

Preface

- 1 This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
- 2 Chapter-I 'Finances of the State Government' and Chapter II 'Financial Management and Budgetary Control' of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2012.
- 3 Chapter III on Financial Reporting provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

Executive Summary

Background

The report on the Finances of the Government of Chhattisgarh is being brought out with a view to assess objectively the financial performance of the State during 2011-12. The aim of this Report is to provide the State Government and State Legislature with timely inputs based on audit analysis of financial data. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in the Fiscal Responsibility Act (FRBM Act), Budget Documents, Economic Survey of the State, norms recommended by the Thirteenth Finance Commission and other financial data obtained from the various Government departments and organisations.

The Report

Based on the audited accounts of the Government of Chhattisgarh for the year ending March 2012, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter-I-Finances of the State Government is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2012. It provides an insight into the trends of expenditure, borrowing patterns, besides giving a brief account of Central funds transferred directly to the State implementing agencies through the off-budget route. It also makes an assessment of the adequacy of the State's fiscal priorities to developmental, social sectors and capital expenditure.

Chapter-II-Financial Management and Budgetary Control is based on audit of Appropriation Accounts and it gives a grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments. Besides, comments arising out of audit of budgetary process and budget assumptions and outcome of review of two grants (Grant No.21 and 44) pertaining to Housing and Environment Department and Higher Education Department have also been made in this chapter.

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

Audit Findings and Recommendations

Fiscal Position: The fiscal position of the State had declined in terms of the key parameters. While the revenue surplus and primary surplus decreased over previous year, the fiscal surplus turned into fiscal deficit during the year. However, the achievements with regard to revenue and fiscal deficit were better than the targets fixed in the FRBM Act and by the Thirteenth Finance Commission.

Revenue Receipts: The Revenue receipts (₹ 25,867 crore) grew by 14 *per cent* over previous year. The increase was contributed by own tax revenue (19 *per cent*), non-tax revenue (six *per cent*), State's share in Union Taxes/Duties (17 *per cent*) and grants-in-aid receipts (seven *per cent*).

Revenue Expenditure: The Revenue expenditure had increased by 17 *per cent* over the previous year and constituted 81 *per cent* of the total expenditure, of which nearly 56 *per cent* was Non-Plan Revenue Expenditure (NPRE).

The NPRE increased by 12 *per cent* over the previous year. The expenditure on salary and wages, pensions, interest payments and subsidies constituted 58 and 51 *per cent* of Revenue expenditure and Revenue receipts respectively.

Capital Expenditure: Capital expenditure during the year constituted 15 *per cent* of the total expenditure and increased by 37 *per cent* over the previous year. It was less than the projection made in FRBM Act and budget estimates by 35 *per cent* and 20 *per cent* respectively. Therefore, the State may consider enhancing Capital expenditure as a proportion of total expenditure in order to create the much needed assets required to stimulate growth.

Review of Government Investments and Loans and Advances: The Average return on the Government's Investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives and Outstanding Loans and Advances were only 0.04 and 4.11 *per cent* respectively during the year while the Government paid a minimum of 7.08 *per cent* as interest on its borrowings during 2011-12. This was obviously an unsustainable proposition.

Debt Sustainability: The fiscal liabilities at the end of 31 March 2012 worked out to ₹ 17,102 crore and stood at 12.62 *per cent* of GSDP. While the quantum spread together with primary deficit was positive, the resources gap turned negative during the year.

Financial Management and Budgetary Control

During 2011-12, expenditure of ₹ 29,218.32 crore was incurred against total Grants and Appropriations of ₹ 36,044.09 crore, resulting in savings of ₹ 6,825.77 crore. The total savings of ₹ 6,878.35 crore was off-set by excess expenditure of ₹ 52.58 crore in two Grants under Revenue section and three Grants under Capital section. The above excess needs regularisation under Article 205 of the Constitution of India.

There were instances of savings exceeding ₹ 10 crore and also more than 20 *per cent* of the total provision in 15 cases relating to 13 Grants. This includes savings of ₹ 1,325.41 crore under seven grants exceeding ₹ 100 crore in each case. There were persistent savings up to 72 *per cent* in 11 Grants during 2011-12. There were also instances of excess expenditure, unnecessary/excessive supplementary provision, substantial surrenders, non-surrender of anticipated savings during the current year and instances of rush of expenditure during the last month of the financial year. Budgetary controls should be strictly observed to avoid such deficiencies in financial management. Last minute fund releases and issue of re-appropriation/surrender statements should be avoided.

Financial Reporting

A total of 13 Accounts of two Autonomous Bodies were not submitted to Accountant General (Audit), Chhattisgarh till September 2012. At the end of the financial year 2011-12, an amount of ₹ 16.49 crore involving 1631 cases of misappropriation, losses and defalcation were awaiting conclusive investigation and settlement for periods ranging from one to 25 years and above in various State Government Departments despite this being pointed out regularly in earlier Audit Reports. Departmental enquiries in such cases should be expedited. Internal controls in the departments should be strengthened to prevent recurrence of such cases in future.

A large unspent balance of ₹ 729.22 crore was lying in 143 inoperative Personal Deposit Accounts (PDAs), of which 89 PDAs involving ₹ 18.09 crore were not operated for more than three years. This included two PDAs with a balance of ₹ 1.49 crore and ₹ 1.26 crore lying unchanged since September 2003 and March 2006. Parking of funds in PDAs adversely affected transparency of State accounts as it inflated the revenue expenditure and locked up resources which could otherwise have been utilised elsewhere. Further, it also erodes budgetary and legislative control over the State's finances. Government may take suitable measures for closure of inoperative PD Accounts and transfer the balance fund to the Consolidated Fund.

CHAPTER-I

FINANCES OF THE STATE GOVERNMENT

1.1 Profile of Chhattisgarh

The State of Chhattisgarh was formed on 1 November 2000 in terms of the Madhya Pradesh Re-organisation Act, 2000 (No. 28 of 2000) with 16 districts¹ of the erstwhile State of Madhya Pradesh. Two² more districts were carved out on May 11, 2007 and nine³ new districts on January 1, 2012 after the formation of the Chhattisgarh State. The apportionment of Assets and Liabilities of the composite State of Madhya Pradesh, prior to the date of re-organisation, as well as other financial adjustments was carried out in accordance with the provisions of the Act *ibid*.

Chhattisgarh is one of the leading States in the country in mineral resources. The State covers an area of 1, 37,898 square Kms. with a population of 2.55 crore. The density of population in the State is 189 persons per square Km. which is lower as compared to the all-India average of 382 persons per square Km. Chhattisgarh has a higher poverty level of 48.7 *per cent* as compared to the all-India average of 27.5 *per cent* as indicated in **Appendix-1.1**. The Infant Mortality Rate of the State was 51 (per 1000 live births) which was higher than the all India average of 47 (per 1000 live births). The Literacy Rate of the State was 71.04 *per cent* (Male Literacy Rate 81.05 and Female Literacy Rate 60.6 *per cent*) which was lower than the all India average of 74 *per cent* (Male Literacy Rate 82.14 and Female Literacy Rate 65.46 *per cent*).

1.2 Introduction

The Annual Accounts of the State Government consist of Finance Accounts and Appropriation Accounts. The Finance Accounts of the Government of Chhattisgarh are laid out in 19 Statements. The structure and layout of the same is depicted in **Appendix-1.1(a)**. This chapter provides a broad perspective of the finances of the State Government during year 2011-12 and analyses critical changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. The analysis is based on the Finance Accounts and the information obtained from the State Government. **Appendix-1.2** of the chapter briefly outlines the methodology adopted for the assessment of the fiscal position of the State and **Appendix-1.3** presents the time series data on key fiscal variables/ parameters and fiscal ratios relating to the State Government finances for the period 2007-12.

¹ Bastar, Bilaspur Dantewara, Dhamtari, Durg, Janjgir-Champa, Jashpur, Kanker, Kawardha, Korba, Korias, Mahasamund, Raigarh, Raipur, Rajnandgaon and Surguja

² Bijapur and Narayanpur.

³ Balod, Baloda Bazar, Balrampur, Bemetara, Gariaband, Kondagaon, Mungeli, Sukma and Surajpur.

1.2.1 Summary of Current year's Fiscal Transactions

Table-1.1 presents the summary of the State Government's fiscal transactions during the current year (2011-12) *vis-à-vis* the previous year while **Appendix-1.4** provides details of receipts and disbursements as well as the overall fiscal position of the State during the current year.

Table 1.1: Summary of Fiscal Operations

(₹ in crore)

Receipts			Disbursements				
	2010-11	2011-12		2010-11	2011-12		
Section-A: Revenue	Total	Total	Section-A: Revenue	Total	Non Plan	Plan	Total
Revenue Receipts	22719.54	25867.38	Revenue Expenditure	19355.75	12623.64	10004.41	22628.05
Tax Revenue	9005.14	10712.25	General Services	5247.06	5829.43	74.74	5904.17
Non-tax Revenue	3835.32	4058.48	Social Services	8309.72	3380.89	7095.96	10476.85
Share of Union Taxes/ Duties	5425.19	6320.44	Economic Services	5091.42	2726.64	2833.71	5560.35
Grants from Government of India	4453.89	4776.21	Grants-in-aid and Contributions	707.55	686.68	-	686.68
Section-B: Capital			Section-B: Capital				
Misc. Capital Receipts	2.56	3.93	Capital Outlay	2951.51	0.75	4055.65	4056.40
Recoveries of Loans and Advances	561.16	1282.53	Loans and Advances Disbursed	566.55	10.01	1258.73	1268.74
Inter-State Settlement	2.65	2.21	Inter-State Settlement	2.34	-	-	4.03
Public Debt Receipts*	795.19	421.34	Repayment of Public Debt*	690.86	-	-	852.49
Contingency Fund	0.00	0.00	Contingency Fund	0	-	-	0.00
Public Account Receipts	27523.97	34161.23	Public Account Disbursements	26895.50	-	-	32940.27
Opening Cash Balance	1569.66	2712.22	Closing Cash Balance	2712.22	-	-	2700.86
Total	53174.73	64450.84	Total	53174.73			64450.84

(Source: Finance Accounts of the State Government 2011-12)

*Excluding net transactions under Ways and Means Advances and overdraft.

The following are the significant changes during 2011-12 over the previous year:

- The revenue receipts during the year increased by 14 *per cent* (₹ 3,148 crore) mainly due to increase in own tax revenue by 19 *per cent* (₹ 1,707 crore) which includes an amount of ₹ 1,165 crore (68 *per cent*) recovered during the year as arrears of taxes and deposit of sales tax by Bhilai Steel Plant as per the directives of the Hon'ble Supreme Court of India, non-tax revenue by six *per cent* (₹ 223 crore), State's share of Union Taxes and Duties by 17 *per cent* (₹ 895 crore) and Grants-in-aid from the Government of India (GoI) by seven *per cent* (₹ 322 crore).
- The revenue expenditure during the year increased by 17 *per cent* (₹ 3,272 crore) due to increase in plan expenditure by 24 *per cent* (₹ 1,935 crore) and non-plan expenditure by 12 *per cent* (₹ 1,337 crore). The Government during the year accorded priority to

the social sector as there was a sharp increase of ₹ 2,167 crore (26 *per cent*) under the revenue expenditure on social sector.

- The capital expenditure during the year increased by 37 *per cent* (₹ 1,105 crore) mainly due to increase in expenditure under the heads Capital outlay on power projects, minor irrigation and urban development. The capital expenditure was however, less by ₹ 2,196 crore⁴ (35 *per cent*) than the assessment made by the State Government in its Fiscal Responsibility and Budget Management Act, 2005 (FRBM Act) disclosures for the year 2011-12. The Government needs to take initiatives to adhere to the targets fixed under the FRBM Act.
- The quantum of recovery and disbursements of loans and advances increased by ₹ 721 crore (129 *per cent*) and ₹ 702 crore (124 *per cent*) respectively during the current year.
- Public debt receipts decreased by ₹ 374 crore (47 *per cent*) and repayment of public debt increased by ₹ 162 crore (23 *per cent*) during 2011-12. The decrease in public debt receipts was due to less borrowings through special securities issued to National Small Savings Fund and loans from GoI.
- Public account receipts and disbursements during the year increased by ₹ 6,637 crore (24 *per cent*) and ₹ 6,045 crore (22 *per cent*) respectively.
- The cash balance at the end of the year 2011-12 decreased by ₹ 11 crore⁵.

1.2.2 Review of the Fiscal Position

In compliance to the Twelfth Finance Commission's (TFC) recommendations, the Government of Chhattisgarh enacted its Fiscal Responsibility and Budget Management Act, 2005 (FRBM Act), with a view to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a Medium Term Fiscal Framework. According to the FRBM Act, 2005, the State Government is required to present in each financial year before the State Legislature, three⁶ statements of fiscal policy in the form of annual disclosures along with the annual financial statement and demands for grants.

Further, the Thirteenth Finance Commission (ThFC) has prescribed a Fiscal Consolidation map which required the State to eliminate revenue deficit by the year 2014-15 and to achieve fiscal deficit of three *per cent* of GSDP by the year 2013-14. The State was also required to amend its FRBM Act to conform to the fiscal reform path. Accordingly the State Government passed the

⁴ Amount of Capital Expenditure as per FRBM disclosures-₹ 6252.11 less Actual Capital Expenditure-₹ 4056.40 = ₹ 2195.71 i.e. ₹ 2196 crore

⁵ Opening Cash balance- ₹ 2712.22 less Closing Cash balance-₹ 2700.86 = ₹ 11.36

⁶ (a) The Macroeconomic Framework Statement (b) The Medium Term Fiscal Policy Statement and (c) the Fiscal Policy Strategy Statement.

Chhattisgarh Fiscal Responsibility and Budget Management (Amendment) Act, 2011 on 28 September 2011. According to the Act the State Government:

- shall maintain zero revenue deficit every year, beginning from the financial year 2011-12 upto 2014-15,
- shall maintain actual fiscal deficit as three *per cent* of Gross State Domestic Product (GSDP) every year, beginning from 2010-11 upto 2014-15,
- shall maintain total outstanding debts as a certain *per cent* of the GSDP [at 22.50 *per cent* (2011-12), 23 *per cent* in (2012-13), 23.5 *per cent* in (2013-14) and 23.90 *per cent* (2014-15)].
- shall not assume additional total liabilities in excess of five *per cent* of Gross State Domestic Product (GSDP) for any financial year beginning 2011-12.

The fiscal performance of the State *vis-à-vis* the targets fixed for 2011-12 by the Thirteenth Finance Commission (ThFC), FRBM Act and targets indicated in the FRBM disclosures is presented in **Table 1.2** below:

Table 1.2: Fiscal position of the State *vis-a-vis* targets fixed

(₹ in crore)

Fiscal Forecasts	ThFC Targets	FRBM Act	FRBM Disclosures	Actuals
Own Tax Revenue	10062.56	--	9830.45	10712.25
Non-Tax Revenue	2516.25	--	4310.87	4058.48
Revenue Surplus	To maintain zero revenue deficit.	To maintain zero revenue deficit.	1348.13	3239.33
Fiscal deficit	To maintain fiscal deficit at three <i>per cent</i> of GSDP	To maintain fiscal deficit at three <i>per cent</i> of GSDP	3819.79	801.17
Primary deficit (-) /Surplus (+)	--	--	(-) 2516.45	(+) 392.03
Outstanding debt as <i>per cent</i> of Gross State Domestic Product	22.50 <i>per cent</i>	22.50 <i>per cent</i>	16.16 <i>per cent</i>	12.62 <i>per cent</i>

(Source: FRBM Act, 2011-12, Thirteenth Finance Commission report and Finance Accounts 2011-12.)

It would be seen from the above Table that the State's actual Own tax revenue receipts and Non-tax revenue receipts were more than the normative assessment made by the ThFC by ₹ 650 crore (six *per cent*) and ₹ 1,542.23 crore (61 *per cent*) respectively. The tax revenue receipts were also more than the target fixed in the FRBM disclosures by nine *per cent*. However, the Own non-tax receipts were less (by six *per cent*) than the projections made in the FRBM disclosures.

Even though the State has achieved the targets fixed for revenue surplus by ThFC and the FRBM Act and disclosures, there was a decrease of revenue surplus from ₹ 3,364 crore in 2010-11 to ₹ 3,239 crore in 2011-12 due to increase of 17 *per cent* in revenue expenditure during 2011-12, in comparison to 14 *per cent* increase in revenue receipts.

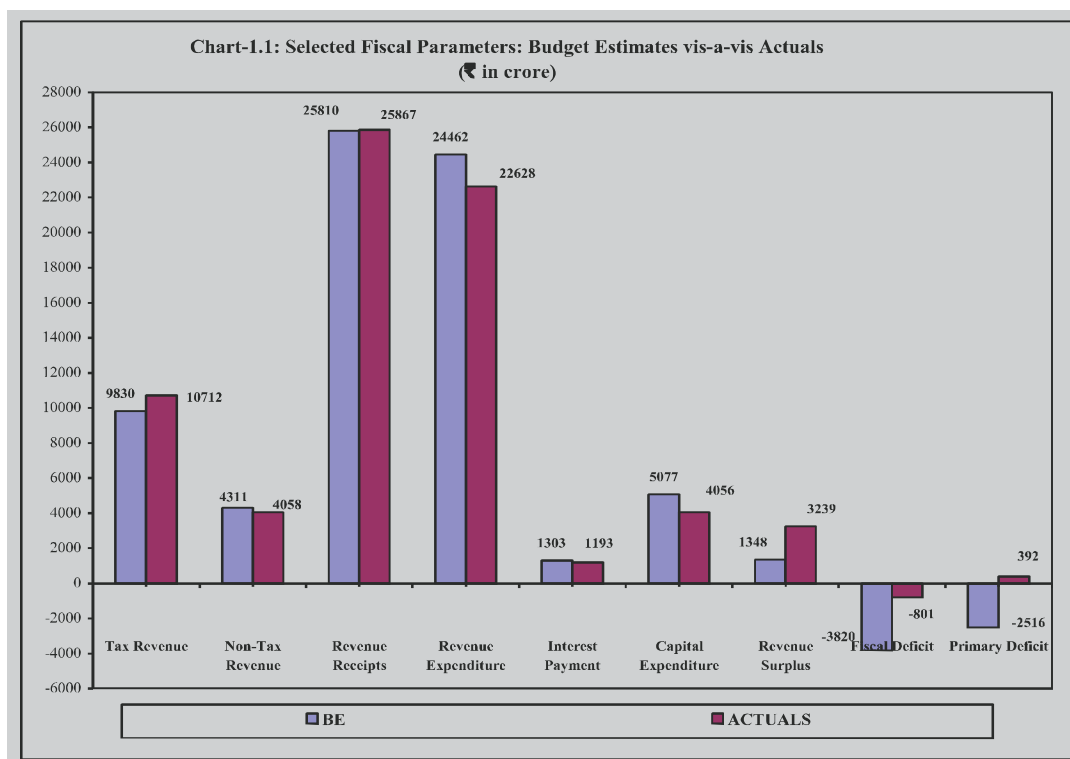
As a result of decrease of ₹ 124 crore in revenue surplus and increase in non-debt capital receipts of ₹ 722 crore, Capital outlay of ₹ 1105 crore and in disbursement of loans and advances including inter-State settlement of ₹ 704 crore, the fiscal surplus of ₹ 410 crore in 2010-11 turned into fiscal deficit of ₹ 801 crore in 2011-12. However, the fiscal deficit was less than that projected in the FRBM disclosures.

Owing to conversion of the fiscal surplus of ₹ 410 crore during the year 2010-11 into fiscal deficit of ₹ 801 crore in 2011-12, the primary surplus decreased by 76 *per cent* from ₹ 1,608 crore in 2010-11 to ₹ 392 crore in 2011-12, although the FRBM disclosures had projected a primary deficit of ₹ 2516.45 crore.

The outstanding debt was 12.62 *per cent* of the GSDP which was lower than the targets fixed by the ThFC and FRBM Act and disclosures.

1.2.3 Budget Estimates and Actuals

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



(Source: Finance Accounts and budget documents relating to 2011-12 of the State)

The above chart depicts that there were wide variations in case of various parameters during 2011-12, as discussed below:

1. Revenue receipts were higher than the projections made in the BE by ₹ 57 crore mainly as a result of increase in tax revenue as compared to

BE by ₹ 882 crore (nine *per cent*). However, the Non-tax revenue fell short of the BE by ₹ 253 crore (six *per cent*).

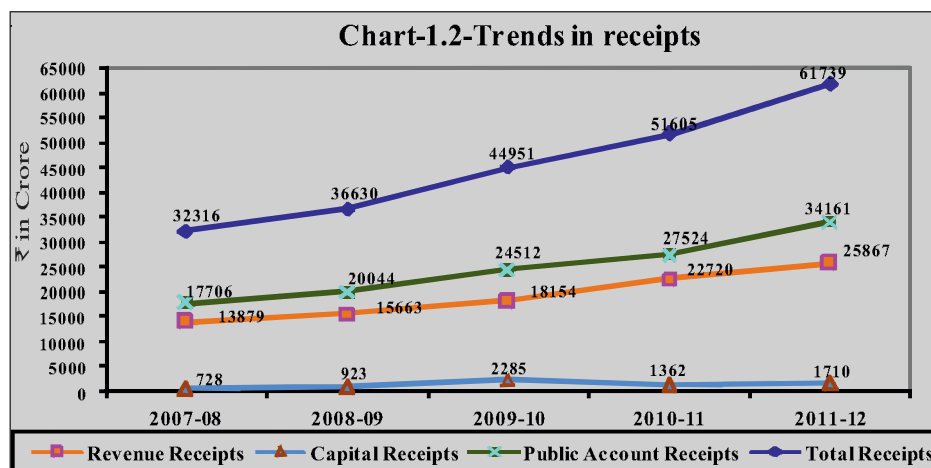
2. Revenue expenditure and capital expenditure were less than the BE by ₹ 1,834 crore (seven *per cent*) and ₹ 1,021 crore (20 *per cent*) respectively. The variation in revenue expenditure was due to less expenditure of ₹ 1,383 crore under Social service, ₹ 284 crore under Economic services and ₹ 241 crore under General services which was offset by ₹ 74 crore under Grants-in-aid and contributions.
3. Revenue surplus was more by ₹1,891 crore than that provisioned in the BE mainly due to increase in revenue receipts by ₹ 57 crore than the projections made in the BE and decrease of ₹ 1,834 crore in revenue expenditure over the projection made in the BE.
4. Fiscal deficit was less by ₹ 3,019 crore over the projections made in the budget estimates (₹ 3,820 crore) mainly due to increase in revenue surplus by ₹1,891 crore than that provisioned in the BE.

Primary deficit depicted as ₹ 2,516 crore in the budget estimates, turned into primary surplus of ₹ 392 crore due to decrease in fiscal deficit and interest payments as compared to the projection made in the BE.

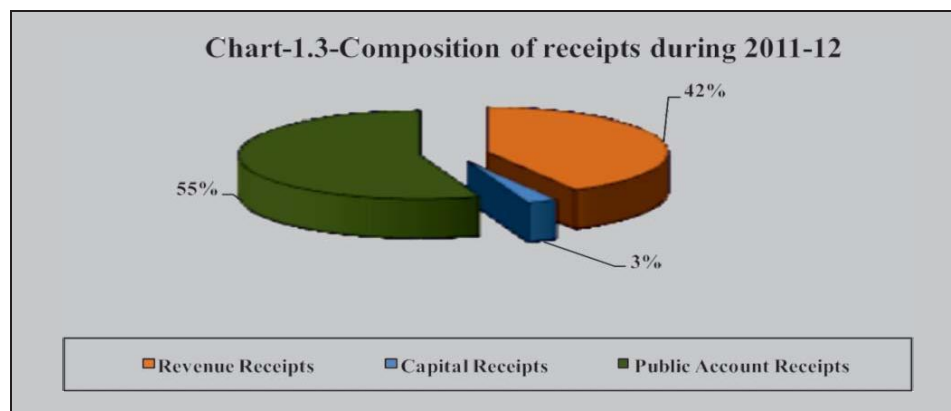
1.3 Resources of the State

1.3.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and Duties and Grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/Commercial Banks etc.) and loans and advances from GoI as well as accruals from the Public Account. **Table-1.1** presents the status of the receipts and disbursements of the State during the year 2011-12 as recorded in Annual Finance Accounts while **Chart-1.2** depicts the trends in various components of the receipts of the State during the period 2007-12. **Chart-1.3** depicts the composition of resources of the State during the year 2011-12.



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts 2011-12)

During the period 2007-12, total receipts increased by 91 per cent (₹ 29,423 crore) from ₹ 32,316 crore in 2007-08 to ₹ 61,739 crore in 2011-12, of which public account receipts, revenue receipts and capital receipts increased by ₹ 16,455 crore, ₹ 11,988 crore and ₹ 982 crore respectively.

The total receipts of the State for the year 2011-12 were ₹ 61,739 crore. The total receipts rose by 20 per cent (₹ 10,134 crore) during 2011-12 over the previous year, mainly due to increase of revenue receipts, public account receipts and capital receipts by 14 per cent (₹ 3,148 crore), 24 per cent (₹ 6,637 crore) and 26 per cent (₹ 348 crore) respectively during 2011-12.

1.3.2 Utilisation of grants received under recommendations of the Thirteenth Finance Commission (Grant number-48)

To improve the various organs of the State Government, the Thirteenth Finance Commission recommended grants for the State Governments. The financial status under some of the Major Heads under Grant number-48 is given in **Table-1.3**.

Table 1.3: Financial status of Thirteenth Finance Commission grants
(₹ in crore)

Major Head and Nomenclature	Budgeted Amount	Status		
		Surrender	Savings	Total unutilised amount
2014-Administration of Justice	48.74	24.37	24.37	48.74
2053-District Administration	9.00	4.50	0.30	4.80
2054-Treasury and Accounts	1.00	0.00	0.23	0.23
2055-Police	1.27	0.00	0.89	0.89
2202-General Education	154.00	0.00	0.00	0.00
2205-Art and Culture	4.00	4.00	0.00	4.00
2406-Forestry and Wild Life	43.89	7.21	0.04	7.25
3054-Road and Bridges	69.00	0.00	0.00	0.00
3454- Census Survey and Statistics	21.80	21.80	0.00	21.80
4059- Capital Outlay on Public Works	55.00	2.82	38.20	41.02
4202-Capital Outlay on Education, Sports, Art and Culture	7.25	7.25	0.00	7.25
4210- Capital Outlay on Medical and Public Health	16.46	0.00	7.07	7.07
4216- Capital Outlay on Housing	62.50	0.00	2.63	2.63
4217- Capital Outlay on Urban Development	137.50	0.00	137.50	137.50
4235-Capital Outlay on Social Security and Welfare	37.50	0.00	0.06	0.06
4406- Capital Outlay on Forestry and Wild Life	12.25	0.00	3.07	3.07
Total	681.16	71.95	214.36	286.31

(Source: Appropriation Accounts for the year 2011-12)

It may be seen from the above table that out of the total budget provided (₹ 681.16 crore) under Grant number-48, an amount of ₹ 286.31 crore constituting 42 *per cent* of the total amount was either surrendered (₹ 71.95 crore) or lapsed to the Government Account (₹ 214.36 crore) at the close of 2011-12.

We further observed that there were cent *per cent* surrenders under the major heads 3454-Census Survey and Statistics, 4202-Capital Outlay on Education and 2205-Art and Culture and cent *per cent* funds lapsed to the Government Account under the major head 4217-Capital outlay on Urban Development. Similarly, 50 *per cent* funds were surrendered under the major heads 2053-District Administration and 2014- Administration of Justice and there were savings of 50 *per cent* under the major heads 2014-Administration of Justice, 2055-Police and 4059- Capital Outlay on Public Works.

Thus, the Government could not utilise 42 *per cent* (₹ 286.31 crore) of the funds provided on the basis of recommendations of the ThFC for the intended purposes.

1.3.3. Funds transferred to State implementing agencies outside the State budget

The Government of India has been transferring a sizeable quantum of funds directly to the State implementing agencies⁷ for the implementation of various schemes/programmes in social and economic sectors recognised as critical. These funds are not routed through the State budget/State treasury system and therefore the annual finance accounts do not capture the flow of these funds and to that extent, the State's receipts and expenditure as well as other fiscal variables/ parameters derived from them do not take these funds into account.

Direct transfer of funds from the GoI to State implementing agencies implies the presence of an adequate control mechanism for effective oversight of utilisation of funds, in the absence of which it could impact and inhibit the Fiscal Responsibility and Budget Management Act's requirement of transparency in fiscal operations and accountability. During 2011-12 GoI had transferred an amount of ₹ 4989.89 crore as against ₹ 4379.95 crore⁸ transferred in 2010-11 directly to the State implementing agencies. The increase in direct transfer of funds was 14 *per cent* over the previous year. The status of the funds directly transferred to the major State implementing agencies by the GoI during 2011-12 in respect of some of the major programmes are presented in **Table-1.4**.

Table-1.4: Funds transferred directly to the major State implementing agencies

Sl. No	Name of the programme	Name of the implementing agency in the State	Funds released by the GoI (₹ in crore)	
			2010-11	2011-12
1	Mahatma Gandhi National Rural Employment Guarantee Scheme	Chief Executive Officer, Zila Panchayat	1,685.04	1,638.56
2	Sarva Shiksha Abhiyaan	Mission Director, Rajiv Gandhi Shiksha Mission	878.63	698.70
3	Pradhan Mantri Gram Sadak Yojna	Chief Executive Officer, Chhattisgarh Rural Development Authority	678.58	801.51
4	National Rural Health Mission	Mission Director, National Rural Health Mission	205.87	363.21
5	Indira Awas Yojna	Chief Executive Officer, Zila Panchayat	132.80	258.32
6.	National Rural Drinking Water Programme	Executive Engineer, Public Health Engineering	122.01	139.06
7.	National Horticulture Mission	Director, Horticulture, Raipur	96.57	85.22
8	Integrated Water shed Management Programme	Chief Executive Officer, Zila Panchayat	73.72	91.00
9	Aajeevika	District Rural Development Authority (DRDA)	80.23	66.18
10	National Food Security Mission	State Agriculture Management Extension Training Institute (SAMETI)	19.54	56.25
11	Rashtriya Madhyamic Shiksha Abhiyan (RMSA)	Mission Director, Rajiv Gandhi Shiksha Mission	15.25	344.70

(Source: Appendix-VII of Finance Accounts 2011-12)

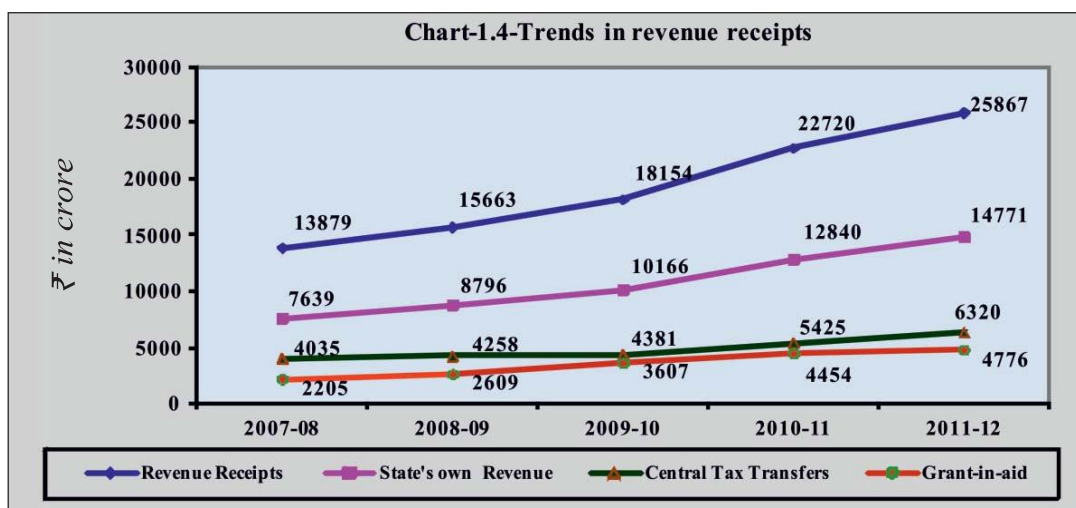
⁷ State implementing agency includes any organisation/institution including Non-Governmental Organisation which is authorised by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.

⁸ The figures of 2010-11 have been changed to ₹ 4379.95 crore due to the fact that some of the sanctions released at the end of March 2011 were not updated in the year 2010-11, which may have been updated later.

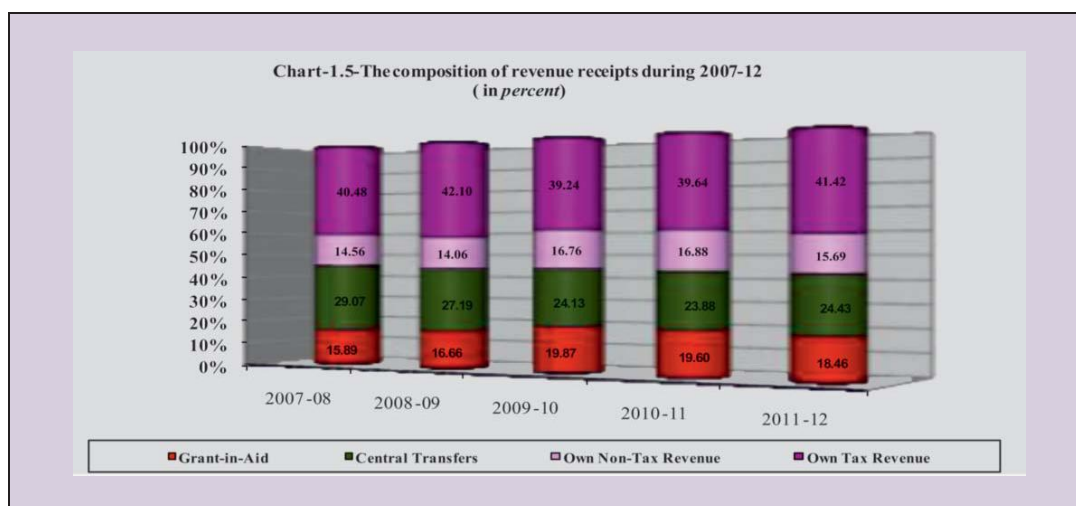
It would be seen from the Table that there were significant increases of ₹ 329.45 crore under *Rashtriya Madhyamik Shiksha Abhiyan (RMSA)*, ₹ 157.34 crore (76 per cent) under *National Rural Health Mission*, ₹ 125.52 crore (95 per cent) under *Indira Awas Yojna* and ₹ 122.93 crore (18 per cent) under *Pradhan Mantri Gram Sadak Yojana* during 2011-12 over the previous year. Likewise, decrease of ₹ 179.93 crore (20 per cent) under *Sarva Shiksha Abhiyan* and ₹ 46.48 crore (three per cent) under *Mahatma Gandhi National Rural Employment Guarantee Scheme* was noticed during 2011-12 over the previous year.

1.4 Revenue Receipts

The revenue receipts consist of the State's own tax and non-tax revenues, central tax transfers and Grants-in-aid from GoI. The trends and composition of revenue receipts over the period 2007-12 are given in *Appendix-1.3* and also depicted in **Charts-1.4** and **1.5** respectively.



(Source: Finance Accounts for the respective years)



(Source: Finance Accounts for the respective years)

It would be seen from the above charts that revenue receipts showed progressive increase from ₹ 13,879 crore in 2007-08 to ₹ 25,867 crore in 2011-12. It increased by 14 *per cent* (₹ 3,148 crore) during 2011-12 over the previous year. While 57 *per cent* of the revenue receipts during 2011-12 were contributed from the State's own resources comprising tax and non-tax revenue, central tax transfers and Grants-in-aid together contributed 43 *per cent* of the total revenue. An increase of 19 *per cent* (₹ 1,707 crore) in tax revenue, six *per cent* (₹ 223 crore) in non-tax Revenue, 17 *per cent* (₹ 895 crore) in State's share of union taxes and duties from GoI and seven *per cent* (₹ 322 crore) in Grants-in-aid from GoI resulted in increase of ₹ 3,148 crore in the revenue receipts in 2011-12 over the previous year.

The trends in revenue receipts relative to the Gross State Domestic Product (GSDP) are presented in **Table-1.5** below:

Table-1.5: Trends in revenue receipts relative to GSDP⁹

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue receipts (RR) (₹ in crore)	13,879	15,663	18,154	22,720	25,867
Rate of growth of RR (<i>per cent</i>)	21.2	12.86	15.90	25.15	13.86
RR/GSDP (<i>per cent</i>)	17.48	16.15	18.29	19.32	19.08
Buoyancy Ratios¹⁰					
Revenue buoyancy with respect to GSDP	1.06	0.62	6.74	1.36	0.91
State's own tax buoyancy with reference to GSDP	0.57	1.83	3.40	1.43	1.24
Gross State Domestic Product (₹ in crore)	80,255.11	96,972.18	99,261.96	1,17,566.74	1,35,536.34
Rate of growth of GSDP	20.01	20.83	2.36	18.44	15.28

(Source: Finance Accounts of the respective years and Economic Survey 2011-12)

Revenue buoyancy and State's own tax buoyancy with respect to the growth of GSDP showed an oscillating trend and ranged between 0.62 to 6.74 and 0.57 to 3.40 respectively during 2007-12. However, these ratios decreased over the previous year due to lower growth rate of 25.15 *per cent* in revenue receipts as well as growth rate of 18.96 *per cent* over the previous year.

Grants-in-aid

The Grants-in-aid from GoI increased by ₹ 322 crore (seven *per cent*) from ₹ 4454 crore in 2010-11 to ₹ 4776 crore in 2011-12, mainly due to increase in Grants-in-aid of ₹ 414 crore under centrally sponsored schemes and ₹ 147 crore in non-plan grants. However, the receipt of plan grants for State plan schemes decreased by ₹ 239 crore during the year (**Appendix-1.4**).

⁹ The buoyancy figures, as depicted in the earlier Reports of State Finances, have changed due to change in GSDP figures.

¹⁰ Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variables with respect to a given change in the base variables. For instances, revenue buoyancy at 0.6 implies that the revenue receipts tend to increase by 0.6 percentage points in the GSDP increase by one *per cent*.

Central Tax Transfers

The quantum of the central tax transfers increased by 17 *per cent* from ₹ 5,425 crore in 2010-11 to ₹ 6,320 crore in 2011-12. The increase was primarily due to increase of corporation tax by ₹ 367 crore (17 *per cent*), service tax by ₹ 213 crore (39 *per cent*), customs duties by ₹ 147 crore (15 *per cent*) and taxes on income other than corporation tax by ₹ 143 crore (13 *per cent*).

1.4.1 State's own resources

The State's share of Central Taxes and Grants-in-aid is determined on the basis of recommendations of the Finance Commission, collection of Central Tax Receipts and Central assistance for Plan schemes etc. The State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising Revenue from its own tax and non-tax sources.

The actual receipts under the State's tax and non-tax revenue *vis-a-vis* assessment made by ThFC and the State Government in its budget estimate are given in **Table 1.6**. The growth rate of tax/non tax revenue during the period 2007-12 is given in the **Table 1.7** below:

Table 1.6 : Tax and non-tax revenue *vis-à-vis* assessment of ThFC and BE during 2011-12

(₹ in crore)

	Assessment made by ThFC	Budget estimates	Actuals
State's tax revenue	10,063	9,830	10,712
State's non-tax revenue	2,516	4,311	4,058

(Source: Finance Accounts 2011-12)

Table 1.7 : Growth rate of tax/non-tax revenue between 2007-12

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Tax revenue	5,618	6,594	7,123	9,005	10,712
Rate of growth (<i>per cent</i>)	11.34	17.37	8.03	26.42	18.96
Non-tax revenue	2,021	2,202	3,043	3,835	4,058
Rate of growth (<i>per cent</i>)	39.28	8.96	38.19	26.03	5.81

(Source: Finance Accounts of the respective years)

Tax revenue

Tax revenue increased by 19 *per cent* (₹ 1,707 crore) during 2011-12 (₹ 10,712 crore) over the previous year (₹ 9,005 crore), mainly due to increase in taxes on sales and trades etc. (₹ 1,165 crore), goods and passengers (₹ 151 crore) and taxes and duties on electricity (₹ 135 crore) over the previous year.

The growth rate of tax revenue during 2007-12 showed an oscillating trend and ranged between eight and 26 *per cent*. However, the growth rate decreased over the previous year. The State's tax revenue (₹ 10,712 crore) during the current year was more by ₹ 649 crore and ₹ 882 crore than the projection made by ThFC (₹ 10,063 crore) and the normative assessment made in the budget estimates (₹ 9,830 crore) respectively.

The sector-wise components of tax revenue during the period 2007-12 are shown in **Table-1.8**.

Table-1.8: Sector-wise components of tax revenue

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
VAT/Taxes on sales, trade etc.	3,024	3,611	3,712	4,841	6,006
State excise	843	964	1,188	1,506	1,597
Taxes on vehicles	277	314	352	428	502
Stamps and registration fees	463	496	583	786	846
Land Revenue	88	359	160	247	271
Taxes on goods and passengers	511	421	696	675	826
Other Taxes	412	429	432	522	664
Total	5,618	6,594	7,123	9,005	10,712
Growth rate (in per cent)	11.34	17.37	8.03	26.42	18.96

(Source: Finance Accounts of the respective years)

Non-Tax Revenue

Non-tax revenue increased by six per cent (₹ 223 crore) during 2011-12 over the previous year, mainly due to increase in receipts from non-ferrous mining and metallurgical industries (₹ 274 crore), major irrigation projects (₹ 108 crore) and interest receipts (₹ 46 crore).

The growth rate of non-tax revenue during 2007-12 showed an oscillating trend and ranged between nine and 39 per cent. However, the growth rate of non-tax revenue receipts decreased (18.96 per cent) in 2011-12 over the previous year (26.42 per cent). The non-tax revenue receipts in 2011-12 exceeded the normative assessments made by the ThFC by 61 per cent but were lower by ₹ 253 crore (six per cent) than the assessments made by the State Government in its budget estimates.

1.4.2 Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on collection and percentage of such expenditure to the gross collection during the years 2009-10, 2010-11 and 2011-12 along with the relevant all India average percentage of expenditure on collection for the relevant previous years are mentioned in **Table 1.9** below:

Table-1.9: Cost of collection of taxes and duties

Heads of revenue	Year	Gross collection (₹ in crore)	Expenditure on collection of revenue (₹ in crore)	Percentage of expenditure on collection	All-India average percentage of previous years
VAT/Taxes on sales, trade etc.	2009-10	3,712.16	25.71	0.69	0.88
	2010-11	4,840.79	29.99	0.62	0.96
	2011-12	6,006.25	40.63	0.68	0.75
Taxes on vehicles	2009-10	351.00	10.00	2.85	2.93
	2010-11	427.52	7.93	1.85	3.07
	2011-12	502.19	10.00	1.99	3.71
State excise	2009-10	1,187.72	35.35	2.98	3.66
	2010-11	1,506.44	40.68	2.70	3.64
	2011-12	1,596.97	52.06	3.26	3.05
Stamps and Registration fees	2009-10	583.13	14.94	2.56	2.77
	2010-11	785.85	18.52	2.36	2.47
	2011-12	845.82	20.75	2.45	1.60

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

It can be seen from the above Table that the percentage of cost of collection in respect of Stamps and Registration fees during 2011-12 in the State was higher than the all India average cost of collection.

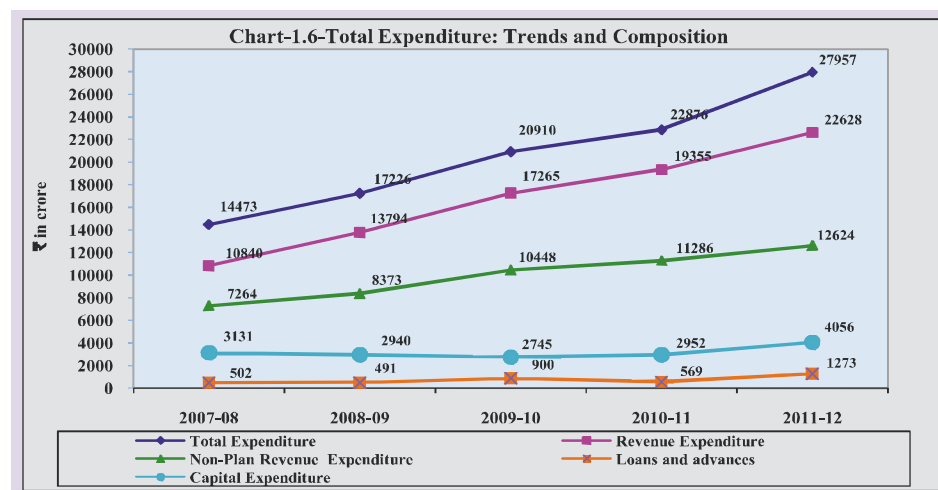
It is recommended that the Government should analyse the high cost of collection and take appropriate measures in this regard.

1.5 Application of Resources

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

1.5.1 Growth and composition of expenditure

Chart-1.6 presents the trends in total expenditure over a period of five years (2007-12).



(Source: Finance Accounts of the respective years)

The total expenditure comprising revenue expenditure, capital expenditure and loans and advances including inter-state settlement, increased from ₹ 14,473 crore in 2007-08 to ₹ 27,957 crore in 2011-12. The increase of ₹ 5,081 crore in total expenditure in 2011-12 over the previous year was mainly due to increase of ₹ 3,272 crore (17 per cent) in revenue expenditure, ₹ 1,105 crore (37 per cent) in capital expenditure and ₹ 704 crore (124 per cent) in loans and advances including inter state settlement. The growth rate of total expenditure ranged between nine and 23 per cent during 2007-12. The growth rate of total expenditure also increased from nine per cent in 2010-11 to 22 per cent in 2011-12. The total expenditure was 21 per cent of GSDP during 2011-12 as compared to 19 per cent during the previous year.

The total expenditure and its composition during the years 2007-08 to 2011-12 are given below in **Table-1.10**.

Table-1.10: Total expenditure and its composition

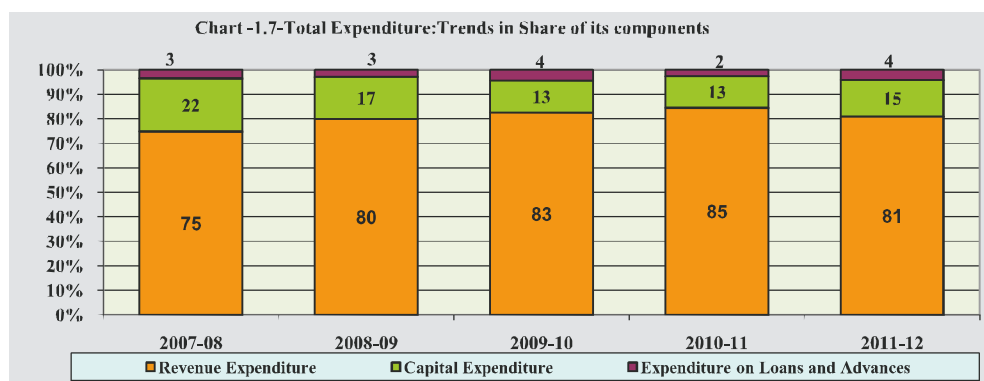
(₹ in crore)

Description	2007-08	2008-09	2009-10	2010-11	2011-12
Total expenditure	14,473	17,226	20,910	22,876	27,957
Rate of growth	22.93	19.02	21.39	9.40	22.21
Revenue expenditure (Percentage to Total expenditure)	10,840 (75)	13,794 (80)	17,265 (83)	19,356 (85)	22,628 (81)
Of which, non plan revenue expenditure	7,264	8,373	10,448	11,287	12,624
Capital expenditure (Percentage to Total expenditure)	3,131 (22)	2,940 (17)	2,745 (13)	2,952 (13)	4,056 (15)
Loans and advances* (Percentage to total expenditure)	502 (04)	492 (03)	900 (04)	569 (02)	1273 (04)

*Includes Inter- State Settlement

(Source: Finance Accounts of respective years)

Chart-1.7 depicts the composition of total expenditure in terms of Economic classification over the period 2007-12.



(Source: Finance Accounts of the respective years)

Revenue expenditure

Revenue expenditure is incurred to maintain the current level of services and make payment for past obligations and as such does not result in any addition to the State's infrastructure and services network.

The Revenue expenditure was 81 *per cent* of the total expenditure, of which, 56 *per cent* was on non-plan revenue expenditure and 44 *per cent* was on plan expenditure (**Appendix-1.3**) indicating that more than half of the revenue expenditure was incurred on non-plan expenditure.

Plan revenue expenditure

The share of plan revenue expenditure which normally covered the maintenance expenditure incurred on services, increased as a percentage of the total revenue expenditure from 33 in 2007-08 to 44 in 2011-12. The plan revenue expenditure during 2011-12 increased by ₹ 1,935 crore (24 *per cent*) relative to 2010-11 mainly due to increase under education, sports, arts and culture (₹ 722 crore), social welfare and nutrition (₹ 324 crore), rural development programmes (₹ 230 crore), welfare of Scheduled caste, Scheduled tribes and Other backward castes (₹ 192 crore), water supply, sanitation, Housing and urban development programmes (₹ 187 crore) and

Health and family welfare (₹ 158 crore). However, the plan revenue expenditure (₹ 10004 crore) was less than the budget estimates (₹ 11,182 crore) by ₹ 1,178 crore (11 *per cent*) as detailed in **Appendix 1.7**.

Non-plan revenue expenditure

The non-plan revenue expenditure (NPRE) during 2011-12 increased by ₹ 1,337 crore (12 *per cent*) mainly due to increase in the expenditure under Administrative services (₹ 405 crore), social welfare and nutrition (₹ 264 crore), rural development (₹ 240 crore), fiscal services (₹ 138 crore), transport (₹ 130 crore) and education, sports, arts and culture (₹ 105 crore) (**Appendix-1.7**).

The NPRE (₹ 12,624 crore) was less than the normative projection made in the budget estimates (₹ 13,280 crore) by five *per cent* (₹ 656 crore). However, the share of NPRE to total revenue expenditure declined from 67 *per cent* in 2007-08 to 56 *per cent* in 2011-12.

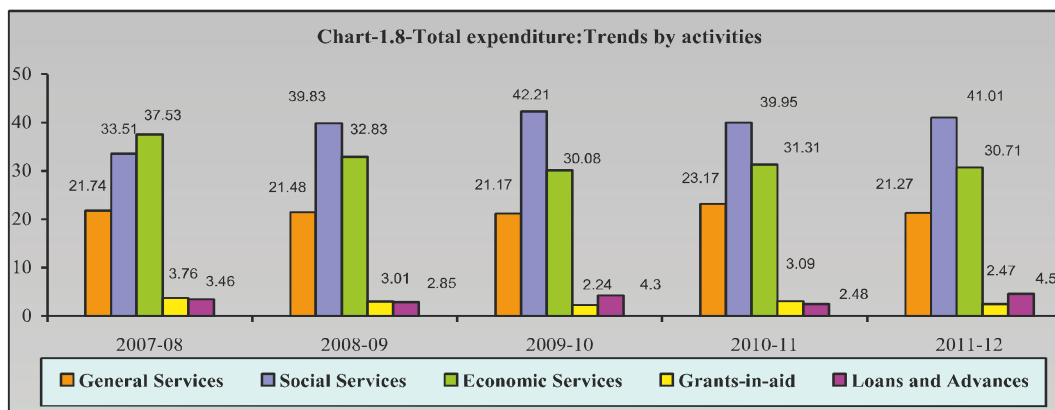
Capital expenditure

- Capital expenditure increased by 37 *per cent* (₹ 1,105 crore) over the previous year mainly due to increase in expenditure under the Heads: capital outlay on power projects (₹ 900 crore), minor irrigation (₹ 242 crore) and urban development programmes (₹ 241 crore).
- The capital expenditure and loans and advances including inter-state settlement were 15 *per cent* and four *per cent* respectively of the total expenditure.

The share of expenditure on loans and advances together with inter-state settlement in 2010-11 was two *per cent* which increased to four *per cent* of the total expenditure during the year due to increase in disbursement in loans and advances by the State Government.

Trends in total expenditure in terms of activities

In terms of activities, total expenditure could be considered as being composed of expenditure on General services (including interest payments), Social and Economic services, Grant-in-aid and loans and advances. Relative share of these components in total expenditure is indicated in **Chart-1.8**.



(Source: Finance Accounts of the respective years)

The expenditure by activities during 2007-12 showed inter-variations in its composition. The expenditure on General services ranged between 21.17 to 23.17 *per cent*, on social services between 33.51 to 42.21 *per cent* and on economic services between 30.08 to 37.53 *per cent* of total expenditure during 2007-12. However, the expenditure under the General services and economic services had decreased from 23.17 to 21.27 *per cent* and 31.31 to 30.71 *per cent* respectively, while the expenditure on social services increased from 39.95 to 41.01 *per cent* of total expenditure during the year 2011-12.

The share of Grants-in-aid and loans and advances ranged between 2.24 to 3.76 *per cent* and 2.48 to 4.54 *per cent* of total expenditure during 2007-12.

1.5.2 Expenditure on salaries and wages, pensions and subsidies

The expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies.

Table-1.11 and **Chart-1.9** presents the trends in the expenditure on these components during 2007-12.

Table-1.11: Expenditure on salaries and wages, interest payments, pension and subsidies

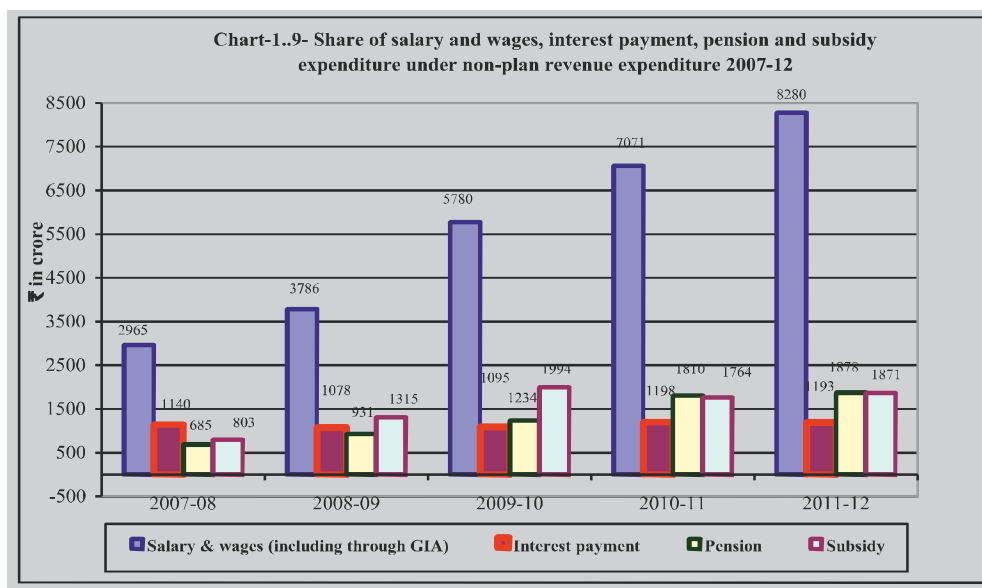
Components of expenditure	2007-08	2008-09	2009-10	2010-11	2011-12	
					BEs	Actuals
Salaries & wages, <i>of which</i>	2,965.01 (21.36)	3,670.34 (23.43)	5,646.29 (31.10)	6,362.92 (28.01)	8371.02	7382.61 ¹¹ (28.54)
Non-plan Head	2,307.68	2,772.46	4,016.30	4,338.28	NA	4893.18
Plan Head**	657.33	897.88	1,629.99	2,024.64	NA	2489.43
Salary through Grants-in-aid	NA	115.60 (0.74)	133.71 (0.74)	708.33 (3.12)	NA	897.27 (3.47)
Interest payments	1,140 (8.21)	1,077.53 (6.88)	1,094.86 (6.03)	1,198.38 (5.27)	1303.34	1193.20 (4.61)
Expenditure on pensions	684.58 (4.93)	930.77 (5.94)	1,233.76 (6.80)	1,810.33 (7.97)	1621.90	1877.87 (7.26)
Subsidies	802.55 (5.78)	1,314.68 (8.39)	1,994.30 (10.99)	1,763.83 (7.76)	1826.26	1870.93 (7.23)
Total	5,592.14	7,108.92	10,102.92	11,843.79		13221.88

Figures in the brackets indicate percentage to Revenue Receipts

** Head also includes the Salaries and Wages paid under Centrally Sponsored Schemes.

(Source: Finance Accounts of the State Government of the respective years)

¹¹ It includes Salary- ₹ 6,976.48 crore and Wages - ₹ 406.13 crore.



(Source: Finance Accounts of the respective years)

The total expenditure on salaries and wages, interest payments, pension and subsidies increased by ₹ 7,630 crore and constituted 58 *per cent* of revenue expenditure and 51 *per cent* of revenue receipts during the period 2007-12.

The component-wise analysis is given as under:

(1) Expenditure on salaries and wages

The expenditure on salaries and wages increased by ₹ 1019.69 crore (16 *per cent*) during 2011-12 as compared to the year 2010-11 and the quantum of salaries paid through Grants-in-aid (GIA)¹² increased by ₹ 188.94 crore (26.67 *per cent*) during 2011-12 as compared to the year 2010-11.

- The expenditure on salaries and wages during the year was less by 12 *per cent* (₹ 988 crore) than the assessment made by the State Government in its budget estimates (₹ 8,371 crore) during the year 2011-12.
- The revenue expenditure on salaries and wages (₹ 7,280 crore) during the year was higher by 25 *per cent* (₹ 1,436 crore) than the provisions made in the disclosures of FRBM Act (₹ 5,844 crore) during the year 2011-12.

(2) Expenditure on pension

The expenditure on pension increased by three *per cent* (₹ 68 crore) from ₹ 1,810 crore in 2010-11 to ₹ 1,878 crore in 2011-12. The increase was mainly due to increase in superannuation pension and relief thereon and increase in Government's contribution on defined pension contribution scheme.

- The expenditure on pension (₹ 1,878 crore) was eight *per cent* of the revenue expenditure (₹ 22,628 crore) and 15 *per cent* of non-plan revenue expenditure (₹ 12623 crore) while consuming seven *per cent* of the total revenue receipts (₹ 25,867 crore).

¹² Salaries paid to various institutions under Education, Sports, Art and Culture, Agriculture and allied activities and Rural Development through Grants-in-aid.

- The expenditure on pension payment (₹ 1,878 crore) exceeded the projections made in its the budget estimates (₹ 1,622 crore) for the year 2011-12 by 16 *per cent* (₹ 256 crore).

(3) Interest payments

Interest payments comprising interest charges on internal debts, small savings, provident funds etc., loans raised from GoI and other obligations, marginally decreased by ₹ five crore from ₹ 1,198 crore in 2010-11 to ₹ 1,193 crore in 2011-12.

The interest payments (₹ 1,193 crore) were well within the assessment made by the State Government in its budget estimates (₹ 1,303 crore) for the year 2011-12. The interest payment as a ratio of revenue expenditure (₹ 22,628 crore) and revenue receipts (₹ 25,867 crore) was five *per cent* during the year.

(4) Expenditure on subsidies

The details of subsidies provided by the State Government during the period 2007-12 are shown in **Table-1.12**:

Table-1.12: Details of subsidies provided by Government during 2007-12

(₹ in crore)

Head of account and name of the department	2007-08	2008-09	2009-10	2010-11	2011-12
2235-Social Welfare and Nutrition	0.44	946.28	1,288.78	886.73	950.51
2401-Crop Husbandry	39.35	41.23	41.00	40.07	46.36
2405-Fisheries	0.55	0.41	0.47	0.75	0.60
2406-Forestry and Wild Life	19.53	10.09	10.00	10.00	8.10
2408-Food Storage and Warehousing	606.16	109.47	406.61	488.65	383.67
2425-Co-operation	7.50	40.03	46.00	83.07	95.32
2702-Minor Irrigation	8.09	10.49	10.62	11.01	10.88
2801-Power	110.14	128.04	150.10	202.10	321.10
2851-Village and Small Industries	9.66	24.27	39.26	37.71	52.52
2852-Industries	1.13	4.37	1.46	3.72	1.87
Total	802.55	1,314.68	1,994.30	1,763.81	1,870.93

(Source: Finance Accounts of the respective years)

It would be seen from the above table that the expenditure on subsidies increased by ₹ 107.12 crore from ₹1,763.81crore in 2010-11 to ₹ 1,870.93 crore in 2011-12. It constituted eight *per cent* of revenue expenditure (₹ 22,628 crore) and seven *per cent* of revenue receipts (₹ 25,867 crore). The major recipients of subsidies during 2011-12 were social welfare and nutrition (₹ 951 crore), Agriculture and allied activities¹³ (₹ 534 crore) and energy (₹ 321crore) sectors. Out of the total subsidies of ₹ 1871 crore, ₹ 363 crore (19 *per cent*) was under non-plan, ₹ 1,474 crore (₹ 79 *per cent*) under plan

¹³ Includes Crop Husbandry, Fisheries, Forestry and Wild Life, Food Storage and Warehousing and Co-operation.

heads and ₹ 34 crore (two *per cent*) was under Centrally Sponsored Schemes/Central Plan Schemes.

1.5.3 Financial assistance by State Government to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and other institutions during the current and previous years is presented in Table-1.13.

Table-1.13: Financial assistance to local bodies etc.

(₹ in crore)

Financial assistance to institutions	2007-08	2008-09	2009-10	2010-11	2011-12
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	98.86	83.82	83.90	144.82	163.07
Power/Energy	135.13	118.00	65.05	101.05	149.56
Agriculture	16.81	19.78	26.50	37.50	56.50
Urban bodies	618.15	737.26	577.71	905.50	1,268.53
Panchayati raj Institutions	955.14	1,299.47	1,520.71	1,835.92	2,811.71
Other Institutions	183.17	304.72	478.25	376.43	158.21
Total	2,007.26	2,563.05	2752.12	3401.22	4,607.58
Revenue expenditure (RE)	10840	13794	17265	19356	22628
Assistance as percentage of RE	18.52	18.58	15.94	17.57	20.36

(Source: Finance and Appropriation Accounts of the respective years)

Financial assistance to local bodies and other institutions increased from ₹ 2,007 crore in 2007-08 to ₹ 4,608 crore in 2011-12, recording a growth of 130 *per cent* during the period and a growth rate of 35 *per cent* over the year 2010-11.

The assistance, as a percentage of revenue expenditure, ranged between 15.94 to 20.36 *per cent*. However, it was at the highest level of 20.36 *per cent* during 2011-12. The major financial assistance was given by the Government mainly to Panchayati Raj Institutions and Urban Bodies which works out to 61 *per cent* of the total assistance given during 2011-12.

1.6 Quality of expenditure

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

1.6.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure assigned to the State Governments are largely State subjects. Enhancing human development levels requires the States to step up their expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is

attached to a particular sector, if it is below the respective national average. **Table 1.14** analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2011-12.

Table 1.14: Fiscal Priority of the State in 2008-09 and 2011-12

Fiscal Priority by the State*	AE/ GSDP	DE [#] /AE	SSE/AE	CE/AE	Education/ AE	Health/ AE
General Category States Average (Ratio) 2008-09	17.00	67.09	34.28	16.47	15.41	3.97
Chhattisgarh's Average (Ratio) 2008-09	17.76	75.44	40.09	19.93	14.80	3.61
General Category States Average (Ratio) 2011-12	16.09	66.44	36.57	13.25	17.18	4.30
Chhattisgarh's Average (Ratio) 2011-12	20.63	76.22	41.24	19.06	18.21	3.95

* As per cent to GSDP (The GSDP 2011-12 figures are advance figures)

AE: Aggregate expenditure DE: Development expenditure SSE: Social sector expenditure CE: Capital expenditure.

Development expenditure includes Development revenue expenditure, Development Capital expenditure and loans and advances disbursed.

It can be seen from the above Table that:

- Chhattisgarh State has been spending a higher portion of its GSDP on aggregate expenditure as compared to General Category States in both the years 2008-09 and 2011-12.
- Development expenditure, social sector expenditure and the capital expenditure as a percentage to aggregate expenditure in the State was also higher than the General Category State's average during 2008-09 and 2011-12.
- The expenditure in the education sector as a percentage of aggregate expenditure in 2008-09 was lower than the corresponding percentage of General Category States but was higher in 2011-12.
- The expenditure under Health Sector as a percentage of aggregate expenditure was slightly less as compared to General Category States in the years 2008-09 as well as 2011-12.

The Government should take necessary steps to increase the share of expenditure in respect of Health sector.

1.6.2 Efficiency of expenditure use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods¹⁴. Apart from improving the allocation towards development expenditure¹⁵, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on Operation and Maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table-1.15** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2011-12 *vis-à-vis* those budgeted in the previous years.

Table-1.15: Development expenditure

(₹ in crore)

Components of development expenditure	2007-08	2008-09	2009-10	2010-11	2011-12	
					BE	Actuals
Development Expenditure (a to c)	10,773 (74)	12,995 (75)	16,002 (77)	16,857 (73)	23,830	21,310 (76)
a. Development Revenue Expenditure	7,257 (50)	9,676 (56)	12,447 (60)	13,401 (59)	17,704	16,037 (57)
b. Development Capital Expenditure	3,024 (21)	2,838 (16)	2,668 (13)	2,899 (13)	4,949	4014 (15)
c. Development Loans and Advances	492 (03)	481 (03)	887 (04)	557 (02)	1,177	1259 (05)

Figures in brackets indicate percentage to aggregate expenditure

(Source: Finance Accounts of the respective years)

The development expenditure, comprising of revenue and capital expenditure and loans and advances for socio-economic services, as a percentage of the aggregate expenditure of the State, increased from 74 per cent (₹ 10,773 crore) in 2007-08 to 76 per cent (₹ 21,310 crore) during 2011-12. The total development expenditure increased by ₹ 4,453 crore (26 per cent) during 2011-12 over the previous year mainly due to increase in development revenue expenditure from ₹ 2,636 crore (20 per cent), development capital expenditure ₹ 1,115 crore (38 per cent) and loans and advances by ₹ 702 crore (126 per cent).

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

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

The development revenue expenditure as a percentage of aggregate expenditure of the State came down from 59 *per cent* in 2010-11 to 57 *per cent* during the year 2011-12. However, the development capital expenditure and loans and advances as a percentage of aggregate development expenditure increased from 13 and two *per cent* in 2010-11 to 15 and five *per cent* respectively in 2011-12.

Table 1.16 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services.

Table-1.16: Efficiency of expenditure use in selected social and economic services

(in per cent)

Social/Economic infrastructure	2010-11			2011-12		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		ME	S & W		ME	S & W
Social Services (SS)						
Total social services	3.62	1.22	42.08	3.54	1.90	38.24
<i>Of which</i>						
General education	1.10	0.37	45.84	0.52	2.08	41.32
Public health and family welfare	0.43	0.45	75.41	0.53	0.64	57.18
Water supply, Sanitation and Housing and urban development	0.81	4.21	14.20	1.73	2.97	27.73
Economic services (ES)						
Total Economic services	9.05	4.35	25.84	10.82	5.49	27.43
<i>of which</i>						
Agriculture and allied Activities	0.23	1.08	29.78	0.33	1.41	39.35
Irrigation and flood Control	4.54	7.63	74.46	4.37	6.97	74.29

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

(Source: Appendices of Finance Accounts 2011-12)

Expenditure on Social Services

Capital expenditure on social services increased from ₹ 827.60 crore in 2010-11 to ₹ 988.68 crore in 2011-12, but the share of capital expenditure on social services to total expenditure decreased from 3.62 *per cent* in 2010-11 to 3.54 *per cent* in 2011-12.

While the share of salary expenditure in revenue expenditure in 2011-12 under social services decreased from 42.08 *per cent* to 38.24 *per cent*, the maintenance expenditure increased from 1.22 to 1.90 *per cent* during the year 2011-12 over the previous year.

Expenditure on economic services

Capital expenditure on economic services increased from ₹ 2,071 crore in 2010-11 to ₹ 3,025 crore in 2011-12, the share of capital expenditure on economic services to total expenditure also increased from 9.05 *per cent* in 2010-11 to 10.82 *per cent* in 2011-12.

The share of salaries and maintenance expenditure under revenue expenditure in economic services increased from 25.84 *per cent* to 27.43 *per cent* and 4.35 *per cent* to 5.49 *per cent* during the year respectively as compared to the year 2010-11.

1.7 Financial analysis of Government Expenditure and Investments

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

1.7.1 Incomplete Projects

Information pertaining to Incomplete Projects costing more than ₹ 10 crore and above as on 31 March 2012, is given in **Table-1.17**.

Table-1.17: Department-wise profile of incomplete projects

(₹ in crore)

Department	No. of Incomplete projects as on 31 March 2012	Initial budgeted cost of the incomplete projects	Revised Total cost of incomplete projects (number of projects)	Cost overrun pertaining to incomplete projects due to revision of initial cost	Cumulative Actual expenditure on incomplete projects as on 31 March 2012	Cost Overrun pertaining to incomplete projects due to incurring of expenditure over the sanctioned cost	Total Cost Overrun pertaining to incomplete projects
1	2	3	4	5=4-3	6	7	8=5+7
Public Works Department	54	1301.65	1459.21	157.56 (11)	704.67	1.72 (03)	159.28
Water Resources Department	83	5097.81	5931.52	833.71 (17)	1292.81	43.23 (09)	876.94
Total	137	6,399.46	7,390.73	991.27	2,042.43	44.95	1,036.22

(Source: Finance Accounts 2011-12)

As against the initial budgeted cost of ₹ 6,399 crore in respect of 137 works stipulated to be completed on or before March 2012, the progressive expenditure as of March 2012 was ₹ 2042 crore as detailed in **Appendix-1.6**. In 28 cases, the initial budgeted cost was revised by the Government involving cost overrun of ₹ 991.27 crore and in 12 cases the expenditure crossed the initial sanctioned cost leading to cost overrun of ₹ 44.95 crore. This resulted in a total cost of over run of ₹ 1,036.22 crore as of March 2012.

Non-completion of the projects within the stipulated period not only resulted in cost overrun but also deprived the beneficiaries from availing the intended benefits.

1.7.2 Investment and Returns

As of 31 March 2012, Government had invested ₹ 1,194.38 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table-1.18**). The average return on the investment was 0.04 *per cent* while the Government paid at an average interest rate of 7.08 *per cent* on its borrowings during the year 2011-12. The details are given in **Table-1.18**.

Table-1.18: Returns on Investment

Investment/Return/Cost of Borrowings	2007-08	2008-09	2009-10	2010-11	2011-12
Investment at the end of the year* (₹ in crore)	400.95	430.01	251.67	259.92	1194.38
Return on Investment (₹ in crore)	0.10	0.10	0.44	4.30	0.46
Return on Investment (<i>per cent</i>)	0.02	0.02	0.17	1.65	0.04
Average rate of Interest on Government Borrowing (<i>per cent</i>)	7.97	7.36	7.13	7.34	7.08
Difference between Interest rate and Return (<i>per cent</i>)	7.95	7.34	6.96	5.69	7.04

**The investment at the end of the year does not include un-apportioned investment
(Source: Finance Accounts of the respective years)*

We noticed that out of ₹ 1,194.38 crore invested upto 2011-12, ₹ 165.51 crore was invested in Co-operatives, ₹ 979.06 crore in Government Companies/ Boards and Departments, ₹ 22.88 crore was invested in Statutory Corporations, ₹ 24.31 crore in Rural Banks and ₹ 2.63 crore in Joint Stock Companies.

During 2011-12, the Government mainly invested in the share capital of Chhattisgarh State Electricity Distribution Company (₹ 150 crore), Chhattisgarh State Electricity Transmission Company (₹ 150 crore) and Chhattisgarh State Power Generation Company (₹ 600 crore).

Continued use of borrowed funds to fund investments which do not have sufficient financial returns will lead to an unsustainable financial position. The Government may ensure proper justification for investment of high cost funds.

1.7.3 Loans and Advances by State Government

In addition to Investments in Co-operative Societies, Corporations and Companies, the Government has also been providing loans and advances to many institutions/organisations. **Table-1.19** presents the status of outstanding loans and advances as on 31 March 2012 and interest receipts *vis-à-vis* interest payments during the last three years.

Table-1.19: Average interest received on loans advanced by the State Government

(₹ in crore)

Quantum of loans/Interest receipts/ cost of borrowings	2009-10	2010-11	2011-12
Opening balance	1,625.53	1,529.89	1535.64 ¹⁶
Amount advanced during the year	896.79	566.55	1268.74
Amount repaid during the year	992.43	561.16	1282.53
Closing balance	1,529.89	1,535.28	1521.85
<i>Of which</i> outstanding balance for which terms and conditions have been settled	1,517.60	1,523.68	1094.48
Net addition	(-) 95.64	(+) 5.39	(-) 13.79
Interest receipts	71.63	79.86	62.79
Interest receipts as <i>per cent</i> to outstanding Loans and advances	4.54	5.21	4.11
Interest payments as <i>per cent</i> to outstanding fiscal liabilities of the State Government.	7.13	7.34	7.08
Difference between Interest receipts and interest payments (<i>per cent</i>)	(-) 2.59	(-) 2.13	(-) 2.97

(Source: Finance Accounts of the respective years)

At the end of March 2012, the Government had outstanding loans and advances of ₹ 1521.85 crore, of which loans for general services was ₹ 146.11 crore, loans for social services was ₹ 810.31 crore, and loans for economic services was ₹ 575.46 crore. The outstanding loans and advances was off-set by recovery of ₹ 10.03 crore on account of loans given to government servants. The interest received against these loans and advances was only 4.11 *per cent* during 2011-12 as against 5.21 *per cent* in the previous year.

1.7.4 Cash balances and investment of cash balances

Table-1.20 depicts the cash balances and investments made by the State Government out of the cash balances during the year.

Table-1.20: Cash balances and investment of cash balances

(₹ in crore)

Particulars	As on 31 March 2011	As on 31 March 2012	Increase(+)/ decrease(-)
Cash balance (A+B+C)	2,712.22	2700.86	(-) 11.36
1. Investments from cash balances (a to d)	3,380.80	1645.92	(-) 1734.88
a. GoI Treasury bills	2,016.75	1645.92	(-) 370.83
b. GoI securities	1,364.05	0	(-) 1364.05
c. Other securities, if any specify	0.00	0	0
d. Other investments	0.00	0	0
2. Funds wise break-up of investment from earmarked balances (a to d)	799.04	948.90	149.86
a. Sinking fund	796.94	946.94	150.00
b. Famine relief fund	1.32	1.18	(-) 0.14
c. Revenue reserve fund	0.73	0.73	0.00
d. Development and welfare fund	0.05	0.05	0.00
Interest realised	89.73	153.17	63.44

(Source: Finance Accounts 2011-12)

The State had maintained huge cash balance of ₹ 2,700.86 crore as on 31 March 2012 as against the required minimum cash balance of ₹ 0.72 crore with the Reserve Bank of India (RBI). Intermittently, surplus cash balance was invested by the State Government in short term deposits of Government

¹⁶ Opening Balance changed due to adjustment made in the Finance Accounts 2011-12.

Treasury bills and an aggregate interest of ₹ 153.17 crore earned during the year 2011-12 which was higher by ₹ 63.44 crore as compared to the previous year. The cash balance as on 31 March 2012 had however, decreased by ₹ 11.36 crore over the previous year.

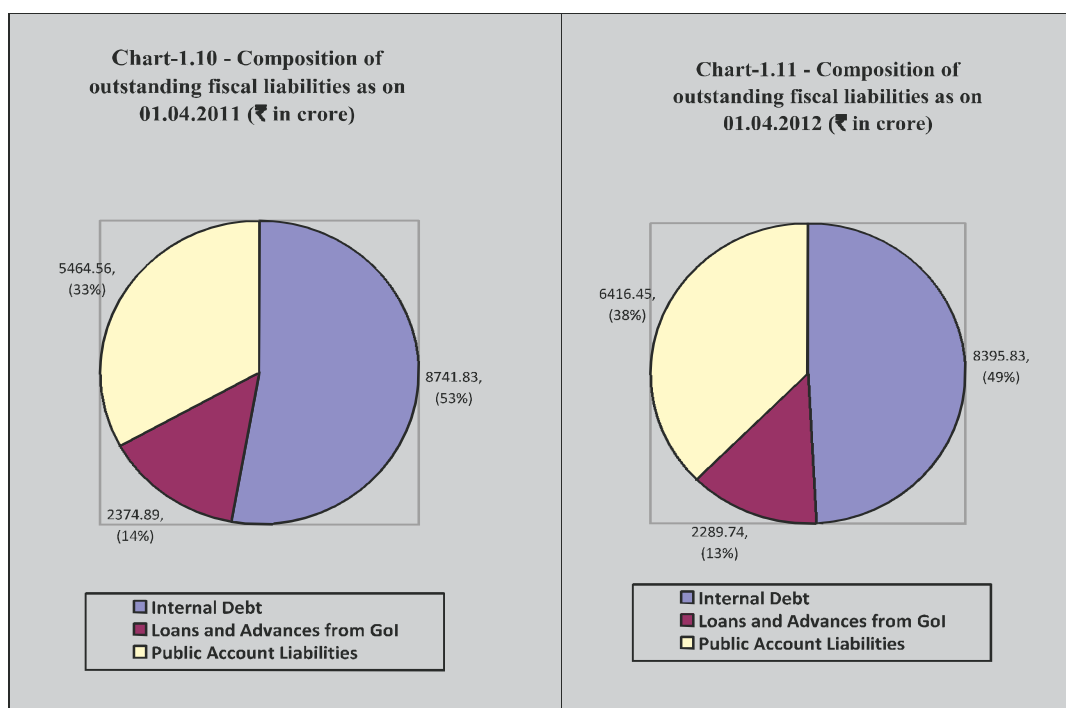
1.8 Assets and Liabilities

1.8.1 Growth and composition of assets and liabilities

In the existing Government accounting system, comprehensive accounting of Fixed Assets like Land and Buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and assets created out of the expenditure incurred. **Appendix-1.4** gives an abstract of such liabilities and assets as on 31 March 2012, compared with the corresponding position, as on 31 March 2011. While the liabilities in **Appendix-1.4** consist mainly of internal borrowings, loans and advances from the GoI, receipts from the Public Account and reserve funds, the Assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

1.8.2 Fiscal Liabilities

The trends in outstanding Fiscal Liabilities of the State are presented in **Appendix-1.4**. However, the composition of Fiscal Liabilities during the year 2011-12 *vis-à-vis* the previous year is presented in **Chart-1.10** and **1.11**.



It would be seen from the above chart that there are two sets of liabilities, namely, public debt and other liabilities. Public debt consists of internal debt of the State and is reported in the Annual Financial Statements under the Consolidated Fund- Capital account. It includes market loans, special

securities issued to RBI and loans and advances from GoI. The Constitution of India provides that the State may borrow within the territory of India upon the security of its Consolidated Fund, within such limits, as may from time to time, be fixed by an Act of the Legislature and give guarantees within such limits as may be fixed. Other liabilities or fiscal liabilities which are a part of the Public Account include deposits under the small savings scheme, provident funds and other deposits.

Internal debts decreased from 53 *per cent* in 2010-11 to 49 *per cent* of the fiscal liabilities at the end of 2011-12. While the Public Account liabilities as a percentage of the fiscal liabilities increased from 33 *per cent* in 2010-11 to 38 *per cent* in 2011-12, the quantum of outstanding loans and advances from GoI decreased marginally from 14 *per cent* in 2010-11 to 13 *per cent* in 2011-12.

The fiscal liabilities of the State, their rate of growth, ratio of these liabilities to GSDP and Revenue Receipts are presented in **Table-1.21**:

Table-1.21: Fiscal Liabilities Basic Parameters

	2007-08	2008-09	2009-10	2010-11 ¹⁷	2011-12
Fiscal Liabilities (₹ in crore)	14,512	14,780	15,933	16,581	17,102
Rate of Growth of Fiscal Liabilities (in <i>per cent</i>)	2.83	1.85	7.79	4.06	3.14
Fiscal Liabilities/GSDP (Debt-GSDP ratio) (in <i>per cent</i>)	18.08	15.24	16.05	14.10	12.62
Fiscal Liabilities/Revenue receipts (in <i>per cent</i>)	104.56	94.36	87.77	72.98	66.11
Gross State Domestic Product (₹ in crore)	80,255	96,972	99,262	1,17,567	1,35,536

(Source: Finance Accounts of the respective years.)

The overall fiscal liabilities of the State increased from ₹ 14,512 crore in 2007-08 to ₹ 17,102 crore (18 *per cent*) in 2011-12. The growth rate of liabilities was 3.14 *per cent* during 2011-12 as against the growth rate of 4.06 *per cent* in 2010-11.

The fiscal liabilities as at the end of 2011-12 represented 66.11 *per cent* of the revenue receipts during the year as against 72.98 *per cent* during 2010-11. During 2011-12, the Debt-GSDP ratio at 12.62 *per cent* was less than the projection made (16.16 *per cent*) in MTFPS.

The decreasing trend of Debt-GSDP ratio indicates the State's capability to discharge its liabilities.

1.8.3 Status of Guarantees Contingent Liabilities

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

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years are given in **Table-1.22**.

¹⁷ Figures of 2010-11 changed due to adjustments made in Finance Accounts and change in GSDP Figures.

Table-1.22: Guarantees given by the Government of Chhattisgarh*(₹ in crore)*

Guarantees	2009-10	2010-11	2011-12
Maximum amount guaranteed	4,400.65	5,053.59	7,079.29
Outstanding amount of guarantees	3,337.53	2,849.35	2,637.40
Revenue Receipts	18,153.66	22,719.54	25,867.38
Percentage of maximum amount guaranteed to total revenue receipts	24.24	22.24	27.37

(Source: Finance Accounts of the respective years)

No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which Government may give guarantee on security of the Consolidated Fund of the State. However, the State Government has guaranteed loans raised by various corporations and others which stood at ₹ 2,637 crore at the end of 2011-12.

The outstanding guarantees of ₹ 2,637.40 crore were given to Co-operatives (₹ 1,947 crore), Power (₹ 429 crore), Housing and Urban Development (₹ 177 crore), State Financial Corporation (₹ 81 crore) and others (₹ four crore). The outstanding amount of guarantees in the nature of contingent liabilities was about 10 *per cent* of the total revenue receipts (₹ 25,867.38 crore) of the State.

To provide for sudden discharge of the State's obligations on guarantees, the TFC recommended that States should set up a Guarantee Redemption Fund through earmarked guarantee fees. However, the State Government had decided not to form the Guarantee Redemption Fund in view of very less number of high risk guarantees in the State. No guarantee was, however, invoked during the year 2011-12.

1.9 Debt Sustainability

Apart from the magnitude of debt of the State Government, it is important to analyse various indicators that determine the debt sustainability¹⁸ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation¹⁹; sufficiency of non-debt receipts²⁰; net availability of borrowed funds²¹; burden of interest payments (measured by interest

¹⁸ Debt sustainability is defined as the ability of the State to maintain a constant Debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings with returns from such borrowings. It means that a rise in fiscal deficit should match with the increase in capacity to service the debt.

¹⁹ A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

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

²¹ Defined as the ratio of debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

payments to revenue receipts ratio) and maturity profile of State Government securities. **Table-1.23** analyses the debt sustainability of the State according to these indicators for the period of three years beginning from 2009-10.

Table-1.23: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2009-10	2010-11	2011-12
Debt Stabilisation (Quantum Spread +Primary Deficit)	245	3,324	1,752
Sufficiency of incremental Non-debt Receipts (Resource Gap)	(-)731	(+)2,169	(-)1211
Net Availability of Borrowed Funds	57	(-)438	(-) 672
Interest Payments	1,095	1,198	1,193
Revenue Receipts	18,154	22,720	25,867
Burden of Interest Payments (IP/RR Ratio)	6.03	5.27	4.61

(Source: Finance Accounts of the respective years)

The trends in **Table-1.23** reveals that the quantum spread together with the primary deficit consistently remained positive during the period 2009-12, leading to a constant decline in fiscal liabilities to GSDP ratio which came down to 12.62 per cent in 2011-12 from 14.10 per cent in 2010-11.

The sufficiency of incremental Non-debt receipts (resources gap) was negative during the year 2009-10 and 2011-12 which showed that the incremental Non-debt receipts were inadequate to finance incremental primary expenditure.

The net availability of borrowed funds after repayment of principal and interest declined during 2009-12 from ₹ 57 crore to (-) ₹ 672 crore. This shows that a larger part of the borrowing was being used for debt redemption. During 2011-12, the Government re-paid ₹ 5405 crore (principal and interest on account of internal debt of ₹ 1,442 crore, GoI loans of ₹ 330 crore and also discharged other obligations of ₹ 3,633 crore) which were more than the total receipts of ₹ 4,733 crore (internal debt of ₹ 365 crore, GoI loans of ₹ 57 crore and other obligations of ₹ 4,311 crore) resulting in negative net availability of funds during the year 2011-12.

A maturity profile of the State Debt for repayment in future by the State is shown in the **Table 1.24**.

Table 1.24: Maturity Profile of the State Debt (In years)

(₹ in crore)

Years	2009-10	2010-11	2011-12	Percentage to Total Debt (2011-12)
0-5	4,224.98	4,182.47	4,252.03	40
6-10	3,333.13	3,351.11	3,115.08	29
11-15	1,987.75	2,039.44	1,958.45	18
16-20	1,150.28	1,164.79	1,012.50	10
20 and above	316.25	378.91	347.50 ²²	03
Total	11,012.39	11,116.72	10,685.56	

(Source: Finance Accounts of the respective years)

²²

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

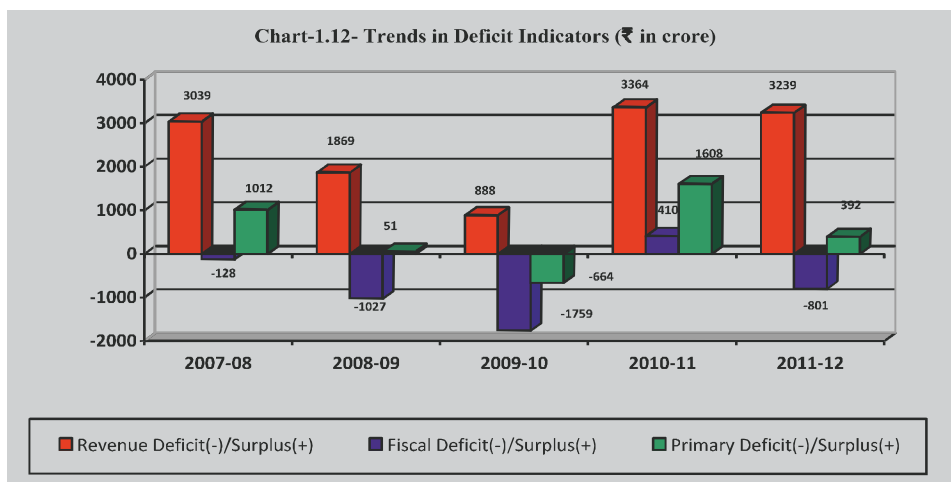
The above Table indicates that there will be bunching of repayment to the extent of 40 *per cent* of State debt after five years and the repayment burden will be critical.

1.10 Fiscal Imbalances

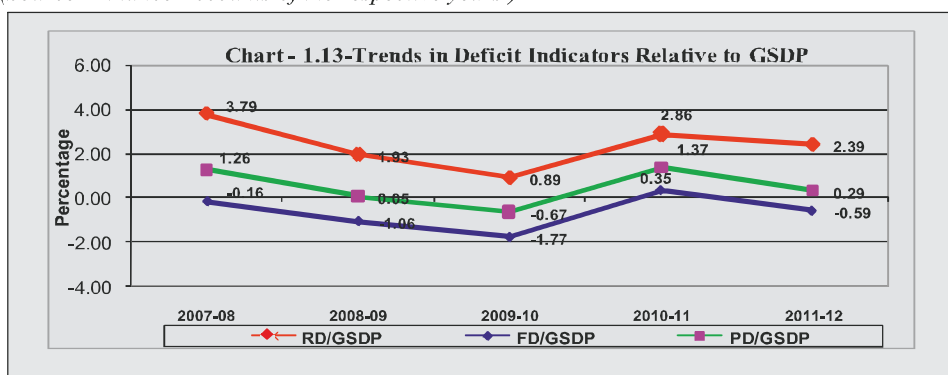
Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits vis-à-vis targets set under FRBM Act/Rules for the financial year 2011-12.

1.10.1 Trends in Deficits

Chart-1.12 and 1.13 and the Table 1.25 present the trends in deficit indicators over the period 2007-12.



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years and Economic Survey 2011-12)

Table-1.25:Trends in Deficit

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue deficit (-) / surplus (+)	(+)3,039	(+)1,869	(+)888	(+)3,364	(+)3,239
Fiscal deficit (-) / surplus (+)	(-)128	(-)1,027	(-)1,759	(+)410	(-)801
Primary deficit (-)/ surplus (+)	(+)1,012	(+)51	(-)664	(+)1,608	(+)392

(Source: Finance Accounts of respective years)

The revenue surplus of the State which indicates the excess of its revenue receipts over revenue expenditure, showed oscillating trend during 2007-12. The revenue surplus decreased from ₹ 3,039 crore in 2007-08 to ₹ 888 crore in 2009-10 and increased to ₹ 3,364 crore in 2010-11. However, it further decreased to ₹ 3,239 crore in 2011-12. The decrease of revenue surplus of ₹ 124 crore (Four *per cent*) during the year compared to the previous year was due to increase of 16.91 *per cent* in revenue expenditure in comparison to 14 *per cent* increase in revenue receipts.

The fiscal deficit, which represents the total borrowings of the Government and its total resource gap, increased from ₹ 128 crore in 2007-08 to ₹ 1759 crore in 2009-10 but turned into fiscal surplus of ₹ 410 crore during 2010-11. During 2011-12 the fiscal surplus again turned into fiscal deficit of ₹ 801 crore.

The primary surplus showed inter-variations during 2007-12. It decreased from ₹ 1,012 crore in 2007-08 and reached the lowest level of ₹ 51 crore in 2008-09 before turning into a primary deficit of ₹ 664 crore in 2009-10. The primary deficit which turned into primary surplus of ₹ 1,608 crore during 2010-11 decreased to ₹ 392 crore during 2011-12.

The revenue surplus as a percentage of GSDP decreased from 2.86 in 2010-11 to 2.39 in 2011-12. Though, the fiscal surplus relative to GSDP was 0.35 *per cent* in 2010-11, it turned into fiscal deficit of 0.59 *per cent* of GSDP in 2011-12.

1.10.2 Components of Fiscal Deficit and its Financing Pattern

The fiscal deficit is the total borrowing requirement of the State and is the excess of revenue expenditure and Capital Expenditure including Loans and Advances over Revenue and Non-debt Capital Receipts. Decomposition of fiscal deficit reveals the extent of various borrowings resorted to by the State to meet its requirements of funds over and above the revenue and non-debt receipts. The financing pattern of the fiscal deficit is reflected in the **Table-1.26**.

Table-1.26: Components of Fiscal Deficit and its financing pattern

(₹ in crore)

	Particulars	2007-08	2008-09	2009-10	2010-11	2011-12
Decomposition of Fiscal Deficit						
1	Revenue Deficit(-)/Surplus(+)	3,038.79	1,869.06	888.22	3,363.79	3239.33
2	Net Capital Expenditure	(-)3,103.73	(-)2,938.38	(-)2,742.61	(-) 2,948.95	(-)4052.47
3	Net Loans and Advances ²³	(-)62.77	42.67	95.39	(-) 5.08	11.97
	Total	(-)127.71	(-)1,026.65	(-)1,759.00	409.76	(-)801.17
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	(-)157.08	(-)153.44	449.85	(-) 235.03	(-)313.14
2	Loans from GoI	(-)167.06	94.93	106.83	67.38	(-)85.15
3	Special Securities Issued to NSSF	37.75	(-)2.78	146.33	373.47	13.00
4	Loans from Financial Institutions	(-)10.06	(-)41.73	(-)67.36	(-) 101.49	(-)45.86
5	Small Savings, PF etc	51.50	73.74	294.37	328.97	307.76
6	Deposits and Advances	441.77	30.20	(-)22.47	355.26	585.94
7	Suspense and Miscellaneous	(-)257.12	1,024.80	512.00	(-) 2,129.58	1758.77
8	Remittances	(-)78.72	80.65	(-)111.83	33.68	96.10
9	Others ²⁴	184.00	265.96	244.91	(-) 28.08	58.90
	Total	44.98	1,372.33	1,552.63	(-) 1,335.42	2376.32
	Overall Surplus(+)/Deficit(-)	(-)82.73	345.68	(-)206.37	(-) 925.66	1575.15
	Total	127.71	1,026.65	1,759.00	(-) 409.76	801.17

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

Decomposition of fiscal deficit/surplus shows fiscal deficit during 2007-12 except during 2010-11. During 2007-08, the deficit was financed mostly from the Special Securities issued to National Small Savings Fund but the trend changed over the years and during 2011-12, the fiscal deficit was mainly financed from the resources raised from Special Securities issued to National Small Savings Fund, Small Savings, Provident fund, Deposits and Advances, suspense and Miscellaneous, Remittances.

1.10.3 Quality of Deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit²⁵ and capital expenditure (including Loans and Advances) would indicate the quality of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption

The bifurcation of the primary deficit (**Table-1.27**) would indicate the extent to which the deficit has been on account of enhancement in Capital Expenditure which may be desirable to improve the productive capacity of the State's economy.

²³ It includes inter-State settlement.

²⁴ It includes Contingency Fund, Reserve Fund.

²⁵ Primary revenue deficit is defined as the gap between non interest revenue expenditure of the State and its non-debt receipts and indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account.

Table-1.27: Primary Deficit/surplus Bifurcation of Factors

(₹ in crore)

Year	Non-debt receipts	Primary revenue expenditure	Capital expenditure	Loans and advances	Primary expenditure ²⁶	Primary revenue deficit (-)/ surplus (+)	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2007-08	14,345	9,700	3,131	502	13,333	(+)4,645	(+)1,012
2008-09	16,199	12,716	2,940	492	16,148	(+)3,481	(+)51
2009-10	19,151	16,170	2,745	900	19,815	(+)2,981	(-)664
2010-11	23,286	18,157	2,952	569	21,678	(+)5,129	(+)1,608
2011-12	27,156	21,435	4,056	1,273	26,764	(+)5,721	(+)392

(Source: Finance Accounts of the respective years)

During 2007-12, non-debt receipts increased by (89 per cent from ₹ 14,345 crore in 2007-08 to ₹ 27,156 crore in 2011-12 against an increase of primary revenue expenditure from ₹ 9,700 crore to ₹ 21,435 crore (121 per cent)

Bifurcation of the factors leading to primary surplus of the State revealed that the State was having primary surplus during the period 2007-12 except during 2009-10. In other words, non-debt receipts of the State were enough to meet the primary expenditure requirements in the revenue account during the period. This indicates a healthy trend in the State's finances.

1.11 Conclusion and Recommendations

Fiscal Position

The fiscal position of the State had declined in terms of the key parameters. While the revenue surplus and primary surplus decreased over the previous year, the fiscal surplus turned into fiscal deficit during the year 2011-12.

Due to substantial increase in total expenditure (₹ 5,081 crore) over the previous year as compared to the total revenue and non-debt receipts (₹ 3,870 crore) of the State, the fiscal surplus (₹ 410 crore) turned into fiscal deficit (₹ 801 crore) and marginal decrease in interest payment resulted in the decrease of primary surplus from ₹ 1,608 crore to ₹ 392 crore.

The fiscal liabilities at the end of the current year worked out to ₹ 17,102 crore which is 12.62 per cent of GSDP against projection of 16.16 per cent made in FRBM Act.

Revenue Receipts

Revenue receipts increased by 14 per cent over the previous year due to increase in tax revenue and central transfers comprising the State's share in Union Taxes/ Duties and Grants-in-aid from GoI during 2011-12 (by 17 per cent and by seven per cent) respectively as compared to 2010-11.

²⁶

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

The State's own tax revenue (₹ 10,712 crore) was higher than the normative assessment made by the ThFC (₹ 10,063 crore) and budget estimates (₹ 9830 crore). The State's own non-tax revenue (₹ 4058 crore) was higher than the projections made by the ThFC (₹ 2516 crore) but it could not achieve the targets fixed in the budget estimates (₹ 4311 crore).

Recommendation

The State should make efforts to increase the non-tax revenue to improve the State finances.

Revenue Expenditure

The Revenue expenditure continued to be a dominant (81 *per cent*) part of the total expenditure during 2011-12. The Non plan revenue expenditure (₹ 12,624 crore) was less than the budget estimates (₹ 13,280 crore) by five *per cent* (₹ 656 crore)

The expenditure on salaries and wages, pension, interest payment and subsidies constituted 85 *per cent* of NPRES during 2011-12 and 51 *per cent* of revenue receipts of the State were spent on salaries & wages, pension, interest payment and subsidies.

Capital Expenditure

The Capital expenditure (₹ 4,056 crore) increased by ₹ 1,105 crore over the previous year and its proportion to total expenditure increased from 13 to 15 *per cent*. However, it was less than the projection made in the FRBM Act (₹ 6,264 crore) and budget estimates (₹ 5,077 crore) by 35 *per cent* and 20 *per cent* respectively.

Recommendation

The State Government should step up asset creation by enhancing the share of Capital expenditure which would increase the growth prospects of the State.

Return on investment and Loans and Advances

The State Government had invested ₹ 1,194.38 crore upto the end of March 2012 and the outstanding loans and advances due for recovery was ₹ 1,521.85 crore. The average return on Government's investments and outstanding loans were only 0.04 *per cent* and 4.11 *per cent* respectively while the Government paid an average interest rate of 7.08 *per cent* on its borrowings during 2011-12.

Recommendation

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

Status of Cash Balance

The State Government had been investing its huge surplus cash balances in the treasury bills of GoI with Reserve Bank of India.

Recommendation

The Government should effectively plan the utilisation of surplus Cash Balances before resorting to fresh borrowings.

Incomplete Projects

Funds aggregating to ₹ 2,042 crore were blocked due to inordinate delays in completion of works and irrigation projects leading to cost escalation which is also a major area of concern for the State Government.

Recommendation

Due priority should be accorded by the Government for completion of the incomplete projects to avoid cost and time overrun.

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETRY CONTROL

2.1 Introduction

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

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure incurred under various grants is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution, is so charged. It also ascertains whether the expenditure incurred is in conformity with the law, relevant rules, regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2011-12 against 74 grants/ appropriations is given in **Table -2.1**.

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

(₹ in crore)						
	Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Expenditure	Saving (-) / Excess (+)
1	2	3	4	5	6	7
Voted	I Revenue	23,481.77	1,956.90 ¹	25,438.67	21,459.52	(-)3,979.15
	II Capital	4,090.60	1,441.57	5,532.17	3,255.87	(-)2,276.30
	III Loans and Advances	2,229.83	148.80	2,378.63	2,125.25	(-)253.38
Total Voted		29,802.20	3,547.27	33,349.47	26,840.64	(-)6,508.83
Charged	IV Revenue	1,632.20	15.60	1,647.80	1,521.68	(-)126.12
	V Capital	0.66	3.46	4.12	3.51	(-)0.61
	VI Public Debt- repayment	1,042.70	0.00	1,042.70	852.49	(-)190.21
Total Charged		2,675.56	19.06	2,694.62	2,377.68	(-)316.94
	Appropriation to Contingency Fund (if any)	0.00	0.00	0.00	0.00	0.00
Grand Total		32,477.76	3,566.33	36,044.09	29,218.32	(-)6,825.77

(Source: Appropriation Accounts 2011-12)

¹ Supplementary grant Appropriation of ₹1955.90 crore under Revenue Head has been revised to ₹1956.90 crore due to correction of misclassification of ₹ One crore in Major Head 2055 under Grant No.3 into Major Head 4055. Accordingly Supplementary grant Appropriation of ₹ 1,442.57 crore has been changed to ₹ 1,441.57 crore under Capital Head.

The overall savings of ₹ 6,825.77 crore was the result of savings of ₹ 6,878.35 crore in 65 grants and 43 appropriations under Revenue Section, 44 grants and five appropriations under Capital Section and one appropriation (Public Debt) under the Loan Section, offset by excess expenditure of ₹ 52.58 crore² in two grants under Revenue Section and three grants under the Capital Section.

Analysis of the above Table revealed that there was a difference of ₹ one crore in the booking of provision of Grant-in-aid (Grant number 03) in Capital Head instead of Revenue Head. On this being pointed out (December 2011 and January 2012) by the Accountant General (A&E) the Government rectified the discrepancy by issuing a corrigendum³ (June 2012).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit revealed that in 15 cases related to 13 grants, savings aggregating ₹ 1601.05 crore exceeded ₹ 10 crore or more in each case and also were more than 20 *per cent* of the total provisions. This included savings of ₹ 1,325.41 crore under seven grants exceeding ₹ 100 crore in each case, as detailed in *Appendix-2.1*.

Further, against the total savings of ₹ 6,878.35 crore, savings (₹ 50 crore and above) of ₹ 1,922.34 crore (27.95 *per cent*) occurred in 15 cases relating to 13 grants as indicated in **Table -2.2**.

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Department	Original Grant	Supplementary Grant	Surrender	Total (4+5-6)	Actual Expenditure	Savings (excluding Surrender)
1	2	3	4	5	6	7	8	9
		Revenue Voted						
1	19	Public Health and Family Welfare	580.42	6.72	Nil	587.14	513.54	73.60
2	24	Public Works Roads and Bridges	361.30	25.00	Nil	386.30	255.91	130.39
3	33	Tribal Welfare	973.50	13.07	30.90	955.67	859.35	96.32
4	41	Tribal Areas Sub-Plan	3,018.90	140.81	563.03	2,596.68	2,517.94	78.74
5	44	Higher Education	387.49	8.96	Nil	396.45	257.20	139.25
6	67	Public Works-Buildings	303.87	13.88	0.02	317.73	260.03	57.70
7	79	Expenditure pertaining to Medical Education Department	222.47	23.38	Nil	245.85	184.96	60.89
8	80	Financial Assistance to Three Tier Panchayati Raj Institutions	1,730.15	285.98	107.31	1,908.82	1,790.18	118.64

² Expenditure pertaining to Grant No. 06-Finance Department (₹ 3.92 crore), Grant No-21 Housing and Environment Department (₹ 45.26 crore), Grant No. 45-Minor Irrigation Works (₹ 1.49 crore), Grant No. 50- Departments Implementing 20 PointProgrammes (₹ 0.08 crore), Grant No. 55-Women and Child Welfare (₹ 1.83 crore).

³ Government of Chhattisgarh letter number 256/L 6-3/2009/Budget-4 Raipur- dated 11 June 2012

1	2	3	4	5	6	7	8	9
		Capital Voted						
9	24	Public Works-Roads and Bridges	620.56	27.72	Nil	648.28	401.92	246.36
10	30	Expenditure pertaining to Panchayat and Rural Development Department	54.39	Nil	Nil	54.39	0.45	53.94
11	42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	397.83	Nil	Nil	397.83	165.12	232.71
12	48	Grants-in-Aid received as per the recommendations of Thirteenth Finance Commission	328.21	0.25	10.07	318.39	129.87	188.52
13	67	Public Works-Buildings	306.77	57.77	0.12	364.42	100.80	263.62
14	68	Public Works relating to Tribal Area Sub-Plan-Buildings	104.92	21.57	Nil	126.49	69.39	57.10
15	76	Externally Aided Projects pertaining to Public Works Department	180.00	2.00	Nil	182.00	57.44	124.56
		Total	9,570.78	627.11	711.45	9,486.44	7,564.10	1,922.34

(Source: Appropriation Accounts 2011-12)

The reasons for savings were called for (May 2012) from the State Government and their reply is awaited (November 2012).

2.3.2 Persistent savings

In 12 cases (11 Grants) during the period 2007-08 to 2011-12, there were persistent savings of more than ₹ 10 crore in each case as shown in **Table-2.3**. The savings ranged between two and 72 per cent of the total of the respective grants in the year 2011-12 indicated that the budgeting was not realistic.

Table -2.3: List of Grants having persistent savings during 2007-2012

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Department	Amount of Savings					Total Provision during 2011-12	As a percentage of savings of 2011-12
			2007-08	2008-09	2009-10	2010-11	2011-12		
Revenue Voted									
1	10	Forest	20.40	44.11	23.62	34.10	12.01	630.93	2
2	20	Public Health Engineering	20.29	21.92	16.82	18.10	13.16	314.44	4
3	41	Tribal Areas Sub-Plan	238.89	258.32	212.90	295.37	78.74	3159.71	2
4	44	Higher Education	27.67	38.12	100.21	34.35	139.25	396.45	35
5	55	Expenditure pertaining to Women and Child Welfare	46.44	29.82	151.19	165.61	42.91	681.24	6
6	64	Special Component Plan for Scheduled Castes	116.76	80.44	60.64	117.25	37.19	1162.26	3
7	79	Expenditure pertaining to Medical Education Department	50.77	82.07	39.77	48.81	60.89	245.85	25

Capital Voted									
8	24	Public Works-Roads and Bridges	55.79	135.42	124.04	40.93	246.36	648.28	38
9	41	Tribal Areas Sub-Plan	69.34	116.26	117.83	33.22	30.98	1469.81	2
10	42	Public Works relating to Tribal Area Sub-Plan Roads and Bridges	74.89	139.91	133.50	115.70	232.71	397.83	58
11	67	Public Works-Buildings	49.66	53.31	52.14	57.55	263.62	364.55	72
12	68	Public Works relating to Tribal Area Sub-Plan-Buildings	39.30	75.45	73.92	38.92	57.10	126.49	45

(Source: Appropriation Accounts of respective years)

2.3.3 Excess over provisions relating to previous years (2000-11) requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for the State Government to get the excess over a grant/appropriation regularised by the State Legislature. However, excess expenditure amounting to ₹ 1,635.38 crore for the period 2000-11 was yet to be regularised (November 2012) as detailed in *Appendix-2.2*.

2.3.4 Excess over provisions during 2011-12 requiring regularisation

Table-2.4 presents a summary of total excess over provision of funds in 24 grants and one appropriation amounting to ₹ 498.09 crore during 2011-12, which requires regularisation under Article 205 of the Constitution.

Table -2.4: Excess over provisions requiring regularisation during 2011-12
(₹ in crore)

Sl. No	Grant No.	Name of Grant/Department	Total Grant/ Appropriation (Excluding surrender)	Actual Expenditure	Excess
1	2	3	4	5	6
Revenue Voted					
1	1	General Administration	83.27	83.72	0.45
2	2	Other Expenditure Pertaining to General Administration Department	8.65	9.12	0.47
3	6	Expenditure pertaining to Finance Department	1,706.60	1,917.07	210.47
4	7	Expenditure pertaining to Commercial Tax Department	171.71	188.26	16.55
5	15	Financial Assistance to Three tier Panchayati Raj Institutions under Special Component Plan Scheduled Caste	91.37	95.18	3.81
6	17	Co-operation	79.97	81.32	1.35
7	18	Labour	27.56	27.67	0.11
8	21	Expenditure pertaining to Housing and Environment Department	17.71	18.21	0.50
9	22	Urban Administration and Development Department Urban Bodies	2.57	2.69	0.12
10	23	Water Resources Department	278.85	284.77	5.92
11	27	School Education	2,152.31	2,174.07	21.76
12	29	Administration of Justice and Elections	115.28	116.61	1.33
13	34	Social Welfare	31.00	31.78	0.78
14	40	Expenditure pertaining to <i>Ayacut</i> Department	4.51	4.55	0.04

1	2	3	4	5	6
15	43	Sports and Youth Welfare	15.62	15.65	0.03
16	45	Minor Irrigation Works	41.82	45.48	3.66
17	50	Expenditure pertaining to 20-Point Implementation Department	1.69	1.77	0.08
18	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	7.54	7.69	0.15
19	66	Welfare for Backward Classes	78.14	78.64	0.50
20	81	Financial Assistance to Urban Bodies	959.38	980.49	21.11
21	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	20.87	22.18	1.31
Revenue Charged					
22	29	Administration of Justice and Elections	19.49	19.52	0.03
Capital Voted					
23	6	Expenditure pertaining to Finance Department	14.22	18.14	3.92
24	21	Expenditure pertaining to Housing and Environment Department	255.81	393.31	137.50
25	23	Water Resources Department	282.43	310.94	28.51
26	45	Minor Irrigation Works	278.13	313.79	35.66
27	47	Technical Education and Manpower Planning Department	9.07	9.20	0.13
28	55	Expenditure pertaining to Women and Child Welfare	9.45	11.28	1.83
29	80	Financial Assistance to Three tier Panchayat Raj Institutions	0.15	0.16	0.01
Total			6765.17	7263.26	498.09

(Source: Appropriation Accounts 2011-12)

The reasons for excess over provisions were called for (May 2012) from the State Government and their reply is awaited (November 2012).

2.3.5 Unnecessary/ inadequate supplementary provisions

Supplementary provisions aggregating ₹ 1,448.71 crore obtained in 48 cases (₹ 50 lakh or more in each case) during the year 2011-12, proved unnecessary as the expenditure did not come up even to the level of the original provision as detailed in *Appendix-2.3*.

In 16 cases, supplementary provisions of ₹ 422.13 crore proved insufficient (by more than ₹ one crore in each case) leaving an aggregate uncovered excess expenditure of ₹ 340.70 crore as shown in *Appendix-2.4*.

2.3.6 Excessive/unnecessary/insufficient re-appropriation of funds

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

We observed that in 160 schemes, there were excess/savings of more than ₹ one crore and above after re-appropriation, of which, in 17 schemes, the excess/savings were more than ₹ 20 crore as detailed in *Appendix-2.5*. This indicates that the estimates were not properly assessed, as even after the withdrawal/ augmentation of funds through re-appropriation, there were final savings/ excess in the grants.

2.3.7 Substantial surrenders

Substantial surrenders (more than 50 *per cent* of the total provisions) were made in respect of 255 schemes on account of non-implementation or slow implementation of the schemes/programmes. Out of the total provisions amounting to ₹ 3,653 crore for these schemes, ₹ 3,020.90 crore (82.70 *per cent*) was surrendered, which included *cent per cent* surrenders in 102 schemes. This indicated that budgeting was not done with due prudence. The details are given in *Appendix-2.6*.

2.3.8 Surrender in excess of actual savings

In 13 cases, the amounts surrendered (₹ 50 lakh or more in each case) were in excess of the actual savings, indicating inadequate budgetary control in these departments. As against savings of ₹ 937.71 crore, the amount surrendered was ₹ 1,286.77 crore, resulting in excess surrender of ₹ 349.06 crore. The details are given in *Appendix-2.7*. The concerned Departments did not furnish reasons/explanations regarding surrenders (November 2012) in excess of the actual savings.

2.3.9 Anticipated savings not surrendered

At the close of the year 2011-12, there were 19 grants and one appropriation in which savings of more than ₹ one crore had occurred but no part of the same was surrendered by the concerned Departments. The total amount involved in these cases was ₹ 1,324.84 crore (19.26 *per cent* of the total savings of ₹ 6,878.35 crore) as detailed in *Appendix-2.8*.

Similarly, out of the savings of ₹ 3,709.22 crore under 21 other grants (after surrender, savings of ₹ one crore and above in each grant), amounts aggregating ₹ 1,130.42 crore (30.48 *per cent* of above savings) were not surrendered as detailed in *Appendix 2.9*.

Besides, in 32 cases (surrender of funds in excess of ₹ 10 crore in each case) ₹ 3,832.17 crore was surrendered on the last day of March 2012, as detailed in *Appendix-2.10*. This is indicative of inadequate financial control and consequent blocking of funds thereby resulting in non-availability of funds for alternative developmental purposes. The Departments did not furnish reasons/explanations regarding surrender of savings on the last day of the financial year.

2.3.10 Injudicious surrender

In two grants (Grant numbers 45 and 21), an expenditure of ₹ 438.79 crore was incurred against the provision of ₹ 392.04 crore, resulting in excess expenditure of ₹ 46.74 crore. In spite of this, an amount of ₹ 94.41 crore was surrendered under these grants, which was injudicious. The details are given in *Table-2.5*.

Table -2.5: Injudicious surrender*(₹ in crore)*

Sl. No	Grant No.	Name of Grant	Total provision	Expenditure	Excess expenditure	Amount surrendered
1	2	3	4	5	6	7
A - Revenue Voted						
1	45	Minor Irrigation Works	43.99	45.48	1.48	2.17
B-Capital Voted						
2	21	Expenditure pertaining to Housing and Environment Department	348.05	393.31	45.26	92.24
		Total -	392.04	438.79	46.74	94.41

*(Source: Appropriation Accounts 2011-12)***2.3.11 Rush of expenditure**

Rush of expenditure, particularly in the closing month of the financial year should be avoided. Contrary to this, in 35 Major Heads, expenditure during the last quarter was more than 50 *per cent* of the total expenditure and exceeded ₹ 10 crore in each case, while in 20 cases, the expenditure in the last month of the financial year was more than 50 *per cent* of the total expenditure as detailed in *Appendix-2.11*.

2.4 Outcome of review of selected grants

A review of Grant No.- 21 Expenditure pertaining to Housing and Environment Department and Grant No.-44 Expenditure pertaining to Higher Education Department for the year 2011-12 revealed that:

2.4.1 Excess expenditure over provision

During 2011-12, under Grant Number 44 an expenditure of ₹ 10.98 lakh was incurred against the total provision of ₹ 10.10 lakh which had resulted in excess expenditure of ₹ 0.88 lakh (8.75 *per cent*). On being pointed out (September 2012), the Joint Director (Finance), Higher Education Department stated (September 2012) that information has been called for from the branches. Final reply is awaited (November 2012).

2.4.2 Injudicious supplementary provision

A provision of ₹ 130 lakh was made under Grant Number 44 (2202-03-104-0101-3444-Maintenance grant to Colleges) and supplementary provision of ₹ 36 lakh was also made during the year. However, at the end of 2011-12 an amount of ₹ 60 lakh remained unspent indicating injudicious supplementary provision.

On this being pointed out (September 2012), the Department accepted (September 2012) the facts, but did not furnish the reasons for injudicious supplementary provisions.

2.4.3 Non-reconciliation of departmental expenditure figures

As per the instruction issued (August 2010) by the Finance Department, Government of Chhattisgarh, the Departments should invariably reconcile

their expenditure under different heads of accounts with the figures booked by the Accountant General (A&E).

A review of Grant No. 44 however revealed that departmental figures mentioned under the following heads were not reconciled as shown in the **Table-2.6**.

Table-2.6: Non-reconciliation of expenditure

(₹ in lakh)

Heads of Account	Expenditure as per AG (A&E)	Expenditure as per Department	Difference Excess(+)/Less(-)
2202-03-001-3443 Higher Education	250.09	250.54	(+) 0.45
2202-03-001-701-3753NSS	308.60	307.14	(-) 1.46
2202-03-103-798 Arts, Science and Commerce College	14179.93	13441.80	(-)738.13
2202-03-103-0101-798 Arts,Science and Commerce College	3286.34	2920.27	(-)366.07
Total	18024.96	16919.75	(-) 1105.21

(Source: Appropriation Accounts 2011-12 and departmental figures)

On this being pointed out (September 2012), the Joint Director (Finance), Higher Education Department stated (September 2012) that reconciliation had not been done due to shortage of staff in the Budget Section. It further added that the departmental figures are based on manual compilation of figures received from the various colleges and hence, there is a possibility of error.

2.4.4 Rush of expenditure

Rush of expenditure, particularly in the closing month of the financial year should be avoided. The review of the Grant Number 44 revealed that under the following two heads relating to Higher Education Department, funds to the extent of 98 to 100 *per cent* were utilised in the month of March as detailed in **Table-2.7**.

Table-2.7: Rush of expenditure

(₹ in lakh)

Major Head	Total expenditure	Expenditure during 2011-12		Percentage of expenditure during- 2011-12	
		Last quarter	March	Last quarter	March
2202-03-103-0101-4120 Maintenance expenditure for development of Government colleges assistance of UGC	2	2	2	100	100
2202-03-103-0101-5671 BPL book bank scheme	28.28	28.28	27.78	100	98.23

(Source: Departmental figures)

On this being pointed out in Audit, the Department did not furnish (November 2012) any specific reply with regard to expenditure incurred in the last month of the financial year.

2.4.5 Inflated budget provisions and non-surrender of savings

The Department should surrender appropriation or portions thereof, which are not likely to be required during the financial year, as soon as lapses or savings are foreseen.

During review of Grant Number 44 we observed that during the year 2011-12, a budget provision of ₹ 1.96 crore was made under the minor heads mentioned below against which, cent *per cent* savings had occurred. However, the Higher Education Department had not surrendered the savings of ₹ 1.96 crore as detailed in **Table-2.8**.

Table-2.8: Non-surrender and unspent provisions under Grant No-44

(₹ in lakh)

Major Head	Total provision	Expenditure	Savings (per cent)
2202-03-102-0101-6891- <i>Chhattisgarh Sahitya Academy</i>	10	Nil	100
2202-03-102-0161-7483-Kaushal <i>Vikas Yojana</i>	10	Nil	100
2202-03-102-0101-7484-Bilaspur <i>Vishwavidyalaya</i>	100	Nil	100
2202-03-104-0101-5715-Pratiyogita <i>Parikshaon hetu Coaching Sansthaen</i>	50	Nil	100
2202-03-800-0101-5550-Niji Kshetra <i>Vishwavidyalaya Niyamak Ayog</i>	25	Nil	100
2202-05-102-0801-5716-Hindi <i>Granth Academy</i>	1	Nil	100
Total	196		

(Source: Appropriation Account and Departmental figures)

On this being pointed out (September 2012), the Joint Director (Finance), Higher Education Department stated (September 2012) that the budget provisions could not be utilised due to non-establishment of *Chhattisgarh Sahitya Academy* and University in Bilaspur, non-release of funds by the Government in respect of *Hindi Granth Academy* and *Niji Kshetra Vishwavidyalaya* and non receipt of proposal for establishment of coaching institute in respect of *Pratiyogita Parikshaon hetu Coaching Sansthaen*. However, no reply in respect of *Kaushal Vikas Yojana* was furnished by the Department.

2.4.6 Irregular drawal of fund of ₹ 50 lakh

The Housing and Environment Department, Government of Chhattisgarh had sanctioned eight posts for establishment of Arpa Special Area Development Authority (ASADA) in March 2011 and allocated ₹ 50 lakh as Grant-in-aid under Grant number 21 (expenditure pertaining to Housing and Urban Development) for Pay and Allowances of the staff. As per the sanction order (March 2011), the funds were to be drawn by the Director, Town and Country Planning (DTCP).

We observed that the DTCP intimated (June 2011) to the Principal Secretary, Housing and Environment Department, Government of Chhattisgarh that the cheque of ₹ 50 lakh received from the Treasury could not be deposited into the bank till 31 March 2011. The Treasury Officer informed the Joint Director

(DTCP) that the cheque had lapsed on 1 April 2011. However, the sum of ₹ 50 lakh was subsequently drawn from the Treasury by submitting a duplicate bill for ₹ 50 lakh in May 2011.

We further observed from the Appropriation Accounts for the year 2010-11 that the entire provision of ₹ 50 lakh under the scheme head 7411-Grant to Development Authorities was surrendered. Similarly, in the Appropriation Accounts for the year 2011-12 the entire provision of ₹ one crore under the said scheme was surrendered. However, an amount of ₹ 50 lakh was also shown as expenditure though there was no budget provision for the same. Thus, there was irregular drawal of the sum of ₹ 50 lakh in the financial year 2011-12 through a duplicate bill in May 2011.

On this being pointed out, (September 2012), the Assistant Director (Establishment), Town and Country Planning stated (September 2012) that the cheque issued by the Treasury could not be deposited into the bank on 31 March 2011. Subsequently, the fund was drawn through a duplicate bill from the Treasury on 30 May 2011 and deposited in the account of the ASADA.

The reply, however, did not explain the circumstances under which the sum of ₹ 50 lakh was drawn in 2011-12 without any budget provision.

2.4.7 Non-obtaining of utilisation certificates

Rule 182 and 229 (f) of the Chhattisgarh State Financial Rules provides that Utilisation Certificates (UCs) for grants provided for specific purposes should be obtained by the departmental officers from the grantees and forwarded to the Accountant General (A&E), after verification, within 18 months from the date of their sanction unless specified otherwise.

During scrutiny of records we observed that during the period 2009-11, under Grant Number-44, an amount aggregating to ₹ 2.15 crore was given as grants to two Universities, eight ad-hoc Colleges and one *Hindi Granth Academy* as shown in **Appendix-2.12**. However, Utilisation Certificates (11), as envisaged in the financial rules *ibid* were not obtained from the grantees since 2009-10 till date (September 2012).

On this being pointed out (September 2012), the Joint Director (Finance), Higher Education Department stated (September 2012) that UCs have been called for from the grantees and would be furnished on receipt. However, further reply is awaited (November 2012).

2.4.8 Drawal of Grants-in aid on simple receipt bill forms

As per Rule 426 of the Madhya Pradesh Treasury Code (MPTC), as adopted by the Government of Chhattisgarh, the Grants-in-aid amounts should be drawn on Form Number MPTC 46. Further Rule 182 of the Chhattisgarh State Financial Code also provides that utilisation certificates (UCs) for Grants provided under Grants-in-aid for specific purposes should be obtained by the departmental officers from the grantees and forwarded to the Accountant General (A&E), Chhattisgarh after verification, within 18 months from the date of their sanction unless specified otherwise.

Further, as per Rule 282 of the MPTC a Government officer who has to make payments for contingent expenditure, may make payments out of permanent advance on a simple receipt bill form (MPTC 76). Our scrutiny (August and September 2012) of records of Director, Town and Country Planning and Commissioner, Higher Education, however, revealed that during 2011-12 an amount of ₹ 2.02 crore sanctioned as Grant-in-aid (Object Head-14⁴) under Grant Numbers-21 and 44 were drawn on Form number MPTC -76. Since the funds were sanctioned as Grant-in-aid, the same should have been drawn on Form number MPTC-46, but the two Departments had drawn the said amount on form number MPTC-76, thereby escaping the rigours of utilisation certificate to AG (A&E), Chhattisgarh. The details of simple receipt bills of ₹ 2.02 crore drawn on Form number MPTC-76 are given in **Table-2.9**

Table-2.9: Details of Funds drawn irregularly on Simple Receipt Bills (MPTC-76) under Grant Nos-21 & 44

(₹ in crore)

Major Head	Grant No.	Voucher No./ Month	Amount
2217-05-800-0101-7411-14-012	21	5/2011	0.50
2217-01-051-1201-7334-14-012	21	7/2011	0.15
2217-01-051-1201-7334-14-012	21	1/2012	0.07
2202-03-104-3444-14-002	44	1/2012	0.22
2202-03-103-101-798-14-012	44	1/2012	0.01
2202-03-104-0101-3444-14-001	44	2/2012	0.36
2202-03-104 0101-3444-14-001	44	3/2012	0.65
2202-03-104-0101-3444-14-001	44	3/2012	0.05
2202-03-103-0101-798-14-012	44	2/2012	0.01
Total			2.02

On this being pointed out (August 2012), the Joint Director (Finance), Higher Education Department stated (September 2012) that bills were prepared by the concerned colleges and drawals were made by the concerned treasuries. The Assistant Director (Establishment), TCP, while accepting the mistake, stated (August 2012) that it is noted for future compliance.

2.5 Preparation of budget estimates

2.5.1 Introduction

The Finance Department issues instructions every year for submission of necessary information and data relating to requirement of funds for the next financial year, by the respective Departments. The Heads of Departments and other Controlling Officers prepare the budget estimates, as per the instructions issued by the Finance department, for each Head of account and forward the same to the Finance department for finalisation. On the basis of the Estimates submitted by the various Departments, the budget estimates are prepared by the Finance Department for submission to the State Legislature.

Analysis of the information collected (November 2012) regarding preparation and submission of budget estimates from four randomly selected Administrative Departments (Higher Education, Scheduled Tribe and

⁴ Object Head-14 represents Grant-in-aid.

Scheduled Caste Development, Public Works and Agriculture Departments) at the State level revealed the following:

2.5.2 Inaccurate Budgeting

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

Analysis of the data furnished by three Departments (Higher Education, Scheduled Tribe and Scheduled Caste Development and Agriculture Departments)⁵ revealed that the budget estimates of pay and allowances of these three departments were prepared on the basis of sanctioned strength which resulted in surrender of a sum of ₹ 104.68 crore.

The Scheduled Tribe and Scheduled Caste Development Department stated (November 2012) that the budget for pay and allowances was prepared on the basis on actual persons-in-position. The reply of the Tribal Development Department was not in conformity with the status given by them in the Surrender Statement for the year 2011-12 submitted to the AG (A&E), Chhattisgarh, which indicates heavy surrenders under the head Pay and Allowances due to non filling up of the vacant posts.

2.5.3 Non-adherence to the principles governing preparation of Departmental estimates

As per Para 20 of the MP Budget Manual, as adopted by Chhattisgarh, the budget for the coming year should be prepared on the basis of average of the actuals of the past three years. However, the budget estimates for expenditure were prepared on the basis of expenditure incurred during four months of the previous year and eight months of the current year. Analysis of the budget estimates for the expenditure of four departments revealed wide variations indicating unrealistic preparation of estimates as shown in **Table-2.10** below.

Table-2.10: Details of variations in the estimated expenditure vis-à-vis actual expenditure

(₹ in crore)

Year	Estimated Expenditure	Actual Expenditure	Percentage of variation (-/+)
Agriculture Department			
2007-08	302.15	206.12	-32
2008-09	446.28	353.15	-21
2009-10	552.06	417.79	-24
2010-11	897.10	746.06	-17
2011-12	885.36	685.75	-23
Tribal Development Department			
2007-08	1383.72	1249.98	-10
2008-09	1697.92	1406.74	-17
2009-10	2018.05	1837.23	-9
2010-11	2464.35	2205.08	-11
2011-12	2957.75	2581.04	-15

⁵ Information was not furnished by Public Works Department

Year	Estimated Expenditure	Actual Expenditure	Percentage of variation (-/+)
Public Works Department			
2007-08	1976.86	1752.95	-11
2008-09	2186.12	1670.44	-24
2009-10	1996.88	1554.67	-22
2010-11	1840.59	1508.58	-18
2011-12	2356.95	1346.22	-43
Higher Education Department			
2007-08	153.09	73.89	-52
2008-09	152.27	102.11	-33
2009-10	189.37	136.43	-28
2010-11	248.84	314.11	+26
2011-12	444.57	246.16	-45

(Source: Information collected from the Departments)

It may be seen from the above Table that the percentage of variation in budget estimates and actual expenditure ranged between nine and 52 *per cent* during 2007-12 pertaining to the above four Departments, which is indicative of unrealistic budget preparation.

2.6 Conclusion

During 2011-12, an expenditure of ₹ 29,218 crore was incurred against total grants and appropriations of ₹ 36,044 crore, resulting in savings of ₹ 6,826 crore. The overall savings were the net result of savings of ₹ 6,878 crore, off-set by excess of ₹ 52.58 crore. The excess expenditure incurred required regularisation under Article 205 of the Constitution of India.

In 13 cases, a total amount of ₹ 349 crore was surrendered in excess of the actual savings. In 19 grants and one appropriation, savings amounting to ₹ 1,325 crore were not surrendered, while in 32 cases, surrender of funds amounting to ₹ 3,832 crore were made on the last working day of the financial year. Similarly, out of the total savings of ₹ 3,709 crore under 21 other grants, only ₹ 2,579 crore was surrendered. Despite excess expenditure of ₹ 46.74 crore, there was surrender of ₹ 94.41 crore in case of two grants. Cent *per cent* saving of the budget provision of ₹ 1.96 crore under Grant number 44 was not surrendered by the Higher Education Department during 2011-12. Grants-in-aid of ₹ 2.02 crore were drawn by two departments on simple receipt forms thereby bypassing the requirement for submission of utilisation certificates.

2.7 Recommendations

- Budgetary control mechanism should be strengthened in all the Government Departments. Realistic budget estimates should be prepared in order to avoid large savings/ excesses and re-appropriation/surrender orders at the end of the financial year.
- Regular flow of expenditure should be maintained to avoid rush of expenditure at the fag end of the financial year.
- Excess expenditure pending since the year 2000-01 should be got regularised on priority.

CHAPTER-III

FINANCIAL REPORTING

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

3.1 Status of submission of accounts by Autonomous Bodies

There are 30 Autonomous Bodies in the State of which audit of accounts of two Autonomous Bodies has been entrusted to the Comptroller & Auditor General of India. The status of entrustment of audit and rendering of accounts by the Autonomous Bodies are given in **Table 3.1**.

Table- 3.1: Position of submission of Accounts

Name of the Body	Period of entrustment	Year upto which accounts were rendered
Chhattisgarh Housing Board	2004-05 to 2009-10 and 2007-08 to 2011-12	No account rendered till September 2012
Chhattisgarh State and District Legal Services Authority	2007-08 to 2011-12	No account rendered till September 2012

Thus, a total of 13 Accounts are due from Chhattisgarh Housing Board (8) and Chhattisgarh State and District Legal Services Authority (5). Non-submission of accounts is fraught with the risk of fraud and leakage of public money.

3.2 Misappropriation, losses, defalcation, etc.

Rules 22 and 23 of the Chhattisgarh Financial Rules provides that each and every case of loss, misappropriation and defalcation should be intimated to the Accountant General. A total of 1631 cases involving Government money of ₹ 16.49 crore as reported by the State Government to Accountant General (Audit) were awaiting conclusive investigation and settlement at the end of 31 March 2012. Year-wise analysis of such cases is shown in **Appendix-3.1**. The Department-wise and category-wise break up of pending cases is given in **Appendix-3.2**. The age-profile of the pending cases and the number of cases pending in each category viz. theft and misappropriation/loss are summarised in **Table-3.2**.

Table-3.2: Profile of misappropriation, losses, defalcation, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved	Nature of the case	Number of cases	Amount involved
0 – 5	319	508.15	Theft	195	96.52
5 – 10	314	298.85			
10 – 15	160	321.44	Misappropriation/ Loss of materials	1436	1,552.22
15 – 20	263	237.20			
20 – 25	232	211.33			
25 & above	343	71.77			
Total	1631	1,648.74	Total pending cases	1631	1,648.74

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

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

Table-3.3: Reasons for outstanding cases of misappropriation, losses, defalcation, etc.

(₹ in crore)

Sl. No.	Reasons for the delay/outstanding cases	Number of cases	Amount
1	Awaiting departmental and criminal investigation	312	2.79
2	Departmental action initiated but not finalised	115	0.50
3	Criminal proceedings finalised but execution of certificate cases for recovery of the amount pending	18	0.11
4	Awaiting orders for recovery or write off	1126	11.97
5	Pending in the courts of law	60	1.12
	Total	1631	16.49

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

It can be seen from the above Table that in 1631 cases departmental action was pending. Further, 69 per cent of the cases were outstanding as orders for recovery or write off were awaited.

3.3 Status of Abstract contingent bills and temporary advances

3.3.1 Status of submission of Detailed Contingent bills against Abstract Contingent bills

As per Rule 313 of the Chhattisgarh State Treasury Code, every Drawing officer has to certify in each abstract contingent (AC) bill that detailed contingent (DC) bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the respective Controlling Officers for countersignature and transmission to the Accountant General (A&E). As per information received from Accountant General (A&E), detailed bills aggregating to ₹ 33.59 crore were received during the period 2006-2012 and all the outstanding AC bills have been cleared by drawing DC bills as on 31 March 2012. Year-wise details are given in **Table-3.4**.

Table-3.4: Pendency in submission of Detailed Contingent bills against Abstract Contingent bills

(₹ in crore)

Year	Opening balance		AC bills drawn during year		DCC bills submitted during the year		Outstanding AC bills	
	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount
2006-07	275	2.95	284	5.82	169	1.58	390	7.19
2007-08	390	7.19	98	1.43	3	0.13	485	8.49
2008-09	485	8.49	471	8.70	217	3.78	739	13.41
2009-10	739	13.41	30	0.55	--	--	769	13.96
2010-11	769	13.96	187	7.21	886	16.64	70	4.53
2011-12	70	4.53	208	6.93	278	11.46	--	--
Total			1278	30.64	1553	33.59		

(Source: Information received from the office of the Accountant General (A&E).)

3.3.2 Non-adjustment of temporary advances

According to Rule 53 (4) of the Chhattisgarh State Financial Code, temporary advance as far as possible should be adjusted at the earliest and under no circumstances should it be extended beyond three months from the date of drawal. The Drawing and Disbursing Officers (DDOs) draw temporary advances for the purpose of meeting contingent expenditure either on the authority of standing orders or specific sanction of the State Government.

Information obtained from the Accountant General (A&E) revealed that 139¹ cases of temporary advances aggregating to ₹ 1.79 crore in Public Works Department, Public Health and Engineering Department and Water Resources Department were pending for adjustment by DDOs as on 31 March 2012.

3.4 Advances from Contingency Fund

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

- An amount of ₹ two crore was sanctioned (November 2011) to General Administration Department as advance for payment of pending bills of *Rajyostav* pertaining to previous years and for the year 2011.

¹

Name of the Department	Number of cases	Amount outstanding as on 31 March 2012 (₹ in crore)
Public Works Department	50	0.95
Water Resources Department	62	0.75
Public Health Engineering	27	0.09
Total	139	1.79

- An amount of ₹ 15 lakh was sanctioned (October 2011) to Public Works Department as advance for construction of Transit Hostel Building for officers and staff at District Headquarters Gariaband and Balrampur.
- An amount of ₹ five lakh was sanctioned (August 2011) to Economic and Statistical Department as advance for consultation on effective implementation and quality review of schemes of the State Government.

The expenditure incurred cannot be termed as an expenditure of unforeseen and emergent nature and hence the withdrawals from the Contingency Fund were not justified.

3.5 Personal Deposit accounts

As per Rule 543 of Chhattisgarh Financial Rules, the Personal Deposit (PD) accounts which are opened with the prior permission of the Finance Department are required to be closed at the end of the financial year. Accordingly, the PD accounts created for parking funds by debit to the Consolidated Fund of the State should be closed at the end of the financial year by minus debit to the relevant service heads.

We observed that there were 143 PD Accounts in 19 District treasuries and sub -treasuries involving ₹ 729.22 crore as of March 2012, out of which 89 PD Accounts involving ₹ 18.09 crore were not operated for more than three years. This included two² PD accounts with a balance of ₹ 1.49 crore and ₹ 1.26 crore lying unchanged since September 2003 and March 2006 respectively. Out of the 89 inoperative PD Accounts, 63 were pertaining to the period from 1999 to 2001. The amounts lying in these inoperative accounts were not transferred back to their respective Service Heads as pointed out by the Accountant General (A&E) during inspection of the respective treasuries during 2011-12.

Details of age-wise inoperative PD accounts are given in Table 3.5.below:

Table 3.5: Details of inoperative PD Accounts

Year	No. of inoperative PD Accounts	Amount (₹ in crore)
3-5	14	2.15
5-10	28	15.69
10-15	46	0.25
15 years and above	1	-- ³
Total	89	18.09

(Source: Treasury inspection Report of AG (A&E))

Keeping the funds in PD accounts and not utilising the same for a considerable period inflated the revenue expenditure and locked up the resources which could otherwise have been utilised gainfully for developmental purposes elsewhere.

² Land Acquisition Officer, Rajnandgaon (₹ 1.49 crore) and Engineering College, Raipur (₹ 1.26 crore)

³ The amount of PD account was not mentioned due to negligible amount (₹ 4050)

3.6 Conclusion

A total of 13 Accounts of two Autonomous Bodies were not submitted to Accountant General (Audit) Chhattisgarh till September 2012. Out of 1631 pending cases of misappropriation, losses, defalcation etc., 312 cases involving ₹ 2.79 crore were pending for want of initiation of departmental and criminal investigations and of the total pending cases, 575 cases involving ₹ 283.10 crore were pending for more than 20 years. As on 31 March 2012, 139 cases of temporary advances amounting to ₹ 1.79 crore were pending for adjustment. Withdrawals were made from the Contingency Fund for expenses which were not of contingent nature. 89 out of 143 Personal Deposit Accounts, involving ₹ 18 crore, were not operated for more than three years.

3.7 Recommendations

- Departmental enquiries in cases involving misappropriation, losses, defalcation etc., should be initiated promptly and completed expeditiously. Internal control mechanism in the concerned Departments should be strengthened to prevent recurrence of such cases.
- Codal provisions for sanction of advances from the Contingency Fund should be adhered to strictly.
- Personal Deposit accounts should be closed at the end of the financial year and amounts lying in non-operative PD accounts should be transferred back to their respective service heads.

Raipur
The

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

Countersigned

New Delhi
The

(VINOD RAI)
Comptroller and Auditor General of India

Appendix 1.1*(Referred to in paragraph 1.1; Page 1)***STATE PROFILE OF CHHATTISGARH****A-General Data**

Sl. No.	Particulars		Figures
1	Area		1,37,898 Sq. km
2	Population		
	a	As per 2001 Census	2.08 crore ⁵
	b	2010-11	2.55 crore ⁵
3	a	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	154 person per sq. km
	b	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	189 person per sq. km
4	Population Below Poverty Line ¹ (BPL) (All India Average = 27.5 per cent)		48.70 per cent ²
5	a	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	64.66 per cent
	b	Literacy (as per 2011 Census) (All India Average = 74.0 per cent)	71.04 per cent
6	Infant mortality ³ (per 1000 live births) (All India Average = 47 per 1000 live births)		51 per 1000 live births
7	Gini Coefficient ⁴		
	a	Rural (All India = 0.30)	0.29
	b	Urban (All India = 0.37)	0.43
8	Gross State Domestic Product ⁵ (GSDP) 2011-12 at current price		135536.34
9	Per capita GSDP CAGR (2002-03 to 2011-12)		13.09
10	GSDP CAGR (2002-03 to 2011-12)	Chhattisgarh	15.35
		General Category States	14.46
11	Population Growth (2002-03 to 2011-12)	Chhattisgarh	16.54
		General Category States	13.90

B. Financial Data

Particulars		2002-03 to 2011-12		2002-03 to 2011-12
CAGR		General Category States	Chhattisgarh	Chhattisgarh
		(In per cent)		
a.	of Revenue Receipts	16.86	19.63	18.97
b.	of Own Tax Revenue	16.74	18.43	18.48
c.	of Non Tax Revenue	12.84	18.96	17.42
d.	of Total Expenditure	14.58	17.24	17.78
e.	of Capital Expenditure	21.25	17.37	19.44
f.	of Revenue Expenditure on Education	15.41	23.71	23.31
g.	of Revenue Expenditure on Health	14.00	14.59	15.95
h.	of Salary and Wages	13.43	15.95	15.96
i.	of Pension	16.89	21.13	19.06

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

¹ Source : General data: BPL (Planning Commission and NSSO data, 61 Round),

² Source : GoI Press information Bureau (Poverty Estimates for 2009-10)

³ Source : Infant Mortality rate (SRS Bulletin January 2011)

⁴ Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP).

⁵ Source : Economic Survey Report 2011-12

Appendix-- 1.1(a) (Referred to in paragraph 1.2: Page 1) Part A: Structure and form of Government Accounts	
<p>Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of the State' established under Article 266(1) of the Constitution of India.</p> <p>Part II: Contingency Fund : Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.</p>	
PART B: Layout of Finance Accounts The Finance Accounts have been divided into two volumes from 2011-12.	
Volume I Summarised Statements	
1	Statement of financial position contains the cumulative figures of assets and liabilities of the Government at the end of the year.
2	Statement of receipts and disbursement- depicts all receipts and disbursements of the Government during the year in three parts in which Government account is kept.
3	Statement of receipts- comprises revenue and capital receipts and receipts from borrowings of the Government.
4	Statement of expenditure (consolidated fund) -gives the details of expenditure by function and also summarises expenditure by nature of activity.
Volume II	
5	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of 2011-12.
6	Statement of Borrowings and other liabilities Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
7	Statement of Loans given by the Government-Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
8	Statement of Grants-in-aid given by the State Government.
9	Statement of Guarantees given by State Government -Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
10	Statement of voted and charged expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads.
12	Provides accounts of revenue expenditure by minor heads under non plan and plan separately and capital expenditure by major head wise and comparison with the figures of previous year.
13	Depicts the detailed capital expenditure incurred during and to the end of 2011-12 and comparison with the figures of previous year.
14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2011-12
15	Detailed statement of Borrowings and other liabilities by minor heads.
16	Detailed account of loans and advances given by the Government of Chhattisgarh, the amount of loan repaid during the year, the balance as on 31 March 2012.
17	Detailed statement on sources and applications of funds for expenditure other than revenue account.
18	Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
19	Details of earmarked balances of reserve funds.

Appendix - 1.2
(Referred to in paragraph 1.2 at page 1)
Methodology Adopted for the Assessment of Fiscal Position

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

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

Trends in Gross State Domestic Product (GSDP)

	2007-08	2008-09	2009-10 ^(P)	2010-11 ^(Q)	2011-12 ^(A)
Gross State Domestic Product (₹ in crore)	80255.11	96972.18	99261.96	117566.74	135536.34
Growth rate of GSDP (in per cent)	20.01	20.83	2.36	18.44	15.28

(Source: Economic and Statistical Department, Government of Chhattisgarh)

The Sector wise Details of GSDP (₹ in crore)

	2007-08	2008-09	2009-10(P)	2010-11(Q)	2011-12(A)
Primary Sector	26584.77	29358.58	29656.60	37215.19	41421.24
Secondary Sector	27648.79	35638.11	33009.17	37849.69	44415.53
Tertiary Sector	26021.55	31975.49	36596.19	42501.86	49699.57
Gross State Domestic Product (GSDP)	80,255.11	96,972.18	99,261.96	1,17,566.74	1,35,536.34

(Source: Economic and Statistical Department, Government of Chhattisgarh for the year 2011-12)

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

Primary sector Agriculture (including Animal Husbandry), Forestry & Logging, Fishing, Mining and Quarrying.

Secondary sector Manufacturing (registered and unregistered), Construction, Electric, Gas and Water Supply.

Tertiary sector Railway, Transport by other means, Storage, Communication, Trade, Hotel & Restaurant, Banking, Insurance & Real Estate, Owning of Dwelling & Business Services, Community & Personal Services.

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

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

Appendix-1.3*(Referred to in paragraph 1.2, 1.4 and 1.5.1: page 1,10 and 15)***A Time Series Data Analysis of State Government Finances***(₹ in crore)*

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A- Receipts					
1. Revenue Receipts	13,879(95)	15,663(95)	18,154(89)	22,720(94)	25,867(94)
<i>(i) Tax Revenue</i>	5,618(40)	6,594(42)	7,123(39)	9,005(40)	10,712(41)
Taxes on Agricultural Income	0	0	0	0	0
VAT/Taxes on Sales, Trade, etc.	3,024(54)	3,611(55)	3,712(52)	4,841(54)	6,006(56)
State Excise	843(15)	964(15)	1,188(17)	1,506(17)	1,597(15)
Taxes on Vehicles	277(5)	314(5)	352(5)	428(5)	502(5)
Stamps and Registration Fees	463(8)	496(8)	583(8)	786(9)	846(8)
Land Revenue	88(2)	359(5)	160(2)	247(3)	271(3)
Taxes on Goods and Passengers	511(9)	421(6)	696(10)	675(7)	826(7)
Other Taxes	412(7)	429(7)	433(6)	522(6)	665(6)
<i>(ii) Non Tax Revenue</i>	2,021(15)	2,202(14)	3,043(17)	3,836(17)	4,058(16)
<i>(iii) States share in Union taxes and duties</i>	4,035(29)	4,258(27)	4,381(24)	5,425(24)	6,320(24)
<i>(iv) Grants in aid from GOI</i>	2,205(16)	2,609(17)	3,607(20)	4,454(20)	4,776(18)
2. Misc. Capital Receipts	27	02	02	02	04
3. Recoveries of Loans and Advances	437(3)	533(3)	992(5)	561(2)	1,283(5)
3(a). Inter State Settlement	02	01	03	03	02
4. Total Revenue and Non Debt Capital Receipts (1+2+3)	14,345	16,199	19,151	23,286	27,156
5. Public Debt Receipts	262(2)	386(2)	1287(6)	795(3)	421(2)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	142(54)	181(47)	1064(83)	592(74)	365
Net transactions under ways and means advances and overdraft	--	..	--	--	-
Loans and Advances from Government of India	120(46)	206(53)	223(17)	203(26)	57
6. Total Receipt in the Consolidated fund (4+5)	14,607	16,585	20,438	24,081	27,577
7. Contingency Fund Receipts	--	3	..	01	--
8. Public Account Receipts	17,706	20044	24,512	27,524	34,161
9. Total receipts of the State (6+7+8)	32,316	36,629	44,951	51,605	61,739
PART B. Expenditure/Disbursement					
10. Revenue Expenditure	10,840(75)	13,794(80)	17,265(83)	19,355(85)	22,628(81)
Plan	3,576(33)	5,421(39)	6,817(39)	8,069(42)	10,004(44)
Non Plan	7,264(67)	8,373(61)	10,448(61)	11,286(58)	12,624(56)
General Services (incl. interest payments)	3,040(28)	3,599(26)	4,350(25)	5,247(27)	5,904(26)
Social Services	4,117(38)	6,153(45)	8,024(46)	8,310(43)	10,477(46)
Economic Services	3,140(29)	3,524(25)	4,423(26)	5,091(26)	5,560(25)
Grants-in-aid and Contributions	543(5)	519(4)	468(3)	707(4)	687(3)
11. Capital Expenditure	3,131(22)	2,940(17)	2,745(13)	2,952(13)	4,056(15)
Plan	3,101(99)	2,939(100)	2,745(100)	2,951(100)	4,055(100)
Non Plan	30(1)	01	0	01	01
General Services	107(3)	102(3)	77(2)	53(2)	42(2)
Social Services	733(23)	708(24)	802(24)	828(24)	989(24)
Economic Services	2,291(73)	2,130(72)	1,866(74)	2,071(74)	3,025(74)
12. Disbursement of Loans and Advances	500(3)	491(3)	897(4)	567(2)	1,269(5)

	2007-08	2008-09	2009-10	2010-11	2011-12
12(a) Inter State Settlement	02	01	03	02	04
13.Total (10+11+12+12[a])	14,473	17,226	20,910	22,876	27,957
14. Repayment of Public Debt	558 (4)	489 (3)	652(3)	691(3)	853(3)
Internal Debt (excluding Ways & Means Advances and Overdrafts)	272 (49)	379 (78)	536(82)	555(80)	711(83)
Net transactions under Ways and Means Advances and Overdraft	--	..	0	0	0
Loans and Advances from Government of India	286 (51)	110 (22)	116(18)	135(20)	142(17)
15. Appropriation to Contingency Fund	--	..	..	..	0
16. Total disbursement out of Consolidated Fund (13+14+15)	15,031	17,715	21,562	23,567	28,810
17. Contingency Fund disbursements		01	0	0	0
18.Public Account disbursements	16,854	19585	23879	26,896	32940
19.Total disbursement by the State (16+17+18)	31,885	37,301	45,441	50,463	61750
PART-C-Deficits					
20. Revenue Deficit (-) (1-10)/ surplus (+)	(+) 3,039	(+)1,869	(+)888	(+)3,364	(+)3239
21.Fiscal Deficit(-)/ Surplus (+) (4-13)	(-) 128	(-)1,027	(-)1,759	(+)410	(-)801
22. Primary Deficit (-)/Primary Surplus (+) (21+23)	(+)1,012	(+) 51	(-)664	(+)1,608	(+)392
PART-D-Other Data					
23. Interest Payments (included in revenue exp.)	1,140	1,078	1,095	1,198	1,193
24. Financial Assistance to Local Bodies etc⁶.	2,007	2,563	2,889	3401	4,607
25. Ways and Means Advances/ Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
Ways and Means Advances availed (days)	Nil	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on WMA/Overdraft	Nil	Nil	Nil	Nil	Nil
27. Gross State Domestic Product (GSDP)	80,255.11	96972.18	99261.96^(P)	117566.74^(Q)	1,35,536.34^(A)
28. Outstanding Debt (year-end)	14,512	14,780	15,937⁷	16,697	17,102
29. Outstanding Guarantees (year-end)	481	895	3,338	2,849	2,637
30. Maximum Amount Guaranteed (year-end)	2,495	3,650	4,401	5,054	7,079
31. Number of Incomplete Projects	NA	223	159	77	137
32. Capital Blocked in Incomplete Projects	NA	1,531	1,115	887	2042
PART-E-Fiscal Health Indicators					
I-Resource Mobilisation					
Own Tax Revenue/GSDP (Ratio)	0.07	0.07	0.07	0.08	0.08
Own Non-Tax Revenue/GSDP (Ratio)	0.03	0.02	0.03	0.03	0.03
Central Transfers/GSDP (Ratio)	0.08	0.07	0.08	0.08	0.08
II-Expenditure Management					
Total Expenditure/GSDP (Ratio)	0.18	0.18	0.21	0.19	0.21
Total Expenditure/Revenue Receipts (Ratio)	1.04	1.10	1.15	1.01	1.08
Revenue Expenditure/Total Expenditure (Ratio)	0.75	0.80	0.83	0.85	0.81
Capital Expenditure/Total Expenditure (ratio)	0.22	0.17	0.13	0.13	0.15
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.21	0.16	0.13	0.13	0.14
III-Management of Fiscal Imbalances					
Revenue Deficit(Surplus)/GSDP (ratio)	0.04	0.02	0.01	0.03	0.02
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	0.00	-0.01	-0.01	0.00	-0.01
Primary Deficit(Surplus)/GSDP (Ratio)	0.01	0.00	-0.01	0.01	0.00
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	-23.74	-1.82	0.50	8.21	-4.04
IV- Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (Ratio)	0.18	0.15	0.16	0.14	0.13
Fiscal Liabilities/RR(Ratio)	1.05	0.94	0.88	0.73	0.63
Primary deficit vis-à-vis quantum spread (Ratio)	1.00	0.03	-0.73	0.93	0.29
V- Other Fiscal Indicators					
Return on Investment	NA	NA	0.44	4.30	0.04
Balance from Current Revenue (₹ in crore)	5,028	5,413	5,682	8,377	10113
Financial Assets/Liabilities (Ratio)	1.10	1.24	1.25	1.43	1.60

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

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

3. NA Not available

⁶ Source: Finance and Appropriation Accounts 2011-12 and Economic survey report of Chhattisgarh State 2011-12.

⁷ Change in figure due to proforma correction and change in GSDP figures of the State.

Appendix-1.4

(Referred to in paragraphs 1.2.1, 1.4 and 1.8.1 Page 2,11 and 27)

Part A: Abstract of receipts and disbursement for the year 2011-12

(₹ in crore)

2010-11		Receipts	2011-12	2010-11	Disbursement	2011-12		
						Non-Plan	Plan	Total
22,719.54		Revenue Receipts	25867.38	19,355.75	Revenue Expenditure	12623.64	10004.41	22628.05
	9,005.14	Tax Revenue	10712.25	5,247.06	General Services	5829.43	74.74	5904.17
	3,835.32	Non-Tax Revenue	4058.48	8,309.72	Social Services	3380.89	7095.96	10476.85
	5,425.19	States Share of Union Tax	6320.44	4,081.69	Education, Sports, Arts and Culture	1352.05	3556.23	4908.28
	1,397.45	Non-Plan Grants	1,545.07	748.91	Health and Family Welfare	370.80	583.48	954.28
	2,169.91	Grants for State Plan Scheme	1930.51	686.31	Water Supply, Sanitation Housing and Urban Development	232.79	692.96	925.75
	886.53	Grants for Central and Centrally Sponsored Plan Schemes	1300.63	29.29	Information and Broadcasting	39.57	0.59	40.16
				966.13	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	905.72	340.21	1245.93
				60.99	Labour and Labour Welfare	46.03	30.23	76.26
				1,725.54	Social Welfare and Nutrition	424.99	1888.26	2313.25
				10.86	Others	8.94	4.00	12.94
				5,091.43	Economic Services	2726.64	2833.71	5560.35
				2,590.36	Agriculture and Allied Activities	1305.16	961.34	2266.50
				1,216.21	Rural Development	598.72	1087.03	1685.75
				0.00	Special Areas Programme	0.00	0.00	0.00
				5.10	Communication		26.11	26.11
				288.28	Irrigation and Flood Control	188.03	174.44	362.48
				297.89	Energy	0.00	336.90	336.90
				326.34	Industry and Minerals	182.35	208.82	391.17
				300.08	Transport	427.36	2.05	429.41
				4.42	Science, Technology and Environment	1.20	3.35	4.55
				62.75	General Economic Services	23.82	33.66	57.48
				707.55	Grants-in-Aid and Contributions-	686.68	0.00	686.68
22,719.54		Total Revenue Receipts	25,867.38	19,355.75	Total Revenue Expenditure	12,623.64	10,004.41	22,628.05
	II	Revenue Deficit carried over to Section B	0.00	3,363.79	Revenue Surplus carried over to Section B			3239.33
22,719.54		Total	25867.38	22,719.54	Total			25867.38
1,569.66	III	Opening Cash balance including permanent Advances and Cash Balance Investment	2712.22	0.00	Opening Overdraft from Reserve Bank of India			0.00
2.31	IV	Miscellaneous Capital Receipts	3.93	2,951.51	Capital Outlay	0.76	4055.64	4056.40
				52.87	General Services	0.75	41.76	42.51
				827.60	Social Services	0.01	988.68	988.69
				303.17	Education, Sports, Arts and Culture	0.00	181.98	181.98
				97.88	Health and Family Welfare	0.00	149.30	149.30
				184.99	Water Supply, Sanitation Housing and Urban Development	0.00	482.73	482.73
				0.01	Information and Broadcasting	0.01	0.00	0.01
				217.28	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	0.00	106.01	106.01
				19.15	Social Welfare and Nutrition	0.00	56.60	56.60
				5.13	Other social services	0.00	12.06	12.06

Audit Report (State Finances) for the year 2011-12

2010-11		Receipts	2011-12		2010-11	Disbursement	2011-12		
							Non-Plan	Plan	Total
					1,866.01	Economic Services	0.00	3025.20	3025.20
					67.05	Agriculture and Allied Activities	0.00	93.53	
					144.87	Rural Development	0.00	98.97	
					971.12	Irrigation and Flood Control	0.00	1222.01	
					0.00	Energy	0.00	900.00	
					32.51	Industry and Minerals	0.00	26.10	
					637.46	Transport	0.00	673.49	
					13.00	General Economic Services	0.00	11.11	
					2,744.92	Total Capital Outlay	0.76	4,055.64	4,056.40
2.65	V	Inter-State Settlement		2.21	3.29	Inter-State Settlement			4.03
561.16	VI	Recoveries of Loans and Advances		1282.53	896.79	Loans and Advances disbursed			1,268.74
	73.17	from Power Projects	97.96			for power projects			0.00
	0.70	From Government Servants	-0.65			to Government Servants			0.01
	487.29	From Others	1185.22		896.79	To others			1268.73
3,363.79	VII	Revenue Surplus brought down		3,239.33	0.00	Revenue Deficit brought down			0.00
795.19	VIII	Public Debt Receipts		421.34	651.57	Repayment of Public debt			852.49
	0.00	External Debt	0.00		0.00	External Debt			0.00
	592.43	Internal debt other than Ways and Means Advances and Overdrafts	364.60		535.76	Internal debt other than Ways and Means Advances and Overdrafts			710.60
	0.00	Net Transactions under Ways and Means Advances	0.00		0.00	Net transactions under Ways and Means Advances			0.00
	0.00	Net Transactions under overdraft	0.00						
	202.76	Loans and Advances from Central Government	56.74		115.81	Repayment of Loans and Advances from Central Government			141.89
0.00	IX	Appropriation to Contingency Fund	0.00		0.00	Appropriation to Contingency Fund			0.00
0.00	X	Amount Transferred to Contingency Fund	0.00		0.00	Expenditure from Contingency Fund			0.00
27,523.97	XI	Public Account Receipts		34,161.23	26,895.50	Public Account Disbursement			32940.27
	825.25	Small Savings and Provident Funds	830.42		496.28	Small Savings and Provident Funds			522.66
	405.06	Reserve Funds	563.58		383.46	Reserve Funds			354.83
	17632.65	Suspense and Miscellaneous	22528.50		17743.68	Suspense and Miscellaneous			22506.10
	5852.93	Remittance	6889.67		5819.25	Remittance			6793.57
	2808.08	Deposits and Advances	3349.06		2452.83	Deposits and Advances			2763.11
	XII	Closing Overdraft from Reserve Bank of India		0.00	2712.22	Cash Balance at end-			2700.86
					0.00	Cash in Treasuries and Local Remittances			0.00
					(-)1480.73	Deposits with Reserve Bank			94.42
					13.11	Departmental Cash Balance including permanent Advances			11.62
					4179.84	Cash Balance Investment			2594.82
33,818.98		TOTAL-B		41,822.79	33,818.98	TOTAL-B			41,822.79

Appendix-1.4 (Continued)
(Referred to in paragraphs 1.2.1, 1.4 and 1.8.1 Page 2, 11 and 27)
**Part B: Summarised financial position of the
Government of Chhattisgarh**

(₹ in crore)

As on 31.03.2011	Liabilities		As on 31.03.2012
8,741.83	Internal Debt		8395.83
2510.62	Market Loans bearing interest	2197.47	
2.10	Market Loans not bearing interest	2.11	
20.29	Loans from Life Insurance Corporation of India	20.29	
6208.88	Loans from other Institutions	6175.96	
0.00	Ways and Means Advances	0	
0.00	Overdrafts from Reserve Bank of India	0	
2,374.89	Loans and Advances from Central Government		2289.74
0.68	Pre 1984-85 Loans	0.68	
7.35	Non-Plan Loans	5.28	
2339.73	Loans for State Plan Schemes	2258.38	
0.19	Loans for Central Plan Schemes	0.19	
26.94	Loans for Centrally Sponsored Plan Schemes	25.21	
40.00	Contingency Fund		40.00
2,331.02	Small Savings, Provident Funds, etc.		2641.07
2,244.59	Deposits		2829.82
1,803.70	Reserve Funds		1894.45
145.00	Suspense and Miscellaneous Balances		167.40
17,681.03	Total		18258.31
	Assets		
20,739.19	Gross Capital Outlay on Fixed Assets		24791.66
259.92	Investments in shares of Companies, Corporations, etc.	1194.38	
20,479.27	Other Capital Outlay	23597.28	
1,535.28	Loans and Advances -		1521.85
411.33	Loans for Power Projects	313.37	
998.90	Other Development Loans	1072.40	
125.05	Loans to Government servants and Miscellaneous loans	136.08	
799.04	Reserve Fund Investments		948.90
2.40	Advances		1.68
272.15	Remittance Balances		176.11
0.00	Contingency Fund		0.00
1,913.18	Cash -		1751.96
0.00	Cash in Treasuries and Local Remittances		
-1,480.73	Deposits with Reserve Bank	94.42	
12.81	Departmental Cash Balance including	11.32	
0.30	Permanent Advances	0.3	
3,380.80	Cash Balance Investments	1645.92	
-7,580.21	Deficit on Government Account		-10933.85
-3,363.79	(i) Less Revenue Surplus of the current year	-3239.33	
3.36	(ii) Profoma corrections and other adjustments	-114.31	
-4,219.78	Accumulated deficit at the beginning of the year	-7580.21	
17,681.03	Total		18,258.31

Appendix-1.5
(Referred to in paragraph 1.2.3 : page 5)
Actuals, vis-à-vis, Budget Estimates for 2011-12

(₹ in crore)

Particular	Budget Estimates 2011-12	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Revenue Receipt	25809.90	25867.38	57.48	0.22
Own tax revenue	9830.45	10712.25	881.80	8.97
Taxes on Sales, Trade etc.	5487.82	6006.25	518.43	9.45
State Excise	1626.00	1596.98	-29.02	-1.78
Taxes on Vehicles	450.00	502.18	52.18	11.60
Stamps and Registration Fees	750.00	845.82	95.82	12.78
Taxes on Goods and Passengers	700.00	825.67	125.67	17.95
Land Revenue	200.03	270.56	70.53	35.26
Taxes on Duties and Electricity	600.00	637.97	37.97	6.33
Other Taxes	16.60	26.82	10.22	61.57
Non Tax Revenue	4310.87	4058.48	-252.39	-5.85
Share of Union Taxes and Duties	6204.33	6320.44	116.11	1.87
Grant-in-aid from GOI	5464.24	4776.21	-688.03	-12.59
Revenue Expenditure	24461.77	22628.05	-1833.72	-7.50
General Services	6145.66	5904.18	-241.48	-3.93
Organs of State	247.32	179.87	-67.45	-27.28
Fiscal Services	629.56	484.41	-145.15	-23.06
Interest Payments & Servicing of Debt	1403.34	1293.20	-110.14	-7.85
Administrative services	2243.40	2068.72	-174.68	-7.79
Pension and Miscellaneous General services	1622.04	1877.99	255.95	15.78
Social Services	11860.02	10476.84	-1383.17	-11.66
Education, Sports, Art and Culture	5675.24	4908.28	-766.96	-13.51
Health and Family Welfare	1103.01	954.28	-148.73	-13.48
Water Supply, Sanitation, Housing and Urban Development	1164.07	925.74	-238.33	-20.47
Information and Broadcasting	30.73	40.16	9.43	30.65
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1330.20	1245.93	-84.28	-6.34
Labour and Labour Welfare	123.09	76.26	-46.83	-38.04
Social Welfare and Nutrition	2419.14	2313.25	-105.89	-4.38
Others	14.53	12.94	-1.58	-10.90
Economic Services	5844.00	5560.35	-283.65	-4.85
Agriculture and Allied Services	2620.66	2266.49	-354.17	-13.51
Rural Development	1678.39	1685.75	7.35	0.44
Irrigation & Flood Control	227.05	362.48	135.43	59.65
Energy	288.50	336.90	48.40	16.78
Industry & Minerals	413.29	391.17	-22.12	-5.35
Transport	484.80	429.41	-55.39	-11.42
Communication	36.53	26.12	-10.41	-28.50

Particular	Budget Estimates 2011-12	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Science, Technology and Environment	10.90	4.55	-6.35	-58.26
General Economic Services	83.88	57.48	-26.40	-31.47
Grant-in-aid from Contributions	612.09	686.68	74.59	12.19
Capital expenditure of which	5077.06	4056.40	-1020.65	-20.10
General Services	127.91	42.51	-85.40	-66.77
Social Services	1484.39	988.69	-495.70	-33.39
Education, Sports, Art and Culture	413.24	181.98	-231.26	-55.96
Health and Family Welfare	284.20	149.30	-134.90	-47.47
Water Supply, Sanitation, Housing and Urban Development	607.44	482.73	-124.71	-20.53
Information and Broadcasting	0.01	0.01	0.00	0.00
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	84.99	106.01	21.02	24.74
Social Welfare and Nutrition	61.92	56.60	-5.32	-8.59
Other Social Services	32.59	12.06	-20.53	-62.98
Economic Services	3464.76	3025.20	-439.56	-12.69
Agriculture and Allied Services	76.89	93.52	16.63	21.63
Rural Development	55.05	98.96	43.91	79.76
Irrigation & Flood Control	1871.27	1222.02	-649.25	-34.70
Energy	0.00	900.00	900.00	900.00
Industries & Minerals	34.66	26.10	-8.56	-24.71
Transport	1401.28	673.49	-727.79	-51.94
General Economic Services	25.61	11.11	-14.50	-56.62
Revenue Surplus (+)/ deficits (-)	1348.13	3239.33	1891.20	140.28
Fiscal Deficits (-)	-3819.79	-801.17	3018.62	-79.03
Primary surplus (+)/ deficits (-)	-2516.45	392.00	2908.45	-115.58

Appendix 1.6

(Referred to in paragraph 1.7.1 ; Page 24)

Status of Incomplete Projects which crossed the Target date as on March 2012

(₹ in crore)

Sl no	Sl.no of Finance Accounts 2011-12	Name of the incomplete Project/Works	Target year of completion	Estimated cost of work	Revised cost, if any	Cost over run due to revision of cost 7=6-5	Progressive expenditure to the end of the year	cost over run due to excess expenditure incurred against cost 9=8-6	Total Cost over run 10=7+9
1	2	3	4	5	6	7	8	9	10
Public Works Department									
1	1	Construction of New Rest House & 8 Staff Quarter	2008-09	6.19	14.37	8.18	0.03	0.00	8.18
2	2	Construction of Engineering College Building at Raipur (New Work) Year 2005-06	2008-09	51.51	51.51	0.00	47.33	0.00	0.00
3	3	Construction of Counter insurgency Terrorism Jungle War College at Singarbhat, Kanker-	2007-08	21.54	21.54	0.00	10.23	0.00	0.00
4	4	Construction of Medical Complex Building at Jagdalpur	2007-08	68.18	68.18	0.00	48.86	0.00	0.00
5	6	Construction of New District and Session Court Building at Jashpur	2004-05	16.95	16.95	0.00	1.17	0.00	0.00
6	7	Construction of State Sports training centre Building at Bilaspur	1985-86	39.89	103.67	63.79	38.33	0.00	63.79
7	8	Construction of residential Building at High Court	2005-06	37.50	59.44	21.94	43.25	0.00	21.94
8	9	Construction of Medical college Building at Raigarh	2008-09	83.43	83.43	0.00	45.17	0.00	0.00
9	10	Widening and renewal of Amapara Tathiband Road	2008-09	10.91	10.91	0.00	5.63	0.00	0.00
10	11	Improvement of NH 200 in 2 lane to 4 lane from Km. 103 Pendri (by pass Road) to 114/2 Tifra Railway crossing	2009-10	43.47	74.18	30.71	0.42	0.00	30.71
11	12	Gariaband-Bardula Road length 58.82	2007-08	36.11	36.11	0.00	16.13	0.00	0.00

1	2	3	4	5	6	7	8	9	10
12	14	Widening and Upgradation of Abhanpur Torla Road km. 13.75	2010	18.04	18.04	0.00	8.05	0.00	0.00
13	15	Widening and strengthening of Nemora to Thanaud Road length 8.025 km.	2010	11.26	11.26	0.00	7.15	0.00	0.00
14	16	Construction of Tatibandh-Khamtarai four lane Road	2006-07	20.23	20.23	0.00	1.60	0.00	0.00
15	17	Construction of Tilda-Tandwa Kirna Raita Dharsiwa Road length 25 km.	2009-10	19.70	19.70	0.00	13.55	0.00	0.00
16	18	Construction of Dhamtari-Nagari Road (Phase-II) under Asian Development Bank Scheme length 64.72 km.	2007-08	53.75	53.75	0.00	34.16	0.00	0.00
17	19	Widening and strengthening of Deokar-Saja-Khamria Road 31.30 km.	2009-10	26.92	26.92	0.00	16.46	0.00	0.00
18	20	Widening and strengthening Kodwa-Saja-Silhati Road 32.54 km.	2009-10	25.18	25.18	0.00	8.20	0.00	0.00
19	21	Construction of Pandariya to Bajag Road length 25 km.	2008-09	11.53	11.53	0.00	8.28	0.00	0.00
20	22	Construction of Kawardha-Rengakhar via Madhaghat Road length 41.40 km.	2008-09	12.66	12.66	0.00	9.19	0.00	0.00
21	23	Construction of Pendridih to Darrighat Road Phase II length 20.42 km.	2008-09	32.56	32.56	0.00	1.96	0.00	0.00
22	24	Sakari Turkidih bypass Road length 7.00 km.	2007-08	4.49	13.42	8.93	4.43	0.00	8.93
23	25	Widening and Upgradation of Tilda Bhagora Jamgaon Road length 14.50 km.	2007-08	15.76	15.76	0.00	0.86	0.00	0.00
24	26	First class Bituminous Lemru to Badgaon Road	2005-06	10.26	10.26	0.00	0.83	0.00	0.00

1	2	3	4	5	6	7	8	9	10
25	27	Water Bounded Macedum. Bituminous work of Raha to Rava Road	2007-08	25.05	25.05	0.00	0.91	0.00	0.00
26	28	Construction of ring Road in the outer area of Ambikapur length 11 km.	2008-09	13.08	16.36	3.29	9.31	0.00	3.29
27	29	Construction of Jashpur Astha Kusmi Samri Road length 47.00 km.	2006-07	12.31	12.31	0.00	9.57	0.00	0.00
28	30	Construction of Chalgali Aragahi Road length 47.00	2006-07	11.95	11.95	0.00	9.79	0.00	0.00
29	31	Construction of Ramgarh Kotadol Road length 44.20	2006-07	11.13	11.13	0.00	5.17	0.00	0.00
30	32	East West Corridor No.4 widening and upgradation of Bagicha - Chiraidard Road No. 47	2003-04	25.62	25.62	0.00	21.49	0.00	0.00
31	33	Widening and strengthening of Bhanupratappur Narayanpur Kondagaon Road length 141.90 km.	2006-07	76.11	76.11	0.00	62.86	0.00	0.00
32	38	Construction of Road over Bridge at. Akaltara	2005-06	7.65	7.65	0.00	5.88	0.00	0.00
33	39	Construction of Road over Bridge at Chakrabhatha	2007-08	10.45	10.45	0.00	10.27	0.00	0.00
34	40	Construction of bridge across Hasdev River on Pendri Gomda (Govindra) Road	2009-10	12.97	12.97	0.00	7.63	0.00	0.00
35	41	Construction of bridge across Hasdeo river on Korba Geruwaghat Darrii Road	2009-10	15.40	15.40	0.00	7.60	0.00	0.00
36	42	Construction of bridge across Mahanadi on Birra Bhatgaon Road	2007-08	10.69	12.36	1.67	12.56	0.20	1.86
37	43	Construction of Railway over bridge at Dongargarh	2006-07	15.90	15.90	0.00	16.14	0.24	0.24
38	44	Mainey river on Tanger Gaon Pelma Road	2005-06	1.93	1.93	0.00	1.41	0.00	0.00
39	45	Construction of Mahanadi river bridge on Surajgarh Pussore Road	2008-09	45.09	45.09	0.00	28.60	0.00	0.00

1	2	3	4	5	6	7	8	9	10
40	46	Road over Bridge at Mowa on Raipur Baloda Bazar Road	2008	14.41	16.35	1.94	17.63	1.28	3.23
41	47	Mahanadi river bridge on Donar Borsi Road	2008	11.60	20.23	8.63	12.71	0.00	8.63
42	48	Mahanadi river bridge on Abhanpur Rajim Road	2008	13.51	20.50	6.99	18.26	0.00	6.99
43	49	Road over Bridge on Tekari on Mumbai Howrah Rail line	2007	15.00	16.50	1.50	15.37	0.00	1.50
44	50	Mahanadi river bridge on samoda Acchola Road	2007	16.06	16.06	0.00	10.01	0.00	0.00
45	51	Jamunaiya Nalla Bridge on Amlidih Hasada Road	2009	22.37	22.37	0.00	1.73	0.00	0.00
46	52	Fly over on Jora Saddu Dhaneli Road	2009	20.20	20.20	0.00	10.14	0.00	0.00
47	53	F/s work in detailed Engineering Road over Bridge Champa in km. 196/6 on NH 200 near Champa Railway Station	2005-06	10.59	10.59	0.00	0.02	0.00	0.00
48	54	Balance works of construction of H1 bridge & approaches in km. 207/10 of NH.43(Job no. 43 CG-03-04-102)	2008-09	11.58	11.58	0.00	9.89	0.00	0.00
49	55	Strengthening of Kasdol Baldakachar Road length 35.00 km.	27.11.09	26.39	26.39	0.00	11.48	0.00	0.00
50	56	Strengthening and upgradation of Saragaon Deori Road length 20.60 km.	2009-10	16.15	16.15	0.00	6.33	0.00	0.00
51	57	Hasoud Sarsiwa Saraipali Padampur Road 70 Km.	2007-08	50.92	50.92	0.00	0.22	0.00	0.00
52	58	Basna Bamhni Bilaigarh Road	2007-08	40.01	40.01	0.00	0.00	0.00	0.00
53	64	Construction of Raipur Naka Railway Crossing in Bhilai nagar -Durg	2005	46.74	46.74	0.00	0.33	0.00	0.00
54	65	Bridge construction of Shivnath nadi in district Rajnandgaon-Antagarh Road	2010-11	12.78	12.78	0.00	10.09	0.00	0.00
Total				1301.65	1459.21	157.56	704.67	1.72	159.28

(₹ in crore)

Sl no	Sl.no of Finance Accounts 2011-12	Name of the incomplete Project/Works	Target year of completion	Estimated cost of work	Revised cost, if any	Cost over run due to revision of cost 7=6-5	Progressive expenditure to the end of the year	cost over run due to excess expenditure incurred against cost 9=8-6	Total Cost over run 10=7+9
1	2	3	4	5	6	7	8	9	10
Water Resources Department									
1	2	Bhatapara Branch Canal in Sondur Project	2011-12	34.45	565.69	531.24	225.63	0.00	531.24
2	3	Kosarteda Project	Mar-11	154.65	154.65	0.00	161.88	7.23	7.23
3	4	Dudhawa Project (Dam Safety)	Jun-11	11.23	11.23	0.00	14.60	3.37	3.37
4	5	Dulna Anicut	Mar-12	76.69	76.69	0.00	86.61	9.92	9.92
5	6	Rawar Anicut	Mar-12	22.86	22.86	0.00	24.45	1.58	1.58
6	7	Tila Anicut	Mar-12	72.45	72.45	0.00	81.77	9.32	9.32
7	8	Hardi Anicut	2011-12	16.53	16.53	0.00	0.06	0.00	0.00
8	10	Malanjhar Diversion	Mar-12	11.19	11.19	0.00	7.75	0.00	0.00
9	11	Lining of Pairee Left Bank Canal	Jun-11	16.01	16.01	0.00	20.19	4.19	4.19
10	12	Lining work under the Pairee Project right Bank Canal	Jun-11	53.01	53.01	0.00	26.01	0.00	0.00
11	13	Sukha Nala Barrage	Jun-11	92.62	92.62	0.00	34.18	0.00	0.00
12	14	Ghumriya Nala Barrage	Jun-11	38.21	38.21	0.00	16.65	0.00	0.00
13	15	Karra Nala Barrage	2010-11	80.80	99.19	18.39	26.77	0.00	18.39
14	16	New Karra Bairaj	Mar-12	27.00	27.00	0.00	0.00	0.00	0.00
15	17	Work of open masonry Trup of main canal of Jonk Diversion	Jun-10	32.70	32.70	0.00	0.00	0.00	0.00
16	18	Khatutola Barrage	Mar-11	22.32	22.32	0.00	7.38	0.00	0.00
17	19	Pradhanph Barrage	2011	18.87	18.87	0.00	5.46	0.00	0.00
18	20	Gopalpur Anicut	2011	3.26	20.73	17.47	0.00	0.00	17.47
19	21	Khattee Anicut	Mar-11	12.58	15.44	2.86	5.85	0.00	2.86
20	22	Tandula Project Canal Lining Phase-I	Mar-11	122.40	122.40	0.00	0.92	0.00	0.00
21	23	Tandula Project Canal Lining Phase-II From 46 k.m. to 68.80 k.m.	Oct-11	31.97	31.97	0.00	1.14	0.00	0.00
22	24	Work of Lining and Remodelling of Supkonha Distributory	Mar-11	29.91	29.91	0.00	12.14	0.00	0.00
23	25	Work of Lining and Structure of Godhee Distributory Canal branch	Mar-11	2.50	23.91	21.41	18.40	0.00	21.41
24	26	Ganjiganja Tank	2011	10.38	10.38	0.00	2.06	0.00	0.00
25	27	Singbhal Tank	2011	7.61	22.32	14.71	0.17	0.00	14.71
26	28	Sorid Tank	2011	10.86	10.86	0.00	0.00	0.00	0.00
27	29	Nainital Diversion	2011	17.63	17.63	0.00	0.00	0.00	0.00

1	2	3	4	5	6	7	8	9	10
28	30	Lining of Right Bank Canal	Mar-11	12.89	12.89	0.00	6.52	0.00	0.00
29	31	Lining of Kharkhra Feeder Canal	2011	22.60	22.60	0.00	3.07	0.00	0.00
30	32	Urmal Tank	Jun-11	9.73	45.91	36.18	7.31	0.00	36.18
31	33	Pairee Ghumar Diversion	Jun-11	15.27	29.58	14.31	3.90	0.00	14.31
32	34	Bakoree Tank	2011	10.39	18.31	7.92	2.18	0.00	7.92
33	35	Bilaura Tank	2011	15.20	15.20	0.00	3.46	0.00	0.00
34	36	Rajadera Tank	2011	47.63	47.63	0.00	10.34	0.00	0.00
35	37	Sonkachar Tank	Jun-10	10.85	10.85	0.00	7.85	0.00	0.00
36	38	Jawas Diversion	Mar-10	5.48	5.48	0.00	9.08	3.60	3.60
37	39	Kumhari Diversion	Mar-09	12.11	12.11	0.00	14.70	2.59	2.59
38	40	Dharjewa Bandhan Tank	Jun-10	17.59	17.59	0.00	19.01	1.42	1.42
39	41	Khutpali Diversion	Jun-10	29.52	29.52	0.00	6.55	0.00	0.00
40	42	Katghora Diversion	Dec-10	15.19	15.19	0.00	14.17	0.00	0.00
41	43	Champajhariya Tank	Mar-11	11.15	11.15	0.00	0.62	0.00	0.00
42	45	Salka Diversion	Mar-11	18.80	38.56	19.76	35.25	0.00	19.76
43	46	Lachanpur Diversion	Jun-11	17.82	27.59	9.77	23.99	0.00	9.77
44	47	Lathnalla Diversion	Jun-10	15.05	15.05	0.00	8.04	0.00	0.00
45	48	Lilagar Diversion	Jun-11	9.81	17.40	7.59	15.95	0.00	7.59
46	49	Mand Anicut Ambetikara	Mar-11	13.32	13.32	0.00	3.55	0.00	0.00
47	50	Remodelling & Lining of Kharang canal system	Jun-11	78.00	101.04	23.04	76.60	0.00	23.04
48	51	Remodelling of & Lining of Maniyari canal system	Jun-11	106.66	159.95	53.29	54.63	0.00	53.29
49	52	Maniyari Barrage	Jun-11	19.21	43.75	24.54	21.86	0.00	24.54
50	53	Kenda Diversion	Mar-12	8.35	8.35	0.00	0.00	0.00	0.00
51	54	Darri Diversion	Jun-10	15.24	15.24	0.00	4.02	0.00	0.00
52	55	Amamuda Diversion	Jun-11	22.50	22.50	0.00	5.89	0.00	0.00
54	59	Minimata (Hasdeo) Bango Project (Major)	Jun-10	16.61	16.61	0.00	9.48	0.00	0.00
55	61	Lilar Diversion	Jun-11	17.40	17.40	0.00	0.11	0.00	0.00
56	62	Semrha Tank	Mar-10	11.71	11.71	0.00	0.04	0.00	0.00
57	63	Gangpur Tank	Mar-10	10.79	10.79	0.00	0.65	0.00	0.00
58	64	Haldimunda Diversion	Jun-10	25.09	25.09	0.00	1.11	0.00	0.00
59	65	Belsunga Tank	Mar-09	30.62	30.62	0.00	0.10	0.00	0.00
60	66	Maini Anicut	Mar-11	12.37	12.37	0.00	1.79	0.00	0.00
61	68	Rajim Anicut	Mar-10	13.53	20.73	7.20	12.40	0.00	7.20
62	69	Hemp remo-delling lining work	Jun-11	14.78	14.78	0.00	13.68	0.00	0.00
63	70	Bhendra Tank	Jun-10	11.75	11.75	0.00	9.61	0.00	0.00
64	74	Khamgda Tank	May-09	17.27	17.27	0.00	1.91	0.00	0.00
65	75	Pahanda Anicut	Mar-12	14.00	38.03	24.03	1.99	0.00	24.03
66	80	Sutiyapat project	Mar-08	67.25	67.25	0.00	66.33	0.00	0.00
67	82	Bhadra konari Anicut	Jun-09	47.90	47.90	0.00	0.81	0.00	0.00

1	2	3	4	5	6	7	8	9	10
68	86	Mahanadi project	2010-11	1153.14	1153.14	0.00	22.70	0.00	0.00
69	93	Samoda Phase-I	Mar-10	97.71	97.71	0.00	1.15	0.00	0.00
70	94	Baniya Tola Barrage	Jun-10	54.91	54.91	0.00	0.00	0.00	0.00
71	97	Hemp dam security	Mar-12	47.58	47.58	0.00	0.00	0.00	0.00
72	98	Hemp right canal	Mar-12	15.17	15.17	0.00	0.00	0.00	0.00
73	103	Minimata Hasdeo Bango Dam & Safety	Dec-08	31.68	31.68	0.00	0.96	0.00	0.00
74	106	Amethi Anicut	Mar-12	10.80	10.80	0.00	0.28	0.00	0.00
75	126	Khadma Tank	Mar-12	29.50	29.50	0.00	0.00	0.00	0.00
76	127	Munaikera Tank	Mar-12	27.50	27.50	0.00	0.00	0.00	0.00
77	128	Magod Diversion	Mar-12	35.50	35.50	0.00	0.00	0.00	0.00
78	129	Gobra pathar Diversion	Mar-12	17.70	17.70	0.00	0.00	0.00	0.00
79	130	Maniyari Tank	Mar-09	10.03	10.03	0.00	0.00	0.00	0.00
80	133	Koni Sendri	Mar-12	1332.29	1332.29	0.00	9.10	0.00	0.00
81	134	Uslapur f/p Durg	Mar-12	16.59	16.59	0.00	0.00	0.00	0.00
82	137	Tandula Tank augmentation (link on Gangrail to Tandula)	Mar-12	300.00	300.00	0.00	0.00	0.00	0.00
83	141	Champi Tank	Mar-10	15.59	15.59	0.00	0.00	0.00	0.00
		Total		5097.81	5931.52	833.71	1292.81	43.23	876.95

Appendix 1.7*(Referred to in paragraph 1.5.1; Page 16)***Details of Plan and Non-Plan Expenditure****(₹ in crore)**

Description	Plan Expenditure			Non-Plan Expenditure			Total Revenue Expenditure		
	2010-11	2011-12	Increase (+) Decrease (-)	2010-11	2011-12	Increase (+) Decrease (-)	2010-11	2011-12	Increase (+) Decrease (-)
Organs of State	1.54	1.95	0.41	164.26	177.92	13.66	165.80	179.87	14.07
Fiscal Services	4.29	3.13	-1.16	343.09	481.27	138.19	347.38	484.40	137.02
Interest Payment and Servicing of Debt	0.00	0.00	0.00	1298.38	1293.20	-5.18	1298.38	1293.20	-5.18
Administrative Services	30.61	69.67	39.05	1594.46	1999.05	404.59	1625.08	2068.72	443.64
Pensions and Miscellaneous General Services	0.00	0.00	0.00	1810.43	1877.99	67.56	1810.43	1877.99	67.56
Total General Services	36.45	74.74	38.30	5210.62	5829.43	618.82	5247.06	5904.18	657.11
Education, Sports, Art and Culture	2834.38	3556.23	721.85	1247.31	1352.05	104.74	4081.69	4908.28	826.59
Health and Family Welfare	425.22	583.48	158.26	323.69	370.80	47.11	748.91	954.29	205.37
Water Supply, Sanitation, Housing and Urban Development	505.97	692.95	186.98	180.34	232.79	52.45	686.31	925.74	239.43
Information and Publicity	0.60	0.59	-0.01	28.69	39.57	10.88	29.29	40.16	10.87
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	148.52	340.21	191.69	817.60	905.72	88.11	966.13	1245.93	279.80
Labour and employment	20.01	30.23	10.22	40.98	46.03	5.05	60.99	76.26	15.27
Social Welfare and Nutrition	1564.33	1888.26	323.93	161.21	424.99	263.77	1725.54	2313.25	587.71
Others	3.60	4.00	0.40	7.26	8.94	1.68	10.86	12.94	2.08
Total Social Services	5502.63	7095.96	1593.32	2807.08	3380.89	573.80	8309.72	10476.84	2167.13
Agriculture and Allied Services	1036.23	961.34	-74.89	1554.13	1305.16	-248.97	2590.36	2266.49	-323.86
Rural Development	856.99	1087.03	230.04	359.22	598.71	239.50	1216.21	1685.75	469.54
Irrigation and Flood Control	141.66	174.44	32.78	146.62	188.03	41.42	288.28	362.48	74.20
Energy	296.29	336.90	40.61	1.60	0.00	-1.60	297.89	336.90	39.01
Industry and Minerals	134.40	208.82	74.42	191.94	182.35	-9.59	326.34	391.17	64.83
Transport	2.21	2.05	-0.16	297.87	427.36	129.50	300.08	429.41	129.33
Communications	5.10	26.11	21.02	0.00	0.00	0.00	5.10	26.11	21.02
Science, Technology and Environment	3.22	3.35	0.12	1.20	1.20	0.00	4.42	4.55	0.12
General Economic Services	33.06	33.66	0.60	29.69	23.82	-5.87	62.75	57.48	-5.27
Total Economic Services	2509.17	2833.71	324.54	2582.26	2726.64	144.38	5091.42	5560.34	468.92
Grant-in-Aid and Contribution	21.12	0.00	-21.12	686.43	686.68	0.25	707.55	686.68	-20.86
Total Revenue Expenditure	8,069.36	10004.41	1935.05	11286.38	12623.64	1337.25	19355.75	22628.05	3272.30

Appendix-2.1

(Referred to in paragraph 2.3.1; Page 38)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage
1	2	3	4	5	6
	A	Revenue Voted			
1	4	Other Expenditure pertaining to Home Department	28.53	17.53	61.44
2	24	Public Works Roads and Bridge	386.30	130.39	33.75
3	44	Higher Education	396.45	139.25	35.12
4	79	Expenditure pertaining to Medical Education Department	245.85	60.89	24.76
		Total A	1,057.13	348.06	
	B	Capital Voted			
5	20	Public-Health Engineering	38.30	35.12	91.70
6	24	Public Works-Roads and Bridges	648.28	246.36	38.00
7	30	Expenditure pertaining to Panchayat and Rural Development Department	54.39	53.94	99.17
8	37	Tourism	25.61	14.50	56.62
9	42	Public works relating to Tribal Area Sub-Plan Roads and Bridges	397.83	232.71	58.49
10	48	Grants-in-Aid received on the recommendation of Thirteenth Finance Commission	318.39	188.52	59.21
11	67	Public Works Buildings	364.43	263.62	72.34
12	68	Public Works relating to Tribal Areas Sub-Plan-Buildings	126.49	57.10	45.14
13	76	Externally Aided projects pertaining Public Works Department	182.00	124.56	68.43
14	79	Expenditure pertaining to Medical Education Department	60.99	18.56	30.43
15	81	Financial Assistance to Urban Bodies	78.00	18.00	23.08
		Total B	2,294.71	1,252.99	
Grand Total - (A+B)			3,351.84	1,601.05	

Appendix-2.2*(Referred to in paragraph 2.3.3; Page 40)***Excess over provision of previous years requiring regularization***(₹ in crore)*

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess
1	2	3	4
2000-01	11 Grants	2, 14, 23, 24, 33, 34, 60, 71, 80, 82 and 83	10.21
	2 Appropriations	6 and 24	
2001-02	14 Grants	6, 14, 15, 17, 23, 24, 30, 33, 45, 54, 60, 67, 71 and 83	115.90
	2 Appropriations	16 and 25	
2002-03	8 Grants	10, 15, 24, 33, 37, 45, 58 and 82	114.59
	2 Appropriations	20 and 67	
2003-04	4 Grants	12, 33, 40 and 67	591.12
	2 Appropriations	Interest Payments and 6	
2004-05	4 Grants	15, 24, 67 and 81	133.36
	5 Appropriations	Interest Payments, Public Debt, 6, 10 and 42	
2005-06	4 Grants	4, 15, 24 and 39	23.27
	2 Appropriations	6 and 23	
2006-07	4 Grants	4, 24, 67 and 82	5.13
	1 Appropriation	33h	
2007-08	3 Grants	23, 33 and 60	15.99
	3 Appropriations	13, 24 and 36	
2008-09	9 Grants	24, 40, 67, 80, 6, 23, 75, 76 and 82	115.26
	1 Appropriation	23	
2009-10	10 Grants	3, 6, 22, 23, 24, 25, 49, 64, 76 and 80	216.77
	5 Appropriation	3, 12, 13, 43 and 67	
2010-11	22 Grants	1, 2, 6, 7, 8, 9, 12, 18, 23, 25, 29, 30, 39, 40, 45, 49, 56, 57, 58, 75, 82 and Interest Payments	293.78
	6 Appropriations	1, 20, 23, 29, 36 and Public Debt	
Total			1,635.38

Appendix-2.3

(Referred to in paragraph 2.3.5, Page 41)

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

(₹ in crore)

Sl. No.	Grant No.	Name of grant	Original Provision (Including Surrender)	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6	7
	A	Revenue (Voted)				
1	1	General Administration	87.62	83.72	3.90	11.57
2	2	Other expenditure pertaining to General Administration Department	11.29	9.12	2.17	0.73
3	4	Other Expenditure pertaining to Home Department	26.57	11.00	15.57	1.96
4	5	Jail	60.60	57.67	2.93	6.21
5	6	Expenditure pertaining to Finance Department	2,077.52	1,917.07	160.45	29.08
6	7	Expenditure pertaining to Commercial Tax Department	195.60	188.26	7.34	0.92
7	8	Land Revenue and District Administration	393.30	257.63	135.67	13.00
8	10	Forest	602.95	591.92	11.03	28.04
9	13	Agriculture	571.87	409.85	162.02	12.26
10	14	Expenditure pertaining to Animal Husbandry Department	222.25	187.55	34.70	32.24
11	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special component Plan for Scheduled Castes	98.83	95.18	3.65	18.16
12	18	Labour	37.11	27.67	9.44	0.72
13	19	Public Health and Family Welfare	580.42	513.55	66.87	6.72
14	24	Public Works-Roads and Bridges	361.30	255.91	105.39	25.00
15	26	Expenditure pertaining to Culture Department	15.59	14.26	1.33	1.29
16	27	School Education	2,315.95	2,174.07	141.88	161.74
17	28	State Legislature	25.00	19.04	5.96	1.20
18	29	Administration of Justice and Elections	143.62	116.61	27.01	5.52
19	31	Expenditure pertaining to Planning, Economics and Statistics Department	14.90	13.48	1.42	1.50
20	33	Tribal Welfare	973.50	859.35	114.15	13.07
21	34	Social Welfare	36.17	31.78	4.39	2.77
22	36	Transport	28.97	22.23	6.74	3.22
23	41	Tribal Areas Sub-Plan	3,018.90	2,517.94	500.96	140.81
24	43	Sports and Youth Welfare	31.27	15.65	15.62	0.72
25	44	Higher Education	387.49	257.20	130.29	8.96
26	48	Grant-in-aid received under the Recommendation of Thirteenth Finance Commission	318.21	264.99	53.22	34.48

1	2	3	4	5	6	7
27	49	Scheduled Caste Welfare	39.27	38.77	0.50	2.50
28	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	11.09	7.69	3.40	1.26
29	55	Expenditure Pertaining to Women and Child Welfare	560.82	539.64	21.18	120.43
30	58	Expenditure on Relief on account of Natural Calamities and Scarcity	382.48	282.89	99.59	79.66
31	64	Special Component Plan for Scheduled Caste	1,038.03	764.60	273.43	124.24
32	67	Public Works-Buildings	303.87	260.03	43.84	13.88
33	69	Urban Administration and Development Department-Urban Welfare	373.11	138.63	234.48	10.51
34	71	Information Technology and Bio-Technology	36.53	26.11	10.41	1.53
35	79	Expenditure pertaining to Medical Education Department	222.47	148.96	73.51	23.37
36	83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	22.35	22.18	0.17	2.26
		Total -A	15,626.82	13,142.20	2,484.61	941.53
	B	Capital (Voted)				
37	3	Police	5.75	0.75	5.00	1.00
38	11	Expenditure pertaining to Commerce and Industry Department	32.67	22.64	10.03	2.00
39	19	Public Health and Family Welfare	19.84	12.88	6.96	1.25
40	23	Water Resources Department	436.35	310.94	125.41	5.00
41	24	Public Works-Roads and Bridges	620.56	401.92	218.64	27.72
42	41	Tribal Areas Sub-Plan	1,180.56	877.11	303.45	289.25
43	45	Minor Irrigation Works	468.30	313.79	154.51	20.00
44	64	Special Component Plan For Scheduled Castes	740.01	559.73	180.28	64.62
45	67	Public Works-Buildings	306.77	100.80	205.97	57.77
46	68	Public Works relating to Tribal Area Sub-Plan-Buildings	104.92	69.39	35.53	21.57
47	76	Externally Aided Project Pertaining to Public Department	180.00	57.44	122.56	2.00
48	79	Expenditure pertaining to Medical Education Department	45.99	42.43	3.56	15.00
		Total - B	4,141.72	2,769.82	1,371.90	507.18
		Grand Total - (A+B)	19,768.54	15,912.02	3,856.51	1,448.71

Appendix-2.4

(Referred to in paragraph 2.3.5; Page 41)

Statement of various grants/ appropriation where supplementary provision proved insufficient by more than ₹ One crore each

(₹ in crore)

Sl. No.	Grant No.	Name of the grants	Original provision (Excluding Surrender)	Supplementary provision	Total	Expenditure	Excess
1	2	3	4	5	6	7	8
	A	Revenue Voted					
1	1	General Administration	71.69	11.57	83.26	83.72	0.46
2	6	Expenditure pertaining to Finance Department	1,677.52	29.08	1,706.60	1,917.07	210.47
3	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special component Plan for Scheduled Castes	73.21	18.16	91.37	95.18	3.81
4	17	Co-operation	56.63	23.34	79.97	81.32	1.35
5	23	Water Resources Department	264.72	14.13	278.85	284.77	5.92
6	27	School Education	1,990.58	161.74	2,152.32	2,174.07	21.75
7	29	Administration of Justice and Elections	109.76	5.52	115.28	116.61	1.33
8	34	Social Welfare	28.24	2.77	31.01	31.78	0.77
9	45	Minor Irrigation Works	38.97	2.85	41.82	45.48	3.66
10	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	6.28	1.26	7.54	7.69	0.15
11	66	Welfare Of Backward Classes	66.75	11.38	78.13	78.64	0.51
12	81	Financial Assistance To Urban Bodies	860.40	98.97	959.37	980.49	21.12

1	2	3	4	5	6	7	8
13	83	Financial Assistance To Urban Bodies under Tribal Area Sub-Plan	18.61	2.26	20.87	22.18	1.31
		Total -A	5,263.36	383.03	5,646.39	5,919.00	272.61
B	Capital Voted						
14	6	Expenditure pertaining to Finance Department	0.12	14.10	14.22	18.14	3.92
15	23	Water Resources Department	277.43	5.00	282.43	310.94	28.51
16	45	Minor Irrigation Works	258.13	20.00	278.13	313.79	35.66
		Total -B	535.68	39.10	574.78	642.87	68.09
		Total (A+B)	5,799.04	422.13	6,221.17	6,561.87	340.70

Appendix-2.5

(Referred to in paragraph 2.3.6; Page 41)

Excessive/Unnecessary/Insufficient re-appropriation of funds

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

(₹ in lakh)

Sl. No	Grant no. and description	Head of account	Original plus Supplementary Provision	Reappropriation	Final excess(+)/ savings (-)
1	2	3	4	5	6
1	14-Expenditure Pertaining to Animal Husbandry Department	2403-108-1001-Additional Central Assistance (General) - 7242- National Agriculture Development Scheme	5,550.00	-5.64	-4,344.95
2	21- Expenditure Pertaining to Housing and Environment Department	4217-01-051-0101- State plan Schemes (Normal)- 5371-Naya Raipur Development Authority -	33,200.00	-7,619.03	13,750.00
3	24-Public Works Roads and Bridges	5054-03-101-0101-State plan Schemes (Normal)- 4151 - Construction of Major Bridges -	12,000.00	-100.00	-3,142.14
4		5054-03-337-0101-State Plan schemes (Normal)- 4336 Construction of state Highway Roads in the State -	16,566.01	-1,228.00	-8,965.79
5		5054-04-800-0101-State Plan Schemes (Normal)- 1513- Construction of Main Road in Districts	22,000.00	-400.00	-7,644.84
6	27-School Education	2202-01-112-0701-Centrally Sponsored Schemes Normal - 6933- Mid-day Meals Programme in Middle School-	1,550.00	-857.00	2,810.73
7	33-Tribal Welfare	2225-02-277-2772- Primary school-	37,535.00	-1,113.07	-9,392.40
8	41-Tribal Areas Sub-Plan	2202-01-796-101-0102- Tribal Area Sub Plan-3496-Middle School-	11,110.00	-18.87	2,574.77
9	42-Public Works relating to Tribal Area Sub-Plan Roads and Bridges	5054-03-796-337-0102-Tribal Area Sub-Plan- 3710- State Highways for State-	5,000.00	-866.00	-3,345.33
10		5054-04-796-800-0102-Tribal Area Sub-Plan -3539-District Main Roads -	12,000.00	-400.00	-7,573.78
11	45-Minor Irrigation Works	4702-102-0101-State plan scheme (Normal)- 7422 - Construction of Industrial water Structure-	22,000.00	-17,020.04	2,952.63
12		4702-101-0101-State Plan schemes (Normal)- 3803- Minor and Micro Minor Irrigation Schemes-	7,050.00	-1,465.19	2,147.21

1	2	3	4	5	6
13	64-Special Component Plan for Scheduled Castes	4702-789-102-0103-Special Component Plan for Scheduled Caste- 7422-Construction of Industrial Water Structure-	27,000.00	-18,506.08	2,988.82
14	67-Public Works Buildings	4202-01-202-0101-State Plan Schemes (Normal)-3490-Construction of Secondary School Building -	6,005.01	-50.00	-5,721.48
15	80-Financial Assistance to Three tier Panchayati Raj Institutions	2202-02-196-8403-Grant in-Aid for Salaries to Shiksha Karmies for Basic Minimum Services-	12,000.00	-831.20	-2,254.74
16		2202-02-196-0101-State Plan schemes (Normal)- 8403- Grant in-Aid for Salaries to Shiksha Karimes for Basic Minimum Services -	13,150.00	-549.30	-4,733.59
17		2515-198-8214- Secretariat Management-	5,391.57	-74.62	-3,444.76

Appendix-2.6

(Referred to in paragraph: 2.3.7; Page 42)

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

(₹ in lakh)

Sl. No	Name and title of Grant	Name of the Scheme	Total Provisions	Surrender	Percent-age of Surrender
1	2	3	4	5	6
1	1-General Administration	2070-003-1201-Externally Aided Projects (Normal)-6725- Grant received under European Commission State Partnership Programme-	52.00	39.03	75.06
2		2070-104-5460-Establishment of Special Investigation-(S.I.E)-	141.98	106.40	74.94
3		2012-03-800-3609-Other expenditure-	16.55	12.51	75.59
4	02- Other Expenditure pertaining to General Administration Department	2070-800-4678-Office of the Reception and State Officer-	132.70	69.19	52.14
5		2235-60-107-4674 Allowances and gratuities to Freedom Fighters-	111.00	88.39	79.63
6	06-Expenditure pertaining to Finance Department	2070-800-224-Other Expenditure-	40,000.00	40,000.00	100.00
7	08-Land Revenue and District Administration	2029-103-0801-Central Sector Scheme Normal-5917-Expansion of Land Records Computerisation Scheme-	356.70	319.55	89.59
8		2029-103-0701- Central Sector Scheme Normal-6337-Updation of Land Records-	4,988.92	4,728.50	94.78
9		2029-797-6753-Transfer to Environment Fund-	3,600.00	3,600.00	100.00
10		2029-797-6754-Transfer to Infrastructure Development Fund-	3,600.00	3,600.00	100.00
11		2216-03-102-0101-State Plan Schemes (Normal)-7298-Housing Scheme for Naxal affected families-	100.00	100.00	100.00
12		6401-800-862-Krishak Rinn Vidhan-	100.00	100.00	100.00
13	09- Expenditure pertaining to Revenue Department	2058-102-5659- Government Press, Raipur-	253.75	164.86	64.97
14		2058-104-301-Printing Work at Private Presses-	30.00	18.66	62.20
15		4058-103-3427--Machinery and Equipment Purchase of Printing Machine-	5.00	5.00	100.00
16	10-Forest	2406-02-110-0801-Central Sponsored Schemes Normal-5502- Elephant Project -	250.00	160.00	64.00
17		4406-01-101-0701- Central Sponsored Schemes Normal-5538- Integrated Forest Safety Conservation Scheme-	1,390.00	792.36	57.00

1	2	3	4	5	6
18	11-Expenditure pertaining to Commerce and Industry Department	2852-80-003-0101-State Plan Schemes (Normal)-7394-National Institution of Fashion Technology-	100.00	100.00	100.00
19		2852-80-800-0101- State Plan Schemes (Normal)-5382-Grant-in-aid for Infrastructure	1,300.00	1,027.88	79.07
20		2852-80-800-0101- State Plan Schemes (Normal)-9068-Cost Capital Grant to Industrial Units-	200.00	178.94	89.47
21		4851-101-0101- State Plan Schemes (Normal)-9219-Payment of Compensation for Land Acquisition and Land Development	1,000.00	1,000.00	100.00
22		4851-101-0101- State Plan Schemes (Normal)- 9219-Payment of Compensation for Land Acquisition and Land Development	15.00	15.00	100.00
23	12-Expenditure pertaining to Energy Department	2801-06-101-0101-State Plan Schemes (Normal)-6825-Rajiv Gandhi Rural Electrification Programme-	1,190.90	1,190.90	100.00
24	13-Agriculture	2401-119-1001-Additional Central Assistance (General)-7242-National Agriculture Development Scheme-	5,500.00	2,884.38	52.44
25		2401-119-0701-Centrally Sponsored Schemes Normal-6831-National Horticulture Mission Scheme-	1,650.00	900.00	54.55
26	14-Expenditure pertaining to Animal Husbandry Department	2403-109-0101-State Plan Schemes (Normal)-7403-Veterinary University-	100.00	100.00	100.00
27		2403-800-0801-Central Sector Schemes Normal-8703-Milk Production and Infrastructure	314.92	314.92	100.00
28	15-Financial Assistance to Three Tier Panchayat Raj Institutions under Special Component Plan for Scheduled Castes	2202-01-789-101-0103- Special Component Plan for Scheduled Castes-2952-Uniform for Girls-	330.00	196.49	59.54
29		2515-789-198-0703-Centrally Sponsored Schemes (S.C.P.)-7424-Rastriya Gram Swaraj Yojana-	84.00	60.00	71.43
30	17-Co-operation	4425-107-0101- State Plan Schemes (Normal)-2759-Investment in Share Capital in District Co-operative Agriculture and Development Bank-	110.00	110.00	100.00
31		6425-107-0101- State Plan Schemes (Normal)-5657-Loans to State Co-operative Agriculture and Rural Development Bank-	50.00	50.00	100.00
32	18-Labour	2210-01-102-0101- State Plan Schemes (Normal)-791-Employess State Insurance Hospital -	148.60	103.40	69.58
33		2230-01-102-5810-Industrial Health and Safety	228.85	129.00	56.37
34		2230-01-112-0701-Centrally Sponsored Schemes Normal -2837-Rehabilitation Scheme for Bonded Labourers-	100.00	79.60	79.60

1	2	3	4	5	6
35	21-Expenditure pertaining to Housing and Environment Department	2215-02-106-0101-State Plan Schemes (Normal)-8049-Grant to Environmental Planning and Co-ordination Organisation for Pollution Control Board	50.00	50.00	100.00
36		2216-02-190-0101- State Plan Schemes (Normal)-7298-Housing Scheme for Naxal affected Families	100.00	82.00	82.00
37		2217-01-051-1201-Externally Aided Project (Normal)-7334-G.E.F. assisted S.U.T.P. Scheme	400.00	377.93	94.48
38		2217-05-800-0101- State Plan Schemes (Normal)-7411-Grant to Development Authorities	100.00	100.00	100.00
39		4217-01-051-1201-Externally Aided Projects (Normal)-7334-G.E.F. assisted S.U.T.P. Scheme	1,100.00	1,100.00	100.00
40		4217-01-051-0701-Centrally Sponsored Schemes Normal-7417- State Information Commission Building	500.00	500.00	100.00
41	23-Water Resources Department	4700-06-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Work	2,700.00	1,552.57	57.50
42		4700-06-800-0101- State Plan Schemes (Normal)-5685-Dam Safety and Strengthening	427.00	426.48	99.88
43		4700-08-800-0101-State Plan Schemes (Normal)-2884- Canal and Appurtenant Work	1,500.00	1,234.97	82.33
44		4700-11-800-0101- State Plan Schemes (Normal)-2884- Canal and Appurtenant Work	4,000.00	2,800.00	70.00
45		4700-12-800-0101- State Plan Schemes (Normal)-2884- Canal and Appurtenant Work	50.00	50.00	100.00
46		4711-01-103-0701-Centrally Sponsored Schemes Normal-6757- Flood Control Projects	3,000.00	2,283.02	76.10
47	26- Expenditure pertaining to Culture Department	2205-101-0701- Centrally Sponsored Schemes Normal-3077-Multisphere Cultural Institution	100.00	100.00	100.00
48		2205-105-0101-State Plan Schemes (Normal)-4513-Public Library	28.00	24.07	85.96
49		3454-02-110-0101- State Plan Schemes (Normal)-6041-Revision of District Gazetter	56.46	28.25	50.04

1	2	3	4	5	6
50	27-School Education	2202-01-101-0701-Centrally Sponsored Schemes Normal-5634-Kasturba Gandhi Residential School Scheme-	330.00	213.18	64.60
51		2202-02-109-0801- Centrally Sponsored Schemes Normal -7331- Girls incentive Schemes-	850.00	850.00	100.00
52		2202-02-109-0701- Centrally Sponsored Schemes Normal -6794- Information Technology-	1,528.00	1,528.00	100.00
53		2202-02-109-0101- State Plan Schemes (Normal)- 5052- Suchana Shakti Yojana-	262.00	226.00	86.26
54		2202-02-800-0101- State Plan Schemes (Normal)-5646- Establishment of Sainik Schools-	1,100.00	844.26	76.75
55		2202-80-800-1201-Externally Aided Projects (Normal)-6725-Grant received under European Commission State Partnership Programme-	2,390.00	1,548.76	64.80
56		2202-01-112-0701- Centrally Sponsored Schemes Normal-6933- Mid-day Meals Programme in Middle Schools-	1,550.00	857.00	55.29
57		4202-01-202-0701- Centrally Sponsored Schemes Normal-7367- Model School Scheme-	302.00	293.10	97.05
58	29-Administration of Justice and Elections	2014-105-0701- Centrally Sponsored Schemes Normal-7256- Computerisation of Courts-	150.00	102.63	68.42
59		2014-800-2918- Grant-in-aid to Bar Association Libraries-	100.00	100.00	100.00
60		2015-106-4006-Charges for conducting Elections to State Legislature-	168.40	102.06	60.61
61	33-Tribal welfare	2225-02-277-0801-Central Sector Schemes Normal-5325-Professional Training Education-	300.00	192.13	64.04
62		2225-02-800-0701-Centrally Sponsored Schemes Normal-334- Tribal Research Institute-	127.60	71.78	56.25
63	34-Social Welfare	2235-02-101-0801-Central Sector Schemes-7491-Development of facilities to Nishakttajan-	148.00	131.00	88.51
64		2235-02-101-0101-State Plan Schemes (Normal)-5650-District disabled Rehabilitation Centre-	64.45	44.09	68.41
65		2235-02-107-0101- State Plan Schemes (Normal)-5490-National Rehabilitation Programme for disabled-	265.25	135.10	50.93
66		2235-02-800-0101- State Plan Schemes (Normal)-5257-Grant-in-Aid to Institutions engaged in Social Welfare of Women and Children-	70.00	51.00	72.86

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67	34-Social Welfare	2235-02-800-0101- State Plan Schemes (Normal)-7014-Senior citizen assistance scheme-	231.00	116.29	50.34
68		4235-02-101-0101- State Plan Schemes (Normal)-79-Schools and Institutions for blind, deaf and dumb-	5.00	5.00	100.00
69	35-Rehabilitation	2235-01-200-3135-Rehabilitaion for displaced persons from former East Pakistan (New)-	30.00	30.00	100.00
70	39-Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	2408-01-102-3229-Subsidy to Civil Corporation for meeting losses in procurement of food grains-	200.00	200.00	100.00
71		2408-01-102-6964-Assistance to strengthening of Public Distribution System-	185.10	160.32	86.61
72		2408-01-102-0101-State Plan Schemes (Normal)-7432- Implentation of Unique Identification Project AADHAR -	100.00	100.00	100.00
73	41-Tribal Areas Sub-Plan	2202-01-796-101-0702-Centrally Sponsored Schemes T.S.P-5634- Programme for Kasturba Gandhi Residential School	380.00	290.32	76.40
74		2202-01-796-101-0702- Centrally Sponsored Schemes T.S.P-5660- N.P.E.G.E.L.-	200.00	120.59	60.30
75		2202-01-796-109-0102-Tribal Area Sub-Plan-7437-Mukhya Mantri Bal Bhavishya Suraksha Yojana-	300.00	211.50	70.50
76		2202-01-796-111-0702- Centrally Sponsored Schemes T.S.P-5396- Sarva Siksha Abhiyan-	31,000.00	21,175.66	68.31
77		2202-02-796-109-0702- Centrally Sponsored Schemes T.S.P-6794- Information Technology-	1,400.00	1,400.00	100.00
78		2202-02-796-109-0102-Tribal Area Sub-Plan-5052-Suchana Shakti Yojana-	350.00	322.64	92.18
79		2202-02-796-109-0102- Tribal Area Sub-Plan-585-Reimbursment of Examination fees to Board of Secondary Education-	60.00	46.67	77.78
80		2202-02-796-109-0102- Tribal Area Sub-Plan-6503-Post Matric Scholarship-	100.00	100.00	100.00
81		2202-02-796-109-0102- Tribal Area Sub-Plan-6755-Computer Education Schemes-	275.00	267.76	97.37
82		2202-80-796-800-1202-Externally Aided Projects(T.A.S.P)-6725-Grant received under European Commission State Partnership Programme-	1,834.00	1,241.73	67.71
83		2203-796-105-0702-Centrally Sponsored Schemes T.S.P.-2668- Polytechnic Institutions-	699.00	466.28	66.71
84		2203-796-105-0102-Tribal Area Sub-Plan-2667-Polytechnic-	155.00	86.16	55.59

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85	41-Tribal Areas Sub-Plan	2217-80-796-191-1002-Additional Central Aid (T.S.P.)-6807-Integrated Housing and Slum Area Development Scheme-	104.00	104.00	100.00
86		2225-02-796-277-0102-Tribal Area Sub-Plan-6937-Aircraft Pilot Training Schemes-	45.00	44.50	98.89
87		2225-02-796-800-0102- Tribal Area Sub-Plan-7320-State Tribal Research Institution-	79.00	79.00	100.00
88		2230-02-796-101-0102- Tribal Area Sub-Plan-8272-Unemployment allowance for Educated unemployed persons below Poverty Line-	155.00	87.58	56.50
89		2230-03-796-101-0702-Centrally Sponsored Schemes T.S.P-5176- Establishment of Mini I.T.I.-	190.50	111.84	58.71
90		2230-03-796-101-0102-Tribal Area Sub-Plan-5176- Establishment of Mini I.T.I.-	1,931.15	1,158.41	59.99
91		2230 -03-796-101-0102- Tribal Area Sub-Plan-6901-Incentive to Campaigners of Janjagran Abhiyan-	75.00	50.64	67.52
92		2235-02-796-101-0102- Tribal Area Sub-Plan-5650-District Disabled Rehabilitation Centre-	57.00	57.00	100.00
93		2235-02-796-102-0702-Centrally Sponsored Scheme T.S.P.-9949- Ekikrit Bal Sanrakshan Yojana-	800.00	400.00	50.00
94		2235-02-796-103-0102-Tribal Area Sub-Plan-7365-Immoral Trafficking Prevention Programme-	125.00	93.48	74.78
95		2236-02-796-101-0702- Centrally Sponsored Scheme T.S.P.-7361- Sabla Yojana-	1,011.82	1,008.04	99.63
96		2401-796-113-0102-Tribal Area Sub-Plan-7332-Balram Krishi Yantrikikaran Protsahan Yojana-	760.00	490.18	64.50
97		2401-796-119-1002-Additional Central Aid-7242-Rastriya Krishi Vikas Yojana-	4,180.00	2,993.66	71.62
98		2401-796-119-0702- Centrally Sponsored Scheme T.S.P.-2794- Grant for Sprinkler Irrigation-	208.94	111.24	53.24
99		2403-796-101-0102-Tribal Area Sub-Plan-2549-Veterinary Dispensary and Hospital-	330.05	254.84	77.21
100		2403-798-108-1002-Additional Central Aid-7242-Rastriya Krishi Vikas Yojana-	4,218.00	3,215.74	76.24
101		2406-01-796-102-0102-Tribal Area Sub-Plan-5091-Establishment of Public Reserve Area-	241.00	117.45	48.73
102		2406-01-796-800-0102-Tribal Area Sub-Plan-7322-Processing Unit-	250.00	160.00	64.00

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103	41-Tribal Areas Sub-Plan	2406-02-796-110-0802-Central Sector Schemes T.S.P.-6771- Development of Achanakumar Amarkantak Biosphere Reserve-	200.00	100.00	50.00
104		2501-05-796-196-0702-Centrally Sponsored Schemes T.A.S.P.-5077- Integrated Barren Land Development Programme-	176.81	134.65	76.16
105		2702-03-796-103-0102-Tribal Area Sub-Plan-5478-Indira Khet Ganga Yojana in Water Shed Area-	200.00	109.60	54.80
106		2801-06-796-101-0102 -Tribal Area Sub-Plan-6825-Rajiv Gandhi Gramin Vidyuti Karan Yojana-	905.08	905.08	100.00
107		2851-796-107-0102- Tribal Area Sub-Plan-5690-Development and Extension of Arandi Resham/Silk-	135.00	121.50	90.00
108		2852-80-796-102-0102- Tribal Area Sub-Plan-5385-Establishment of New Industrial Area-	500.00	500.00	100.00
109		2852-80-796-800-0102- Tribal Area Sub-Plan-5451-Share Capital Assistance Scheme-	100.00	100.00	100.00
110		2852-80-796-800-0102 -Tribal Area Sub-Plan-7395-Credit Guarantee Fund-	400.00	400.00	100.00
111		4202-01-796-202-1002-Additional Central Assistance (TASP)-1400- Construction of Ashram and Hostel Building-	6,000.00	6,000.00	100.00
112		4202-01-796-202-0702-Centrally Sponsored Scheme T.A.S.P.-1400- Ashram and Hostel Building-	5,000.00	5,000.00	100.00
113		4202-01-796-202-0702- Centrally Sponsored Scheme T.S.P.-7367- Model School Yojana-	2,038.50	2,038.50	100.00
114		4202-02-796-103-0702- Centrally Sponsored Scheme T.S.P.-5176- Establishment of Mini I.T.I.-	700.00	420.05	60.01
115		4202-02-796-103-0702- Centrally Sponsored Scheme T.A.S.P.-7438- State Skill Development Mission-	4,600.00	4,600.00	100.00
116		4202-02-796-103-0102-Tribal Area Sub-Plan-5176- Establishment of Mini I.T.I.-	1,150.00	1,023.01	88.96
117		4202-02-796-105-0102- Tribal Area Sub-Plan-4945Constructin of building for Technical Education	300.00	191.94	63.98
118		4701-34-796-800-0102 -Tribal Area Sub-Plan-2898-Dam and Appurtenant Works-	1,000.00	775.00	77.50
119		4702-796-800-0702 Centrally Sponsored Scheme T.S.P.-7405- Repair/Renewal/ Renovation-	7,000.00	5,600.00	80.00
120		4702-796-800-0102- Tribal Area Sub-Plan- 7405- Maintenance/Renewal/ Regeneration-	6,000.00	6,000.00	1,00.00

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121	41-Tribal Areas Sub-Plan	4702-796-800-0102 -Tribal Area Sub-Plan-7422-Industrial Water Infrastructure Development-	10,000.01	7,987.59	79.88
122		5054-04-796-101-0102- Tribal Area Sub-Plan-4871-Construction of Bridges on P.M.G.S.Y. Roads-	2,000.00	2,000.00	100.00
123		5054-04-796-337-0102- Tribal Area Sub-Plan-4855-Pradhan Mantri Gram Sadak Yojana-	500.00	500.00	100.00
124		5054-04-796-337-0102 -Tribal Area Sub-Plan-7475-Mukhya Mantri Gram Sadak Evam Vikas Yojana-	4,914.50	4,909.12	99.89
125	43-Sports and Youth Welfare	2204-104-0701-Centrally Sponsored Schemes Normal-7304-Panchayat Yuva Krida Evam Khel Abhiyan-	1,718.00	1,508.75	87.82
126		2204-104-0101-State Plan Schemes (Normal)-3738-National Sports Talent Search-	50.00	49.23	98.46
127		2204-104-0101- State Plan Schemes (Normal)-7296-Sports Academy-	50.00	50.00	100.00
128	45-Minor Irrigation Works	4702-101-0701-Centrally Sponsored Schemes Normal-7405-Repairs/Renewal/Renovation-	1,000.00	997.19	99.72
129		4702-102-0101-State Plan Schemes (Normal)-7422-Construction of Industrial Water Structure-	22,000.00	17,020.04	77.36
130	46-Science and Technology	3425-60-200-0701- Centrally Sponsored Schemes Normal-5632-Establishment-	150.00	95.50	63.67
131		3425-60-200-0101- State Plan Schemes (Normal)-5433-Aid for Science and Technology Council-	480.00	320.00	66.67
132		3425-60-200-0101 -State Plan Schemes (Normal)-6736-Establishment of Central Laboratory-	340.00	220.00	64.71
133	47-Technical Education and Manpower Planning Department	2203-105-0701- Centrally Sponsored Schemes Normal-2668-Polytechnic Institutions-	393.00	224.90	57.23
134		2203-105-0101-State Plan Schemes (Normal)-2668-Polytechnic Institutions-	679.00	380.56	56.05
135		2203-112-0701- Centrally Sponsored Schemes Normal-7477-Quality Improvement in Technical Institutions-	400.00	400.00	100.00
136		2203-112-0101-State Plan Schemes (Normal)-7341-Establishment of I.I.T.-	100.00	100.00	100.00
137		2230-03-003-0101- State Plan Schemes (Normal)-717-Industrial Training Institutes-	639.50	431.93	67.54
138		2230-03-003-0101- State Plan Schemes (Normal)-7438-State Skill Development Mission-	500.00	488.05	97.61
139		2230-03-101-0101- State Plan Schemes (Normal)-6903-Vishwakarma Yojana-	100.00	85.38	85.38

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140	47-Technical Education and Manpower Planning Department	2230-03-101-0101- State Plan Schemes (Normal)-8355- Establishment of Mini I.T.I.-	456.50	309.47	67.79
141		4202-02-103-0701-Centrally Sponsored Schemes Normal-8355- Establishment of Mini I.T.I.-	300.00	288.94	96.31
142		4202-02-103-0101- State Plan Schemes (Normal)-717-Industrial Training Institutes-	300.00	203.27	67.76
143		4202-02-103-0101- State Plan Schemes (Normal)-8355- Establishment of Mini I.T.I.-	148.00	101.15	68.34
144		4202-02-104-0701-Centrally Sponsored Schemes Normal-2668- Polytechnic Institutions-	1,000.00	1,000.00	100.00
145		4202-02-104-0101- State Plan Schemes (Normal)-2668- Polytechnic Institutions-	200.00	140.43	70.22
146	48-Grants-in-aid received on the Recommendation of Thirteenth Finance Commission	2014-102-7416-Grant received under Recommendation of 13 th Finance Commission-	1,166.40	583.20	50.00
147		2014-103-7416- Grant received under Recommendation of 13 th Finance Commission-	2,182.40	1,091.20	50.00
148		2014-105-7416 -Grant received under Recommendation of 13 th Finance Commission-	392.80	196.40	50.00
149		2014-116-7416 -Grant received under Recommendation of 13 th Finance Commission-	1,131.60	565.80	50.00
150		2053-800-1303-Recommendation of Finance Commission (S.C.S.P.)- 7416- Grant received under Recommendation of 13 th Finance Commission-	108.00	54.00	50.00
151		2053-800-1302-Recommendation of Finance Commission T.A.S.P.-7416- Grant received under Recommendation of 13 th Finance Commission-	342.00	171.00	50.00
152		2053-800-1301-Recommendation of Finance Commission (General)-7416- Grant received under Recommendation of 13 th Finance Commission-	450.00	225.00	50.00
153		2205-103-1303-Recommendation of Finance Commission (S.C.S.P.)- 7416- Grant received under Recommendation of 13 th Finance Commission-	48.00	48.00	100.00
154		2205-103-1302-Recommendation of Finance Commission (Normal)-7416- Grant received under Recommendation of 13 th Finance Commission-	152.00	152.00	100.00

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155	48-Grant-in-aid received from the Recommendation of Thirteenth Finance Commission	2205-103-1301-Recommendation of Finance Commission-(Normal)-7416-Grant received under Recommendation of 13 th Finance Commission-	200.00	200.00	100.00
156		3454-02-800-7416- Grant received under Recommendation of 13 th Finance Commission-	360.00	360.00	100.00
157		3454-02-800-1303-Recommendation of Finance Commission (S.C.S.P.)- 7416-Grant received under Recommendation of 13 th Finance Commission-	218.40	218.40	100.00
158		3454-02-800-1302-Recommendation of Finance Commission T.A.S.P.- 7416- Grant received under Recommendation of 13 th Finance Commission-	691.60	691.60	100.00
159		3454-02-800-1301-Recommendation of Finance Commission (Normal)- 7416- Grant received under Recommendation of 13 th Finance Commission-	910.00	910.00	100.00
160		4202-04-106-1303-Recommendation of Finance Commission (S.C.S.P.)- 7416- Grant received under Recommendation of 13 th Finance Commission-	87.00	87.00	100.00
161		4202-04-106-1302-Recommendation of Finance Commission T.A.S.P.- 7416- Grant received under Recommendation of 13 th Finance Commission-	275.50	275.50	100.00
162		4202-04-106-1301-Recommendation of Finance Commission (Normal)- 7416- Grant received under Recommendation of 13 th Finance Commission-	362.50	362.50	100.00
163	51-Religious Trusts and Endowments	2250-800-6292-Renovation of Government Temples-	50.00	50.00	100.00
164	53-Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	2215-05-789-192-0103-Special Component Plan for Schedule Castes- 7329-Special Occasion-	60.00	60.00	100.00
165		2217-05-789-193-0103- Special Component Plan for Schedule Castes- 7329-Special Occasion-	140.00	140.00	100.00
166		2235-60-789-191-1003-Additional Central Assistance (S.C.S.P)-5401- Old Age Pension-	70.00	70.00	100.00
167		2235-60-789-193-1003- Additional Central Assistance (S.C.S.P)- 5401- Old Age Pension-	183.00	91.73	50.13
168		6217-60-789-192-0103- Special Component Plan for Schedule Castes- 7329-Special Occasion-	150.00	150.00	100.00

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169	53-Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	6217-60-789-193-0103- Special Component Plan for Schedule Castes- 7329-Special Occasion-	350.00	350.00	100.00
170	55-Expenditure Pertaining to Women and Child Welfare	2235-02-102-0701-Centrally Sponsored Schemes Normal-9949- Integrated Child Protection Scheme-	1,000.00	1,000.00	100.00
171		2235-02-103-0101-State Plan Schemes (Normal)-6868-Training to Anganwadi Workers-	150.00	150.00	100.00
172		2236-02-101-0701- Centrally Sponsored Schemes Normal-7361- Sabla Yojana-	1,331.34	1,237.91	92.98
173	56-Rural Industries	2851-103-0101-State Plan Schemes (Normal)-6769-Establishment of Indian Handloom Technology Institute-	64.30	33.84	52.63
174		2851-104-0101- State Plan Schemes (Normal)-7469-Establishment of Craft Village in Dongargarh-	50.00	50.00	100.00
175		2851-107-0701-Central Sector Schemes Normal-5521-Induced Development Programme-	33.20	33.20	100.00
176		4851-103-0101- State Plan Schemes (Normal)-6769- Establishment of Indian Handloom Technology Institute-	100.00	100.00	100.00
177		4851-107-0101-State Plan Schemes (Normal)-6336-Irrigation facilities and other construction works at Sericulture Centre-	70.00	41.97	59.96
178	57-Externally Aided Projects pertaining to Water Resources Department-	4701-80-800-1201-Externally Aided Projects (Normal)-5678-Chhattisgarh Irrigation Development Project-	3,954.00	2,746.27	69.46
179		4702-101-1203-Externally Aided Projects (S.C.P.)-5678- Chhattisgarh Irrigation Development Project-	212.00	212.00	100.00
180		4702-101-1202-Externally Aided Projects (TSP)- 5678-Chhattisgarh Irrigation Development Project-	1,312.90	879.17	66.96
181		4702-101-1201-Externally Aided Projects (Normal)-5678 Chhattisgarh Irrigation Development Project-	1,230.00	696.25	56.61
182	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2245-01-102-2661-Drinking Water Supply-	1,200.00	1,200.00	100.00
183		2245-01-103-7345-Nutrition-	200.00	200.00	100.00
184		2245-01-104-7346-Supply of Fodder-	100.00	100.00	100.00

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185	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2245-01-105-5492-Provision of Vaccination of Animals-	200.00	200.00	100.00
186		2245-01-282-7347-Public Health-	400.00	400.00	100.00
187		2245-01-800-1467-District and Other Roads-	874.80	874.80	100.00
188		2245-01-800-3819-Minor Irrigation (Agriculture)-	1,300.00	1,299.72	99.98
189		2245-02-101-747-Relief to Victims of Hailstorm-	500.00	405.29	81.06
190		2245-02-102-2661-Drinking Water Supply-	900.00	871.00	96.78
191		2245-02-104-7346-Supply of Fodder-	100.00	100.00	100.00
192		2245-02-105-5492-Provision for Vaccination of Animals-	300.00	296.00	98.67
193		2245-02-107-7349-Repairs-	399.20	399.20	100.00
194		2245-02-108-7349-Repairs-	100.00	100.00	100.00
195		2245-02-112-7357-Assistance to Flood Grant etc.-	700.00	568.48	81.21
196		2245-02-122-989-Re-establishment and repair of damaged Irrigation and Flood Control Works-	2,600.00	2,100.00	80.77
197		2245-02-282-7347-Pulic Health-	100.00	96.18	96.18
198		2245-05-101-4849-Transfer from Natural Calamities Contingency Fund to Calamity Relief Fund-	3,000.00	3,000.00	100.00
199		2245-05-101-7408-Efficiency Development under State Calamity Management-	400.00	400.00	100.00
200		2245-80-800-7408- Efficiency Development under State Calamity Management-	400.00	400.00	100.00
201		6245-01-800-2750-Loans for removal of Water Problems caused due to National Calamities-	20.00	20.00	100.00
202	64-Special Component Plan For Scheduled Castes	2202-01-789-101-0703-Centrally Sponsored Schemes S.C.P.-5634-Scheme for Kasturba Gandhi Residential School-	340.00	228.61	67.24
203		2202-01-789-101-0703-Centrally Sponsored Schemes S.C.P.-5660-N.P.E.G.E.L.-	160.00	89.28	55.80
204		2202-01-789-101-0103-Special Component Plan for Scheduled caste-5037-Junior Primary Schools-	211.25	107.27	50.78
205		2202-01-789-111-0703-Centrally Sponsored Schemes S.C.P.-5396-Sarva Shiksha Abhiyan-	30,000.00	24,614.92	82.05

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206	64-Special Component Plan For Scheduled Castes	2202-02-789-109-0703- Centrally Sponsored Schemes S.C.P.-6794- Information Technology-	767.50	767.50	100.00
207		2202-02-789-109-0103-Special Component Plan for Scheduled Castes-5052-Suchana Shakti Yojana-	63.00	54.36	86.29
208		2202-02-789-109-0103- Special Component Plan for Scheduled Castes-6755-Computer Education Scheme-	80.00	79.52	99.40
209		2202-80-789-800-1203-Externally Aided Projects (S.C.P.)-6725-Grant received under European Commission State Partnership Program-	576.00	416.83	72.37
210		2230-03-789-003-0103-Special Component Plan for Scheduled Caste-717-Industrial Training Institute-	147.00	76.01	51.71
211		2235-02-789-102-0703-Centrally Sponsored Schemes S.C.P.-9949- Integrated Child Protection Scheme-	200.00	100.00	50.00
212		2401-789-119-1003-Additional Central Assistance (S.C.S.P.)-7242- National Agriculture Development Scheme-	1,320.00	884.29	66.99
213		2501-05-789-196-0703-Centrally Sponsored Schemes S.C.P.-5077- Integrated Waste Land Development Programme-	60.00	43.60	72.67
214		2801-06-789-101-0103-Special Component Plan for Scheduled Caste-6825-Rajiv Gandhi Rural Electrification programme-	285.82	285.80	99.99
215		2852-80-789-800-0103- Special Component Plan for Scheduled Caste-5451-Share Capital Assistance Scheme-	100.00	82.82	82.82
216		2852-80-789-800-0103- Special Component Plan for Scheduled Caste-7395-Credit Guarantee Fund-	400.00	400.00	100.00
217		2852-80-789-800-0103- Special Component Plan for Scheduled Caste-9068-Cost capital Grant to Industrial Units-	100.00	100.00	100.00
218		4202-01-789-202-0703-Centrally Sponsored Schemes S.C.P.-1400- Ashram and Hostel Building-	400.00	400.00	100.00
219		4202-02-789-103-0103 Special Component Plan for Scheduled Caste-717-Industrial Training Institute-	153.00	153.00	100.00
220		4235-02-789-101-0103- Special Component Plan for Scheduled Caste-71-School for Blind, Deaf and Dumb-	50.00	50.00	100.00

1	2	3	4	5	6
221	64-Special Component Plan For Scheduled Castes	4425-789-107-0103 Special Component Plan for Scheduled Caste-2754-Investment in Share Capital of Primary Agriculture Credit Societies/Farmers Services/Large Scale Multipurpose Co-operative Societies-	100.00	71.50	71.50
222		4700-08-789-800-0103 Special Component Plan for Scheduled Caste-2884-Canal and Appurtenant Works-	1,200.00	787.60	65.63
223		4700-10-789-800-0103- Special Component Plan for Scheduled Caste-2884-Canal and Appurtenant Works-	1,000.00	529.90	52.99
224		4702-789-102-0103- Special Component Plan for Scheduled Caste-7422-Construction of Industrial Water Structure-	27,000.00	18,506.08	68.54
225		4702-789-800-0103- Special Component Plan for Scheduled Caste-3828-Minor Irrigation Scheme-	1,601.00	1,390.00	86.82
226	66-Welfare of Backward Classes	2202-02-107-0801 Central Sector Schemes Normal-7285- Post Matric Scholarship to students belonging to Minority Community-	105.00	65.60	62.48
227		2225-03-277-0101-State Plan Schemes (Normal)-6937-Aircraft Pilot Training Scheme-	45.00	40.81	90.69
228	67-Public Works Buildings	4059-01-051-0101-State Plan Schemes (Normal)-3342- Chhattisgarh Bhavan New Delhi-	400.00	200.00	50.00
229	68-Public Works relating to Tribal Area Sub-Plan- Buildings-	4210-02-796-103-0102-Tribal Area Sub-Plan-4143-Construction of Primary Health Centres-	980.00	500.00	51.02
230		4250-796-203-0102-0102-Tribal Area Sub-Plan-976-Construction of I.T.I. Office Buildings-	2,000.00	1,200.00	60.00
231	69-Urban Administration and Development Department Urban Welfare	2217-80-191-1001-Additional Central Assistance (Normal)- 6741-National Urban Renewal Mission-	24,500.00	24,500.00	100.00
232		2217-80-191-0701-Centrally Sponsored Schemes Normal- 7404-Calamity Management-	200.00	200.00	100.00
233		2217-80-192-0701- Centrally Sponsored Schemes Normal- 7404-Calamity Management-	150.00	150.00	100.00
234		2217-80-193-0701- Centrally Sponsored Schemes Normal- 7404-Calamity Management-	50.00	50.00	100.00

1	2	3	4	5	6
235	71-Information Technology and Bio-Technology	3275-800-0101-State Plan Schemes (Normal)-6894-Establishment of Digital Government-	400.00	400.00	100.00
236	75-NABARD Aided Projects pertaining to Water Resources Department	4700-05-800-0311-NABARD Aided Projects (General)-5516-Work on Major Irrigation Project (NABARD)-	4,000.00	2,430.11	60.75
237		4701-32-800-0311- NABARD Aided Projects (General)-5188-Work on Medium Irrigation Project (NABARD)-	341.00	290.00	85.04
238		4702-800-0313- NABARD Aided Projects (S.C.P.)-5189-Construction of Minor Irrigation Scheme (NABARD)	100.00	100.00	100.00
239	80-Financial Assistance to Three Tier Panchayat Raj Institutions	2515-198-8879-Grant to Panchayats in Lieu of Entertainment Tax-	100.00	100.00	100.00
240		2515-198-0701-Centrally Sponsored Schemes Normal-7424-Rashtriya Gram Swaraj Yojana-	350.00	250.00	71.43
241	81-Financial Assistance to Urban Bodies	2217-05-192-0101-State Plan Schemes (Normal)-7329-Special Occasion-	300.00	300.00	100.00
242		2217-05-193-0101- State Plan Schemes (Normal)-7329-Special Occasion-	100.00	100.00	100.00
243		2217-80-191-7409-Efficiency Training of Elected Candidates of Urban Bodies-	100.00	80.16	80.16
244		2217-80-191-7418-Urban Cleaness Programme-	100.00	50.88	50.88
245		2235-60-192-1001-Additional Central Assistance (General)-7336-Indira Gandhi National Widow Pension-	183.00	111.37	60.86
246		2235-60-193-1001- Additional Central Assistance (General)-7336-Indira Gandhi National Widow Pension-	274.50	173.64	63.26
247		6217-60-191-0101-State Plan Schemes (Normal)-7241-Infrastructure Development of Urban Bodies-	600.00	600.00	100.00
248		6217-60-192-0101- State Plan Schemes (Normal)-7241-Infrastructure Development of Urban Bodies-	100.00	100.00	100.00
249		6217-60-192-0101-State Plan Schemes (Normal)-7329-Special Occasion-	900.00	900.00	100.00

1	2	3	4	5	6
250		6217-60-193-0101-State Plan Schemes (Normal)-7241-Infrastructure Development of Urban Bodies-	100.00	100.00	100.00
251		6217-60-193-0101-State Plan Schemes (Normal)-7329-Special Occasion-	100.00	100.00	100.00
252	82-Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	2515-796-198-0702 Centrally Sponsored Schemes-(T.A.S.P)-7424-Rastriya Gram Swaraj Yojana-	266.00	190.00	71.43
253	83- Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	2235-60-796-191-1002-Additional Central Assistance (TASP)-7336-Indira Gandhi National Widow Pension-	75.00	63.38	84.51
254		2235-60-796-192-1002-Additional Central Assistance (TASP)-7336-Indira Gandhi National Widow Pension-	90.00	56.01	62.23
255		2235-60-796-193-1002-Additional Central Assistance (TASP)-7336-Indira Gandhi National Widow Pension-	135.00	101.09	74.88
	Total		3,65,299.50	3,02,090.24	82.70

Appendix-2.7

(Referred to in paragraph 2.3.8; Page 42)

Surrenders in excess of actual savings

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total provisions	Savings	Surrender	Amount surrendered in excess
1	2	3	4	5	6	7
	A Revenue Voted					
1	6	Expenditure pertaining to Finance Department	2,106.60	189.53	400.00	210.47
2	7	Expenditure pertaining to Commercial Tax Department	196.52	8.26	24.81	16.55
3	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special component Plan for Scheduled Castes	116.99	21.82	25.62	3.80
4	17	Co-operation	98.67	17.36	18.71	1.35
5	23	Water Resources Department	287.14	2.36	8.28	5.92
6	27	School Education	2,477.68	303.61	325.37	21.76
7	29	Administration of Justice and Elections	149.14	32.52	33.86	1.34
8	34	Social Welfare	38.93	7.15	7.93	0.78
9	66	Welfare Of Backward Classes	84.63	5.99	6.49	0.50
10	81	Financial Assistance To Urban Bodies	1,022.25	41.76	62.87	21.11
11	83	Financial Assistance To Urban Bodies under Tribal Area Sub-Plan	24.61	2.43	3.74	1.31
		Total A	6,603.16	632.79	917.68	284.89
	B Capital Voted					
12	23	Water Resources Department	441.35	130.41	158.92	28.51
13	45	Minor Irrigation Works	488.30	174.51	210.17	35.66
		Total B	929.65	304.92	369.09	64.17
		Grand Total - (A+B)	7,532.81	937.71	1,286.77	349.06

Appendix-2.8*(Referred to in paragraph 2.3.9; Page 42)***Statement of various grants/appropriations in which savings (more than ₹ One crore) occurred but no part of which had been surrendered***(₹ in crore)*

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
A - Revenue Voted			
1	3	Police	40.05
2	4	Other expenditure pertaining to Home Department	17.53
3	5	Jail	9.15
4	19	Public Health and Family Welfare	73.60
5	20	Public Health Engineering	13.16
6	24	Public Works-Roads and Bridges	130.39
7	25	Expenditure Pertaining to Mineral Resources Department	6.72
8	36	Transport	9.97
9	44	Higher Education	139.25
10	54	Expenditure pertaining to Agricultural Research and Education	4.00
11	79	Expenditure pertaining to Medical Education Department	60.89
Total-A			504.71
B - Revenue Charged			
12	12	Expenditure pertaining to Energy Department	1.00
Total-B			1.00
C - Capital Voted			
13	3	Police	6.00
14	18	Labour	2.89
15	19	Public Health and Family Welfare	8.21
16	20	Public Health Engineering	35.12
17	24	Public Works-Roads and Bridges	246.36
18	30	Expenditure Pertaining to Panchayat and Rural Development Department	53.94
19	37	Tourism	14.50
20	42	Public Works relating to Tribal Area Sub-Plan Roads and Bridges	232.71
21	60	Expenditure pertaining to District Plan Schemes	1.18
22	68	Public Works relating to Tribal Area Sub-Plan-Buildings	57.10
23	76	Externally Aided Projects pertaining to Public Works Department	124.56
24	79	Expenditure pertaining to Medical Education Department	18.56
25	81	Financial Assistance to Urban Bodies	18.00
Total - C			819.13
Grand Total - (A+B+C)			1,324.84

Appendix-2.9

(Referred to in paragraph :2.3.9; Page 42)

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

(₹ in crore)

Sl. No.	Grant No.	Name of Grants/Appropriation	Savings	Surrender	Savings not surrendered
1	2	3	4	5	6
		A - Revenue Voted			
1	8	Land Revenue and District Administration	148.66	136.20	12.46
2	10	Forest	39.07	27.05	12.02
3	12	Expenditure pertaining to Energy Department	2.40	0.84	1.56
4	13	Agriculture	174.27	136.76	37.51
5	14	Expenditure pertaining to Animal Husbandry Department	66.94	23.55	43.39
6	28	State Legislature	7.15	0.02	7.13
7	30	Expenditure pertaining to Panchayat and Rural Development Department	26.26	0.36	25.90
8	31	Expenditure Pertaining to Planning, Economics and Statistics Department	2.92	0.50	2.42
9	33	Tribal Welfare	127.22	30.90	96.32
10	41	Tribal Areas Sub-Plan	641.77	563.03	78.74
11	48	Grants-in-aid received on the recommendation of Thirteenth Finance Commission	87.70	61.88	25.82
12	49	Scheduled Caste Welfare	3.00	0.50	2.50
13	55	Expenditure pertaining to Women and Child Welfare	141.60	98.69	42.91
14	56	Rural Industries	7.84	4.17	3.67
15	58	Expenditure on Relief on account of Natural Calamities and Scarcity	179.25	174.68	4.57
16	64	Special Component Plan for Scheduled Castes	397.67	360.47	37.20
17	67	Public Works-Buildings	57.72	0.02	57.70
18	80	Financial Assistance to Three Tier Panchayati Raj Institutions	225.95	107.31	118.64
		Total A	2,337.39	1,726.93	610.46
		B - Capital Voted			
19	11	Expenditure pertaining to Commerce and Industry Department	12.03	0.12	11.91
20	10	Forest	10.49	8.87	1.62
21	27	School Education	5.02	3.65	1.37
22	41	Tribal Areas Sub-Plan	592.70	561.72	30.98
23	48	Grants-in-aid received on the recommendation of Thirteenth Finance Commission	198.59	10.07	188.52
24	64	Special Component Plan for Scheduled Castes	244.90	228.19	16.71
25	67	Public Works-Buildings	263.74	0.12	263.62
26	75	NABARD Audit Project Pertaining to Water Resources Department	44.36	39.13	5.23
		Total B	1,371.83	851.87	591.96
		Grand Total - (A+B)	3,709.22	2,578.80	1,130.42

Appendix-2.10

(Referred to in paragraph : 2.3.9; Page 42)

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2012

(₹ in crore)

Sl. No.	Grant No.	Name of Grants/Appropriation	Surrender	Percentage of total provision
1	2	3	4	5
		A - Revenue Voted		
1	1	General Administration	15.93	16.06
2	6	Expenditure pertaining to Finance Department	400	18.99
3	7	Expenditure pertaining to Commercial Tax	24.81	12.63
4	8	Land Revenue and District Administration	136.20	33.52
5	10	Forest	27.05	4.29
6	11	Expenditure pertaining to Commerce and Industries Department	21.20	22.22
7	13	Agriculture	136.76	23.41
8	14	Expenditure pertaining to Animal Husbandry Department	23.55	9.25
9	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Caste	25.62	21.90
10	17	Co-operation	18.71	18.96
11	18	Labour	10.28	27.17
12	21	Expenditure pertaining to Housing and Environment Department	15.36	46.44
13	27	School Education	325.37	13.13
14	29	Administration of Justice and Elections	33.86	22.70
15	33	Tribal Welfare	30.90	3.13
16	41	Tribal Areas Sub-Plan	563.03	17.82
17	43	Sports and Youth Welfare	16.37	51.17
18	47	Technical Education and Man Power Planning Department	46.10	33.18
19	48	Grant-in-aid received under the recommendation of Thirteenth Finance Commission	61.88	17.55
20	55	Expenditure pertaining to Women and Child Welfare	98.69	14.49
21	58	Expenditure on Relief on account of Natural Calamities and Scarcity	174.68	37.80
22	69	Urban Administration and Development Department Urban Welfare	244.99	63.86
23	81	Financial Assistance to Urban Bodies	62.87	6.15
24	82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	85.35	7.56
		Total A	2,599.56	--
		B- Revenue Charged		
25		Interest Payments and Servicing Of Debts	110.15	7.85
		Total B	110.15	7.85
		C - Capital Voted		
26	21.	Expenditure pertaining to Housing and Environment Department	92.24	26.50
27	41	Tribal Areas Sub-Plan	561.72	38.22
28	45	Minor Irrigation Works	210.17	43.04
29	47	Technical Education and Man-Power	18.92	67.60
30	48	Grants-in-aid received on the recommendation of Thirteenth Finance Commission	10.07	3.06

1	2	3	4	5
31	75	NABARD aided projects pertaining to Water Resources Department	39.13	26.26
		Total C	932.25	--
		D - Capital charged		
32		Public Debt	190.21	18.24
		Total D	190.21	--
		Grand Total-(A+B+C+D)	3,832.17	--

Appendix-2.11
(Referred to in paragraph 2.3.11; Page 43)
Rush of expenditure

(₹ in crore)

Sl. No.	Major Head	Total expenditure during the Year	Expenditure incurred during January-March 2012	Expenditure incurred in March 2012	Percentage of total expenditure incurred during	
					January-March 2012	March 2012
1	2	3	4	5	6	7
1	4425	33.58	33.80	15.93	100.65	47.44
2	4853	55.00	55.00	55.00	100.00	100.00
3	2048	100.00	100.00	50.00	100.00	50.00
4	6425	42.50	42.50	9.00	100.00	21.18
5	4851	26.10	26.05	25.94	99.80	99.39
6	2408	425.09	414.26	404.65	97.45	95.19
7	4235	56.60	54.71	46.52	96.66	82.19
8	4711	25.17	23.74	19.98	94.32	79.38
9	4225	106.01	92.51	83.84	87.27	79.08
10	4515	98.97	85.11	58.58	86.00	59.19
11	4216	84.31	70.85	68.63	84.04	81.40
12	2852	22.08	18.28	14.99	82.79	67.89
13	2425	126.78	104.55	97.37	82.47	76.80
14	2030	84.58	69.37	64.11	82.02	75.80
15	2853	228.30	179.92	10.84	78.81	4.75
16	3452	32.35	24.26	24.26	75.00	75.00
17	4202	181.98	135.53	101.84	74.48	55.96
18	4059	40.90	29.74	18.28	72.71	44.69
19	4406	27.08	19.49	-0.47	71.97	-1.74
20	6401	100.00	70.00	70.00	70.00	70.00
21	4210	149.30	104.34	78.52	69.89	52.59
22	3275	26.11	17.93	15.33	68.67	58.71
23	2216	123.37	79.65	64.74	64.56	52.48
24	3054	429.40	271.61	135.35	63.25	31.52
25	4702	785.57	496.43	337.33	63.19	42.94
26	2217	402.99	231.62	183.28	57.48	45.48
27	2052	99.75	57.09	48.30	57.23	48.42
28	2245	282.89	160.41	120.42	56.70	42.57
29	2405	46.44	26.17	19.78	56.35	42.59
30	2501	61.34	34.38	28.67	56.05	46.74
31	2515	1,455.88	767.18	413.14	52.70	28.38
32	2235	1,821.01	948.47	519.26	52.08	28.51
33	2810	35.65	17.95	17.95	50.35	50.35
34	2204	26.35	13.17	8.90	49.98	33.78
35	4801	900.00	450.00	450.00	50.00	50.00

Appendix-2.12
(Referred to in paragraph 2.4.7; page 46)
Non-obtaining of Utilization Certificates

(₹ in lakh)

Sl.No. 1.	Year 2.	Name of Institution 3.	Head 4.	Amount 5.
1	2009-10	Hindi Granth Academy	Establishment Plan	25.00
2	2009-10	Indira Kala Sangeet University, Khairagarh	Establishment Non- Plan	105.00
3	2010-11	Pt. Ravishanker Shukal University	Establishment Plan	45.00
4	2009-10	Ramchandi college, Saraipali	Development	5.00
5	2009-10	Sh. Sai Baba Adarsh College, Simga	Development	5.00
6	2009-10	Santguru Ghasidas Art/Commerce College, Bilaspur	Development	5.00
7	2009-10	Seth Phoolchand Agrawal Memorial College,Razim	Development	5.00
8	2009-10	Art/Commerce college, Baloda	Development	5.00
9	2009-10	Agrasen College,,Raipur	Development	5.00
10	2009-10	Art and Science College, Jamgaon	Development	5.00
11	2009-10	Smt. Marvwn Devi Women Art/commerce college, Kharsiya	Development	5.00
Total				215.00

Appendix-3.1

(Referred to in paragraph 3.2 ; Page 51)

**Department-wise/year-wise analysis of misappropriation, defalcation, losses etc.
(Cases where final action was pending at the end of 31 March 2012)**

(₹ in lakh)

Sl. No.	Name of the Department	Number of cases and amount (shown in brackets)						Total
		Upto 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	2	3	4	5	6	7	8	9
1	Higher Education	06 (8.81)	03 (4.72)	02 (0.18)	02 (0.11)	-	01 (0.50)	14 (14.32)
2	Art & Culture	-	-	-	-	-	01 (0.81)	01 (0.81)
3	District Administration	-	02 (0.40)	01 (0.67)	01 (0.16)	02 (3.02)	02 (0.27)	08 (4.52)
4	Treasury and Accounts Administration	01 (0.00)	03 (7.33)	-	02 (11.80)	01 (0.03)	05 (0.65)	12 (19.81)
5	Technical Education	10 (51.25)	01 (1.90)	-	-	-	02 (0.29)	13 (53.44)
6	Tribal	02 (0.25)	01 (0.46)	05 (13.67)	02 (0.93)	02 (1.20)	06 (0.75)	18 (17.26)
7	Taxes on Sales, trade	-	-	-	-	-	02 (0.02)	02 (0.02)
8	Jails	-	-	-	-	-	01 (2.29)	01 (2.29)
9	Woman & Child Welfare	-	01 (1.96)	-	02 (3.50)	02 (0.63)	01 (0.32)	06 (6.41)
10	Education	07 (45.20)	12 (34.25)	03 (16.68)	06 (3.48)	19 (11.39)	24 (6.84)	71 (117.84)
11	Police	133 (53.29)	90 (41.17)	28 (22.31)	08 (13.45)	15 (3.89)	-	274 (134.11)
12	Stamps and Registration	-	-	-	-	-	01 (0.62)	01 (0.62)
13	Distt. Health and Family welfare	-	-	-	-	07 (1.26)	27 (2.13)	34 (3.39)
14	Tehsil	01 (0.49)	02 (0.50)	-	-	01 (0.16)	10 (5.65)	14 (6.80)
15	State Excise	01 (1.49)	02 (3.94)	-	-	-	01 (0.02)	04 (5.45)
16	Animal Husbandry	74 (6.49)	40 (5.78)	-	-	01 (0.73)	05 (0.69)	120 (13.69)
17	Public Services Commission	-	01 (3.16)	-	-	-	-	01 (3.16)
18	Co-operation	-	-	-	-	01 (96.26)	-	01 (96.26)
19	Land Conservation	01 (0.00)	-	-	-	-	02 (0.44)	03 (0.44)
20	Panchayat and Social Welfare	01 (0.00)	01 (0.15)	02 (0.24)	-	02 (0.10)	03 (1.07)	09 (1.56)

1	2	3	4	5	6	7	8	9
21	Dairy Development	-	-	01 (0.20)	-	01 (0.02)	-	02 (0.22)
22	Sericulture	08 (0.34)	05 (1.91)	-	-	-	01 (0.04)	14 (2.29)
23	District and Session Court	04 (1.46)	02 (1.48)	02 (8.71)	01 (0.21)	01 (0.12)	01 (0.55)	11 (12.53)
24	Mineral Resources Department	04 (1.68)	03 (12.33)	-	-	-	-	07 (14.01)
25	Transport	-	-	-	01 (0.00)	-	-	01 (0.00)
26	Public Health Eng.	01 (0.41)	-	-	-	-	-	01 (0.41)
27	Labour and Employment	02 (0.50)	03 (2.19)	02 (0.52)	01 (0.18)	03 (0.22)	01 (0.16)	12 (3.77)
28	Land Revenue and District Administration	-	-	-	-	-	03 (0.46)	03 (0.46)
29	Food , Civil Supply & Consumer Protection Department	-	02 (0.24)	-	-	-	03 (0.13)	05 (0.37)
30	Welfare of SC/ST & other backward classes	01 (0.00)	-	-	04 (0.63)	02 (0.73)	09 (1.96)	16 (3.32)
31	Health and Medical service	02 (1.00)	06 (9.33)	08 (33.46)	01 (0.13)	08 (3.29)	10 (1.98)	35 (49.19)
32	Crop Husbandry	02 (3.44)	05 (8.50)	-	-	-	01 (0.06)	08 (12.00)
33	Forest	37 (87.84)	110 (98.45)	106 (224.80)	232 (202.62)	164 (88.28)	220 (43.07)	869 (745.06)
34	PWD	05 (55.17)	07 (45.70)	-	-	-	-	12 (100.87)
35	WRD	16 (189.04)	12 (13.00)	-	-	-	-	28 (202.04)
Total		319 (508.15)	314 (298.85)	160 (321.44)	263 (237.20)	232 (211.33)	343 (71.77)	1631 (1648.74)

Appendix-3.2

(Referred to in paragraph 3.2; Page 51)

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

(₹ in lakh)

Sl. No.	Name of Department	Theft Cases		Misappropriation/ Loss of Government material		Total	
		No. of cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8
1	Higher Education	09	8.98	05	5.34	14	14.32
2	Art & Culture	01	0.81	00	0	01	0.81
3	District Administration	01	0.67	07	3.85	08	4.52
4	Treasury and Accounts Administration	04	0.23	08	19.59	12	19.82
5	Technical Education	04	0.40	09	53.04	13	53.44
6	Tribal	05	1.38	13	15.89	18	17.27
7	Taxes on Sales, Trade	02	0.02	00	0.00	02	0.02
8	Jails	01	2.29	00	0.00	01	2.29
9	Woman & Child Welfare	01	3.50	05	2.91	06	6.41
10	Education	28	12.90	43	104.93	71	117.83
11	Police	25	10.10	249	124.01	274	134.11
12	Stamps and Registration	00	0.00	01	0.62	01	0.62
13	Health and Family Welfare	09	0.33	25	3.05	34	3.38
14	Tehsil	02	0.50	12	6.30	14	6.80
15	State Excise	00	0.00	04	5.45	04	5.45
16	Animal Husbandry	05	0.59	115	13.10	120	13.69
17	Public Services Commission	00	0.00	01	03.16	01	3.16
18	Co operation	00	0.00	01	96.26	01	96.26
19	Land Conservation	00	0.00	03	0.44	03	0.44
20	Panchayat and Social Welfare	02	0.10	07	1.46	09	1.56
21	Dairy Development	01	0.20	01	0.02	02	0.22
22	Sericulture	09	0.35	05	1.94	14	2.29
23	District and Session Court	03	0.87	08	11.66	11	12.53
24	Mineral Resources Department	04	9.84	03	4.17	07	14.01
25	Transport	00	0.00	01	0.00	01	0.00
26	Public Health Engineering	00	0.00	01	0.41	01	0.41
27	Labour and Employment	08	2.85	04	0.92	12	3.77
28	Land Revenue and District Administration	00	0.00	03	0.46	03	0.46
29	Food , Civil Supply & Consumer Protection Department	01	0.14	04	0.23	05	0.37
30	Crop Husbandry	00	0.00	08	12.00	08	12.00
31	Welfare of SC/ST & OBC	01	0.00	15	3.32	16	3.32
32	Health and Medical Service	15	11.88	20	37.31	35	49.19
33	Forest	37	9.14	832	735.92	869	745.06
34	PWD	03	13.04	09	87.83	12	100.87
35	WRD	14	5.41	14	196.63	28	202.04
	Total	195	96.52	1436	1552.22	1631	1648.74