



**State Finances Audit Report of the  
Comptroller and Auditor General of India  
for the year ended 31 March 2019**



**Government of Chhattisgarh  
Report No. 02 of the year 2020**

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## Preface

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

2. Chapters I and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2019. Information has also been obtained from the Government of Chhattisgarh, wherever necessary.

3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various rules, procedures and directives relating to financial reporting during the current year.

4. The Reports containing the findings of Performance Audits and audit of transactions in various Departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

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

# EXECUTIVE SUMMARY



# Executive Summary

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## Fiscal Situation of the State

Revenue receipts (RR) and revenue expenditure (RE) have increased during the period 2014-15 to 2018-19 but capital expenditure (CE) has decreased during 2018-19. However, RR and CE as a percentage of GSDP have decreased marginally during 2018-19 as compared to 2017-18, whereas RE has increased even after adjusting for inflation during the same period.

### *Paragraph 1.1.1*

The State has achieved revenue surplus and fiscal deficit as per the targets set by the 14<sup>th</sup> Finance Commission and in MTFP/FRBM. However, the ratio of total outstanding debt to GSDP (21.42 *per cent*) was higher than the target prescribed by the 14<sup>th</sup> Finance Commission (18.40 *per cent*).

### *Paragraph 1.1.2*

The primary deficit of the Government of Chhattisgarh ranged between ₹ 1,361 crore and ₹ 6,281 crore during 2014-19 indicating that non-debt receipts were not sufficient to meet the primary expenditure of the State.

### *Paragraph 1.1.2.2*

## Resource mobilisation

Revenue receipts (₹ 65,095 crore) increased by ₹ 5,448 crore (9.13 *per cent*) over the previous year, which was lower than the budget estimates (₹ 72,868 crore).

Revenue expenditure (₹ 64,411 crore) increased by ₹ 8,181 crore (14.55 *per cent*) over 2017-18, which was lower than the budget estimates (₹ 68,423 crore).

Capital expenditure (₹ 8,903 crore) decreased by ₹ 1,098 crore (10.97 *per cent*) over 2017-18 and was also lower than the budget estimates (₹ 14,454 crore).

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

### *Paragraphs 1.1.1 and 1.1.3*

## Summary of important audit findings and recommendations:

### Gender Budget

Out of budget provisions of ₹ 5,266 crore for 25 schemes exclusively for women centric works, only ₹ 3,257 crore (61.84 *per cent*) was spent.

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

### *Paragraph 1.1.4*

### **Incomplete projects**

The Public Works Department and Water Resources Department had 107 incomplete projects (estimated cost ₹ 3,687.60 crore) with cost over-run of ₹ 2,963.97 crore in 40 projects (where costs have been revised). Since the State Government has not evaluated the cost of 67 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 reevaluate 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 incurred a loss of ₹ 1,819.09 crore on account of difference between Government's borrowing cost and returns on investment during 2014-19.

Also, the State Government has incurred a loss of ₹ 44.10 crore on account of difference in the interest received on the loans advanced and that which the Government incurred on its borrowings.

**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 that Government pays on borrowed funds.*

**Paragraphs 1.8.3 and 1.8.4**

### **Cash balances and investment of cash balances**

During 2018-19, the cash balance increased by ₹ 5,472.97 crore from opening cash balance of ₹ 6,804.91 crore to closing cash balance of ₹ 12,277.88 crore. The surplus cash balance held in investment account was ₹ 9,759.02 crore while the State Government raised market loan of ₹ 12,900 crore during 2018-19. The State Government had a surplus cash balance mainly due to raising of market loans under public debt. The build-up of large cash balances increases the interest cost burden for the State Government. The State Government could have lowered its borrowings and the burden of interest by utilising the surplus cash balance available with it.

**Recommendation:** *The State Government should utilise its existing cash balance before resorting to fresh borrowings.*

**Paragraphs 1.8.5**

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

The SDRF had a closing balance of ₹ 400.70 crore as of March 2019. Grants-in-Aid for SDRF of ₹ 125.10 crore received from Government of India in December 2018 and corresponding State share of ₹ 13.90 crore was not transferred to the SDRF, resulting in overstatement of revenue surplus and understatement of fiscal deficit.

**Recommendation:** *The State Government should ensure timely transfer of the Central share received from GoI along with the State share to the SDRF and invest balances lying under this fund as per the guidelines.*

**Paragraph 1.9.4**

**Consolidated Sinking Fund (CSF)**

During 2018-19, GoCG was required to transfer a minimum of ₹ 264.54 crore (0.50 per cent of outstanding liability of ₹ 52,907.08 crore at the beginning of the year) to the fund, against which only ₹ 100 crore was transferred. The State Government made short contribution of ₹ 164.54 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**

Guarantees of ₹ 10,769.42 crore were outstanding at the end of March 2019. The outstanding amount of guarantees in the nature of contingent liabilities was about 16.54 per cent of the total revenue receipts of the State. The new guarantees were ₹ 7,359.15 crore during 2018-19.

Contrary to the 12<sup>th</sup> Finance Commission recommendations, the State Government has decided not to form a Guarantee Redemption Fund.

**Recommendation:** *The State Government should create and operate the Guarantee Redemption Fund as per the recommendations of the 12<sup>th</sup> Finance Commission.*

**Paragraph 1.9.6**

**Off-budget borrowing**

Chhattisgarh Housing Board (CHB) availed loan of ₹ 401.64 crore from Canara Bank and ₹ 195 crore from Allahabad Bank for construction of 6,424 residential houses for Government officials in various districts of Chhattisgarh and for purchase of 728 flats respectively. GoCG undertook to repay the principal and interest accruing on this loan. Similarly, Chhattisgarh Police Housing Corporation Limited (CPHCL) availed loans of ₹ 143.76 crore from Allahabad Bank and ₹ 60.95 crore from Canara Bank for construction of 10,000 residential houses for police officials.

Thus, in effect, the liability for the loans vested entirely with GoCG and not with CHB and CPHCL, though not reflected in the accounts of GoCG. Consequently, the liability of GoCG was understated by ₹ 801.35 crore.

**Recommendation:** *The State Government should disclose the details of off-budget borrowings through disclosure statements in the Budget.*

**Paragraph 1.9.6.1**

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

Against the overall saving of ₹ 29,437.08 crore, ₹ 353.09 crore lapsed at the end of financial year. Out of the balance savings of ₹ 29,083.99 crore,

₹ 23,389.20 crore was surrendered on 31 March 2019, leaving no scope for utilisation of these funds for other development purposes.

**Recommendation:** *The Finance Department should monitor the trend of expenditure by Departmental Controlling Officers to ensure all anticipated savings are surrendered at the earliest so that the funds can be utilised for developmental purposes.*

**Paragraph 2.1**

**Excess over provisions requiring regularisation**

There was an excess disbursement of ₹ 1.67 crore over the authorisation made by the State Legislature under two grants and four appropriations during the financial year 2018-19. Excess expenditure of ₹ 3,260.16 crore over provisions for the years 2000-01 to 2017-18 was yet to be regularised (December 2019) as required under the Constitution of India.

**Recommendation:** *The State Government should ensure that all the existing cases of excess expenditure are placed before the State legislature for regularisation at the earliest. 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 ₹ 27,276.13 crore (92.66 per cent of total savings of ₹ 29,437.08 crore) occurred in 48 cases pertaining to 38 grants and two appropriations where such savings exceeded ₹ 100 crore.

In 32 cases under 25 grants, there were persistent savings of ₹ 20 crore or more of the total provisions during the last five years.

**Paragraphs 2.2.4 and 2.2.5**

**Rush of Expenditure**

Expenditure of ₹ 9,213.94 crore (63.58 per cent of total expenditure of ₹ 14,491.09 crore) was incurred in the last quarter of the year 2018-19 in 22 major heads.

**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 2018-19, in seven out of eight cases amounting to ₹ 9.80 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.*

**Paragraph 2.3**

### **Outstanding Utilisation Certificates**

As of 30 December 2019, 477 Utilisation Certificates (UCs) amounting to ₹ 6,172.50 crore were outstanding in different departments against Grants-In-Aid bills drawn up to 2018-19.

***Recommendations:** The State Government should ensure that internal controls are put in place to watch timely submission of UCs and all pendencies are reviewed before release of fresh grant.*

**Paragraph 3.1**

### **Delay in finalisation of accounts of PSUs**

Government provided budgetary support (grants & subsidies) and accepted liability (guarantee) for ₹ 12,789.88 crore in nine PSUs during the period for which their accounts were in arrears up to 31 March 2019. These PSUs have not finalised their accounts for the last one to four years in gross violation of the provisions of the Companies Act.

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

**Paragraph 3.4**

### **Reporting of cases of losses and defalcation etc.**

In various departments, cases like theft, loss of property/material and defalcation amounting to ₹ 125.49 crore were awaiting conclusive investigation.

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

**Paragraph 3.5**

### **Personal Deposit Accounts**

₹ 1,891.10 crore were lying in 231 Personal Deposit accounts till March 2019. Out of the total balance of ₹ 1,891.10 crore, ₹ 1,637.42 crore pertaining to land acquisition has been kept in Personal Deposit accounts due to non-disbursement of the amounts to the concerned beneficiaries.

***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.*

**Paragraph 3.6**

### **Impact on revenue surplus and fiscal deficit**

The impact of incorrect booking/accounting of expenditure and revenue resulted in overstatement of revenue surplus by ₹ 3,057.79 crore and understatement of fiscal deficit to the tune of ₹ 1,054.04 crore.

**Paragraph 3.8**

### **Booking under minor head 800**

Revenue receipt and expenditure amounting to ₹ 2,749.90 crore (44 major heads) and ₹ 1,033.96 crore (47 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 3.9**

### **Non-adjustment of Temporary Advances**

As of 31 March 2019, temporary advances aggregating to ₹ 16.15 crore were pending for adjustment by various Departments, due to non-submission of adjustment vouchers.

**Recommendation:** *Government should take necessary steps for timely adjustment of temporary advances.*

**Paragraph 3.10.2**

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

The Building and Other Construction Worker Welfare Board could utilise only 33.79 *per cent* of available funds and only 51.78 *per cent* registered workers benefited under various schemes during 2018-19. Out of the total expenditure of ₹ 193.57 crore, the Board incurred expenditure of ₹ 166.98 crore (86 *per cent*) on welfare schemes during 2018-19.

**Recommendation:** *The State Government should ensure maximum utilisation of funds by Chhattisgarh BOCW Welfare Board on welfare schemes implemented for registered workers.*

**Paragraph 3.11**

# CHAPTER I

## **Finances of the State Government**

# CHAPTER I

## FINANCES OF THE STATE GOVERNMENT

### Introduction

This chapter provides an audit perspective on finances of the State Government during 2018-19 and analyses changes in major fiscal aggregates relative to 2017-18 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	2014-15	2015-16	2016-17	2017-18	2018-19
India's GDP at current prices (₹ in crore)	1,24,67,959	1,37,71,874	1,53,62,386	1,70,95,005	1,90,10,164
Growth rate of India's GDP at current prices (in per cent)	10.99	10.46	11.55	11.28	11.20
State's GSDP at current prices (₹ in crore)	2,21,118	2,27,383	2,54,722	2,84,194	3,11,660
Growth rate of GSDP at current prices (in per cent)	6.91	2.83	12.02	11.57	9.66
State's GSDP at constant prices (₹ in crore)	1,85,813	1,91,020	2,07,326	2,18,539	2,31,820
Growth rate of GSDP at constant prices (in per cent)	1.77	2.80	8.54	5.41	6.08

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

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 2018-19

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

**Tables 1.2 and 1.3** present a summary of the State Government's fiscal transactions during 2014-19. *Appendix 1.3 (Part A and B)* provides an abstract of receipts and disbursements as well as the overall fiscal position during 2018-19 and the previous years.

<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 National and State economy.



**Table 1.2: Summary of Receipts**

(₹ in crore)

Section-A-Revenue	2014-15	2015-16	2016-17	2017-18	2018-19	Variation (per cent) during 2018-19 over 2017-18
<b>Revenue Receipts</b>	<b>37,988.01</b>	<b>46,067.71</b>	<b>53,685.25</b>	<b>59,647.07</b>	<b>65,094.93</b>	<b>9.13</b>
Own Tax Revenue	15,707.26	17,074.86	18,945.21	19,894.68	21,427.26	7.70
Non-Tax Revenue	4,929.91	5,214.79	5,669.25	6,340.42	7,703.02	21.49
<b>State's own Receipts</b>	<b>20,637.17</b>	<b>22,289.65</b>	<b>24,614.46</b>	<b>26,235.10</b>	<b>29,130.28</b>	<b>11.04</b>
Share of Union Taxes/Duties	8,363.03	15,716.67	18,809.16	20,754.81	23,458.69	13.03
Grants from GoI	8,987.81	8,061.59	10,261.63	12,657.16	12,505.96	(-) 1.19
<b>Section-B- Capital and Others</b>						
<b>Miscellaneous Capital Receipts</b>	<b>3.03</b>	<b>2.84</b>	<b>2.37</b>	<b>3.32</b>	<b>5.26</b>	<b>58.43</b>
<b>Recoveries of Loans and Advances</b>	<b>194.86</b>	<b>296.39</b>	<b>172.99</b>	<b>138.59</b>	<b>162.32</b>	<b>17.12</b>
<b>Inter-State Settlement</b>	<b>0.91</b>	<b>0.52</b>	<b>0.38</b>	<b>1.24</b>	<b>0.57</b>	<b>(-) 54.03</b>
<b>Public Debt Receipts</b>	<b>6,439.67</b>	<b>7,251.15</b>	<b>5,479.93</b>	<b>9,652.44</b>	<b>14,370.10</b>	<b>48.88</b>
<b>Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Public Account Receipts</b>	<b>51,321.89</b>	<b>55,059.09</b>	<b>62,693.95</b>	<b>72,057.56</b>	<b>76,902.76</b>	<b>6.72</b>
<b>Opening Cash Balance</b>	<b>2,735.29</b>	<b>1,218.38</b>	<b>2,833.72</b>	<b>4,658.85</b>	<b>6,804.91</b>	<b>46.06</b>
<b>Total</b>	<b>98,683.66</b>	<b>1,09,896.08</b>	<b>1,24,928.59</b>	<b>1,46,159.07</b>	<b>1,63,340.85</b>	<b>11.76</b>

(Source: Finance Accounts of the respective years)

In 2018-19, the share of Union Taxes/Duties (13.03 per cent) grew at a faster pace as compared to the growth of the State's own receipts (11.04 per cent). The public debt receipts kept increasing though at a lesser rate of 48.88 per cent compared to 76.14 per cent increase in 2017-18.

**Table 1.3: Summary of Expenditure**

(₹ in crore)

Section-A- Revenue	2014-15	2015-16	2016-17	2017-18	2018-19	Variation (per cent) during 2018-19 over 2017-18
<b>Revenue Expenditure</b>	<b>39,561.29</b>	<b>43,701.06</b>	<b>48,164.60</b>	<b>56,229.75</b>	<b>64,411.17</b>	<b>14.55</b>
General Services	9,041.58	10,408.76	11,496.23	12,870.41	15,280.28	18.72
Social Services	15,388.85	16,339.35	21,341.61	24,371.59	23,454.94	(-) 3.76
Economic Services	14,152.22	16,052.54	14,176.21	17,623.09	24,780.79	40.62
Grants-in-Aid Contribution	978.64	900.41	1,150.55	1,364.66	895.16	(-) 34.40
<b>Section-B- Capital and Others</b>						
<b>Capital Expenditure</b>	<b>6,544.25</b>	<b>7,945.01</b>	<b>9,470.51</b>	<b>10,000.96</b>	<b>8,903.45</b>	<b>(-) 10.97</b>
<b>Loans and Advances Disbursed</b>	<b>88.32</b>	<b>164.73</b>	<b>272.71</b>	<b>368.76</b>	<b>240.44</b>	<b>(-) 34.80</b>
<b>Inter-State Settlement</b>	<b>1.22</b>	<b>0.49</b>	<b>0.44</b>	<b>1.07</b>	<b>0.25</b>	<b>(-) 76.64</b>
<b>Repayment of Public Debt</b>	<b>1,336.73</b>	<b>1,250.18</b>	<b>1,152.63</b>	<b>999.88</b>	<b>1,145.89</b>	<b>14.60</b>
<b>Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.92</b>	<b>100.00</b>
<b>Public Account Disbursements</b>	<b>49,933.47</b>	<b>54,000.89</b>	<b>61,148.85</b>	<b>71,753.74</b>	<b>76,356.85</b>	<b>6.42</b>
<b>Closing Cash Balance</b>	<b>1,218.38</b>	<b>2,833.72</b>	<b>4,658.85</b>	<b>6,804.91</b>	<b>12,277.88</b>	<b>80.43</b>
<b>Total</b>	<b>98,683.66</b>	<b>1,09,896.08</b>	<b>1,24,928.59</b>	<b>1,46,159.07</b>	<b>1,63,340.85</b>	<b>11.76</b>

(Source: Finance Accounts of the respective years)

- Revenue expenditure under General Services increased by 18.72 *per cent* over the previous year mainly due to increase under Pension and Other Retirement Benefits (₹ 1,504 crore), Police (₹ 475.54 crore) and Elections (₹ 144.45 crore).
- Grants-in-Aid and Contribution under revenue expenditure decreased by 34.40 *per cent* over the previous year mainly due to decrease under Assistance to Urban Local Bodies.

The trends in revenue receipts (RR)/revenue expenditure (RE) and 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)

	2014-15	2015-16	2016-17	2017-18	2018-19	Average
<b>Revenue receipts relative to GSDP</b>						
<b>RR at current prices (₹ in crore)</b>	37,988	46,068	53,685	59,647	65,095	
Rate of growth of RR at current prices ( <i>per cent</i> )	18.53	21.27	16.53	11.11	9.13	<b>15.31</b>
<b>RR at constant prices (₹ in crore)</b>	31,923	38,701	43,696	45,867	48,419	
Rate of growth of RR at constant prices ( <i>per cent</i> )	12.83	21.23	12.91	4.97	5.56	<b>11.50</b>
RR/GSDP at constant as well as current price ( <i>per cent</i> )	17.18	20.26	21.08	20.99	20.89	<b>20.08</b>
<b>Revenue expenditure relative to GSDP</b>						
<b>RE at current prices (₹ in crore)</b>	39,561	43,701	48,165	56,230	64,411	
Rate of growth of RE at current prices ( <i>per cent</i> )	20.40	10.46	10.21	16.74	14.55	<b>14.47</b>
<b>RE at constant prices (₹ in crore)</b>	33,245	36,712	39,203	43,240	47,911	
Rate of growth of RE at constant prices ( <i>per cent</i> )	14.61	10.42	6.79	10.30	10.80	<b>10.58</b>
RE/GSDP at constant as well as current price ( <i>per cent</i> )	17.89	19.22	18.91	19.79	20.67	<b>19.29</b>
<b>Capital expenditure relative to GSDP</b>						
<b>CE at current prices (₹ in crore)</b>	6,544	7,945	9,471	10,001	8,903	
Rate of growth of CE at current prices ( <i>per cent</i> )	43.07	21.41	19.21	5.60	(-)10.98	<b>15.66</b>
<b>CE at constant prices (₹ in crore)</b>	5,499	6,674	7,709	7,691	6,623	
Rate of growth of CE at constant prices ( <i>per cent</i> )	36.18	21.38	15.51	(-) 0.23	(-)13.89	<b>11.79</b>
CE/GSDP at constant as well as current price ( <i>per cent</i> )	2.96	3.49	3.72	3.52	2.86	<b>3.31</b>

As evident from the above table, RR and RE have been increasing from 2014-15 to 2018-19 but CE has decreased during 2018-19. However, RR and CE as a percentage of GSDP have decreased marginally during 2018-19 as compared to 2017-18, whereas RE has increased even after adjusting for inflation during the same period.

Revenue expenditure increased from ₹ 56,230 crore in 2017-18 to ₹ 64,411 crore in 2018-19 (₹ 8,181 crore), mainly due to increase in Crop Husbandry (₹ 5,588 crore), Co-operation (₹ 2,960 crore), and Pensions and Other Retirement Benefits (₹ 1,504 crore).

Capital expenditure decreased from ₹ 10,001 crore in 2017-18 to ₹ 8,903 crore in 2018-19 (₹ 1,098 crore). The decrease was mainly due to reduction of CE in Urban Development (₹ 357 crore) and Medical and Public Health (₹ 187 crore).

## 1.1.2 Review of fiscal position

**Table 1.5** depicts the performance of the State during 2018-19 under major variables provided in the budget, based on recommendations of the Fourteenth Finance Commission (14<sup>th</sup> FC) and targeted in the Mid-Term Fiscal Policy (MTFP) statement placed in the legislature under the Fiscal Responsibility and Budget Management (FRBM) Act.

**Table 1.5: Major fiscal variables for 2018-19**

Fiscal variables	2018-19			
	14 <sup>th</sup> FC Targets	Targets prescribed in MTFP (2018-19) under FRBM Act	Targets as per Budget	Actuals
Revenue Deficit (-) / Surplus (+)	Revenue surplus	Revenue surplus	Surplus of ₹ 4,445.35 crore	Surplus of ₹ 683.76 crore (0.22 per cent of GSDP at current prices)
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	₹ 9,997.27 crore	₹ 8,292.23 crore (2.66 per cent of GSDP at current prices)
Ratio of total outstanding debt to GSDP (in per cent)	18.40	18.06	18.68	21.42

The fiscal deficit (₹ 8,292.23 crore) was less than the budget estimates (BE) (₹ 9,997.27 crore) mainly due to decrease in capital expenditure (₹ 5,551 crore) and revenue surplus (₹ 3,762 crore) against the budget estimates. As such, on these two parameters, *viz.*, revenue surplus and fiscal deficit as percentage of GSDP, the State was FRBM compliant.

The ratio of total outstanding debt to GSDP (21.42 per cent) was higher than the prescribed target of 14<sup>th</sup> FC (18.40 per cent), as the State Government has raised borrowing from market loan (Chhattisgarh State Development Loan) of ₹ 12,900 crore during 2018-19.

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

Fiscal deficit represents the total financing the State requires (predominantly by drawing on its cash and investment balances with the RBI and by borrowing) to meet the excess of the revenue and capital expenditure (including loans and advances) over revenue and non-debt capital receipts. The financing pattern of the fiscal deficit is reflected in **Table 1.6**.

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

Particulars	(₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Composition of Fiscal Deficit</b>					
Revenue Deficit (-)/Surplus (+)	(-)1,573.28	2,366.65	5,520.65	3,417.32	683.76
Net Capital Expenditure <sup>2</sup>	(-)6,541.22	(-)7,942.17	(-)9,468.14	(-)9,997.64	(-)8,898.19
Net Loans and Advances <sup>3</sup>	106.23	131.69	(-)99.78	(-)230.00	(-)77.80
Expenditure under UDAY	0.00	870.12	0.00	0.00	0.00
<b>Total</b>	<b>(-)8,008.27</b>	<b>(-)4,573.71</b>	<b>(-)4,047.27</b>	<b>(-)6,810.32</b>	<b>(-)8,292.23</b>

<sup>2</sup> Net Capital Expenditure = Capital Receipt *minus* Capital Expenditure; minus figure indicate that the capital expenditure was more than the capital receipt during the year.

<sup>3</sup> Net Loans and advances = Recoveries of Loans and Advances *minus* disbursement of loans and advances; minus figure indicate that disbursement of loans and advances was more than the recovery during the year.

Financing pattern of Fiscal Deficit*					
Market borrowings	3,807.65	4,666.75	3,897.68	8,100.00	12,899.99
Loans from GOI	(-148.49)	(-18.79)	211.57	292.41	360.82
Special securities issued to NSSF	414.18	389.09	(-) 420.53	(-) 431.13	(-)443.74
Loans from financial institutions (NABARD)	645.80	525.92	638.58	691.28	407.14
Ways and Means advances from RBI	383.80	(-)383.80	0.00	0.00	0.00
Small Savings, PF etc.	443.83	514.3	426.96	640.61	754.51
Deposits and Advances	466.62	(-)69.54	550.68	120.95	(-)231.39
Suspense and Miscellaneous	1,449.74	(-)1,823.27	(-) 629.98	(-) 1,611.16	(-)5,709.95
Remittances	193.52	11.94	49.14	70.92	(-)122.43
Others <sup>4</sup>	264.02	389.93	639.8	(-) 765.14	60.40
<b>Total</b>	<b>7,920.67</b>	<b>4,202.53</b>	<b>5,363.90</b>	<b>7,108.74</b>	<b>7,975.35</b>
Overall Surplus (+)/Deficit (-)	(-) 87.60	(-)371.18	1,316.63	298.42	(-) 316.88
<b>Total</b>	<b>8,008.27</b>	<b>4,573.71</b>	<b>4,047.27</b>	<b>6,810.32</b>	<b>8,292.23</b>

\* All 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>5</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>6</sup>	Capital expenditure	Loans and advances disbursed	Primary expenditure <sup>7</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
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	1.07
2016-17	53,861	45,478	9,471	273	55,222	8,383	(-)1,361	0.53
2017-18	59,790	53,131	10,001	370	63,502	6,659	(-)3,712	1.31
2018-19	65,263	60,759	8,903	241	69,903	4,504	(-)4,640	1.49

(Source: Finance Accounts of the respective years)

\* Excludes expenditure of ₹ 870.12 crore under UDAY.

The primary deficit of the Government of Chhattisgarh ranged between ₹ 1,361 crore and ₹ 6,281 crore during 2014-19. During 2018-19, non-debt receipts increased by ₹ 5,473 crore (9.15 per cent) from ₹ 59,790 crore in 2017-18 to ₹ 65,263 crore in 2018-19, whereas primary expenditure increased by ₹ 6,401 crore (10.08 per cent) from ₹ 63,502 crore in 2017-18 to ₹ 69,903

<sup>4</sup> Includes Contingency Fund and Reserve Funds.

<sup>5</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>6</sup> Revenue expenditure minus interest payments is called Primary Revenue Expenditure.

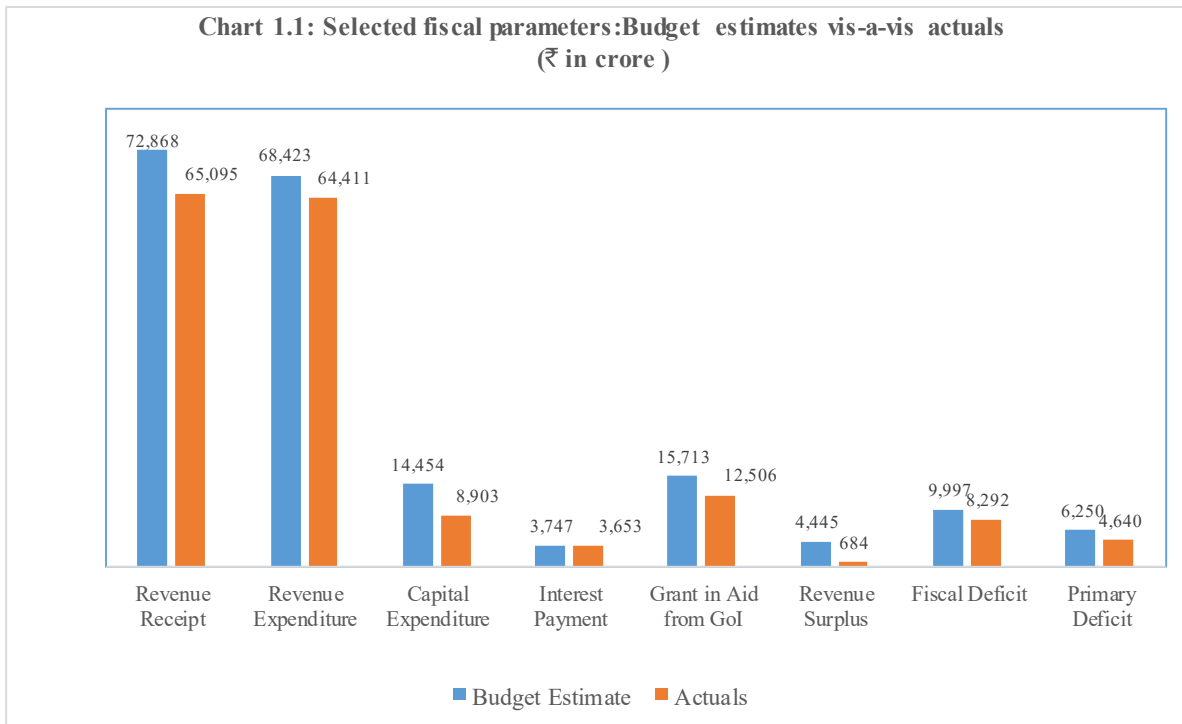
<sup>7</sup> Primary expenditure includes revenue, capital and loans and advances but not interest payments.

crore in 2018-19 (14.36 per cent) resulting in an increase in primary deficit by ₹ 928 crore from ₹ 3,712 crore in 2017-18 to ₹ 4,640 crore in 2018-19. Thus, the primary deficit indicates that non-debt receipts are not sufficient to meet the primary expenditure of the State Government.

### 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 2018-19 are shown in **Chart 1.1** and **Appendix 1.4**.



(Source: Finance Accounts of the State Government 2018-19 and Budget Estimate 2018-19 of the State)

During 2018-19, shortfall in revenue receipts (₹ 7,773 crore) vis-à-vis budget estimates were due to shortfall in own tax revenue (₹ 4,603 crore) and grants-in-aid from GoI (₹ 3,207 crore). Further, the State Government could achieve revenue surplus (₹ 684 crore) due to significantly lower revenue expenditure (₹ 4,011 crore) in comparison to budget estimates, mainly under General Services (₹ 1,340 crore) and Social Services (₹ 4,653 crore). Consequently, the State achieved the target of fiscal deficit. Further, the lower capital expenditure (₹ 5,551 crore) was mainly under Social Services (₹ 2,137 crore) and Economic Services (₹ 3,135 crore). The nature of expenditure is discussed in **Para 1.7**.

**Recommendation:** The Finance Department should rationalise the budget preparation exercise, so that the persisting gaps between the budget estimates and actuals are 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 the gender budget by coordinating between various departments and the Department of Women and Child Development and was entrusted with monitoring 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 ₹ 5,266.46 crore (original budget of ₹ 3,887.31 crore and supplementary budget of ₹ 1,379.15 crore) for 25 schemes which are 100 *per cent* women centric (*Appendix 1.5*) during 2018-19. Out of total budget of ₹ 5,266.46 crore, expenditure of ₹ 3,256.82 crore (61.84 *per cent*) only was incurred and ₹ 2,010.62 crore (38.16 *per cent*) was either surrendered or re-appropriated. Expenditure of ₹ 0.98 crore (0.02 *per cent*) was incurred in excess of available budget after surrender.

The budget provision of ₹ 11,002.18 crore for 104 schemes in which a part of the 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.

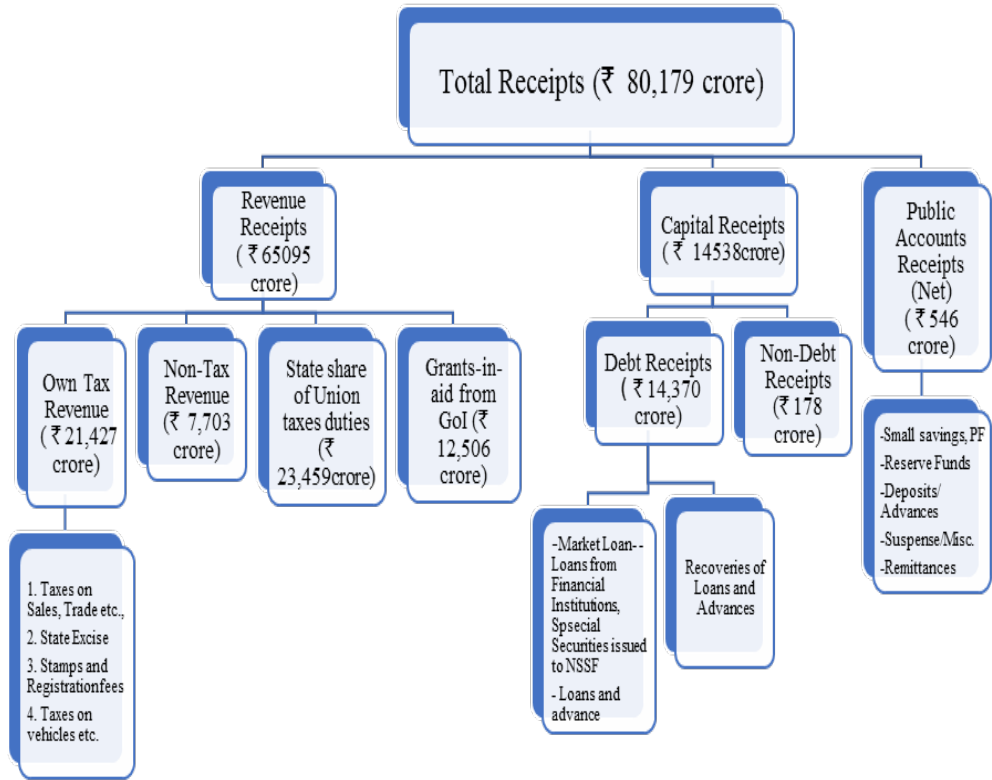
**Recommendation:** *The Finance Department should review the functioning of the Gender Budget Cell and the gender budget schemes periodically, so that provisions for women-centric works are fully utilised and also open distinct sub-heads or object heads to ascertain actual expenditure.*

## 1.2 Resources of the State

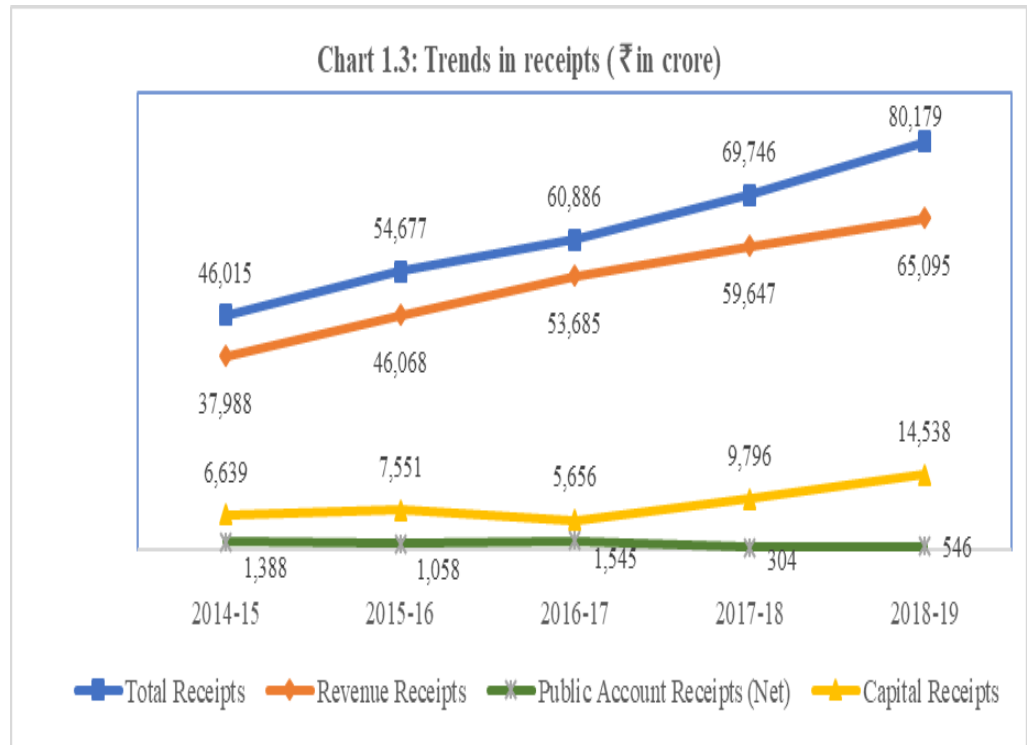
### 1.2.1 Resources of the State as per Annual Finance Accounts

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

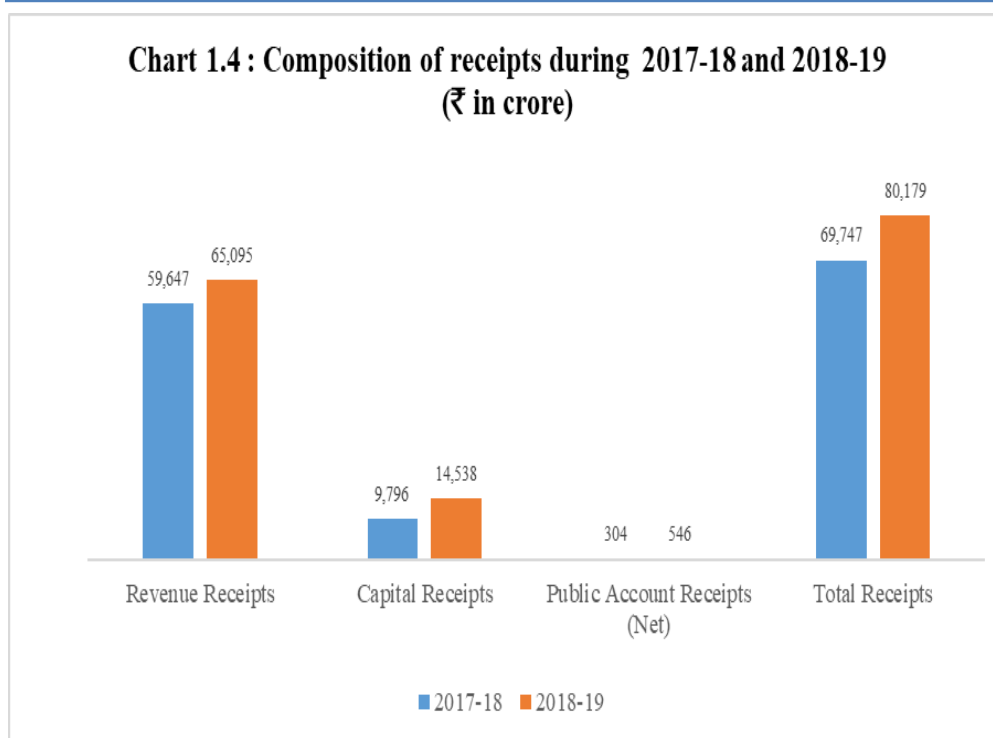
Chart 1.2: Composition and sub-components of resources



(Source: Finance Accounts of the State Government 2018-19)



(Source: Finance Accounts of the State Government 2018-19)



(Source: Finance Accounts of the State Government 2018-19)

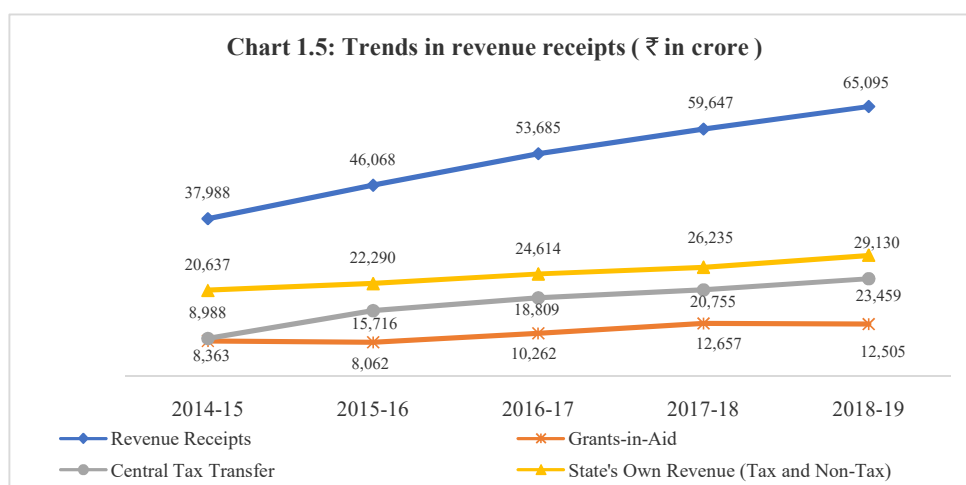
### 1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

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 2018-19, GoI released ₹ 6,381.79 crore directly to the State implementing agencies as against ₹ 6,490.81 crore in 2017-18, a decrease in direct transfer of funds of ₹ 109.02 crore (1.68 per cent) over the previous year. The funds were transferred mainly to those agencies which implement schemes i.e. Food Subsidy for decentralised procurement of Food Grains under National Food Security Mission, Mahatma Gandhi National Rural Employment Guarantee Programme, Solar Power-off Grid, Member of Parliament Local Area Development Scheme etc. Since these funds were not routed through the State Budget/State treasury system, expenditure thereon was not included in the Finance Accounts of the State.

### 1.3 Revenue receipts

The trend and composition of revenue receipts during 2014-19 are presented in *Appendix 1.6* and in **Chart 1.5**.





(Source: Finance Accounts of the respective years)

The increase in revenue receipts (₹ 5,448 crore; 9.13 per cent) during 2018-19 was mainly due to more receipts in tax revenue (₹ 1,533 crore), non-tax revenue (₹ 1,363 crore) and share of Union taxes (₹ 2,704 crore).

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

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

	2014-15	2015-16	2016-17	2017-18	2018-19
State's own tax (₹ in crore)	15,707	17,075	18,945	19,895	21,427
State's own tax / GSDP (in per cent)	7.10	7.51	7.44	7.00	6.88
State's own tax / Revenue receipts (in per cent)	41.35	37.07	35.39	33.35	32.92

While the State's own tax revenue receipts increased in real terms from ₹ 15,707 crore in 2014-15 to ₹ 21,427 crore in 2018-19, the proportion of State's own tax with respect to GSDP decreased to 6.88 per cent in 2018-19 from 7.00 per cent in 2017-18.

### 1.3.1 State's own resources

Details of the State's actual own tax and non-tax revenues for 2018-19 in comparison to the 14<sup>th</sup> Finance Commission assessment and budget estimates are given in **Table 1.9**.

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

	14 <sup>th</sup> FC projections	Budget estimates	MTFP/FRBM projections	Actuals
Own Tax Revenues	31,862	26,030	26,030	21,427
Non-Tax Revenues	6,116	8,170	8,170	7,703

(Source: Finance Accounts 2018-19, FRBM documents, Budget books and 14<sup>th</sup>FC report).

### 1.3.1.1 Tax revenues

Details of tax revenue during 2014-19 are given in **Table 1.10**.

**Table 1.10: Components of tax revenue**

Revenue Head	2014-15	2015-16	2016-17	2017-18	2018-19	Variation ( <i>per cent</i> ) during 2018-19 over 2017-18
Taxes on sales, trades etc.	8,429	8,908	9,927	6,450	4,088	(-)36.62
State Goods and Service Tax <sup>8</sup>	-	-	-	4,387	8,203	86.99
State Excise	2,892	3,338	3,444	4,054	4,489	10.73
Taxes on vehicles	703	829	985	1,180	1,205	2.11
Stamps and Registration fees	1,023	1,185	1,211	1,197	1,108	(-) 7.40
Land Revenue	332	364	504	446	488	9.32
Taxes on Goods and Passengers	982	1,040	1,340	478	55	(-) 88.60
Taxes and duties on electricity	1313	1373	1495	1689	1790	5.98
Other taxes <sup>9</sup>	33	38	39	14	2	(-) 85.00
<b>Total</b>	<b>15,707</b>	<b>17,075</b>	<b>18,945</b>	<b>19,895</b>	<b>21,427</b>	<b>7.70</b>
Growth Rate ( in <i>per cent</i> )	9.51	8.71	10.95	5.01	7.70	

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

- The overall growth of 7.70 *per cent* in own-tax revenue during 2018-19 was mainly due to increase in State Excise (by ₹ 435 crore), Land revenue (by ₹ 42 crore) and Taxes and Duties on Electricity (by ₹ 101 crore).
- The tax revenue on State Excise grew by 10.73 *per cent* over the previous year and during 2018-19 an increase of ₹ 435.03 crore was noticed. The reason for growth was increase in countervailing duty (CVD) and taking over of retail sale of liquor by the Chhattisgarh Beverages Corporation Ltd.
- Increase in receipt (₹ 101 crore) under Taxes and Duties on Electricity was due to collection of arrears from the consumers.
- Taxes on Sales, Trade etc. and taxes on Goods and Passengers decreased by ₹ 2,362 crore and by ₹ 423 crore respectively during 2018-19 in comparison to the previous year, as the taxes were subsumed in Goods and Services Tax (GST) which was implemented from 1 July 2017. State GST (SGST) collection during the year in comparison to previous year increased by ₹ 3,816 crore.

### 1.3.1.2 Non-tax revenues

Details of receipts from non-tax revenues (NTR) during 2014-19 are given in **Table 1.11**.

<sup>8</sup> SGST started after introduction of GST in July 2017,

<sup>9</sup> Other taxes- hotel receipts, taxes on income and expenditure and taxes and duties on services and commodities.

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

(₹ in crore)

Revenue head	2014-15	2015-16	2016-17	2017-18	2018-19	Percentage increase/ decrease during 2018-19 with respect to 2017-18
Non-ferrous Mining and Metallurgical Industries	3,572.68	3,709.52	4,141.47	4,911.44	6,110.24	24.41
Major Irrigation	410.95	502.17	437.35	461.23	521.81	13.13
Forestry and Wild Life	348.72	409.75	405.15	291.17	236.73	(-) 18.70
Interest receipts	171.89	108.23	157.24	180.44	189.55	5.05
Other non-tax receipts <sup>10</sup>	425.67	485.12	528.04	496.14	644.69	29.94
<b>Total</b>	<b>4,929.91</b>	<b>5,214.79</b>	<b>5,669.25</b>	<b>6,340.42</b>	<b>7,703.02</b>	<b>21.49</b>

(Source: Finance Accounts of the respective years)

The share of NTR in revenue receipts during 2018-19 increased to 11.83 per cent as compared to 10.63 per cent during 2017-18. NTR increased (₹ 1,363 crore; 21.49 per cent) during 2018-19 over the previous year mainly due to increase in receipts under non-ferrous mining and metallurgical industries by ₹ 1,199 crore (24.41 per cent), Other non-tax receipts by ₹ 149 crore (29.94 per cent) and major irrigation by ₹ 61 crore (13.13 per cent). The increase in receipts under non-ferrous mining and metallurgical industries was mainly due to increase in production of coal and limestone minerals.

### 1.3.2 Cost of collection of taxes

Details of collection and cost thereof in respect of major revenue receipts during 2018-19 are given in Table 1.12.

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

Heads of revenue	Year	Gross collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All-India average percentage of previous year
		(₹ in crore)		(in per cent)	
VAT/ Taxes on sales, trade etc.	2014-15	8428.61	48.55	0.58	0.88
	2015-16	8908.36	50.81	0.57	0.91
	2016-17	9927.21	56.72	0.57	0.66
	2017-18	6449.60	67.24	1.04	0.69
	2018-19	4,087.72	62.73	1.53	0.69
Taxes on vehicles	2014-15	703.48	12.42	1.77	6.25
	2015-16	829.22	12.86	1.55	6.08
	2016-17	985.27	14.96	1.52	4.99
	2017-18	1180.01	15.51	1.31	2.01
	2018-19	1,204.85	18.86	1.57	2.61
State Excise	2014-15	2892.45	59.74	2.07	1.81
	2015-16	3338.40	58.79	1.76	2.09
	2016-17	3443.51	131.46	3.82	3.21
	2017-18	4054.00	171.67	4.23	2.61
	2018-19	4,489.03	71.66	1.60	1.83
Stamps and Registration fees	2014-15	1023.33	27.00	2.64	3.37
	2015-16	1185.22	25.14	2.12	3.59
	2016-17	1211.35	24.78	2.05	2.87
	2017-18	1197.47	22.27	1.86	2.99
	2018-19	1,108.46	18.38	1.66	2.96

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

<sup>10</sup> Minor irrigation, Public works, Medical and Public Health, dividends (given by Chhattisgarh State Warehousing Corporation, Chhattisgarh State Forest Development Corporation, etc.), etc.

In 2018-19, the cost of collection of taxes on sales, trade etc., in Chhattisgarh (1.53 per cent) was significantly higher than the all-India average for the previous year. However, the cost of collection of Taxes on Vehicles (1.57 per cent), State Excise (1.60 per cent) and Stamps and Registration fees (1.66 per cent) was lower than the all-India average.

### 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. Details of Grants-in-Aid from GoI are given in **Table 1.13**.

**Table 1.13: Grants-in-Aid released by Government of India**

Particulars	(₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Non-Plan Grants	1568.28	2328.79	2013.42		
Grant for State Plan Scheme	6435.44	4775.83	7785.03		
Grant for Central Plan Scheme (including Centrally Sponsored Plan Scheme)	984.08	956.97	463.18		
Grants for Centrally Sponsored Schemes				9,275.76	8,214.77
Finance Commission Grants				1,460.23	1,679.48
Other Transfers/Grants to State				1,921.17	2,611.70
<b>Total</b>	<b>8,987.80</b>	<b>8,061.59</b>	<b>10,261.63</b>	<b>12,657.16</b>	<b>12,505.95</b>
Revenue Receipts	37,988	46,068	53,685	59,647.07	65,094.93
Total grants-in-aid as a percentage of Revenue Receipts of the State	23.66	17.50	19.11	21.22	19.21

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

Due to modification of accounting sub-heads after merger of plan and non-plan expenditure, sub-heads '01 Non-plan grants', '02 Grants for State plan schemes', '03 Grants for Central plan schemes', '04 Grants for Centrally sponsored plan schemes' were discontinued with effect from 1 April 2017. The State Government received grants-in-aid under different sub-major heads 'Grants for Centrally Sponsored Scheme' (₹ 8,214.77 crore), 'Finance Commission Grants' (₹ 1,679.48 crore) and other Transfers/Grants (₹ 2,611.70 crore) during 2018-19.

#### 1.3.3.1 Short Transfer of Central Road Fund

The list of Major and Minor Heads prescribes the accounting procedure relating to Central Road Fund (CRF). In terms of the extant accounting procedure, the grants are to be initially booked as revenue receipts under Major Head "1601 Grants-in-Aid", and an equivalent amount is to be transferred to the Public Account under Major Head "8449- Other Deposits-103 Subvention from Central Road Fund", by per contra debit to revenue expenditure Major Head "3054 Roads and Bridges".

As against the aforesaid procedure prescribed by the Central Government, the Government of India released ₹ 214.02 crore from Central Road Fund during 2018-19, out of which only ₹ 200.00 crore was transferred by the State Government to "8449- Other Deposits-103 Subvention from Central Road Fund" in the Public Account which resulted in overstatement of revenue surplus and understatement of fiscal deficit to the tune of ₹ 14.02 crore.

### 1.3.4 Central Tax Transfers (CTT)

Details of GoI tax transfers to the State Government during 2014-19 are given in **Table 1.14**.

**Table 1.14: Trend in Central tax transfers**

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Central Goods and Service Tax	--	--	--	291.44	5,789.33
Integrated Goods and Service Tax	--	--	--	2,094.36	462.00
Corporation Tax	2,920.41	4,950.08	6,019.53	6,352.98	8,157.09
Taxes on Income other than Corporation Tax	2,085.45	3,455.09	4,183.59	5,364.62	6,007.35
Other Taxes on Income and Expenditure	0.07	0.09	0.00	0.00	42.48
Taxes on wealth	7.88	0.92	13.78	(-)0.19	2.98
Customs	1,352.54	2,504.03	2,589.37	2,093.70	1,662.66
Union Excise Duties	763.73	2,069.99	2,956.84	2,188.50	1,104.93
Service Tax	1,232.95	2,727.11	3,045.99	2,369.40	217.76
Other Taxes and Duties on Commodities and Services	--	9.16	0.06	0.00	12.11
<b>Total - Central tax transfer</b>	<b>8,363.03</b>	<b>15,716.47</b>	<b>18,809.16</b>	<b>20,754.81</b>	<b>23,458.69</b>
<b>CTT as share of RR</b>	<b>22.01</b>	<b>34.12</b>	<b>35.04</b>	<b>34.80</b>	<b>36.04</b>

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

The increase of CTT in 2018-19 over the previous year was mainly under Central Goods and Service Tax (₹ 5,789 crore), Corporation tax (₹ 8,157 crore) and Taxes on income other than Corporation tax (₹ 6,007 crore). However, collection of taxes was less mainly under Service Tax (₹ 218 crore), Integrated Goods and Service Tax (₹ 462 crore), Union Excise Duties (₹ 1,105 crore) and Customs (₹ 1,663 crore).

### 1.3.5 Goods and Services Tax

The State Government implemented the Goods and Services Tax (GST) Act, which became effective from 1 July 2017. Under the GST (Compensation to the States) Act, 2017, the Central Government will compensate the States for loss of 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 of final revenue figures, as audited by the Comptroller and Auditor General of India. A base year (2015-16) revenue figure of taxes subsumed under GST was finalised under GST Act. In case of Chhattisgarh, 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 2018-19 in accordance with the base year figure was ₹ 10,900.32 crore. Revenue figure under GST for the year 2018-19 has been depicted in the Finance Accounts as per nature of receipts i.e. State Goods and Services Tax (SGST), Input Tax Credit cross utilisation 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 ₹ 10,900.32 crore, the revenue receipt of the State Government under GST was ₹ 8,203.40 crore during the year

2018-19. The State Government also received compensation of ₹ 2,261 crore from GoI for loss of revenue arising out of implementation of GST.

### 1.3.5.1 Access to GST data

With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfill the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

**Recommendation:** Government should provide access to data for comprehensive check of all transactions to audit.

### 1.3.6 Arrears of revenue

Details of arrears of revenue are given in **Table 1.15**.

**Table 1.15: Arrears of revenue**

(₹ in crore)

Head of revenue	Total amount outstanding		Amount outstanding for more than five years	
	as on 31 March 2018	as on 31 March 2019	as on 31 March 2018	as on 31 March 2019
Taxes on sales, trade etc.	2,459.64	2,969.00	1,074.29	1,231.99
Taxes on vehicles	27.72	9.77	8.06	8.06
State Excise	51.20	52.50	26.49	27.84
Stamps and Registration fees	54.17	126.84	15.37	0.00

The Land Revenue department, Electricity department, Non-ferrous Mining and Metallurgical Industries and Forestry and Wildlife 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 Receipts under Capital Section

Trends of receipts under the Capital section during 2014-19 are given in **Table 1.16** and **Appendix 1.6**.

**Table 1.16: Trends in growth and composition of receipts under capital section**

Sources of State's Receipts under capital section	2014-15	2015-16	2016-17	2017-18	2018-19
Miscellaneous Capital Receipts (₹ in crore)	3.03	2.84	2.37	3.32	5.26
Recovery of Loans and Advances (₹ in crore)	194.86	296.39	172.99	138.59	162.32
Inter-State Settlement (₹ in crore)	0.91	0.52	0.38	1.24	0.56
<b>(A) Non-Debt Capital Receipts (₹ in crore)</b>	<b>198.8</b>	<b>299.75</b>	<b>175.74</b>	<b>143.15</b>	<b>168.14</b>
Rate of growth of non-debt Capital Receipts (per cent)	(-87.95)	50.78	(-41.37)	(-18.54)	17.46
Internal Debt (₹ in crore)	6,430.98	7,105.87	5,098.40	9,187.89	13,816.66
Loans and advances from the Central Government (₹ in crore)	8.69	145.28	381.53	464.55	553.44

Sources of State's Receipts under capital section	2014-15	2015-16	2016-17	2017-18	2018-19
<b>(B) Public Debt Receipts (₹ in crore)</b>	<b>6,439.67</b>	<b>7,251.15</b>	<b>5,479.93</b>	<b>9,652.44</b>	<b>14,370.10</b>
<b>Receipts under capital section (A+B) (₹ in crore)</b>	<b>6,638.47</b>	<b>7,550.90</b>	<b>5,655.67</b>	<b>9,795.59</b>	<b>14,538.24</b>
Rate of growth of Public Debt receipts under capital section ( <i>per cent</i> )	63.78	12.6	(-)24.43	76.14	48.88
Rate of growth of GSDP at current price ( <i>per cent</i> )	6.91	2.83	12.02	11.57	9.66
Rate of growth of receipts under capital section ( <i>per cent</i> )	18.93	13.74	(-)25.10	73.2	48.42

(Source: Finance Accounts of the respective years)

There was no disinvestment during 2018-19 and miscellaneous capital receipt was on account of refund of share capital investment by the co-operative institutes.

Increase in public debt receipts was on account of 50.38 *per cent* increase in Internal Debt receipts attributable to market loans as detailed in **Table 1.17**.

#### **1.4.1 Recoveries of Loans and Advances**

During 2018-19, ₹ 162.32 crore of loan was recovered mainly from Water Supply and Sanitation (₹ 91 crore), Urban Development (₹ 42 crore) and Food Storage and Warehousing (₹ 28 crore).

#### **1.4.2 Debt receipts from internal sources**

Details of debt receipts from internal sources during 2014-15 to 2018-19 are given in **Table 1.17**.

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

Particulars	(₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Market loans	4,200.00	4,850.00	4,200.00	8,100.00	12,899.99
Compensation and other bonds	0.00	870.12	0.00	0.00	0.00
Loans from financial institutions	796.13	673.52	898.40	1,087.89	916.67
Special securities issued to National Small Savings Fund	658.81	712.23	0.00	0.00	0.00
Ways and means advances, from Reserve Bank of India	776.04	0.00	0.00	0.00	0.00
<b>Total</b>	<b>6,430.98</b>	<b>7,105.87</b>	<b>5,098.40</b>	<b>9,187.89</b>	<b>13,816.66</b>

(Source: Finance Accounts of the respective years)

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

#### **1.4.3 Loans and advances from Government of India**

Loans and advances of ₹ 553.44 crore from GoI were received during 2018-19 mainly for Chhattisgarh Road Sector Development Project Phase II (₹ 549.23 crore) and Sustainable Urban Transport Project (₹ 3.73 crore).

### **1.5 Public Account 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 1.18**.

**Table 1.18: Net Public Account Receipts and its composition during 2018-19**

(₹ in crore)

S. N.	Public Account Receipts	Receipts	Disbursement	Net Public Receipts
1	Small Savings, Provident Funds, etc.	1,649.09	894.58	754.51
2	Reserve Funds	814.87	650.08	164.79
3	Deposits and Advances	4,118.33	4,349.72	(-)231.39
4	Suspense and Miscellaneous	1,59,728.76	1,65,438.71	(-) 5,709.95
	Less-- Departmental Balances	3.30	5.51	(-) 2.21
	Less- Permanent Cash Imprest	0.00	0.00	0.00
	Less-Cash Balance Investment Account	99,263.06	1,04,951.22	(-) 5,688.16
	<b>Total- Suspense and Miscellaneous</b>	<b>60,462.40</b>	<b>60,481.97</b>	<b>(-) 19.58</b>
5	Remittances	9,858.07	9,980.50	(-) 122.43
<b>Total- 1 to 5</b>		<b>76,902.76</b>	<b>76,356.85</b>	<b>545.90</b>

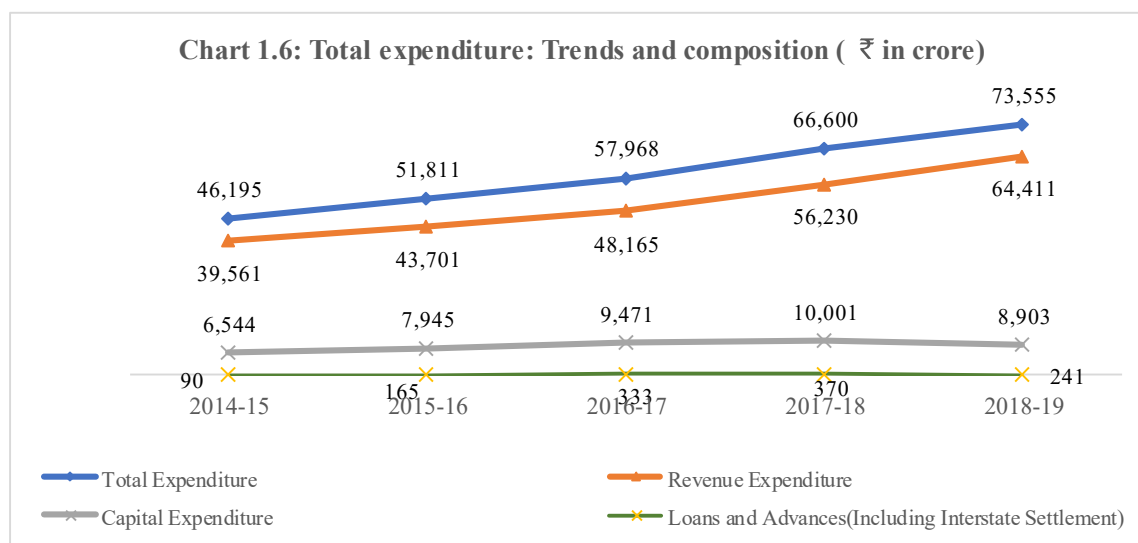
(Source: Finance Accounts of the years 2018-19)

The net availability of funds under Small Savings and Reserve Funds have a predominant share in financing the fiscal deficit. Further, net disbursement under cash balance investment account indicates increase in investment (₹ 5,688.16 crore) held under cash balance investment account during the year 2018-19 due to availability of surplus cash balance as discussed in **para 1.8.5**.

## 1.6 Application of resources

### Growth and composition of expenditure

**Chart 1.6** presents the trends and composition of total expenditure during 2014-19 respectively.



(Source: Finance Accounts of the respective years)



### 1.6.1 Capital expenditure (CE)

The ratio of capital expenditure to GSDP during 2014-19 is shown in **Table 1.19**.

**Table 1.19: Ratio of Capital expenditure to GSDP**

	2014-15	2015-16	2016-17	2017-18	2018-19
Capital expenditure (₹ in crore)	6,544	7,945	9,471	10,001	8,903
Ratio of CE to GSDP (in per cent)	2.96	3.49	3.72	3.52	2.86

CE decreased (₹ 1,098 crore; 10.97 per cent) during 2018-19 over the previous year mainly due to decrease in expenditure under capital outlays on Water Supply, Sanitation, Housing and Urban Development (₹ 404 crore) and on Energy (₹ 230 crore).

CE under capital outlays on Water Supply, Sanitation, Housing and Urban Development decreased mainly due to less expenditure on “Atal Nagar Vikas Pradhikaran”, Global Environment Fund assisted State Urban Transport Project and Infrastructure Development in ULBs. CE under Energy decreased mainly due to less expenditure on Rural electrification under “Mukhyamantri Mazra Tola Vidhyutikaran Yojna”. However, during the same year CE under Communication increased by ₹ 206 crore.

### 1.6.2 Revenue expenditure

Revenue expenditure constituted 88 per cent of total expenditure during 2018-19 against 84 per cent in 2017-18. During 2018-19, revenue expenditure was 21 per cent of GSDP. As compared to the previous year, revenue expenditure increased from ₹ 56,230 crore in 2017-18 to ₹ 64,411 crore in 2018-19 (₹ 8,181 crore; 14.55 per cent) mainly due to increase in Economic Services by ₹ 7,158 crore.

### 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 1.20 presents the trend in expenditure on these components during 2014-19.

**Table 1.20: Components of committed expenditure**

Components	2014-15	2015-16	2016-17	2017-18	2018-19	
					BE	Actual
Salaries & Wages	10,003 (26)	10,865 (24)	11,424 (21)	13,184 (22)	16,444	17,808 (27)
Salaries paid through Grants-in-Aid	2,010 (5)	2,305 (5)	2,868 (5)	3,447 (6)	N.A.	1,593 (2)
Interest Payments	1,727 (5)	2,149 (5)	2,687 (5)	3,098 (5)	3,747	3,653 (6)
Pensions	3,249 (9)	3,519 (8)	3,487 (6)	3,898 (7)	5,335	5,429 (8)
Subsidies	3,747 (10)	7,397 (16)	4,189 (8)	5,005 (8)	5,989	8,323 (13)
<b>Total</b>	<b>20,736 (55)</b>	<b>26,235 (57)</b>	<b>24,655 (46)</b>	<b>28,632 (48)</b>	<b>31,515</b>	<b>36,806 (57)</b>

(Source: Finance Accounts of the respective years)

Figures in Brackets indicates percentage to Revenue Receipts, N.A - Not Available

Salaries & wages (₹ 17,808 crore), Subsidies (₹ 8,323 crore) and Pension (₹ 5,429 crore) together accounted for 49 *per cent* of the revenue expenditure and consumed 48 *per cent* of the revenue receipts during the year.

### Salary and Wages

The expenditure on salaries and wages during the year 2018-19 increased by 35 *per cent* (₹ 4,624 crore) from ₹ 13,184 crore in 2017-18 to ₹ 17,808 crore in 2018-19 mainly due to payment of installments of Pay Commission arrears. The salary paid out of Grants-in-Aid decreased (₹ 1,854 crore) from ₹ 3,447 crore in 2017-18 to ₹ 1,593 crore in 2018-19.

### Interest payments

The growth rate of interest payments was 18 *per cent* over the previous year, mainly due to sharp increase of interest payments on market loans by ₹ 566.51 crore (34 *per cent*) over the previous year. Interest payments were six *per cent* of revenue receipts during 2018-19. Major components of interest payments during 2017-18 and 2018-19 are given in **Table 1.21**.

**Table 1.21: Components of interest payments**

(₹ in crore)

Components	2017-18			2018-19		
	Outstanding liabilities	Interest paid	Interest paid as percentage of outstanding balance	Outstanding liabilities	Interest paid	Interest paid as percentage of outstanding balance
1	2	3	4	5	6	7
Internal debt	36,690.44	2,474.18	6.74	49,553.83	2,958.53	5.97
Loans & Advances from GoI	2,339.57	133.83	5.72	2,700.39	139.48	5.17
Small Savings, Provident fund etc.	6,075.40	419.55	6.91	6,832.42	488.85	7.15
Others	7,801.67	70.77	0.91	7,662.87	65.68	0.86
<b>Total</b>	<b>52,907.08</b>	<b>3,098.33</b>	<b>5.86</b>	<b>66,749.51</b>	<b>3,652.54</b>	<b>5.47</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 designated fund manager through the National Securities Depository Limited (NSDL) / Trustee Bank.

Deductions of New Pension Scheme contributions from the employees commenced from March 2006 along with arrears of contribution for the period December 2004 to February 2006. During 2006-19 against employee's contribution of ₹ 2,457.90 crore, the State Government contributed ₹ 2,445.26 crore resulting in short contribution of ₹ 12.64 crore.

As on 31 March 2019, ₹ 17.14 crore (including contribution of employees on deputation of ₹ 3.10 crore) remained in the Public Account, pending transfer to NSDL/Trustee Bank. Short contribution of ₹ 12.64 crore and non-transfer of ₹ 17.14 crore resulted in unnecessary creation of liability of ₹ 29.78 crore to the State Government. Further, the State Government has created interest

liability on the amount not transferred to NSDL, leading to possible uncertainty in the rate of return to the employees /avoidable financial liability to the Government in future, and, thus leading to possible failure of the scheme itself.

**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 ₹ 8,323.01 crore in 2018-19 consuming 12.73 per cent of the revenue receipts (₹ 65,095 crore). Such subsidies were mainly due to major activities under Short Term Agricultural Loan Waiver Scheme (₹ 3,000 crore), Chief Minister's Food Assistance Scheme (₹ 2,770 crore), Grant for free supply of electricity to Agriculture Pumps up to five horsepower (₹ 827 crore) and State Co-operative Marketing Federation for meeting Losses on Food Procurement (₹ 500 crore).

Some of the subsidies given as Grants-in-Aid (in kind) during 2018-19 are given in **Table 1.22**.

**Table 1.22: Grants-in-Aid (in kind) provided by the State Government**

		(₹ in crore)	
Name of the Department	Scheme Name	2017-18	2018-19
School Education	Free cycle distribution to High School girls	59.41	22.79
School Education	Free supply of text books to students	88.14	0.49
School Education	Free distribution of books and stationary to tribal students	0.68	0.45
Agriculture	Free supply of electricity to agriculture pumps of 5 HP	849.67	818.23
Communication	Free supply of laptops/ tablets to students of technical education, medical education and higher education.	47.07	29.14
<b>Total</b>		<b>1,044.97</b>	<b>871.10</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. This was despite reduction of revenue and capital expenditure in Social Sector.

### **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 2018-19 were analysed taking 2014-15 as the base year, and are shown in **Table 1.23**.

**Table 1.23: Fiscal priority of the State in 2014-15 and 2018-19**

*(in per cent)*

Fiscal Priority by the State	AE/ GSDP	DE/ AE	SSE/ AE	CE/ AE	ESE/ AE	Education / AE	Health / AE
<b>Average (Ratio) 2014-15 of</b>							
General Category States	15.99	68.51	36.15	14.02	32.36	16.54	4.92
Chhattisgarh	20.89	77.73	36.74	14.36	40.99	20.60	5.05
<b>Average (Ratio) 2018-19 of</b>							
General Category States	16.05	67.04	36.59	14.28	30.45	14.99	5.07
Chhattisgarh	23.60	77.66	34.42	12.10	43.24	17.68	5.11
AE : Aggregate Expenditure, DE : Development Expenditure, SSE : Social Sector Expenditure, CE : Capital Expenditure, # Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure, Development Loans and Advances disbursed.							

The ratio depicting the adequacy of public expenditure of Chhattisgarh in 2018-19 was higher than the average of General category States except in the area of social sector expenditure and capital expenditure, where the State lagged behind General category States.

### 1.7.2 Efficiency of expenditure use

**Table 1.24** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2018-19 *vis-à-vis* the budgeted amount and expenditure in the previous year.

**Table 1.24: Development expenditure**

*(₹ in crore)*

Components	2014-15	2015-16	2016-17	2017-18	2018-19	
					B.E.	Actuals
Development Revenue Expenditure	29,541 (64)	32,392 (63)	35,518 (61)	41,995 (63)	50,652	48,236
Development Capital Expenditure	6,287 (14)	7,582 (15)	9,283 (16)	9,698 (15)	13,920	8,648
Development Loans and Advances	78	164	273	169	303	240
<b>Total Development Expenditure</b>	<b>35,906 (78)</b>	<b>40,138 (77)</b>	<b>45,074 (78)</b>	<b>51,862 (78)</b>	<b>64,875</b>	<b>57,124 (78)</b>
Aggregate Expenditure (RE+CE+L&A)	46,195	51,811	57,968	66,600		73,555
Figures in brackets indicate percentage to aggregate expenditure.						

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

### 1.7.3 Expenditure on selected social and economic services

**Table 1.25** provides details of capital expenditure and the components of revenue expenditure on the maintenance of selected social and economic services.

**Table 1.25: Efficiency of expenditure use in selected social and economic services  
(in per cent)**

Social/Economic Infrastructure	2017-18			2018-19		
	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>Total Social Services, of which</b>	<b>3.98</b>	<b>0.34</b>	<b>28.13</b>	2.41	<b>0.32</b>	<b>44.96</b>
General Education	1.00	0.12	36.56	0.67	0.11	63.84
Public Health and Family Welfare	0.6	0.65	43.10	0.29	0.59	47.47
Water Supply Sanitation and Housing and Urban Development	1.64	0.66	2.57	0.94	0.21	3.68
<b>Total Economic Services, of which</b>	<b>10.58</b>	<b>2.44</b>	<b>12.72</b>	<b>9.35</b>	<b>1.96</b>	<b>9.42</b>
Agriculture and Allied Activities	0.13	0.48	16.61	0.12	0.15	8.43
Irrigation and Flood Control	2.52	11.63	51.70	2.16	15.87	50.81

(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 2014-19 is depicted in **Table 1.26**.

**Table 1.26: 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		
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
2018-19	564.84	697.19	35	123	(-) 88

The favorable cost recovery position is despite the fact that the State Government had not declared any irrigation scheme as commercial under the Finance Commission guidelines.

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

### 1.8.2 Incomplete projects

The details of incomplete projects costing ₹ 10 crore and above which were to be completed on or before 31 March 2019 are given in Table 1.27.

Table 1.27: Department-wise profile of incomplete projects

(₹ in crore)

Department	Number of incomplete projects	Estimated cost	Incomplete Projects				Cumulative expenditure of all 107 incomplete projects as on 31 March 2019
			Initial cost of 40 incomplete projects whose cost was revised	estimated cost of 40 incomplete projects	Revised cost of 40 incomplete projects	Cost overrun of 40 incomplete projects which were revised	
			No.	Amount			
Public Works	10	307.69	2	151.61	551.20	399.59	496.65
Water Resources	97	3,379.91	38	1,486.88	4,051.26	2,564.38	3,868.34
<b>Total</b>	<b>107</b>	<b>3,687.60</b>	<b>40</b>	<b>1,638.49</b>	<b>4,602.46</b>	<b>2,963.97</b>	<b>4,364.99</b>

(Source: Finance Accounts 2018-19)

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. Since the State Government has not evaluated the cost of 67 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 reevaluate the cost of all incomplete projects and evolve a mechanism for timely completion of projects.

### 1.8.3 Investment and returns

The position of dividend/interest received on investment during 2014-19 is given in Table 1.28.

Table 1.28: Dividend/interest received on investment

Investment/Return/Cost of borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
Investment at the end of the year (₹ in crore)	1,872.53	6,192.22	6,778.60	6,866.37	7,268.04
Return on investment (₹ in crore)	0.86	5.73	0.55	4.80	1.49
Return on investment (per cent)	0.05	0.09	0.01	0.07	0.02
Average rate of interest on Government borrowing (per cent)	6.16	6.25	6.62	6.38	6.10
Difference between interest rate and return (per cent)	6.11	6.16	6.61	6.31	6.08
Loss due to difference between interest rate of market borrowing and interest received on the returns (₹ in crore)	114.41	381.44	448.07	433.27	441.90

Over the past five years the State Government has incurred a notional loss of ₹ 1,819.09 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 finalised their accounts timely.

**Recommendation:** *The State Government should review investment in companies/corporations/banks whose financial performance do not generate resources to 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 1.29**.

**Table 1.29: Average interest received on loans advanced by the State Government**

	(₹ in crore)				
Quantum of loans/interest receipts/cost of borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
Opening balance of loans & advance	1,545.99	1,395.41	1,273.96	941.98	1,519.63 <sup>11</sup>
Amount advanced during the year	88.32	164.73	272.71	368.76	240.44
Amount repaid during the year	194.86	296.39	172.99	138.59	162.32
<b>Closing Balance</b>	<b>1,439.45</b>	<b>1,263.75</b>	<b>1,373.69</b>	<b>1,172.16</b>	<b>1597.75</b>
Net addition	(-)106.54	(-)131.66	99.72	230.17	78.12
Interest receipts	47.30	47.02	30.19	27.61	28.32
Interest receipts as a percentage to outstanding loans and advances	3.17	3.54	2.28	2.36	1.82
Interest payments as a percentage to outstanding fiscal liabilities of the State Government.	6.16	6.25	6.62	6.38	6.10
Difference between interest receipts and interest payments (per cent)	(-) 2.99	(-) 2.71	(-) 4.34	(-) 4.02	(-) 4.28
Loss due to the difference between interest rate of market borrowing and interest received on loans	2.64	4.46	11.89	14.82	10.29

(Source: Finance Accounts 2018-19)

Over the past five years the State Government has incurred a loss of ₹ 44.10 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 and details of entities that were in arrears of repayment of loans are given in section 2 of Statement 18 of Finance Accounts.

**Recommendation:** *In the interest of prudent financial management, the State Government should attempt to ensure that loans are advanced to various entities at interest rate equal to or greater than the interest rate which Government pays on borrowed funds.*

<sup>11</sup> Opening Balance changed due to proforma corrections

### 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 1.30**.

**Table 1.30: Cash balances and investment of cash balances**

(₹ in crore)

Particulars	Opening balance as on 01 April 2018	Closing balance as on 31 March 2019
<b>(a) General Cash Balances</b>		
(1) Cash in treasuries	0.00	0
(2) Deposits with Reserve Bank	637.60	320.72
(3) Remittances in transit	0.00	0
<b>Total (1+2+3)</b>	<b>637.60</b>	<b>320.72</b>
(4) Investment held in 'Cash Balance Investment Account'	4,070.85	9,759.02
<b>Total (a)- General Cash Balances (1+2+3+4)</b>	<b>4,708.45</b>	<b>10,079.74</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	10.28	12.49
(2) Permanent advances for contingent expenditure with Departmental Officers	0.34	0.34
(3) Investment of Earmarked Funds	2,085.84	2185.31
<b>Total (b) Other Cash Balances and Investments (1+2+3)</b>	<b>2,096.46</b>	<b>2,198.14</b>
<b>Total (a) and (b)</b>	<b>6,804.91</b>	<b>12,277.88</b>

(Source: Finance Accounts 2018-19)

The position of closing cash balance during the last five years (**Table-1.3**) indicates a growing trend from ₹ 1,218.38 crore (as on March 2015) to ₹ 12,277.88 crore (as on March 2019). During 2018-19, the cash balance increased by ₹ 5,472.97 crore from opening cash balance of ₹ 6,804.91 crore to closing cash balance of ₹ 12,277.88 crore. The cash balance investment increased from ₹ 2,512 crore (as on March 2017) to ₹ 9,759.02 crore which constituted 19.69 per cent of internal debt (₹ 49,553.83 crore) of the State Government as on March 2019. The surplus cash balance was invested in Government of India treasury bills.

The surplus cash balance held in investment account was ₹ 9,759.02 crore while the State Government raised market loan of ₹ 12,900 crore during 2018-19. The State Government had a surplus cash balance mainly due to raising of market loans under public debt. The build-up of large cash balances increases the interest cost burden for the State Government. The State Government could have lowered its borrowings and the burden of interest by utilising the surplus cash balance available with it.

**Recommendation:** The State Government should utilise its existing cash balance before resorting to fresh borrowings.



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

As on 31 March 2019, there was a net difference of ₹ 401.87<sup>12</sup> crore between the Cash balance of the State Government, as reported by the RBI and Cash balance arrived at by the Accountant General (A&E). This difference is mainly due to payment of ₹ 399.82 crore of pension by nine banks which was included in the RBI balance reported by RBI but not accounted for in the Accounts of the Treasury.

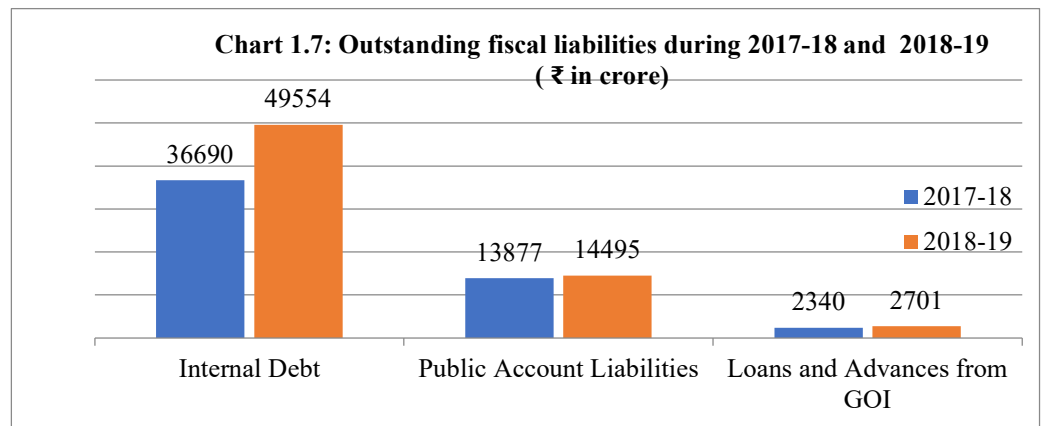
## 1.9 Assets and Liabilities

### 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 2019, compared with the corresponding position on 31 March 2018. 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 2017-18 and 2018-19)

The fiscal liabilities of the State, the ratio of these liabilities to GSDP and revenue receipts are brought out in **Table 1.31**.

<sup>12</sup> ₹ 320.72 crore (debit) in the finance accounts and ₹ 81.15 crore (debit) intimated by RBI.

Table 1.31: Fiscal Liabilities – basic parameters

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Public Debt</b>					
Internal debt	18,195	24,214	28,330	36,690	49,554
Loans and advances from GOI	1,854	1,836	2,047	2,340	2,701
<b>Total Public Debt (A)</b>	<b>20,049</b>	<b>26,050</b>	<b>30,377</b>	<b>39,030</b>	<b>52,255</b>
Small Savings, Provident Funds etc.	3,649	4,166	5,435	6,078	6,832
Reserve Fund	1,646	1,958	2,328	1,590	1,656
Deposits	5,637	5,567	6,118	6,239	6,007
<b>Other Public Accounts liabilities (B)</b>	<b>10,932</b>	<b>11,691</b>	<b>13,881</b>	<b>13,907</b>	<b>14,495</b>
<b>Total Fiscal liabilities (A+B)</b>	<b>30,981</b>	<b>37,741</b>	<b>44,258</b>	<b>52,907</b>	<b>66,750</b>
Rate of growth of fiscal liabilities (in per cent)	24.40	21.82	17.27	19.54	26.16
Fiscal liabilities/GSDP (in per cent)	14.01	16.60	17.38	18.62	21.42
Fiscal liabilities/ Revenue receipts (in per cent)	81.55	81.93	82.44	88.70	102.54

(Source: Finance Accounts of respective years)

During 2018-19, the rate of growth of fiscal liabilities was 26.16 per cent and the ratio of outstanding debt to GSDP stood at 21.42 per cent, which was higher than the normative projection made by the FRBM (18.06 per cent), the prescribed targets of 14<sup>th</sup> Finance Commission (18.40 per cent) and the budget estimates (18.68 per cent). The overall burden of interest payments also increased at a rate of 18 per cent from ₹ 3,098 crore (2017-18) to ₹ 3,653 crore (2018-19) due to accretion in the fiscal liabilities.

### 1.9.3 Transactions under Reserve Funds

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 1.32.

Table 1.32: Position of Reserve Funds during 2018-19

(₹ in crore)

Head of Account	Opening balance as on 1 April 2018 Credit (+), Debit (-)	Receipts during 2018-19	Disbursement during 2018-19	Closing balance as on 31 March 2019 Credit (+), Debit (-)
<b>(a) Reserve Funds bearing Interest</b>				
8121- General and Other Reserve Funds	202.83	540.68	342.81	400.70
<b>Total -Reserve Funds bearing Interest</b>	<b>202.83</b>	<b>540.68</b>	<b>342.81</b>	<b>400.70</b>
<b>(b) Reserve Funds not bearing Interest</b>				
8222- Sinking funds	1,946.94	100.00	0.00	2,046.94
8223-Famine Relief Fund	3.78	0.23	0.00	4.01
8228- Revenue Reserve Funds	4.63	0.00	0.00	4.63
8229-Development and Welfare Funds	1,517.87	383.23	516.54	1,384.56
8235- General and Other Reserve Funds	0.01	0	0	0.01
<b>Total -(b)- Reserve Funds not bearing Interest</b>	<b>3,473.23</b>	<b>463.46</b>	<b>516.54</b>	<b>3,440.15</b>
<b>Total Reserve Funds (a) and (b)</b>	<b>3,676.06</b>	<b>1,024.14</b>	<b>859.35</b>	<b>3,840.85</b>
<b>Reserve Funds Investment Account</b>	<b>(-2,085.84)</b>	<b>209.95</b>	<b>309.43</b>	<b>(-2,185.32)</b>

(Source: Finance Accounts 2018-19)

Out of 16 reserve funds (with a closing balance of ₹ 3,840.85 crore), 12 were operative and four reserve funds (with a closing balance of ₹ 18.99 crore) were not operated for more than seven years. The State Government had invested ₹ 2,185.32 crore (56.90 per cent) upto 31 March 2019. Details of inoperative funds are given in the **Table 1.33**:

**Table 1.33: Details of inoperative Reserve Funds**

Name of Reserve Fund	Balance as on 31 March 2019 (₹ 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, the 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 2019 but no expenditure has been made from this fund since its inception.

On this being pointed out (May 2019) the Panchayat and Rural Development Department stated (July 2019) that no fund related to *Gramin Vikas Nidhi* was transferred to this Department by the Finance Department. However, the Finance Department informed (August 2019) that the concerned Department would be asked to prepare an expenditure plan for *Gramin Vikas Nidhi*.

**Recommendation:** *The State Government is also require to initiate action to close inoperative funds and remit the balances into the Consolidated Fund.*

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

The SDRF had a closing balance of ₹ 400.70 crore as of March 2019. In terms of the SDRF guidelines 2015, 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 the concerned fund. It was further provided that upon receipts of GoI share, the State would immediately transfer the amount, along with its share to the Public Account Head within 15 days of its receipt. Any delay will require the State Government to release the amount, with interest at bank rate of RBI, for the number of days of delay.

Grants-in-Aid for State Disaster Response fund of ₹ 125.10 crore received from Government of India in December 2018 and corresponding State share of ₹ 13.90 crore was not transferred to the SDRF during 2018-19, resulting in overstatement of revenue surplus and understatement of fiscal deficit. As per the SDRF guidelines the State Government was required to pay interest of ₹ 2.24 crore calculated at rate of RBI<sup>13</sup> on the amount not transferred to the SDRF.

<sup>13</sup> 6.75% up to February 2019 and 6.50% from 8 February to March 2019.

As per the notification on SDRF, the balance of the fund is to be invested in Government of India securities, auctioned treasury bills, interest earning deposits and certificate of deposits with Scheduled Commercial Banks. During 2018-19 an amount of ₹ 209.28 crore was invested for 182 days in treasury bills and interest of ₹ 7.25 crore on these investments was credited to the fund.

**Recommendation:** *The State Government should ensure timely transfer of the Central share received from GoI along with the State share to the SDRF and 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 2018-19, GoCG was required to transfer a minimum of ₹ 264.54 crore (0.50 *per cent* of outstanding liability of ₹ 52,907.08 crore at the beginning of the year) to the fund, against which only ₹ 100 crore was transferred. The State Government made short contribution of ₹ 164.54 crore resulting in over statement of revenue surplus and understatement of fiscal deficit. The balance in the CSF (investment account) from the years 2006-07 to 2018-19 was ₹ 2,046.94 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 1.34**.

**Table 1.34: Guarantees given by the Government of Chhattisgarh**

<i>(₹ in crore)</i>					
Guarantees	2014-15	2015-16	2016-17	2017-18	2018-19
Maximum amount guaranteed	9,080.06	14,883.41	12,641.13	6,549.89	19,573.79
Outstanding amount of guarantees (31-03-2019)	2,314.47	1,988.24	3,982.97	3,881.92	10,769.42

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

Guarantees of ₹ 10,769.42 crore was outstanding at the end of March 2019. The outstanding amount of guarantees in the nature of contingent liabilities was about 16.54 *per cent* of the total revenue receipts of the State. The new guarantees were ₹ 7,359.15 crore during 2018-19.

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 ₹ 151.92 crore to the fund from 2005-06 to 2018-19, out of which ₹ 19.41 crore pertains to 2018-19 alone. Contrary to

the Finance Commission recommendations, the State Government has decided not to form the GRF as maximum guarantees sanctioned by the State Government were of “medium and low risk”.

During the year 2018-19, a sum of ₹ 5.00 crore was recovered as guarantee fees against receivable amount of ₹ 41.11 crore mainly due to short receipt from guarantees given to Co-operative institutions for repayment of principal and payment of interest (₹ 36.00 crore).

**Recommendation:** *The State Government should create and operate the Guarantee Redemption Fund as per the recommendations of the 12<sup>th</sup> Finance Commission.*

### **1.9.6.1 Off-budget borrowing**

Chhattisgarh Housing Board (CHB) availed loan of ₹ 401.64 crore from Canara Bank and ₹ 195 crore from Allahabad Bank for construction of 6,424 residential houses for Government officials in various districts of Chhattisgarh and for purchase of 728 flats respectively. Government of Chhattisgarh (GoCG) undertook to repay the principal and interest accruing on this loan. Similarly, Chhattisgarh Police Housing Corporation Limited (CPHCL) availed loans of ₹ 143.76 crore from Allahabad Bank and ₹ 60.95 crore from Canara Bank for construction of 10,000 residential houses for police officials.

Thus, in effect liability on the loans entirely vested with GoCG and not with CHB and CPHCL, though not reflected in the accounts of GoCG. Consequently, the liability of GoCG was understated by ₹ 801.35 crore. Further, fiscal deficit would have been higher after adding these off-budget borrowings.

During 2018-19, the State Government had not made any repayment of principal amount. Further, CPHCL and CHB paid interest of ₹ 22.53 crore and ₹ 33.61 crore respectively during the year 2018-19. The State Government paid ₹ 23.60 crore towards interest to CPHCL and no amount was paid by the State Government to CHB. Further it was noticed that CHB and CPHCL raised loan at one year/six-month Marginal Cost of Fund based Lending Rate (MCLR) from banks ranging from 7.9 per cent to 8.70 per cent and the State Government raised market loans (Chhattisgarh State Development Loans) at the rate of 7.43 per cent to 8.18 per cent during 2018-19. Had the State Government raised market loan against these off-budget borrowings during 2018-19 at 8.18 per cent interest (i.e., maximum interest of market loan during 2018-19), the extra interest burden of ₹ 1.06 crore could have been avoided.

**Recommendation:** *The State Government should disclose the details of off-budget borrowings through disclosure statements in the Budget.*

## **1.10 Debt Management**

The position of total public debts of State Government (Internal Debt, Loans and advance from Government of India and other liabilities including Small Savings, Provident Fund etc., Reserve Fund bearing and not bearing interest and Deposits bearing and not bearing interest) during the last five years is provided in **Table 1.32** under fiscal liabilities.

### 1.10.1 Maturity Profile

The maturity profile of State debt during 2018-19, is shown in **Table 1.35**.

**Table 1.35: Maturity Profile of the State debts**

Year	Amount (₹ in crore)	Percentage
0 to 1	1,846.88	3.73
1 to 3	8,200.45	16.55
3 to 5	11,582.52	23.37
5 to 7	13,342.90	26.93
7 to 9	13,041.05	26.32
9 and above	1,540.03	3.11
<b>Total</b>	<b>49,553.83</b>	

(Source: Finance Accounts of the year 2018-19)

The maturity profile of the State debt as on 31 March 2019 indicates that the State has to pay more than 96.89 *per cent* of the debt within nine years. It further indicates that the liability of the State to repay the debt would be ₹ 13,041.05 crore (26.32 *per cent* of total liabilities) during the next seven to nine years i.e. financial years 2026 to 2028.

### 1.10.2 Net fund available on account of Public Debt and Public Account liabilities

Details of net funds available on account of Public Debt and Public Account liabilities during 2014-19 are given in **Table 1.36**

**Table 1.36: Net funds available on account of public debt and other obligations**

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Receipts under public debt and other obligations <sup>14</sup> (₹ in crore)	11,914	12,902	11,804	15,851	20,737
Repayment (principal and interest) under public debt and other obligations <sup>15</sup> (₹ in crore)	7,363	8,215	8,801	10,301	10,577
Net fund available (₹ in crore)	4,551	4,687	3,003	5,550	10,160
Percentage of net fund available to receipts under public debt and other obligations ( <i>in per cent</i> )	38.20	36.33	25.44	35.01	48.99

As evident from the above table, 51 *per cent* of borrowed funds were used for discharging existing liabilities and could not be used for capital formation/development activities of the State.

### 1.10.3 Debt Sustainability

Fiscal liabilities are considered sustainable if the State Government is able to service the stock of these liabilities over the foreseeable future and the debt-GSDP ratio does not grow to unmanageable proportions. The Domar model is one of the models for analysis of public debts, which lays down that the debt-GDP ratio is likely to be stable if the rate of growth of the economy exceeds the rate of interest on the debt. **Table 1.37** provides the Domar stability condition.

<sup>14</sup> Total Receipts of ₹ 20,737 crore = internal debt ₹ 13,817 crore, GOI loans of ₹ 554 crore and other obligation of ₹ 6,366 crore

<sup>15</sup> Total Repayment of ₹ 10,577 crore = principal and interest on account of internal debt of ₹ 3,912 crore, GoI loans of ₹ 332 crore and also discharged other obligations of ₹ 6,333 crore

Table 1.37: Debt sustainability criteria under Domar model		
g= real economic growth rate: r=real interest growth rate: g-r represents the Domar gap	s< 0 (primary deficit)	s>0 (primary surplus)
g-r>0 (strong economic growth)	Public debt will converge to a stable level greater than zero	Public debt will converge to a stable level less than zero leading to public savings
g-r<0 (slow economic growth)	Public debt will increase indefinitely, without converging to a stable level	Undefined situation

Applying the analysis to Chhattisgarh showed that fiscal liabilities should converge to a stable level, as shown in **Table 1.38**.

**Table 1.38: Sustainability of the debt stock of the State during 2014-19**

Year	Real Growth Rate (g)	Real Interest Rate (r)	g-r > 0	Primary Deficit (-) / Surplus (+)
	(in per cent)			(₹ in crore)
2014-15	1.77	(-) 0.29	2.06	(-) 6,281
2015-16	2.80	(-) 0.52	3.32	(-) 2,425
2016-17	8.54	3.10	5.44	(-)1,361
2017-18	5.41	3.67	1.74	(-)3,712
2018-19	6.08	3.67	2.41	(-)4,640

- Real Growth Rate has been calculated for Real GSDP of the State.
- Real Interest rate calculated as average interest rate on fiscal liabilities minus inflation. Average inflation has been computed with reference to current series (2012) monthly inflation rates for Chhattisgarh available on the website of MoSPI.

During all five years (2014 to 2019) there was primary deficit that decreased from 2014-15 to 2016-17 but again increased during 2017-18 to 2018-19. In view of the debt sustainability conditions under Domar model as detailed in **Table 1.38**, the fiscal liabilities of the State Government satisfied the condition of debt sustainability (g-r>0). It is, however, noteworthy that the Domar gap (g-r) has not been registering a stable or steadily rising trend. The Domar gap should further be viewed with the fact that 58 per cent of internal debt (₹ 49,553.84 crore) was borrowed at the interest rate of eight or more than eight per cent (real interest rate 5.57 per cent) against average interest rate of 6.10 per cent (real interest rate of 3.67 per cent) during 2018-19. Moreover, other factors such as Public Account liabilities, off-budget borrowings, *force majeure* events<sup>16</sup> and/or any other un-inventoried losses of revenue also have to be reckoned in assessing the debt sustainability/stability of the State. Further, during the years 2014-15 to 2018-19, debt-GSDP ratio and burden of interest payment continued to rise exceeding the target limit prescribed by the Finance Commission, as discussed below.

<sup>16</sup> Like current coronavirus crisis and its effect on GSDP

***Fiscal Deficit and Debt Sustainability***

In the context of fiscal sustainability, the Thirteenth Finance Commission defined debt sustainability in terms of debt-GDP ratio and also in terms of interest payments relative to revenue receipts. The Fourteenth Finance Commission (FFC) recommended for fiscal consolidation for the Central and State Government and provided limits for fiscal deficit and debt stock as a percentage of GSDP. Status of debt stock vis-à-vis the FFC targets were as provided in **Table 1.39**.

**Table 1.39: Debt sustainability – FRBM indicator based analysis**

Year	Fiscal Deficit to GSDP		Debt Stock to GSDP		Interest Payment to Revenue Receipts	
	<i>( in per cent)</i>					
	14 <sup>th</sup> FC targets	Achievement	14 <sup>th</sup> FC targets	Achievement	14 <sup>th</sup> FC targets	Achievement
2015-16	3.50	2.01	13.73	16.60	3.33	4.66
2016-17	3.50	1.58	15.50	17.38	3.76	5.00
2017-18	3.50	2.33	17.05	18.62	4.07	5.19
2018-19	3.50	2.66	18.40	21.42	4.30	5.61

*(Source: Finance Accounts of the respective years and Fourteenth Finance Commission Report)*

The State Government was able to contain the fiscal deficit below the FC targets since 2015-16. However, targets for the ratio of interest payment to revenue receipts (burden of interest payment) were not achieved. The debt-GSDP ratio was also not within the targets; besides it spiked from 16.60 *per cent* to 21.42 *per cent* during 2015-2019. Thus, despite achieving the targets for fiscal deficit to GSDP, the movements in interest payment and fiscal liabilities relative to GSDP do not seem to be on the path anticipated by the FFC for fiscal consolidation at the targeted level by the year 2019-20.



# 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 incurred is in conformity with the law, relevant rules and regulations and instructions.

2.1 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2018-19 against 71 grants/appropriations is given in Table 2.1.

Table 2.1: Summarised 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 2019	Percentage of savings surrendered on 31 March 2019
Voted	I Revenue	65,037.92	16,446.81	81,484.73	60,716.91	20,767.82	20,458.20	15,756.21	75.87
	II Capital	15,460.94	822.12	16,283.06	9,416.20	6,866.86	6,846.97	5,927.23	86.32
	III Loans and Advances	412.91	98.00	510.91	323.33	187.58	174.73	124.17	66.19
	<b>Total Voted</b>	<b>80,911.77</b>	<b>17,366.93</b>	<b>98,278.70</b>	<b>70,456.44</b>	<b>27,822.26</b>	<b>27,479.90</b>	<b>21,807.60</b>	<b>78.38</b>
Charged	IV Revenue	4,460.54	338.57	4,799.11	4,103.03	696.08	685.38	662.94	95.24
	V Capital	27.93	1.40	29.33	28.07	1.26	1.24	1.19	94.05
	VI Public debt	2,063.37	0.00	2,063.37	1,145.89	917.48	917.48	917.48	100.00
	<b>Total Charged</b>	<b>6,551.84</b>	<b>339.97</b>	<b>6,891.81</b>	<b>5,276.99</b>	<b>1,614.82</b>	<b>1,604.09</b>	<b>1,581.60</b>	<b>97.94</b>
	<b>Grand Total</b>	<b>87,463.61</b>	<b>17,706.90</b>	<b>1,05,170.51</b>	<b>75,733.43</b>	<b>29,437.08</b>	<b>29,083.99</b>	<b>23,389.20</b>	<b>79.45</b>

(Source: Appropriation Accounts 2018-19)

The total savings amounted to ₹ 29,437.08 crore<sup>1</sup> (27.99 per cent of total grants/ appropriation) Budget Controlling Officers allowed ₹ 353.09 crore to lapse at the end of the financial year. Out of the balance savings of ₹ 29,083.99 crore, ₹ 23,389.20 crore was surrendered on 31 March 2019, 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 utilise the original provision, therefore, the supplementary provision of ₹ 17,706.90 crore was unnecessary.

**Recommendation:** The Finance Department should monitor the trend of expenditure by Departmental Controlling Officers to ensure all anticipated

<sup>1</sup> There was an overall savings of ₹ 29,438.75 crore and excess of ₹ 1.67 crore which resulted in a net saving of ₹ 29,437.08 crore.

savings are surrendered at the earliest so that the funds can be utilised for developmental purposes.

## 2.2 Financial Accountability and Budgetary Management

### 2.2.1 Excess expenditure requiring regularisation

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.

There was an excess disbursement of ₹ 1.67 crore over the authorisation made by the State Legislature under two grants and four appropriations during the financial year 2018-19. Excess expenditure of ₹ 3,260.16 crore over provisions for the years 2000-01 to 2017-18 was yet to be regularised (December 2019) as detailed in *Appendix 2.1*. This is in violation of article 204 (3) of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

In addition, the following excess expenditure as given in **Table 2.2** below, pertaining to 2018-19 is also required to be regularised.

**Table 2.2: Excess over provisions requiring regularisation during 2018-19**

(₹ in crore)

Sl. no.	Grant no.	Name of Grant	Total Grant/ Appropriation	Actual expenditure	Excess expenditure requiring regularisation	Surrender
<b>Revenue Voted</b>						
1	50	Departments implementing 20-Point Programme	1.66	2.70	1.04	0.00
<b>Revenue Charged</b>						
2	6	Finance Department	0.50	0.52	0.02	0.00*
3	14	Animal Husbandry Department	0.00 <sup>@</sup>	0.05	0.05	0.00
4	33	Tribal Welfare	0.10	0.20	0.10	0.00
5	67	Public Works-buildings	0.46	0.77	0.31	0.30
<b>Capital Voted</b>						
6	6	Finance Department	0.10	0.25	0.15	0.00
<b>Total</b>			<b>2.82</b>	<b>4.49</b>	<b>1.67</b>	<b>0.30</b>

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

\* Amount of ₹ 41,000 was surrendered.

(Source: Appropriation Accounts 2018-19)

Despite incurring final excess of ₹ 1.67 crore, ₹ 0.30 crore was surrendered on 31 March 2019 by Public Works-Buildings Department which was unrealistic and injudicious.

**Recommendation:** *The State Government should ensure that all existing cases of excess expenditure are placed before the State legislature for regularisation at the earliest. 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 15 sub-heads under seven grants/appropriations during the last three years. Excess expenditure of more than ₹ one crore incurred in each year under these sub-heads/schemes are shown in **Table 2.3**.

**Table 2.3: Persistent excess expenditure**

(₹ in crore)					
Sl. No.	Grant No.	Head	2016-17	2017-18	2018-19
1	06	2071-01-102-3080-Payment of Commuted value of pensions in India	2.83	3.87	17.79
2		2071-01-115-5438-Leave Encashment	9.53	26.93	71.89
3		2235-60-200-7000-Recoupment of Pension Welfare Fund	3.39	3.98	3.93
4	07	2030-01-101-4612-Cost of Stamps	3.64	2.13	2.32
5	19	2071-01-800-5499-Medical facilities to Retired employees	3.21	2.16	1.65
6		2210-03-198-0101-620-Sub Health Centers	22.95	15.05	14.83
7	41	2210-03-197-0102-5998-Community Health Centre	5.63	11.08	22.39
8		2210-03-198-0102-620-Sub Health Centers	20.00	19.45	26.34
9		2210-03-198-0102-2777-Primary Health Centers(Basic Services)	3.08	4.76	8.75
10	58	2245-80-800-96-Relief to fire outbreak affected people	8.57	12.94	3.87
11		2245-80-800-7729-Relief to affected due to drowning, burst of cylinder, lightning and mine-slide	9.16	26.86	19.86
12	64	2210-03-198-0103-620-Sub Health Center	4.25	2.92	5.38
13		2225-01-102-0703-7629-Centrally Sponsored Schemes for Scheduled Castes	2.38	2.98	4.31
14	75	4700-07-800-0311-5516-Major Irrigation Project Construction work (NABARD)	4.97	35.00	1.91
15		4702-101-0311-9469-Under Loan Assistance From NABARD	5.76	26.99	22.40

(Source: Appropriation Accounts from 2016-17 to 2018-19)

The above table shows that despite persistent excess expenditure in the Social sector, adequate budget provisions were not made indicating that preparation of budget estimates was not based on actual requirements.

### 2.2.3 Excess expenditure under schemes

In 22 cases, expenditure aggregating ₹ 1,006.99 crore under various sub heads exceeded the approved provision by ₹ 10 crore or more in each case as detailed in *Appendix 2.2*.

The excess expenditure indicates that the budget was not realistic and was not prepared after correct assessment.

**Recommendation:** *The Finance Department should ensure that no Budget Controlling Officer resorts to excess expenditure over the regular allocations approved by the State Legislature.*

### 2.2.4 Savings

During the last five years the Government could not utilise its original budget provision and resorted to several supplementary provisions each year which resulted in huge amount of savings every year. During the same period the overall savings ranged between 19.96 per cent to 27.99 per cent while the savings out of original provision ranged between 13.41 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 during the 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
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
2018-19	87,463.61	17,706.90	1,05,170.51	75,733.43	29,437.08	27.99	11,730.18	13.41

(Source: Appropriation Accounts of respective years)

#### 2.2.4.1 Savings under grants and appropriations

Against the total savings of ₹ 29,437.08 crore, more than ₹ 100 crore saving occurred under 48 cases pertaining to 38 grants and two appropriations amounting to ₹ 27,276.13 crore, which was 92.66 per cent of the overall saving during the year as detailed in *Appendix 2.3*, out of which under 12 grants and two appropriation the saving was more than ₹ 500 crore.

#### 2.2.4.2 Savings under schemes

In 52 cases relating to 22 grants/appropriations, savings amounting ₹ 13,893.82 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 1,581 sub heads were operated during 2018-19. Of these more than ₹ 100 crore savings were noticed under 56 schemes irrespective of grants, details of which are shown in *Appendix 2.5*.

Under these 56 schemes a total amount of ₹ 48,495.62 crore was budgeted but only ₹ 30,224.35 crore was spent, resulting in saving of ₹ 18,271.33 crore which is 60.45 *per cent* of overall saving. Large savings are indicative of poor budgeting or shortfall in performance or both, in respect of the concerned scheme being implemented by the Department.

### **2.2.5 Persistent savings under grants**

In 32 cases under 25 grants during the period 2014-15 to 2018-19, there were persistent savings of more than ₹ 20 crore and these were 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 *per cent* and 85.99 *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. Though this had been pointed out in earlier State Finance Reports, the problem still persists.

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

In 82 cases, under 31 grants the entire provision of ₹ 10 crore or more made for various sub-heads aggregating to ₹ 3,456.04 crore remained unutilised. Details are given in *Appendix 2.7*.

*Recommendation:* The Finance Department should review the reasons for non-utilisation of the provisions under various schemes and grants. Finance Department should take steps to make more judicious provisions to ensure optimum utilisation of the budget provisions as well.

### **2.2.7 Supplementary provisions under Grants/Appropriations**

#### **a) Unnecessary supplementary provisions**

In 33 cases pertaining to 29 grants and one appropriation, supplementary provision of ₹ one crore or more in each case aggregating ₹ 3,664.50 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 against the additional requirement of ₹ 6,473.85 crore, supplementary provision of ₹ 14,139.25 crore proved excessive. The resultant savings exceeding ₹ one crore or more in each case, aggregating ₹ 7,665.39 crore are shown in *Appendix 2.9*.

### **2.2.8 Supplementary provisions under sub-heads/schemes**

#### **a) Unnecessary supplementary provisions**

In 47 cases, under 21 grants, supplementary provision of ₹ one crore or more in each case aggregating ₹ 2,716.19 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 50 cases, under 20 grants, against the additional requirement of ₹ 8,861.34 crore, supplementary provision of ₹ 10,873.95 crore proved excessive. The resultant savings exceeding ₹ one crore or more in each case, aggregating ₹ 2,012.61 crore is shown in *Appendix 2.11*.

**c) Inadequate supplementary provisions**

In nine cases, under eight grants, against the additional requirement of ₹ 123.42 crore, supplementary provision of ₹ 61.38 crore proved inadequate. The resultant deficit exceeding ₹ one crore or more in each case, aggregating ₹ 62.04 crore is shown in *Appendix 2.12*.

*Recommendation: The State Government should prepare supplementary budget as per actual requirement and should ensure that excessive and unnecessary supplementary provisions are avoided.*

**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 22 sub-heads/schemes under nine grants as detailed in *Appendix 2.13*. This indicates that the estimates were not properly assessed, as even after 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 19 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 ₹ 6,987.83 crore, the amount surrendered was ₹ 7,281.39 crore, resulting in excess surrender of ₹ 293.56 crore. The details are given in *Appendix 2.14*.

**2.2.11 Anticipated savings not surrendered**

In seven cases under three 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 ₹ 1,847.65 crore which is 6.28 *per cent* of the total savings of ₹ 29,437.08 crore as detailed in *Appendix 2.15*.

Similarly, out of savings of ₹ 12,100.14 crore in 22 cases under 15 grants and one appropriation (after surrender, savings of ₹ one crore and above in each case), provisions amounting to ₹ 764.33 crore (6.32 *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 the Madhya Pradesh Budget Manual (as followed by Government of Chhattisgarh), rush of expenditure, particularly in the closing months of the financial year, should be avoided. Contrary to this, expenditure

of ₹ 9,213.94 crore was incurred in 22 Major Heads mainly under Crop husbandry (₹ 4,472.67 crore), Co-operation (₹ 3,066.09 crore) and (Capital outlay on other Rural development Programmes (₹ 317.61 crore) during the last quarter of 2018-19 which was 63.58 per cent of the total expenditure of ₹ 14,491.09 crore under these heads as detailed in **Appendix 2.17**.

Rush of expenditure in the closing months 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 reflective of prudent financial management and is against the provisions of the Budget manual.

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

### 2.3 Advances from the Contingency Fund

As per the Chhattisgarh Contingency Fund Act, 2001, no advance shall be made out of the Contingency Fund, except for the purpose of meeting unforeseen expenditure. During 2018-19, in seven (serial no. 1 to 7 of table 2.5) out of eight cases amounting to ₹ 9.80 crore, the expenditure did not meet the criteria for drawal from Contingency Fund as these expenditure were not of an unforeseen or an emergent character. Thus, the advances drawn from the Contingency Fund was in violation of the Act. Details are shown in **Table 2.5**.

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

(₹ in lakh)

Sl. No.	Department	Purpose	Drawn amount	Month of drawal of fund
1.	General Administrative Department	Vikash Yatra Programme, 2018	385.84	May, June, July, August, September, October 2018 and January 2019
2.	Electronics and Information Technology Department	For creation of Venture Capital Fund	200.00	May 2018
3		For creation of Chhattisgarh Innovation Fund	100.00	May 2018
4		For creation of Entrepreneur Corpus Fund	200.00	May 2018
5	Law and Legislature department	Purchase of new vehicle for Honourable Judge of High Court of Chhattisgarh	18.09	June 2018
6	Social Security and Welfare	Compliance of order passed by Collectors and National Human Rights Commission for payment of victim compensation for crime victims	75.95	February 2019
7	Home (census) Department	Data Entry work for National Population Register	0.54	February 2019
8	Forestry and Wildlife	Payment of decree amount	492.33	March 2019
<b>Total</b>			<b>1,472.75</b>	

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



# 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 2018-19.

#### 3.1 Outstanding Utilisation Certificates (UCs)

The financial rules stipulate that where grants-in-aid (GIA) 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 534 UCs amounting to ₹ 7,019.33 crore were outstanding as of 31 March 2019, out of which 477 UCs amounting to ₹ 6,172.50 crore were outstanding even as of 30 December 2019 in different Departments against the GIA bills drawn up to 2018-19.

The position of outstanding UCs against GIAs released to different Departments as of 30 December 2019 is given in **Table 3.1**.

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

Grant-In-Aid released	UC* due	Utilisation Certificates outstanding as of December 2019		
		Delay	Number	Amount
Up to 2016-17	Up to September 2017	More than two years	45	66.98
2017-18	September 2018	More than one year	221	2,293.12
During 2018-19	September 2019	03 months	211	3,812.40
<b>Total</b>			<b>477</b>	<b>6,172.50</b>

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

\* 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 (₹ 2,165.67 crore, 227 UCs), Housing (₹ 2,047.55 crore, 19 UCs), Compensation & Assignment to Local Bodies (₹ 1,674.79 crore, 140 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.

**Recommendation:** *The State Government should ensure that internal control mechanism of the Department to watch timely submission of UC is put in place without further delay and all pendencies are reviewed before release of fresh grant.*

### 3.2 Abstract Contingent Bills and Detailed Contingent Bills

The financial rules require that amount drawn through Abstract Contingent (AC) bills are adjusted promptly through timely submission of Detailed Contingent (DC) bills.

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**

(₹ in crore)

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
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
2018-19	160	132.95	911	1,304.50	783	1,252.80	288	184.65

(Source: Finance Account 2018-19 and information compiled by the office of the AG (A&E))

As of 31 March 2019, 288 DC bills worth ₹ 184.65 crore were pending, out of which 40 DC bills (₹ 115.08 crore) and 248 DC bills (₹ 69.57 crore) pertain to the year 2017-18 and 2018-19 respectively. Department-wise pendency of AC bills upto 2018-19 mainly pertain to Co-operative Department (₹ 170.36 crore), Village Industry Department (₹ 5.95 crore), Industries Department (₹ 4.89 crore) and Social Security & Welfare (₹ 1.32 crore). Prolonged non-submission of supporting DC bills renders the expenditure under AC bills opaque. There was increase of 80 per cent in number of outstanding DC bills and 38.89 per cent in amount of outstanding DC bills though the total number (34 per cent) and amount (66 per cent) of AC bills drawn decreased over the previous year.

However as of 16 January 2020, 178 DC bills worth ₹ 7.38 crore were pending, out of which 29 DC bills amounting to ₹ 0.97 crore were pending for the year 2017-18 and 149 DC bills amounting to ₹ 6.41 crore were pending for the year 2018-19 as detailed in **Appendix – 3.2**.

Non-submission of DC bills within the prescribed time not only breaches financial discipline but also increased the possibility of wastage/misappropriation/malfeasance etc.

**Recommendation:** The Finance Department should ensure that all Controlling Officers adjust all AC bills within the prescribed period.

### 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 audit of only four Autonomous Bodies have been entrusted to the Comptroller & Auditor General of India. The status of entrustment of audit,

rendering of accounts to audit and issuance of Separate Audit Reports as on December 2019 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	2016-17	Information regarding placing of SAR in State Legislature is awaited.	18 (2017-18) 06 (2018-19)
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.	42 (2015-16) 30 (2016-17) 18 (2017-18) 06 (2018-19)
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 awaited.	Not entrusted 2011-12 onwards

The audit of accounts of Chhattisgarh Real Estate Regulatory Authority under Section 19 (2) of the C&AG's (DPC) ACT, 1971 was entrusted on 05.03.2019. The audit will commence after more than three years following the enactment of Real Estate (Regulation and Development), Act, 2016 (March, 2016) i.e. from the financial year 2019-20.

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

### 3.4 Delay in finalisation 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. 2018-19 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<sup>st</sup> December 2019.

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

Sl. No.	Particulars	Working	Non-working	Total
1	Number of PSUs	28	3	31
2	Number of PSUs having accounts in arrears	18	2	20
3	Number of accounts in arrears	25	3	28
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	4	1	5
5(b)	Number of accounts in arrears in the above PSUs	11	2	13
6(a)	Number of PSUs with arrears up to one year	14	1	15
6(b)	Number of accounts in arrears in the above PSUs	14	1	15
7	Extent of arrears (numbers in years)	1 to 4	1-2	1 to 4

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

The State Government provided budgetary support (grants & subsidies) and accepted liability (guarantee) for ₹ 12,789.88 crore in nine PSUs during the period for which their accounts were in arrears up to 31 March 2019. These PSUs have not finalised their accounts for the last one to four years in gross violation of the provisions of the Companies Act, as given in **Appendix 3.3**. However, no budgetary support had been extended to the non-working PSUs. Due to non-finalisation of accounts, the C&AG has been unable to discharge the responsibilities with regard to certification of accounts of these PSUs as required under CAG's DPC Act, 1971 and the Companies Act.

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

**Recommendation:** *The Finance Department should review the cases of all PSUs that are in arrears of accounts to ensure that the accounts are made current within a reasonable period. Finance Department should review continued 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, 12 PSUs earned an aggregate profit of ₹ 981.76 crore. Only two PSUs i.e. Chhattisgarh *Rajya Van Vikas Nigam* Limited and Chhattisgarh State Warehousing Corporation proposed dividend for the year 2018-19 of ₹ 2.33 crore (out of which ₹ 2.25 crore and ₹ 0.08 crore pertains to GoCG & GoI respectively) and ₹ 0.81 crore (distributed between CoCG and GoI on 50:50 basis) respectively. The major profit earning PSUs which did not declare dividend were Chhattisgarh State Power Generation Company Limited (profit: ₹ 671.82 crore) and Chhattisgarh State Power Transmission Company Limited (profit: ₹ 106.83 crore).

**Recommendation:** The 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 defalcation, etc.

Rules 22 and 23 of the CGFC Vol.-I, provide 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 buildings, roads and bridges caused by fire, flood, storm, earthquake or any other natural calamity 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 their recurrence.

As of 31<sup>st</sup> March 2019, a total of 2,061 cases amounting to ₹ 125.49 crore pending in various departments of the State Government, was awaiting conclusive investigation and settlement. 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 summarised in **Table: 3.5**.

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

(₹ in crore)

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	285	45.17	Theft	135	0.54
5 – 10	507	60.02	Loss of property/material	1,855	119.54
10 – 15	309	9.04	Defalcation	71	5.41
15 – 20	179	2.58	<b>Total pending cases</b>	<b>2,061</b>	<b>125.49</b>
20 – 25	227	4.82			
25 & above	554	3.86			
<b>Total</b>	<b>2,061</b>	<b>125.49</b>			

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

Out of 2,061 cases, Forest Department and School Education Department had 431 and 38 cases respectively which were pending for more than 25 years. First Information Reports were lodged in 349 cases out of 2,061 cases.

Further, it was also observed that in 16 cases, various departments had recovered ₹ 6.43 lakh during 2018-19 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 Administrator of the accounts under Major Head 8443-Civil Deposits -106 Personal Deposit.

The details of PD accounts operated in the State during the period 2015-19 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		Closed 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
2018-19	263	1,757.00	02	508.61	34	374.51	231	1,891.10

(Source: Finance Accounts of the respective years)

From **Table 3.6**, it can be seen that during 2015-16 to 2018-19, a total of 17 PD accounts were opened and 98 accounts were closed. Further, as of 31 March 2019, 231 PD accounts were in operation and the closing balance of PD accounts was ₹ 1,891.10crore.

Further, the State Government drew an amount of ₹ 0.50 crore from several Major Heads during March 2019 and deposited the same in PD accounts, the details of which are shown in **Appendix-3.7**. Such transfers at the end of the financial year indicate that the transfers were done to prevent lapse of budgetary provision.

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

Out of total closing balance of ₹ 1,891.10crore, ₹1,637.42 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-3.8**.

The matter was brought to the notice of the Office of Director, Pension & Treasury Accounts, Chhattisgarh, and Raipur. However, reply is awaited (January 2020).

### 3.6.2 Inoperative 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. PD Accounts, which are inoperative for three years continuously 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 was revealed that out of a total number of 231 PD accounts, 20 PD accounts having a total balance of ₹ 3.47crore remained in-operative for more than three years but no action has been taken for closing these accounts by the concerned Treasuries.

On this being pointed out, the respective Treasury accepted the fact and stated that action will be taken for closing the inoperative PD accounts after communicating with the concerned departments.

Non transfer of unspent balances lying in the PD accounts to the Consolidated Fund of the State entails the risk of misuse of public fund, fraud and misappropriation.

**Recommendation:** *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.*

### 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 authorised by the President on the advice of the Comptroller and Auditor General be debited to Capital head of account.

During 2018-19, Government of Chhattisgarh made budget provision and classified Grant-in-aid of ₹ 1,998.74 crore provided for creation of capital assets under Capital Section without obtaining the concurrence of the Accountant General. Further, Payment of Professional Services of ₹ 3.95crore, Maintenance Work of ₹ 0.21crore and Office Expenses of ₹ 0.85 crore have been booked under Capital Major Heads instead of Revenue Major Heads. Details are given in *Appendix 3.9*.

### 3.8 Impact on Revenue Surplus and Fiscal Deficit

The impact of incorrect booking/accounting of expenditure and revenue resulted in overstatement of revenue surplus by ₹ 3,057.79 crore and understatement of fiscal deficit to the tune of ₹ 1,054.04 crore as depicted in the Finance Accounts and is given in **Table 3.7**.



Table 3.7: 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(Para no. 1(v) of the Notes to the Accounts, Volume-I Finance Accounts)	1,998.74	0.00	0.00	0.00
Office Expenses booked under Capital Section(Para no. 1(v) of the Notes to the Accounts, Volume-I Finance Accounts)	0.85	0.00	0.00	0.00
Professional service Expenditure booked under Capital Section instead of Revenue(Para no. 1(v) of the Notes to the Accounts, Volume-I Finance Accounts)	3.95	0.00	0.00	0.00
Maintenance Expenditure booked under Capital Section instead of Revenue(Para no. 1(v) of the Notes to the Accounts, Volume-I Finance Accounts)	0.21	0.00	0.00	0.00
Expenditure on pension not included in the accounts (Para no. 2(iv) of the Notes to the Accounts, Volume-I Finance Accounts)	399.82	0.00	0.00	399.82
Non transfer of Grants-in-Aid of State Disaster Response Fund (Para no. 3(viii)(I)(a)(i) of the Notes to the Accounts, Volume-I Finance Accounts)	139.00	0.00	0.00	139.00
Short Contribution to Sinking Fund(Para no.3(viii)(I)(b)(i) of the Notes to the Accounts, Volume-I Finance Accounts)	164.54	0.00	0.00	164.54
Non Transfer of Infrastructure Development Cess(Para no. 3(viii)(I)(b)(iv)(a) of the Notes to the Accounts, Volume-I Finance Accounts)	165.87	0.00	0.00	165.87
Non Transfer of Environment Cess(Para no.3(viii)(I)(b)(iv)(b) of the Notes to the Accounts, Volume-I Finance Accounts)	165.87	0.00	0.00	165.87
Non Transfer of Grants-in-Aid of Central Road Fund(Para no.3(ix) of the Notes to the Accounts, Volume-I Finance Accounts)	14.02	0.00	0.00	14.02
Non adjustment of Advance from Contingency Fund(Para no.3(xi) of the Notes to the Accounts, Volume-I Finance Accounts)	4.92	0.00	0.00	4.92
<b>Total (Net) Impact</b>	<b>3,057.79</b>	<b>0.00</b>	<b>0.00</b>	<b>1,054.04</b>

In view of the above, the revenue surplus and fiscal deficit of the State which are ₹ 683.76 crore and ₹ 8,292.23 crore would actually be revenue deficit of ₹ 2,374.03 crore and fiscal deficit of ₹ 9,346.27 crore respectively due to overstatement of revenue surplus by ₹ 3,057.79 crore and understatement of fiscal deficit to the tune of ₹ 1,054.04 crore.

### 3.9 Booking under minor head – 800

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

Scrutiny of Finance Accounts 2018-19 showed that ₹ 2,749.90 crore, constituting 4.22 *per cent* of the total revenue receipts (₹ 65,094.93 crore) recorded under 44 Major Heads, were classified under the minor head ‘800-Other Receipts. Further, out of total receipt of ₹ 13,653.63 crore booked under 29 Major Heads of accounts (revenue receipts) ₹ 2,677.56 crore (19.61 *per cent*) was 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 ₹ 1,033.96 crore, constituting 1.41 *per cent* of total expenditure ₹ 73,314.62 crore recorded under 47 major heads, was classified under the minor head ‘800-Other Expenditure’.

Audit also observed that out of the total expenditure of ₹ 1,740.33 crore booked under 13 Major Heads of accounts (revenue and capital), an amount of ₹ 953.50 crore, which constituted 54.79 *per cent* of total expenditure were classified under the minor head of account ‘800-Other Expenditure’. Such expenditure ranged between 11 *per cent* and 100 *per cent* of total expenditure under the respective major heads reflecting the incongruity of classification, 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.*

### 3.10 Findings from Local Audit

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

#### 3.10.1. Parking of fund outside Government Account

The Chhattisgarh Treasury Code stipulates that amounts drawn from the Consolidated Fund of the 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 DDOs, it was noticed that an amount of ₹ 0.85 crore of different schemes pertaining to the period 2015-19 was withdrawn from the treasury and parked in bank accounts as detailed in **Table 3.8**.

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

(₹ in crore)

Sl. No.	Name of the Department	Amount relates to	Year	Amount
1	O/o the Chief Executive Officer, Janpad Panchyat, Masturi, Bilaspur	Backward Regions Grant Fund (BRGF), Scheme	2015-19	0.50
2	O/o the Assistant Director, Sports and Youth Welfare, Rajnandgaon	Grameen Kshetra Khel Abhiyan Scheme	2017-18	0.24
3	O/o the Block Education Officer (BEO), Bolda, Kabirdham	Mid-day-Meal, Scholarship, Sports Fund	2018-19	0.11
<b>Total</b>				<b>0.85</b>

(Source: Information received from concerned Department)

The above table shows that the amount was neither utilised nor deposited back in Government account. The parking of funds out of 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 irregularly parked Government money outside the Government accounts.

### 3.10.2 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 2019, 1,008 cases of advances aggregating to ₹16.15crore were 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 **Appendix- 3.12**.

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

(₹ in crore)

Sl. No.	Pendency	Period	Number of Advances	Amount
1	More than 10 years	Prior to 2007-08	182	0.11
2	More than 5 years and up to 10 years	2008-09 to 2012-13	54	0.64
3	More than 1 year and up to 5 years	2013-14 to 2017-18	705	15.01
4	Up to 1 year	2018-19	67	0.39
<b>Total</b>			<b>1008</b>	<b>16.15</b>

(Source: Information received from concerned Department)

The pendency involving a substantial amount of ₹ 16.15 crore, of which ₹ 15.01 crore pertained to the last five years only, indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of advances.

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

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

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

#### 3.11.1 Year-wise receipt and utilisation of Labour Cess

Scrutiny of records of the Chhattisgarh Building and Other Construction Workers Welfare Board revealed that 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 receipt and expenditure of cess for the period 2015-16 to 2018-19 is detailed in **Table 3.10**.

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

Year	Opening Balance	Receipts			Total fund available	Expenditure (including establishment charges)	Closing balance
		Registration charges and Other Receipt	Labour cess received in Board account	Interest on deposit			
2015-16	247.48	0.07	127.34	20.85	395.74	121.95	273.79
2016-17	273.79	0.15	172.71	19.76	466.41	183.92	282.49
2017-18	282.49	0.22	185.93	13.91	482.55	209.10	273.45
2018-19	273.45	0.95	199.71	19.99	494.10	193.57	300.53

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

Out of the expenditure of ₹ 193.57 crore during 2018-19, the Board incurred expenditure of ₹ 166.98 crore (86 per cent) on welfare schemes, ₹ 18.86 crore (10 per cent) on activities such as seminars, workshops, meetings and tours for implementing welfare schemes and ₹ 7.73 crore (four per cent) on establishment charges.

The State Government has operated various schemes/activities like pensions, maternity benefits, advance for construction of houses, funeral assistance,

medical assistance, assistance for encouragement 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 (BOCWWF). Details of expenditure on these schemes during the period 2015-16 to 2018-19 are depicted in **Table 3.11**.

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

Year	Available fund (₹ in crore)	Schemes operated		Actual expenditure on schemes (₹ in crore)	Registered workers at the end of the year	Workers covered	Percentage		
		No.	Allotment (₹ 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	42.00
2018-19	494.10	27	342.51	166.98	19,17,281	9,92,847	51.78	48.75	33.79

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

From the above table, it is evident that the Board could utilise only 33.79 per cent of available funds and only 52 per cent of registered workers were benefited under various schemes during 2018-19. On being enquired about the reason for non-utilisation of available funds, the Board replied that due to enforcement of the Code of Conduct for the State Legislative Assembly election in 2018, the funds could not be utilised.

Due to non-utilisation of funds amounting to ₹ 300.53 crore, registered workers were deprived of getting the benefits of various schemes.

**Recommendation:** *The State Government should ensure maximum utilisation of funds by Chhattisgarh BOCW Welfare Board on welfare schemes implemented for registered workers.*

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


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



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

**Raipur**  
**The : 30 July 2020**

**Countersigned**



**(RAJIV MEHRISHI)**  
**Comptroller and Auditor General of India**

**New Delhi**  
**The : 5 August 2020**

# 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 (Chhattisgarh)
1	<b>Area</b>		1,35,192 Sq.km
2	<b>Population</b>		
	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)	70.30 per cent
6	Infant mortality <sup>4</sup> (as of 2017) (per 1000 live births) (all India average = 33 per 1000 live births)		48 per 1000 live births
7	Life expectancy at birth (All India average in years 2012-16 = 68.70)		64.80
8	Human Development Index <sup>5</sup> (HDI) 2017 (All India = 0.643)		0.600
9	Gini coefficient		
	a	Rural (All India= 0.29)	0.28
	b	Urban (All India=0.38)	0.33
10.	Gross State Domestic Product <sup>6</sup> (GSDP) 2018-19 at current price		3,11,660 crore
11	Per capita GSDP CAGR (2011-2012 to 2018-19)		
	General Category States		10.99
	Chhattisgarh		8.43
12	GSDP CAGR (2011-2012 to 2018-19)		
	General Category States		12.23
	Chhattisgarh		10.18
13	Population Growth <sup>7</sup> (2009-2019)		
	General Category States		12.46
	Chhattisgarh		13.28

**B. Financial Data**

CAGR		Particulars		2009-10 to 2017-18		2017-18 to 2018-19	
		General Category States	Chhattisgarh	General Category States	Chhattisgarh		
		(in per cent)					
a.	of Revenue Receipts	15.03	16.03	12.77	9.13		
b.	of Tax Revenue	14.84	17.09	12.72	10.42		
c.	of Non Tax Revenue	9.88	9.61	19.78	21.49		
d.	of Total Expenditure	14.20	15.58	12.73	10.44		
e.	of Capital Expenditure	13.53	13.96	11.93	-11.83		
f.	of Revenue Expenditure on Education	13.44	17.90	9.38	5.64		
g.	of Revenue Expenditure on Health	16.50	22.88	11.09	-1.77		
h.	of Salary and Wages	11.72	11.18	11.03	35.07		
i.	of Pension	16.12	15.56	14.31	38.36		

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

<sup>1</sup> Density of population : As downloaded from MoSPI website – Table 2.3 Statistical Year Book 2018

<sup>2</sup> Population BPL: Economic Survey 2018-19 (Vol II), Page No. A 168-169, Table 9.8

<sup>3</sup> Literacy Rate : Economic Survey 2018-19 (Vol II), Page No. A 164, Table 9.4

<sup>4</sup> Infant Mortality and Life Expectancy at birth: Economic Survey 2018-19 (Vol II), Page No. A 160, Table 9.1

<sup>5</sup> HDI: Economic Survey 2019 brought out by UNDP

<sup>6</sup> CAGR of GDP and Per Capita of GDP: As per Annexure E (B)

<sup>7</sup> Decadal Population Growth : As per Annexure E (A)



**Appendix-- 1.1 (Part B)**

*(Referred to in paragraph 1.1: Page 1)*

**Structure and form of Government Accounts**

<p><b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p>	
<p><b>Part I: Consolidated Fund:</b> 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.</p>	
<p><b>Part II: Contingency Fund:</b> 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.</p>	
<p><b>Part III: Public Account:</b> 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.</p>	
<p><b>PART C: Layout of Finance Accounts</b> The Finance Accounts have been divided into two volumes.</p>	
<p><b>Volume –I – Summarised Statements</b></p>	
<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 in Consolidated Fund-comprises revenue and capital receipts and receipts from borrowings of the Government
<b>Statement No. 4</b>	Statement of expenditure in 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 2019.
<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 2017-18 and 2018-19

<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 2018-19.
<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</b>	
<b>PART-I</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 2018-19 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 2019.
<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 2019.
<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:
<b>PART-II Appendices</b>	
<b>Appendix I</b>	Comparative Expenditure on Salary by Major Heads
<b>Appendix II</b>	Comparative Expenditure on Subsidy
<b>Appendix III</b>	Grant-in-Aid given by the State Government (Institution-wise and Scheme -wise)
<b>Appendix IV</b>	Details of Externally Aided Projects
<b>Appendix V</b>	Expenditure on Schemes
	(A) Central assistance to State/ Central Schemes
	(B) State schemes
<b>Appendix VI</b>	Direct transfer of central schemes funds to implementing agencies in the state (funds routed outside state budget) (un audited figure)

<b>Appendix VII</b>	Acceptance and reconciliation of balances in respect of the closing balances shown in statement 18 and 21
<b>Appendix VIII</b>	(I) Financial results of irrigation works
	(II) Financial results of electricity schemes
<b>Appendix IX</b>	Commitments of the Government- List of incomplete capital works
<b>Appendix X</b>	Maintenance expenditure with segregation of salary and non-salary portion
<b>Appendix XI</b>	Major policy decisions during the year of New Schemes proposed in the budget
<b>Appendix XII</b>	Committed liabilities of the Government
<b>Appendix XIII</b>	Re-organisation of state- Items for which allocation of balances between/among the states has not been finalised

## 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.

As per instruction of the Ministry of Statistics and Programme Implementation, Government of India, GSDP estimates for the period 2014-15 to 2018-19 are prepared after changing the base year 2004-05 to 2011-12. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2014-15 to 2018-19 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	2014-15	2015-16	2016-17	2017-18	2018-19
State's GSDP at current prices (₹ in crore)	2,21,118	2,27,383	2,54,722	2,84,194	3,11,660
Growth rate of GSDP at current prices (in per cent)	6.91	2.83	12.02	11.57	9.66
State's GSDP at constant prices (₹ in crore)	1,85,813	1,91,020	2,07,326	2,18,539	2,31,820
Growth rate of GSDP at constant prices (in per cent)	1.77	2.80	8.54	5.41	6.08

(Source: figures provided by Economic and Statistical department of Chhattisgarh)

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 received as per cent 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

**Appendix-1.3 (Part A)**  
*(Referred to in paragraph 1.1.1: Page 1)*  
**Abstract of receipts and disbursement for the year 2018-19**

*(₹ in crore)*

Receipts				Disbursement			
2017-18		2018-19		2017-18		2018-19	
<b>Section A : Revenue</b>							
59,647.07		<b>Revenue Receipts</b>	65,094.93	56,229.75		<b>Revenue Expenditure</b>	64,411.17
19,894.68		Tax Revenue	21,427.26	12,870.41		<b>General Services</b>	15,280.28
6,340.42		Non-Tax Revenue	7,703.02	24,371.59		<b>Social Services</b>	23,454.94
20,754.81		State's Share of Union Tax	23,458.69	11,844.56		Education, Sports, Art and Culture	12511.95
9,275.76		Grants for Centrally Sponsored Schemes	8,214.77	3,606.70		Health and Family Welfare	3542.89
1,460.23		Finance Commission Grants	1,679.48	5,898.63		Water Supply, Sanitation and Housing and Urban Development	4460.30
1,921.17		Other Transfer/Grants to State	2,611.71	145.30		Information and Broadcasting	240.67
				176.15		Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	142.62
				255.00		Labour and Labour Welfare	227.13
				2,421.73		Social Welfare and Nutrition	2311.11
				23.52		Others	18.27
				<b>17,623.09</b>		<b>Economic Services</b>	<b>24,780.79</b>
				8,781.05		Agriculture and Allied Activities	18020.02
				3,695.49		Rural Development	2433.17
				0.00		Special Areas Programme	0.00
				62.18		Communication	50.15
				534.44		Irrigation and Flood Control	567.27
				2,635.18		Energy	2105.02
				856.25		Industry and Minerals	527.93
				943.24		Transport	1015.69
				8.33		Science, Technology and Environment	5.73
				106.93		General Economic Services	55.81
				<b>1,364.66</b>		<b>Grants-in-Aid and Contributions</b>	<b>895.16</b>
59,647.07		Total Revenue Receipts	65,094.93	56,229.75		<b>Total Revenue Expenditure</b>	64411.17
	<b>II</b>	Revenue Deficit carried over to Section B		3,417.32		Revenue Surplus carried over to Section B	683.76
59,647.07		<b>Total</b>	65,094.93	59,647.07		<b>Total</b>	65,094.93

Section B : Others								
Receipts				Disbursement				
2017-18		2018-19		2017-18		2018-19		
4,658.85		Opening Cash balance including permanent Advances and Cash Balance Investment	6804.91		0.00		Opening Overdraft from Reserve Bank of India	0.00
3.32		Miscellaneous Capital Receipts	5.26		10,000.96		Capital Outlay	8903.45
					303.33		General Services	255.52
					2,651.78		Social Services	1773.79
						667.69	Education, Sports, Arts and Culture	490.37
						401.19	Health and Family Welfare	214.49
						1,094.77	Water Supply, Sanitation Housing and Urban Development	690.68
						0.00	Information and Broadcasting	0.00
						387.91	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	339.50
						60.67	Social Welfare and Nutrition	9.92
						39.55	Other social services	28.83
					7,045.85		Economic Services	6874.14
						84.26	Agriculture and Allied Activities	86.90
						655.53	Rural Development	588.68
						1,678.71	Irrigation and Flood Control	1588.45
						824.81	Energy	594.99
						64.76	Industry and Minerals	20.45
						3,732.00	Transport	3770.77
						1.78	Communication	208.00
						0.00	Science Technology and Environment	2.13
						4.00	General Economic Services	13.77
					10,000.96		Total Capital Outlay	8903.45
1.24		Inter-State Settlement	0.57		1.07		Inter-State Settlement	0.25
138.59		Recoveries of Loans and Advances	162.32		368.76		Loans and Advances disbursed	240.44
	0.00	from Power Projects		0.00		0.00	for power projects	0.00
	(-) 0.71	From Government Servants		0.28		0.00	to Government Servants	0.00
	139.30	From Others		162.04		368.76	To others	240.44
3,417.32		Revenue Surplus brought down	683.76		0.00		Revenue Deficit brought down	0.00
9,652.44		Public Debt Receipts	14370.10		999.88		Repayment of Public debt	1145.89
	0.00	External Debt		0.00		0.00	External Debt	0.00
	9,187.89	Internal debt other than Ways and Means Advances and Overdrafts		13816.66		827.74	Internal debt other than Ways and Means Advances and Overdrafts	953.27

**State Finances Audit Report for the year ended 31 March 2019**

Receipts				Disbursement					
2017-18		2018-19		2017-18		2018-19			
	0.00	Net Transactions under Ways and Means Advances	0.00	0.00	0.00	Net transactions under Ways and Means Advances		0.00	
	464.55	Loans and Advances from Central Government	553.44	169.96	172.14	Repayment of Loans and Advances from Central Government		192.62	
	0.00	Appropriation to Contingency Fund	0.00	2.29	0.00	Appropriation to Contingency Fund		0.00	
	0.00	Amount Transferred to Contingency Fund	0.00	0.00	0.00	Expenditure from Contingency Fund	4.92		
<b>72,057.56</b>		<b>Public Account Receipts</b>	<b>76902.76</b>	<b>71,753.74</b>		<b>Public Account Disbursement</b>	<b>76356.85</b>		
	1,435.87	Small Savings and Provident Funds	1649.09		795.26	Small Savings and Provident Funds		894.58	
	1,224.59	Reserve Funds	814.87		1,702.52	Reserve Funds		650.08	
	55,354.33	Suspense and Miscellaneous	60462.40		55,405.07	Suspense and Miscellaneous		60481.97	
	10,003.60	Remittance	9858.07		9,932.68	Remittance		9980.50	
	4,039.17	Deposits and Advances	4118.33		3,918.21	Deposits and Advances		4349.72	
0.00		<b>Closing Overdraft from Reserve Bank of India</b>	<b>0.00</b>	<b>6,804.91</b>		<b>Cash Balance at end-of the year</b>	<b>12277.88</b>		
					0.00	Cash in Treasuries and Local Remittances		0.00	
					637.60	Deposits with Reserve Bank		320.72	
					10.62	Departmental Cash Balance including permanent Advances		12.83	
					6,156.69	Cash Balance Investment		11944.33	
<b>89,929.32</b>		<b>TOTAL-B</b>	<b>98929.68</b>	<b>89,929.32</b>		<b>TOTAL-B</b>	<b>98929.68</b>		

**Appendix-1.3 (Part B)**  
(Referred to in paragraphs 1.1.1, 1.9.1 and 1.9.2: Page-land 26)  
**Summarised financial position of the Government of Chhattisgarh**

(₹ in crore)

As on 31.03.2018	Liabilities		As on 31.03.2019
<b>36,690.44</b>	<b>Internal Debt</b>	<b>49,553.83</b>	
26,550.00	Market Loans bearing interest		39,450.00
2.11	Market Loans not bearing interest		2.10
20.29	Loans from Life Insurance Corporation of India		20.29
10,118.04	Loans from other Institutions		10,081.44
0.00	Ways and Means Advances		0.00
0.00	Overdrafts from Reserve Bank of India		0.00
<b>2,339.57</b>	<b>Loans and Advances from Central Government</b>	<b>2,700.39</b>	
0.69	Pre 1984-85 Loans		0.69
1.09	Non-Plan Loans		0.56
1,873.53	Loans for State Plan Schemes		1,681.69
0.19	Loans for Central Plan Schemes		0.19
-0.23	Loans for Centrally Sponsored Plan Schemes		0.00
464.30	other loans for state with legislature schemes		1,017.26
<b>100.00</b>	<b>Contingency Fund</b>	<b>100.00</b>	
<b>6,075.40</b>	<b>Small Savings, Provident Funds, etc.</b>	<b>6,832.41</b>	
<b>6,238.73</b>	<b>Deposits</b>	<b>6,007.34</b>	
<b>3,648.78</b>	<b>Reserve Funds</b>	<b>3,840.85</b>	
<b>114.07</b>	<b>Suspense and Miscellaneous Balances</b>	<b>96.78</b>	
<b>55,207.00</b>	<b>Total</b>	<b>69,131.60</b>	
<b>73,729.48</b>	<b>Gross Capital Outlay on Fixed Assets</b>	<b>84,332.15</b>	
6,866.37	Investments in shares of Companies, Corporations, etc.,		7,125.84
66,863.11	Other Capital Outlay		77,206.31
<b>1,172.15</b>	<b>Loans and Advances</b>	<b>1,597.75</b>	
108.71	Loans for Power Projects		
882.16	Other Development Loans		
181.28	Loans to Government servants and Miscellaneous Loans		
<b>2,085.84</b>	<b>Reserve Fund Investments</b>	<b>2,185.31</b>	
1.74	Advances	1.74	
<b>236.66</b>	<b>Remittance Balances</b>	<b>359.09</b>	
<b>0.00</b>	<b>Contingency Fund</b>	<b>4.92</b>	
<b>4,719.07</b>	<b>Cash</b>	<b>10,092.57</b>	
0.00	Cash in Treasuries and Local Remittances		0.00
637.60	Deposits with Reserve Bank		320.72
10.28	Departmental Cash Balance including		12.49
0.34	Permanent Advances		0.34
4,070.85	Cash Balance Investments		9,759.02
<b>26,737.94</b>	<b>Deficit on Government Account</b>	<b>(-)29,441.93</b>	
-3,417.32	(i) Less Revenue Surplus of the current year		-683.76
819.95	(ii) Profoma corrections and other adjustments		-2,020.23
-24140.57	Accumulated deficit at the beginning of the year		-26,737.94
<b>55,207.00</b>	<b>Total</b>	<b>69,131.60</b>	



**Appendix-1.4**  
(Referred to in paragraph 1.1.3: Page-6)  
**Actual, vis-à-vis, Budget Estimates for 2018-19**

(₹ in crore)

Particular	Budget Estimates 2018-19	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
<b>Revenue Receipt</b>	<b>72,867.97</b>	<b>65,094.93</b>	<b>-7,773.04</b>	<b>-10.67</b>
<b>Own tax revenue</b>	<b>26,030</b>	<b>21,427.26</b>	<b>-4,602.74</b>	<b>-17.68</b>
Taxes on Sales, Trade etc.	37,18.42	4,087.72	369.30	9.93
State Excise	4,355.00	4,489.03	134.03	3.08
Taxes on Vehicles	1500.00	1,204.85	-295.15	-19.68
Stamps and Registration Fees	1,790.00	1,108.46	-681.54	-38.07
Taxes on Goods and Passengers	5.62	54.51	48.89	869.93
Land Revenue	660.00	487.57	-172.43	-26.13
Taxes and Duties on Electricity	1,850.00	1,790.27	-59.73	-3.23
Other Taxes	<b>12,150.96</b>	<b>8,204.85</b>	<b>-3,946.11</b>	<b>-32.48</b>
<b>Non Tax Revenue</b>	<b>8,170.00</b>	<b>7,703.02</b>	<b>-466.98</b>	<b>-5.72</b>
<b>Share of Union Taxes and Duties</b>	<b>22,954.97</b>	<b>23,458.69</b>	<b>503.72</b>	<b>2.19</b>
<b>Grant-in-aid from GOI</b>	<b>15,713.00</b>	<b>12,505.96</b>	<b>-3,207.04</b>	<b>-20.41</b>
<b>Capital Receipt</b>	<b>10,228.16</b>	<b>14,537.68</b>	<b>4,309.52</b>	<b>42.13</b>
Recoveries of Loan and Advances	314.02	162.32	-151.70	-48.31
Miscellaneous Capital Receipts	0.00	5.26	5.26	0.00
Net Public Debt	9,314.14	14,370.10	5,055.96	54.28
Net Public Account Receipts	600	547.65	-52.35	-8.73
<b>Revenue Expenditure of which</b>	<b>68,422.62</b>	<b>64,411.17</b>	<b>-4,011.45</b>	<b>-5.86</b>
<b>General Services</b>	<b>16,620.52</b>	<b>15,280.28</b>	<b>-1,340.24</b>	<b>-8.06</b>
Organs of State	655.74	568.05	-87.69	-13.37
Fiscal Services	1,247.34	705.37	-541.97	-43.45
Interest Payments & Servicing of Debt	4,067.55	3,752.55	-315.00	-7.74
Administrative services	5,290.02	4,825.21	-464.81	-8.79
Pension and Miscellaneous General services	5,359.89	5,428.50	68.61	1.28
<b>Social Services</b>	<b>28,108.09</b>	<b>23,454.94</b>	<b>-4,653.15</b>	<b>-16.55</b>
Education, Sports, Art and Culture	14,385.31	12,511.95	-1,873.36	-13.02
Health and Family Welfare	4,275.57	3,542.89	-732.68	-17.14
Water Supply, Sanitation, Housing and Urban Development	5,334.70	4,460.30	-874.40	-16.39
Information and Broadcasting	239.88	240.67	0.79	0.33
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	290.62	142.67	-147.95	-50.91
Labour and Labour Welfare	376.18	227.13	-149.05	-39.62

Particular	Budget Estimates 2018-19	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Social Welfare and Nutrition	3,174.82	2,311.11	-863.71	-27.21
Others	31.01	18.27	-12.74	-41.08
<b>Economic Services</b>	<b>22,543.69</b>	<b>24,780.79</b>	<b>2,237.10</b>	<b>9.92</b>
Agriculture and Allied Services	<b>11,407.86</b>	<b>18,020.02</b>	<b>6,612.16</b>	<b>57.96</b>
Rural Development	3,825.48	2,433.17	-1,392.31	-36.40
Irrigation & Flood Control	487.47	567.27	79.80	16.37
Energy	3,593.01	2,105.02	-1,487.99	-41.41
Industry & Minerals	975.40	527.93	-447.47	-45.88
Transport	2,001.77	1,015.39	-986.38	-49.28
Communication	138.66	50.15	-88.51	-63.83
Science, Technology and Environment	18.21	5.73	-12.48	-68.53
General Economic Services	95.83	55.81	-40.02	-41.76
<b>Grant-in-aid and Contributions</b>	<b>1,150.31</b>	<b>895.16</b>	<b>-255.15</b>	<b>-22.18</b>
<b>Capital expenditure of which</b>	<b>14,453.93</b>	<b>8,903.45</b>	<b>-5,550.48</b>	<b>-38.40</b>
<b>General Services</b>	<b>534.03</b>	<b>255.52</b>	<b>-278.51</b>	<b>-52.15</b>
<b>Social Services</b>	<b>3,911.06</b>	<b>1,773.79</b>	<b>-2,137.27</b>	<b>-54.65</b>
Education, Sports, Art and Culture	967.21	490.37	-476.84	-49.30
Health and Family Welfare	582.64	214.49	-368.15	-63.19
Water Supply, Sanitation, Housing and Urban Development	1,782.52	690.68	-1,091.84	-61.25
Information and Broadcasting	0.05	0.00	-0.05	-100.00
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	474.83	339.50	-135.33	-28.50
Social Welfare and Nutrition	52.86	9.92	-42.94	-81.23
Other Social Services	50.95	28.28	-22.67	-44.49
<b>Economic Services</b>	<b>10,008.84</b>	<b>6,874.14</b>	<b>-3,134.70</b>	<b>-31.32</b>
Agriculture and Allied Services	171.52	86.90	-84.62	-49.34
Rural Development	639.32	588.68	-50.64	-7.92
Irrigation & Flood Control	2,689.90	1,588.45	-1,101.45	-40.95
Energy	651.79	464.99	-186.80	-28.66
Industries & Minerals	71.85	20.45	-51.40	-71.54
Transport	5,208.75	3,770.77	-1,437.98	-27.61
Communication	540.00	208	-332.00	-61.48
Science, Technology and Environment	4.00	2.13	-1.87	-46.75
General Economic Services	31.70	13.77	-17.93	-56.56
<b>Revenue Surplus (+)/ deficits (-)</b>	<b>4,445.35</b>	<b>683.76</b>	<b>-3,761.59</b>	<b>-84.62</b>
<b>Fiscal Deficits (-)</b>	<b>9,997.27</b>	<b>8,292.23</b>	<b>-1,705.04</b>	<b>-17.06</b>
<b>Primary surplus (+)/ deficits (-)</b>	<b>6,249.82</b>	<b>4,639.63</b>	<b>-1,610.19</b>	<b>-25.76</b>

**Appendix-1.5**

*(Referred to in paragraph 1.1.4:Page- 7)*

**Budget provision and expenditure for women during 2018-19**

*(₹ 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 women	1.50	0.00	-0.22	1.50	1.28	0.00
2	Integration of Public Health through Basic Nursing Education Programme	41.28	0.35	-23.92	41.63	17.70	-0.01
3	Women Sports Competition	1.50	0.00	-0.61	1.50	0.89	0.00
4	Grant for Spinning Mills	0.06	0.00	-0.02	0.06	0.04	0.00
5	Incentive schemes for training of Girls	8.48	0.00	-5.33	8.48	3.15	0.00
6	Grant for Health Mitanin Project	1.29	0.00	-1.29	1.29	0.00	0.00
7	Free cycle Distribution to High School Girls	65.00	0.00	-42.20	65.00	22.80	0.00
8	MukhyamantriKanyadaanYojna	13.00	0.00	-7.99	13.00	5.01	0.00
9	Grant for Ceremony	15.20	19.00	-11.60	34.20	22.60	0.00
10	Kishorishaktiyojna	1.45	0.00	-1.45	1.45	0.00	0.00
11	Mitanin Welfare fund	101.57	66.81	-58.95	168.38	109.43	0.00
12	Indira Gandhi National Widow Pension	60.48	0.00	-3.21	60.48	56.96	-0.31
13	SabalaYojana	35.34	0.00	-24.19	35.34	11.15	-0.01
14	Non-organisedLabour, Security and WelfareBoard	29.25	13.93	-17.73	43.18	25.45	0.00
15	National Rural Livelihoods Mission	300.00	0.00	-153.22	300.00	146.78	0.00
16	Girls Education Campus	12.13	2.97	-2.88	15.10	13.62	1.40
17	MahtariJatanYojana	25.00	0.00	-2.92	25.00	22.12	0.04
18	PradhanMantriUjjwalaYojana	20.00	0.00	0.00	20.00	20.00	0.00
19	PradhanMantriAwasYojana (Rural)	2,354.19	1,269.17	-1,277.62	3,623.36	2,345.67	-0.06
20	Suchita Yojana	10.00	0.00	-10.00	10.00	0.00	0.00
21	Schools and Institutions for Blind, Deaf and Dumb	23.15	0.00	-9.11	23.15	14.06	0.02
22	UnorganisedAsangathithSafaiKarmkarKalyanMandal	10.00	0.59	-7.22	10.59	3.37	0.00
23	Contract Labour , Domestic Labourer andporter Welfare Assembly	10.00	6.33	-10.19	16.33	6.14	0.00
24	Minimum Needs Programme Special Nutrition Scheme	735.44	0.00	-327.15	735.44	408.20	-0.09
25	Training to anganwadi workers under ICDS	12.00	0.00	-11.60	12.00	0.40	0.00
<b>Total</b>		<b>3,887.31</b>	<b>1,379.15</b>	<b>-2,010.62</b>	<b>5,266.46</b>	<b>3,256.82</b>	<b>0.98</b>

**Appendix-1.6**  
(Referred to in paragraph 1.3, 1.3.1 and 1.4: Page 9, and 15)  
**Time Series Data Analysis of State Government finances**

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part A- Receipts</b>					
<b>1. Revenue Receipts</b>	<b>37988(85)</b>	<b>46068(86)</b>	<b>53685(90)</b>	<b>59647(86)</b>	<b>65095 (82)</b>
<b>(i) Own Tax Revenue</b>	<b>15707(41)</b>	<b>17075 (37)</b>	<b>18945(35)</b>	<b>19895(33)</b>	<b>21427(33)</b>
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
VAT/Taxes on Sales, Trade, etc.	8,429(54)	8,908(52)	9,927(52)	6,450(32)	4088(19)
State Excise	2,892(18)	3,338(20)	3,444(18)	4,054(20)	4489(21)
Taxes on Vehicles	703(04)	829(05)	985(5)	1,180(6)	1205(06)
Stamps and Registration Fees	1,023(07)	1,185(07)	1,211(6)	1,197(6)	1108(05)
Land Revenue	332(02)	364(02)	504(3)	446(2)	488(02)
Taxes on Goods and Passengers	982(06)	1,040(06)	1,340(7)	478(2)	54(0)
State Goods and Service Tax	0	0	0	4387(22)	8203(38)
Other Taxes	1,346(09)	1,411(08)	1,534(8)	1703(09)	1792(08)
<b>(ii) Non Tax Revenue</b>	<b>4,930(13)</b>	<b>5,215(11)</b>	<b>5,669(11)</b>	<b>6,340(11)</b>	<b>7703(12)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>8,363(22)</b>	<b>15,716(34)</b>	<b>18,809(35)</b>	<b>20,755(35)</b>	<b>23459(36)</b>
<b>(iv) Grants in aid from GOI</b>	<b>8,988(24)</b>	<b>8,062(18)</b>	<b>10,262(19)</b>	<b>12,657(21)</b>	<b>12506(19)</b>
<b>2. Misc. Capital Receipts</b>	<b>03</b>	<b>03</b>	<b>02</b>	<b>03</b>	<b>05</b>
<b>3. Recoveries of Loans and Advances</b>	<b>195</b>	<b>296</b>	<b>173</b>	<b>138</b>	<b>162</b>
<b>3(a). Inter-State Settlement</b>	<b>01</b>	<b>01</b>	<b>00</b>	<b>01</b>	<b>01</b>
<b>4. Total Revenue and Non Debt Capital Receipts (1+2+3)</b>	<b>38,187</b>	<b>46,367</b>	<b>53,860</b>	<b>59,789</b>	<b>65263</b>
<b>5. Public Debt Receipts</b>	<b>6,440 (14)</b>	<b>7,251(14)</b>	<b>5,480(9)</b>	<b>9,652(14)</b>	<b>14370(18)</b>
Internal Debt (Excluding Ways & Means Advances & overdrafts)	6,431	7106	5,098	9,188	13817
Net transactions under ways and means advances and overdraft	--	--	--	--	--
Loans and Advances from Government of India	9	145	382	465	553
<b>6. Total Receipt in the Consolidated fund (4+5)</b>	<b>44627</b>	<b>53618</b>	<b>59340</b>	<b>69441</b>	<b>79634</b>
<b>7. Contingency Fund Receipts</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>0</b>
<b>8. Public Account Receipts</b>	<b>51,322</b>	<b>55,059</b>	<b>62,694</b>	<b>72,058</b>	<b>76903</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>95,949</b>	<b>1,08,677</b>	<b>1,22,094</b>	<b>1,41,499</b>	<b>1,56,537</b>
<b>Part B: Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>39,561(85)</b>	<b>43,701(84)</b>	<b>48,165(83)</b>	<b>56,230(84)</b>	<b>64411(88)</b>
General Services (incl. interest payments)	9,041(23)	10,409(24)	11,496(24)	12,870(23)	15280(24)
Social Services	15,389(39)	16,339(37)	21,342(44)	24,372(43)	23455(37)
Economic Services	14,152(36)	16,053(37)	14,176(29)	17,623(31)	24781(39)
Grants-in-aid and Contributions	979(02)	900(02)	1,151(02)	1,365(02)	895(01)

**State Finances Audit Report for the year ended 31 March 2019**

	2014-15	2015-16	2016-17	2017-18	2018-19
<b>11. Capital Expenditure</b>	<b>6,544(14)</b>	<b>7,945(15)</b>	<b>9,471(16)</b>	<b>10,001(15)</b>	<b>8903(12)</b>
General Services	258(4)	362(05)	188(1.99)	303(3)	255(03)
Social Services	1,560(24)	1,807(23)	2,461(26)	2,652(27)	1774(20)
Economic Services	4,727(72)	5,776(73)	6,822(72)	7,046(70)	6874(77)
<b>12. Disbursement of Loans and Advances</b>	<b>89</b>	<b>165</b>	<b>273</b>	<b>369</b>	<b>240</b>
<b>12(a) Inter-State Settlement</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>01</b>	<b>00</b>
<b>13.Total (10+11+12+12[a])</b>	<b>46,195</b>	<b>51,811</b>	<b>57,909</b>	<b>66,600</b>	<b>73,555</b>
<b>14. Repayment of Public Debt</b>	<b>1,337(3)</b>	<b>1,250(02)</b>	<b>1,153(02)</b>	<b>1,000(1)</b>	<b>1146(1)</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	1,180(88)	1,086(87)	983(85)	828(83)	953(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	157(12)	164(13)	170(15)	172(17)	193(17)
<b>15. Appropriation to Contingency Fund</b>	<b>00</b>	<b>00</b>	<b>60</b>	<b>00</b>	<b>00</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>47,532</b>	<b>53,061</b>	<b>59,122</b>	<b>67,600</b>	<b>74,700</b>
<b>17. Contingency Fund disbursements</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>05</b>
<b>18.Public Account disbursements</b>	<b>49,933</b>	<b>54,001</b>	<b>61,149</b>	<b>71,754</b>	<b>76,357</b>
<b>19.Total disbursement by the State (16+17+18)</b>	<b>97,465</b>	<b>1,07,062</b>	<b>1,20,271</b>	<b>1,39,354</b>	<b>1,51,057</b>
<b>Part C: Deficits</b>					
20. Revenue Deficit (-) (1-10)/ surplus (+)	(-)1,573	2,367	5,521	3,417	684
21.Fiscal Deficit(-)/ Surplus (+) (4-13)	(-)8,008	(-)4,574	(-)4,047	(-)6,810	(-)8,292
22. Primary Deficit (-)/Primary Surplus (+)	(-)6,281	(-)2,425	(-)1,360	(-)3,712	(-)4,640
<b>Part D: Other Data</b>					
<b>23. Interest Payments</b>	<b>1,727</b>	<b>2,149</b>	<b>2,687</b>	<b>3,098</b>	<b>3,652</b>
<b>24. Ways and Means Advances/ Overdraft availed (days)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Ways and Means Advances availed (days)	05	0.00	0.00	0.00	0.00
Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
<b>25. Interest on WMA/Overdraft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26. Gross State Domestic Product (GSDP)</b>	<b>2,21,118</b>	<b>2,27,383</b>	<b>2,54,722</b>	<b>2,84,194</b>	<b>3,11,660</b>
<b>27. Outstanding Debt (year-end)</b>	<b>30,981</b>	<b>37,741</b>	<b>44,258</b>	<b>52,936</b>	<b>66,750</b>
<b>28. Outstanding Guarantees (year-end)</b>	<b>2,314</b>	<b>1,988</b>	<b>3,983</b>	<b>3,882</b>	<b>10769</b>
<b>29. Maximum Amount Guaranteed (year-end)</b>	<b>9,080</b>	<b>14,883</b>	<b>12,641</b>	<b>6,550</b>	<b>19,574</b>
<b>30. Number of Incomplete Projects</b>	<b>167</b>	<b>194</b>	<b>145</b>	<b>110</b>	<b>107</b>
<b>31. Capital Blocked in Incomplete Projects</b>	<b>4,824</b>	<b>5,912</b>	<b>5,937</b>	<b>4,067</b>	<b>4,365</b>

	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part E: Fiscal Health Indicator</b>					
<b>I-Resource Mobilisation</b>					
Own Tax Revenue/GSDP (Ratio)	0.07	0.07	0.07	0.07	0.07
Own Non-Tax Revenue/GSDP (Ratio)	0.02	0.02	0.02	0.02	0.02
Central Transfers/GSDP (Ratio)	0.04	0.06	0.06	0.07	0.08
<b>II- Expenditure Management</b>					
Total Expenditure/GSDP (Ratio)	0.2	0.2	0.2	0.23	0.24
Total Expenditure/Revenue Receipts (Ratio)	1.22	1.12	1.08	1.12	1.13
Revenue Expenditure/Total Expenditure Ratio)	0.86	0.84	0.83	0.84	0.88
Capital Expenditure/Total Expenditure (ratio)	0.14	0.15	0.16	0.15	0.12
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.14	0.15	0.16	0.15	0.66
<b>III- Management of Fiscal Imbalances</b>					
Revenue Deficit(Surplus)/GSDP (ratio)	(-)0.01	0.01	0.02	0.012	0.002
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	(-)0.03	(-)0.02	(-)0.01	(-)0.02	(-) 0.027
Primary Deficit(Surplus)/GSDP (Ratio)	(-)0.03	(-)0.01	(-)0.00	(-)0.01	(-) 0.015
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	0.2	(-)0.52	(-)1.36	(-)0.50	(-) 0.082
<b>IV- Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP (Ratio)	0.13	0.14	0.15	0.18	0.21
Fiscal Liabilities/RR(Ratio)	0.82	0.82	0.81	0.89	1.03
<b>V- other fiscal Indicators</b>					
Return on Investment (in <i>per cent</i> )	0.05	0.09	0.01	0.07	0.02
Financial Assets/Liabilities (Ratio)	1.36	1.47	1.53	1.48	1.43

**Appendix 2.1**  
(Reference: Paragraph-2.2.1: Page 36)  
**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	
2017-18	3 Grants	6,49 and 50	2.24
	3 Appropriations	14,33 and 55	
<b>Total</b>			<b>3,260.16</b>

(Source: Appropriation Accounts from 2000-01 to 2017-18)

**Appendix 2.2**  
(Reference: Paragraph-2.2.3: Page 37)  
**Schemes where excess expenditure was more than ₹10 crore**

(₹ in crore)

S. N.	Department	Head of account	Total provision	Expenditure	Excess
1	Finance	06-2071-01-102-3080-Payment of Commuted value of pensions in India	5.00	22.79	17.79
2	Finance	06-2071-01-104-4590-Service and Death-cum- Retirement Gratuity	500.00	587.37	87.37
3	Finance	06-2071-01-105-2514-Family Pensions	775.00	834.70	59.70
4	Finance	06-2071-01-115-5438-Leave Encashment	150.00	221.89	71.89
5	Finance	06-2071-01-117-6801-State Government share	490.00	757.00	267.00
6	Energy	12-2801-80-101-0101-7620-Subsidy to Consumers for Relief an Electricity Fee	0.01	35.15	35.14
7	Energy	12-4801-06-800-0410-6758-Energification of Agriculture Pump	0.01	50.00	49.99
8	Agriculture	13-2401-102-0101-7931-Induced Development Programme	60.00	74.55	14.55
9	Co-operation	17-6425-108-0101-5055-Cooperative Sugar Mills	20.00	110.00	90.00
10	Public Health and family welfare	19-2210-03-198-0101-620-Sub Health Centers	66.88	81.71	14.83
11	Public Works-Roads & Bridges	24-5054-03-101-0101-4151-Construction of Major Bridges	120.00	140.25	20.25
12	Public Works-Roads & Bridges	24-5054-04-337-0101-2457-Minimum Needs Programme	90.00	120.88	30.88
13	Panchayat and Rural Development	30-5054-04-337-0311-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana	54.72	66.93	12.22
14	Medical and Public Health	41-2210-03-197-0102-5998-Community Health Centre	64.55	86.94	22.39
15	Medical and Public Health	41-2210-03-198-0102-620-Sub Health Centers	34.55	60.89	26.34
16	Power	41-2801-80-101-0102-7620-Subsidy to Consumer for Relief in Electric Charges	0.01	26.72	26.71
17	Power	41-4801-06-800-0410-6758-Energification of Agriculture Pump	0.01	38.00	37.99
18	Revenue	58-2245-80-800-7729-Relief to affected due to drowning, burst of cylinder, lightening and mineslide	23.60	43.46	19.86
19	Capital outlay on Power Project	64-4801-06-800-0410-6758- Energification of Agriculture Pump	0.01	12.00	11.99
20	Public Works-Building	67-2059-60-053-7755-Visit of V.V.I.P.'s	50.00	98.03	48.03
21	Public Works-Building	67-4202-03-102-0101-5226-Development of Basic amenities-Stadium etc	29.52	49.19	19.67
22	Water Resource	75-4702-101-0311-9469-Under Loan Assistance From NABARD	65.00	87.40	22.40
<b>Total</b>			<b>2598.87</b>	<b>3605.85</b>	<b>1006.99</b>

(Source: Appropriation Account 2018-19)



**Appendix 2.3**

(Reference: Paragraph-2.2.4: Page 38)

**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	4317.44	616.89	14.28
2	6	Finance	6718.11	942.3	14.02
3	8	Land Revenue and District administration	1044.8	389.97	37.32
4	10	Forest	1069.13	314.54	29.42
5	12	Energy	2080.69	1077.72	51.79
6	13	Agriculture	5628.89	553.13	9.82
7	14	Animal Husbandry	501.7	158.26	31.54
8	15	PRI under special component plan for SC	607.04	395.15	65.09
9	19	Public Health and Family Welfare	2197.32	491.12	22.35
10	20	Public Health Engineering	394.32	135.06	34.25
11	23	Water Resources Department	588.88	105.08	17.84
12	24	Public works-Roads and Bridges	1597.77	802.96	50.25
13	25	Mineral Resources	342.55	188.45	55.01
14	27	School Education	3912.01	663.64	16.96
15	29	Administration of Justice and elections	537.15	104.09	19.37
16	30	Panchayat and Rural Development	3861.83	1592.95	41.24
17	33	Tribal Welfare	3134.23	179.34	5.72
18	39	Food Civil Supplies and Consumer Production	2273.7	328.53	14.44
19	41	Tribal Area Sub-Plan	16976.9	3907.94	23.01
20	44	Higher Education	664.16	103.89	15.64
21	47	Technical Education and man power planning	371.95	145.16	39.02
22	55	Women and Child Welfare	1034.96	499.51	48.26
23	58	Relief on account of Natural Calamities and Scarcity	608.64	152.9	25.12
24	64	Special Component plan for SC	5514.23	1271.74	23.06
25	66	Welfare of backward classes	256.29	101.77	39.70
26	69	Urban Administration and Development Department-Urban Welfare	1060.76	311.46	29.36
27	79	Medical Education	618.29	183.13	29.61
28	80	Financial Assistance to three-tier PRI	4200.48	1875.43	44.64
29	81	Financial Assistance to urban bodies	2277.05	912	40.05
30	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal area Sub-Plan	1913.65	1079.57	56.41
<b>Total - A</b>			<b>76304.92</b>	<b>19583.68</b>	

S. N.	Grant no.	Description	Total Provision	Savings	Percentage of savings
<b>B - Capital voted</b>					
31	8	Land Revenue and District administration	340.43	253.05	74.33
32	21	Housing and Environment	695.53	498.27	71.63
33	23	Water Resources Department	488.15	146.35	29.98
34	24	Public works-Roads and Bridges	1656.79	475.6	28.70
35	25	Mineral Resources	415.68	329.11	79.17
36	30	Panchayat and Rural Development	700.89	101.47	14.47
37	40	Ayacut	261	249.62	95.63
38	41	Tribal Area Sub-Plan	3265.76	1267.63	38.81
39	42	Public Works-Relating to Tribal area Sub-Plan-Roads and Bridges	1082.19	265.56	24.53
40	45	Minor Irrigation Works	395.8	127.04	32.09
41	64	Special Component plan for SC	1566.79	684.26	43.67
42	67	Public Works-Buildings	675.83	361.18	53.44
43	71	Information technology and Biotechnology	563.4	459.4	81.54
44	75	NABARD aided projects pertaining to WRD	700	240.01	34.28
45	76	Externally aided projects pertaining to PWD	775.6	315.26	40.64
46	81	Financial Assistance to urban bodies	610.61	425.61	69.70
<b>Total - B</b>			<b>14194.45</b>	<b>6199.42</b>	
<b>C - Revenue charged</b>					
47	CH -1	Interest Payments and Servicing of Debt	4304.56	575.56	13.37
<b>Total - C</b>			<b>4304.56</b>	<b>575.56</b>	
<b>D - Capital charged</b>					
48	CH-2	Public Debt	2063.37	917.47	44.46
<b>Total - D</b>			<b>2063.37</b>	<b>917.47</b>	
<b>Grand total</b>			<b>96867.30</b>	<b>27276.13</b>	

(Source: Appropriation Account 2018-19)

**Appendix 2.4**  
(Reference: Paragraph-2.2.4: Page 38)

**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	03-2055-109-4491-General Expenditure (District Establishment)	2072.27	1797.77	274.50	13.25
2	Home	03-2055-115-0600-7918-Assistance to Naxal affected Districts	266.64	160.00	106.64	39.99
3	Finance	06-2071-01-101-2413-Payable to retired salaried persons	3400.00	2969.24	430.76	12.67
4	Finance	06-2435-60-101-0101-8671-Debt waiver scheme for small and marginal famers	1223.47	249.86	973.61	79.58
5	Revenue	08-2029-797-6754-Transfer to Infrastructure Development Funds	125.40	0.00	125.40	100.00
6	Revenue	08-4059-80-051-0510-7860-Infrastructure & Environment Fund	210.00	4.99	205.01	97.62
7	Energy	12-2801-80-101-0101-7305-Grant for free supply of electricity to agricultural	1773.65	818.23	955.42	53.87
8	Energy	12-2801-80-101-0101-8914-Assistance to Electricity Companies	100.00	0.00	100.00	100.00
9	Panchayati Raj	15-2202-01-197-0103-8403-Grant for salaries to shiksha karmies for Basic Minimum Services	377.00	108.83	268.17	71.13
10	Public Health and Family Welfare	19-2210-01-200-0701-6960-National Health Insurance Schemes	178.00	67.23	110.77	62.23
11	Housing & Environment	21-4217-01-051-0101-5371-Naya Raipur Development Authority	432.00	109.70	322.30	74.61
12	Public Works	24-3054-04-337-2227-Renewal	450.00	168.10	281.90	62.64
13	Public Works	24-3054-04-337-7510-Maintenance of rural roads	436.00	152.62	283.38	65.00
14	Public Works	24-5054-05-337-0101-7818-Engineering Procurement & Construction	350.00	0.00	350.00	100.00
15	Mineral Resources	25-2853-02-797-5390-Transfer in Mineral Funds	299.46	118.00	181.46	60.60
16	Mineral Resources	25-4853-01-004-0420-7794-Transport Network (Rail Route)	285.21	0.00	285.21	100.00
17	School Education	27-2202-02-109-0701-7247-National secondary education drive	250.00	3.12	246.88	98.75
18	Panchayat & Rural Development	30-2215-02-107-0701-7610-Swachchh Bharat Abhiyan	400.00	151.48	248.52	62.13
19	Panchayat & Rural Development	30-2216-03-105-0701-7807-Pradhan Mantri Awas Yojana (Rural)	1811.65	1079.46	732.19	40.42
20	Panchayat & Rural Development	30-2505-60-196-0701-6728-Rashtriya Gramin Rozgar Guarantee Yojana	723.56	384.24	339.32	46.90
21	Panchayat & Rural Development	30-3054-04-105-4855-Pradhan Mantri Gram Sadak Yojana	400.00	260.36	139.64	34.91
22	Food and Civil Supplies	39-2408-01-101-0701-7872-Margin of P.D.S. Dealer	207.97	31.84	176.13	84.69
23	Food and Civil Supplies	39-2408-01-102-0101-8933-Shakkar Vitaran Yojana	100.00	0.00	100.00	100.00

S. N.	Department	Head of account	Total provision	Expenditure	Savings	Percentage of savings
24	Tribal Area Sub-Plan	40-4705-209-0701-7907-PMKSY	245.00	0.00	245.00	100.00
25	Scheduled Tribe Department	41-2202-01-109-0702-8979-Integrated Umbrella Scheme	213.20	110.24	102.96	48.29
26	Scheduled Tribe Department	41-2202-01-111-0702-5396-Sarva Shiksha Abhiyan	570.00	421.39	148.61	26.07
27	Scheduled Tribe Department	41-2202-02-109-0702-7247-National secondary education drive	200.00	2.13	197.87	98.94
28	Scheduled Tribe Department	41-2215-02-107-0702-7610-Swachhh Bharat Abhiyan	304.00	193.40	110.60	36.38
29	Scheduled Tribe Department	41-2216-03-105-0702-7807-Pradhan Mantri Awas Yojana (Rural)	1376.85	854.29	522.56	37.95
30	Scheduled Tribe Department	41-2236-02-101-0702-9050-Minimum Needs Programme Special Nutrition Scheme	259.30	152.19	107.11	41.31
31	Scheduled Tribe Department	41-2408-01-102-0102-7436-Gram Distribution Under Antodaya Anna Yojana	450.00	294.16	155.84	34.63
32	Scheduled Tribe Department	41-2505-60-196-0702-6728-Rashtriya Gramin Rozgar Guarantee Yojana	549.90	292.02	257.88	46.90
33	Scheduled Tribe Department	41-2801-06-101-0102-7305-Grant for free supply of electricity to agricultural	717.92	536.62	181.30	25.25
34	Scheduled Tribe Department	41-4202-01-202-1202-1400-Vivekanand Gurukul Unanyan Yojna	116.03	0.00	116.03	100.00
35	Scheduled Tribe Department	41-4702-102-0102-7422-Construction of Industrial Water Infrastructure	132.50	28.80	103.70	78.26
36	Scheduled Tribe Department	41-5275-101-0102-7861-Communication Revolution Scheme	412.98	79.04	333.94	80.86
37	Public Works	42-5054-05-337-0102-7818-Engineering Procurement & Construction	416.00	270.40	145.60	35.00
38	Women and Child Welfare	55-2235-02-102-0701-9044-Integrated child development service scheme	267.37	125.39	141.98	53.10
39	Women and Child Welfare	55-2236-02-101-0701-9050-Minimum Needs Programme Special Nutrition Scheme	336.18	205.36	130.81	38.91
40	Scheduled Caste Department	64-2202-02-109-0703-7247-National secondary education drive	174.00	1.00	173.00	99.43
41	Scheduled Caste Department	64-2801-06-101-0103-7305-Grant for free supply of electricity to agricultural	484.11	290.46	193.65	40.00
42	Scheduled Caste Department	64-5054-05-337-0103-7818-Engineering Procurement & Construction	391.00	253.40	137.60	35.19
43	Scheduled Caste Department	64-5275-101-0103-7861-Communication Revolution Scheme	130.41	24.96	105.45	80.86

S. N.	Department	Head of account	Total provision	Expenditure	Savings	Percentage of savings
44	Urban Administration and Development Department	69-2217-80-191-0701-7706-Amrit Mission	341.76	157.08	184.68	54.04
45	Information Technology and Bio-Technology Department	71-5275-101-0101-7861-Communication Revolution Scheme	543.40	104.00	439.40	80.86
46	Public Works Department	76-5054-03-337-1201-7433-Chhattisgarh State Road Development Sector Projects, PHASE-II	373.58	174.99	198.59	53.16
47	Panchayat & Rural Development	80-2202-01-197-0101-8403-Grant for salaries to shiksha karmies for Basic Minimum Services	1142.27	461.40	680.87	59.61
48	Panchayat & Rural Development	80-2202-02-196-0101-8403-Grant for salaries to shiksha karmies for Basic Minimum Services	400.00	177.53	222.47	55.62
49	Panchayat & Rural Development	80-2515-198-7675-Grant received under the recommendation of 14th Finance Commission	1296.39	661.31	635.08	48.99
50	Urban Administration and Development Department	81-3604-191-8018-Grant to urban Local Bodies equal to income received from Entry Tax	846.39	480.88	365.51	43.18
51	Urban Administration and Development Department	81-3604-192-8018-Grant to urban Local Bodies equal to income received from Entry Tax	279.64	159.13	120.51	43.09
52	Urban Administration and Development Department	81-4217-60-191-0101-7241-Development of Urban Basic Infrastructure	198.01	0.00	198.01	100.00
<b>Total</b>			<b>29040.47</b>	<b>15146.64</b>	<b>13893.82</b>	<b>47.84</b>

(Source: Appropriation Account 2018-19)

## Appendix 2.5

(Reference: Paragraph-2.2.4: Page 86)

## 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	1400	ST and SC Development	Vivekanand Gurukul Unanyan Yojna	266.06	121.46	144.60
2	1473	Public Health and Family Welfare	District Hospitals	370.32	238.74	131.58
3	2227	Public Works- Roads and Bridges	Renewals	520.00	236.83	283.17
4	2413	Finance	Payable to retired salaried Persons	3400	2969.24	430.76
5	2898	Water Resources	Dams and Appurtenant Works	284.95	131.56	153.39
6	3673	School Education and ST, SC development	State Scholarships	343.70	186.48	157.22
7	4491	Home	General Expenditure (District Establishment)	2077.91	1798.13	279.79
8	4855	Panchayat and Rural Development	Prime Minister Village Road Scheme	1460.40	1269.29	191.11
9	5059	Water Resources	Minor Irrigation arrangement for drought eradication	312.00	139.61	172.39
10	5371	Housing and Environment	Grant for fundamental services	597.50	178.73	418.77
11	5390	Mineral Resources	Transfer in Mineral Funds	299.46	118.00	181.46
12	5396	School Education	Sarva Shiksha Abhiyan	1500.00	1260.81	239.19
13	5403	PHE	Rural Piped Water Supply Scheme	200.10	96.23	103.88
14	5516	Water Resources	Work on Major Irrigation Project (NABARD)	548.20	327.19	221.01
15	5628	Finance	Interest grant for farmer loan interest rationalisation	206.26	68.35	137.91
16	5904	School Education	Free supply of text books	110.00	0.49	109.51
17	6299	Panchayat and Rural Development	Transfer of Revenue received from minor mineral of rural areas to Panchayats	155.62	29.24	126.38
18	6728	Panchayat and Rural Development	Rashtriya Gramin Rozgar Guarantee Yojana	1419.75	765.67	654.08
19	6754	Land Revenue and District Administration	Transfer to Infrastructure Development Funds	125.40	0.00	125.40
20	6884	Public Health and Family Welfare	Rashtriya Swastaya mission	1011.00	819.55	191.45
21	6960	Public Health and Family Welfare	National Health Insurance Scheme	315.70	105.89	209.81
22	7241	Urban Administration and Development Department	Development of Urban Basic Infrastructure	549.31	194.71	354.61
23	7242	Agriculture, Fisheries, Animal Husbandary	National Agrucultural Development Scheme	248.47	89.36	159.11

S. N.	Scheme Code	Department	Scheme Nomenclature	Total provision	Expenditure	Savings
24	7247	School Education	Rashtriya Madhyamik Shiksha Abhiyan	674.00	6.24	667.76
25	7305	Energy	Grant for free supply of electricity to agricultural pumps of five HP	2975.68	1645.31	1330.37
26	7350	Agriculture	Integrated Water Shed Management Programme	200.00	86.19	113.81
27	7353	Public Health Engineering	National Rural Drinking water Programme	184.00	76.93	107.07
28	7422	Water Resources	Construction of industrial water structure	205.79	87.80	118.00
29	7433	Public Works	Chhattisgarh State Road Development Sector Project Phase-II	775.60	458.76	316.84
30	7436	ST and SC Development	Gram Dlistribution Under Antodaya Anna Yojana	450.00	294.16	155.84
31	7490	Panchayat and Rural Development	National Rural Livehood Mission	300.00	146.78	153.22
32	7510	Public Works- Roads and Bridges	Maintenance of rural roads	436.00	152.62	283.38
33	7610	Panchayat and Rural Development	Swachh Bharat Mission	995.17	579.36	415.81
34	7626	ST and SC Development	Local Development works with the help of special central assistance	328.77	165.27	163.50
35	7675	Urban Administration and Development Department	Grant received under the recommendation of 14 Finance Commission	1728.93	888.78	840.15
36	7693	Energy	Grant in Aid to Solar Pump	635.96	535.26	100.70
37	7706	Urban Administration and Development Department	Amrit Mission	415.68	231.00	184.68
38	7794	Mineral Resources	Transport network (Rail route)	285.20	0.00	285.21
39	7807	Panchayat and Rural Development	Pradhan Mantri Awas Yojana	3623.35	2345.67	1277.68
40	7818	Public Works	Engineering procurement and Construction	1157.00	523.80	633.20
41	7860	Land Revenue	Infrastructure & Environment Fund	438.00	186.65	251.35
42	7861	Electronics and Information Technology	Sanchar Kranti Yojana	1086.79	208.00	878.79
43	7872	Food, Civil Supplies and Consumer Protection Department	Margin of P.D.S. Dealer	207.97	31.84	176.13
44	7907	ST and SC Development	Irrigation Supply in Command area	245.00	0.00	245.00
45	7918	Public Health and Family Welfare	Assistance to Naxal affected districts	266.64	160.00	106.64
46	7921	Public Works- Roads and Bridges	Mukhya Mantri Pension Yojana	200.00	70.28	129.72
47	7943	Finance	Pulses and Oilseeds Purchase in Price Support Scheme	100.00	0.00	100.00

S. N.	Scheme Code	Department	Scheme Nomenclature	Total provision	Expenditure	Savings
48	8018	Water Resources	Grant to Urban Local Bodies equal to income received from Entry Tax	1375.20	791.52	583.68
49	8403	School Education and ST, SC development	Grant for salaries to Shiksha Karmi for basic minimum services	2189.80	928.59	1261.21
50	8671	Home	Debt waiver scheme for Small and Marginal Farmers	1223.47	249.86	973.61
51	8914	Panchayat and Rural Development	Assistance to Electricity Companies	200.00	0.00	200.00
52	8933	Water Resources	Sugar Distribution Scheme	200.00	0.00	200.00
53	8972	Housing and Environment	Incentive Scheme on Paddy Production	7591.50	7370.03	221.47
54	8979	Mineral Resources	Integrated Umbrella Scheme	216.65	110.24	106.41
55	9044	School Education	Integrated Child Development Service Scheme	525.92	339.65	186.28
56	9050	PHE	Minimum Needs Programme Special Nutrition Scheme	735.44	408.20	327.24
<b>Total</b>				<b>48495.62</b>	<b>30224.35</b>	<b>18271.33</b>

(Source: Appropriation Account 2018-19)



Appendix 2.6

(Reference: Paragraph-2.2.5: Page 39)

Grants having persistent savings more than ₹20 crore and more than 10 per cent during 2014-15 to 2018-19

S.No.	Grant No.	Grant Nomenclature	Amount of savings (₹ in crore)				
			<i>per cent of total provision (in italics)</i>				
			14-15	15-16	16-17	17-18	18-19
<b>Revenue Voted</b>							
1	8	Land Revenue and District Administration	176.7 <i>32.46</i>	113.08 <i>16.89</i>	195.65 <i>19.47</i>	203.01 <i>19.77</i>	389.98 <i>37.33</i>
2	14	Animal Husbandry	61.21 <i>19.16</i>	51.25 <i>14.6</i>	113.26 <i>27.01</i>	74.58 <i>17.15</i>	158.26 <i>31.54</i>
3	18	Labour	60.55 <i>52.68</i>	43.61 <i>37.06</i>	51.93 <i>39.38</i>	41.98 <i>30.8</i>	77.17 <i>39.69</i>
4	19	Public Health and Family Welfare	241.13 <i>19.47</i>	189.76 <i>14.44</i>	288.37 <i>16.89</i>	218.18 <i>11.57</i>	491.13 <i>22.35</i>
5	20	Public Health Engineering	90.03 <i>19.21</i>	50.24 <i>12.80</i>	83.39 <i>23.2</i>	91.53 <i>24.4</i>	135.06 <i>34.25</i>
6	21	Housing and Environment Department	44.96 <i>40.09</i>	114.49 <i>73.25</i>	88.78 <i>50.14</i>	75.86 <i>56.24</i>	93.26 <i>59.61</i>
7	24	Public Works- Roads and Bridges	222.76 <i>29.78</i>	314.73 <i>29.46</i>	354.8 <i>38.08</i>	322.15 <i>28.37</i>	802.96 <i>50.26</i>
8	29	Administration of Justice and Elections	86.34 <i>28.74</i>	62.26 <i>22.71</i>	102.42 <i>32.39</i>	81.2 <i>24.99</i>	104.09 <i>19.38</i>
9	30	Panchayat and Rural Development	748.51 <i>33.30</i>	1133.54 <i>46.97</i>	669.16 <i>19.61</i>	532.91 <i>13.8</i>	1592.95 <i>41.25</i>
10	39	Food and Civil supplies and Consumer Protection Department	665.56 <i>30.60</i>	1615.27 <i>30.31</i>	456.75 <i>21.63</i>	464.58 <i>24.84</i>	328.53 <i>14.45</i>
11	41	Tribal Area Sub-Plan	2393.7 <i>28.82</i>	3146.19 <i>32.93</i>	2807.58 <i>27.47</i>	2429.12 <i>18.39</i>	3907.94 <i>23.02</i>
12	43	Sports and Youth Welfare	43.23 <i>74.27</i>	73.79 <i>65.67</i>	73.95 <i>77.36</i>	52.88 <i>74.53</i>	55.12 <i>81.24</i>
13	44	Higher Education	186.97 <i>32.90</i>	132.05 <i>22.2</i>	222.87 <i>33.63</i>	114.6 <i>16.79</i>	103.89 <i>15.64</i>
14	47	Technical Education and Manpower Planning	108.35 <i>37.88</i>	335.89 <i>56.73</i>	175.41 <i>34.07</i>	89.79 <i>23.29</i>	145.16 <i>39.03</i>
15	55	Women and Child Welfare	229.20 <i>28.01</i>	286.11 <i>31.51</i>	318.72 <i>33.05</i>	261.18 <i>28.08</i>	499.51 <i>48.26</i>
16	64	Special Component Plan for SC	932.09 <i>30.94</i>	1148.1 <i>34.79</i>	794.37 <i>22.65</i>	733.5 <i>16.29</i>	1271.74 <i>23.06</i>
17	66	Welfare of Backward Class	48.05 <i>23.5</i>	60.12 <i>27.73</i>	42.22 <i>14.22</i>	57.67 <i>24.65</i>	101.78 <i>39.71</i>
18	67	Public Works- Buildings	71.96 <i>16.08</i>	126.1 <i>25.02</i>	236.8 <i>35.7</i>	158.72 <i>25.61</i>	98.44 <i>14.88</i>
19	69	Urban Administration and Development- Urban Welfare	454.03 <i>70.09</i>	345.55 <i>71.31</i>	417.45 <i>36.4</i>	121.4 <i>16.54</i>	311.46 <i>29.36</i>
20	71	Information Technology and Bio-Technology	77.29 <i>53.05</i>	26.42 <i>19.78</i>	48.85 <i>45.63</i>	41.76 <i>40.34</i>	90.93 <i>64.45</i>
21	79	Medical Education	68.11 <i>18.85</i>	66 <i>16.96</i>	145.59 <i>26.56</i>	160.36 <i>27.1</i>	183.13 <i>29.62</i>
22	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	364.17 <i>16.95</i>	257.04 <i>18.41</i>	418.14 <i>21.98</i>	321.79 <i>16.8</i>	1079.58 <i>56.41</i>

S.No.	Grant No.	Grant Nomenclature	Amount of savings (₹ in crore)				
			<i>per cent of total provision (in italics)</i>				
			14-15	15-16	16-17	17-18	18-19
<b>Capital Voted</b>							
23	20	Public Health Engineering	20.42	72.94	43.4	78.31	120.96
			<i>34.9</i>	<i>39.84</i>	<i>18.29</i>	<i>26.23</i>	<i>42.54</i>
24	21	Housing and Environment Department	209.4	616.45	178.88	353.65	498.27
			<i>60.34</i>	<i>66.96</i>	<i>27.22</i>	<i>54.6</i>	<i>71.64</i>
25	30	Panchayat and Rural Development	203.5	317.72	158.31	258.53	101.47
			<i>26.65</i>	<i>32.04</i>	<i>22.36</i>	<i>32.76</i>	<i>14.48</i>
26	41	Tribal Area Sub-Plan	808.73	686.97	575.76	962.95	1267.63
			<i>41.5</i>	<i>29.19</i>	<i>20.64</i>	<i>31.55</i>	<i>38.82</i>
27	42	Public Works relating to Tribal Area Sub-Plan- Roads and Bridges	81.59	372	574.36	926.34	265.56
			<i>19.48</i>	<i>47.59</i>	<i>49.68</i>	<i>59.42</i>	<i>24.54</i>
28	45	Minor Irrigation Works	95.39	96.52	94.59	185.82	127.04
			<i>21.14</i>	<i>19.83</i>	<i>18.5</i>	<i>39</i>	<i>32.10</i>
29	47	Technical Education and Manpower Planning	36.47	61.28	67.82	23.98	26.68
			<i>53.16</i>	<i>64.54</i>	<i>67.27</i>	<i>61.28</i>	<i>85.99</i>
30	64	Special Component Plan for SC	218.11	470.44	492.52	485.1	684.26
			<i>25.37</i>	<i>40.62</i>	<i>37.18</i>	<i>41.13</i>	<i>43.67</i>
31	67	Public Works- Buildings	56.81	125.66	251.27	263.46	361.18
			<i>15.21</i>	<i>20.65</i>	<i>39.03</i>	<i>44.02</i>	<i>53.44</i>
32	68	Public Works relating to Tribal Area Sub-Plan- Buildings	46.83	20.87	36.35	141.51	94.95
			<i>20.21</i>	<i>10.15</i>	<i>15.17</i>	<i>55.03</i>	<i>51.87</i>

(Source: Appropriation Accounts from 2014-15 to 2018-19)

**Appendix 2.7**

(Reference: Paragraph - 2.2.6: Page 39)

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

(₹ in crore)

S.N.	Department	Head of account	Total provision
1	2	3	4
1	Police	03-2055-104-0701-7936-Special Infrastructure Plan - Strengthening Police Stations with Construction	10.00
2	Home	04-2235-60-200-0801-7934-Kendriya Peedith Kyatipurty Yojana	14.28
3	Finance	06-2054-095-1201-7919-Chhattisgarh Public Finance Management Project	10.00
4	Commercial Tax	07-2030-02-797-7428-Transfer of cess levied on transfer of land to Rural Development fund under Chhattisgarh Upkar Adhiniyam 1982	32.00
5	Commercial Tax	07-2030-02-797-7429-Transfer of stamp fees levied as per Chhattisgarh Panchayat Adhiniyam	60.00
6	Land Revenue and District Administration	08-2029-797-6753-Transfer to environment fund	87.82
7	Land Revenue and District Administration	08-2029-797-6754-Transfer to Infrastructure Development Funds	125.40
8	Forest	10-2406-01-105-252-Other Expenditure Compensate Grants Financial Assistance	22.00
9	Energy	12-2801-80-101-0101-7758-Grant to Chhattisgarh State Electricity Distribution Company Under 'UDAY'	32.83
10	Energy	12-2801-80-101-0101-8914-Assistance to Electricity Companies	100.00
11	Energy	12-4801-02-190-0101-7498-Capital Expenditure on Transmission / Production / Distribution	15.35
12	Energy	12-4801-06-800-0101-7899-Pump Feeder Transmission Scheme	10.00
13	Agriculture	13-2401-105-7283-Assistance to Chhattisgarh State Marketing Federation for fertiliser Trading	10.00
14	Agriculture	13-2401-119-0701-7684-Pradhan Mamtri Krishi Sichai Yojana	22.15
15	Agriculture	13-2401-800-0311-7853-Minor Irrigation Scheme for NABARD funded	46.50
16	Animal Husbandry	14-2403-101-0101-7403-Kamdhenu Veterinary University	15.00
17	Animal Husbandry	14-2403-101-0311-7471-Grant to livestock and poultry development under NABARD scheme	12.50
18	Co-operation	17-6425-108-0101-7943-Pulses and Oilseeds Purchase in Price Support Scheme	98.00
19	Housing and Environment Department	21-2049-60-701-7552-Construction of Residential buildings for employees	32.00
20	Housing and Environment Department	21-2216-02-190-0101-7444-Vikas Nagar Yojana	10.00
21	Housing and Environment Department	21-4217-01-051-0101-7416-Grant received under Recommendation of 13th Finance Commission	10.00
22	Housing and Environment Department	21-4217-01-051-0101-7685-Smart City	40.00
23	Public Works-Roads and Bridges	24-5054-05-337-0101-7818-Engineering Procurement & Construction	350.00
24	Mineral Resources Department	25-4853-01-004-0420-7794-Transport Network (Rail Route)	285.21
25	School Education	27-2202-02-106-0101-5904-Free supply of text books	12.20
26	School Education	27-4202-01-202-0101-5646-Establishment of Sainik School	19.00

S.N.	Department	Head of account	Total provision
27	School Education	27-4202-01-202-0701-7247-Rashtriya Madhyamik Shiksha Abhiyan	50.00
28	Panchayat and Rural Development Department	30-4515-102-0101-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana	10.00
29	Panchayat and Rural Development Department	30-5054-04-101-0101-4871-Construction of Bridges on P.M.G.S.Y. Roads	20.00
30	Panchayat and Rural Development Department	30-5054-04-337-0101-4855-Pradhan Mantri Gram Sadak Yojana	30.00
31	Transport	36-5055-050-0801-7750-Driving Training and Research Institute	14.40
32	Food, Civil Supplies and Consumer Protection Department	39-2408-01-102-0101-8933-Sugar Distribution Scheme	100.00
33	Food, Civil Supplies and Consumer Protection Department	39-2408-01-102-0701-7801-Price stabilisation fund scheme	12.50
34	Ayacut Department	40-4705-209-0701-7907-Irrigation Supply in Command area	245.00
35	Scheduled Tribe Department	41-2202-01-109-0102-3673-State Scholarships	70.00
36	Scheduled Tribe Department	41-2202-02-106-0102-5904-Free supply of text books	17.80
37	Scheduled Tribe Department	41-2202-04-200-0702-7362-Sakshar Bharat Yojna	16.00
38	Scheduled Tribe Department	41-2401-119-0702-7684-Pradhan Mamtri Krishi Sichai Yojana	16.83
39	Scheduled Tribe Department	41-2401-800-0312-7853-Minor Irrigation Scheme for NABARD funded	35.34
40	Scheduled Tribe Department	41-2406-01-105-0102-5231-Grant to Small Forest Produce Federation for Small Forest Produce Work	16.00
41	Scheduled Tribe Department	41-2406-04-101-0702-7261-National Forestation Programme	27.20
42	Scheduled Tribe Department	41-2408-01-102-0102-8933-Sakkar Vitaran Yojana	76.00
43	Scheduled Tribe Department	41-2801-80-101-0102-8914-Assistance to Electricity Companies	76.00
44	Scheduled Tribe Department	41-4202-01-202-1202-1400-Vivekanand Gurukul Unanyan Yojna	116.03
45	Scheduled Tribe Department	41-4210-01-110-0702-7851-Turshary Cancer Institute	10.00
46	Scheduled Tribe Department	41-4235-02-102-0702-337-Construction and Repair of Aganwad	15.20
47	Scheduled Tribe Department	41-4701-17-800-0102-3366-Construction Work of Medium Projects	13.31
48	Scheduled Tribe Department	41-4801-02-190-0102-7498-Capital Expenditure on Transmission / Production / Distribution	11.67
49	Scheduled Tribe Department	41-5054-04-101-0102-4871-Construction of Bridges on P.M.G.S.Y. Roads	20.00
50	Scheduled Tribe Department	41-5054-04-337-0102-4855-Pradhan Mantri Gram Sadak Yojana	30.00
51	Sports and Youth Welfare	43-2204-104-0101-7473-37th National Game	33.30
52	Minor Irrigation Works	45-5054-05-337-0101-7820-Construction of Roads and Bridges	20.00
53	Revenue and Calamity	58-2245-02-106-1467-District and other roads	15.00
54	Scheduled Caste Department	64-2202-02-106-0103-5904-Free supply of text books	10.00
55	Scheduled Caste Department	64-2202-02-107-0803-8050-Scholarships	12.03
56	Scheduled Caste Department	64-2401-800-0313-7853-Minor Irrigation Scheme for NABARD funded	11.16

S.N.	Department	Head of account	Total provision
57	Scheduled Caste Department	64-2406-04-101-0703-7261-National Forestation Programme	20.70
58	Scheduled Caste Department	64-2408-01-102-0103-8933-Sakkar Vitaran Yojana	24.00
59	Scheduled Caste Department	64-2801-80-101-0103-8914-Assistance to Electricity Companies	24.00
60	Scheduled Caste Department	64-4202-01-202-1203-1400-Vivekanand Gurukul Unanyan Yojna	12.38
61	Scheduled Caste Department	64-4225-01-102-0703-7699-Pradhanmantri Adarsh Gram Yojana	40.00
62	Scheduled Caste Department	64-4515-102-0703-7759-Shyama Prasad Mukherjee Rurban Mission	12.00
63	Aviation	65-5053-02-102-0101-4727-Construction and Extension of Air Strips	20.05
64	Welfare and Backward Classes	66-2202-02-109-0101-2949-Uniform to Girls	10.00
65	Welfare and Backward Classes	66-4225-04-102-0701-7605-Minority Multiregional Development Scheme	13.39
66	Urban Administration and Development	69-2049-60-701-7709-Housing for All Scheme	34.10
67	Information Technology and Bio-Techonology	71-3275-800-0101-7276-Establishment of Data Centre	32.20
68	Information Technology and Bio-Techonology	71-5275-101-0101-7892-Implementation for Bharat Net Project	20.00
69	Water Resources Department	75-4700-09-800-0311-5516-Major Irrigation Project Construction work (NABARD)	27.00
70	Water Resources Department	75-4700-10-800-0311-5516-Major Irrigation Project Construction work (NABARD)	15.00
71	Water Resources Department	75-4700-11-800-0313-5516-Major Irrigation Project Construction work (NABARD)	10.00
72	Water Resources Department	75-4700-12-800-0313-5516-Major Irrigation Project Construction work (NABARD)	20.00
73	Medical Education Department	79-2210-01-110-0701-7637-State Cancer Institute	10.00
74	Medical Education Department	79-2210-02-101-0701-7730-National Ayush Mission	10.00
75	Medical Education Department	79-4210-01-110-0701-8938-Medical College & Related medical hospitals Rajnandgaon	16.80
76	Medical Education Department	79-4210-03-105-0701-8939-Medical College,Rajnandgaon	27.80
77	Panchayat and Rural Development Department	80-4515-198-1101-8991-Internal Electrification in Village Street	10.50
78	Urban Administration and Development	81-2217-05-191-0101-7329-Special Occasion	12.50
79	Urban Administration and Development	81-4217-60-191-0101-7241-Development of Urban Basic Infrastructure	198.01
80	Urban Administration and Development	81-4217-60-192-0101-7241-Development of Urban Basic Infrastructure	69.60
81	Urban Administration and Development	81-4217-60-193-0101-7241-Development of Urban Basic Infrastructure	87.00
82	Urban Administration and Development	81-6217-60-191-0101-7329-Special Occasion	46.00
<b>Total</b>			<b>3456.04</b>

(Source: Appropriation Account 2018-19)

## Appendix 2.8

(Reference: Paragraph - 2.2.7 (a): Page 39)

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	01	General Administration	209.18	189.23	19.95	22.59
2	03	Police	4233.23	3700.55	532.69	84.21
3	04	Other Expenditure pertaining to Home Department	39.78	30.95	8.83	16.28
4	05	Jail	174.32	135.69	38.64	1.20
5	07	Commercial Tax Department	256.15	165.15	91.00	8.53
6	12	Energy Department	2047.79	1002.97	1044.82	32.90
7	14	Animal Husbandry Department	416.68	343.45	73.24	85.02
8	18	Labour	173.58	117.27	56.31	20.85
9	19	Public Health and Family Welfare	1978.47	1706.20	272.27	218.86
10	25	Expenditure pertaining to Mineral Resources Department	293.10	154.10	139.00	49.46
11	26	Culture Department	40.83	37.71	3.11	20.50
12	29	Administration of Justice and Elections	472.07	433.06	39.01	65.08
13	30	Panchayat and Rural Development Department	3227.24	2268.88	958.37	634.59
14	31	Planning, Economics and Statistics Department	38.30	27.14	11.16	1.00
15	39	Food Civil Supplies and Consumer Protection Department	2272.15	1945.16	326.99	1.54
16	47	Technical Education and Man-Power Planning Department	359.95	226.79	133.16	12.00
17	55	Women and Child Welfare	990.51	535.45	455.06	44.45
18	66	Welfare of Backward Classes	247.41	154.51	92.89	8.88
19	69	Urban Administration and Development Department- Urban Welfare	850.43	749.30	101.13	210.33
20	71	Information Technology and Bio-Technology	136.08	50.15	85.93	5.00
21	79	Medical Education Department	615.46	435.15	180.31	2.82
22	80	Financial assistance to Three Tier Panchayati Raj Institutions	3819.69	2325.05	1494.64	380.79
23	81	Financial Assistance to Urban Bodies	1795.80	1365.05	430.75	481.25
<b>Total-A</b>			<b>24688.20</b>	<b>18098.96</b>	<b>6589.26</b>	<b>2408.13</b>

S. N.	Grant no.	Description	Original	Expenditure	Saving out of original provision	Supplementary provision
1	2	3	4	5	6	7
<b>B - Capital voted</b>						
24	10	Forest	17.32	7.63	9.69	12.00
25	17	Co-operation Voted	25.50	117.02	-91.52	103.00
26	24	Expenditure pertaining to Mineral Resources Department	1534.25	1181.18	353.07	122.54
27	30	Expenditure pertaining to Panchayat and Rural Development Department	675.89	599.42	76.47	25.00
28	41	Tribal Area Sub-Plan Voted	3017.14	1998.13	1019.01	248.62
29	64	Special Component Plan for Scheduled Castes	1455.95	882.54	573.41	110.85
30	67	Public Works-Buildings	668.59	314.65	353.94	7.24
31	71	Information Technology and Bio-Technology	280.00	104.00	176.00	283.40
32	81	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	604.00	185.00	419.00	6.61
<b>Total - B</b>			<b>8278.64</b>	<b>5389.57</b>	<b>2889.07</b>	<b>919.26</b>
<b>C-Revenue Charged</b>						
33	CH-1	Interest Payments and Servicing of Debts	3967.45	3728.95	238.50	337.11
<b>Total - C</b>			<b>3967.45</b>	<b>3728.95</b>	<b>238.50</b>	<b>337.11</b>
<b>Grand total (A + B + C)</b>			<b>36934.29</b>	<b>27217.48</b>	<b>9716.83</b>	<b>3664.50</b>

(Source: Appropriation Account 2018-19)

**Appendix 2.9**  
(Reference: Paragraph-2.2.7 (b): Page 39)  
**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	06	Finance Department	5494.43	1223.67	6718.11	5775.81	942.30
2	13	Agriculture	2358.75	3270.14	5628.89	5075.76	553.13
3	17	Co-operation	157.49	1512.39	1669.88	1590.98	78.89
4	27	School Education	3021.70	890.31	3912.01	3248.37	663.64
5	32	Public relations department	225.43	60.00	285.43	228.49	56.93
6	33	Tribal Welfare	2074.02	1060.21	3134.23	2954.89	179.34
7	41	Tribal Area Sub-Plan	12304.57	4672.32	16976.89	13068.95	3907.94
8	64	Special Component Plan for Scheduled Castes	4167.02	1347.21	5514.23	4242.49	1271.74
<b>Total - A</b>			<b>29803.41</b>	<b>14036.25</b>	<b>43839.67</b>	<b>36185.74</b>	<b>7653.91</b>
<b>B - Capital voted</b>							
9	17	Co-operation	25.50	103.00	128.50	117.02	11.48
<b>Total - B</b>			<b>25.50</b>	<b>103.00</b>	<b>128.50</b>	<b>117.02</b>	<b>11.48</b>
<b>Grand total = A + B</b>			<b>29828.91</b>	<b>14139.25</b>	<b>43968.17</b>	<b>36302.76</b>	<b>7665.39</b>

(Source: Appropriation Account 2018-19)



**Appendix 2.10**

(Reference: Paragraph-2.2.8 (a): Page 39)

**Unnecessary supplementary provisions under Sub Heads**

(₹ in crore)

S.No.	Head of account	Original Budget	Total Expenditure	Savings out of original provision	Supplementary Provision
1	01-2013-105-9064- Discretionary grants by Ministers	35.70	35.52	0.18	7.00
2	03-2055-109-4491-General Expenditure (District Establishment)	2046.97	1797.77	249.20	25.30
3	03-2055-109-6717-Security Related Reimbursable Expenditure	143.32	140.83	2.49	10.00
4	03-2055-115-0600-7918-Assistance to Naxal affected Districts	230.00	160.00	70.00	36.64
5	07-2040-001-3569-Head Quarter establishment expenditure	11.12	8.52	2.60	8.50
6	12-2801-80-101-0101-7758-Grant to Chhattisgarh State Electricity Distribution Company Under 'UDAY'	0.03	0.00	0.03	32.80
7	13-2401-108-0701-7830-Conventional Agricultural Development Scheme	10.00	1.25	8.75	11.46
8	13-2401-113-0701-8961-Grant on Agricultural Equipment Under Agricultural Engineering	25.50	12.76	12.74	11.37
9	14-2403-102-5535-Grant for Chhattisgarh Gousewa and Gramin Vikas Ayog	6.75	1.75	5.00	5.00
10	14-2403-103-0701-3578-Poultry Development Scheme on poultry farms	15.17	12.60	2.58	1.27
11	18-2230-01-103-0101-7435-Non-organised Labour, Security and Welfare Board	29.25	25.45	3.80	13.93
12	18-2230-01-103-0101-8989-Contract Labour , Domestic Laborious and porter Welfare Assembly	10.00	6.13	3.87	6.33
13	25-2853-02-797-5390-Transfer in Mineral Funds	250.00	118.00	132.00	49.46
14	27-2202-01-102-0101-110-Grant to Non-Government schools (for basic Minimum Services)	25.00	21.50	3.50	1.00
15	27-2202-02-110-0101-110-Grant to Non-Government schools (for basic Minimum Services)	31.50	30.70	0.80	1.00
16	27-2204-102-3755-N.C.C.-Senior Division	24.93	14.28	10.65	1.81
17	30-2216-03-105-0701-7807-Pradhan Mantri Awas Yojana (Rural)	1177.06	1079.46	97.60	634.59
18	41-2202-01-109-0702-8979-Integrated Umbrella Scheme	138.00	110.24	27.76	75.20
19	41-2210-05-105-0102-8941-Medical College Surguja	22.29	14.34	7.95	1.75
20	41-2216-03-105-0702-7807-Pradhan Mantri Awas Yojana (Rural)	894.57	854.29	40.28	482.28

S.No.	Head of account	Original Budget	Total Expenditure	Savings out of original provision	Supplementary Provision
21	41-2217-80-192-0702-7610-Swachchh Bharat Abhiyan	9.17	9.17	0.00	2.05
22	41-2401-108-0702-7830-Conventional Agricultural Development Scheme	7.60	1.73	5.87	10.06
23	41-4225-02-102-1002-5480-Extension of Facilities in Tribal Areas Article 275(i)	120.00	104.62	15.38	9.60
24	41-5275-101-0102-7861-Sanchar Kranti Yojana	197.60	79.04	118.56	215.38
25	47-2230-03-003-0801-7867-Pradhan Mantri Kaushal Vikas Yojana	2.14	0.00	2.14	7.84
26	55-2235-02-102-0701-7507-Establishment of State Woman Centre under State Woman Strengthening Mission Authority	2.70	0.70	2.00	9.35
27	64-2202-01-101-0103-3491-Middle Schools (for basic Minimum Services)	114.40	97.15	17.25	28.80
28	64-2202-02-109-0803-8050-Scholarships	36.84	13.02	23.82	13.01
29	64-2230-03-003-0803-7867-Pradhan Mantri Kaushal Vikas Yojana	1.08	0.00	1.08	1.06
30	64-2401-108-0703-7830-Conventional Agricultural Development Scheme	2.40	0.66	1.74	3.48
31	64-2401-113-0703-8961-Grant on Agricultural Equipment Under Agricultural Engineering Mission	6.12	4.62	1.50	5.41
32	64-4225-01-102-0603-7626-Special Central Assistance for local development programmes	15.00	9.83	5.17	36.77
33	64-4515-102-0703-7759-Shyama Prasad Mukherjee Rurban Mission	6.00	0.00	6.00	6.00
34	64-5275-101-0103-7861-Sanchar Kranti Yojana	62.40	24.96	37.44	68.01
35	66-2202-02-109-0801-8050-Scholarships	23.00	22.60	0.40	8.88
36	67-4210-03-105-0101-4220-Education - Medical College	70.00	7.95	62.05	5.60
37	69-2217-80-191-0701-7610-Swachchh Bharat Abhiyan	58.00	47.45	10.55	13.85
38	71-5275-101-0101-7861-Sanchar Kranti Yojana	260.00	104.00	156.00	283.40
39	79-2210-01-110-7719-Super Speciality Hospital , Raipur	16.53	7.30	9.23	2.30
40	80-2515-198-7675-Grant received under the recommendation of 14th Finance Commission	1180.02	661.31	518.71	116.37
41	81-2217-05-191-7675-Grant received under the recommendation of 14th Finance Commission	221.97	172.91	49.06	43.20

S.No.	Head of account	Original Budget	Total Expenditure	Savings out of original provision	Supplementary Provision
42	81-2217-05-192-7675-Grant received under the recommendation of 14th Finance Commission	71.66	27.91	43.75	13.95
43	81-2217-05-193-7675-Grant received under the recommendation of 14th Finance Commission	68.44	26.66	41.79	13.32
44	81-3604-191-8018-Grant to urban Local Bodies equal to income received from Entry Tax	617.52	480.88	136.64	228.87
45	81-3604-192-8018-Grant to urban Local Bodies equal to income received from Entry Tax	200.85	159.13	41.72	78.79
46	81-3604-193-8018-Grant to urban Local Bodies equal to income received from Entry Tax	181.63	151.51	30.12	67.54
47	81-4217-60-191-0101-7241-Development of Urban Basic Infrastructure	191.40	0.00	191.40	6.61
<b>Total</b>		<b>8871.63</b>	<b>6660.50</b>	<b>2211.15</b>	<b>2716.19</b>

(Source: Appropriation Account 2018-19)

**Appendix 2.11**  
(Reference: Paragraph-2.2.8 (b): Page 40)  
**Excessive supplementary provisions under Sub Heads**

(₹ in crore)

S.No	Sub-heads	Original Budget	Expenditure	Supplementary provision Required	Supplementary Provision made
1	01-2015-101-6262- State Election Commission	9.03	16.82	7.79	10.60
2	06-2435-60-101-0101-8671-Debt waiver scheme for small and marginal famers	0.00	249.86	249.86	1223.47
3	10-4406-02-111-0101-6540-Upgradation and Development of Zoo's	0.00	0.23	0.23	12.00
4	13-2401-102-0101-8972-Incentive Scheme on Paddy Production	1055.00	3980.66	2925.66	3064.00
5	13-2401-110-0101-7797-Pradhan Mantry Fasal Bima Yojana	68.50	184.24	115.74	123.30
6	14-2403-001-1468-District and Divisional Level expenditure	25.31	28.49	3.18	11.27
7	14-2403-101-0101-2549-Veterinary Dispensary and Hospitals	156.02	166.91	10.89	42.00
8	14-2403-102-1108-Intensive Cattle Development Project	33.33	42.25	8.92	20.40
9	17-4425-108-0101-7678- Share capital for Co-operative Societies	5.00	7.02	2.02	5.00
10	19-2210-03-103-0101-7330-Mitanin Welfare Fund	101.57	109.43	7.86	66.81
11	24-5054-03-337-0520-8716-Central Road Fund	200.00	280.45	80.45	122.54
12	26-2205-102-5753-Grant for Ceremony	0.00	12.81	12.81	19.00
13	27-2202-01-101-0101-3491-Middle Schools (for basic Minimum Services)	486.74	728.46	241.72	265.05
14	27-2202-01-101-0101-4396-Government Primary Schools	362.38	710.27	347.89	361.79
15	27-2202-02-109-0101-578-Higher Secondary Schools	422.87	669.82	246.94	259.07
16	29-2015-103-3307-Preparation and Printing of Electoral Rolls	29.06	35.59	6.53	11.55
17	29-2015-106-4006-charges for conductions of State Elections	112.00	134.37	22.37	53.23
18	30-4515-102-0701-7759-Shyama Prasad Mukherjee Rurban Mission	22.00	25.92	3.92	25.00
19	32-2220-01-001-2320-Direction and Administration	95.04	100.13	5.10	27.46
20	32-2220-60-106-1479-Establishment of District Publicity and Mobile Unit	32.78	33.20	0.42	21.53
21	32-2220-60-106-5376-Publicity through Electronic Media	60.00	62.37	2.37	11.00
22	33-2202-01-101-2772-Primary Schools	567.39	1056.04	488.66	515.56
23	33-2202-02-109-3492- Middle Schools	888.82	1135.66	246.84	292.00
24	33-2202-02-109-583-Higher Secondary Schools	337.49	557.19	219.70	252.65
25	41-2202-01-101-0102-3491-Middle Schools	369.11	505.71	136.60	153.98
26	41-2202-01-101-0102-4396- Government Primary Schools	272.97	540.81	267.84	337.18

S.No	Sub-heads	Original Budget	Expenditure	Supplementary provision Required	Supplementary Provision made
27	41-2202-02-109-0102-5216-High School	100.89	182.72	81.83	91.97
28	41-2202-02-109-0102-578-Higher Secondary School	305.26	478.95	173.70	182.00
29	41-2202-02-109-0102-761-Girls Education Campus	6.51	7.05	0.55	2.97
30	41-2235-02-102-0102-6908-Honorarium to workers and assistants	34.20	59.14	24.94	43.87
31	41-2401-102-0102-7931-Induced Development Programme	0.00	26.65	26.65	45.60
32	41-2401-102-0102-8972-Incentive Scheme on Paddy Production	799.90	2629.04	1829.14	1892.00
33	41-2401-110-0102-7797-Pradhan Mantri Fasal Bima Yojana	51.18	124.29	73.11	85.00
34	41-2403-101-0702-5620-Animal Disease Control	0.00	0.74	0.74	2.80
35	41-4515-102-0702-7759-Shyama Prasad Mukherjee Rurban Mission	19.00	28.61	9.61	19.00
36	47-2230-02-001-0801-9147-Employment Office	0.54	0.65	0.11	4.16
37	55-2235-02-102-0101-6908-Honorarium to workers and assistants	45.01	65.16	20.15	35.10
38	64-2202-01-101-0103-4396-Government Primary Schools	85.84	116.87	31.04	33.12
39	64-2202-02-109-0103-578-Higher Secondary School	94.50	183.22	88.73	89.86
40	64-2216-03-105-0703-7807-Pradhan Mantri Awas Yojana (Rural)	282.50	411.92	129.43	152.30
41	64-2225-01-102-0603-7626-Local Development Programme Funded by Special Central Aid	25.00	27.38	2.38	22.00
42	64-2235-02-102-0103-6908-Honorarium to workers and assistants	10.81	16.97	6.16	8.77
43	64-2401-102-0103-8972-Incentive Scheme on Paddy Production	252.60	760.34	507.74	528.00
44	64-2401-110-0103-7797-Pradhan Mantri Fasal Bima Yojana	16.32	39.57	23.25	25.00
45	64-2403-102-0703-7621-National Live Stock Mission	2.50	4.10	1.60	2.99
46	80-2235-60-198-0101-7921- Mukhya Mantri Pension Yojana	0.00	67.46	67.46	164.42
47	80-2515-198-1101-8214-Secretarial Management	98.00	195.88	97.88	100.00
48	81-2235-60-191-0101-7921- Mukhya Mantri Pension Yojana	0.00	1.03	1.03	17.80
49	81-2235-60-192-0101-7921- Mukhya Mantri Pension Yojana	0.00	0.63	0.63	8.90
50	81-2235-60-193-0101-7921- Mukhya Mantri Pension Yojana	0.00	1.17	1.17	8.88
<b>Total</b>		<b>7942.97</b>	<b>16804.25</b>	<b>8861.34</b>	<b>10873.95</b>

(Source: Appropriation Account 2018-19)

## Appendix 2.12

(Reference: Paragraph-2.2.8 (c): Page 40)

## Inadequate supplementary provisions under Sub Heads

(` in crore)

S.No.	Head of account	Original Provision	Expenditure	Supplementary provision required	Supplementary provision made	Supplementary provision short
1	03-2055-109-121-Afforestation	2.43	3.50	1.07	0.00	1.07
2	10-2406-01-001-3555-Headquarter	22.93	26.20	3.27	0.28	2.99
3	13-2401-102-0101-7931-Encouragement Scheme for Production of Gram	0.00	74.55	74.55	60.00	14.55
4	19-2210-03-197-0101-5998-Community Health Centre	121.44	125.25	3.81	0.00	3.81
5	19-2210-03-198-0101-620-Sub Health Centre	66.83	81.71	14.88	0.05	14.83
6	50-2053-093-2987-Implementation of twenty point programme	1.62	2.71	1.09	0.05	1.04
7	67-4202-03-102-0101-5226-Development of Basic amenities-Stadium etc.	28.52	49.19	20.67	1.00	19.67
8	76-5054-03-337-1202-5626-Externally Aided Projects Pertaining To Public Works Department	0.00	1.59	1.59	0.00	1.59
9	79-4210-01-110-0101-7719-Super Speciality Hospital , Raipur	13.00	15.49	2.49	0.00	2.49
<b>Total</b>		<b>256.77</b>	<b>380.19</b>	<b>123.42</b>	<b>61.38</b>	<b>62.04</b>

(Source: Appropriation Account 2018-19)

**Appendix 2.13**  
(Reference: Paragraph-2.2.9: Page 40)  
**Excessive/unnecessary/insufficient re-appropriation of funds**  
(where excess/savings were ₹10 crore or above)

(₹ in crore)

S. No.	Head of Account	Total Provision	Re-appropriation	Expenditure	Final excess(+)/ saving(-)
1	03-2055-104-4492-General Expenditure (Special Police)	1205.35	-50.41	1140.90	-14.04
2	03-2055-109-4491- General Expenditure (District Establishment)	2072.27	-256.41	1797.77	-18.09
3	06-2071-01-101-2413- Payable to retired salaried persons	3400.00	-300.36	2969.24	-130.40
4	08-2029-103-1472- District Charges	298.57	-58.58	250.90	10.90
5	08-5054-05-337-0510-7860- Infrastructure & Environment Fund	125.00	-70.44	81.66	27.09
6	10-2406-01-101-0101-2965- Rehabilitation of degraded Forest Including Bamboo Forest	47.37	-11.32	25.23	-10.83
7	10-2406-01-101-3877- Regional Forest Circle	388.61	-17.35	355.30	-15.97
8	19-2210-01-196-0101-1473- District Hospital	206.98	-37.53	151.72	-17.73
9	19-2210-03-197-0101-5998- Community Health Centre	121.44	-16.63	125.25	20.44
10	19-2210-03-198-0101-2777- Primary Health Centre (Basic Services)	271.96	-49.04	243.14	20.22
11	19-2210-03-198-0101-620- Sub Health Centers	66.88	-4.25	81.71	19.09
12	19-2211-101-0701-621- Sub-Health Centre	138.00	-60.86	96.80	19.65
13	30-2515-102-0101-4855- Pradhan Mantri Gram Sadak Yojana	38.40	-7.88	46.93	16.41
14	39-2408-01-102-0701-7801- Price stabilisation fund scheme	12.50	-0.03	0.00	-12.47
15	41-2202-01-109-0702-8979- Integrated Umbrella Scheme	213.20	-128.94	110.24	25.99
16	41-2210-03-197-0102-5998- Community Health Centre	64.55	-9.77	86.94	32.16
17	41-2210-03-198-0102-2777- Primary Health Centre (Basic Services)	89.54	-7.73	98.29	16.48
18	41-2210-03-198-0102-620- Sub Health Centers	34.55	-1.11	60.89	27.46
19	41-2211-101-0702-621- Sub-Health Centre	116.70	-26.60	101.35	11.25
20	41-2225-02-102-0602-7626- Local Development Programme Funded by Special Central Aid	80.00	-29.26	1.41	-49.34
21	41-5054-04-337-0312-7475- Mukhya Mantri Gram Sadak Evam Vikas Yojana	60.80	-20.14	27.58	-13.08
22	47-2203-001-0101-7745- Mukhya Mantri Gram Sadak Evam Vikas Yojana	60.00	-20.86	29.14	-10.00
<b>Total</b>		<b>9112.67</b>	<b>-1185.50</b>	<b>7882.39</b>	<b>-44.81</b>

(Source: Appropriation Account 2018-19)

**Appendix 2.14**  
(Reference: Paragraph-2.2.10: Page 40)  
**Surrender in excess of actual savings**

(₹ in crore)

S. N.	Grant no.	Description	Saving	Excess	Surrender	Excess surrender
<b>A - Revenue voted</b>						
1	06	Finance Department	942.30	0.00	1051.19	108.89
2	07	Commercial Tax Department	99.53	0.00	105.59	6.06
3	08	Land Revenue and District Administration	389.98	0.00	397.09	7.11
4	19	Public Health and Family Welfare	491.13	0.00	565.15	74.02
5	20	Public Health Engineering	135.06	0.00	138.71	3.65
6	29	Administration of Justice and Elections	104.09	0.00	104.63	0.54
7	24	Public Works- Road and Bridges	802.96	0.00	803.89	0.93
8	30	Panchayat and Rural Development	1592.95	0.00	1613.05	20.10
9	33	Tribal Welfare	179.34	0.00	179.99	0.65
10	44	Higher Education	103.89	0.00	105.15	1.26
11	55	Women and Child Welfare	499.51	0.00	500.24	0.73
12	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	152.90	0.00	167.00	14.10
<b>Total-A</b>			<b>5493.64</b>	<b>0.00</b>	<b>5731.68</b>	<b>238.04</b>
<b>B - Capital voted</b>						
13	08	Land Revenue and District Administration	253.03	0.00	279.60	26.57
14	19	Public Health and Family Welfare	35.48	0.00	37.31	1.83
15	24	Public Works-Road & Bridges	475.60	0.00	491.69	16.09
16	30	Panchayat and Rural Development	101.47	0.00	103.90	2.43
17	42	Public Works relating to Tribal Area Sub-Plan- Roads and Bridges	265.56	0.00	272.07	6.51
18	46	Science and Technology	1.87	0.00	2.77	0.90
19	67	Public Works- Buildings	361.18	0.00	362.37	1.19
<b>Total-B</b>			<b>1494.19</b>	<b>0.00</b>	<b>1549.71</b>	<b>55.52</b>
<b>Total - A+B</b>			<b>6987.83</b>	<b>0.00</b>	<b>7281.39</b>	<b>293.56</b>

(Source: Appropriation Account 2018-19)



**Appendix 2.15**

(Reference: Paragraph-2.2.11: Page 40)

**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
<b>A - Revenue voted</b>					
1	31	Planning, Economic and Statistics Department	39.30	27.14	12.16
2	39	Food Civil Supplies and Consumer Protection Department	2273.69	1945.16	328.53
<b>Total-A</b>			<b>2312.99</b>	<b>1972.30</b>	<b>340.69</b>
<b>B - Capital voted</b>					
3	39	Food Civil Supplies and Consumer Protection Department	7.35	0.51	6.84
4	60	District Plan Schemes	52.00	50.97	1.03
<b>Total-B</b>			<b>59.35</b>	<b>51.48</b>	<b>7.87</b>
<b>C - Revenue charged</b>					
5	CH1	Interest Payments and Servicing of Debt	4304.56	3728.95	575.61
6	12	Energy	229.00	223.00	6.00
<b>Total-C</b>			<b>4533.56</b>	<b>3951.95</b>	<b>581.61</b>
<b>D - Capital charged</b>					
7	CH2	Public Debt	2063.37	1145.89	917.48
<b>Total-D</b>			<b>2063.37</b>	<b>1145.89</b>	<b>917.48</b>
<b>Total = A+B+C+D</b>			<b>8969.27</b>	<b>7121.63</b>	<b>1847.65</b>

(Source: Appropriation Account 2018-19)

**Appendix 2.16**  
(Reference: Paragraph – 2.2.11: Page 40)  
**Savings of ₹one crore and above that remained to be surrendered**

(₹ in crore)

S.No.	Grant no.	Description	Total Budget	Saving	Surrender	Amount not surrendered
<b>A - Revenue voted</b>						
1	01	General Administration	231.77	42.53	41.07	1.46
2	02	Other Expenditure pertaining to General Administration Department	29.32	12.26	7.76	4.50
3	03	Police	4317.44	616.89	582.78	34.12
4	04	Other Expenditure pertaining to Home Department	56.06	25.11	11.73	13.38
5	10	Forest	1041.73	314.55	259.79	54.76
6	15	Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	607.04	395.16	393.04	2.12
7	18	Labour	194.44	77.17	48.90	28.26
8	28	State Legislature	61.90	22.85	0.65	22.20
9	41	Tribal Area Sub-Plan	16967.58	3907.94	3660.00	247.94
10	47	Technical Education and Manpower Planning Department	371.95	145.16	135.35	9.81
11	56	Rural Industries	105.79	24.74	13.73	11.01
12	64	Special Component Plan for Scheduled Castes	5511.30	1271.74	1219.20	52.54
13	79	Medical Education Department	618.29	183.13	119.59	63.54
14	80	Financial Assistance to Three-Tier Panchayati Raj Institutions	4200.48	1875.43	1743.72	131.71
15	82	Financial Assistance to Three-Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	1913.65	1079.58	1077.61	1.96
<b>Total-A</b>			<b>36228.74</b>	<b>9994.24</b>	<b>9314.92</b>	<b>679.31</b>
<b>B-Capital Voted</b>						
16	01	General Administration	115.80	26.30	0.61	25.69
17	10	Forest	29.32	21.69	19.93	1.76
18	41	Tribal Area Sub-Plan	3265.76	1267.64	1235.03	32.56
19	51	Religious Trusts and Endowments	3.20	1.54	0.02	1.53
20	64	Special Component Plan for Scheduled Castes	1566.80	684.26	667.36	16.88
21	79	Medical Education Department	189.20	97.28	95.48	1.81
<b>Total-B</b>			<b>5170.08</b>	<b>2098.71</b>	<b>2018.43</b>	<b>80.23</b>
<b>C-Revenue Charged</b>						
22	10	Forest	28.49	7.19	2.41	4.79
<b>Total = A+B+C</b>			<b>41427.31</b>	<b>12100.14</b>	<b>11335.76</b>	<b>764.33</b>

(Source: Appropriation Account 2018-19)

**Appendix 2.17**  
(Reference: Paragraph-2.2.12: Page 40)  
**Rush of expenditure during the year 2018-19**

(₹ in crore)

S.No.	Major Head	Description of Major Head	Total Expenditure	Last Quarter	Percentage of expenditure of last quarter
1	2015	Elections	190.14	95.82	50.39
2	2048	Appropriation For Reduction Or Avoidance Of Debt	100.00	100.00	100
3	2075	Miscellaneous General Services	0.02	0.01	50
4	2250	Other Social Services	4.65	3.74	80.43
5	2401	Crop Husbandry	8839.89	4472.67	50.6
6	2425	Co-Operation	3119.17	3066.09	98.3
7	2435	Other Agricultural Programmes	261.85	249.87	95.42
8	2853	Non Ferrous Mining And Metallurgical Industries	191.28	161.82	84.6
9	3053	Civil Aviation	0.25	0.17	68
10	4070	Capital Outlay On Other Administrative Services	7.88	5.55	70.43
11	4225	Capital Outlay On Welfare Of Scheduled Castes, Scheduled Tribes And Other Backward Classes	339.50	227.79	67.1
12	4235	Capital Outlay On Social Security And Welfare	9.92	8.64	87.1
13	4401	Capital Outlay On Crop Husbandry	2.77	2.35	84.84
14	4405	Capital Outlay On Fisheries	1.10	0.74	67.27
15	4406	Capital Outlay On Forestry And Wildlife	20.45	14.44	70.61
16	4408	Capital Outlay On Food Storage And Warehousing	0.61	0.42	68.85
17	4425	Capital Outlay On Co-Operation	4.98	5.16	103.61
18	4515	Capital Outlay On Other Rural Development Programmes	588.68	317.61	53.95
19	4801	Capital Outlay On Power Projects	230.00	170.00	73.91
20	4810	Capital Outlay In Non Traditional Sources Of Energy	560.26	295.89	52.81
21	4853	Capital Outlay On Nonferrous Mining And Metallurgical Industries	3.92	2.59	66.07
22	5452	Establishment Of Investment Promotional Board	13.77	12.57	91.29
<b>Total</b>			<b>14491.09</b>	<b>9213.94</b>	<b>63.58</b>

(Source: Appropriation Account 2018-19)

## Appendix- 3.1

(Reference: Paragraph 3.1, Page 43)

## Major head wise position of outstanding Utilisation Certificates

(` in lakh)

Sl. No.	Major Head/ Name of Department	Up to 2016-17		2017-18		2018-19	
		No. of UCs	Amount	No. of UCs	Amount	No. of UCs	Amount
1	2070/Other Administrative Services	0	0.00	1	0.00*	0	0.00
2	2202/ General Education	1	0.71	0	0.00	10	607.82
3	2203/ Technical Education	0	0.00	12	5,406.99	0	0.00
4	2216/ Housing	1	0.19	2	11,958.05	17	1,92,797.10
5	2217/ Urban Administration	0	0.00	138	1,19,943.09	89	96,623.89
6	2230/ Labour and Employment	0	0.00	0	0.00	2	152.00
7	2235/ Social Security and Welfare	0	0.00	1	2.00	0	0.00
8	2245/ Relief on account of Natural Calamity	0	0.00	8	80.39	5	52.83
9	2250/ Other Social Services	0	0.00	1	600.00	0	0.00
10	2401/ Crop Husbandry	0	0.00	3	432.43	2	160.74
11	2402/ Soil and Water Conservation	0	0.00	0	0.00	1	436.00
12	2403/ Animal Husbandry	0	0.00	4	169.34	0	0.00
13	2415/ Agriculture, Research and Education	0	0.00	1	3125.00	0	0.00
14	2501/ Special Programme for Rural Development	0	0.00	1	972.32	0	0.00
15	2505/ Rural Employment	0	0.00	3	8500.00	0	0.00
16	2702/ Minor Irrigation	0	0.00	0	0.00	1	1.17
17	2810/ New and Renewable Energy	0	0.00	0	0.00	2	500.00
18	2851/ Village and Small Industry	0	0.00	0	0.00	11	908.62
19	3275/ Other Communication Services	0	0.00	9	2,582.90	11	3,759.82
20	3604/ Compensation & Assignment to Local Bodies	43	6,698.08	37	75,539.61	60	85,240.98
<b>Total</b>		<b>45</b>	<b>6,698.98</b>	<b>221</b>	<b>2,29,312.16</b>	<b>211</b>	<b>3,81,240.98</b>

\* UC amounting ₹2,100.00.

**Appendix 3.2**

(Reference: Paragraph 3.2, Page 44)

**Details of outstanding Detailed Contingent bills as of January, 2020**

(₹ in lakh)

Major Head	Name of the Department	Year	Pending DC bills	Amount
2029	Land Revenue	2017-18	01	1.38
2045	Other Taxes& Duties on Commodities and services	2017-18	01	0.18
2202	General Education	2017-18	01	0.62
		2018-19	01	5.00
2230	Labor& Employment	2017-18	06	0.53
		2018-19	07	0.64
2235	Social Security & Welfare	2017-18	16	21.03
		2018-19	76	87.45
2245	Relief on account of Natural Calamity	2018-19	05	1.43
2401	Crop Husbandry	2018-19	09	10.46
2403	Animal Husbandry	2018-19	02	0.58
2405	Fisheries	2018-19	15	48.00
2406	Forestry and Wild Life	2018-19	01	0.71
2515	Other Rural Development Programmes	2018-19	01	0.29
2701	Medium Irrigation	2017-18	01	0.04
2851	Village & Small Industries	2017-18	02	73.13
		2018-19	23	167.31
2852	Industries	2017-18	01	0.25
		2018-19	09	318.55
<b>Total</b>			<b>178</b>	<b>737.58</b>

**Appendix: 3.3**

(Reference: Paragraph 3.4:Page 46)

**Investment by the State Government in PSUs whose accounts are in arrear as on 31 December 2019**

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 RajyaBeejEva mKrishi Vikas Nigam Limited	0.50	2017-18	2018-19	-	85.91	-	85.91
2	Chhattisgarh Nishakt Jan VittAvam Vikas Nigam	5.00	2017-18	2018-19	-	0.40	36.00	36.40
3	Bilaspur Smart City Limited	0.10	2017-18	2018-19	53.20	2.80	-	56.00
4	Chhattisgarh State Power Distribution Company Limited	2263.10	2017-18	2018-19	230.00	2078.77	2955.00	5263.77
5	Chhattisgarh Rural Housing Corporation Limited	0.10	New/ Incorporation on 15.03.2018	2018-19	-	-	3427.28	3427.28
6	Chhattisgarh State Civil Supplies Corporation Limited	4.43	2017-18	2018-19	-	2902.46	-	2902.46
7	Chhattisgarh Road Development Corporation Limited	4.90	2017-18	2018-19	646.57	-	-	646.57
8	Chhattisgarh Infrastructure Development Corporation Limited	4.20	2015-16	2016-17 to 2017-18	-	15.50	-	15.50
				2018-19	-	10.48	-	10.48
9	Chhattisgarh State Industrial Development Corporation Limited	1.60	2014-15	2015-16 to 2017-18	244.30	56.37	-	300.67
				2018-19	38.85	5.99	-	44.84
<b>Total</b>					<b>1,212.92</b>	<b>5,158.68</b>	<b>6,418.28</b>	<b>12,789.88</b>

**Appendix: 3.4**

(Reference: Paragraph 3.5: Page 47)

**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	12	10.42	2	0.62	3	2.51	17	13.55
2	Art & Culture	1	0.81	0	0.00	1	0.00	2	0.81
3	District Administration	1	0.68	5	0.80	1	3.00	7	4.48
4	Treasury and Accounts Administration	3	0.19	1	7.26	3	11.81	7	19.26
5	Technical Education	6	2.31	0	0.00	7	50.30	13	52.61
6	Rural Development	4	1.07	3	0.19	13	16.67	20	17.93
7	ITBP	0	0.00	0	0.00	2	1.06	2	1.06
8	Woman and Child Welfare	1	3.50	0	0.00	2	0.31	3	3.81
9	School Education	21	12.93	19	156.25	19	67.10	59	236.28
10	Police	35	6.56	5	19.45	158	15.75	198	41.76
11	Health and Family Welfare	4	0.29	2	0.31	7	0.85	13	1.45
12	Land Revenue (Tehsil Dept.)	2	0.50	11	1.87	2	0.18	15	2.55
13	Animal Veterinary Service	8	1.80	1	0.10	162	13.18	171	15.08
14	Co-operation	0	0.00	1	96.26	0	0.00	1	96.26
15	Panchayat And Social Welfare	0	0.00	0	0.00	2	1.00	2	1.00
16	Dairy Development	1	0.20	1	0.02	0	0.00	2	0.22
17	Village & Small Scale Industries (Resham) Dept.	0	0.00	0	0.00	1	0.00	1	0.00
18	Law and Legislative Dept.	5	0.28	2	8.82	0	0.00	7	9.10
19	Labour and Employment	9	3.00	0	0.00	3	0.63	12	3.63

1	2	3	4	5	6	7	8	9	10
20	Food Civil Supply and Consumer Protection Department	0	0.00	1	0.07	3	0.15	4	0.22
21	Welfare of SC ST and other Backward Classes	3	1.14	4	20.48	8	1.23	15	22.85
22	Health and Medical Services	6	1.11	10	35.05	4	9.91	20	46.07
23	Crop Husbandry	1	0.24	1	2.98	6	0.57	8	3.79
24	Forest	2	5.71	0	0.00	953	939.00	955	944.71
25	PWD	2	0.24	0	0.00	475	10,264.47	477	10,264.71
26	WRD	7	1.24	0	0.00	16	550.18	23	551.42
27	Finance and Statistical Directorate	1	0.05	0	0.00	0	0.00	1	0.05
28	Collectorate	0	0.00	1	0.07	1	0.30	2	0.37
29	Cleaning and Water Supply	0	0.00	1	189.90	0	0.00	1	189.90
30	Mining and Metallurgical Industries Dept.	0	0.00	0	0.00	1	0.00	1	0.00
31	Rural Engineering Services	0	0.00	0	0.00	2	4.41	2	4.41
<b>Total</b>		<b>135</b>	<b>54.27</b>	<b>71</b>	<b>540.50</b>	<b>1,855</b>	<b>11,954.57</b>	<b>2,061</b>	<b>12,549.34</b>



**Appendix: 3.5**

(Reference: Paragraph 3.5: Page 47)

**Year wise analysis of loss to Government**

(Cases where financial action was pending at the end of 31 March 2019)

(₹ 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	5 (1.80)	3 (6.47)	4 (4.43)	2 (0.24)	-	3 (0.61)	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 (7.33)	-	1 (11.77)	3 (0.16)	7 (19.26)
5	Technical Education	1 (0.15)	5 (47.19)	6 (5.02)	-	-	1 (0.25)	13 (52.61)
6	Rural Development	1 (0.17)	1 (0.50)	1 (0.25)	4 (1.65)	3 (12.47)	10 (2.89)	20 (17.93)
7	ITBP	2 (1.06)	-	-	-	-	-	2 (1.06)
8	Woman and Child Development	-	-	-	-	2 (3.50)	1 (0.31)	3 (3.81)
9	School Education	8 (136.95)	2 (44.31)	7 (12.15)	3 (17.76)	1 (0.00)	38 (25.11)	59 (236.28)
10	Police	102 (2.52)	59 (9.65)	22 (1.45)	7 (11.21)	6 (14.58)	2 (2.35)	198 (41.76)
11	Health and Family Welfare	-	-	-	-	-	13 (1.45)	13 (1.45)
12	Land Revenue (Tehsil)	-	-	3 (0.98)	-	-	12 (1.57)	15 (2.55)
13	Animal Veterinary Service	45 (3.60)	63 (5.95)	56 (3.00)	2 (1.84)	-	5 (0.69)	171 (15.08)
14	Cooperation	-	-	-	-	1 (96.26)	-	1 (96.26)
15	Panchayat And Social Welfare	1 (1.00)	-	1 (0.00)	-	-	-	2 (1.00)
16	Dairy Development	-	-	-	1 (0.20)	-	1 (0.02)	2 (0.22)
17	Village & Small Scale Industries (Resham) Dept.	1 (0.00)	-	-	-	-	-	1 (0.00)
18	Law and Legislative Dept.	2 (0.17)	2 (0.00)	2 (1.14)	1 (7.79)	-	-	7 (9.10)
19	Labour and Employment	-	2 (0.50)	3 (2.19)	2 (0.52)	1 (0.05)	4 (0.37)	12 (3.63)

1	2	3	4	5	6	7	8	9
20	Food Civil Supply and Consumer Protection Department	-	-	1 (0.09)	-	-	3 (0.13)	4 (0.22)
21	Welfare of SC ST and other Backward Classes	1 (0.17)	1 (0.00)	1 (19.58)	-	3 (0.48)	9 (2.62)	15 (22.85)
22	Health and Medical Services	1 (0.00)	1 (9.85)	1 (0.05)	5 (32.38)	1 (0.64)	11 (3.15)	20 (46.07)
23	Crop Husbandry	1 (0.02)	3 (0.16)	3 (0.63)	1 (2.98)	-	-	8 (3.79)
24	Forest	50 (66.03)	30 (62.06)	87 (143.08)	149 (180.94)	208 (341.83)	431 (150.77)	955 (944.71)
25	PWD	51 (3,940.39)	327 (5,749.72)	99 (574.60)	-	-	-	477 (10,264.71)
26	WRD	10 (358.96)	7 (65.46)	6 (127.00)	-	-	-	23 (551.42)
27	Finance and Statistical Directorate	-	1 (0.05)	-	-	-	-	1 (0.05)
28	Collectorate	-	-	-	-	-	2 (0.37)	2 (0.37)
29	Cleaning and Water Supply	-	-	-	-	-	1 (189.90)	1 (189.90)
30	Mining and Metallurgical Industries Dept.	1 (0.00)	-	-	-	-	-	1 (0.00)
31	Rural Engineering Services	1 (4.00)	-	0 (0.41)	1 (0.00)	-	-	2 (4.41)
<b>Total</b>		<b>285</b> <b>(4,516.99)</b>	<b>507</b> <b>(6,001.87)</b>	<b>309</b> <b>(904.47)</b>	<b>179</b> <b>(257.66)</b>	<b>227</b> <b>(481.58)</b>	<b>554</b> <b>(386.77)</b>	<b>2,061</b> <b>(12,549.34)</b>

**Appendix: 3.6**  
(Reference: Paragraph 3.5: Page 47)  
**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	510	2406	Forest	Loss	2002-03	10,600	10,600
2	50	2406	Forest	Loss	2014-15	81,875	81,875
3	56	2406	Forest	Loss	2017-18	4,160	4,160
4	464	2406	Forest	Loss	2002-03	49,664	49,664
5	60	2406	Forest	Loss	1989-90	5,184	4,985
6	61	2406	Forest	Loss	1993-94	23,340	23,340
7	62	2406	Forest	Loss	1998-99	52,533	52,533
8	63	2406	Forest	Loss	1991-92	5,309	5,309
9	65	2406	Forest	Loss	1991-92	16,540	16,540
10	64	2406	Forest	Loss	2017-18	56,757	56,757
11	67	2051	P.S.C.	Loss	2005-06	3,16,000	3,16,000
12	66	2059	P.W.D.	Loss	2012-13	3,540	3,540
13	53	2055	Police	Loss	2011-12	817	817
14	54	2055	Police	Loss	2017-18	1,518	1,518
15	58	2055	Police	Loss	2017-18	9,879	9,879
16	59	2055	Police	Loss	2017-18	5,745	5,745
<b>Total</b>						<b>6,43,461</b>	<b>6,43,262</b>

**Appendix: 3.7***(Reference: Paragraph 3.6 :Page48)***Details of amounts transferred to Personal Deposit Accounts during March 2019***(₹ in crore)*

Sl.NO.	Administrator	Major Head	Amount
1.	Superintendent, Central Jail, Bilaspur	2056	0.31
2.	Joint Director, Panchayat Welfare, Bilaspur	2235	0.08
3.	Collector, Land Record, Dhamtari	2029	0.08
4.	Deputy District Election Officer, Dhamtari	2015	0.03
<b>Total</b>			<b>0.50</b>

**Appendix: 3.8***(Reference: Paragraph 3.6.1:Page 48)***Details of funds pertains to Land Acquisition kept in PD Accounts***(₹ in crore)*

Sl.No.	Name of the Treasury	Amount pertains to Land Acquisition
1	Bilaspur	365.13
2	Raigarh	336.87
3	Raipur	259.89
4	Korba	135.71
5	Janjgir-Champa	133.77
6	Jagdapur	69.63
7	Ambikapur	63.38
8	Balrampur	59.61
9	Mahasamund	47.73
10	Rajnandgaon	39.11
11	Gariyaband	36.80
12	Jashpur	13.50
13	Dhamtari	12.41
14	Kanker	12.28
15	Mungeli	8.09
16	Kondagaon	7.52
17	Kabirdham	7.42
18	Dantewada	6.44
19	Balodabazar	5.30
20	Durg	5.16
21	Surajpur	4.80
22	Korea	4.21
23	Bemetara	2.48
24	Bijapur	0.18
<b>Total</b>		<b>1,637.42</b>

**Appendix: 3.9**

(Reference: Paragraph 3.7: Page 49)

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

(₹ in crore)

Sl. No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1	4059	Capital Outlay on Public Works	45	Grants for creation of Capital Assets	9.39
2	4202	Capital Outlay on Education, Sports, Art and Culture	45		1.39
3	4215	Capital Outlay on Water Supply and Sanitation	45		24.02
4	4217	Capital Outlay on Urban Development	45		227.70
5	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	45		219.93
6	4403	Capital Outlay on Animal Husbandry	45		5.00
7	4515	Capital Outlay on Other Rural Development Programme	45		498.16
8	4801	Capital Outlay on Power Projects	45		230.00
9	4810	Capital Outlay on New and Renewable Energy	45		560.26
10	5275	Capital Outlay on Other Communication Services	45		208.00
11	5425	Capital Outlay on Other Scientific and Environmental Research	45		2.12
12	5452	Capital Outlay on Tourism	45		12.77
13	4700	Capital Outlay on Major Irrigation	04	Office Expenses	0.36
14	4701	Capital Outlay on Medium Irrigation	04		0.43
15	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	04		0.06
16	4700	Capital Outlay on Major Irrigation	10	Professional Service Expenditure	0.61
17	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10		3.34
18	4235	Capital Outlay on Social Security on Welfare	24	Maintenance Work	0.21
<b>Total</b>					<b>2,003.75</b>

**Appendix- 3.10**  
(Reference: Paragraph 3.9, Page 51)  
**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 2018-19	Percentage of Receipt booked under Minor Head - 800-Other Receipts to Total Receipts
1.	0029	Land Revenue	487.57	93.22	19.12
2.	0039	State Excise	4,489.02	979.34	21.82
3.	0043	Taxes and Duties on Electricity	1,790.27	239.29	13.37
4.	0051	Public Service Commission	8.58	2.18	25.41
5.	0055	Police	29.18	23.44	80.33
6.	0056	Jails	5.78	2.46	42.56
7.	0058	Stationery and Printing	2.84	2.14	75.35
8.	0059	Public Works	73.57	75.56	102.70*
9.	0070	Other Administrative Services	42.10	23.30	55.34
10.	0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	23.23	7.49	32.24
11.	0202	General Education	14.04	2.82	20.09
12.	0210	Medical and Public Health	52.86	6.77	12.81
13.	0211	Family Welfare	0.07	0.07	100.00
14.	0217	Urban Development	30.31	30.32	100.03*
15.	0220	Information and Publicity	0.33	0.33	100.00
16.	0230	Labor and Employment	26.75	10.86	40.60
17.	0235	Social Security and Welfare	5.70	5.70	100.00
18.	0401	Crop Husbandry	25.83	16.90	65.43
19.	0403	Animal Husbandry	6.11	2.43	39.77
20.	0405	Fisheries	5.45	2.11	38.72
21.	0406	Forestry and Wild Life	236.73	92.35	39.01
22.	0408	Food Storage and Warehousing	0.63	0.65	103.17*
23.	0435	Other Agricultural Programmes	1.28	1.23	96.09
24.	0515	Other Rural Development Programmes	4.30	1.41	32.79
25.	0701	Medium Irrigation	11.32	2.20	19.43
26.	0702	Minor Irrigation	164.06	164.06	100.00
27.	0852	Industries	5.31	5.32	100.19*
28.	0853	Non-ferrous Mining and Metallurgical Industries	6,110.24	883.44	14.46
29.	1053	Civil Aviation	0.17	0.17	100.00
<b>Total</b>			<b>13,653.63</b>	<b>2,677.56</b>	

\*Receipts under Major Head 0059, 0217, 0480 and 0852 appear to more than the total receipts of the concerned major Heads due to refund of revenue. Refund of revenue under these Major Heads was ₹ 3.70 crore, ₹ 0.02 crore, 0.01 crore and ₹ 0.01 crore respectively.

**Appendix: 3.11**  
(Reference: Paragraph 3.9:Page51)  
**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 2018-19	Percentage of Expenditure booked under Minor Head-800- Other Expenditure to Total Expenditure
1.	2029	Land Revenue	282.87	100.00	35.35
2.	2245	Relief on Account of Natural Calamities	322.21	89.41	27.75
3.	2250	Other Social Services	4.65	0.84	18.06
4.	2810	New and Renewal Energy	26.25	11.81	44.99
5.	2853	Non-ferrous Mining and Metallurgical Industries	191.26	37.09	19.39
6.	3275	Other Communication Services	50.15	50.15	100.00
7.	4070	Capital Outlay on Other Administrative Services	7.88	7.88	100.00
8.	4406	Capital Outlay on Forestry and Wild Life	20.54	3.33	16.21
9.	4408	Capital Outlay on Food Storage and Warehousing	0.62	0.12	19.35
10.	4700	Capital Outlay on Major Irrigation	635.56	501.07	78.84
11.	4701	Capital Outlay on Medium Irrigation	65.25	48.71	74.65
12.	4801	Capital Outlay on Power Projects	130.00	100.00	76.92
13.	5055	Capital Outlay on Road Transport	3.09	3.09	100.00
<b>Total</b>			<b>1,740.33</b>	<b>953.50</b>	

**Appendix: 3.12**  
(Reference: Paragraph 3.10.2: Page52)  
**Details of Temporary Advance**

(₹ in lakh)

Sl. No.	Name of Department/ Office	Period of Advance	No. of cases	Advance withdrawn
1	2	3	4	5
1.	Office of (O/o) the Superintendent of Police, Balrampur	2013-15	3	10.23
2.	O/o the CEO JP, Bilha	2013-14	1	2.00
3.	O/o the Commissioner, NPN, Durg	2016-19	30	82.82
4.	O/o the Dy. Director Veterinary Services, Durg	2012-18	89	29.86
5.	O/o the Joint Director Veterinary Services, Bilaspur	2013-19	369	83.94
6.	O/o the ACDT, Bilaspur	1971-07	96	2.55
7.	O/o the Director, AYUSH, Raipur	2009-16	10	41.68
8.	O/o the CM & HO, Ambikapur	1986-12	95	8.53
9.	O/o the BEO, Bagicha, Jashpur	2017-18	3	1.77
10.	O/o the BEO, Durgkondal, Kanker	2011-12	2	0.25
11.	O/o the DEO, Kabirdham	2017-18	32	30.68
12.	O/o the BEO, Sukma	2008-18	22	24.52
13.	O/o the CM&HO, Jagdalpur	2012-17	73	658.00
14.	O/o the DEO, Kondagaon	2016-18	25	19.42
15.	O/o the Dean, Pt. JNM Medical College, Raipur	2006-07 & 2016-17	3	403.00
16.	O/o the Chief Medical and Health Officer, Korba	2011-18	27	57.29
17.	O/o the PO, ICDS, Raipur	2013-18	16	12.37
18.	O/o the BEO, Bilha, Bilaspur	2015-18	22	6.05
19.	O/o the DEO, Mahasamund	2016-19	7	0.75
20.	O/o the PO, ICDS, Tilda, Raipur	2015-18	20	7.99
21.	O/o the ACDT, Balodabazar	2017-18	12	97.50
22.	O/o the ACDT, Korba	2014-19	51	34.13
<b>Total</b>			<b>1,008</b>	<b>1,615.33</b>



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