

सत्यमेव जयते

ACCOUNTS AT A GLANCE
2012-2013



GOVERNMENT OF CHHATTISGARH

ACCOUNTS AT A GLANCE

2012-2013

GOVERNMENT OF CHHATTISGARH

PREFACE

This is our annual publication '**Accounts at a Glance**'.

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 government 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 suggestions that would help us in improving the publication.

Sd-

N.S. Pillai
Accountant General (A&E)
Chhattisgarh

Place: Raipur

Date: 02 January 2014

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-

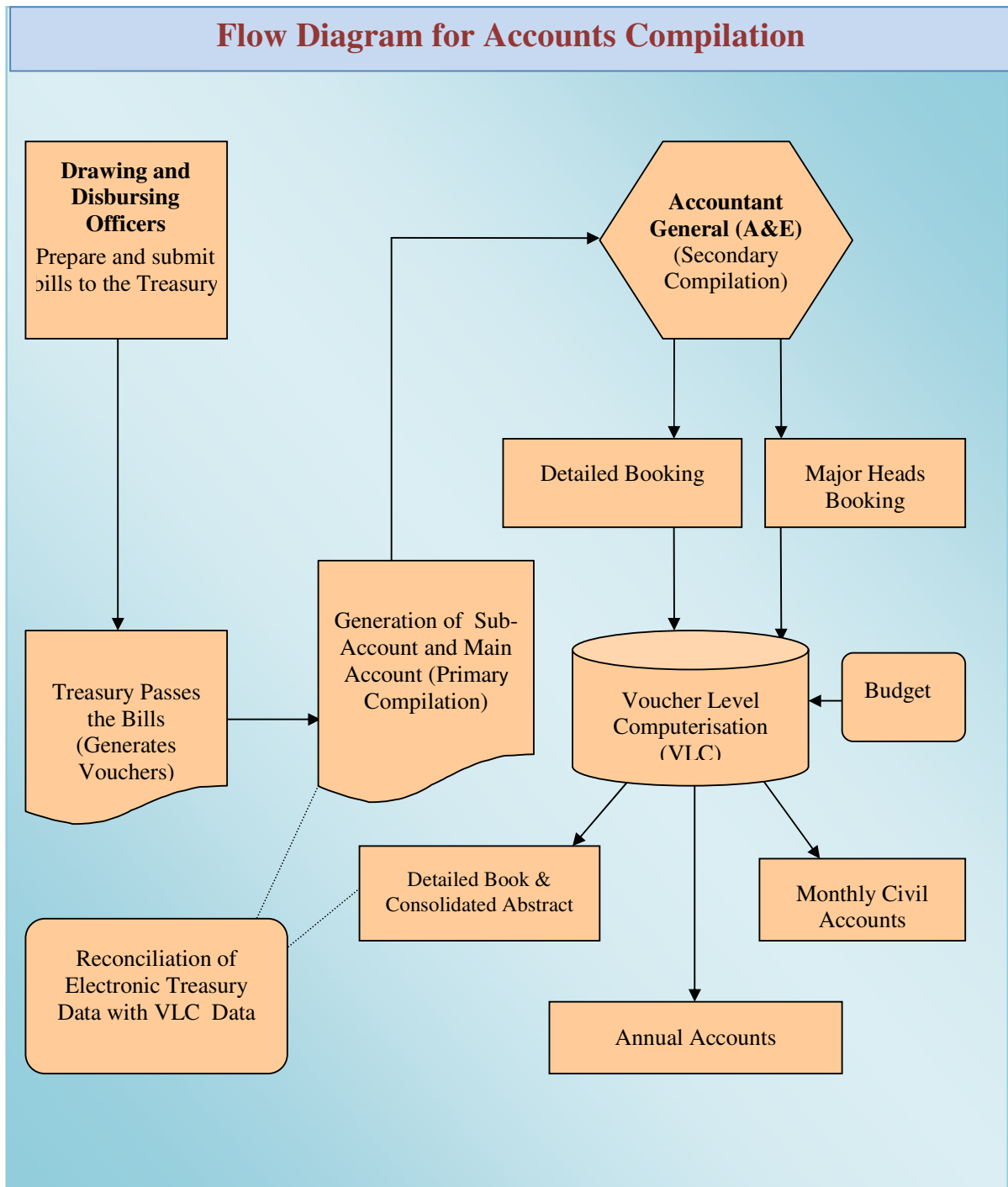
The Accountant General (Accounts and Entitlements) compiles the accounts of receipts and expenditure of the Government of Chhattisgarh. This compilation is based on the initial accounts rendered by the District Treasures, Public Works and Forest Divisions and advices of the Reserve Bank of India. Following such compilation, the Accountant General (Accounts and Entitlements) prepares, annually, the Finance Accounts and the Appropriation Accounts, which are placed before the State Legislature after audit by the Principal Accountant General (Civil and Commercial 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-

Part- I CONSOLIDATED FUND	Receipts are Expenditure on Revenue and Capital Accounts, public Debt and Loans and Advances. Inter state settlement, Appropriation to Contingency
Part- II CONTINGENCY FUND	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure form this Fund is recouped subsequently form the Consolidated Fund.
Part- III PUBLIC ACCOUNT	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 Accounts 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 2012-13 are given below.

(₹ in Crore)

Receipts (Total: ₹ 3,37,79.16)	Revenue (Total: ₹ 2,95,78.09)	Tax Revenue	2,02,51.81
		Non Tax Revenue	46,15.95
		Grants in Aid	47,10.33
	Capital (Total: ₹ 42,01.07)	Capital receipt	2.39
		Recovery of Loans and Advances	15,42.01
		Inter state settlement	1.53
		Borrowings and Other Liabilities ^(*)	26,55.14
Disbursements (Total: ₹ 3,37,79.16)	Revenue	2,69,71.84	
	Capital	49,19.33	
	Loans and Advances	18,88.79	
	Inter State Settlement	(-)0.80	

*Borrowings and other Liabilities:- Net public dept + 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 ₹ 44,97.58 # 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.

The total releases by Government of India to the State during 2012-13 is ₹ 80,49.68 Crore . An amount of ₹ 35,52.10 Crore released to Central bodies located in the State as well as their organizations outside the pervue of the Government of Chhattisgarh has not been included

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 2012-2013 had provided for gross expenditure of ₹ 4,38,14 Crore and reduction of expenditure (recoveries) of ₹ 8,56 Crore. Against this, the actual gross expenditure was ₹ 3,51,54 Crore and reduction of expenditure (recoveries) was ₹ 3,36 Crore which resulted in net saving of ₹ 86,60 Crore (19 per cent) and over estimation of ₹ 5,20 Crore (61 per cent) 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 2012-13, the Government of Chhattisgarh did not resort to OD facilities and WMA.

1.4.2 Fund flow statement-

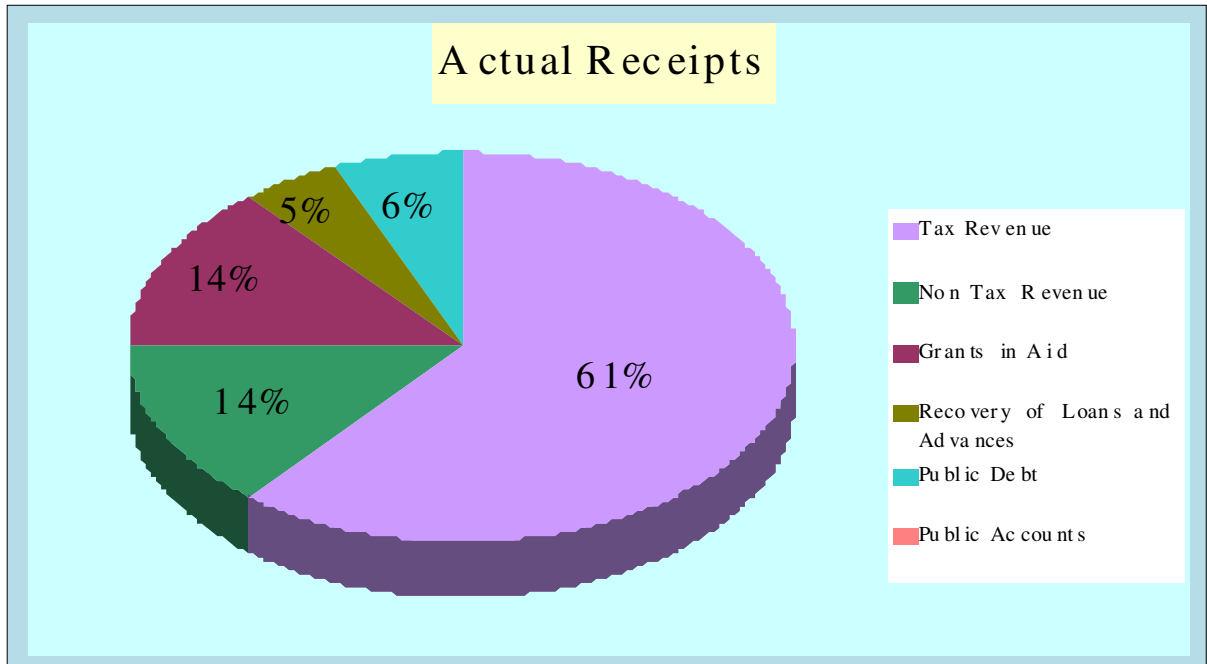
The State had a Revenue Surplus of ₹ 26,06.25 Crore and a Fiscal Deficit of ₹ 26,55.14 Crore representing 1.63 percent and 1.66 percent respectively of the Gross State Domestic Product. Around 42.64 percent of the revenue receipts (₹ 2,95,78.09 Crore) of State Government was spent on salaries (₹ 84,57.19 Crore including Grants in Aid of ₹ 12,80.34 Crore) interest payments (₹ 11,53.49 Crore) and pension (₹ 24,12.14 Crore).

Sources and Application of Funds-

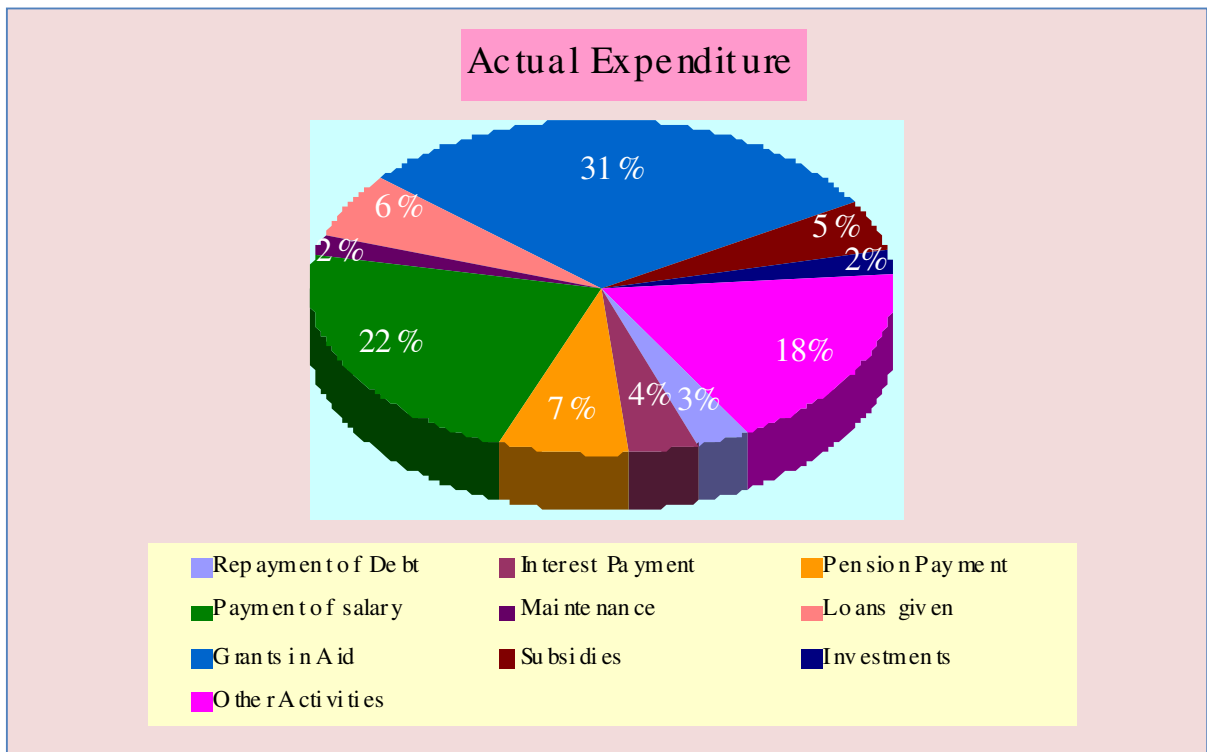
(₹ in Crore)

Particulars		Amount
SOURCES	Opening Cash Balances as on 01.04.2013	94.42
	Revenue Receipts	2,95,78.09
	Capital Recovery of Loans & Advances	15,42.01
	Public Debt	20,57.73
	Small Savings Provident Fund & other	8,23.12
	Reserves & Sinking Funds	7,12.84
	Deposits Received	33,04.55
	Civil Advances Received	5,18.63
	Suspense Account	8,00,98.09
	Remittances	80,03.09
	Capital Receipts	2.39
	Inter State Settlement	1.53
	Total	12,67,36.49
	APPLICATION	Revenue Expenditure
Capital Expenditure		49,19.33
Loans Given		18,88.79
Repayment of Public Debt		10,39.29
Small Savings Provident Fund & Other		5,29.65
Reserves & Sinking Funds		3,80.69
Deposits Spent		27,83.19
Civil Advance Given		5,18.81
Suspense Account		8,12,05.55
Remittances		82,67.26
Inter State Settlement		(-)0.80
Closing Cash Balance as on 31.03.2012		(-)17,67.11
Total	12,67,36.49	

1.4.3 Where the Rupee came from-



1.4.4 Where the Rupee went-



1.5 Highlights of Accounts-

(₹ in Crore)

Sl. No.	Components	B.E. 2012-13	Actual	Percentage of actual to B.E.	Percentage of actual to GSDP ¹
1	Tax Revenue ²	1,96,70.42	2,02,51.81	1,03.00	12.62
2	Non- Tax Revenue	53,45.56	46,15.95	86.35	2.88
3	Grants in Aid & Contributions	63,62.66	47,10.33	74.03	2.94
4	Revenue Receipts(1+2+3)	3,13,78.64	2,95,78.09	94.26	16.59
5	Recovery of Loans and Advances	15,71.70	15,42.01	98.11	0.96
6	Borrowings & other Liabilities ³	46,23.27	26,55.14	57.43	1.66
6 a	Capital Receipts	□	3.92	□	□
7	Capital Receipts(5+6)	61,94.97	42,01.07	67.81	2.62
8	Total Receipts (4+7)	3,75,73.61	3,37,79.16	89.90	21.09
9	Non-Plan Expenditure	1,56,42.42	1,45,43.86	92.98	9.08
10	NPE on Revenue Account	1,56,31.14	1,45,31.83	92.97	9.08
11	NPE on interest Payments out of 10	13,42.54	11,53.49	85.92	0.72
12	NPE on Capital Account	11.28	12.03	1,06.65	0.01
13	Plan Expenditure	2,19,31.19	1,92,35.30	87.71	12.01
14	PE on Revenue Account	1,27,88.24	1,24,40.01	97.28	7.76
15	PE on Capital Account	91,42.95	67,95.29	74.32	4.24
16	Total Expenditure (9+13)⁴	3,75,73.61	3,37,79.16	1,80.69	21.09
17	Revenue Expenditure (10+14)	2,84,19.38	2,69,71.84	94.91	16.84
18	Capital Expenditure {12+15}⁵	91,54.23	68,07.32	74.36	4.25
19	Revenue Surplus {4-17}	29,59.26	26,06.25	88.07	1.63
20	Fiscal Deficit {4+5-16+6 a}	(-)46,23.27	(-)26,55.14	57.43	1.66

□ No Provision in Annual Budget.

1 GSDP figure of ₹16,01,87.71 Crore adopted from the Directorate of Economic and Statistics, Chhattisgarh Govt.

2 Includes State Share of Union Taxes of ₹ 72,17.60 Crore.

3 Includes Net Public Debt (₹ 10,18.44 Crore), Nil Amount of Contingency Fund, Public Account (₹(-)2,24.83 Crore) and Cash Balance (₹ +18,61.53 Crore) in loans and other liabilities ₹ 26,55.14 Crore.

4 Includes Loans and Advances ₹ 18,88.79 Crore (₹ 18,81.79) Crore plan expenditure and ₹ 7.00 Crore) non plan expenditure) in Total Expenditure.

5 Includes Net Capital Expenditure ₹ 49,19.33 Crore), Loans and Advances (₹ 18,88.79 Crore) and Interstate Settlement (₹ (-) 0.80 Crore) in Capital Expenditure (₹ 68,07.32 Crore .

1.6 What do the Deficits and Surpluses indicate -

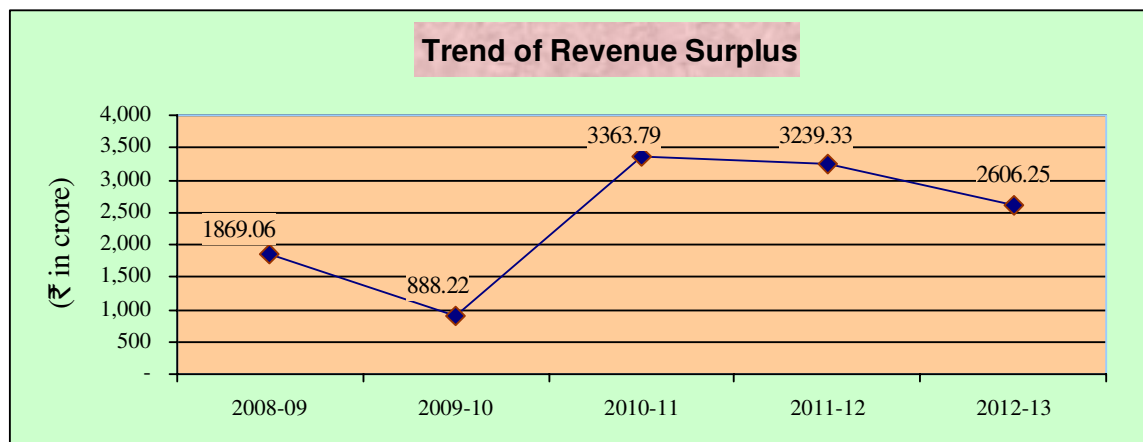
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit/Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue expenditure 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 12th 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.

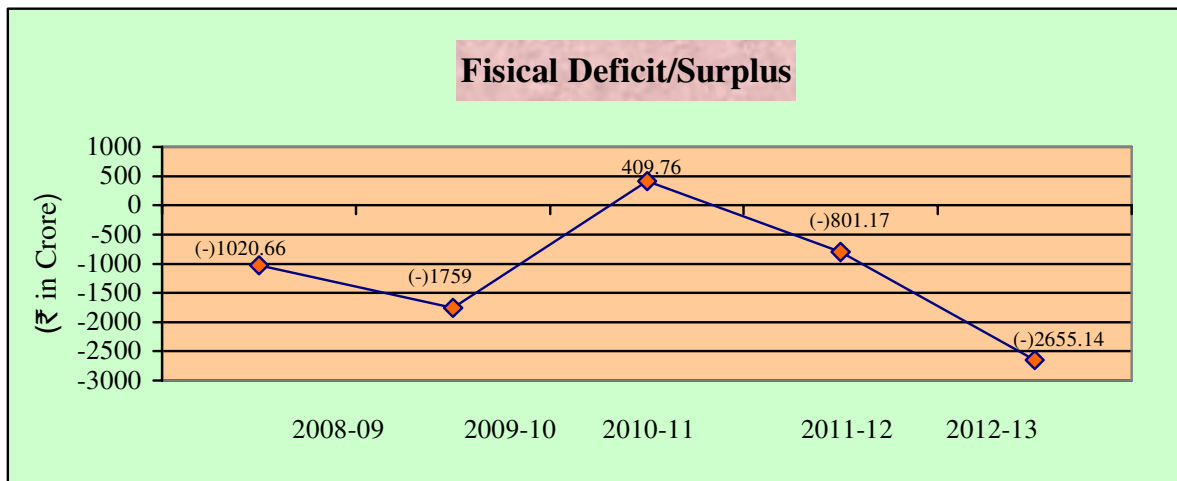
As against 14.34 *per cent* increase in revenue receipts 19.20 *per cent* increase in revenue expenditure were recorded during the year 2012-13 which resulted in reduction of revenue surplus from ₹ 32,39.33 Crore in 2011-12 to ₹ 26,06.25 Crore in 2012-13.

Along with reduction of revenue surplus by ₹ 6,33.08 Crore and increase in non-debt capital receipts by ₹ 2,59.48 Crore, an increase in payment of loans and advances accompanied by increase of ₹ 8,62.93 Crore in capital expenditure including ₹ 6,15.22 Crore through interstate settlement resulted in fiscal deficit of ₹ 8,01.17 Crore in 2011-12 to fiscal deficit of ₹ 26,55.14 Crore in 2012-13.

1.6.1 Trend of Revenue Surplus-

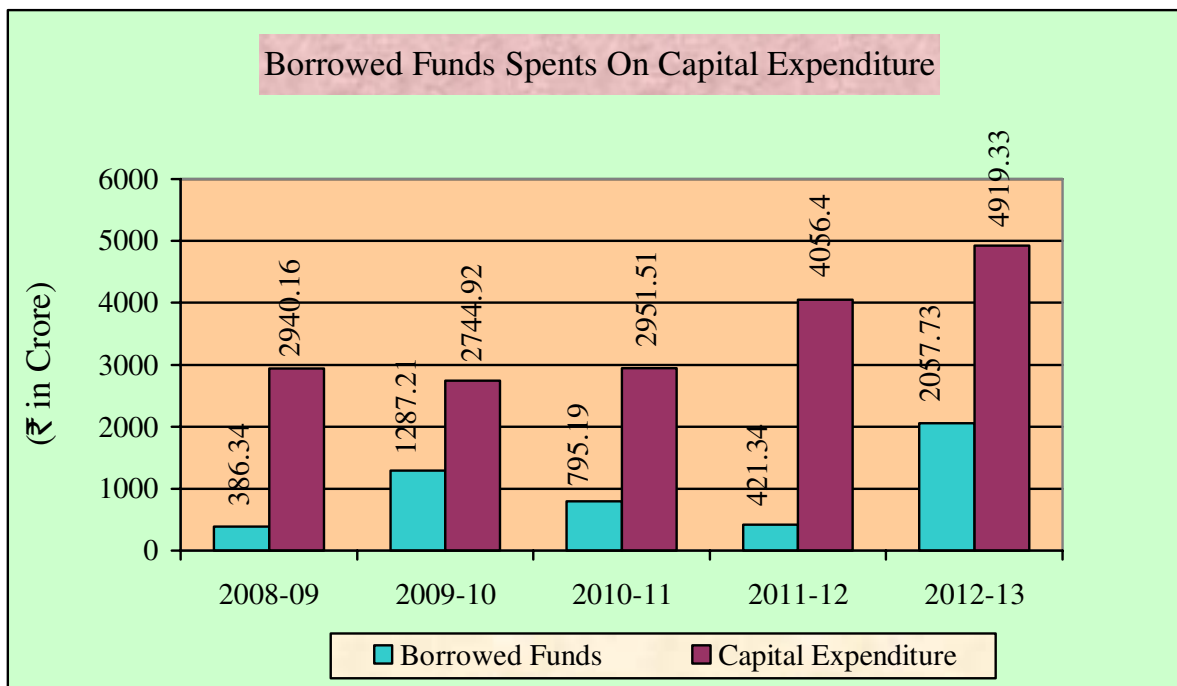


1.6.2 Trend of Fiscal Deficit -



1.6.3 Proportion of borrowed funds spent on Capital expenditure-

Year	2008-09	2009-10	2010-11	2011-12	2012-13
Borrowed Funds	3,86.34	12,87.21	7,95.19	4,21.34	20,57.73
Capital Expenditure	29,40.16	27,44.92	29,51.51	40,56.40	49,19.33



CHAPTER- 2

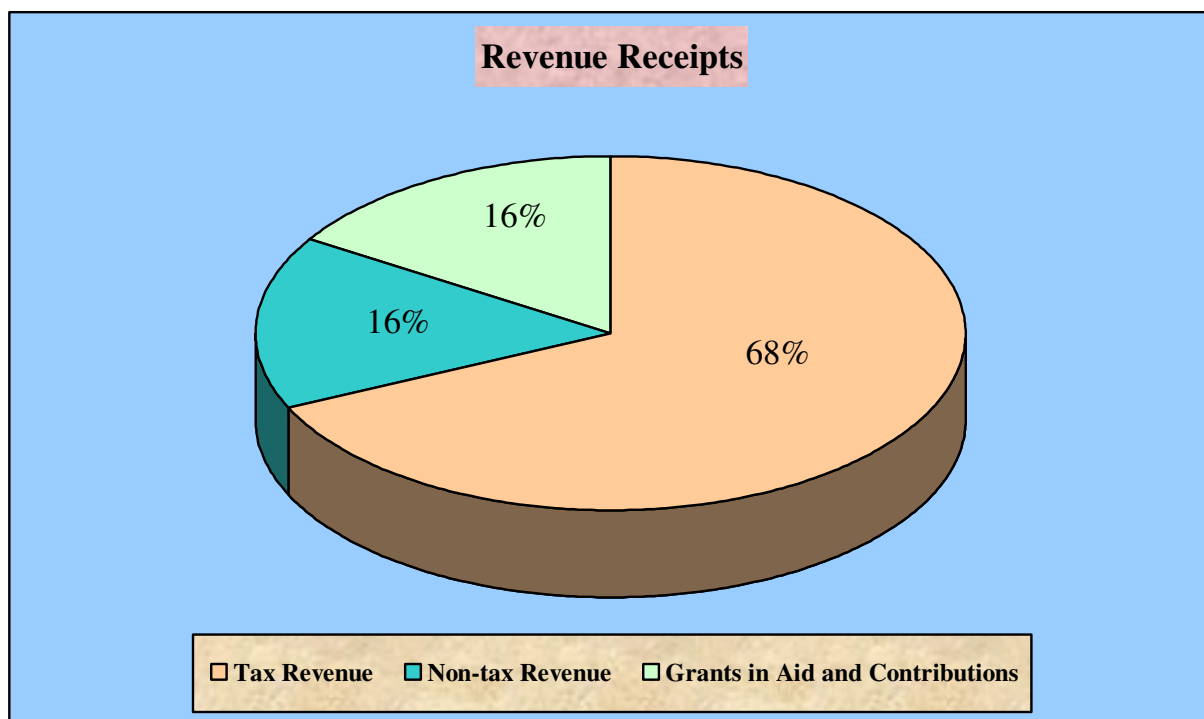
RECEIPTS

2.1 Introduction-

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for the year 2012-13 were ₹ 3,37,79.16 Crore.

2.2. Revenue Receipts -

Tax Revenue	Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes interest receipts, dividends, profits etc.
Grants in Aid	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 (2012-13)-

(₹ in Crore)

Components	Actuals
A. Tax Revenue	2,02,51.81
Taxes on income & Expenditure	41,51.61
Taxes on Property & Capital Transactions	11,90.96
Taxes on Commodities & Services	1,49,09.24
B. Non –Tax Revenue	46,15.95
Interest Receipts, Dividends and Profits	2,45.33
General Services	1,28.69
Social Services	64.64
Economic Services	41,77.29
C. Grants in Aid & Contributions	47,10.33
Total – Revenue Receipts	2,95,78.09

2.3 Trend of Receipts -

(₹ in Crore)

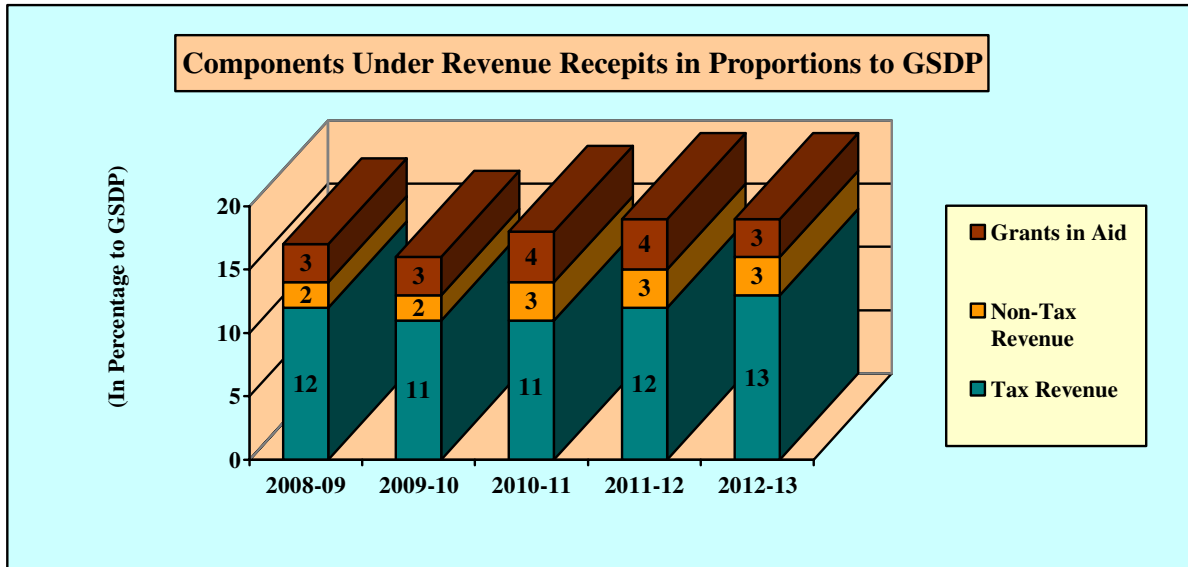
	2008-09	2009-10	2010-11	2011-12	2012-13
Tax Revenue	1,08,51.63 (11)	1,15,03.91 (11)	1,44,30.33 (12)	1,70,32.69 (12)	2,02,51.81 (13)
Non-Tax Revenue	22,02.21 (2)	30,43.01 (3)	38,35.89 (3)	40,58.48 (3)	46,15.95 (3)
Grants in Aid	26,08.92 (3)	36,06.74 (4)	44,53.89 (4)	47,76.21 (3)	47,10.33 (3)
Total- Revenue Receipts	1,56,62.76 (16)	1,81,53.66 (18)	2,27,19.54 (19)	2,58,67.38 (18)	2,95,78.09 (19)
GSDP*	9,69,72.18	9,92,61.96	11,79,78.30^(P)	13,95,14.95^(Q)	16,01,87.71^(A)

* The figure of the years 2008-09 to 2011-12 have been modified due to receipt of revised figure in 2012-13 by Directorate of Economic and Statistic.

(A)=Advance Estimate, (P)= Provisional Estimate, (Q) = Quick Estimate

Note:- Figures in parentheses represent percentage to GSDP.

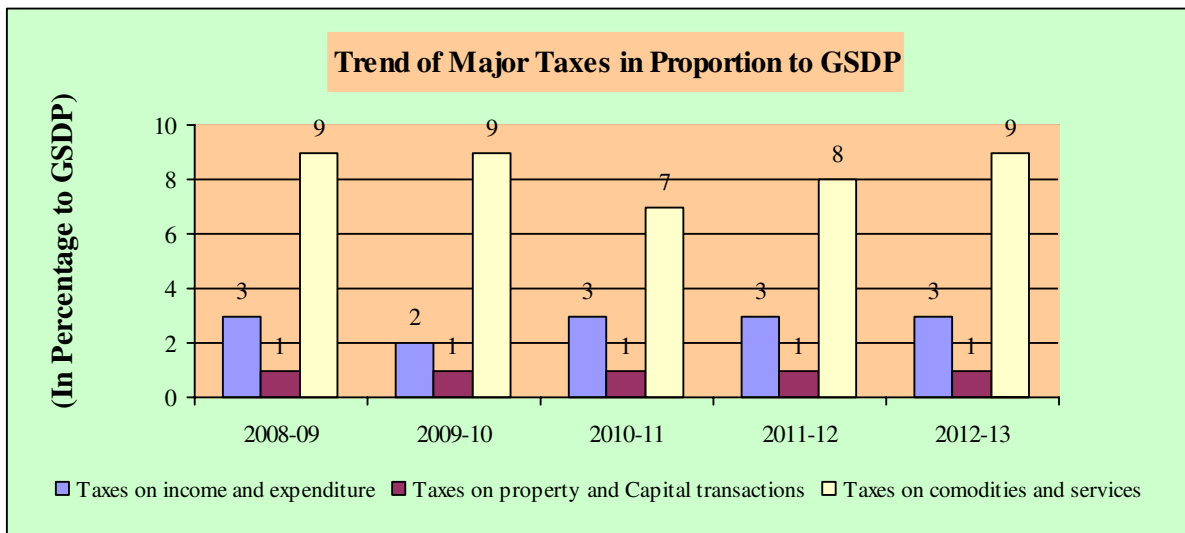
The GSDP increased by 15 *per cent* between 2011-12 and 2012-13, while growth in revenue collection was 14 *per cent*. Tax revenue increased by 19 *per cent*, Non-tax revenue by 14 *per cent* and Grants in aid decreased by one *per cent*.



Sector-wise Tax Revenue-

(₹ in Crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Taxes on Income and Expenditure	22,80.67	28,15.86	32,49.91	37,62.55	41,51.61
Taxes on Property and Capital Transactions	8,56.45	7,46.89	10,37.57	11,25.98	11,90.96
Taxes on Commodities and Services	77,14.51	79,41.15	1,01,42.85	1,21,44.16	1,49,09.24
Total -Tax Revenue	1,08,51.63	1,15,03.90	1,44,30.33	1,70,32.69	2,02,51.81



2.4 Performance of State's own tax revenue collection-

(₹ in Crore)

Year	Tax revenue (3+4)	State share of Union Taxes	State's Own Tax Revenue	Percentage to GSDP
1	2	3	4	5
2008-09	1,08,51.63	42,57.91	65,93.72	9.55
2009-10	1,15,03.91	43,80.66	71,23.25	9.98
2010-11	1,44,30.33	54,25.19	90,05.14	7.63
2011-12	1,70,32.69	63,20.44	1,07,12.25	7.68
2012-13	2,02,51.81	72,17.60	1,30,34.21	8.14

State's own Tax Revenue in proportion to GSDP was 8.14 *per cent*.

2.5 Efficiency of Tax Collection-

A. Taxes on property and Capital Transactions-

(₹ in Crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Collection	8,56.45	7,46.89	10,37.56	11,25.58	11,90.96
Expenditure on Collection	1,29.40	1,48.57	1,68.65	2,10.92	2,38.79
Efficiency of Tax Collection	15	20	16.25	18.73	20.05

B. Taxes on Commodities and Services-

(₹ in Crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Collection	77,14.51	79,41.15	1,01,42.85	1,21,44.16	1,49,09.24
Expenditure on Collection	2,12.36	2,22.38	1,78.09	2,72.84	2,01.44
Efficiency of Tax Collection (In percentage)	3	3	2	2	1

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.

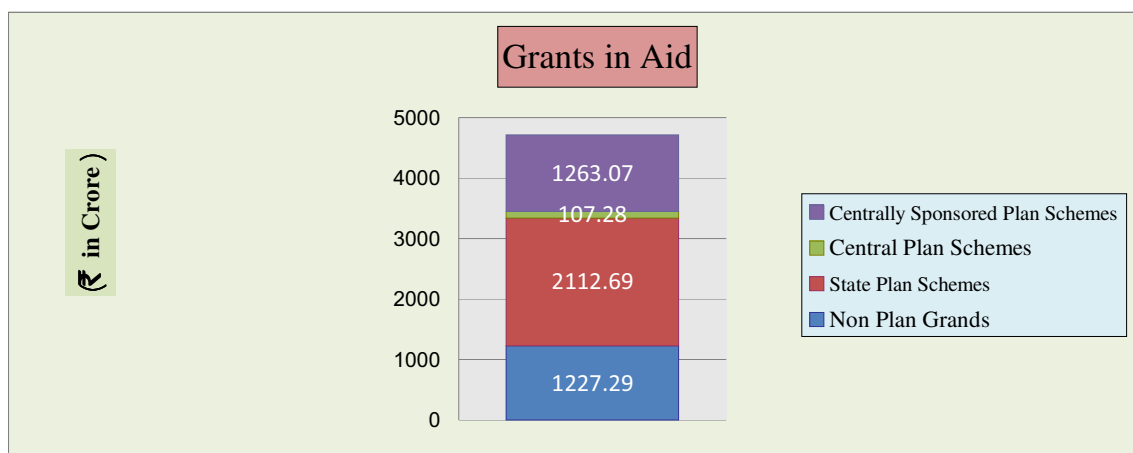
2.6 Trend in State's Share of Union Taxes over the past five Years -

(₹ in Crore)

Major Head description	2008-09	2009-10	2010-11	2011-12	2012-13
Corporation Tax	13,96.23	18,02.82	21,20.52	24,87.79	25,92.61
Taxes on Income other Corporation Tax	8,76.77	10,04.24	11,20.57	12,63.69	15,52.15
Taxes on Wealth	1.36	4.08	4.35	9.60	4.38
Customs	8,13.92	6,13.10	9,48.66	10,95.85	11,99.39
Union Excise Duties	7,09.89	4,93.86	6,90.12	7,09.12	8,15.11
Service Tax	4,59.85	4,62.56	5,40.97	7,54.39	10,53.96
Other taxes and duties on Commodities and Services	(-) 0.11	00	00	00	00
State Share of Union Taxes	42,57.91	43,80.66	54,25.19	63,20.44	72,17.60
Total Tax Revenue	1,08,51.63	1,15,03.91	1,44,30.33	1,70,32.69	2,02,51.81
Percentage of Union Taxes to Total Tax Revenue	39	38	38	37	36

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 2012-13 under Grants in Aid were ₹ 47, 10.33 Crore as shown below:-



2.8 Public Debt-

Against the total Internal Debt of ₹ 20,41.03 Crore of the State Government in 2012-13 plus the central loan component of ₹ 16.70 Crore received during this period, capital expenditure was only ₹ 49,19.33 Crore, indicating that the expenditure was incurred from revenue receipt.

Trend of Public Debt over the past five years-

(₹ in Crore)

Items	2008-09	2009-10	2010-11	2011-12	2012-13
Interest Debt	(-)1,29.40	5,28.81	36.95	(-)3,46.00	11,70.81
Central Loans	1,67.06	1,06.83	67.37	(-)85.15	(-)1,52.37
Total Public Debt	37.66	6,35.64	1,04.32	(-)4,31.15	10,18.44

Note:- 1. Minus figure indicates over repayments against receipts.

2. Net figure = Receipt- Disbursements.

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. Capital expenditure is used to create permanent assets or enhance the utility of such assets or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan.

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

3.2 Revenue Expenditure-

The Expenditure against budget estimates under revenue section during the past five years given below:-

(₹ in Crore)

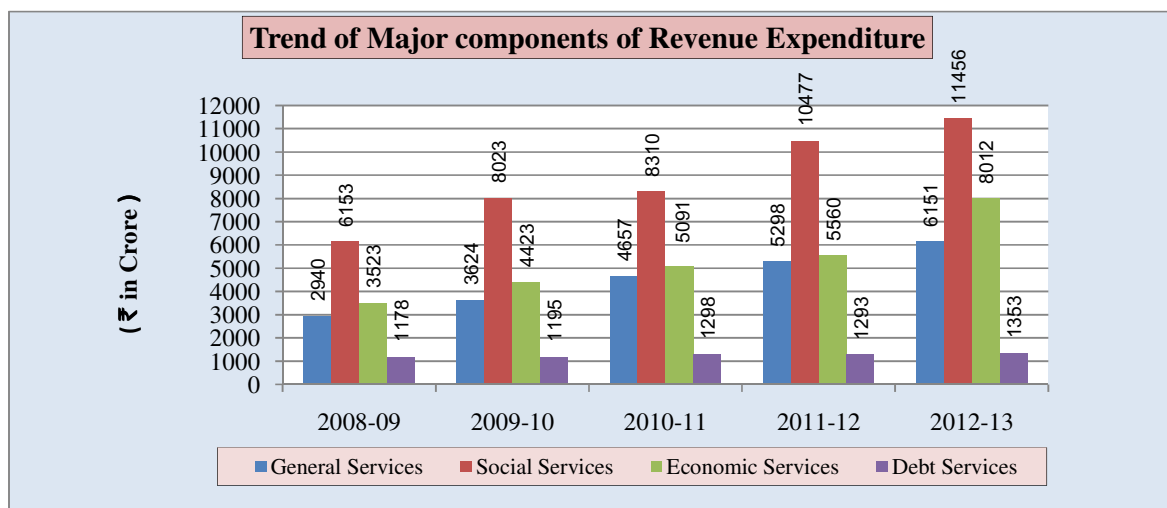
	2008-09	2009-10	2010-11	2011-12	2012-13
Budget Estimates	1,61,77.79	2,01,24.27	2,24,30.00	2,64,86.53	3,15,76.24
Actuals	1,37,93.71	1,72,65.44	1,93,55.75	2,26,28.05	2,69,71.84
Gap	23,84.08	28,58.83	30,74.25	38,58.48	46,04.40
Percentage of gap over BE	15	14	14	15	15

3.2.1 Sectoral Distribution of Revenue Expenditure 2012-13

(₹ in Crore)

Components	Amount	Percentage
A. Fiscal Services	4,40.87	2
(i) Collection of Taxes on Property and Capital transactions	2,38.79	00
(ii) Collection of Taxes on Commodities and Services	2,01.44	00
(iii) Other Fiscal Services	0.64	00
B. Organs of State	1,88.01	1
C. Interest Payments and Servicing of debt	13,53.49	5
D. Administrative Services	22,54.64	8
E. Pensions and Miscellaneous General Services	24,12.30	9
F. Social Services	1,14,56.42	42
G. Economic services	80,11.66	30
H. Grants in Aid and Contributions	8,54.45	3
Total Expenditure (Revenue Account)	2,69,71.84	100

3.2.2 Major components of Revenue Expenditure (2008-13)-



* General Services excludes MH 2048 (Appropriation for reduction of debt), MH 2049 (Interest payments) and includes MH 3604 (Compensation and assignment to Local Bodies and Panchayati Raj institutions).

3.3 Capital Expenditure-

Capital expenditure for the year 2012-13 (₹ 49, 19.33 Crore) was 3.07 per cent of the GSDP (₹ 16,01,87.71 Crore) and ₹ 22,70.56 Crore less than the Budget Estimate (₹ 22,74.78 Crore less in plan expenditure and ₹ 4.22 Crore excess in non plan expenditure).

3.3.1 Sectoral Distribution of Capital Expenditure 2012-13-

During 2012-13, the Government spent ₹ 16, 34.24 Crore on various Irrigation Projects in which ₹ 2,65.89 Crore spent on Major Irrigation, ₹ 77.02 Crore on Medium Irrigation, and ₹ 12,51.33 Crore on Minor Irrigation. Apart from above, the Government spent ₹ 93.73 Crore on Construction of Buildings and invested ₹ 7,17.66 Crore in various Statutory Corporations/Government Companies/Co-Operatives.

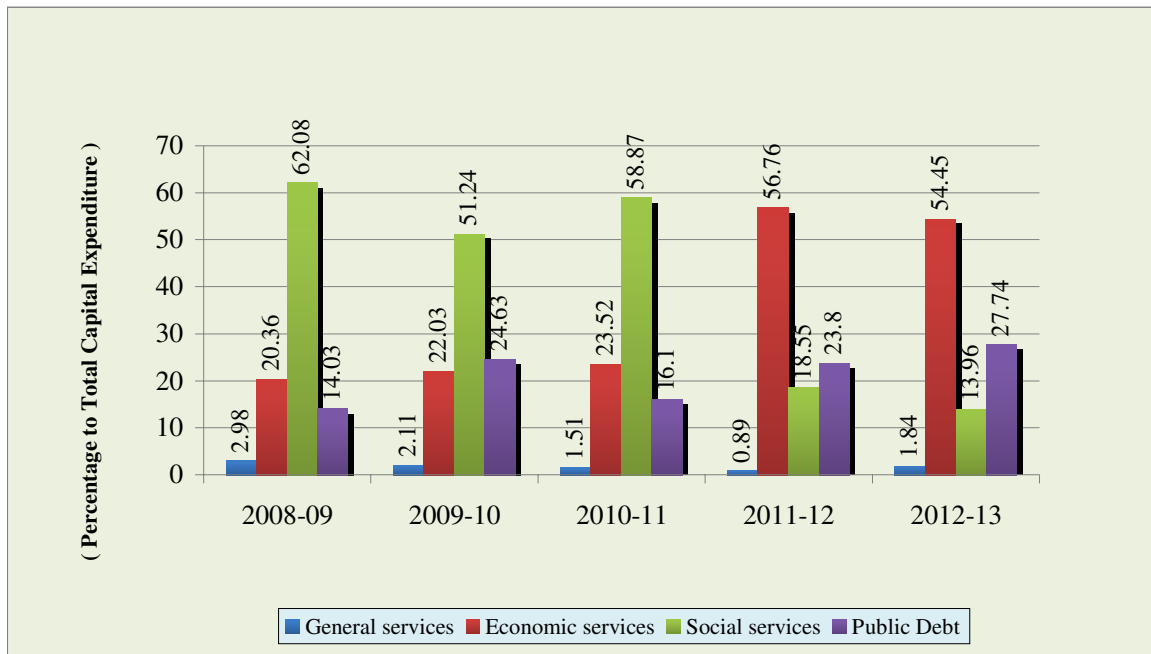
(₹ in Crore)

S.NO.	Sector	Amount	Percentage
1.	General Services–Police, Land Revenue etc.	1,25.37	2
2.	Social Services– Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	9,50.63	14
3.	Economic Services – Agriculture, Rural Development, Irrigation, Co-operation, Energy	38,43.33	56
4.	Loans and Advances Disbursed	18,88.79	28
5.	Inter State Settlement	(-) 0.80	00
	Total	68,07.32	100

3.3.2 Sectoral Distribution of Capital expenditure over the past Five years-

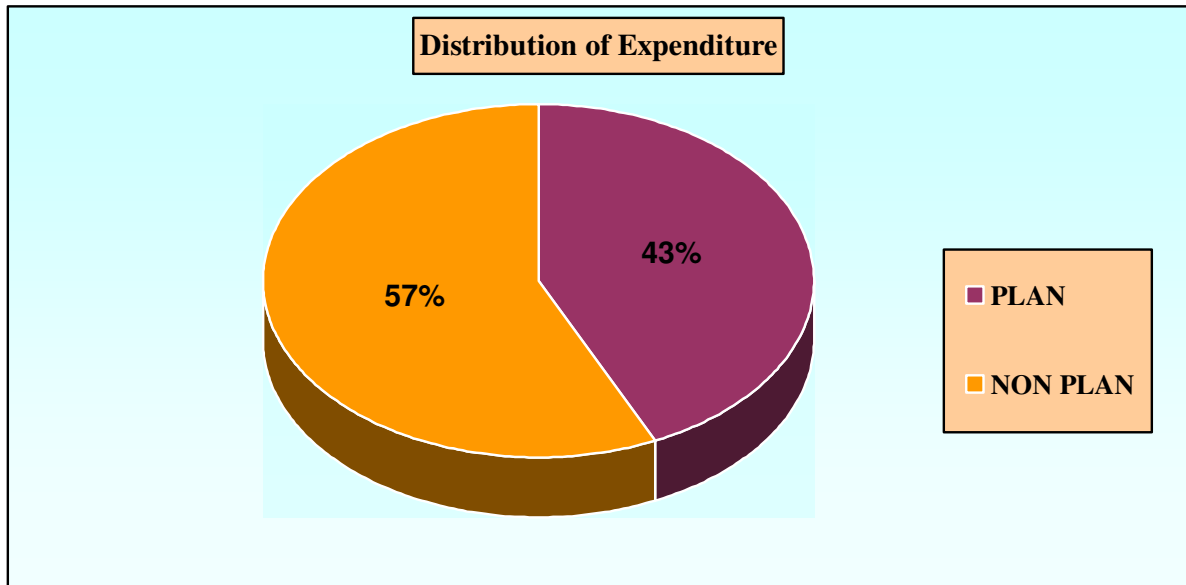
(₹ in Crore)

Sr.NO.	Sector	2008-09	2009-10	2010-11	2011-12	2012-13
1.	General Services	1,02.10	76.81	52.87	42.51	1,25.37
2.	Social Services	7,08.26	8,02.10	8,27.60	9,88.69	9,50.63
3.	Economic Services	21,29.80	18,66.01	20,71.04	30,25.20	38,43.33
4.	Loans and Advances	4,90.75	8,96.79	5,66.55	12,68.74	18,88.79
5.	Inter State Settlement	1.47	3.29	2.34	4.03	(-) 0.80
	Total	34,32.38	36,45.00	35,20.40	52,29.17	68,07.32



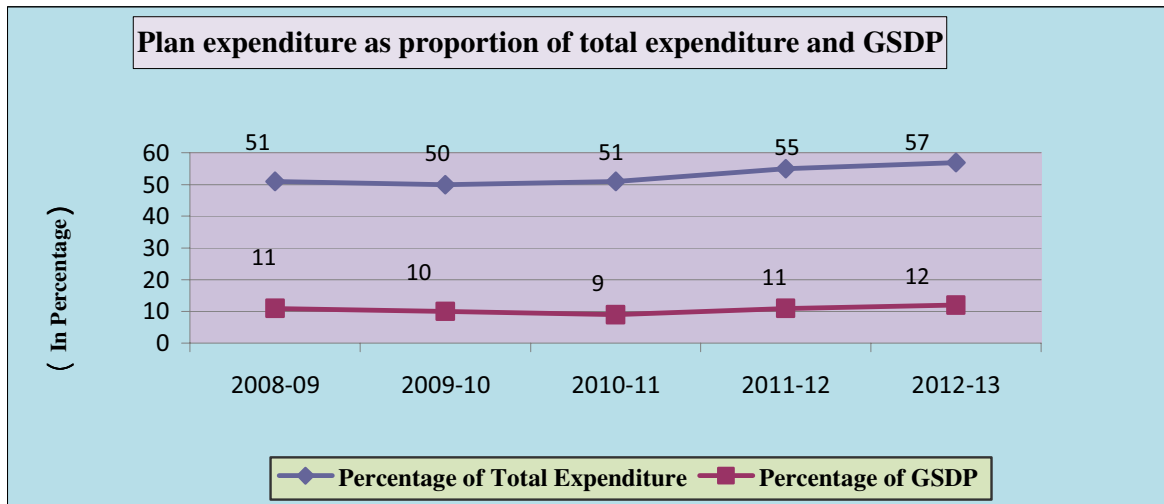
PLAN & NON PLAN EXPENDITURE

4.1 Distribution of Expenditure (2012-13) -



4.2 Plan Expenditure-

During 2012-13 plan expenditure, representing 57 per cent of total disbursements, was ₹ 1, 92, 35.30 Crore. ₹ 1, 24, 40.01 Crore under State Plan, ₹ 49, 14.29 Crore under Centrally Sponsored Schemes, ₹ 18, 81.79 Crore under Loans and Advances and ₹ (-) 0.80 Crore under Interstate Settlement are included in total plan expenditure.



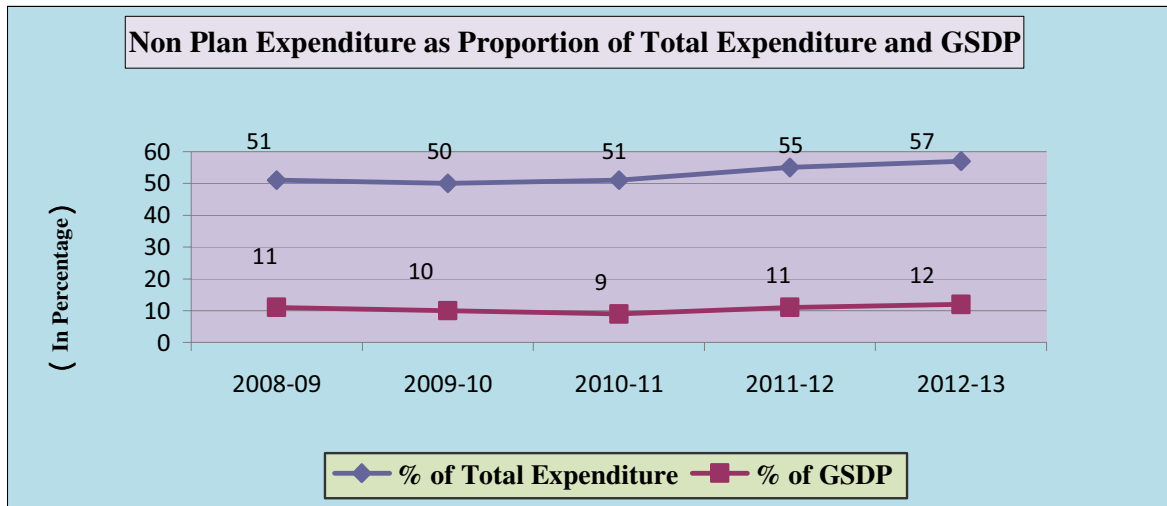
4.2.1 Plan expenditure under Capital Account-

(₹ in Crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Total Capital Expenditure	34,32.38	36,45.00	35,20.40	53,29.17	68,07.32
Capital Expenditure (Plan)	34,20.92	36,34.88	35,09.35	53,18.41	67,95.29
Percentage of Capital Expenditure (plan) to Total Capital Expenditure	99.67	99.72	99.69	99.80	99.82

4.3 Non-Plan Expenditure-

Non-Plan Expenditure during 2012-13, representing 43 per cent of total disbursements, was ₹ 1,45,43.86 Crore, (₹ 1,45,31.83 Crore under Revenue and ₹ 12.03 Crore under Capital).



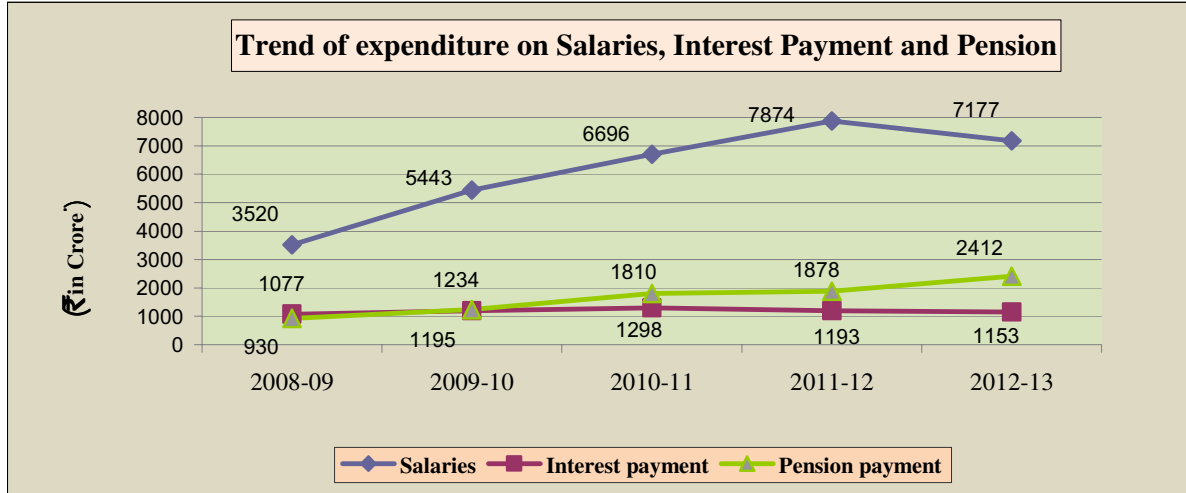
4.4 Rush of Expenditure-

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 following cases the expenditure incurred during March, 2013 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:-

(₹ in Crore)

Major Head	Nomenclature	I st Quarter	II nd Quarter	III rd Quarter	IV th Quarter	Total Exp.	During March 2013	Percentage of March 2013 w.r.t. Total exp. of 2012-13
2204	SPORTS AND YOUTH SERVICES	2.49	4.27	9.25	63.29	79.30	57.76	72.83
2425	CO-OPERATION	5.60	21.25	6.93	1,70.07	2,03.88	1,65.19	81.03
2801	POWER	00	1,83.50	00	8,12.38	9,95.88	8,12.38	81.57
2852	INDUSTRIES	4.90	2.54	1.85	27.11	36.40	21.78	59.83
3275	OTHER COMMUNICATION SERVICES	00	1.91	00	72.67	74.58	70.02	93.89
3454	CENSUS SURVEY AND STATISTICS	3.00	2.44	2.97	16.41	24.81	13.84	55.78
4055	CAPITAL OUTLAY ON POLICE	0.80	0.70	0.10	30.06	31.64	29.93	94.59
4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH	19.82	14.34	18.27	1,21.10	1,74.34	1,03.74	59.78
4216	CAPITAL OUTLAY ON HOUSING	0.81	0.58	3.06	75.67	80.02	73.72	91.38
4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT	00	52.60	56.09	2,14.77	3,23.46	2,14.77	66.40
4225	CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES	0.84	9.17	8.46	92.91	1,11.39	70.60	63.38
4235	CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE	00	2.38	2.07	49.00	53.46	47.39	88.64
4401	CAPITAL OUTLAY ON CROP HUSBANDRY	00	00	00	0.47	0.47	0.30	65.21
4405	CAPITAL OUTLAY ON FISHERIES	00	0.04	0.02	0.19	0.25	0.13	53.33
4406	CAPITAL OUTLAY ON FORESTRY AND WILD LIFE	0.38	0.74	2.82	20.11	24.05	13.03	54.18
4408	CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING	00	00	0.12	28.65	28.77	29.36	1,02.05
4515	CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES	2.03	7.62	10.33	70.48	90.46	49.70	54.94
4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES	0.15	0.01	3.00	25.20	28.35	25.14	88.66
5452	CAPITAL OUTLAY ON TOURISM	00	00	00	8.00	8.00	8.00	1,00.00
6075	LOANS FOR MISCELLANEOUS GENERAL SERVICES	00	00	1.00	6.00	7.00	5.00	71.43
6215	LOANS FOR WATER SUPPLY AND SANITATION	00	00	00	24.34	24.34	24.34	1,00.00

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	2008-09	2009-10	2010-11	2011-12	2012-13
Expenditure on Salaries, Interest Payment and Pension	55,28.18	78,71.25	97,05.04	1,09,44.82	1,20,22.82*
Revenue Expenditure	1,37,93.70	1,72,65.44	1,93,55.75	2,26,28.05	2,69,71.84
Percentage Expenditure to Revenue Receipts	35	43	43	42	41
Percentage of Expenditure to Revenue expenditure	40	45	50	48	45

* Includes ₹ 12,80.34 Crore of salary paid from Grants in Aid but an amount of ₹ 5,09.67 Crore of wages is not included in the above.

The expenditure on salaries, interest payment and pension increased by 10 per cent in comparison to financial year 2012-13.

CHAPTER- 5

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation for 2012-13-

(₹ in Crore)

S. No	Nature of expenditure	Original Grant/ Appropriation	Supplementary grant/ Appropriation	Surrender/Re-appropriation	Total	Actual expenditure	Savings (-) Excesses (+)
1	Revenue Voted	2,73,83.85	30,86.06	(-)25,78.52	2,78,91.38	2,57,09.38	(-)21,82.01
	Charged	18,08.38	13.22	(-)1,87.79	16,33.61	15,98.32	(-)35.49
2	Capital Voted	72,69.45	9,00.00	(-)18,36.88	63,32.57	49,13.95	(-)14,18.62
	Charged	4.06	4.51	(-)0.34	8.23	5.62	(-)2.61
3	Public Debt Charged	12,46.91	00	(-)2,07.62	10,39.29	10,39.29	00
4	Loans and Advances Voted	19,64.53	1,33.50	(-)1,45.99	19,52.04	18,88.79	(-)63.25
5	Inter State Settlement	0.01	0.01	(-)0.80	(-)0.81
	Total	3,96,77.19	41,37.29	(-)49,57.14	3,88,57.33	3,51,54.55	(-)37,02.79

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

(₹ in Crore)

Year	Savings (-)/Excess (+)					Total
	Revenue	Capital	Public Debt	Loans & Advances	Inter State Settlement	
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	00	(-)27.10	+4.02	(-)19,33.80
2012-13	(-)22,17.50	(-)14,21.23	00	(-)63.25	(-)0.81	(-)37,02.79

5.3 Significant Savings-

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

(Saving in Percentage)

Grant No.	Nomenclature	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue (Voted)-						
10	Forest	10	5	6	2	3
20	Public Health Engineering	8	6	7	4	(-7)
27	School Education	15	3	25	12	22
41	Tribal Area Sub-plan	13	9	10	20	7
44	Higher Education	24	42	9	35	00
55	Women and Child Care	11	30	29	6	(-3)
64	Special Component Plan for Scheduled Caste	13	7	12	3	15
79	Expenditure pertaining to Medical Education Department	47	22	25	25	22
81	Financial Assistance to Urban Bodies	9	23	5	4	2
Capital (Voted)-						
27	School Education	12	1	11	2	49
41	Tribal Area Sub-Plan	13	14	3	2	3
42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	35	42	41	58	51
67	Public Works-Buildings	20	22	27	72	43
68	Public Works relating to Tribal Area Sub-Plan-Buildings	55	58	34	45	41

During 2012-13, supplementary grants/appropriation totaling ₹ 41,37.28 Crore (11.77 per cent of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below.

(₹ in Crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
01	General Administration	Revenue	1,01.47	10.25	87.60
02	Other expenditure pertaining to General Administration Department	Revenue	11.66	3.14	10.71
03	Police	Revenue	17,29.11	52.09	16,72.86
04	Other expenditure pertaining to Home Department	Revenue	17.19	0.10	8.31
05	Jail	Revenue	78.03	5.27	72.14
06	Expenditure pertaining to Finance Department	Revenue	26,46.29	2.67	24,52.18
07	Expenditure pertaining to Commercial Tax Department	Revenue	1,65.02	14.16	1,41.67
08	Land Revenue and District Administration	Revenue	4,05.86	11.03	2,58.28
09	Expenditure pertaining to Revenue Department	Revenue	8.36	1.01	4.53
10	Forest	Revenue	6,52.69	18.87	5,98.16
11	Expenditure pertaining to Commerce and Industry Department	Revenue	77.57	10.84	74.43
13	Agriculture	Revenue	6,71.16	1.24	6,14.98
14	Expenditure pertaining to Animal Husbandry Department	Revenue	2,24.63	11.20	2,06.47
18	Labour	Revenue	49.77	20.62	44.52
19	Public Health and Family Welfare	Revenue	6,27.11	45.44	5,82.72
23	Water Resources Department	Revenue	3,02.08	3.60	2,99.93
24	Public Works-Roads and bridges	Revenue	6,61.74	2.20	6,42.71
25	Expenditure pertaining to Mineral Resources Department	Revenue	1,65.95	0.50	1,57.32

(₹ in Crore)

Grant No.	Nomenclature	Section	Original	Supple- mentary	Actual Expenditure
27	School Education	Revenue	25,21.99	1,29.83	20,58.88
28	State Legislature	Revenue	31.05	0.50	18.24
29	Administration of Justice and Elections	Revenue	1,53.51	13.43	1,26.34
30	Expenditure pertaining to Panchayat and Rural Development Department	Revenue	4,65.52	28.76	4,29.07
33	Tribal Welfare	Revenue	10,99.39	6.40	8,40.50
36	Transport	Revenue	38.97	0.18	23.97
39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	Revenue	7,03.21	3,21.22	10,13.66
41	Tribal Area Sub-Plan	Revenue	33,28.48	3,64.88	30,64.30
44	Higher Education	Revenue	4,28.49	6.14	2,87.98
47	Technical Education and Man-Power Planning Department	Revenue	1,53.81	12.01	1,01.36
48	Grants-in-aid received under the recommendation of Thirteenth Finance Commission	Revenue	4,10.91	13.95	2,63.54
49	Scheduled Castes Welfare	Revenue	47.04	0.72	45.44
50	Expenditure pertaining to the Departments Implementing 20 Point Programmes	Revenue	1.82	0.05	1.62
55	Expenditure pertaining to Women and Child Welfare	Revenue	7,09.67	29.63	5,82.85
56	Rural Industries	Revenue	60.89	2.20	57.03
64	Special Component Plan for Scheduled Castes	Revenue	10,84.43	1,26.63	9,26.63
67	Public Works – Buildings	Revenue	3,21.85	0.91	2,96.85
69	Urban Administration and Development Department - Urban Welfare	Revenue	3,11.13	5.93	88.13

(₹ in Crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
79	Expenditure pertaining to Medical Education Department	Revenue	2,58.30	0.44	2,02.63
82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	Revenue	12,09.88	1,36.77	11,95.33
24	Public Works-Roads and bridges	Capital	8,45.00	0.80	7,72.17
27	School Education	Capital	41.57	0.17	21.20
39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	Capital	5,82.67	57.50	5,63.67
41	Tribal Area Sub-Plan	Capital	18,63.56	73.54	12,02.75
42	Public Works relating to Tribal Area Sub-Plan-Roads and Bridges	Capital	4,59.60	0.30	2,25.09
45	Minor Irrigation Works	Capital	6,02.40	0.10	4,99.91
47	Technical Education and Man-Power Planning Department	Capital	23.98	1.00	3.26
48	Grants-in-aid received under the recommendation of Thirteenth Finance Commission	Capital	3,27.17	41.41	2,77.70
64	Special Component Plan for Scheduled Castes	Capital	10,53.79	30.67	7,69.70
67	Public Works – Buildings	Capital	3,07.76	40.02	1,98.64
68	Public Works relating to Tribal Area Sub-Plan – Buildings	Capital	1,32.43	49.95	1,08.14

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 ₹ 19, 16.18 Crore at the end of 2012-13. However, dividends received during the year were ₹ 2.19 Crore (0.11 *per cent*) on investment. During 2012-13, investments increased by ₹ 7, 21.80 Crore, while dividend income increased by ₹ 1.73 Crore.

Cash balance with RBI stood at ₹ 94.42 Crore on 31 March 2012 and decreased to ₹ (-)17,67.11 Crore at the end of March, 2013.

6.2 Debt and Liabilities -

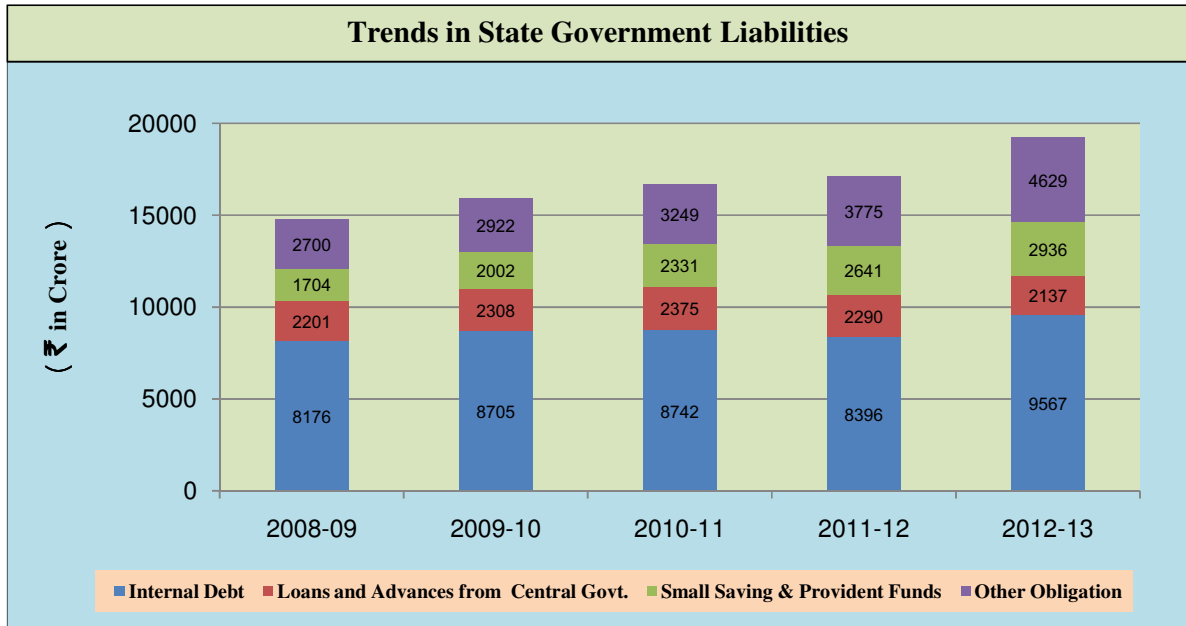
Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature.

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
2008-09	1,03,76.75	12.85	44,03.27	5.45	1,47,80.03	18.31
2009-10	1,10,12.39	10.21	49,20.55	5.56	1,59,36.62	14.77
2010-11	1,11,16.72	8.56	54,64.56	4.30	1,65,81.28	12.87
2011-12	1,06,85.57	7.88	64,16.45	4.73	1,71,02.02	12.26
2012-13	1,17,04.00	7.30	75,64.48	4.72	1,92,68.48	12.03

There is a net increase of ₹ 21,65.11 Crore (12.66 *per cent*) in Public Debt and other Liabilities in 2012-13 as compared to 2011-12.



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.

(₹ in Crore)

Year	Guaranteed Amount (Principal only)	Outstanding Amount	
		Principal	Interest
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
2012-13	66,05.49	26,94.90	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 2012-13 was ₹ 18,74.44 Crore which related to loans and advances to Government Corporations/Companies, Non-Government Institutes and Local Bodies. Recovery of principal aggregating to ₹ 9,36.31 Crore and interest amounting to ₹ 4.09 Crore is in arrears at the end of March 2013.

7.2 Financial assistance to Local bodies and others-

During the past five years, Grants in Aid to local bodies etc. increased from ₹ 25, 63.05 Crore in 2007-08 to ₹ 70,43.85 Crore in 2012-13, which is 53 *per cent* excess in comparison to previous years. Assistance Grants to Urban Bodies 29 *per cent*, Panchayati Raj Institutions 55 *per cent* and other institutions 16 *per cent* were given by State Government in the Year 2012-13.

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

(₹ in Crore)

Financial Assistance to Local Bodies and Others	2008-09	2009-10	2010-11	2011-12	2012-13
Educational Institutions (Granted School, College, Universities)	83.82	83.90	1,44.82	1,63.07	2,23.27
Electricity/Power	1,18.00	65.05	1,01.05	1,49.56	6,72.81
Agriculture	19.78	26.50	37.50	56.50	71.00
Urban Bodies	7,37.26	5,77.71	9,05.50	12,68.53	20,55.21
Panchyati Raj Institutions	12,99.47	15,20.71	18,35.92	28,11.71	38,97.95
Other Institutes	3,04.72	4,78.25	3,76.43	1,58.21	1,23.61
Total	25,63.03	27,52.17	34,01.22	46,07.58	70,43.85

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 2012-13 is given below:-

(₹ in Crore)

Component	As on 01 April 2012	As on 31 March, 2013	Net increase (+)/decrease(-)
Cash Balance	94.42	(-)17,67.11	(+)18,61.53
Investment from Cash Balances (GOI Treasury Bills)	16,45.92	26,19.56	+9,73.64
Investment from earmarked fund balances	9,48.90	11,47.62	+1,98.72
(A) Sinking Fund	9,46.94	11,46.94	+2,00.00
(B) Guarantee Redemption Fund	00	00	00
(C) Other Funds	1.96	0.68	(-)1.28
Interest Realised	1,53.70	1,35.02 ⁶	18.68

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 2012-13 has been completed by 96 BCO's of The State.

7.5 Submission of Accounts by Treasuries-

During the year 2012-13, Monthly Accounts were submitted by Treasuries, Works Department, Rural Engineering Services and Forest Circles to the Office of the Accountant General (A & E). The rendition of monthly accounts by the Treasuries /Agencies is satisfactory.

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	15,33.22	01	39.89	00	00	00	00
1995-2000	00	00	00	00	00	00	00	00
2000-2005	03	1,22.25	01	16.95	01	25.62	00	00
2005-2010	83	40,81.99	10	419.7	36	9,65.46	16	3,12.70
2010-2013	60	42,84.04	05	79.37	46	9,99.64	05	55.76
Total	1,56	1,00,23.50	17	5,55.91	83	19,90.72	21	3,68.46

⁶ Includes Received Interest of ₹ 1,34.56 Crore by Investment of Cash Balance ₹ 0.21 Crore by Famine Relief Fund and ₹ 0.25 Crore by Revenue Reserve Fund.