





**CHHATTISGARH GOVERNMENT**

**ACCOUNTS AT A GLANCE**  
**2011-12**

ACCOUNTANT GENERAL (ACCOUNTS & ENTITLEMENT)  
CHHATTISGARH, RAIPUR



## PREFACE

'Accounts at a Glance' is our annual publication.

The Annual Accounts of the State Government are prepared and examined under the directions of the Comptroller and Auditor General of India (C & AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of service) Act, 1971, for being laid before the Legislature of the State. The Annual Accounts consist of (a) the Finance Accounts and (b) the Appropriation Accounts. The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditure against provisions approved by the State Legislature along with explanations for variations between the actual expenditure and the funds provided. The Accountant General (Accounts and Entitlement) prepares the State Finance Accounts and the Appropriation Accounts.

'Accounts at a Glance' provides a broad overview of governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to comments and suggestions that would help us in improving the publication.

**Sd-**

**(N.S. Pillai)**

**Accountant General (A & E)**

Place: Raipur

Date: 08<sup>th</sup> March 2013

## Our Vision, Mission And Core Values

This vision of the institution of the comptroller and Auditor General of India represents what we aspire to become

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

Our mission enunciates our current role and describes what we are doing today

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders – the Legislature, the Executive and the Public – that public funds are being used efficiently and for the intended purposes.

Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance:

Independence

Objectivity

Integrity

Professional Excellence

Transparency

Reliability

Positive Approach

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# CHAPTER 1

## OVERVIEW

### 1.1 Introduction:

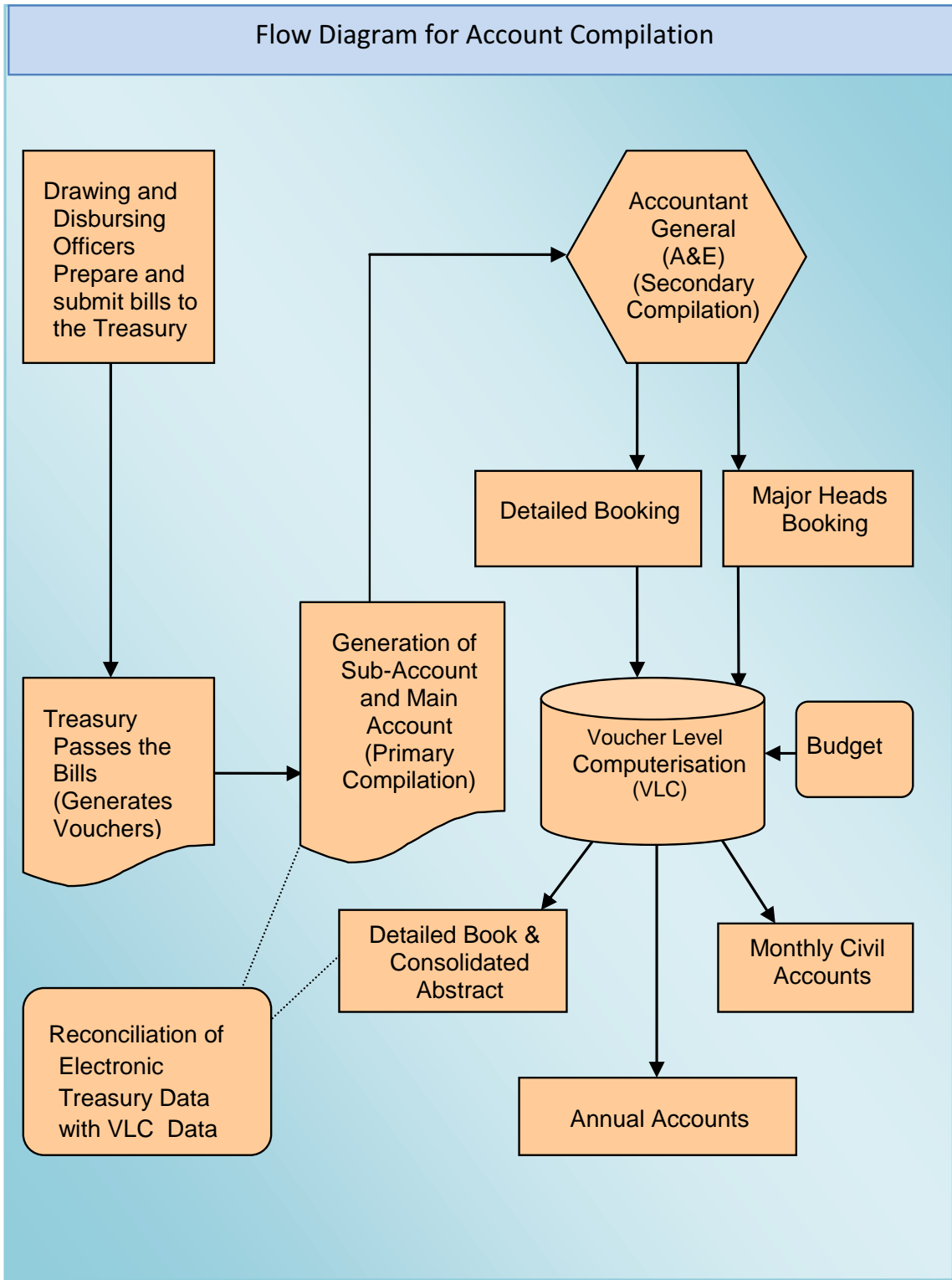
The Accountant General (Accounts and Entitlements) Chhattisgarh compiles the accounts of receipts and expenditure of the Government of Chhattisgarh. This compilation is based on the initial accounts rendered by the District Treasuries, Public Works, Forest Divisions and Rural Engineering Services etc. and advices of the Reserve Bank of India. Following such compilation, the Accountant General (Accounts & Entitlement) prepares the Finance Accounts and the Appropriation Accounts annually which are placed before the State Legislature after audit by the Accountant General (Audit) Chhattisgarh and Certification by the Comptroller and Auditor General of India.

### 1.2 Structure of Accounts

#### 1.2.1 Government Accounts are kept in three parts:

<b>Part- I CONSOLIDATED FUND</b>	Receipts and Expenditure on Revenue and Capital Accounts, Public Debt and Loans and Advances, Inter state settlement, Appropriation to Contingency Fund.
<b>Part- II CONTINGENCY FUND</b>	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund.
<b>Part- III PUBLIC ACCOUNT</b>	Comprises of Debt, Deposits, Advances, Remittances and Suspense transactions. Debt and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Remittances and Suspense transactions are adjusting entries that are to be cleared eventually by booking to the final heads of account.

## 1.2.2 Compilation of Accounts:





## 1.3 Finance and Appropriation Accounts

### 1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, public debt and public account balances recorded in the accounts. The Finance Accounts have been issued in two volumes, since 2009-10 to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to accounts' containing summary of significant accounting policies, quality of accounts and other items; Volume II contains other summarized statements (Part-I), detailed statements (Part-II) and appendices (Part-III).

Receipts and disbursements of the government of Chhattisgarh as depicted in the Finance Accounts 2011-2012 are given below.

<b>Receipts</b> (Total: ₹ 2,79,57.22)	<b>Revenue</b> (Total: ₹ 2,58,67.38)	Tax Revenue	1,70,32.69
		Non Tax Revenue	40,58.48
		Grants-in Aid	47,76.21
	<b>Capital</b> (Total: ₹ 20,89.84)	Capital receipt	3.93
		Recovery of Loans and Advances	12,82.53
		Borrowings and Other Liabilities*	8,01.17
		Interstate settlement	2.21
<b>Disbursements</b> (Total: ₹ 2,79,57.22)	<b>Revenue</b>	2,26,28.05	
	<b>Capital</b>	40,56.40	
	<b>Loans and Advances</b>	12,68.74	
	<b>Inter State Settlement</b>	4.03	

\* Borrowings and Other Liabilities:- Net public debt + Net Contingency Fund + Net Public Accounts + Net cash balance .

The Union Government transfers substantial funds directly to State Implementing Agencies/NGOs for implementation of various schemes and programmes. This year, the Government of India directly released ₹. 49,89.89 crore. Since these funds are not routed through the State Budget, they are not reflected in the accounts of the State Government. These transfers are now exhibited in Appendix VII of Volume II of the Finance Accounts.

### 1.3.2 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts 'charged' on the consolidated fund or 'voted' by the State Legislature. There are 50 charged Appropriations and 72 voted Grants.

The Appropriation Act 2011-2012 had provided for gross expenditure of ₹ 3,60,44 Crore and reduction of expenditure (recoveries) of ₹ 7,08 Crore. Against this, the actual gross expenditure was ₹ 292,18 crore and reduction of expenditure (recoveries) was ₹ 4,09 crore which resulted in net saving of ₹ 68,26 crore (19%) and over estimation of ₹ 2,99 crore (42%) on reduction of expenditure.

## 1.4 Sources and Application of Funds

### 1.4.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Government to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance maintained with the RBI. During 2011-12, the Government of Chhattisgarh did not resort to OD facilities and WMA.

### 1.4.2 Fund flow statement

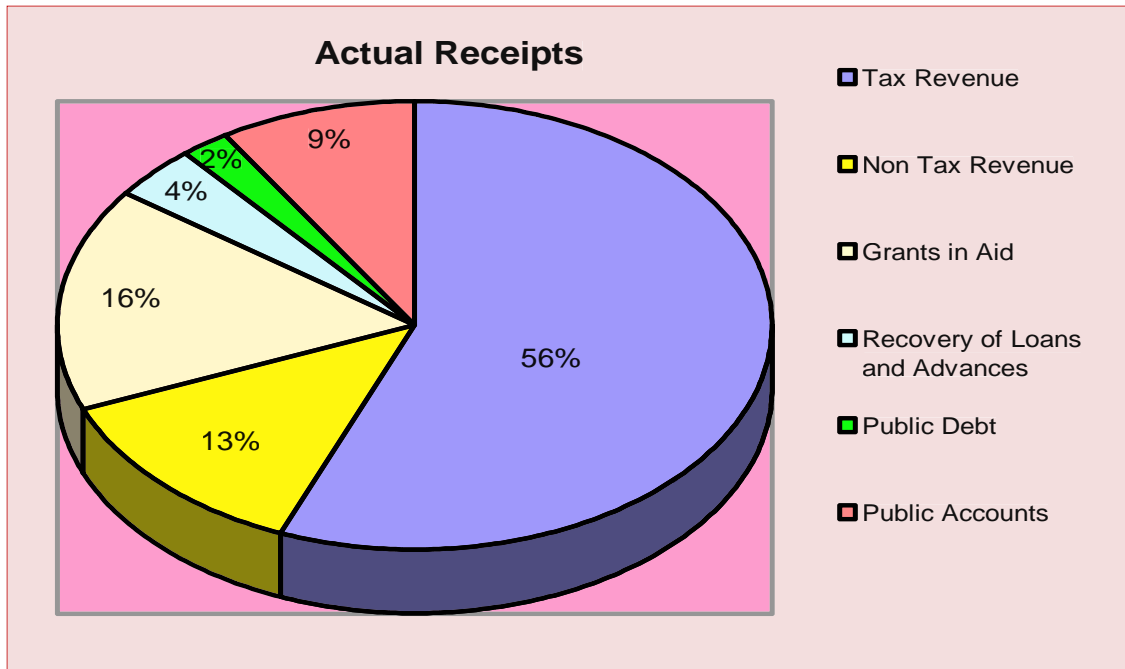
The State had a Revenue Surplus of ₹ 32,39 Crore and a Fiscal Deficit of ₹ 8,01 Crore representing two percent and one percent respectively of the Gross State Domestic Product. Around 42 percent of the revenue receipts (₹ 2,58,67 Crore) of State Government was spent on salaries (₹ 78,74 crore including Grant in Aid of ₹ 8,97 crore) interest payments (₹ 11,93 Crore) and pension (₹ 18,78 Crore).

## Sources and Application of Funds

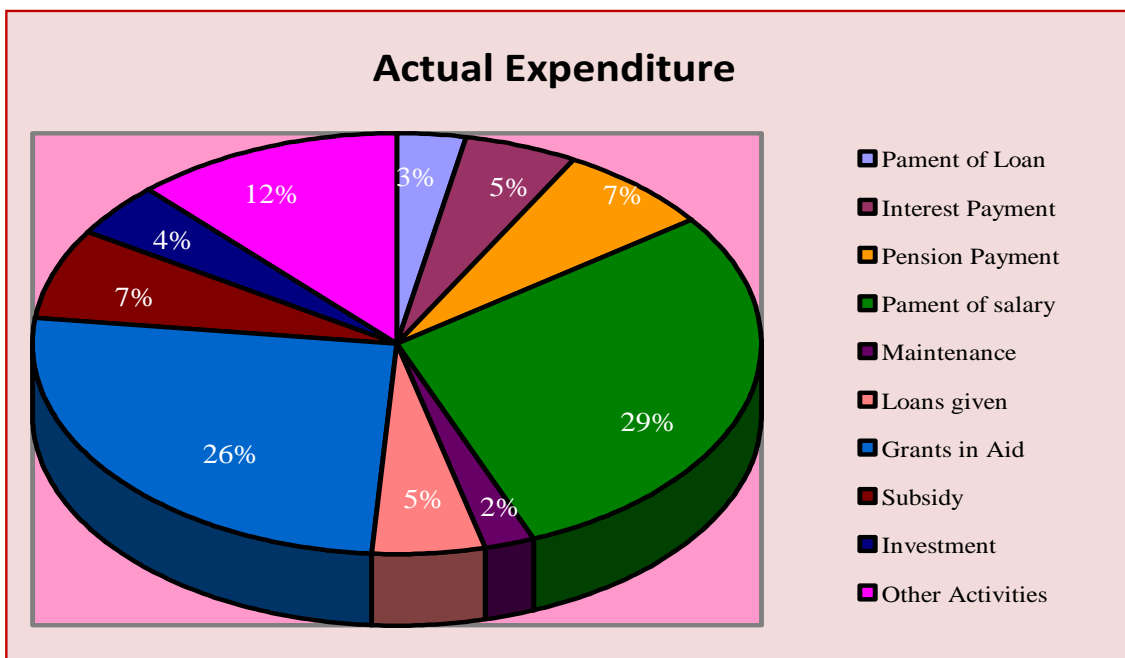
(₹ in Crore )

	PARTICULARS	AMOUNT
<b>SOURCES</b>	Opening Cash Balances as on 01.04.2011	(-)14,80.73
	Revenue Receipts	2,58,67.38
	Recovery of Loans & Advances	12,82.53
	Public Debt	4,21.34
	Small Savings, Provident Fund & Others	8,30.42
	Reserves & Sinking Funds	5,63.73
	Deposits Received	29,16.68
	Civil Advances Repaid	4,32.38
	Suspense Account	10,09,34.74
	Remittances	68,89.67
	Capital Receipt	3.93
	Inter State Settlement	2.21
	<b>Total</b>	<b>13,86,64.28</b>
	<b>APPLICATION</b>	Revenue Expenditure
Capital Expenditure		40.56.40
Loans Given		12,68.74
Repayment of Public Debt		8,52.49
Small Savings Provident Fund & Others		5,22.66
Reserves & Sinking Funds		5,04.83
Deposits Spent		23,31.45
Civil Advance Given		4,31.67
Suspense Account		9,91,75.97
Remittances		67,93.57
Inter State Settlement		4.03
Closing Cash Balance as on 31.03.2012		94.42
<b>Total</b>		<b>13,86,64.28</b>

### 1.4.3 Where the Rupee came from



### 1.4.4 Where the Rupee went



## 1.5 Highlights of Accounts

( ₹ in Crore )

Items	Budget Estimate 2011-12	Actuals	Percentage of Actuals to Budget Estimate	Percentage of Actuals to GSDP <sup>1</sup>
1. Tax Revenue <sup>2</sup>	1,60,34.78	1,70,32.69	106	13
2. Non-Tax Revenue	43,10.87	40,58.48	94	3
3. Grants-in-Aid & Contributions	54,64.25	47,76.21	87	4
<b>4. Revenue Receipts (1+2+3)</b>	<b>2,58,09.90</b>	<b>2,58,67.38</b>	<b>100</b>	<b>19</b>
5. Recovery of Loans and Advances	10,96.27	12,82.53	117	1
6. Borrowings & other Liabilities <sup>3</sup>	38,19.79	8,01.17	-21	1
6 A. Capital Receipts (By Interstate Settlement)	¤	6.14	¤	¤
<b>7. Capital Receipts(5+6)</b>	<b>49,16.06</b>	<b>20,89.84</b>	<b>43</b>	<b>2</b>
<b>8.Total Receipts (4+7)</b>	<b>3,07,25.96</b>	<b>2,79,57.22</b>	<b>91</b>	<b>21</b>
9. Non-Plan Expenditure(N.P.E.)	1,32,92.30	1,26,34.40	95	9
10. NPE on Revenue Account	1,32,80.22	1,26,23.64	95	9
11. NPE on interest Payments out of Sr. No.10	13,03.34	11,93.30	92	1
12.NPE on Capital Account	0.81	10.76	¤¤	00
<b>13. Plan Expenditure (P E)</b>	<b>1,74,33.66</b>	<b>1,53,22.82</b>	<b>88</b>	<b>11</b>
14 PE on Revenue Account	1,11,81.55	1,00,04.11	89	7
15. PE on Capital Account	50,76.25	53,18.41	105	4
16. Total Expenditure (9+13) <sup>4</sup>	3,07,25.96	2,79,57.22	124	21
17. Revenue Expenditure (10+14)	2,44,61.77	2,26,28.05	93	17
18. Capital Expenditure (12+15) <sup>5</sup>	50,77.06	53,29.17	100	4
<b>19.Revenue Surplus (4-17)</b>	<b>13,48.13</b>	<b>32,39.33</b>	<b>240</b>	<b>3</b>
<b>20.Fiscal Deficits (4+5-16+6A)</b>	<b>-38,19.79</b>	<b>-8,01.17</b>	<b>-21</b>	<b>1</b>

¤ No Provision in Annual Budget      ¤¤ Not Depicted due to percentage in thousands

1 GSDP figure of ₹13, 55, 36.34 crore adopted from the Directorate of Economic and Statistics, Chhattisgarh Govt.

2 Includes State Share of Union Taxes of ₹63,20.44 crore.

3 Includes Net Public Debt (₹ -431.15 crore), Nil Amount of Contingency Fund, Public Account (₹ 28,07.47 crore) and Cash Balance (₹ -15,75.15 crore) in loans and other liabilities ₹ 8,01.17 crore.

4 Includes Net Capital Expenditure (₹ 40,56.40 crore), Loans and Advances (₹ 12,68.74 crore) and Inter state Settlement (₹ 4.03 crore) in Capital Expenditure ₹ 53,29.17 crore .

5 Includes Loans and Advances ₹ 12,68.74 crore (₹ 12,58.73 crore plan expenditure and ₹ 10.01 crore non plan expenditure) in Total Expenditure.

## 1.6 what do the Deficits and Surpluses indicate?

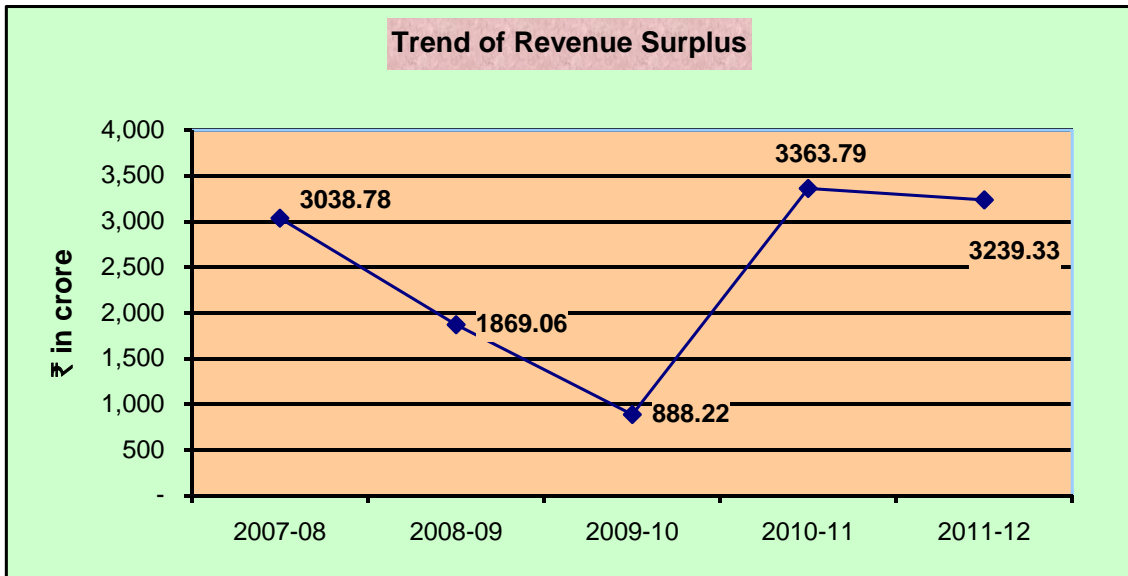
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit/Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue expenditure is required to maintain the existing establishment of Government and ideally, should be fully met form Revenue Receipts.
Fiscal Deficit/Surplus	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the borrowings should be invested in capital projects.

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. In compliance to recommendations of 12<sup>th</sup> Finance Commission Government of Chhattisgarh has enacted the Fiscal Responsibility and Budget Management (FRBM) Act-2005 to ensure prudence in fiscal management and to maintain fiscal stability, progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability, greater fiscal transparency in fiscal operations of the government and conduct of fiscal policy in a medium term framework and matter connected therewith or thereto.

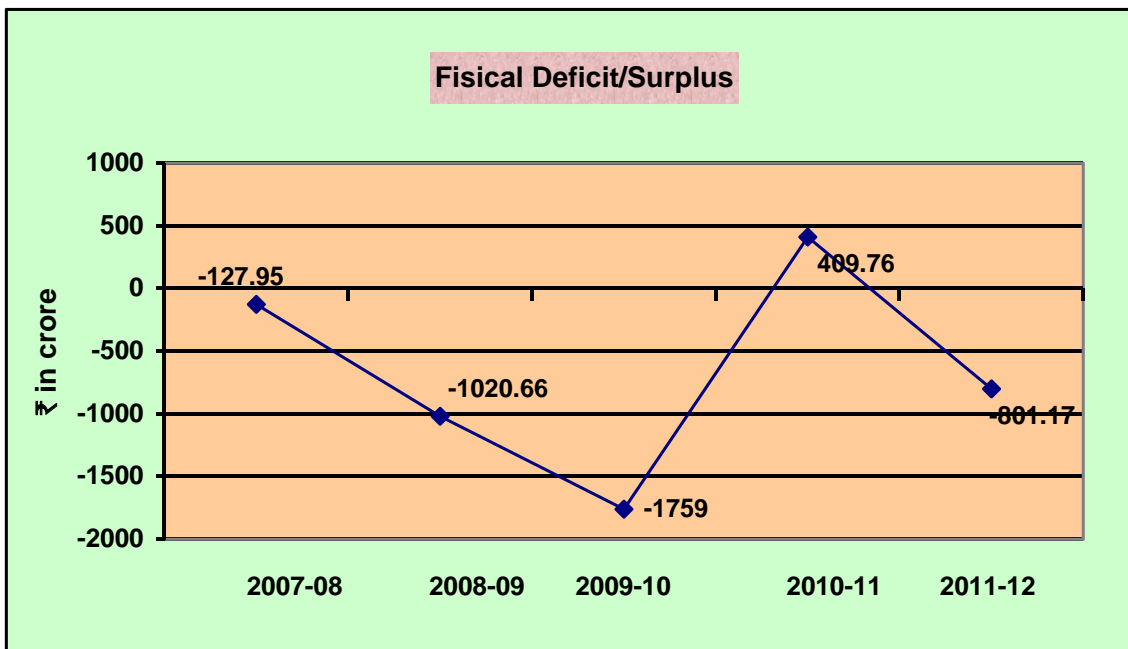
As against 13% increase in revenue receipts 17% increase in revenue expenditure were recorded during the year 2011-12 which resulted in reduction of revenue surplus from ₹ 33,63.79 crore in 2010-11 to ₹ 32,39.33 crore in 2011-12.

Along with reduction of revenue surplus by ₹1,24.46 crore and increase in non-debt capital receipts by ₹7,21.27 crore, an increase in payment of loans and advances accompanied by increase of ₹11,05.00 crore in capital expenditure including ₹ 7,02.19 crore through inter state settlement resulted in transformation of fiscal surplus of ₹ 4,09.76 crore in 2010-11 to fiscal deficit of ₹ 8,01.17 crore in 2011-12.

### 1.6.1 Trend of Revenue Surplus

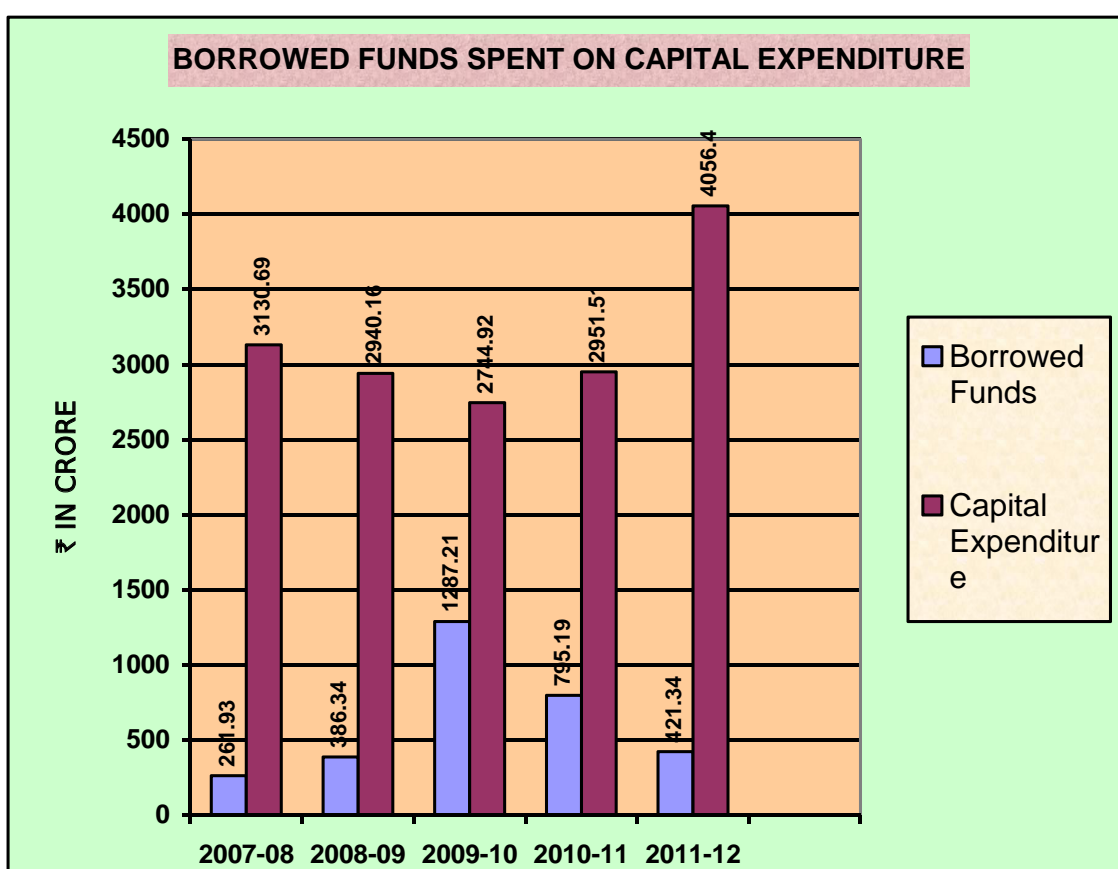


### 1.6.2 Trend of Fiscal Deficit/Surplus



### 1.6.3 Proportion of borrowed funds spent on Capital expenditure

Year	2007-08	2008-09	2009-10	2010-11	2011-12
Borrowed Funds	2,61.93	3,86.34	12,87.21	7,95.19	4,21.34
Capital Expenditure	31,30.69	29,40.16	27,44.92	29,51.51	40,56.40





## CHAPTER 2

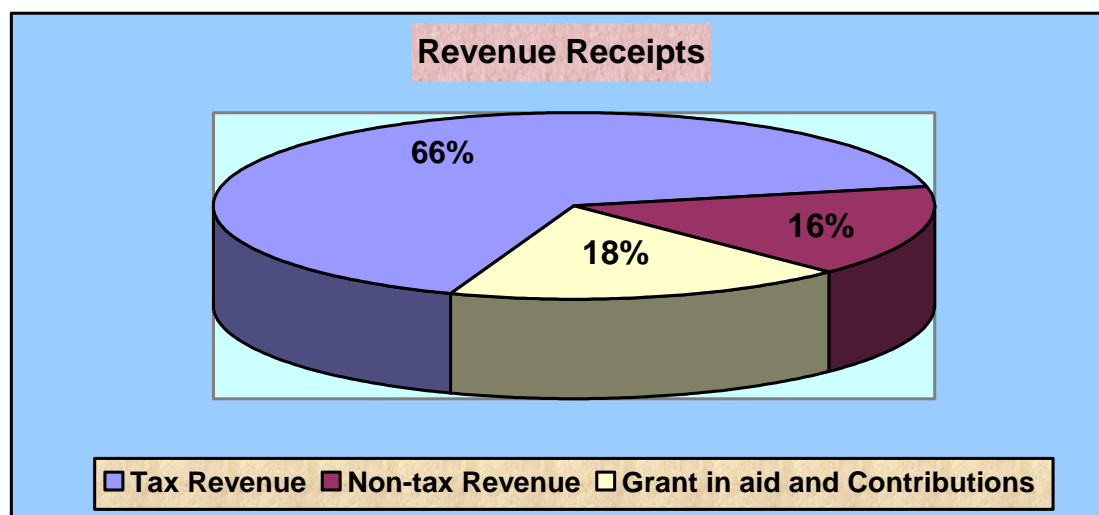
# RECEIPTS

## 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for the year 2011-12 was ₹ 2,79,57.22 crore.

## 2.2. Revenue Receipts

<b>Tax Revenue</b>	Comprises taxes collected and retained by the State's share of Union taxes under Article 280(3) of the Constitution.
<b>Non-Tax Revenue</b>	Includes interest receipts, dividends, profits etc.
<b>Grants-in-Aid</b>	Essentially, a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from foreign Governments and channelized through the Union Government. In turn, the State Governments also give Grants-in-aid to institutions like Panchayati Raj Institutions, Autonomous bodies etc.



## Revenue Receipts Components (2011-12)

( ₹ in Crore )

Components	Actuals
<b>A. Tax Revenue</b>	1,70,32.69
Taxes on income & Expenditure	37,62.55
Taxes on Property & Capital Transactions	11,25.98
Taxes on Commodities & Services	1,21,44.16
<b>B. Non –Tax Revenue</b>	40,58.48
Interest Receipts, Dividends and Profits	2,17.03
General Services	67.57
Social Services	81.88
Economic Services	36,92.00
<b>C. Grants-in-Aid &amp; Contributions</b>	47,76.21
<b>Total – Revenue Receipts</b>	<b>2,58,67.38</b>

## 2.3 Trend of Receipts

( ₹ in Crore )

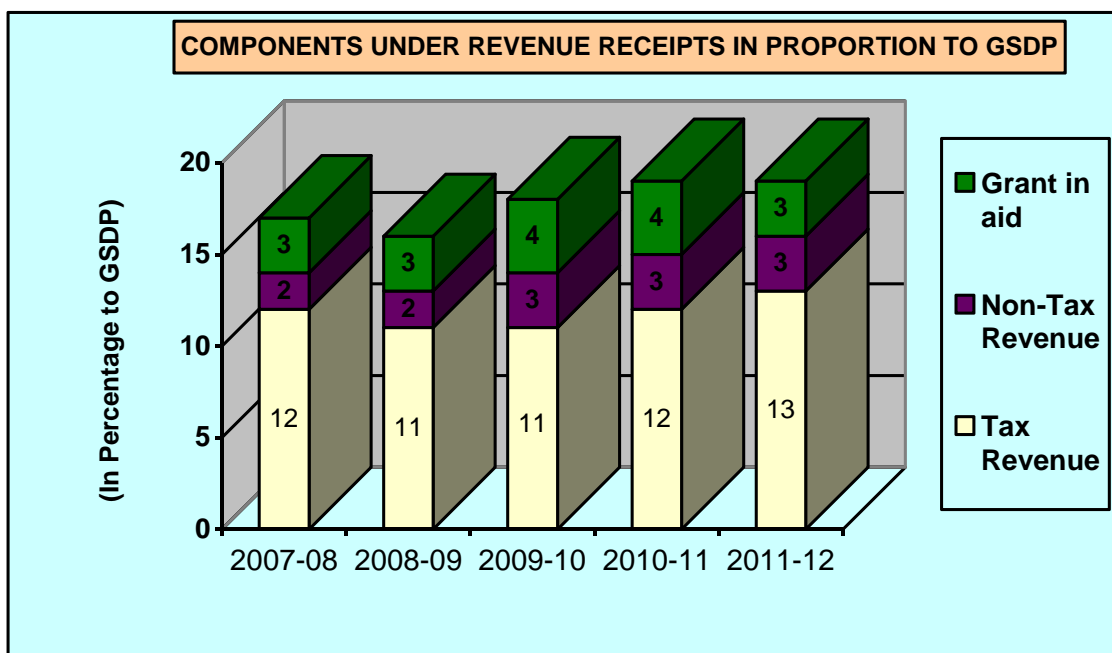
Components	2007-08	2008-09	2009-10	2010-11	2011-12
Tax Revenue	96,53.08 (12)	1,08,51.63 (11)	1,15,03.91 (11)	1,44,30.33 (12)	1,70,32.69 (13)
Non-Tax Revenue	20,20.45 (2)	22,02.21 (2)	30,43.01 (3)	38,35.32 (3)	40,58.48 (3)
Grants-in-Aid	22,05.12 (3)	26,08.92 (3)	36,06.74 (4)	44,53.89 (4)	47,76.21 (3)
Total Revenue Receipts	1,38,78.65 (17)	1,56,62.76 (16)	1,81,53.66 (18)	2,27,19.54 (19)	2,58,67.38 (19)
GSDP(A)*	8,02,55.11	9,69,72.18	9,92,61.96 (p)	11,75,66.74 (Q)	13,55,36.34 (A)

\* The figure of the year 2007-08 to 2010-11 have been modified due to receipt of revised figure in 2011-12 by Directorate of Economic and Statistic.

(A)=Advance Estimate (p)= Provisional Estimate( Q) Quick Estimate

Note:- Figures in parentheses represent percentage to GSDP.

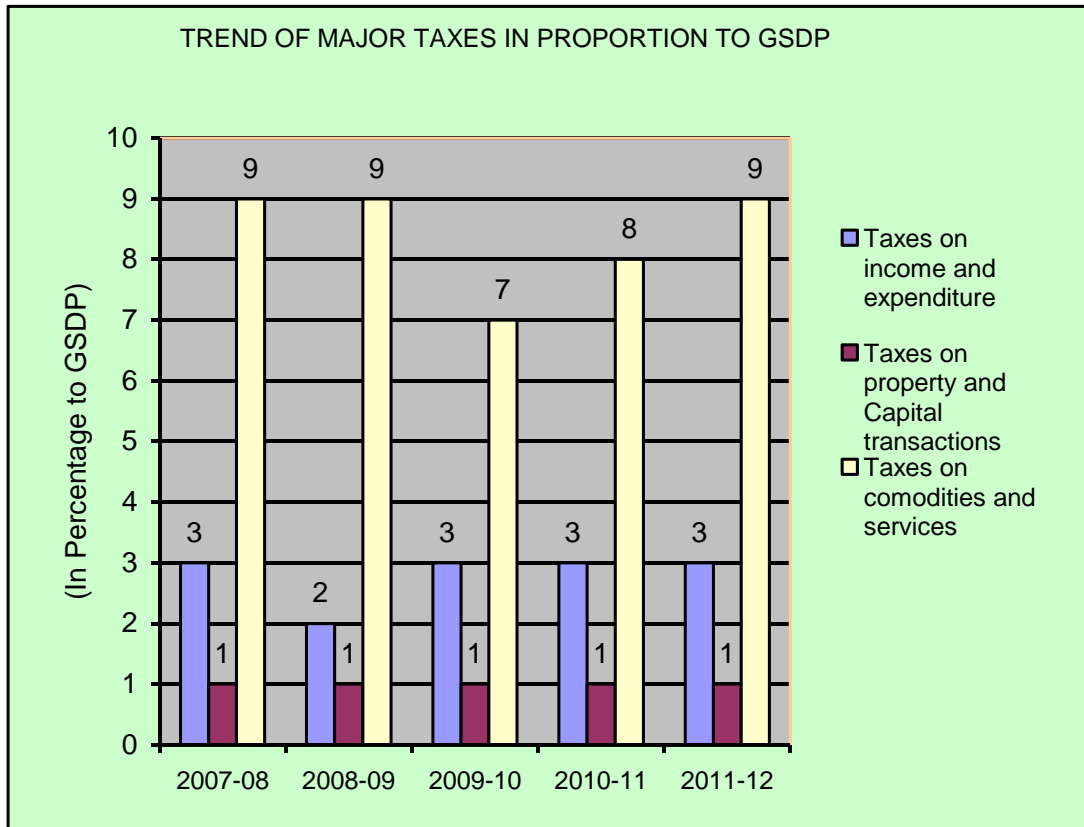
The GSDP increased by 15.28% between 2010-11 and 2011-12, while growth in revenue collection was 13.85% (Tax revenue 18.03 percent, Non-tax revenue 5.81 percent and Grant in aid 7.24 percent)



## Sector-wise Tax Revenue

(₹ in Crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Taxes on Income and Expenditure	21,51.56	22,80.67	28,15.86	32,49.91	37,62.55
Taxes on Property and Capital Transactions	5,52.26	8,56.45	7,46.89	10,37.57	11,25.98
Taxes on Commodities and Services	69,49.26	77,14.51	79,41.15	1,01,42.85	1,21,44.16
<b>Total Tax Revenue</b>	<b>96,53.08</b>	<b>1.08,51.63</b>	<b>1,15,03.91</b>	<b>1,44,30.33</b>	<b>1,70,32.69</b>



## 2.4 Performance of State's own tax revenue collection:-

(₹ in Crore )

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	Percentage to GSDP
2007-08	96,53.08	40,35.20	56,18.08	7.00
2008-09	1,08,51.63	42,57.91	65,93.72	6.79
2009-10	1,15,03.91	43,80.66	71,23.25	7.17
2010-11	1,44,30.33	54,25.19	90,05.14	7.65
2011-12	1,70,32.69	63,20.44	1,07,12.25	7.90

## 2.5 Efficiency of Tax Collection:-

### A Taxes on property and Capital Transactions:-

(₹ in Crore )

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Collection	5,52.26	8,56.45	7,46.89	10,37.56	11,25.58
Expenditure on Collection	1,08.85	1,29.40	1,48.57	1,68.65	2,10.92
Efficiency of Tax Collection (In Percentage)	20	15	20	16.25	18.73

### B. Taxes on Commodities and Services:-

(₹ in Crore )

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Collection	69,49.26	77,14.51	79,41.15	1,01,42.85	1,21,44.16
Expenditure on Collection	1,78.61	2,12.36	2,22.38	1,78.09	2,72.84
Efficiency of Tax Collection (In Percentage)	3	3	3	2	2

Taxes on commodities and services form a major chunk of tax revenue. Tax collection efficiency is excellent. However, the collection efficiency of taxes on property and capital transactions can be improved.

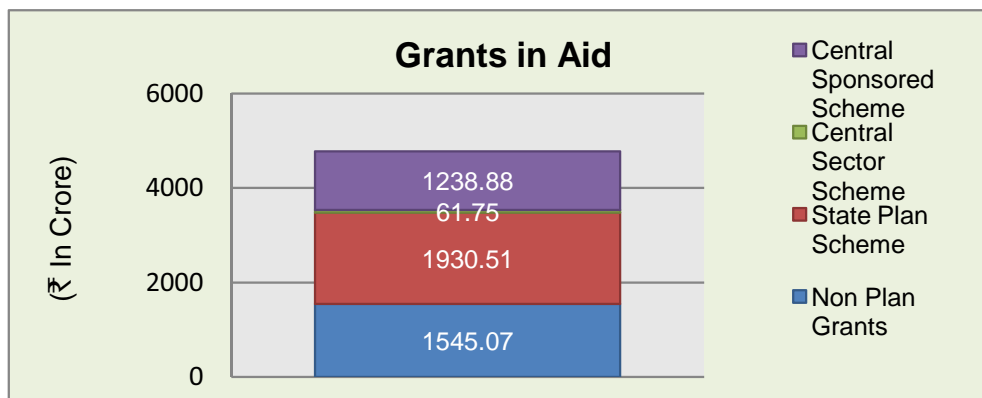
## 2.6 Trend in State's Share of Union Taxes over the past five Years:-

(₹ in Crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Corporation Tax	12,80.59	13,96.23	18,02.82	21,20.52	24,87.79
Taxes on income other Corporation Tax	8,59.51	8,76.77	10,04.24	11,20.57	12,63.69
Taxes on Wealth	1.42	1.36	4.08	4.35	9.60
Customs	7,62.69	8,13.92	6,13.10	9,48.66	10,95.85
Union Excise Duties	7,28.08	7,09.89	4,93.86	6,90.12	7,09.12
Service Tax	4,02.92	4,59.85	4,62.56	5,40.97	7,54.39
Other Taxes and Duties on Commodities and Services	-0.15	-0.11	00	00	00
State Share of Union Taxes	40,35.00	42,57.91	43,80.66	54,25.19	63,20.44
Total Tax Revenue	<b>96,53.08</b>	<b>1,08,51.63</b>	<b>1,15,03.91</b>	<b>1,44,30.33</b>	<b>1,70,32.69</b>
Percentage of Union Taxes to Total Tax Revenue	42	39	38	38	37

## 2.7 Grants-in-Aid

Grants-in-Aid represent assistance from the Government of India and comprise, Grants for State Plan Schemes and Central Plan Schemes/ Centrally Sponsored Schemes approved by the Planning Commission and State Non-plan Grants recommended by the Finance Commission. Total Receipts during 2011-12 under Grants- in-Aid were ₹ 47,76.21 crore as shown below:-



## 2.8 Public Debt:-

Against the Total Internal Debt of ₹ 364.60 crore of the State Government in 2011-12 plus the Central Loan Component of ₹ 56.74 crore received during this period, Capital Expenditure was only ₹ 40,56.40 crore.

### *Trend of Public Debt over the past five years*

(₹ In Crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Internal Debt	-1,97.95	-1,29.40	5,28.81	36.95	-3,46.00
Central Loans	94.93	1,67.06	1,06.83	67.37	-85.15
Total- Public Debt	-1,03.02	-2,96.46	6,35.64	1,04.32	-4,31.15

Note:- Minus Figures indicate that repayment is in excess of receipts.

## CHAPTER 3

### EXPENDITURE

#### 3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organization/departments of the state government. Capital expenditure is used to create permanent assets or to enhance the utility of such assets or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan.

<b>General Services</b>	Includes Justice, Police, Jail, PWD, Pension etc.
<b>Social Services</b>	Includes Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.
<b>Economic Services</b>	Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.

#### 3.2 Revenue Expenditure

Percentage of difference between Budget Estimates and Actual Expenditure of previous five years of Chhattisgarh Government is mentioned below :-

(₹ in Crore )

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Budget Estimates</b>	1,35,51.84	1,61,77.79	2,01,24.27	2,24,30.00	2,64,86.53
<b>Actuals</b>	1,08,39.86	1,37,93.71	1,72,65.44	1,93,55.75	2,26,28.05
<b>Gap</b>	27,11.98	23,84.08	28,58.83	30,74.25	38,58.48
<b>Percent of gap over Budget Estimate</b>	20	15	14	14	15

##### 3.2.1 Sectoral Distribution of Revenue Expenditure (2011-12)

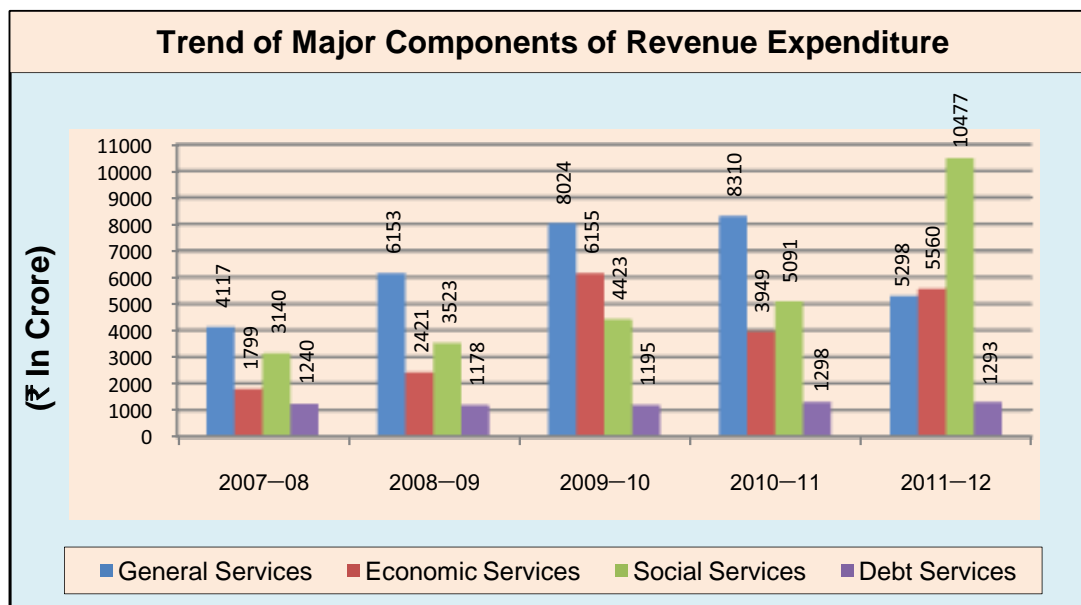
(₹ in Crore )

Components	Amount	Percentage
A. Fiscal Services	4,84.40	2
(i) Collection of Taxes on Property and Capital transactions	2,10.92	-
(ii) Collection of Taxes on Commodities and Services	2,72.81	-
(iii)		
(iv) Other Fiscal Services	0.64	-
B. Organs of State	1,79.87	1
C. Interest Payments and Servicing of debt	12,93.20	6
D. Administrative Services	20,68.72	9
E. Pensions and Miscellaneous General Services	18,77.99	8
F. Social Services	1,04,76.84	46
G. Economic services	55,60.35	25
H. Grants-in-aid and Contributions	6,86.68	3
<b>Total Expenditure (Revenue Account)</b>	<b>2,26,28.05</b>	<b>100</b>



### 3.2.2 Major components of Revenue Expenditure (2007-12)

(₹ in Crore )



### 3.3 Capital Expenditure:-

Capital Distribution for the year 2011-12 (₹ 40,56.40 crore) was three percent of the GSDP (₹ 13,55,36.34 crore) and ₹ 2,52.50 crore less than the Budget Estimate (₹ 2,42,16 crore less in Plan Expenditure and ₹ 9.95 crore excess in Non Plan Expenditure).

#### 3.3.1 Sectoral distribution of Capital Expenditure

During 2011-12, the Government spent ₹ 11,58.14 Crore on various Projects in which ₹ 2,98.32 Crore on Major Irrigation, ₹ 74.61 Crore on Medium Irrigation, and ₹ 7,85.21 Crore on Minor Irrigation. Apart from above, the Government spent ₹ 40.90 Crore on Construction of Buildings and invested ₹ 9,35.89 Crore in various Statutory Corporations/Government Companies/Co-Operatives.

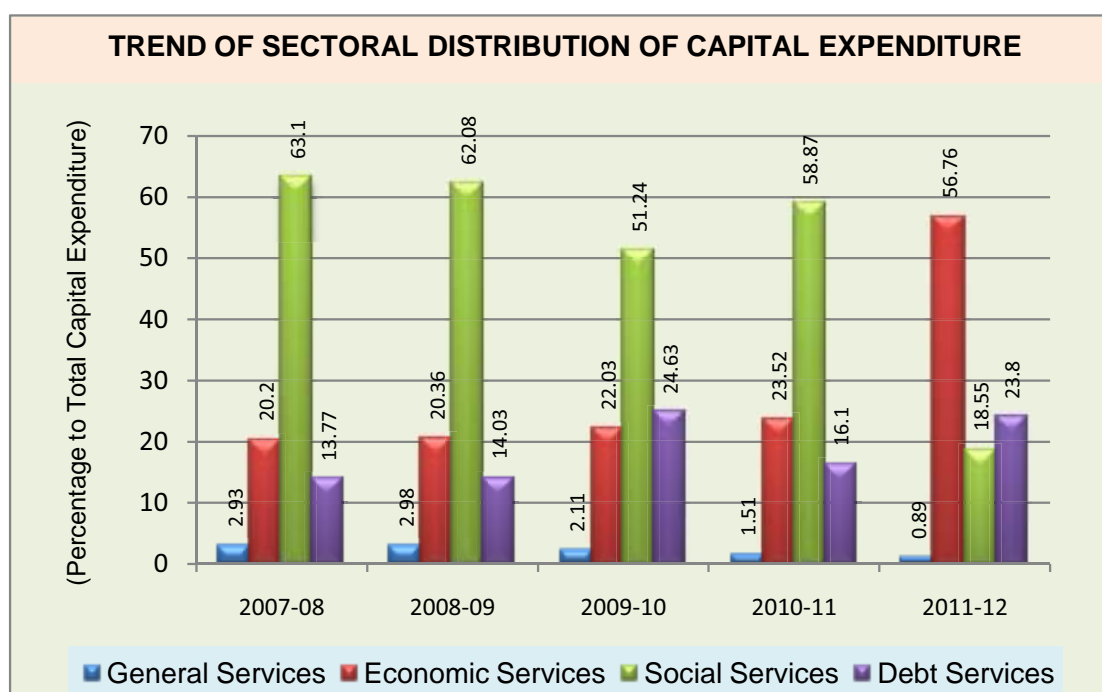
(₹ in Crore )

Sr.No	Sector	Amount	Percent
1.	General Services – Police, Land Revenue etc.	42.51	1
2.	Social Services – Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	9,88.69	24
3.	Economic Services–Agriculture, Rural Development, Irrigation, Co-operation, Energy	30,25.20	59
4.	Loans and Advances-Disbursed	12,68.74	16
5.	Inter State Settlement	4.03	..
	<b>Total</b>	<b>53,29.17</b>	<b>100</b>

### 3.3.2 Sectoral distribution of capital expenditure over the past five years

(₹ in Crore )

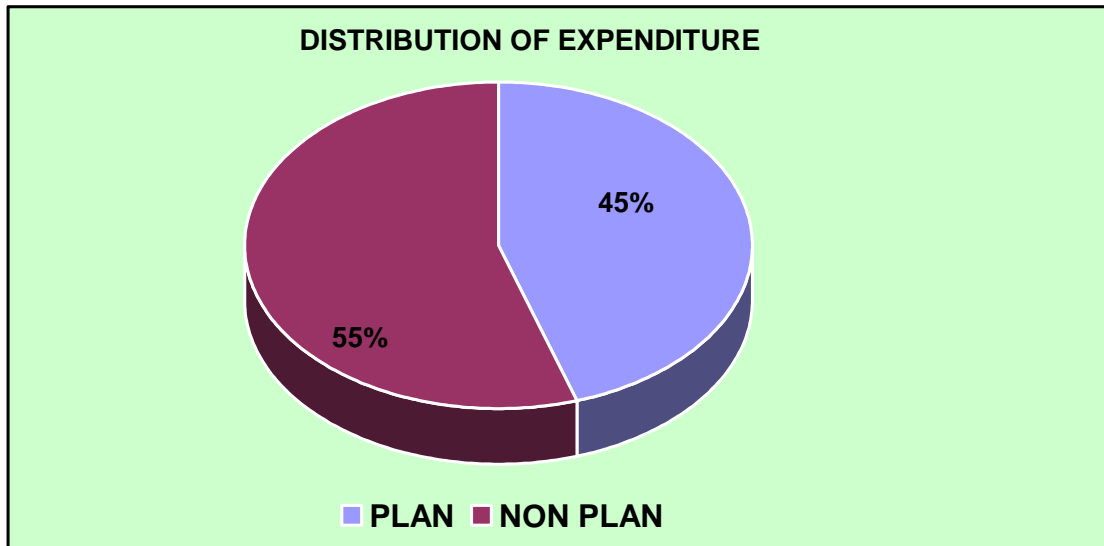
Sr.No	Sector	2007-08	2008-09	2009-10	2010-11	2011-12
1.	General Services	1,06.55	1,02.10	76.81	52.87	42.51
2.	Social Services	7,33.12	7,08.26	8,02.10	8,27.60	9,88.69
3.	Economic Services	22,91.01	21,29.80	18,66.01	20,71.04	30,25.20
4.	Loans and Advances	5,00.28	4,90.75	8,96.79	5,66.55	12,68.74
5.	Inter State Settlement	2.08	1.47	3.29	2.34	4.03
	<b>Total</b>	<b>36,32.14</b>	<b>34,32.38</b>	<b>36,45.00</b>	<b>35,20.40</b>	<b>53,29.17</b>



## CHAPTER 4

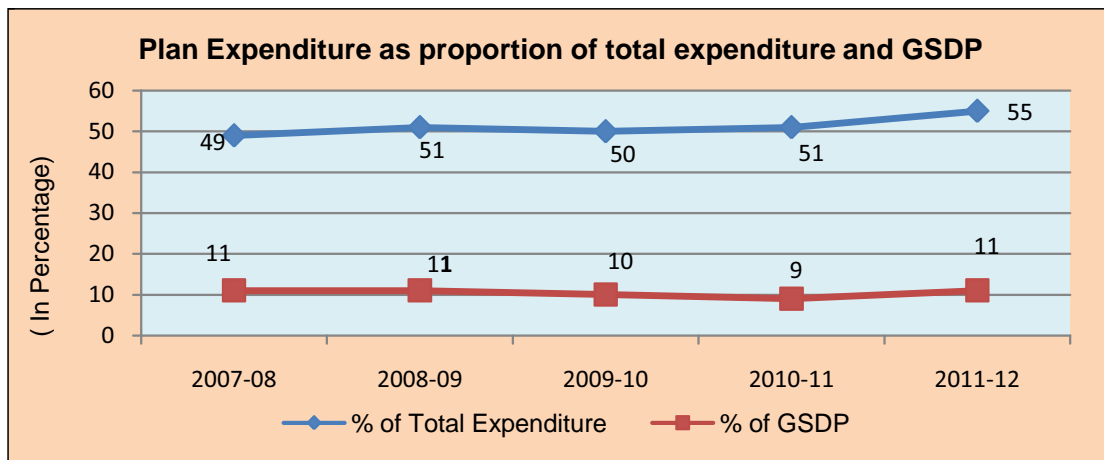
### PLAN & NON PLAN EXPENDITURE

#### 4.1 Distribution of expenditure (2011-12)



#### 4.2 Plan Expenditure

During 2011-12 Plan Expenditure, representing 55 percent of total disbursements, was ₹ 1,53,22.82 Crore. ₹ 1,12,13.52 Crore under State Plan, ₹ 28,46.54 Crore under Centrally Sponsored Schemes, ₹ 12,58.73 Crore under Loans and Advances and ₹ 4.03 Crore under Interstate Settlement are included in Total Plan Expenditure.



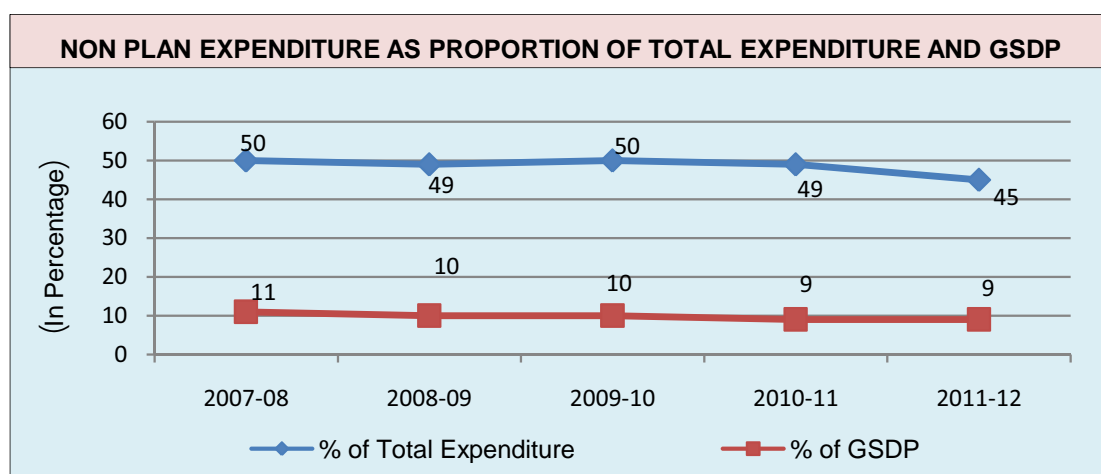
### 4.2.1 Plan expenditure under Capital Account

(₹ in Crore )

	2007-08	2008-09	2009-10	2010-11	2011-12
Total capital Expenditure	3631.22	3432.38	3645.00	3520.40	5329.17
Capital Expenditure (Plan)	3589.03	3420.92	3634.88	3509.35	5318.41
Percentage of capital expenditure (Plan) to total capital expenditure	98.84	100	99.72	99.68	99.80

### 4.3 Non-Plan Expenditure

Non-Plan Expenditure during 2011-12, representing 45 percent of total disbursements, was ₹ 12634.40 Crore, (₹ 12623.64 Crore under Revenue and ₹ 10.76 Crore under Capital).



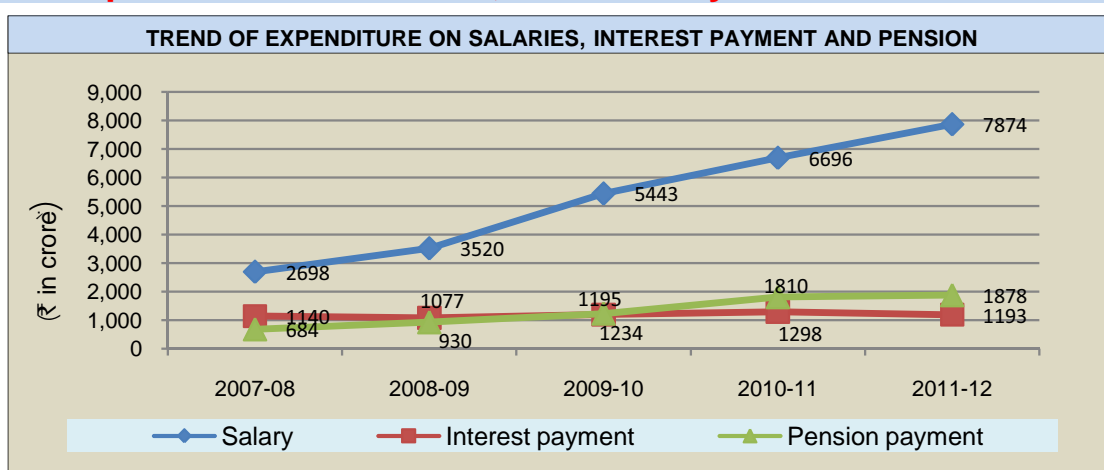
### 4.4 Rush of Expenditure

Regular flow of expenditure in the year is a primary requirement of budgetary control. Rush of expenditure particularly in the closing months of the financial year is regarded as breach of financial rules. It was, however, noticed that in the cases mentioned below the expenditure incurred during March 2012 ranged between 51 percent to 100 percent of the total expenditure during the year indicating the tendency to utilize the budget provision at the fag end of the financial year:-

Major Head	Nomenclature	I Qurt.	II Qrt	III Qrt	IV Qrt	Total Exp.	March 2012	% of march 2012 from total Exp. of 2011-12
2075	Miscellaneous General Services	00	00	0.01	0.10	0.11	0.10	86.99
2216	Housing	18.34	16.10	9.28	79.65	123.37	64.74	52.47
2245	Relief on account of Natural Calamities	4.09	20.06	26.73	160.41	211.29	120.42	56.99
2250	Other Social Services	00	0.01	0.05	5.32	5.38	2.72	51.00
2408	Food Storage and Warehousing	3.47	4.26	3.11	414.26	425.10	404.65	95.19
2852	Industries	1.67	0.84	1.29	18.28	22.08	14.99	67.89
3275	Other Communication Services	00	00	8.18	17.93	26.11	15.33	58.71
4202	Capital Outlay on Education, Sports, Art and Culture	8.95	22.57	14.93	135.53	181.98	101.84	55.96
4210	Capital Outlay on Medical and Public Health	22.06	11.65	11.24	104.34	149.29	78.52	52.59
4215	Capital Outlay on water Supply and Sanitation	00	00	0.05	5.06	5.11	2.64	51.72
4216	Capital Outlay on Housing	3.81	5.18	4.47	70.85	84.31	68.63	81.40
4225	Capital Outlay on Welfare of SC, ST and OBC	0.66	3.25	9.58	92.51	106.00	83.84	79.08
4235	Capital Outlay on Social Security and Welfare	1.83	00	0.06	54.71	56.60	46.52	82.18
4403	Capital Outlay on Animal Husbandry	00	0.01	0.06	8.33	8.40	8.27	98.38
4405	Capital outlay on Fisheries	00	0.06	00	0.19	0.25	0.19	77.32
4515	Capital outlay on Agricultural Research and Education	0.05	5.94	7.87	85.11	98.97	58.58	59.19
4711	Capital outlay on Flood Control Projects	0.16	0.16	1.11	23.74	25.17	19.98	79.39
4851	Capital Outlay on Village and Small Industries	00	0.01	0.04	26.05	26.10	25.94	99.41
4853	Capital Outlay on Non- ferrous Mining and Metallurgical Industries	00	00	00	55.00	55.00	55.00	100.00

Major Head	Nomenclature	I Qrt.	II Qrt	III Qrt	IV Qrt	Total Exp.	March 2012	% of march 2012 from total Exp. of 2011-12
5053	Capital Outlay on Civil Aviation	00	0.24	0.16	8.26	8.66	5.18	59.83
5452	Capital Outlay on Tourism	00	00	2.00	9.11	11.11	9.11	81.99
6215	Loans for Water Supply and Sanitation	00	00	00	3.99	3.99	3.99	100.00
6401	Loans for Crop Husbandry	30.00	00	00	70.00	100.00	70.00	70.00

## 4.5 Expenditure on Salaries, Interest Payment and Pension



Note: Salaries include salaries of regular employees and salaries of work charged establishment  
(₹ in Crore )

Component	2007-08	2008-09	2009-10	2010-11	2011-12
Expenditure on Salaries, Interest Payment and Pension	4522.98	5528.18	7871.25	9705.04	10944.82*
Revenue Expenditure	10839.85	13793.70	17265.44	19355.75	22628.05
Percentage Expenditure to Revenue Receipts	32	35	43	43	42
Percentage of Expenditure to Revenue expenditure	41	40	45	50	48

\* Includes the amount of ₹897.27 crore of assistance in grant in aid but amount of ₹406.13 crore of wages is not included in the above.

The expenditure on salaries, interest payment and pension increased by 13 percent in comparison to financial year 2010-11.

## CHAPTER 5

### APPROPRIATION ACCOUNTS

#### 5.1 Summary of Appropriation for 2011-12

(₹ in Crore)

S. No.	Nature of Expenditure	Original grant/ Appropriation	Supplementary Grant/ Appropriation	Re-Appropriation/ Surrender	Total	Actual Exp.	Savings (-) Excesses (+)
1	<b>Revenue</b>						
	Voted	2,34,81.77	19,56.90	-31,50.63	2,22,88.04	2,14,59.52	-8,28.52
	Charged	16,32.20	15.60	-1,23.61	15,24.19	15,21.68	-2.51
2	<b>Capital</b>						
	Voted	51,33.10	14,41.57	-13,87.07	51,87.60	41,08.36	-10,79.24
	Charged	0.66	3.46	-0.15	3.97	3.52	-0.45
3	<b>Public Debt</b>						
	Charged	10,42.70	..	-1,90.21	8,52.49	8,52.49	..
4	<b>Loans and Advances</b>						
	Voted	11,87.32	1,48.80	-40.28	12,95.84	12,68.74	-27,10
5	<b>Inter State Settlement</b>	0.01	..	..	0.01	4.03	+4.02
<b>Total</b>		<b>3,24,77.76</b>	<b>35,66.33</b>	<b>-48,91.95</b>	<b>3,11,52.14</b>	<b>2,92,18.34</b>	<b>-19,33.80</b>

#### 5.2 Trend of Savings/Excess during the past five years

(₹ in Crore)

Year	Savings (-)/ Excess (+)					Total
	Revenue	Capital	Public Debt	Loans & Advances	Interstate Settlement	
2007-08	-18,53.43	-5,21.07	+2,71.53	-62.23	+2.07	-21,63.13
2008-09	-14,76.58	-8,60.66	+19.85	-77.40	+1.46	-23,93.33
2009-10	-10,66.21	-6,28.41	+0.30	-83.56	+3.28	-17,74.60
2010-11	-15,46.95	-3,94.76	+0.03	-17.89	+2.33	-19,57.24
2011-12	-8,31.03	-10,79.69	--	-27.10	+4.02	-19,33.80

### 5.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/programmes. Some grants with persistent and significant savings are given below:

(Saving in Percentage)

Grant No.	Nomenclature	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Revenue Voted Section</b>						
10	Forest	6	10	5	6	2
20	Public Health Engineering	9	8	6	7	4
27	School Education	8	15	3	25	0
41	Tribal Area Sub-plan	16	13	9	10	3
44	Higher Education	18	24	42	9	35
55	Women and Child Care	20	11	30	29	6
64	Special Component Plan for Scheduled Caste	11	13	7	12	3
79	Expenditure pertaining to Medical Education Department	11	47	22	25	25
81	Financial Assistance to Urban Bodies	11	9	23	5	4
<b>Capital Voted Section</b>						
27	School Education	23	12	1	11	2
41	Tribal Area Sub-Plan	11	13	14	3	2
42	Public Works relating to Tribal Areas Sub-Plan- Roads and Bridges	18	35	42	41	58
67	Public Works-Buildings	20	20	22	27	72
68	Public Works relating to Tribal Area Sub-Plan- Buildings	43	55	58	34	45

During 2011-12 supplementary Grants/Appropriation totaling ₹ 35,66.33 Crore (12.21% of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year against original allocations. A few instances are given below.



(₹ in Crore )

Gr. No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
01	General Administration	Revenue	87.62	11.57	83.72
02	Other expenditure pertaining to General Administration Department	Revenue	11.29	0.73	9.12
04	Other expenditure pertaining to Home Department	Revenue	26.60	1.96	11.00
06	Expenditure pertaining to Finance Department	Revenue	20,17.52	29.08	19,17.07
07	Expenditure pertaining to Commercial Tax Department	Revenue	1,95.60	0.92	1,88.26
08	Land Revenue and District Administration	Revenue	3,93.30	13.00	1,48.66
13	Agriculture	Revenue	5,71.87	12.26	4,09.85
14	Expenditure pertaining Animal Husbandry Department	Revenue	2,22.25	32.23	1,87.55
15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Caste	Revenue	98.83	18.16	95.17
18.	Labour	Revenue	37.11	0.72	27.67
19.	Public Health and Family Welfare	Revenue	580.42	6.72	513.55
24.	Roads and Bridges Public Works	Revenue	361.30	25.00	255.91
25.	Expenditure pertaining to	Revenue	132.54	0.40	126.23
26.	Expenditure pertaining	Revenue	15.59	1.29	14.26
27	School Education	Revenue	2315.98	161.74	2174.07
28.	State Legislature	Revenue	24.99	1.20	19.04
29	Administration of Justice and Elections	Revenue	143.62	5.51	116.61
31	Expenditure pertaining to Planning, Economics and Statistics Department	Revenue	14.90	1.50	13.48

Gr. No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
33	Tribal Welfare	Revenue	973.50	13.07	859.35
34	Social Welfare	Revenue	36.17	2.77	31.78
36.	Transport	Revenue	28.97	3.22	22.23
39.	Expenditure pertaining to Food,	Revenue	874.97	0.35	865.43
41	Plan Tribal Area Sub	Revenue	3018.90	140.81	2517.94
43.	Sports and Youth Welfare	Revenue	31.27	0.72	15.65
44.	Higher Education	Revenue	387.49	8.96	257.20
46.	Science and Technology	Revenue	10.90	0.20	4.54
48.	Grant-in-aid Received under Recommendation of Thirteenth Finance Commission	Revenue	318.21	34.48	264.99
49	Scheduled Caste Welfare	Revenue	39.27	2.50	38.77
53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Caste	Revenue	11.09	1.26	7.69
55	Expenditure pertaining to Women and Child Welfare	Revenue	560.82	120.43	539.64
58.	Expenditure on Relief	Revenue	382.48	79.66	282.89
64.	Special Component Plan	Revenue	1038.30	124.24	764.60
67.	Buildings Public Works	Revenue	303.87	13.88	260.03
69.	Urban Administration and Development Department-Urban Welfare	Revenue	373.11	10.50	138.63
71.	Information Technology and Bio-Technology	Revenue	36.53	1.53	26.11

Gr. No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
79	Medical Expenditure pertaining to Education	Revenue	222.43	23.37	184.96
83	Financial Assistance to Urban Bodies under Tribal Area Sub-Plan	Revenue	22.35	2.26	22.18
10	Forest	Capital	17.45	0.30	7.26
11	Expenditure pertaining to Commerce and Industry Department	Capital	32.67	2.00	22.64
19.	Public Health and Family Welfare	Capital	19.84	1.25	12.88
23.	Water Resources Department	Capital	436.35	5.00	310.94
24.	Roads and Bridges Public Works	Capital	620.56	27.72	401.92
41.	Plan Tribal Area Sub Tribal Area Sub	Capital	1180.56	289.25	877.11
45.	Minor Irrigation Works	Capital	468.30	20.00	313.79
48.	Grant-in-aid Received under Recommendation of Thirteenth Finance Commission	Capital	328.21	0.25	129.87
64.	Special Component Plan	Capital	740.41	64.62	559.73
67.	Buildings Public Works	Capital	306.77	57.77	100.80
68.	Public Works relating to Tribal	Capital	104.92	21.57	69.39
76.	Externally Aided Projects Pertaining to Public Works Department	Capital	180.00	2.00	57.44
79	Expenditure pertaining to Medical Education Department	Capital	45.99	15.00	42.43

## CHAPTER 6

# ASSETS AND LIABILITIES

## 6.1 Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc., except in the year of acquisition/purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investments as share capital in non-financial public sector undertakings (PSUs) stood at ₹ 11,94.38 Crore at the end of 2011-12. However, dividends received during the year 2011-12 were ₹ 0.46 Crore (i.e. 0.3%) on investment. During 2011-12, investments increased by ₹ 9, 24.46 Crore, while dividend income decreased by ₹ 3.8 Crore.

Cash Balance with RBI stood at ₹ (-) 14, 80.73 Crore on 31<sup>st</sup> March 2011 and increased to ₹ (+) 94.42 Crore at the end of March 2012.

## 6.2 Debt and Liabilities

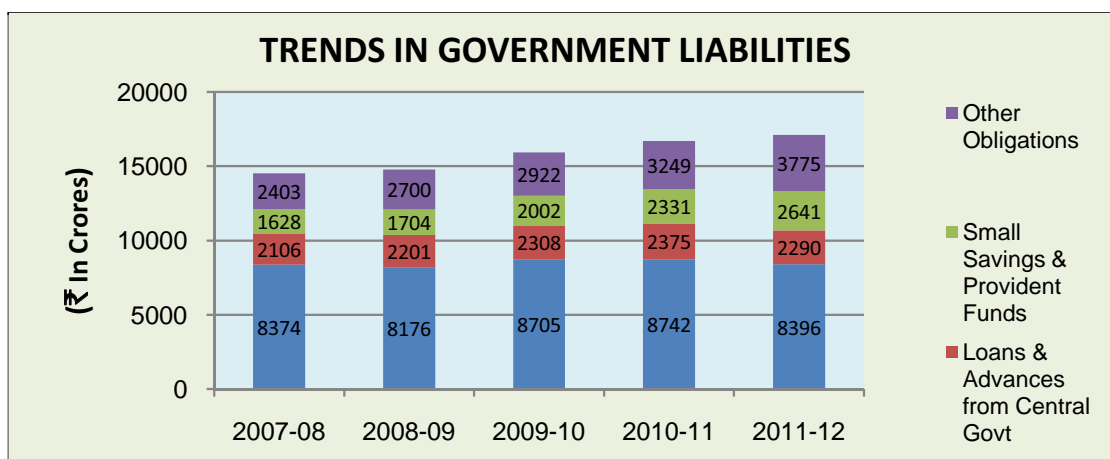
Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the state Legislature.

Details of the Public Debt and total liabilities of the state Government are as under:

(₹ in Crore )

Year	Public Debt	Percentage to GSDP	Public Account	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2007-08	10479.77	15.64	4031.84	5.84	14422.23	21.38
2008-09	10376.75	12.85	4403.27	5.45	14780.03	18.31
2009-10	11012.39	10.21	4920.55	5.56	15936.62	14.77
2010-11	11116.72	8.56	5464.56	4.30	16581.28	12.87
2011-12	10685.56	7.88	6416.45	4.73	17102.02	12.61

There are a net increase of ₹ 4,05.03 Crore (2.43%) in Public Debt and other liabilities in 2011-12 as compared to 2010-11.



### 6.3 Guarantees

The position of guarantees by the state Government for the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative societies, etc., is given below.

year	Guaranteed Amount (Principal only)	Outstanding Amount	
		Principal	Interest
(₹ in Crore )			
2007-08	24,95.22	4,80.62	Awaited
2008-09	36,49.53	8,95.16	Awaited
2009-10	44,00.65	33,37.53	33.81
2010-11	50,53.59	28,49.35	Awaited
2011-12	70,79.29	26,37.40	Awaited

## CHAPTER 7

### OTHER ITEMS

#### 7.1 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of the 2011-12 was ₹ 15,31.88 crore which related to loans and advances to Government Corporations/Companies, Non-Government Institutes and Local Bodies. Recovery of Principal aggregating to ₹ 10,55.04 crore and interest amounting to ₹ 26.34 crore is in arrears at the end of March 2012.

#### 7.2 Financial assistance to local bodies and others

During the past five years, Grants in Aid to local bodies etc. increased from ₹ 20,07.26 Crore in 2007-08 to ₹ 46,07.58 Crore in 2011-12, which is 35% excess in comparison to previous years. Assistance Grants to Urban Bodies 28%, Panchayati Raj Institutions 61% and other institutions 11% was given by State Government in the Year 2011-12.

Details of Grants-in-Aid for the past 5 year are as under.

(₹ in crore)

Year	2007-08	2008-09	2009-10	2010-11	2011-12
Educational Institutions (Granted School, College, Universities)	98.86	83.82	83.90	1,44.82	1,63.70
Electricity/Power	1,35.13	1,18.00	65.05	1,01.05	1,49.56
Agricultural	16.81	19.78	26.50	37.50	56.50
Urban Bodies	6,18.15	7,37.26	5,77.71	9,05.50	12,68.53
Panchyati Raj Institutions	9,55.14	12,99.47	15,20.71	18,35.92	28,11.71
Other institutes	1,83.17	3,04.72	4,78.25	3,76.43	1,58.21
<b>Total</b>	<b>20,07.26</b>	<b>25,63.05</b>	<b>27,52.17</b>	<b>34,01.22</b>	<b>46,07.58</b>

### 7.3 Cash Balance and Investment of Cash Balance

The Status of cash balance and investment of cash balance of State Government for the year 2011-12 is given below:-

(₹ in Crore )

Component	As on 1 <sup>st</sup> April, 2011	As on 31 <sup>st</sup> March, 2012	Net increase(+)/ decrease(-)
Cash Balances	(-)14,80.73	(+)94.42	(+)15,75.15
Investment from Cash Balances (GOI Treasury Bills & GOI Securities)	33,80.80	16,45.92	-17,34.80
Investment from earmarked fund balances	7,99.04	9,48.90	+1,49.86
(a) Sinking Fund	7,96.94	9,46.94	+1,50.00
(b) Guarantee Redemption Fund	..	..	..
(c) Other Funds	2.10	1.96	0.14
(d) Interest Realised	90.28	2,06.23 <sup>6</sup>	(+)1,15.95

### 7.4 Reconciliation of accounts

Accuracy and reliability of accounts depend among other things, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (Accounts and Entitlement). Reconciliation of Accounts for the year 2011-12 has been completed by 96 BCOs of The State.

### 7.5 Submission of Accounts by Treasuries

During the year 2011-12, Monthly Accounts were submitted by Treasuries, Works Department, Rural Engineering Services and Forest Circles to the Office of the Accountant General (A & E). Cases of delayed submission of monthly accounts by some treasuries during 2011-12 have been reported, the details of which are as under:-

Sr. No.	Period of Delay (Days)	No. of Treasuries	No. of Works Division	No. of Forest Circles	No. of RES Division
1	1 to 5	87	316	55	36
2	More than 5	26	34	06	22

6 Includes Received Interest of ₹ 153.17 crore by Investment of Cash Balance, ₹ 25.39 crore by Feminine Relief Fund and ₹ 27.67 crore by Revenue Reserve Fund.

## 7.6 Commitment on Incomplete Works

(₹ in crore)

Period	Irrigation		Building		Road		Bridge	
	No. of Works	Amt. (₹)	No. of Works	Amt. (₹)	No. of Works	Amt. (₹)	No. of Works	Amt. (₹)
Prior to 1995	10	1533.02	1	39.89	..	..	..	..
1995-2000	..	..	..	..	..	..	..	..
2000-2005	10	966	1	16.95	1	25.62	..	..
2005-2010	74	2396.72	10	418.3	39	985.12	18	266.03
2010-2012	48	4046.45	3	36.35	37	928.39	6	68.85

Information of Incomplete work of ₹ 10 crore and above is furnished by The State Government.



