83	17.90
16	4216	Capital Outlay on Housing	23.81	12.28	51.57	3.81	16.00

1	2	3	4	5	6	7	8
17	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	387.41	309.56	79.91	191.75	49.50
18	4235	Capital Outlay on Social Security and Welfare	60.67	38.69	63.77	29.64	48.85
19	4401	Capital Outlay on Crop Husbandry	3.25	3.15	96.92	2.24	68.92
20	4402	Capital Outlay on Soil and Water Conservation	19.92	10.12	50.80	2.31	11.60
21	4403	Capital Outlay on Animal Husbandry	12.72	6.52	51.26	6.29	49.45
22	4406	Capital Outlay on Forestry and Wild Life	20.06	16.19	80.71	9.88	49.25
23	4415	Capital Outlay on Agricultural Research and Education	16.58	15.73	94.87	15.73	94.87
24	4711	Capital Outlay on Flood Control Projects	11.02	9.52	86.39	7.96	72.23
25	4801	Capital Outlay on Power Projects	277.24	224.12	80.84	224.09	80.83
26	4810	Capital Outlay on New and Renewable Energy	773.32	541.01	69.96	402.46	52.04
27	5053	Capital Outlay on Civil Aviation	24.43	14.44	59.11	14.59	59.72
28	5275	Capital Outlay on other Communication Services	1.78	1.78	100.00	1.78	100.00
<b>Total</b>			<b>4574.82</b>	<b>3020.05</b>	<b>66.01</b>	<b>1951.48</b>	<b>42.66</b>

(Source: Appropriation Account 2017-18)

**Appendix- 3.1**

(Reference: Paragraph 3.1, Page 41)

**Major head wise position of outstanding Utilisation Certificates**

(₹In lakh)

Sl No.	Name of the department	Up to 2015-16		2016-17		2017-18	
		No	Amount	No	Amount	No of UCs	Amount
1	Urban Administration	15	1,984.76	01	918.00	26	51,886.22
2	Compensation & assignment to Local Bodies	52	7,173.34	04	885.32	00	00
3	General Education	01	0.71	00	0	00	00
4	Housing	01	0.19	00	0	00	00
<b>Total</b>		<b>69</b>	<b>9,159</b>	<b>05</b>	<b>1,803.32</b>	<b>26</b>	<b>51,886.22</b>

**Appendix 3.2**

(Reference: Paragraph 3.2, Page 43)

**Details of outstanding Detailed Contingent bills as on 31<sup>st</sup> January 2019**

(₹In lakh)

Major Head	Name of the Department	Pending DC bills	Amount
2029	Land Revenue	1	1.38
2045	Other Taxes& Duties on Commodities and services	1	0.18
2202	General Education	1	0.62
2230	Labour& Employment	10	1.34
2235	Social Security & Welfare	22	35.01
2425	Co-operation	6	11,400.00
2701	Medium Irrigation	1	0.04
2851	Village & Small Industries	2	73.13
2852	Industries	3	3.14
<b>Total</b>		<b>47</b>	<b>11,514.84</b>

**Appendix: 3.3**

(Reference: Paragraph 3.4: Page 44)

**Investment by the State Government in PSUs whose accounts are in arrear as on 31 December 2018**

Sl. No.	Name of the PSU	Paid up Capital	Year up to which accounts finalised	Period of accounts pending finalization	Grants and Guarantee by the State Government during the years for which accounts are in arrears (₹ in crore)			
					Capital Grant	Others	Guarantee	Total
1	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited	0.50	2016-17	2017-18	-	46.02	-	46.02
2	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam	5.00	2016-17	2017-18	-	0.54	36.00	36.54
3	Raipur Smart City Limited	0.10	2016-17	2017-18	-	188.00	-	188.00
4	Chhattisgarh State Power Distribution Company Limited	2263.10	2016-17	2017-18	1338.04	1573.25	2455.00	5366.29
5	Chhattisgarh State Power Holding Company Limited	6086.05	2016-17	2017-18	-	-	429.30	429.30
6	Chhattisgarh State Civil Supplies Corporation Limited	4.43	2016-17	2017-18	320.29	2706.00	-	3026.29
7	Chhattisgarh Medical Services Corporation Limited	3.45	2016-17	2017-18	4.01	-	-	4.01
8	Chhattisgarh Infrastructure Development Corporation Limited	4.20	2014-15	2015-16 to 2016-17	-	7.80		7.80
				2017-18	10.00	10.00	-	20.00
9	Chhattisgarh State Industrial Development Corporation Limited	1.60	2013-14	2014-15 to 2016-17	-	116.89	-	116.89
				2017-18	8.74	195.14	-	203.88
10	Bilaspur Smart City Limited	0.10	First accounts not submitted	2016-17 to 2017-18	16.00	2.00	-	18.00
<b>Total</b>					<b>1697.08</b>	<b>4845.64</b>	<b>2920.30</b>	<b>9463.02</b>



**Appendix: 3.4**

(Reference: Paragraph 3.5: Page 45)

**Department/category wise details in respect of case 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	14	12.93	2	0.62	1	0	17	13.55
2	Art & culture	1	0.81	0	0	1	0	2	0.81
3	District Administration	1	0.67	5	0.81	1	3	7	4.48
4	Treasury and Accounts Administration	3	0.2	1	7.26	3	11.81	7	19.27
5	Technical Education	6	2.3	0	0	7	50.31	13	52.61
6	Rural Development	4	1.08	3	0.2	13	16.66	20	17.94
7	ITBP	0	0	0	0	1	0.57	1	0.57
8	Woman and Child Welfare	1	3.5	0	0	2	0.32	3	3.82
9	Education	21	12.94	18	156.11	19	67.09	58	236.14
10	Police	34	6.56	5	19.45	129	15.76	168	41.77
11	District Health and Family Welfare	4	0.29	2	0.31	7	0.86	13	1.46
12	Tehsil	2	0.5	11	1.87	2	0.18	15	2.55
13	State Excise	0	0	1	2.37	0	0	1	2.37
14	Animal Husbandry	8	1.8	1	0.1	155	12.65	164	14.55
15	Public Service Commission	0	0	0	0	1	3.16	1	3.16
16	Co-operation	0	0	1	96.26	0	0	1	96.26
17	Panchayat And Social Welfare	0	0	0	0	2	1	2	1
18	Dairy Development	1	0.2	1	0.02	0	0	2	0.22
19	Sericulture	0	0	0	0	1	0	1	0

1	2	3	4	5	6	7	8	9	10
20	District and Session Court	5	0.28	2	8.83	0	0	7	9.11
21	Labour and Employment	9	3.01	0	0	3	0.63	12	3.64
22	Food Civil Supply and Consumer Protection Department	0	0	1	0.08	3	0.15	4	0.23
23	Welfare of SC ST and other Backward Classes	3	1.14	4	20.48	8	1.24	15	22.86
24	Health and Medical Services	7	2.18	9	33.98	4	9.91	20	46.07
25	Crop Husbandry	1	0.24	1	2.98	5	0.55	7	3.77
26	Forest	1	0.08	0	0	914	870.26	915	870.34
27	PWD	2	0.24	0	0	468	10,316.51	470	10,316.75
28	WRD	7	3.67	0	0	14	550.01	21	553.68
29	Finance and Statistical Directorate	1	0.05	0	0	0	0	1	0.05
30	Collectorate	0	0	1	0.08	1	0.3	2	0.38
31	Urban Development	0	0	1	0.15	0	0	1	0.15
32	Cleaning and Water Supply	0	0	1	189.9	0	0	1	189.9
<b>Total</b>		<b>136</b>	<b>54.67</b>	<b>71</b>	<b>541.86</b>	<b>1,765</b>	<b>11,932.93</b>	<b>1,972</b>	<b>12,529.46</b>

**Appendix : 3.5**

(Reference: Paragraph 3.5 :Page 45)

**Year wise analysis of loss to Government**

**(Cases where financial action was pending at the end of 31 March 2018)**

(₹ in lakh)

Sl. No.	Name Of Department	Number of cases and amount						Total
		Up to 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	2	3	4	5	6	7	8	9
1	Higher Education	6 (1.80)	4 (7.23)	3 (3.78)	1 (0.13)	2 (0.11)	1 (0.50)	17 (13.55)
2	Art & culture	1 (0.00)	-	-	-	-	1 (0.81)	2 (0.81)
3	District Administration	-	-	3 (1.08)	1 (0.16)	-	3 (3.24)	7 (4.48)
4	Treasury and Accounts Administration	-	-	3 (7.34)	-	1 (11.77)	3 (0.16)	7 (19.27)
5	Technical Education	2 (0.15)	5 (48.80)	5 (3.41)	-	-	1 (0.25)	13 (52.61)
6	Rural Development	1 (0.17)	1 (0.50)	2 (0.71)	4 (2.28)	4 (12.32)	8 (1.96)	20 (17.94)
7	ITBP	1 (0.57)	-	-	-	-	-	1 (0.57)
8	Woman and Child Welfare	-	-	-	-	2 (3.50)	1 (0.32)	3 (3.82)
9	Education	9 (148.13)	2 (33.83)	6 (11.45)	3 (17.76)	2 (0.07)	36 (24.90)	58 (236.14)
10	Police	93 (5.88)	44 (6.30)	16 (1.45)	9 (11.81)	4 (13.98)	2 (2.35)	168 (41.77)
11	District Health and Family Welfare	-	-	-	-	-	13 (1.46)	13 (1.46)
12	Tehsil	-	-	3 (0.98)	-	-	12 (1.57)	15 (2.55)
13	State Excise	-	-	1 (2.37)	-	-	-	1 (2.37)
14	Animal Husbandry	63 (6.00)	53 (3.77)	43 (4.09)	-	-	5 (0.69)	164 (14.55)
15	Public Service Commission	-	-	-	-	1 (3.16)	-	1 (3.16)
16	Cooperation	-	-	-	-	1 (96.26)	-	1 (96.26)
17	Panchayat And Social Welfare	1 (1.00)	1 (0.00)	-	-	-	-	2 (1.00)
18	Dairy Development	-	-	-	1 (0.20)	-	1 (0.02)	2 (0.22)
19	Sericulture	1 (0.00)	-	-	-	-	-	1 (0.00)

1	2	3	4	5	6	7	8	9
20	District and Session Court	2 (0.17)	3 (1.04)	-	2 (7.90)	-	-	7 (9.11)
21	Labour and Employment	-	2 (0.50)	-	5 (2.72)	1 (0.05)	4 (0.37)	12 (3.64)
22	Food Civil Supply and Consumer Protection Department	-	-	1 (0.10)	-	-	3 (0.13)	4 (0.23)
23	Welfare of SC ST and other Backward Classes	1 (0.17)	1 (0.00)	1 (19.58)	-	3 (0.48)	9 (2.63)	15 (22.86)
24	Health and Medical Services	1 (0.00)	1 (9.84)	1 (0.06)	6 (33.02)	-	11 (3.15)	20 (46.07)
25	Crop Husbandry	-	3 (0.16)	3 (0.63)	1 (2.98)	-	-	7 (3.77)
26	Forest	12 (48.11)	15 (7.24)	105 (153.08)	170 (377.08)	220 (159.43)	393 (125.40)	915 (870.34)
27	PWD	107 (4,376.51)	259 (4,808.04)	94 (549.58)	10 (582.62)	-	-	470 (10,316.75)
28	WRD	8 (364.54)	8 (183.01)	5 (6.13)	-	-	-	21 (553.68)
29	Finance and Statistical Directorate	-	1 (0.05)	-	-	-	-	1 (0.05)
30	Collectorate	-	-	-	-	-	2 (0.38)	2 (0.38)
31	Urban Development	-	-	-	-	-	1 (0.15)	1 (0.15)
32	Cleanin and Water Supply	-	-	-	-	-	1 (189.90)	1 (189.90)
	<b>Total</b>	<b>309 (4,953.20)</b>	<b>403 (5,110.31)</b>	<b>295 (765.82)</b>	<b>213 (1,038.66)</b>	<b>241 (301.13)</b>	<b>511 (360.34)</b>	<b>1,972 (12,529.46)</b>

**Appendix: 3.6**  
(Reference: Paragraph 3.5: Page 45)

**Details of recovery in various departments**

(Amount in ₹)

SL. No.	Case No.	Major Head	Department Name	Type Miss/Loss/Theft	Year	Amount of Loss	Amount Recovered
1	2	3	4	5	6	7	8
1	410	2406	Forest	Loss	1984-85	44,967	18,847
2	179	2406	Forest	Loss	1996-97	13,500	13,500
3	253	2406	Forest	Loss	2005-06	79,497	79,497
4	567	2406	Forest	Loss	1996-97	12,371	12,371
5	313	2406	Forest	Loss	1997-98	5,000	5,000
6	188	2406	Forest	Loss	2016-17	3,962	3,962
7	63	2406	Forest	Loss	2016-17	19,826	19,826
8	186	2406	Forest	Loss	2019-17	1,468	1,468
9	155	2406	Forest	Loss	1999-00	3,00,089	2,36,721
10	22	2406	Forest	Loss	1996-97	34,783	34,783
11	26	2406	Forest	Loss	2016-17	9,965	9,965
12	27	2406	Forest	Loss	1995-96	23,985	23,985
13	59	2406	Forest	Loss	2013-14	9,841	9,841
14	29	2406	Forest	Loss	2016-17	4,007	4,007
15	31	2406	Forest	Loss	1996-97	7,424	7,424
16	32	2406	Forest	Loss	1992-93	13,907	13,907
17	33	2406	Forest	Loss	2015-16	2,10,265	2,10,265
18	190	2406	Forest	Loss	2019-17	12,360	12,360
19	189	2406	Forest	Loss	2015-16	9,738	9,738
20	57	2406	Forest	Loss	2013-14	8,011	8,011
21	42	2406	Forest	Loss	1998-99	43,035	43,035
22	43	2406	Forest	Loss	1994-95	17,241	17,241
23	44	2406	Forest	Loss	2002-03	9,424	9,424
24	47	2406	Forest	Loss	1991-94	1,473	1,473
25	61	2406	Forest	Loss	2014-15	65,794	65,794
26	187	2406	Forest	Loss	2017-18	25,164	25,164
27	65	2406	Forest	Loss	2016-17	8,668	8,668
28	543	2055	Police	Loss	2016-17	9,540	9,540
29	542	2055	Police	Loss	2017-18	795	795
30	541	2055	Police	Loss	2017-18	2,740	2,740
31	540	2055	Police	Loss	2017-18	2,134	2,134
32	545	2055	Police	Loss	2016-17	250	250
33	19	2055	Police	Loss	1994-95	5,900	5,900
34	30	2055	Police	Loss	2012-13	1,798	1,798
35	21	2055	Police	Loss	2012-13	2,796	2,796
36	74	2055	Police	Loss	2002-03	723	723
37	482	2055	Police	Loss	2014-15	3,310	3,310

1	2	3	4	5	6	7	8
38	113	2055	Police	Loss	2005-06	9,864	9,864
39	40	2055	Police	Loss	2015-16	7,790	7,790
40	41	2055	Police	Loss	2017-18	810	810
41	57	2055	Police	Loss	2001-02	18,350	18,350
42	04	2039	Excise	Loss	2003-04	2,37,198	2,37,198
43	22	2501	ST Welfare	Loss	2014-15	4,160	4,160
44	19	2217	UAD	Loss	2012-13	14,445	14,445
45	11	2701	Agriculture	Loss	2016-17	19,000	19,000
46	113	2055	Police	Loss	2006-07	17,620	17,620
47	11	2070	Revenue	Loss	1996-97	4,645	4,645
<b>Total</b>						<b>13,59,633</b>	<b>12,89,145</b>

**Appendix: 3.7**

(Reference: Paragraph 3.6.1: Page 46 )

**Details of funds pertains to Land Acquisition kept in PD Accounts**

Sl.No.	Name of the Treasury	Amount pertains to Land Acquisition (₹ In crore)
1	Ambikapur	58.86
2	Bilaspur	225.45
3	Jagdapur	61.23
4	Durg	6.22
5	Korba	47.46
6	Jashpur	11.68
7	Kanker	12.43
8	Janjgir-Champa	196.07
9	Koriya	2.58
10	Raigarh	336.87
11	Rajnandgaon	41.54
12	Dhamtari	8.23
13	Mahasamund	49.37
14	Kabirdham	8.56
15	Surajpur	0.07
16	Dantewada	6.34
17	Bemetara	3.49
18	Raipur	259.97
19	Kondagaon	7.24
20	Balrampur	48.98
21	Mungeli	35.89
22	Sukma	0.43
23	Balod	1.98
24	Balodabazar	5.90
25	Bijapur	0.18
26	Gariyaband	22.11
<b>Total</b>		<b>1,459.13</b>

**Appendix: 3.8**

(Reference: Paragraph 3.6.3: Page 47 )

**Details of amounts transferred to Personal Deposit Accounts during March 2018**

(₹ In crore)

Sl.NO	Administrator	Major Head	Amount
1.	Collector, Land Record, Mahasamund	2029	0.25
2.	Superintendent, Central Jail, Bilaspur	2056	0.47
3.	Joint Director, Panchayat Welfare, Bilaspur	2235	0.10
4.	Collector, Land Record, Dhamtari	2029	0.30
5.	Deputy District Election Officer, Dhamtari	2015	0.02
6.	Tahsildar, Sitapur, Ambikapur	2053	0.72
7.	Durector, Archeology and Archives Raipur	2205	0.12
<b>TOTAL</b>			<b>1.98</b>

**Appendix: 3.9**

(Reference: Paragraph 3.7: Page 49)

**Details of Revenue nature budgeted under Capital Section**

(₹incrore)

Sl No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1	4059	Capital Outlay on Public Works	45	Grants for creation of Capital Assets	21.60
2	4202	Capital Outlay on Education, Sports, Art and Culture	45		25.47
3	4210	Capital outlay on Medical and Public Health	45		9.60
4	4217	Capital Outlay on Urban Development	45		442.71
5	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	45		248.01
6	4403	Capital Outlay on Animal Husbandry	45		0.25
7	4515	Capital Outlay on Other Rural Development Programme	45		557.96
8	4801	Capital Outlay on Power Projects	45		274.09
9	4810	Capital Outlay on New and Renewable Energy	45		773.32
10	4851	Capital Outlay on Village and Small Industries	45		0.60
11	5275	Capital Outlay on Other Communication Services	45	1.78	
12	5452	Capital Outlay on Tourism	45	4.00	
13	4059	Capital Outlay on Capital Works	04	Office Expenses	0.10
14	4801	Capital Outlay on Power Projects	04	Office Expenses	0.03
15	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	04	Office Expenses	0.05
16	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10	Professional Service Expenditure	2.50
17	4851	Capital Outlay on Village and Small Industries	24	Maintenance Work	0.47
<b>Total</b>					<b>2,362.54</b>

**Appendix- 3.10**  
(Reference: Paragraph 3.8, Page 49)  
**Statement of Major Head wise receipts booked under  
Minor Head 800- Other Receipt**

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Receipt	Receipts booked under Minor Head -800- Other Receipts during 2017-18	Percentage of Receipt booked under Minor Head - 800-Other Receipts to Total Receipts
1	0029	Land Revenue	446.41	97.90	21.93
2	0039	State Excise	4,054.00	874.31	21.57
3	0043	Taxes and Duties on Electricity	1,688.95	223.00	13.20
4	0045	Other Taxes and Duties on Commodities and Services	10.14	4.22	41.62
5	0055	Police	17.08	13.56	79.39
6	0056	Jails	6.38	1.35	21.16
7	0058	Stationery and Printing	3.43	2.67	77.84
8	0059	Public Works	54.29	53.27	98.12
9	0070	Other Administrative Services	39.81	22.02	55.31
10	0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	10.33	8.50	82.28
11	0075	Miscellaneous General Services	(-) 0.29 <sup>11</sup>	0.59	--
12	0202	General Education	17.15	1.95	11.37
13	0210	Medical and Public Health	52.56	7.26	13.81
14	0211	Family Welfare	0.06	0.06	100.00
15	0217	Urban Development	31.37	31.38	100.03
16	0220	Information and Publicity	0.06	0.06	100.00
17	0230	Labour and Employment	20.61	7.40	35.90
18	0235	Social Security and Welfare	3.46	3.57	103.18
<b>Total</b>			<b>6,456.38</b>	<b>1,353.07</b>	

<sup>11</sup> Minus figure is due to refunds more than receipts. Refunds during the year was ₹ 9.69 crore and receipts was ₹ 9.40 crore.



**Appendix: 3.11**  
(Reference: Paragraph 3.8: Page 49)  
**Statement of Major Head-wise expenditure booked under  
Minor Head 800- Other Expenditure**

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Expenditure	Expenditure booked under Minor Head-800- Other expenditure during 2017-18	Percentage of Expenditure booked under Minor Head-800- Other Expenditure to Total Expenditure
1	2029	Land Revenue	577.59	101.00	17.49
2	2075	Miscellaneous General Services	1.03	0.31	30.10
3	2245	Relief on Account of Natural Calamities	1,040.95	137.35	13.19
4	2250	Other Social Services	9.46	1.57	16.60
5	2810	Power	49.72	16.62	33.43
6	2852	Industries	200.08	23.58	11.79
7	2853	Non-ferrous Mining and Metallurgical Industries	476.63	281.31	59.02
8	3275	Other Communication Services	62.18	62.18	100
9	3454	Census Surveys and Statistics	26.80	4.72	17.61
10	4070	Capital Outlay on Other Administrative Services	27.43	27.43	100
11	4405	Capital Outlay on Fisheries	9.78	8.68	88.75
12	4700	Capital Outlay on Major Irrigation	763.76	631.09	82.63
13	4701	Capital Outlay on Medium Irrigation	109.21	93.61	85.72
14	4801	Capital Outlay on Power Projects	277.24	105.00	37.87
15	5055	Capital Outlay on Road Transport	4.53	4.03	88.96
<b>Total</b>			<b>3,636.39</b>	<b>1,498.48</b>	

**Appendix: 3.12**  
(Reference: Paragraph 3.9.2: Page 51)  
**Details of Temporary Advance**

(₹ in lakh)

Sl No.	Name of Department/ Office	Financial Year	No. of cases	Advance withdrawn
1	2	3	4	5
1	Collector Office ,raigarh	1984 – 2017	79	0.76
2	Collector Office ,Bilaspur	1999 – 2015	92	1.81
3	Collector Office ,Sukma	2014-17	10	1.18
4	Collector Office ,Jashpur	2005-17	160	28.49
5	Collector Office ,Ambikapur	1975-17	539	14.48
6	Collector Office ,Surajpur	2012-17	12	o.25
7	Janpad panchayat, kondagaon	2012-2017	33	14.86
8	Janpad panchayat , raigarh	2012-17	27	6.61
9	Commissioner NPN ,Jagdalpur, Bastar	2016-17	02	1.17
10	CEO JP, Saraipali	2012-17	04	0.50
11	Commissioner NPN, Bilaspur	2016-17	42	14.80
12	GP Ambagarh chauki, Rajnandgaon	2016-17	04	1.05
13	GP- Anathpur, Kondagaon	2015-17	01	0.73
14	Dy Director Agriculture, Bilaspur	2010-17	17	95.51
15	Assistant Director Horticulture, Baloda Bazar	2012-17	13	28.24
16	CEO JP, Durgkondal	2016-18	03	1.21
17	CEO, JP, Narayanpur	2010-17	10	6.32
18	GP, Bacharwar, Bilaspur	2017-18	03	4.55
19	Commiossioner, NPN, Dhamtari	201317	35	12.54
20	Commissioner, NPN, ambikapur	1992-17 (Govt. employee)	44	329.23
		2002-17 (Non Govt.) (IOC and Amrit Mission drinking water supply)	02	195.53
21	Nagar Parishad, Jamul Durg	2007-17	03	4.60
22	Raipur Municipal Corporation	2017-18	22	239.11
23	CEO, JP, Khairagarh	1982-17	51	11.19
24	Commissioner, NN, Chirmiri	1999-17	14	8.23
25	CEO NP, Simga	2012-17	27	13.30
26	CEO, JP Pali	2006-07 & 2012-13 (W)	27	55.10
27	Commissioner,NPN, Birgaon	2010-17	16	7.92
28	Commissioner,NPN, Korba	2015-16	270	1,083.00
29	Commissioner,NPN, Bhilai-chauranda	2013-17	9	2.31
30	CEO, ZP, Dantewada	2011-17	11	1.59
31	JP, Mahendragarh, Koriya	2005-17	21	21.84
32	CEO, JP,Dondilohara	2009-2017	9	4.48
33	EE PWD(NH) Ambikapur	2013-2017	9	2.70
34	EE PWD West Bastar Division	2003-2017	23	2.78
35	EE, PWD, Khairagarh	Till 2017	84	1.17
36	Dy. Director, Agriculture, Bemetra	2011-2017	8	33.85
37	EE, National Highway Division, PWD, Raipur	2014-2017	150	7.52
38	Principal, V.Y.T.P.G.College, Durg	2014-2017	29	4.01
39	CMHO, Raigarh	1996-17	7	0.70
<b>Total</b>				<b>2,265.27</b>

**Appendix: 3.13**  
(Reference: Paragraph 3.9.3: Page 52)  
**Irregular Maintenance of Cash Book**

(₹ in lakh)

Sl No.	Name of audited entity	Sector	Nature of objection	Amount
1	2	3	4	5
1	District Planning & statistical Sarguja	General Sector	Non entering of drawal of vouchers in cash book	267.71
2	Collector Office Baloda Bazar		Non entry of day to day transaction	0
4	Gram Panchayat Singhanpur Keshkal distt. – Kondagaon	Local Bodies	1. Cash book was not closed daily. 2. Above Rs. 10000 was paid in cash. 3. Cash was kept in cash book from 05/2015 to 03/2017	0
5	GP Jamhari Mahasamund	Local Bodies	Above Rs. 10000 was paid in cash.	0
6	GP Mundha Mahasamund	Local Bodies	Above Rs. 10000 was paid in cash.	0
7	GP-Bholapur Rajnandgaon	Local Bodies	1. Above Rs. 10000 was paid in cash. 2. Cash book was not closed daily.	0
8	Assistant Director Horticulture, Raigarh	Economic Sector	1. Bill/Voucher no and Mode of payment were not entered into cash book. 2. Cash book was not attested and closed timely. 3. Difference between concerned office and Audit party.	5.18
9	Asstt. Director, Horticulture Baloda Bazar	Economic Sector	1. Shortage of Rs. 341007 found in cash book. 2. Non-preparation of BRS	3.41
10	Dy. Director of Horticulture, Raipur	Economic Sector	1. Difference occurred during computation by audit in cash book.	35.00
			2. Details of balance not summarized in Cash Book	181.48
11	JP devgaon Narayanpur (03 Cases)	Local Bodies	Cash book was closed and Cash was also not verified timely	0
12	JP Lachhanpur, Lormi	Local Bodies	Cash book was maintained till Sep-2017 and Cash payment was above 10,000/-	0
13	JP, Gaurela (05 Cases)	Local Bodies	1. Above Rs. 10000 was paid in cash. 2. Cash book was not closed daily.	0
14	JP, Makri (05 Cases)	Local Bodies	1. Above Rs. 10000 was paid in cash. 2. Cash book was not closed daily.	0
15	JP-Kondagaon (05 Cases)	Local Bodies	1. Above Rs. 10000 was paid in cash. 2. Cash book was not closed daily.	0
16	BEO, Pendra, Bilaspur	Social Sector	Grant received but not taken into cash book	1.46
17	Principal, DSV PG Govt. Sanskrit college, Raipur	Social Sector	Difference between Cash book and pass book	1.70
18	Dy. Directore, Agriculture, Balrampur	Economic Sector	Amount not taken into cash book after Soil test expenditure	26.50
19	Dy. Director, Agriculture, Mahasamund	Economic Sector	1. Not entered of TDS in cash book	0.81
			2. Not shown in payment side of cash book	1.54

1	2	3	4	5
20	Dy. Director, Agriculture, Balod	Economic Sector	Not entered of TDS in cash book	0.37
21	Dy. Director, Agriculture, Durg	Economic Sector	Not entered of TDS in cash book	0.12
22	BMO, Nagri, dhamtari	Social Sector	Discrepancies in closing and opening balance of cash book	1.00
23	District Hospital, Baikunthpur, Koriya	Social Sector	Non reconciliation between cash book and bank pass book	8.35
24	Principal, Govt. Dental College, Raipur	Social Sector	Non reconciliation between cash book and bank pass book	5.21
25	Assistant Commissioner, Tribal Department, Balod	Social Sector	Non reconciliation between cash book and bank pass book	357.63
26	JP, Chhuriya	Local Bodies	1. Cash book was not closed daily. 2. Cash payment above Rs. 10,000/- 3. Cash book was not certified. 4. More than Rs. 20,000/- kept in cash	0
27	Govt. Kavyopadhyay Hiralal College, Abhanpur, Raipur	Social Sector	Difference between Closing balance & Bank Pass Book	1.50
<b>Total</b>				<b>898.97</b>

©  
**COMPTROLLER AND  
AUDITOR GENERAL OF INDIA**  
[www.cag.gov.in](http://www.cag.gov.in)

Email: [agauchhattisgarh@cag.gov.in](mailto:agauchhattisgarh@cag.gov.in)