



सत्यमेव जयते

# Accounts At A Glance 2013-14



**GOVERNMENT OF CHHATTISGARH**

# **Account At A Glance**

**2013-14**

**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: 11 December 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*
- *Reliability*
- *Professional Excellence*
- *Transparency*
- *Positive Approach*

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## CHAPTER-1

### OVERVIEW

#### 1.1 Introduction-

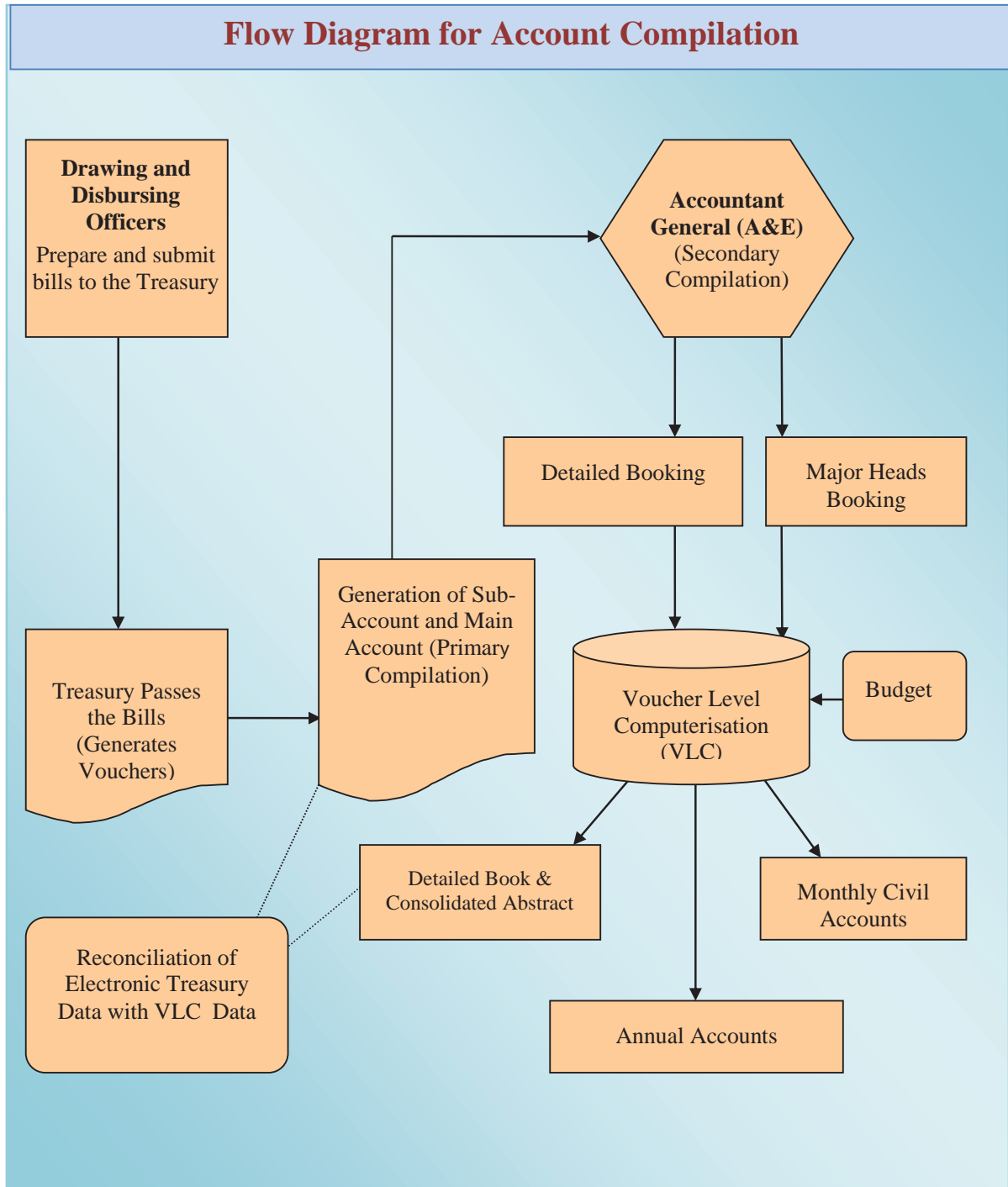
The Accountant General (Accounts and Entitlements) Chhattisgarh compiles the accounts of receipts and expenditure of the Government of Chhattisgarh. This compilation is based on the initial accounts rendered by the District Treasures, Public Works and Forest Divisions and advices of the Reserve Bank 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 FOUND	Receipts are Expenditure on Revenue and Capital Accounts, public Debt and Loans and Advances. Inter state settlement, Appropriation to Contingency
Part- II CONTINGENCY FOND	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 2013-2014 are given below.

(₹ in crore )

<b>Receipts</b> (Total: ₹ 38,757.59)	Revenue (Total: ₹ 32,050.26)	Tax Revenue	22,222.93
		Non Tax Revenue	5,101.17
		Grants-in Aid	4,726.16
	Capital ( Total: ₹ 6,707.33)	Capital receipt	7.64
		Recovery of Loans and Advances	1,637.27
		Interstate settlement	5.14
Borrowings and Other Liabilities <sup>(*)</sup>		5,057.28	
<b>Disbursements</b> (Total: ₹ 38,757.59)	Revenue	32,859.57	
	Capital	4,574.19	
	Loans and Advances	1,318.53	
	Inter State Settlement	5.30	

\*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 ₹ 4,046.30 # 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 2013-14 is ₹ 7,425.87 corer. An amount of ₹ 3,379.57 crore released to Central bodies located in the State as well as their organizations outside the preview 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 46 charged Appropriations and 71, voted Grants.

The Appropriation Act, 2013-2014, had provided for gross expenditure of ₹ 50,080 crore and reduction of expenditure (recoveries) of ₹ 995 Crore. Against this, the actual gross expenditure was ₹ 40,087 crore and reduction of expenditure (recoveries) was ₹ 639 crore which resulted in net saving of ₹ 10,172 crore (20 per cent) and over estimation of ₹ 356 crore (36 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 2013-14, the Government of Chhattisgarh did not resort to OD facilities and WMA.

### 1.4.2 Fund flow statement-

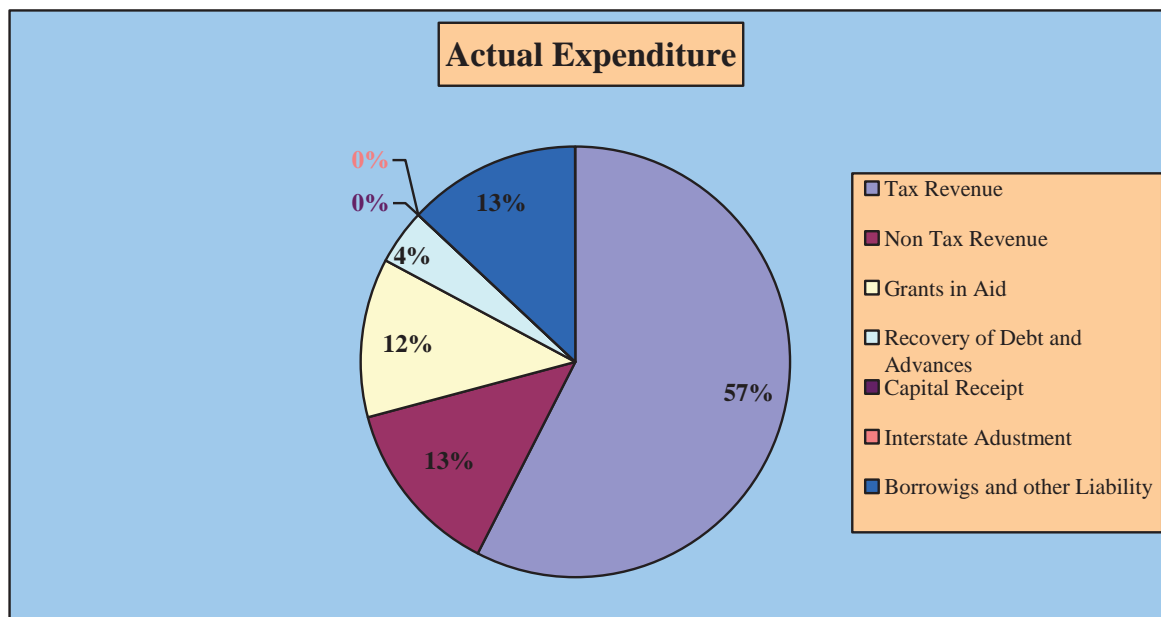
The State had a Revenue Deficit of ₹ 809.31 Crore and a Fiscal Deficit of ₹ 5,057.28 Crore representing 0.44 per cent and 2.73 per cent respectively of the Gross State Domestic Product. Around 44.96 per cent of the revenue receipts (₹ 32,050.26 Crore) of State Government was spent on salaries (₹ 10,308.02 Crore including Grants-in-Aid of ₹ 1,751.87 Crore), interest payments (₹ 1,350.53 Crore) and pension (₹ 2,751.87 Crore).

## Sources and Application of Funds-

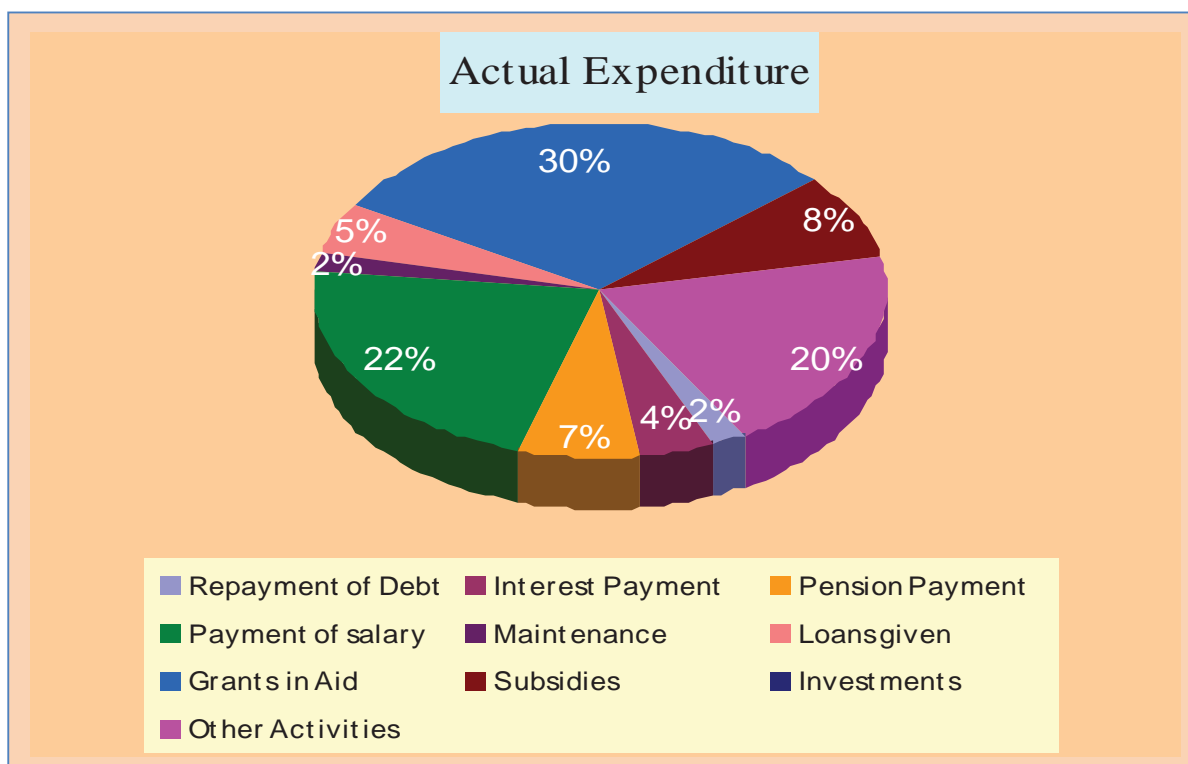
(₹ in Crore)

PARTICULARS		AMOUNT
SOURCES	Opening Cash Balances as on 01.04.2014	(-),1,767.11
	Revenue Receipts	32,050.26
	Capital Recovery of Loans & Advances	1,637.27
	Public Debt	3,931.89
	Small Savings Provident Fund & other	882.41
	Reserves & Sinking Funds	827.55
	Deposits Received	4,668.42
	Civil Advances Received	570.37
	Suspense Account	74,688.79
	Remittances	9,105.44
	Capital Receipts	7.64
	Inter State Settlement	5.14
	<b>Total</b>	<b>1,26,608.07</b>
APPLICATION	Revenue Expenditure	32,859.57
	Capital Expenditure	4,574.19
	Loans Given	1,318.53
	Repayment of Public Debt	689.65
	Small Savings Provident Fund & Other	617.01
	Reserves & Sinking Funds	522.39
	Deposits Spent	2,849.35
	Civil Advance Given	570.46
	Suspense Account	73,444.86
	Remittances	9,203.47
	Inter State Settlement	5.30
	Closing Cash Balance as on 31.03.2014	(-),46.71
<b>Total</b>	<b>1,26,608.07</b>	

### 1.4.3 Where the Rupee came from-



### 1.4.4 Where the Rupee went-



## 1.5 Highlights of Accounts-

(₹ in Crore)

Sl. No.	Items	B.E. 2013-14	Actual	Percentage of actual to B.E.	Percentage of actual to GSDP <sup>1</sup>
1	Tax Revenue <sup>2</sup>	23,893.62	22,222.93	93	12.00
2	Non- Tax Revenue	6,072.00	5,101.17	84.15	2.75
3	Grants in Aid & Contributions	7,478.90	4,726.16	63.19	2.55
<b>4</b>	<b>Revenue Receipts(1+2+3)</b>	<b>37,444.52</b>	<b>32,050.26</b>	<b>85.59</b>	<b>17.32</b>
5	Recovery of Loans and Advances	1,579.20	1,637.27	103.67	0.88
6	Borrowings & other Liabilities <sup>3</sup>	5,145.28	5,057.28	98.28	2.73
6 a	Capital Receipts	∞	12.78	∞	∞
<b>7</b>	<b>Capital Receipts(5+6)</b>	<b>6,724.48</b>	<b>6,707.33</b>	<b>99.74</b>	<b>3.62</b>
<b>8</b>	<b>Total Receipts (4+7)</b>	<b>44,169.00</b>	<b>38,757.59</b>	<b>87.74</b>	<b>20.94</b>
9	Non-Plan Expenditure	19,470.33	19,118.64	98.19	10.33
10	NPE on Revenue Account	19,435.27	19,109.80	98.32	10.32
11	NPE on interest Payments out of 10	1,246.43	1,350.53	108.35	0.73
12	NPE on Capital Account	0.41	8.84	78.87	00
13	Plan Expenditure	24,698.67	19,638.95	78.51	10.61
14	PE on Revenue Account	15,545.93	13,749.77	88.44	7.43
15	PE on Capital Account	9,152.74	5,889.18	64.34	3.18
<b>16</b>	<b>Total Expenditure (9+13)<sup>4</sup></b>	<b>44,169.00</b>	<b>3,87,857.59</b>	<b>87.75</b>	<b>20.94</b>
<b>17</b>	<b>Revenue Expenditure (10+14)</b>	<b>34,981.20</b>	<b>32,859.57</b>	<b>93.93</b>	<b>17.75</b>
<b>18</b>	<b>Capital Expenditure {12+15}<sup>5</sup></b>	<b>9,153.15</b>	<b>5,898.02</b>	<b>64.43</b>	<b>3.19</b>
<b>19</b>	<b>Revenue Deficit {4-17}</b>	<b>2,463.32</b>	<b>(-)809.31</b>	<b>(-)32.85</b>	<b>(-)0.43</b>
<b>20</b>	<b>Fiscal Deficit {4+5-16+6 a}</b>	<b>(-)5,145.28</b>	<b>(-)5,057.28</b>	<b>98.28</b>	<b>(-)2.73</b>

∞ No Provision in Annual Budget.

<sup>1</sup> GSDP figure of ₹1,85,060.00 crore adopted from the Central Statistical Organisation figures of August 2014.

<sup>2</sup> Includes State Share of Union Taxes of ₹ 7,880.22 crore.

<sup>3</sup> Includes Net Public Debt (₹ 3,242.24 crore), Nil Amount of Contingency Fund, Public Account {₹ 3,535.44 crore} and Cash Balance (₹ -1,720.40 crore) in loans and other liabilities ₹ 5,057.28 crore.

<sup>4</sup> Includes Loans and Advances ₹ 1,318.53 crore (₹ 1,308.95) crore plan expenditure and ₹ 9.58 crore) non plan expenditure) in Total Expenditure.

<sup>5</sup> Includes Net Capital Expenditure (₹ 4,574.19 crore), Loans and Advances (₹ 1,318.53 crore) and Interstate Settlement {₹ 5.30 crore} in Capital Expenditure ₹ 5,898.02 crore .

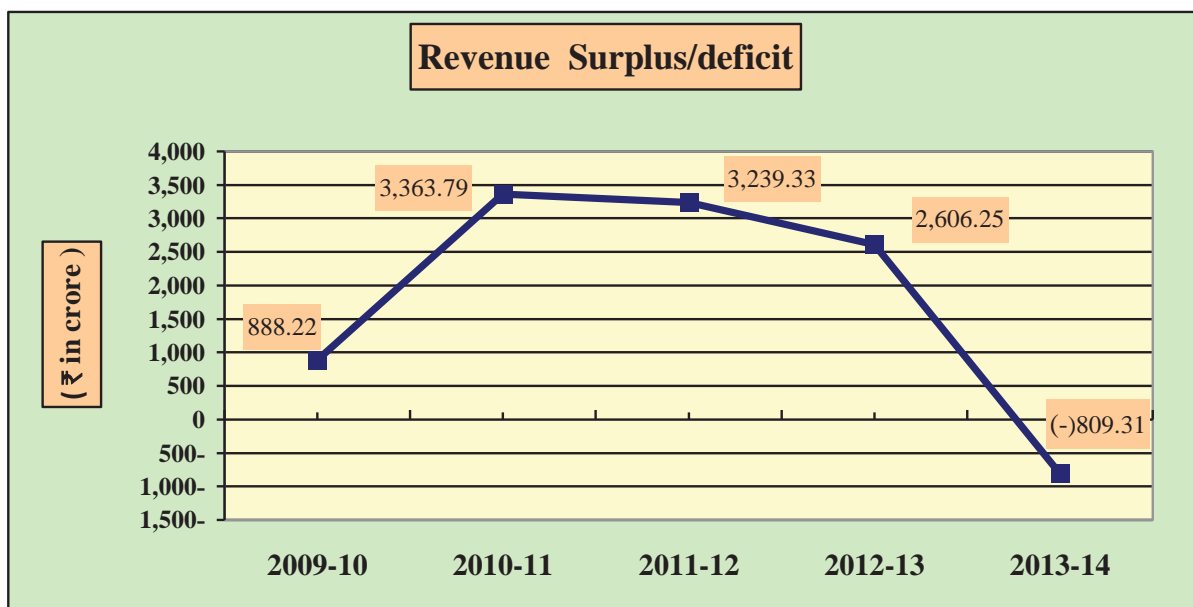
## 1.6 What do the Deficits and Surpluses indicate -

<b>Deficit</b>	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.
<b>Revenue Deficit/Surplus</b>	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.
<b>Fiscal Deficit/Surplus</b>	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.

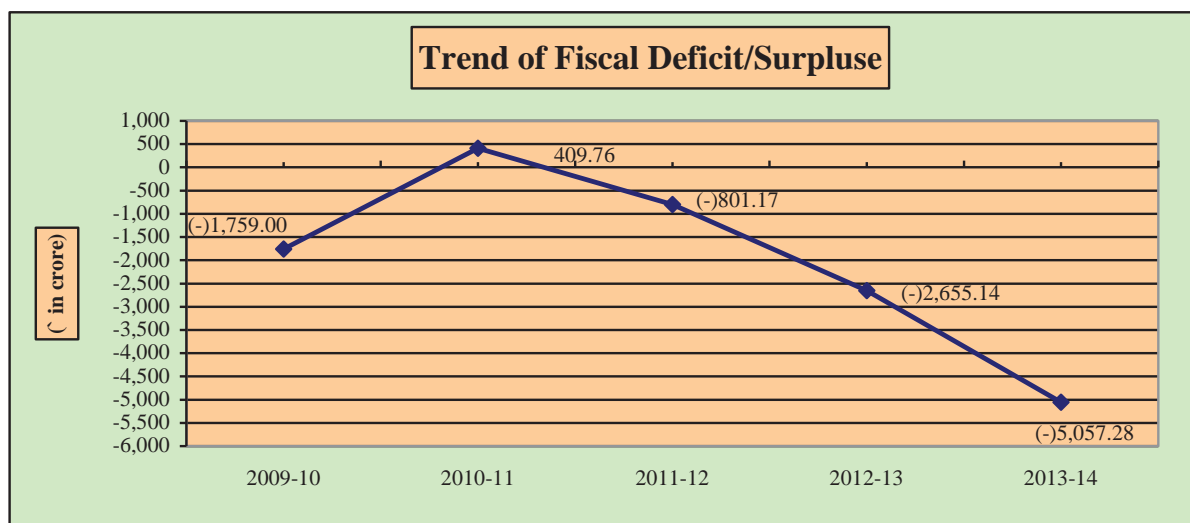
Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. In compliance to recommendations of Twelfth Finance Commission Government of Chhattisgarh has enacted the Fiscal Responsibility and Budget Management (FRBM) Act-2005 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 8.36 *per cent* increase in revenue receipts 21.83 *per cent* increase in revenue expenditure were recorded during the year 2013-14 which resulted in reduction of revenue deficit from ₹ 2,606.25 crore in 2012-13 to ₹ (-) 809.31 crore in 2013-14.

### 1.6.1 Trend of Revenue Surplus/Deficit-

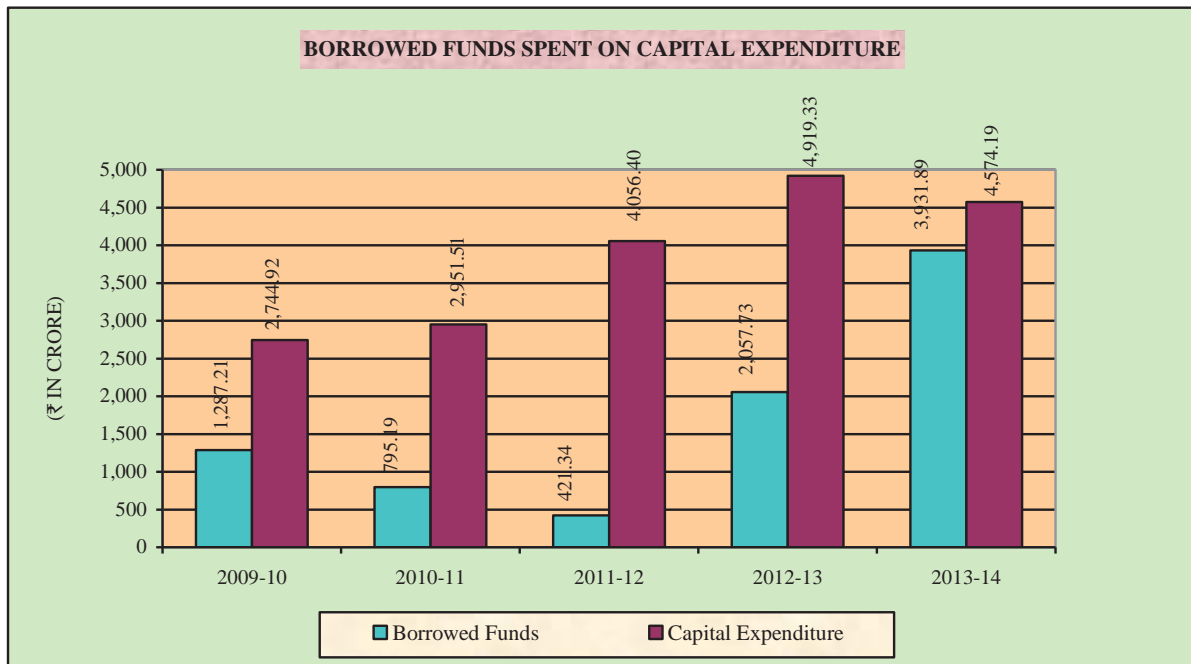


### 1.6.2 Trend of Fiscal Deficit -



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

Year	2009-10	2010-11	2011-12	2012-13	2013-14
Borrowed Funds	1,287.21	795.19	421.34	2,057.73	3,931.89
Capital Expenditure	2,744.92	2,951.51	4,056.40	4,919.33	4,574.19



## CHAPTER- 2

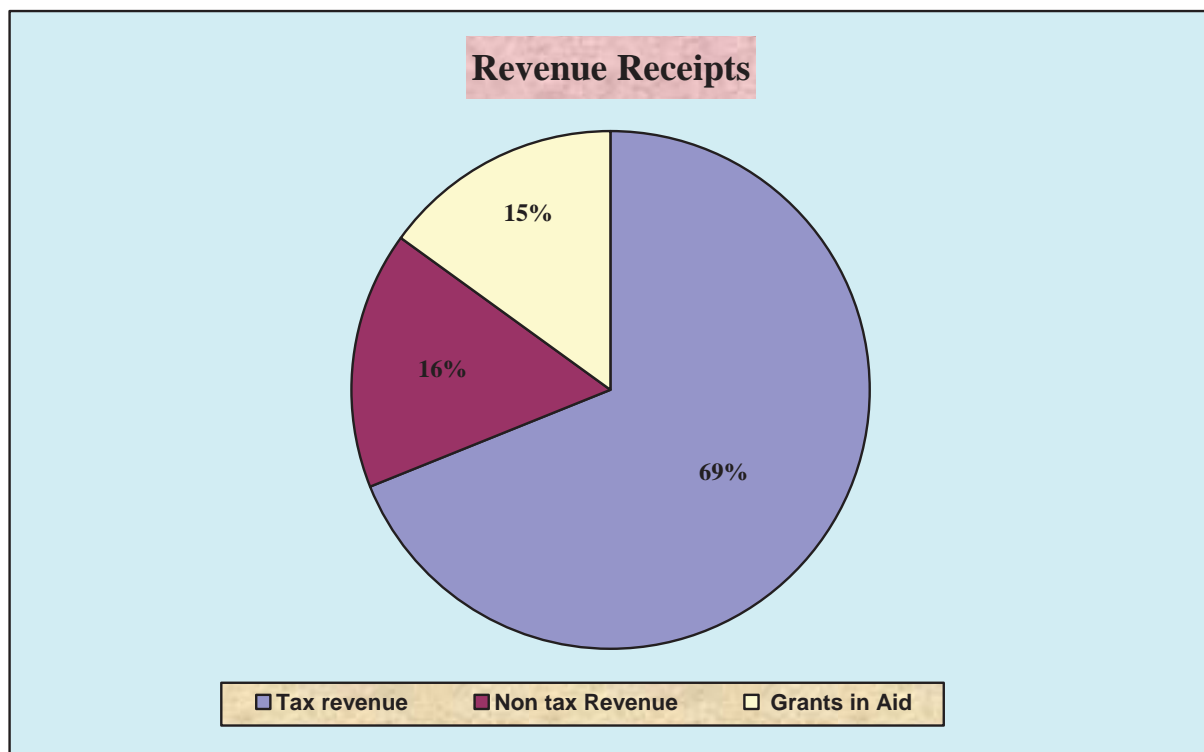
### RECEIPTS

#### 2.1 Introduction-

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for the year 2013-14 were ₹ 38,757.59 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
<b>A. Tax Revenue</b>	<b>22,222.93</b>
Taxes on income & Expenditure	4,402.86
Taxes on Property & Capital Transactions	1,223.58
Taxes on Commodities & Services	16,596.49
<b>B. Non –Tax Revenue</b>	<b>5,101.17</b>
Interest Receipts, Dividends and Profits	395.12
General Services	93.22
Social Services	122.68
Economic Services	4,490.13
<b>C. Grants-in-Aid &amp; Contributions</b>	<b>4,726.16</b>
<b>Total – Revenue Receipts</b>	<b>32,050.26</b>

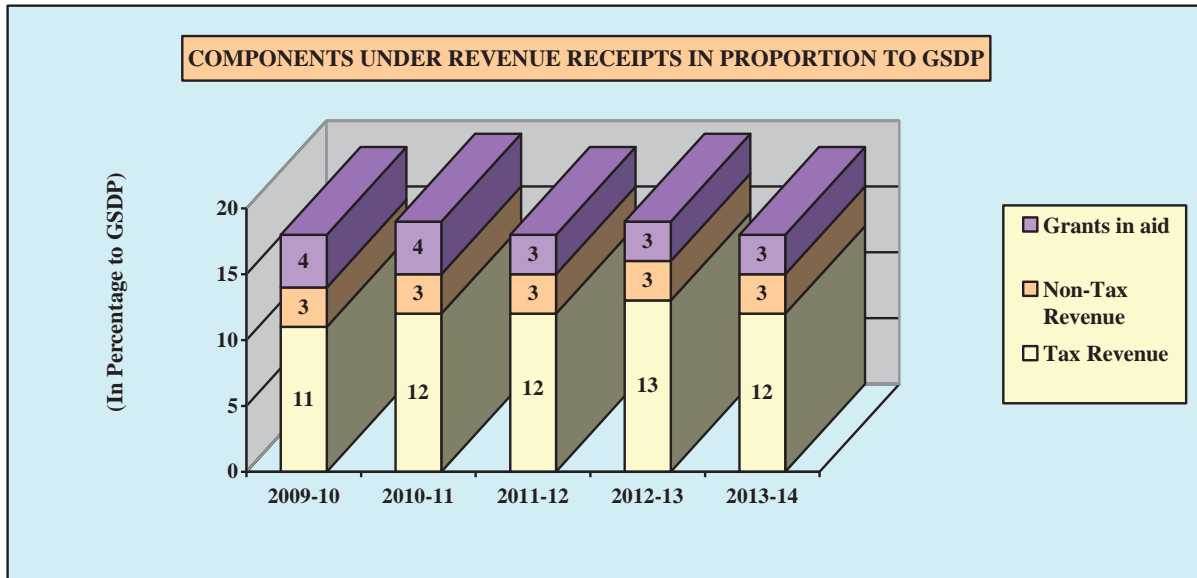
## 2.3 Trend of Receipts -

(₹ in Crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Tax Revenue	11,503.91 (11)	14,430.33 (12)	17,032.69 (12)	20,251.81 (13)	22,222.93 (12)
Non-Tax Revenue	3,043.01 (3)	3,835.89 (3)	4,058.48 (3)	4,615.95 (3)	5,101.17 (3)
Grants-in-Aid	3,606.74 (4)	4,453.89 (4)	4,776.21 (3)	4,710.33 (3)	4,726.16 (3)
<b>Total- Revenue Receipts</b>	<b>18,153.66</b> (18)	<b>22,719.54</b> (19)	<b>25,867.38</b> (18)	<b>29,578.09</b> (19)	<b>32,050.26</b> (17)
<b>GSDP*</b>	<b>99,364.26</b>	<b>1,17,978.30</b>	<b>1,39,514.95<sup>(P)</sup></b>	<b>1,60,187.71<sup>(Q)</sup></b>	<b>1,85,060.00<sup>(A)</sup></b>

Note:- Figures in parentheses represent percentage to GSDP.

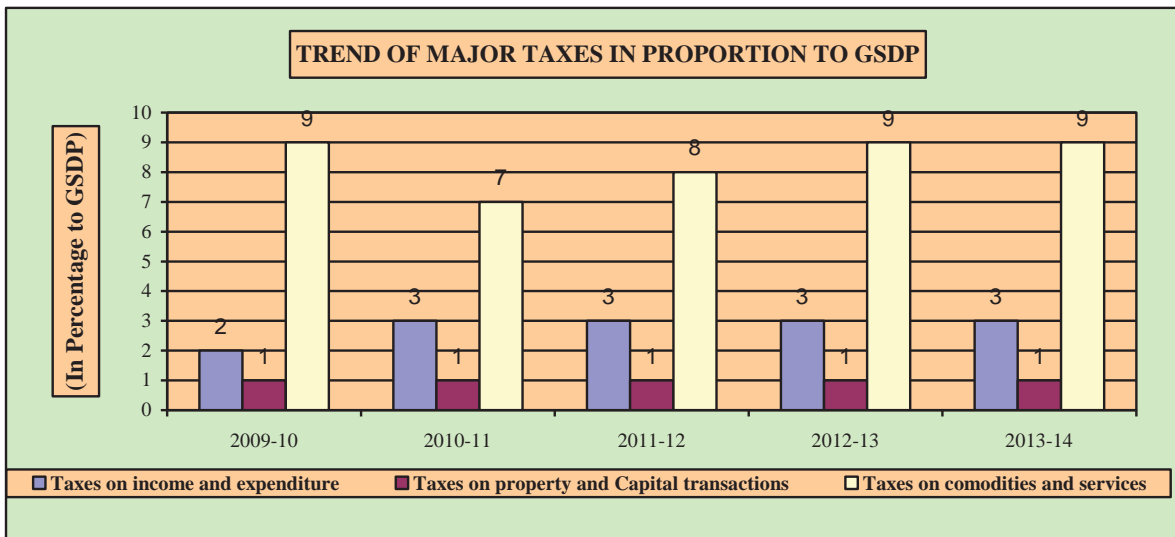
The GSDP increased by 16 per cent between 2012-13 and 2013-14, while growth in revenue collection was eight per cent. Tax revenue increased by 10 per cent, Non-tax revenue by 11 per cent and Grant in aid decreased by one per cent.



**Sector-wise Tax Revenue-**

(₹ in Crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Taxes on Income and Expenditure	2,815.86	3,249.91	3,762.55	4,151.61	4,402.86
Taxes on Property and Capital Transactions	746.89	1,037.57	1,125.98	1,190.96	1,223.58
Taxes on Commodities and Services	7,941.15	10,142.85	12,144.16	14,909.24	16,596.49
<b>Total -Tax Revenue</b>	<b>11,503.91</b>	<b>14,430.33</b>	<b>17,032.69</b>	<b>20,251.81</b>	<b>22,222.93</b>



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

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	Percentage to GSDP
(₹ in Crore)				
1	2 (3+4)	3	4	5
2009-10	11,503.91	4,380.66	7,123.25	9.98
2010-11	14,430.33	5,425.19	9,005.14	7.63
2011-12	17,032.69	6,320.44	10,712.25	7.68
2012-13	20,251.81	7,217.60	13,034.21	8.14
2013-14	22,222.93	7,880.22	14,342.71	7.75

State's own Tax Revenue in proportion to GSDP was 7.75 per cent.

## 2.5 Efficiency of Tax Collection-

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

(₹ in Crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Collection	746.89	1,037.56	1,125.58	1,190.96	1,223.58
Expenditure on Collection	148.57	168.65	210.92	238.79	406.20
Efficiency of Tax Collection	20	16.25	18.73	20.05	33.20

### B. Taxes on Commodities and Services-

(₹ in Crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Collection	7,941.15	10,142.85	12,144.16	14,909.24	16,596.49
Expenditure on Collection	222.38	178.09	272.84	201.44	240.46
Efficiency of Tex Collection	3	2	2	1	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.

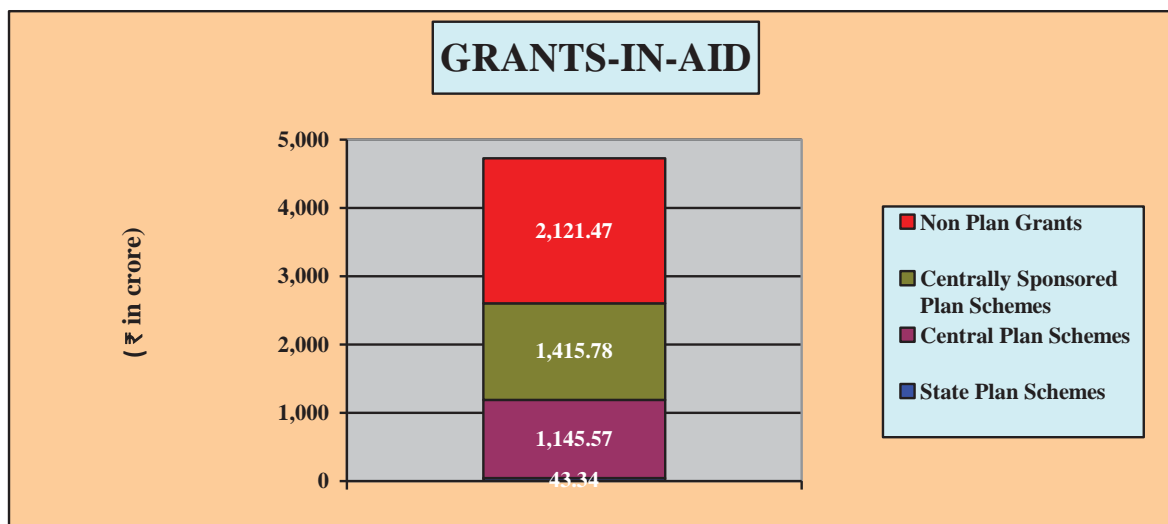
## 2.6 Trend in State's Share of Union Taxes over the past five Years -

(₹ in Crore)

Major Head description	2009-10	2010-11	2011-12	2012-13	2013-14
Corporation Tax	1,802.82	2,102.52	2,487.79	2,592.61	2,650.20
Taxes on Income other Corporation Tax	1,004.24	1,120.57	1,263.69	1,552.15	1,745.08
Taxes on Wealth	4.08	4.35	9.60	4.38	7.28
Customs	613.10	948.66	1,095.85	1,199.39	1,285.73
Union Excise Duties	493.86	690.12	709.12	815.11	908.08
Service Tax	462.56	540.97	754.39	1,053.96	1,283.85
Other taxes and duties on Commodities and Services	00	00	00	00	00
State Share of Union Taxes	4,380.66	5,425.19	6,320.44	7,217.60	7,880.22
<b>Total Tax Revenue</b>	<b>11,503.91</b>	<b>14,430.33</b>	<b>17,032.69</b>	<b>20,251.81</b>	<b>22,222.93</b>
Percent age of Union Taxes to Total Tax Revenue	38	38	37	36	35

## 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 Non-plan Grants recommended by the Finance Commission. Total Receipts during 2013-14 under Grants- in-Aid were ₹ 4,726.16 crore as shown below:-



## 2.8 Public Debt-

Against the Total Internal Debt of ₹ 3,917.30 crore of the State Government in 2013-14 plus the Central Loan Component of ₹ 14.59 crore received during this period. Capital Expenditure was ₹ 4,574.19 crore, indicating that the Expenditure was incurred from Revenue Receipt.

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

(₹ in Crore)

Items	2009-10	2010-11	2011-12	2012-13	2013-14
Internal Debt	528.81	36.95	(-)346.00	1,170.81	3,376.74
Central Loans	106.83	67.37	(-)85.15	(-)152.37	(-)134.50
Total Public Debt	635.64	104.32	(-)431.15	1,018.44	3,242.24

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)

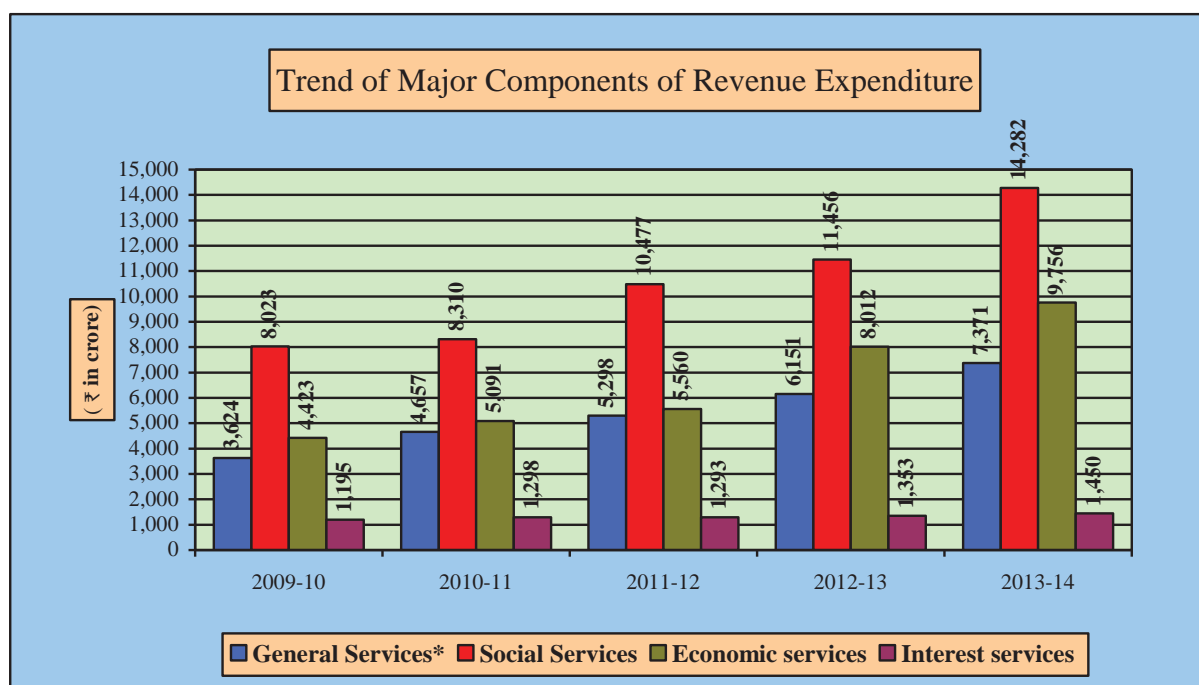
	2009-10	2010-11	2011-12	2012-13	2013-14
Budget Estimates (BE)	20,124.27	22,430.00	26,486.53	31,576.24	34,981.20
Actuals	17,265.44	19,355.75	22,628.05	26,971.84	32,859.57
Gap	2,858.83	3,074.25	3,858.48	4,604.40	2,121.63
Percentage of gap over BE	14	14	15	15	6

#### 3.2.1 Sectoral distribution of Revenue Expenditure 2013-14

(₹ in Crore)

Components	Amount	Percentage of Total Expend.
A. Fiscal Services	647.33	2
(i) Collection of Taxes on Property and Capital transactions	406.20	00
(ii) Collection of Taxes on Commodities and Services	240.46	00
(iii) Other Fiscal Services	0.67	00
B. Organs of State	293.42	1
C. Interest Payments and Servicing of debt	1,450.53	4
D. Administrative Services	2,707.83	8
E. Pensions and Miscellaneous General Services	2,752.04	8
F. Social Services	14,282.10	43
G. Economic services	9,755.93	30
H. Grants-in-aid and Contributions	970.39	3
<b>Total Expenditure (Revenue Account)</b>	<b>32,859.57</b>	<b>100</b>

### 3.2.2 Major components of Revenue Expenditure (2009-14)



\* 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-

#### 3.3.1 Sectoral distribution of Capital Expenditure-

During 2013-14, the Government spent ₹ 1,684.35 Crore on various Irrigation Projects in which ₹ 339.02 Crore spent on Major Irrigation, ₹ 37.15 Crore on Medium Irrigation, ₹ 1,217.28 Crore on Minor Irrigation ₹ 81.75 Crore on Command Area Development and ₹ 9.15 Crore on Flood Control. Apart from above, the Government spent 146.33 Crore on Construction of Buildings and invested ₹ 31.42 Crore in various Statutory Corporations/Government Companies/Co-Operatives.

(₹ in Crore)

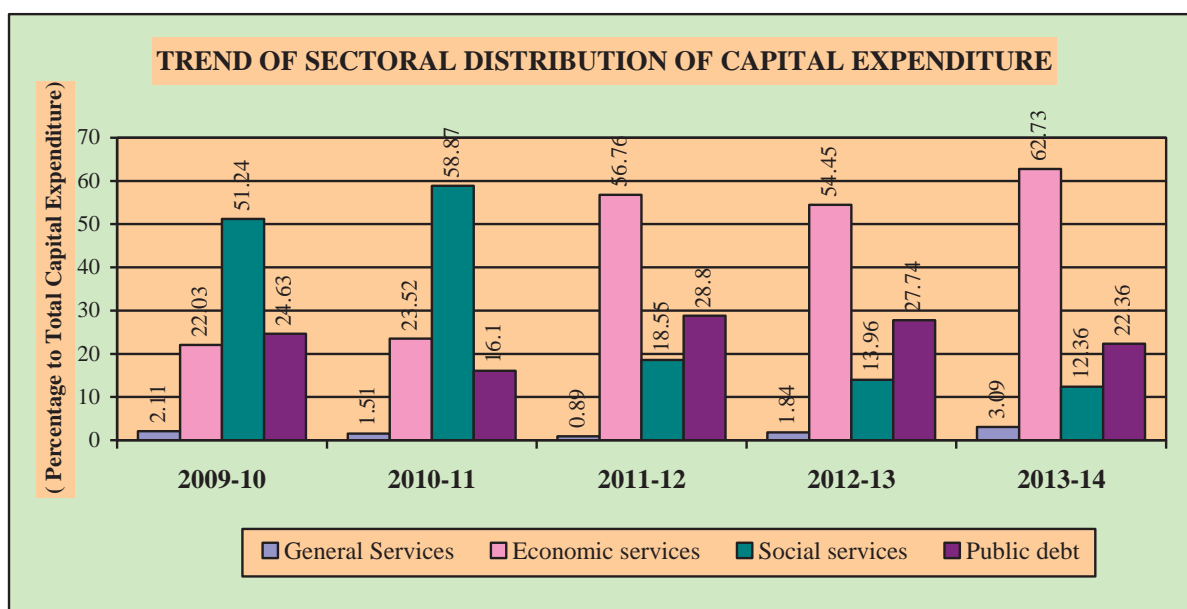
S.NO.	Sector	Amount	Percentage
1.	General Services–Police, Land Revenue etc.	182.42	2
2.	Social Services– Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	691.96	14
3.	Economic Services – Agriculture, Rural Development, Irrigation, Co-operation, Energy	3,699.81	56
4.	Loans and Advances Disbursed	1,318.53	28
5.	Inter State Settlement	5.30	--
	<b>Total</b>	<b>5,898.02</b>	<b>100</b>

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

(₹ in Crore)

S.NO.	Sector	2009-10	2010-11	2011-12	2012-13	2013-14
1.	General Services	76.81	52.87	42.51	125.37	182.42
2.	Social Services	802.10	827.60	988.69	950.63	691.96
3.	Economic Services	1,866.01	2,071.04	3,025.20	3,843.33	3,699.81
4.	Loans and Advances	896.79	566.55	1,268.74	1,888.79	1,318.53
5.	Inter State Settlement	3.29	2.34	4.03	(-) 0.80	5.30
	<b>Total</b>	<b>3,645.00</b>	<b>3,520.40</b>	<b>5,229.17</b>	<b>6,807.32</b>	<b>5,898.02</b>

(₹ in Crore)

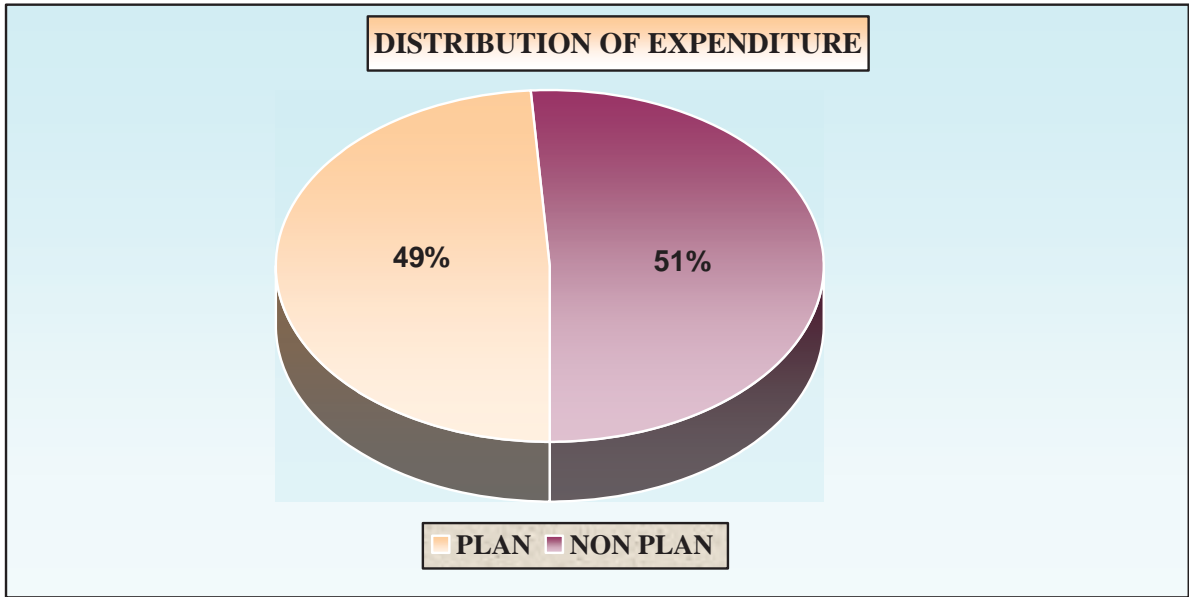




# CHAPTER -4

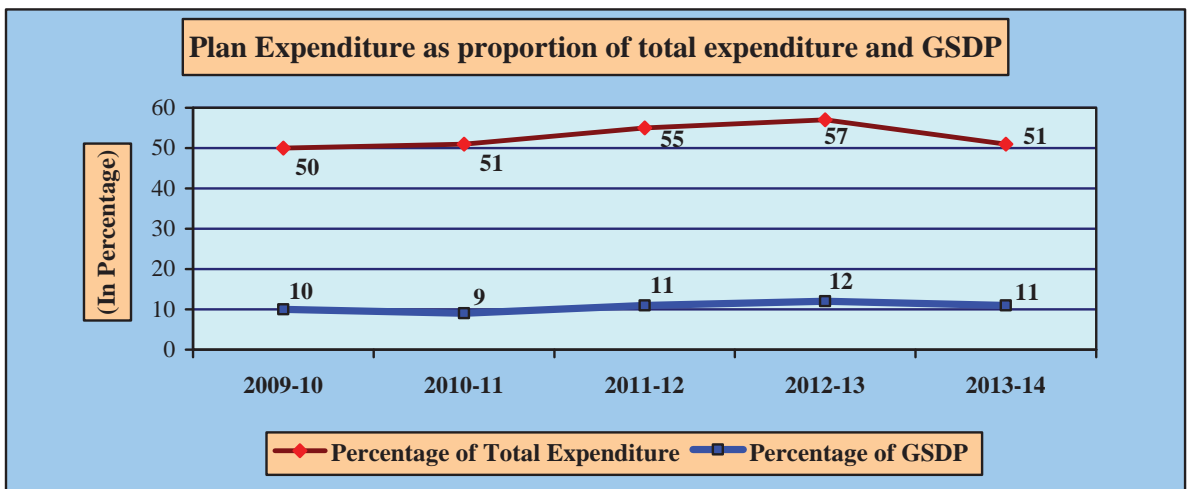
## PLAN & NON PLAN EXPENDITURE

### 4.1 Distribution of expenditure (2013-14) -



### 4.2 Plan Expenditure-

During 2013-14 Plan Expenditure, representing 51 per cent of total disbursements, was ₹ 19,638.95 Crore. ₹ 15,065.57 Crore under State Plan, 3,259.13 Crore under Centrally Sponsored Schemes, ₹ 1,308.95 Crore under Loans and Advances and ₹ 5.30 Crore under Interstate Settlement are included in Total Plan Expenditure.



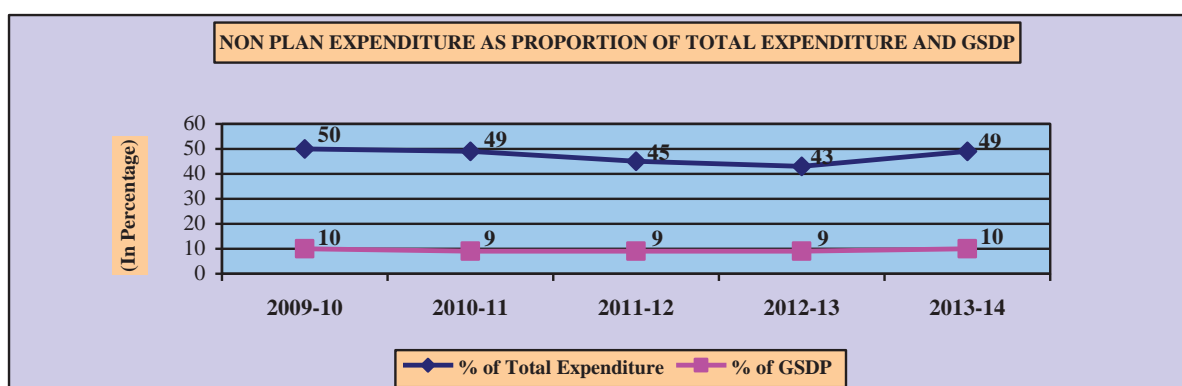
#### 4.2.1 Plan expenditure under Capital Account-

(₹ in Crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Total Capital Expenditure	3,645.00	3,520.40	5,329.17	6,807.32	5,898.02
Capital Expenditure (Plan)	3,634.88	3,509.35	5,318.41	6,795.29	5,889.18
Percentage of Capital Expenditure (plan) to Total Capital Expenditure	99.72	99.69	99.80	99.82	100.00

#### 4.3 Non-Plan Expenditure-

Non-Plan Expenditure during 2013-14, representing 49 per cent of total disbursements, was ₹ 19,118.64 crore, (₹ 19,109.80 crore under Revenue and ₹ 8.84 crore under Capital ).



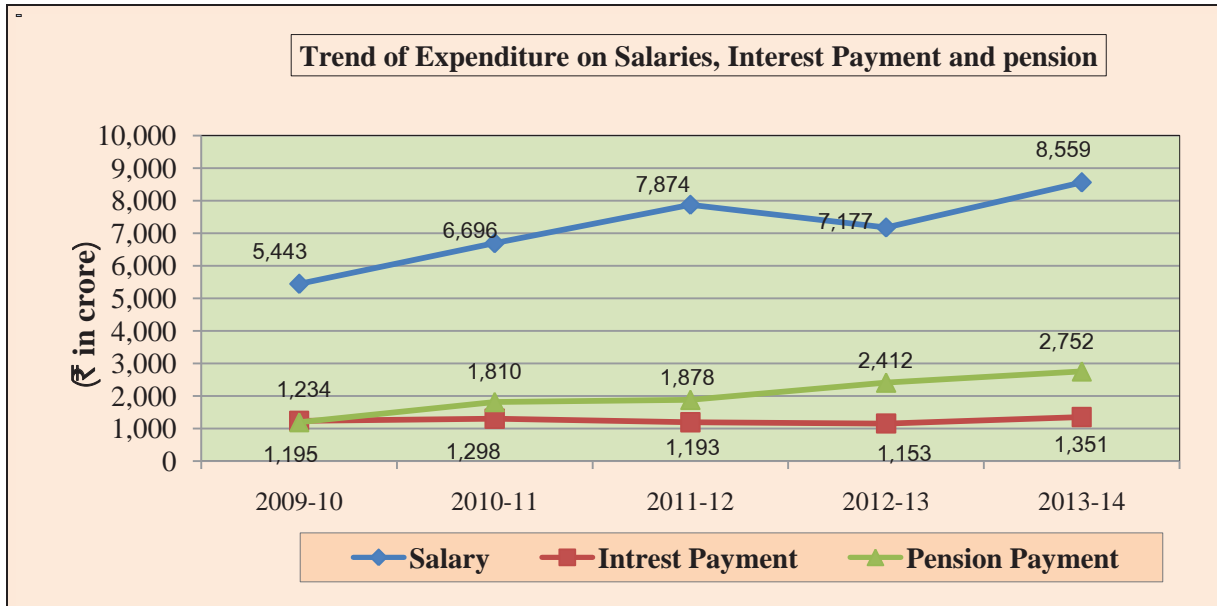
#### 4.4 Rush of Expenditure-

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, 2014 ranged between 54 per cent to 95 per cent 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	Ist Quarter	IIst Quarter	IIIst Quarter	IVst Quarter	Total Exp.	March 2014	Percentage of March 2014 w.r.t. Total exp. of 2013-14
2029	LAND REVENUE	31.93	32.04	39.54	172.26	275.76	149.12	54.08
2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES	1.32	1.24	1.78	11.83	122.65	117.57	95.86
2217	URBAN DEVELOPMENT	107.87	68.24	74.85	568.23	819.70	551.13	67.24
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES	38.03	52.11	25.76	281.68	397.58	238.83	60.07
3454	CENSUS, SURVEYS AND STATISTICS	3.66	3.74	4.52	22.29	34.22	18.32	53.53
4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT	9.29	9.85	0.94	46.62	66.71	38.19	57.25
4403	CAPITAL OUTLAY ON ANIMAL HUSBANDARY	0.12	0.03	0.03	5.80	5.98	4.69	78.47

#### 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	2009-10	2010-11	2011-12	2012-13	2013-14
Expenditure on Salaries, Interest Payment and Pension	7,871.25	9,705.04	10,944.82	12,022.82	12,662.40*
Revenue Expenditure	17,265.44	19,355.75	22,628.05	26,971.84	32,859.57
Percentage Expenditure to Revenue Receipts	43	43	42	41	40
Percentage of Expenditure to Revenue expenditure	40	45	50	48	39

\* Includes ₹ 1,749.32 crore of salary paid from Grants in aid but an amount of ₹ 578.50 crore of wages is not included in the above.

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



## CHAPTER- 5

### APPROPRIATION ACCOUNTS

#### 5.1 Summary of Appropriation for 2013-14-

(₹ in crore)

S. No	Nature of expenditure	Original Grant/ Appropriation	Supplementary grant/ Appropriation	Surrender/Re-appropriation	Total	Actual expenditure	Savings (-) Excesses (+)
1	Revenue Voted <i>Charged</i>	34,190.78 1,736.45	3,301.51 197.66	(-) 4,532.19 (-)86.63	32,960.10 1,847.48	31,649.77 1,761.40	(-)1,310.33 (-)86.08
2	Capital Voted <i>Charged</i>	7,310.38 3.16	350.10 0.50	(-)1,999.92 (-)0.49	5,660.57 3.17	4,660.93 1.15	(-)999.64 (-)2.02
3	Public Debt <i>Charged</i>	933.14	00	(-)243.49	689.65	689.65	00
4	Loans and Advances Voted	1,923.83	132.00	(-)725.59	1,330.24	1,318.53	(-)11.71
5	Inter State Settlement	00	00	00	00	5.30	5.30
	<b>Total</b>	<b>46,097.74</b>	<b>3,981.77</b>	<b>(-)7,588.30</b>	<b>42,491.21</b>	<b>40,086.73</b>	<b>(-)2,404.49</b>

#### 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	
2009-10	(-)1,066.21	(-)628.41	+0.30	(-)83.56	+3.28	(-)1,774.60
2010-11	(-)1,546.95	(-)394.76	+0.03	(-)17.89	+2.33	(-)1,957.24
2011-12	(-)831.03	(-)1,079.69	00	(-)27.10	+4.02	(-)1,933.80
2012-13	(-)2,217.50	(-)1,421.23	00	(-)63.25	(-)0.81	(-)3,702.79
2013-14	(-) 1,396.41	(-) 989.58	00	(-)11.71	+5.30	(-)2,404.49

### 5.3 Significant Savings-

(A) 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	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Revenue (Voted)-</b>						
10	Forest	5	6	2	3	0.6
20	Public Health Engineering	6	7	4	(-)7	1
27	School Education	3	25	12	22	25
41	Tribal Area Sub-plan	9	10	20	7	6
44	Higher Education	42	9	35	00	00
55	Women and Child Care	30	29	6	(-)3	(-)21
64	Special Component Plan for Scheduled Caste	7	12	3	15	10.5
79	Expenditure pertaining to Medical Education Department	22	25	25	22	26
81	Financial Assistance to Urban Bodies	23	5	4	2	1.2
<b>Capital ( Voted )-</b>						
27	School Education	1	11	2	49	14
41	Tribal Area Sub-Plan	14	3	2	3	5
42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	42	41	58	51	41
67	Public Works-Buildings	22	27	72	43	31
68	Public Works relating to Tribal Area Sub-Plan-Buildings	58	34	45	41	36

(B) During 2013-14, Supplementary grants/Appropriation totaling ₹ 3,981.77 crore (10 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	138.30	8.20	113.47
02	Other expenditure pertaining to General Administration Department	Revenue	18.35	2.00	17.08
03	Police	Revenue	2,077.23	128.51	2,067.03
04	Other expenditure pertaining to Home Department	Revenue	17.86	1.95	15.43
05	Jail	Revenue	86.89	6.05	76.47
07	Expenditure pertaining to Commercial Tax Department	Revenue	240.60	0.05	226.08
08	Land Revenue and District Administration	Revenue	566.69	0.79	441.47
09	Expenditure pertaining to Revenue Department	Revenue	10.31	1.13	8.30
10	Forest	Revenue	730.57	1.99	659.48
11	Expenditure pertaining to Commerce and Industry Department	Revenue	95.64	15.36	84.88
13	Agriculture	Revenue	705.57	20.00	551.88
14	Expenditure pertaining to Animal Husbandry Department	Revenue	283.89	10.09	223.44
15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	Revenue	224.20	8.47	176.24
16	Fisheries	Revenue	37.21	3.14	36.18
17	Co-operation	Revenue	170.04	1.00	139.19
18	Labour	Revenue	97.88	0.25	64.49
19	Public Health and Family Welfare	Revenue	735.88	66.02	712.60
20	Public Health Engineering	Revenue	321.90	1.82	269.04
25	Expenditure pertaining to Mineral Resources Department	Revenue	186.54	0.12	181.60
27	School Education	Revenue	2,880.11	15.85	2175.55
28	State Legislature	Revenue	33.79	0.39	22.55
29	Administration of Justice and Elections	Revenue	235.85	30.89	196.45
34	Social Welfare	Revenue	58.34	3.00	48.56
36	Transport	Revenue	42.71	1.16	26.97
41	Tribal Area Sub-Plan	Revenue	3,945.00	757.42	3,629.46

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
43	Sports and Youth Welfare	Revenue	55.02	5.00	19.52
44	Higher Education	Revenue	507.54	23.10	390.16
45	Minor Irrigation Works	Revenue	48.65	0.99	47.59
47	Technical Education and Man-Power Planning Department	Revenue	180.14	7.00	126.37
48	Grants-in-aid received under the recommendation of Thirteenth Finance Commission	Revenue	441.63	20.90	319.98
55	Expenditure pertaining to Women and Child Welfare	Revenue	649.22	2.58	535.93
56	Rural Industries	Revenue	64.33	1.40	59.30
58	Rural Industries	Revenue	414.08	188.81	398.11
64	Special Component Plan for Scheduled Castes	Revenue	1,228.28	250.26	1,079.58
65	Public Works – Buildings	Revenue	19.53	1.36	15.31
67	Urban Administration and Development Department - Urban Welfare	Revenue	361.33	9.14	354.28
69	Urban Administration and Development Department- Urban Welfare	Revenue	470.33	71.54	194.77
79	Expenditure pertaining to Medical Education Department	Revenue	315.57	10.72	241.66
80	Financial Assistance to Three Tier Panchayati Raj Institutions	Revenue	2,878.87	150.83	2,542.42
82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	Revenue	1,573.40	62.36	1,320.98
13	Agriculture	Capital	200.20	10.00	85.27
23	Water Resources Department	Capital	410.07	10.04	326.85
27	School Education	Capital	21.53	5.18	22.85
41	Tribal Area Sub-Plan	Capital	1,958.27	63.06	1,394.61
42	Public Works relating to Tribal Area Sub-Plan-Roads and Bridges	Capital	448.52	5.20	268.69



<b>Grant No.</b>	<b>Nomenclature</b>	<b>Section</b>	<b>Original</b>	<b>Supplementary</b>	<b>Actual Expenditure</b>
45	Minor Irrigation Works	Capital	564.20	66.00	505.17
47	Technical Education and Man-Power Planning Department	Capital	37.50	4.00	4.29
48	Grants-in-aid received under the recommendation of Thirteenth Finance Commission	Capital	329.32	39.48	67.80
64	Special Component Plan for Scheduled Castes	Capital	937.01	30.18	670.92
66	Welfare of Backward Classes	Capital	1.63	9.31	1.11
67	Public Works – Buildings	Capital	371.06	25.56	272.85
68	Public Works relating to Tribal Area Sub-Plan – Buildings	Capital	184.50	0.20	117.68

## 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 ₹ 1,866.44 crore at the end of 2013-14. However, dividends received during the year were ₹ 14.21 crore (0.02 *per cent*) on investment. During 2013-14, investments increased by ₹ 49.74 crore, while dividend income increased by ₹ 12.02 crore.

Cash Balance with RBI stood at ₹ (-)1,767.11 crore on 31 March 2014 and decreased to ₹ (-)46.71 crore at the end of March, 2014.

### 6.2 Debt and Liabilities -

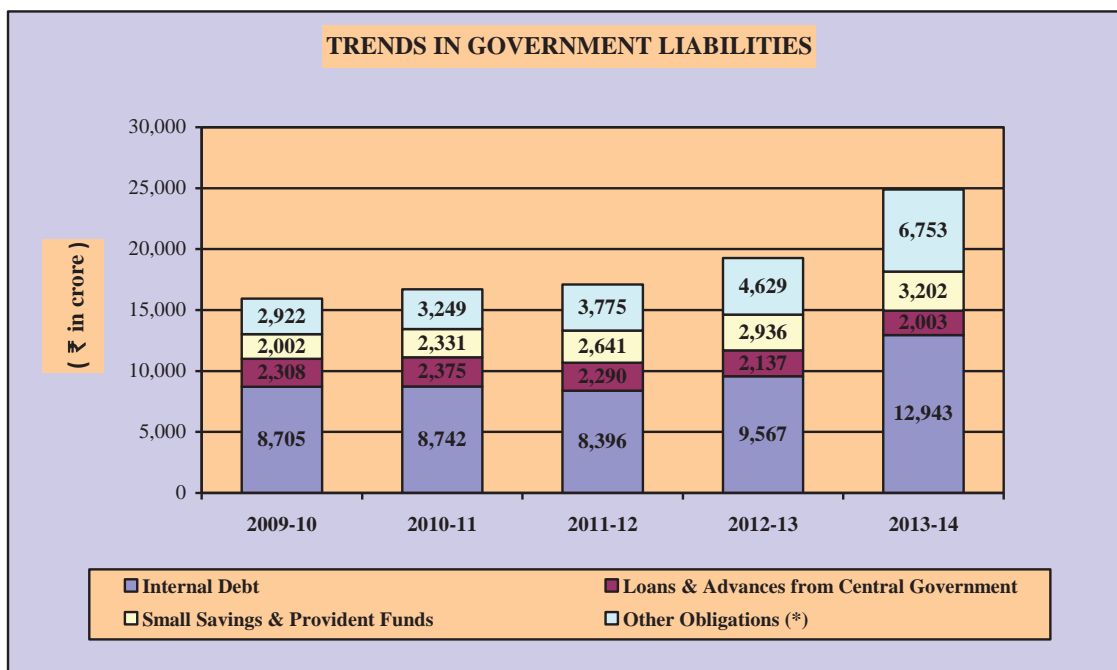
Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the state Legislature.

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
2009-10	11,012.39	10.21	4,920.55	5.56	15,936.62	14.77
2010-11	11,116.72	8.56	5,464.56	4.30	16,581.28	12.87
2011-12	10,685.57	7.88	6,417.50	4.73	17,103.02	12.26
2012-13	11,704.00	7.30	7,564.48	4.72	19,268.48	12.03
2013-14	14,946.24	8.07	9,955.74	5.00	24,901.98	13.45

There is a net increase of ₹ 5,633.50 crore (29.24 *per cent*) in Public Debt and other liabilities in 2013-14 as compared to 2012-13.



### 6.3 Gurantees -

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
2009-10	4,400.65	3,337.53	33.81
2010-11	5,053.59	2,849.35	Awaited
2011-12	7,079.29	2,637.40	Awaited
2012-13	6,605.49	2,694.90	Awaited
2013-14	7,571.99	3,358.27	Awaited

## CHAPTER- 7

### OTHER ITEMS

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

Total Loans and Advances made by the State Government at the end of the 2013-14 was ₹ 1555.66 crore which related to loans and advances to Government Corporations/Companies, Non-Government Institutes and Local Bodies. Recovery of Principal aggregating to ₹ 708.28 crore and interest amounting to ₹ 1.09 crore is in arrears at the end of March 2014.

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

During the past five years, Grants in Aid to local bodies etc. increased from ₹ 7,650.73 Crore in 2009-10 to ₹ 2,752.12 Crore in 2013-14, which is 9 *per cent* excess in comparison to previous years. Assistance Grants to Urban Bodies 26 *per cent*, Panchayati Raj Institutions 65 *per cent* and other institutes 9 *per cent* were given by State Government in the Year 2013-14.

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

(₹ in crore)

Financial Assistance to Local Bodies and Others	2009-10	2010-11	2011-12	2012-13	2013-14
Educational Institutions (Granted School, College, Universities)	83.90	144.82	163.07	223.27	242.42
Electricity/Power	65.05	101.05	149.56	672.81	254.67
Agriculture	26.50	37.50	56.50	71.00	77.39
Urban Bodies	577.71	905.50	1,268.53	2,055.21	2,002.56
Panchyati Raj Institutions	1,520.71	1,835.92	2,811.71	3,897.95	4,954.99
Other institutes	478.25	376.43	158.21	123.61	118.70
<b>Total</b>	<b>2,752.17</b>	<b>3,401.22</b>	<b>4,607.58</b>	<b>7,043.85</b>	<b>7,650.73</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 2013-14 is given below:-

(₹ in crore)

Component	As on 01 April 2013	As on 31 March, 2014	Net increase (+)/decrease(-)
<b>Cash Balance</b>	(-)1,767.11	(-) 46.71	+ 1,720.40
<b>Investment from Cash Balances (GOI Treasury Bills &amp; GOI Securities)</b>	2,619.56	1,527.49	(-)1,092.07
<b>Investment from earmarked fund balances</b>	1,147.62	1,244.57	+96.94
(A) Sinking Fund	1,146.94	1,246.94	+100.00
(B) Guarantee Redemption Fund	00	00	00
(C) Other Funds	0.68	2.38	+1.70
<b>Interest Realised</b>	135.02	98.05 <sup>6</sup>	(-)36.97

### 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 2013-14 has been completed by 96 BCO's of The State.

### 7.5 Submission of Accounts by Treasuries-

During the year 2013-14, Monthly Accounts were submitted by Treasuries, Works Department, Rural Engineering Services, Rural Development Division and Forest Circles to the Office of the Accountant General (A & E). The rendition of monthly accounts by the Treasuries /Agencies is satisfactory.a

### 7.6 Commitment on Incomplete Works-

Details of incomplete projects works casting ₹ 10 crore and above given as below :

(₹ 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	11	1,547.92	00	00	00	00	00	00
1995-2000	00	00	00	00	00	00	00	00
2000-2005	05	788.40	01	16.95	01	25.62	00	00
2005-2010	106	5,214.20	12	479.52	52	1,338.81	17	330.07
2010-2014	62	3,684.03	10	148.89	87	1,854.80	13	205.31
<b>Total</b>	<b>184</b>	<b>11,234.55</b>	<b>23</b>	<b>645.36</b>	<b>140</b>	<b>3,219.23</b>	<b>30</b>	<b>538.38</b>

<sup>6</sup> Includes Received Interest of ₹ 97.80 crore by Investment of Cash Balance, ₹ 0.14 crore by Famine Relief Fund and ₹ 0.11 crore by Revenue Reserve Fund.

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