



सत्यमेव जयते

Accounts At A Glance 2014-15



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 Principal 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/-

(Anjali Anand Srivastava)

**Principal Accountant General (A&E)
Chhattisgarh**

Place: Raipur

Date: 09.12.2015

OUR VISION, MISSION AND CORE VALUES

*The **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 Principal 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 advices of the Reserve Bank of India. Following such compilation, the Principal 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 Accountant General (Civil and Commercial Audit) Chhattisgarh and certification by the Comptroller and Auditor General of India.

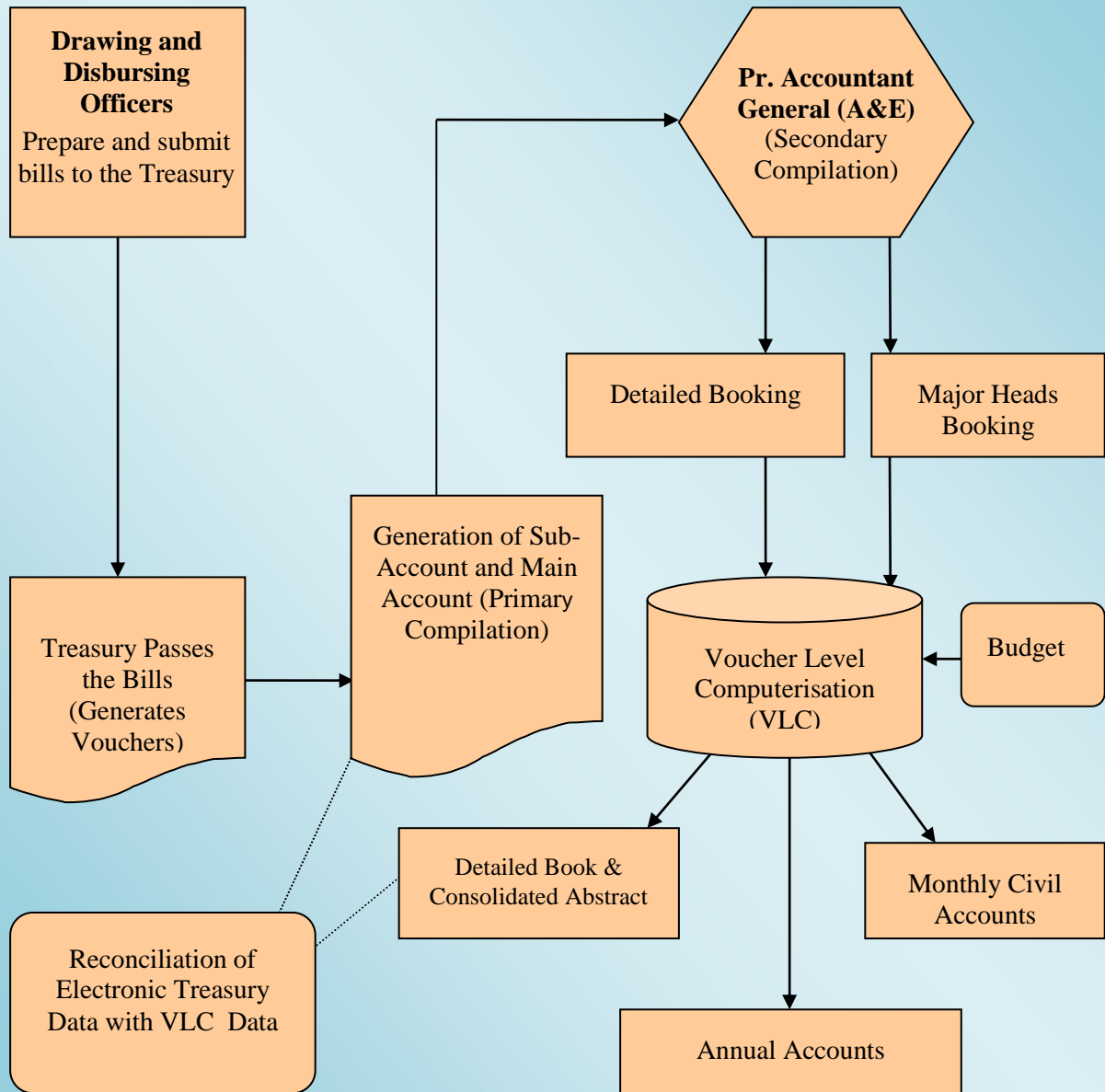
1.2 Structure of Accounts–

1.2.1 Government Accounts are kept in three parts -

Part- I CONSOLIDATED FUND	Receipts and Expenditure on Revenue and Capital Accounts, Public Debt and Loans and Advances, Inter State Settlement and Appropriation to Contingency fund.
Part- II CONTINGENCY FUND	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from 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-

Flow Diagram for Accounts Compilation



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 prepared 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, 'Notes to Accounts' containing summary of significant accounting policies, quality of accounts and other items; Volume-II contains detailed statements (Part-I) and appendices (Part-II).

Receipts and Disbursements of the government of Chhattisgarh as depicted in the Finance Accounts 2014-15 are given below.

(₹ in crore)

Receipts (Total: ₹ 46,195.08)	Revenue (Total: ₹ 37,988.01)	Tax Revenue	24,070.29
		Non Tax Revenue	4,929.91
		Grants-in Aid	8,987.81
	Capital (Total: ₹ 8,207.07)	Capital Receipt	3.03
		Recovery of Loans and Advances	194.86
		Inter State Settlement	0.91
Borrowings and Other Liabilities ^(*)		8,008.27	
Disbursements (Total: ₹ 46,195.08)	Revenue	39,561.29	
	Capital	6,544.25	
	Loans and Advances	88.32	
	Inter State Settlement	1.22	

*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 ₹ 335.65 # 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 VI of Volume II of the Finance Accounts.

The total releases by Government of India to the State during 2014-15 is ₹ 7,807.21 crore. An amount of ₹ 2,050.16 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 48 charged Appropriations and 72 voted Grants.

The Appropriation Act, 2014-15, had provided for gross expenditure of ₹ 60,202 crore and reduction of expenditure (recoveries) of ₹ 1,274 Crore. Against this, the actual gross expenditure was ₹ 48,188 crore and reduction of expenditure (recoveries) was ₹ 656 crore which resulted in net saving of ₹ 12,014 crore (20 per cent) and over estimation of ₹ 695 crore (55 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 2014-15, the Government of Chhattisgarh availed Ordinary Ways and Means Advance of ₹ 97.63 crore on one day i.e. on 31 March 2015 and Special Ways and Means Advance on five days i.e. on 07 March 2015 (₹ 235.71 crore), 20 March 2015 (₹ 11.06 crore), 23 March 2015 (₹ 66.39 crore), 24 March 2015 (₹79.08 crore) and 31 March 2015 (₹ 286.17 crore). As on 31 March 2015, Ordinary Ways and Means Advances of ₹ 97.63 crore and special Ways and Means Advances of ₹ 286.17 crore is to be repaid.

1.4.2 Fund flow statement-

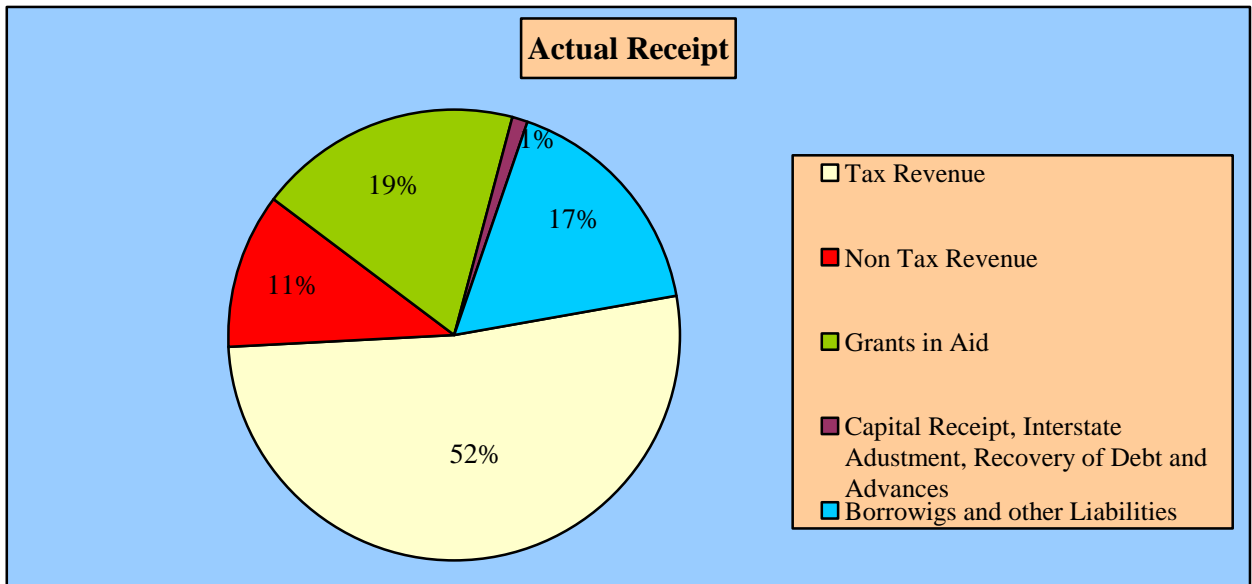
The State had a Revenue Deficit of ₹ 1,573.28 Crore and a Fiscal Deficit of ₹ 8,008.27 Crore representing 0.75 per cent and 3.81 per cent respectively of the Gross State Domestic Product. Around 24.89 per cent of the revenue receipts (₹ 37,988.01 Crore) of State Government was spent on salaries (₹ 9,456.79 Crore including Grants-in-Aid of ₹ 38.16 Crore), interest payments (₹ 1,726.62 Crore) and pension (₹ 3,249.52 Crore).

Sources and Application of Funds-

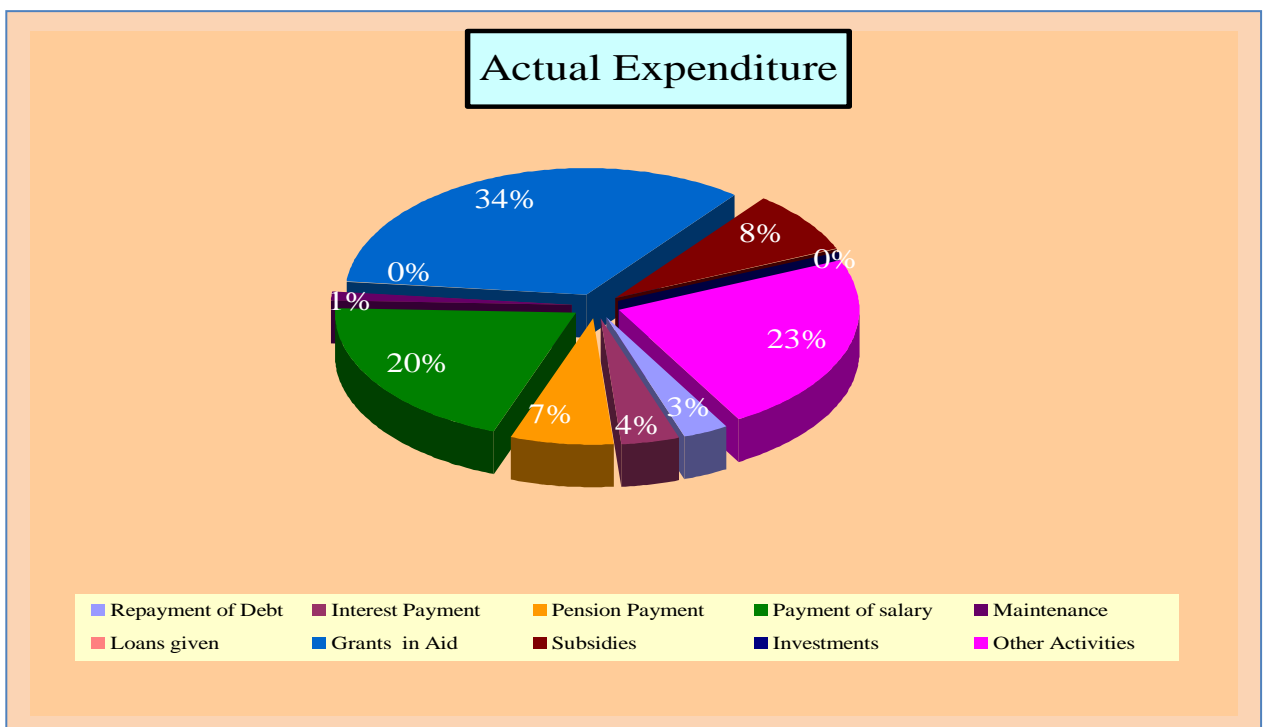
(₹ in Crore)

PARTICULARS		AMOUNT
SOURCES	Opening Cash Balances as on 01.04.2015	(-) 46.71
	Revenue Receipts	37,988.01
	Capital Recovery of Loans & Advances	194.86
	Public Debt	6,439.67
	Small Savings Provident Fund & other	994.91
	Reserves & Sinking Funds	827.69
	Deposits Received	3,651.75
	Civil Advances Received	501.00
	Suspense Account	77,235.05
	Remittances	8,550.33
	Capital Receipts	3.03
	Inter State Settlement	0.91
	Total	1,36,340.50
APPLICATION	Revenue Expenditure	39,561.29
	Capital Expenditure	6,544.25
	Loans Given	88.32
	Repayment of Public Debt	1,336.73
	Small Savings Provident Fund & Other	551.08
	Reserves & Sinking Funds	563.67
	Deposits Spent	3,185.14
	Civil Advance Given	501.00
	Suspense Account	75,785.31
	Remittances	8,356.80
	Inter State Settlement	1.22
	Closing Cash Balance as on 31.03.2015	(-) 134.31
	Total	1,36,340.50

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. 2014-15	Actual Expenditure	Percentage of actual to B.E.	Percentage of actual to GSDP ¹
1	Tax Revenue ²	27,807.64	24,070.29	86.55	11.45
2	Non- Tax Revenue	6,184.62	4,929.91	79.71	2.35
3	Grants in Aid & Contributions	14,662.03	8,987.81	61.30	4.28
4	Revenue Receipts(1+2+3)	48,654.29	37,988.01	78.08	18.07
5	Recovery of Loans and Advances	294.78	194.86	66.10	0.09
6	Borrowings & other Liabilities ³	5,760.93	8,008.27	139.01	3.81
6 a	Capital Receipts	₹	3.94	₹	₹
7	Capital Receipts(5+6)	6,055.71	8,207.07	135.53	3.90
8	Total Receipts (4+7)	54,710.00	46,195.08	84.43	21.98
9	Non-Plan Expenditure (NPE)	19,387.87	18,590.86	95.89	8.84
10	NPE on Revenue Account	19,365.10	18,571.27	95.90	8.84
11	NPE on interest Payments out of serial no. 10	1,822.20	1,726.62	94.75	0.82
12	NPE on Capital Account	22.77	19.59	86.41	00
13	Plan Expenditure	35,322.13	27,604.22	78.15	13.13
14	PE on Revenue Account	26,825.68	20,990.02	78.25	9.99
15	PE on Capital Account	8,496.45	6,612.98	77.81	3.15
16	Total Expenditure (9+13)⁴	54,710.00	46,195.08	84.43	21.98
17	Revenue Expenditure (10+14)	46,190.78	39,561.29	85.65	18.82
18	Capital Expenditure {12+15}⁵	8,519.12	6,632.57	77.86	3.15
19	Revenue Deficit/Excess {4-17}	2,463.51	(-)1,573.28	(-)63.86	(-)0.75
20	Fiscal Deficit {4+5-16+6 a}	(-)5,760.93	(-)8,008.27	139.01	(-)3.81

₹ No Provision in Annual Budget.

- ¹ GSDP figure of ₹2,10,191.79 crore adopted from the Directorate of Economic and Statistics, Govt. of Chhattisgarh.
- ² Includes State Share of Union Taxes of ₹ 8,363.03 crore.
- ³ Includes Net Public Debt (₹ 5,102.94 crore), Nil Amount of Contingency Fund, Public Account (₹ 2,817.73 crore) and Cash Balance (₹-87.60 crore) in loans and other liabilities ₹ 8,008.27 crore.
- ⁴ Includes Loans and Advances ₹ 88.32 crore (₹ 78.32 crore plan expenditure and ₹ 10.00 crore non plan expenditure) in Total Expenditure.
- ⁵ Includes Net Capital Expenditure (₹ 6,544.25 crore), Loans and Advances (₹ 88.32 crore) and Interstate Settlement (₹ 1.22 crore) in Capital Expenditure of ₹ 6,633.79 crore .

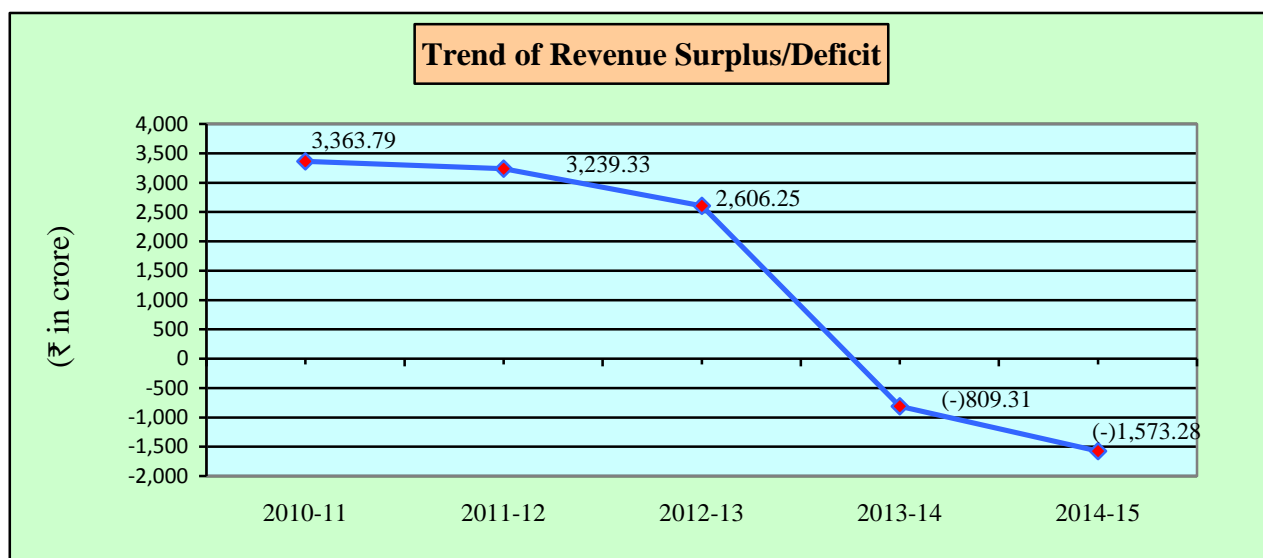
1.6 What do the Deficits and Surpluses indicate -

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.

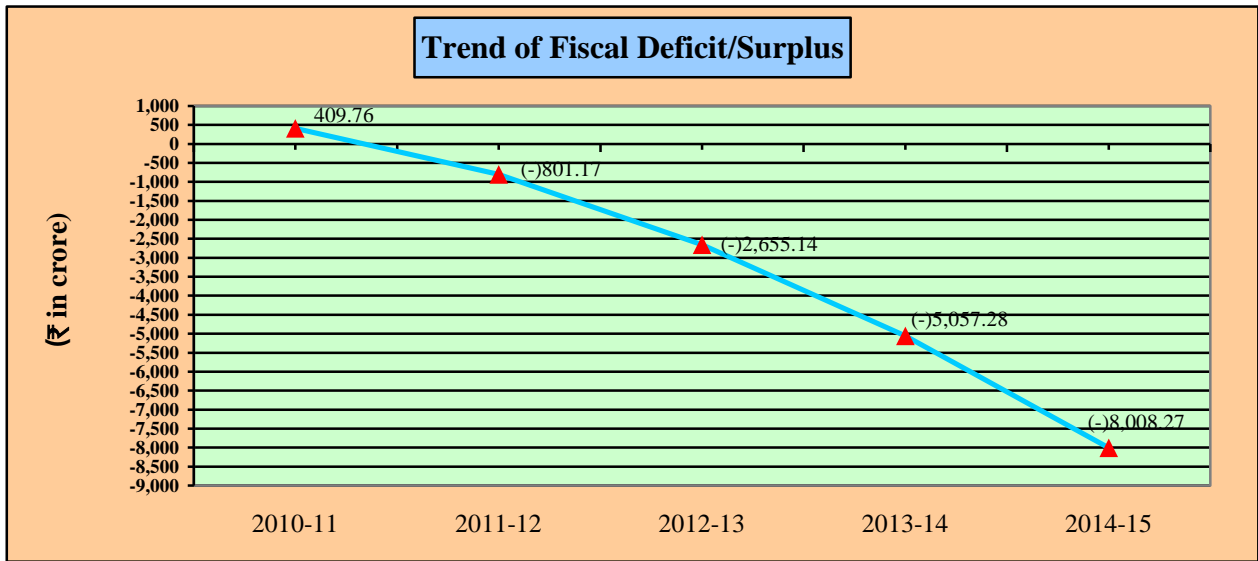
Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. In compliance to recommendations of 12th Finance Commission Government of Chhattisgarh has enacted the Fiscal Responsibility and Budget Management (FRBM) Act-2005 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 18.53 *per cent* increase in revenue receipts 20.40 *per cent* increase in revenue expenditure was recorded during the year 2014-15 which resulted in increase of Revenue Deficit from ₹ (-) 809.31 crore in 2013-14 to ₹ (-) 1,573.28 crore in 2014-15.

1.6.1 Trend of Revenue Surplus/Deficit-



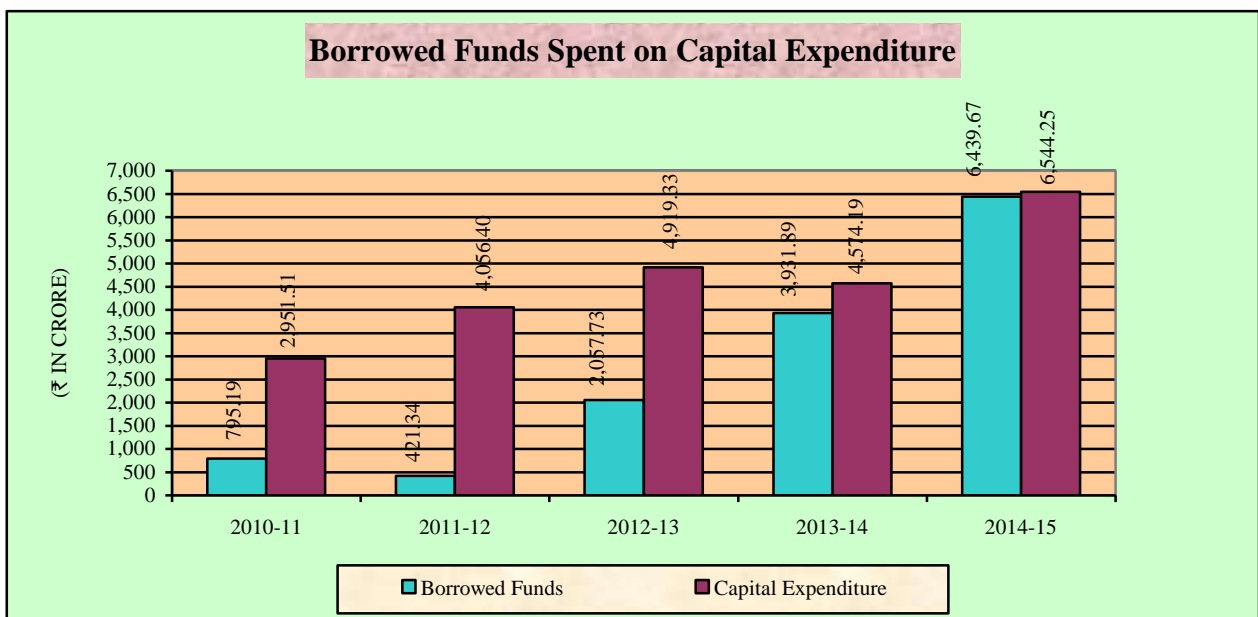
1.6.2 Trend of Fiscal Deficit/Surplus -



1.6.3 Proportion of borrowed funds spent on Capital expenditure-

Detail of Proportion of borrowed funds spent on Capital Expenditure over past five years of Government of Chhattisgarh is given below-

Year	2010-11	2011-12	2012-13	2013-14	2014-15
Borrowed Funds	795.19	421.34	2,057.73	3,931.89	6,439.67
Capital Expenditure	2,951.51	4,056.40	4,919.33	4,574.19	6,544.25



CHAPTER- 2

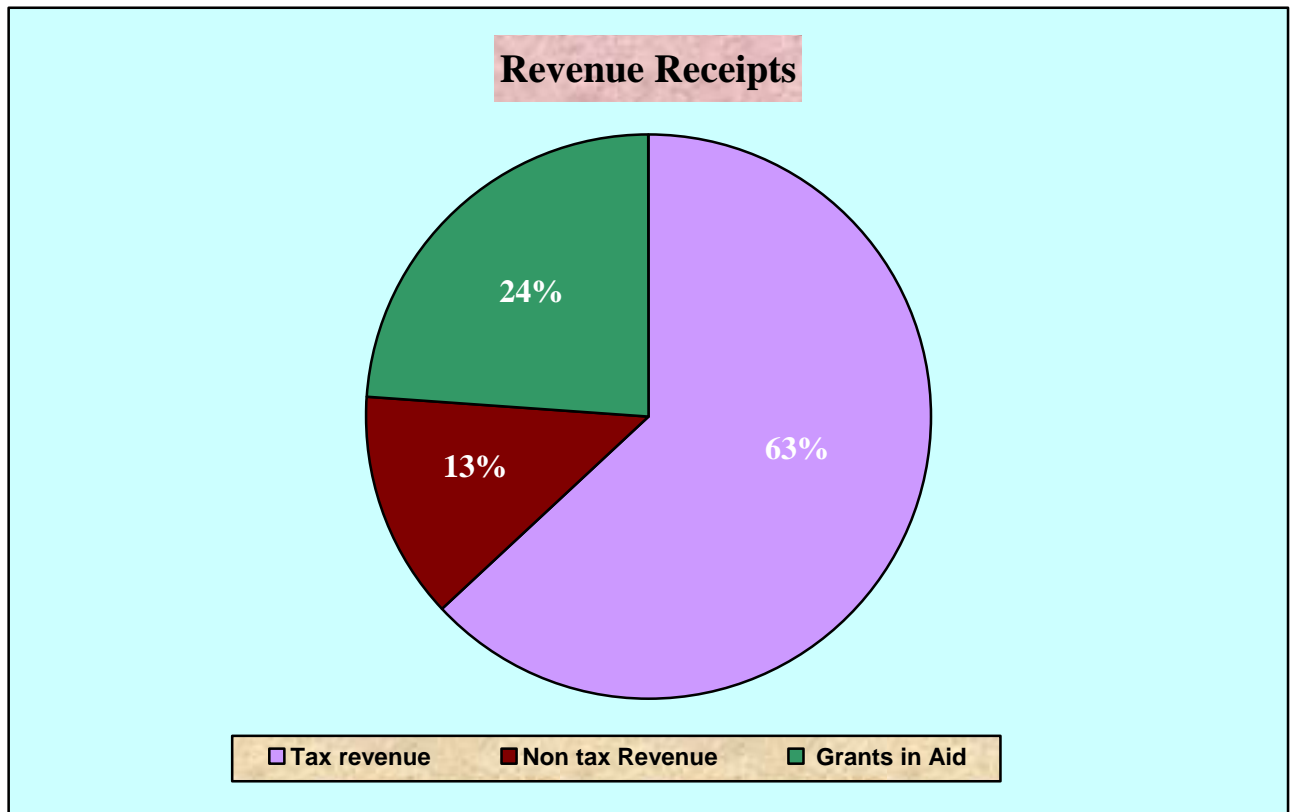
RECEIPTS

2.1 Introduction-

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for the year 2014-15 were ₹ 46,195.08 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 (2014-15)-

(₹ in Crore)

Components	Actuals
A. Tax Revenue	24,070.29
Taxes on income & Expenditure	5,013.09
Taxes on Property & Capital Transactions	1,362.77
Taxes on Commodities & Services	17,694.43
B. Non –Tax Revenue	4,929.91
Interest Receipts, Dividends and Profits	172.74
General Services	111.78
Social Services	125.74
Economic Services	4,519.65
C. Grants-in-Aid & Contributions	8,987.81
Total – Revenue Receipts	37,988.01

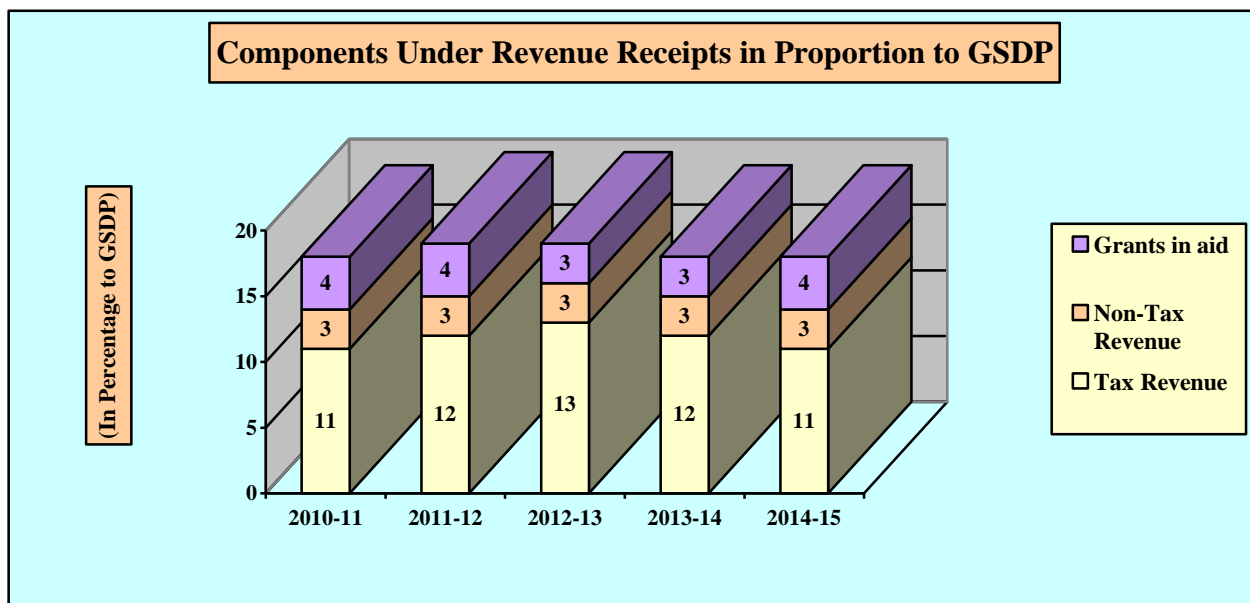
2.3 Trend of Receipts -

(₹ in Crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Tax Revenue	14,430.33 (12)	17,032.69 (12)	20,251.81 (13)	22,222.93 (12)	24,070.29 (11)
Non-Tax Revenue	3,835.32 (3)	4,058.48 (3)	4,615.95 (3)	5,101.17 (3)	4,929.91 (3)
Grants-in-Aid	4,453.89 (4)	4,776.21 (3)	4,710.33 (3)	4,726.16 (3)	8,987.81 (4)
Total- Revenue Receipts	22,719.54 (19)	25,867.38 (18)	29,578.09 (18)	32,050.26 (18)	37,988.01 (18)
GSDP	1,19,419.76	1,44,112.20	1,65,641.20	1,85,682.48	2,10,191.79

Note:- Figures in parentheses represent percentage to GSDP.

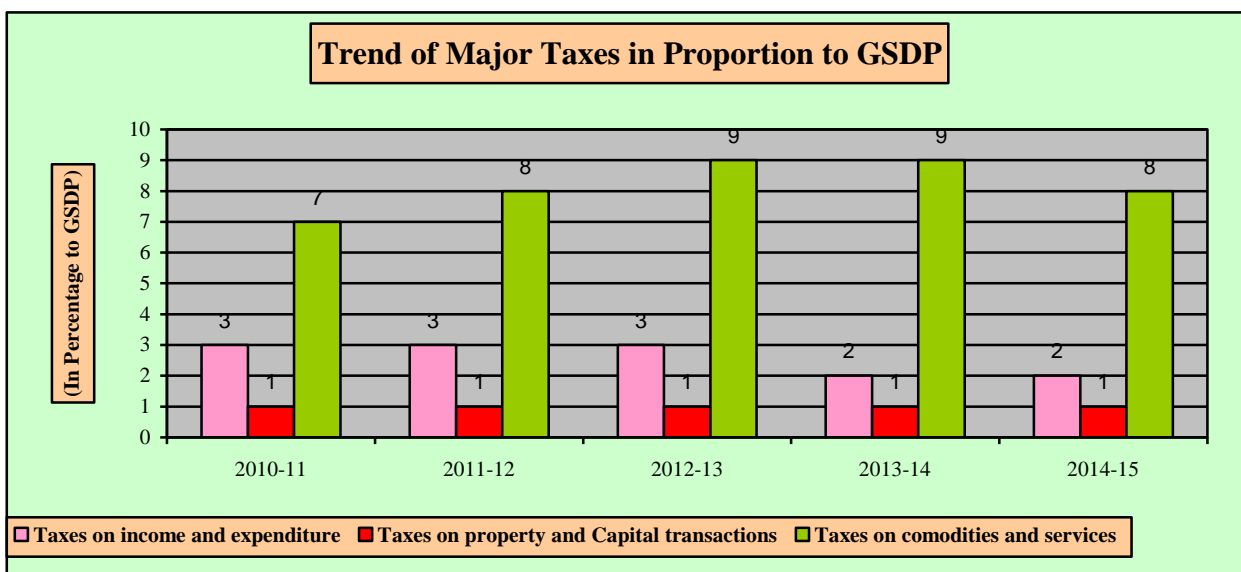
The GSDP increased by 13 *per cent* between 2013-14 and 2014-15, while growth in revenue collection was 19 *per cent*. Tax revenue and Grant in Aid was increased by *eight per cent* and *90 per cent* respectively whereas Non-tax revenue was decreased by *three per cent*.



Sector-wise Tax Revenue-

(₹ in Crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes on Income and Expenditure	3,249.91	3,762.55	4,151.61	4,402.86	5,013.09
Taxes on Property and Capital Transactions	1,037.57	1,125.98	1,190.96	1,223.58	1,362.77
Taxes on Commodities and Services	10,142.85	12,144.16	14,909.24	16,596.49	17,694.43
Total -Tax Revenue	14,430.33	17,032.69	20,251.81	22,222.93	24,070.29



2.4 Performance of State's own tax revenue collection-

Year	Tax Revenue (3+4)	State share of Union Taxes	State's Own Tax Revenue	Percentage to GSDP
(₹ in Crore)				
1	2	3	4	5
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
2014-15	24,070.29	8,363.03	15,707.26	7.47

State's own Tax Revenue in proportion to GSDP was 7.47 per cent.

2.5 Efficiency of Tax Collection-

A. Taxes on property and Capital Transactions-

(₹ in Crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Collection	1,037.56	1,125.58	1,190.96	1,223.58	1,362.77
Expenditure on Collection	168.65	210.92	238.79	406.20	272.66
Efficiency of Tax Collection (in percentage)	16.25	18.73	20.05	33.20	20.01

B. Taxes on Commodities and Services-

(₹ in Crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Collection	10,142.85	12,144.16	14,909.24	16,596.49	17,694.43
Expenditure on Collection	178.09	272.84	201.44	240.46	340.03
Efficiency of Tax Collection (in percentage)	2	2	1	1	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.

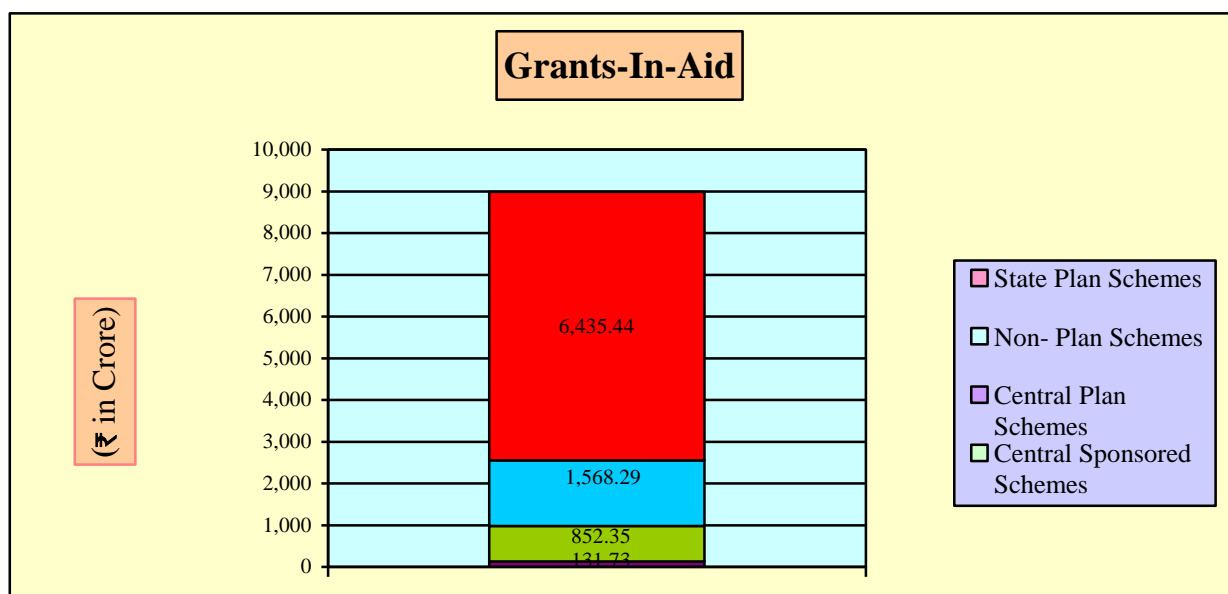
2.6 Trend in State's Share of Union Taxes -

(₹ in Crore)

Major Head description	2010-11	2011-12	2012-13	2013-14	2014-15
Corporation Tax	2,102.52	2,487.79	2,592.61	2,650.20	2,920.41
Taxes on Income other than Corporation Tax	1,120.57	1,263.69	1,552.15	1,745.08	2,085.45
Taxes on Wealth	4.35	9.60	4.38	7.28	7.88
Customs	948.66	1,095.85	1,199.39	1,285.73	1,352.54
Union Excise Duties	690.12	709.12	815.11	908.08	763.73
Service Tax	540.97	754.39	1,053.96	1,283.85	1,232.95
Other taxes and duties on Commodities and Services	00	00	00	00	00
State Share of Union Taxes	5,425.19	6,320.44	7,217.60	7,880.22	8,363.03
Total Tax Revenue	14,430.33	17,032.69	20,251.81	22,222.93	24,070.29
Percentage of Union Taxes to Total Tax Revenue	38	37	36	35	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 State Non-plan Grants recommended by the Finance Commission. Total Receipts during 2014-15 under Grants- in-Aid were ₹ 8,987.81 crore as shown below:-



2.8 Public Debt-

Against the Total Internal Debt of ₹ 6,430.98 crore of the State Government in 2014-15 plus the Central Loan Component of ₹ 8.69 crore received during this period. Capital Expenditure was only ₹ 6,544.25 crore, indicating that the Expenditure was incurred from Revenue Receipt.

Trend of Public Debt over the past five years-

(₹ in Crore)

Items	2010-11	2011-12	2012-13	2013-14	2014-15
Internal Debt	36.95	(-)346.00	1,170.81	3,376.74	5,251.43
Central Loans	67.37	(-)85.15	(-)152.37	(-)134.50	(-)148.49
Total Public Debt	104.32	(-)431.15	1,018.44	3,242.24	5,102.94

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 Welfare, Water Supply, Welfare of SC/ST etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.

3.2 Revenue Expenditure-

The Percentage of gap over the Expenditure against budget estimates of Chhattisgarh Govt. during the past five years given below :-

(₹ in Crore)

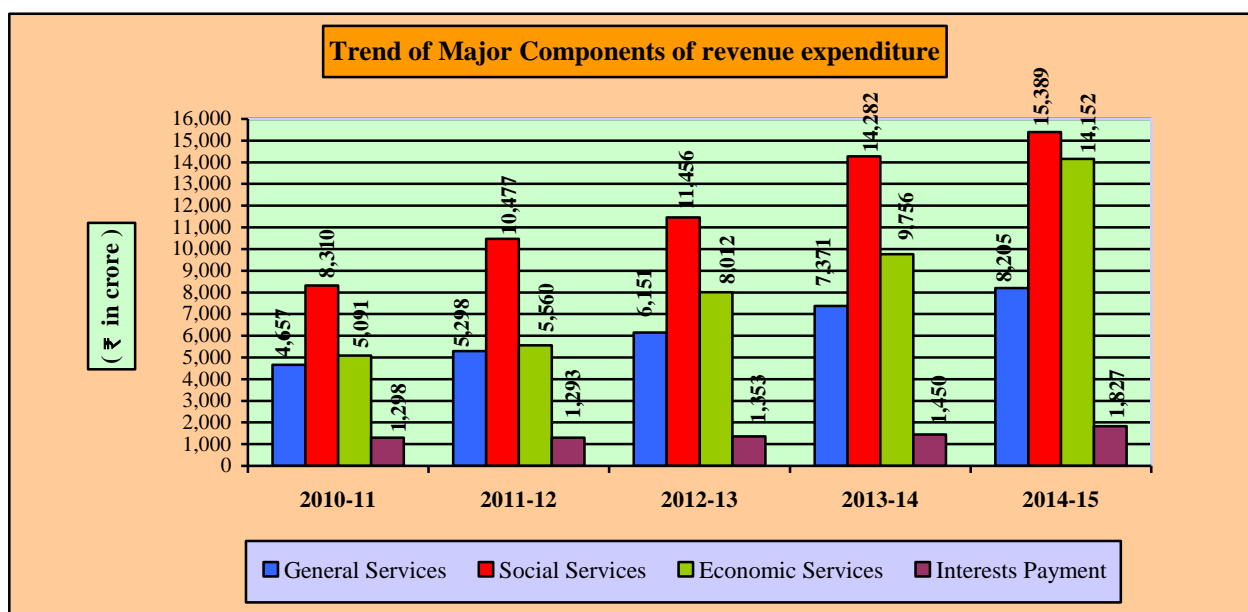
	2010-11	2011-12	2012-13	2013-14	2014-15
Budget Estimates	22,430.00	26,486.53	31,576.24	34,981.20	46,190.78
Actual Expenditure	19,355.75	22,628.05	26,971.84	32,859.57	39,561.29
Gap	3,074.25	3,858.48	4,604.40	2,121.63	6,629.49
Percentage of gap over BE	14	15	15	6	14

3.2.1 Sectoral distribution of Revenue Expenditure 2014-15

(₹ in Crore)

Components	Amount	Percentage
A. Fiscal Services	613.41	2
(i) Collection of Taxes on Property and Capital transactions	272.66	00
(ii) Collection of Taxes on Commodities and Services	340.02	00
(iii) Other Fiscal Services	0.73	00
B. Organs of State	336.42	1
C. Interest Payments and Servicing of debt	1,826.62	4
D. Administrative Services	3,015.44	8
E. Pensions and Miscellaneous General Services	3,259.69	8
F. Social Services	15,388.85	39
G. Economic services	14,152.22	36
H. Grants-in-aid and Contributions	978.64	2
Total Expenditure (Revenue Account)	39,571.29	100

3.2.2 Major components of Revenue Expenditure (2010-15)



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

3.3 Capital Expenditure-

3.3.1 Sectoral distribution of Capital Expenditure-

During 2014-15, the Government spent ₹ 1,538.93 Crore on various Irrigation Projects in which ₹ 470.77 Crore spent on Major Irrigation, ₹ 25.88 Crore on Medium Irrigation, ₹ 1,011.17 Crore on Minor Irrigation, ₹ 22.86 Crore on Command Area Development, and ₹ 8.24 Crore on Flood Control. Apart from above, the Government spent ₹ 220.14 Crore on Construction of Buildings and invested ₹ 1,872.53 Crore in various Statutory Corporations/Government Companies/Co-Operatives.

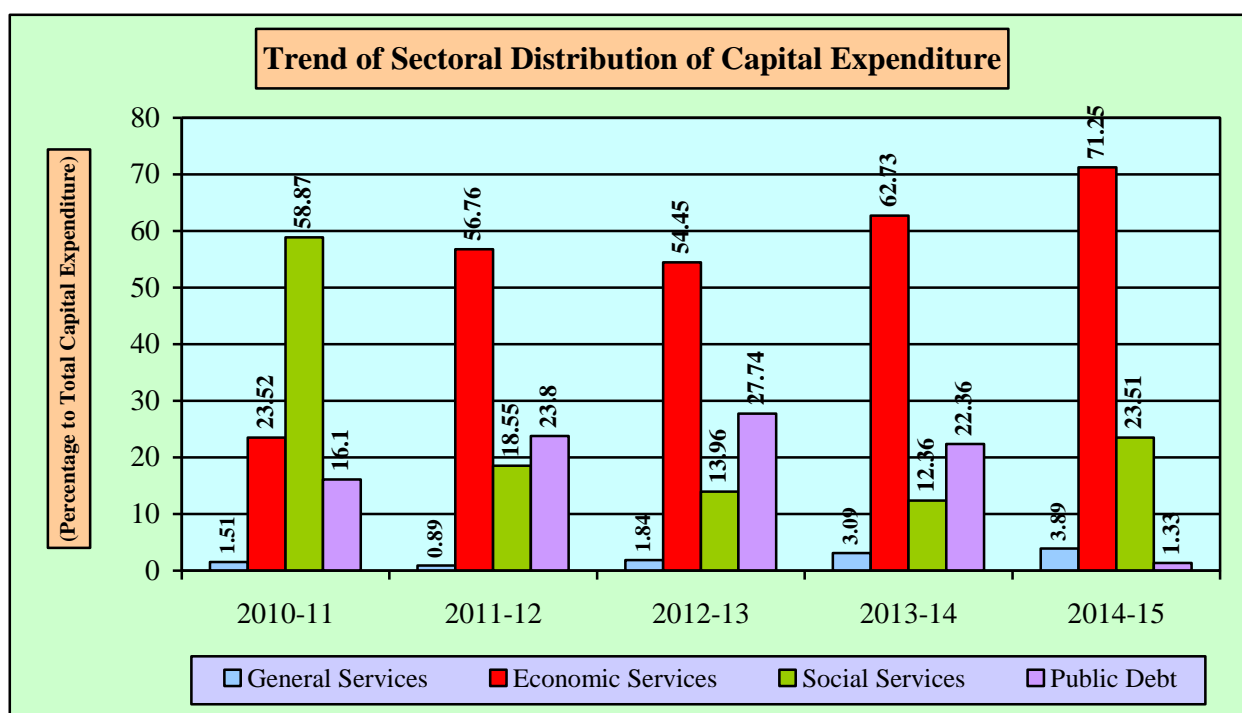
(₹ in Crore)

S.NO.	Sector	Amount	Percentage
1.	General Services–Police, Land Revenue etc.	257.74	4
2.	Social Services– Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	1,559.88	24
3.	Economic Services – Agriculture, Rural Development, Irrigation, Co-operation, Energy	4,726.63	71
4.	Loans and Advances- Disbursed	88.32	01
5.	Inter State Settlement	1.22	00
	Total	6,633.79	100

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

(₹ in Crore)

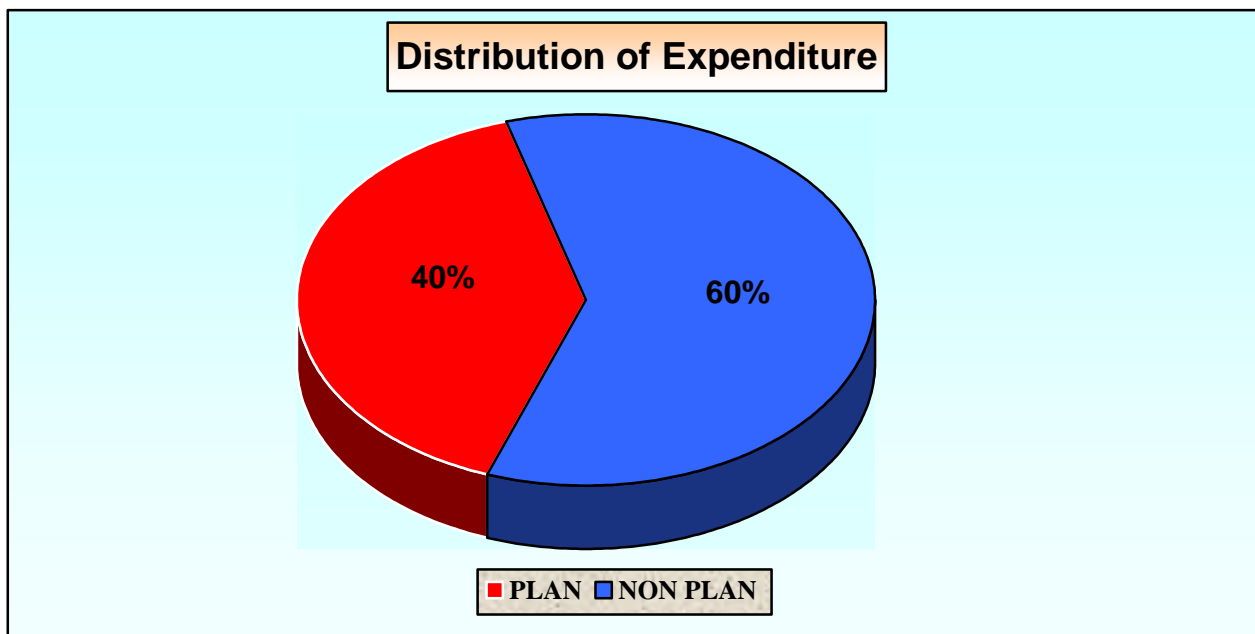
S.NO.	Sector	2010-11	2011-12	2012-13	2013-14	2014-15
1.	General Services	52.87	42.51	125.37	182.42	257.74
2.	Social Services	827.60	988.69	950.63	691.96	1,559.87
3.	Economic Services	2,071.04	3,025.20	3,843.33	3,699.81	4,726.64
4.	Loans and Advances	566.55	1,268.74	1,888.79	1,318.53	88.32
5.	Inter State Settlement	2.34	4.03	(-) 0.80	5.30	1.22
	Total	3,520.40	5,329.17	6,807.32	5,898.02	6,633.79



CHAPTER –4

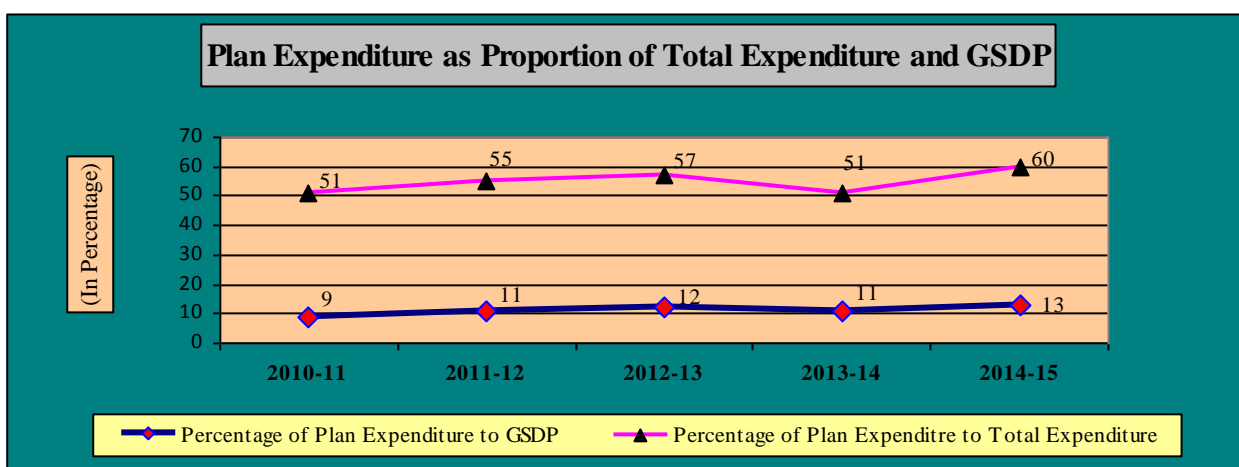
PLAN & NON PLAN EXPENDITURE

4.1 Distribution of expenditure (2014-15)



4.2 Plan Expenditure-

During 2014-15 Plan Expenditure, representing 60 per cent of total disbursements, was ₹ 27,604.36 Crore. ₹ 19,733.85 Crore under State Plan, 7,790.83 Crore under Centrally Sponsored Schemes, ₹ 88.32 Crore under Loans and Advances and ₹ 1.22 Crore under Interstate Settlement are included in Total Plan Expenditure.



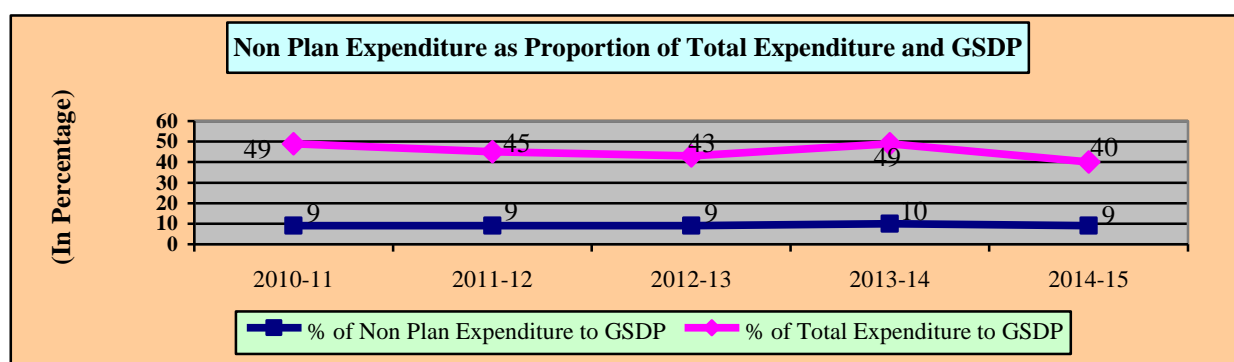
4.2.1 Plan expenditure under Capital Account-

(₹ in Crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Total Capital Expenditure	3,520.40	5,329.17	6,807.32	5,898.02	6,632.57
Capital Expenditure (Plan)	3,509.35	5,318.41	6,795.29	5,889.18	6,612.98
Percentage of Capital Expenditure (plan) to Total Capital Expenditure	99.69	99.80	99.82	100.00	99.70

4.3 Non-Plan Expenditure-

Non-Plan Expenditure during 2014-15, representing 40.24 per cent of total disbursements, was ₹ 18,590.86 crore (₹ 18,571.27 crore under Revenue and ₹ 19.59 crore under Capital).



4.4 Rush of Expenditure-

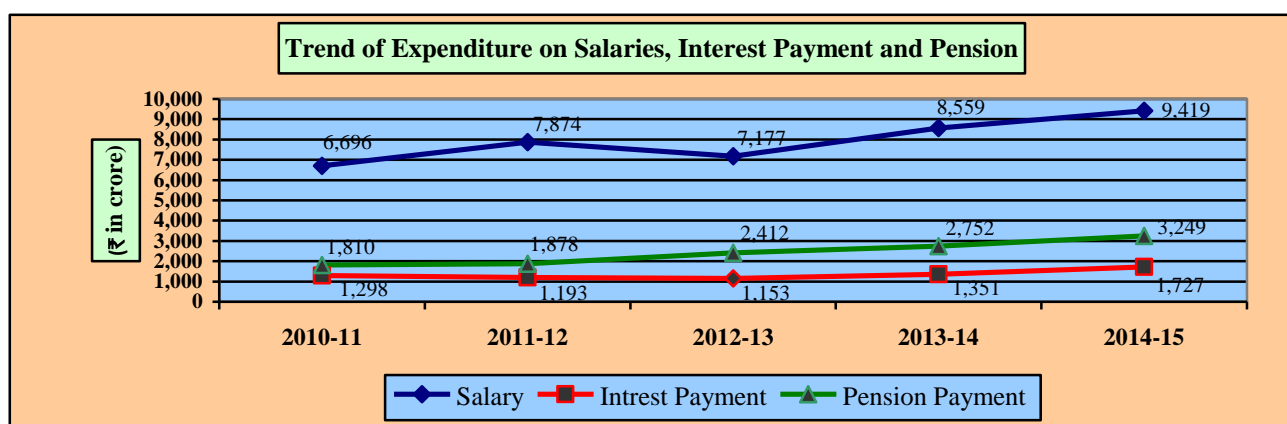
Regular flow of expenditure in the year is a primary requirement of budgetary control. Rush of expenditure particularly in the closing months of the financial year is regarded as breach of financial rules. It was, however, noticed that in the following cases the expenditure incurred during March, 2015 ranged between 51 per cent to 100 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. of March 2015	Percentage of March 2015 w.r.t. Total exp.
2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES	1.70	1.49	1.43	201.52	206.14	200.39	97.21
2217	URBAN DEVELOPMENT	18.44	36.19	71.59	238.74	364.97	214.56	58.79
2225	WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES	14.23	20.91	25.75	123.44	184.33	95.56	51.84
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES	17.26	21.15	29.24	250.00	317.65	229.24	72.17
2425	CO-OPERATION	8.23	8.35	8.84	91.71	117.13	86.59	73.93
2852	INDUSTRIES	6.41	2.50	9.48	40.96	59.36	33.05	55.68
3275	OTHER COMMUNICATION SERVICES	0.00	13.80	12.57	50.04	76.41	50.04	65.49
3452	TOURISM	0.00	0.25	0.00	46.00	46.25	29.45	63.68
4058	CAPITAL OUTLAY ON STATIONERY AND PRINTING	0.00	0.00	0.03	0.19	0.22	0.19	86.15

Major Head	Nomenclature	Ist Quarter	Iist Quarter	IIIst Quarter	IVst Quarter	Total	Exp. of March 2015	Percentage of March 2015 w.r.t. Total exp.
4215	CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION	0.23	0.23	3.86	27.22	31.55	19.52	61.88
4216	CAPITAL OUTLAY ON HOUSING	7.40	8.21	11.18	68.19	94.98	62.83	66.14
4225	CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES	6.96	9.39	17.67	181.81	215.83	164.84	76.37
4235	CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE	0.00	0.04	4.27	90.01	94.32	60.96	64.63
4425	CAPITAL OUTLAY ON CO-OPERATION	0.10	-0.03	0.11	-0.76	-0.78	-0.70	89.51
4515	CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES	1.43	37.10	76.11	342.74	457.37	250.03	54.67
4801	CAPITAL OUTLAY ON POWER PROJECTS	0.00	76.07	46.00	144.82	266.89	144.81	54.26
4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES	0.04	0.16	8.56	22.08	30.84	16.64	53.95
5452	CAPITAL OUTLAY ON TOURISM	0.00	0.00	0.00	6.50	6.50	4.00	61.54

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	2010-11	2011-12	2012-13	2013-14	2014-15
Expenditure on Salaries, Interest Payment and Pension	9,705.04	10,944.82	12,022.82	12,662.40	14,395.00*
Revenue Expenditure	19,355.75	22,628.05	26,971.84	32,859.57	39,561.29
Percentage of Expenditure to Revenue Receipts	43	42	41	40	38
Percentage of Expenditure to Revenue expenditure	50	48	45	39	36

* Includes ₹ 2,009.90 crore of salary paid from Grants in aid but an amount of ₹ 584.70 crore of wages is not included in the above.

The expenditure on salaries interest payment and pension increased by 14 per cent in comparison to financial year 2013-14.

CHAPTER- 5

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation for 2014-15

(₹ in crore)

S. No	Nature of expenditure	Original Grant/ Appropriation	Supplementary grant/ Appropriation	Surrender/Re-appropriation	Total	Actual expenditure	Savings (-) Excesses (+)
1	Revenue						
	Voted	44,619.94	2,235.02	(-) 7,031.00	39,823.96	37,817.09	(-)2,006.37
	Charged	2,313.59	4.53	(-)110.96	2,207.16	2,203.21	(-)3.45
2	Capital						
	Voted	8,811.50	492.16	(-)1,795.93	7,507.73	6,732.21	(-)775.52
	Charged	3.11	7.37	(-)0.46	10.02	8.64	(-)1.38
3	Public Debt						
	Charged	1,229.53	00	(-)0.05	1,229.48	1,336.73	+107.25
4	Loans and Advances						
	Voted	172.05	313.50	(-)293.48	192.02	88.32	(-)103.75
5	Inter State Settlement						
	Voted	0.10	00	00	0.10	1.22	+1.12
	Total	57,149.82	3,052.58	(-)9,231.88	50,970.52	48,187.92	(-)2,782.60

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

(₹ in crore)

Year	Year Savings (-)/Excess (+)					Total
	Revenue	Capital	Public Debt	Loans & Advances	Inter State Settlement	
2010-11	(-)1,546.95	(-)394.76	+0.03	(-)17.89	+2.33	(-)1,957.24
2011-12	(-)831.03	(-)179.69	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	(-) 1,001.66	00	(-)11.71	+5.30	(-)2,404.48
2014-15	(-) 2,010.32	(-) 776.90	+107.25	(-)103.75	+1.12	(-)2,782.60

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	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue (Voted)-						
10	Forest	6	2	3	0.6	5
20	Public Health Engineering	7	4	(-)7	1	14
27	School Education	25	12	22	25	(-)0.17
41	Tribal Area Sub-plan	10	20	7	6	12
44	Higher Education	9	35	00	00	0.05
55	Expenditure pertaining to Women and Child Welfare	29	6	(-)3	(-)21	(-)0.27
64	Special Component Plan for Scheduled Caste	12	3	15	10.50	12
79	Expenditure pertaining to Medical Education Department	25	25	22	26	10
81	Financial Assistance to Urban Bodies	5	4	2	1.2	2.40
Capital (Voted)-						
27	School Education	11	2	49	14	00
41	Tribal Area Sub-Plan	3	2	3	5	6
42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	41	58	51	41	19
67	Public Works-Buildings	27	72	43	31	15
68	Public Works relating to Tribal Area Sub-Plan-Buildings	34	45	41	36	20

During 2014-15, Supplementary grants/Appropriation totaling ₹ 3,052.58 crore (*six 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	172.95	12.55	155.82
02	Other expenditure pertaining to General Administration Department	Revenue	21.12	1.14	14.70
04	Other expenditure pertaining to Home Department	Revenue	18.35	3.05	14.76
05	Jail	Revenue	101.24	0.65	86.91
07	Expenditure pertaining to Commercial Tax Department	Revenue	226.39	5.94	210.49
08	Land Revenue and District Administration	Revenue	537.63	6.79	367.85
10	Forest	Revenue	801.15	10.62	753.62
13	Agriculture	Revenue	1,932.98	31.81	1,760.45
14	Expenditure pertaining to Animal Husbandry Department	Revenue	307.31	12.20	258.28
15	Financial Assistance to Three Tier Panchayat Raj Institutions under Special Component Plan for Scheduled Castes	Revenue	317.36	26.96	231.98
16	Fisheries	Revenue	41.34	4.37	41.29
17	Co-operation	Revenue	110.37	4.55	77.93
19	Public Health and Family Welfare	Revenue	1,193.17	45.50	997.49
20	Public Health Engineering	Revenue	440.48	28.18	378.53
21	Expenditure Pertaining to Housing and Environment Department	Revenue	107.96	4.18	67.18
24	Public Works-Roads and Bridges	Revenue	608.13	132.75	518.12
26	Expenditure pertaining to Culture Department	Revenue	24.09	0.88	21.60
27	School Education	Revenue	3,091.07	34.73	2,551.20
28	State Legislature	Revenue	37.25	2.92	28.88
29	Administration of Justice and Elections	Revenue	340.39	1.34	242.38
30	Expenditure Pertaining to Panchayat and Rural Development Department	Revenue	2,141.36	106.69	1,499.51

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
31	Expenditure Pertaining to Planning ,Economics and Statistics Department	Revenue	25.85	0.49	18.30
34	Social Welfare	Revenue	67.84	0.22	66.71
36	Transport	Revenue	45.93	1.11	29.70
39	Expenditure Pertaining to Food, Civil Supplies and Consumer Protection Department	Revenue	2,173.50	1.20	1,509.14
41	Tribal Area Sub-Plan	Revenue	7,855.40	448.96	5,910.66
44	Higher Education	Revenue	514.61	53.70	381.33
45	Minor Irrigation Works	Revenue	57.72	3.67	53.98
46	Science and Technology	Revenue	12.80	0.33	10.30
47	Technical Education and Man-Power Planning Department	Revenue	219.94	66.06	177.66
48	Grants-in-aid received under the recommendation of Thirteenth Finance Commission	Revenue	493.27	11.68	424.26
51	Religious Trusts and Endowments	Revenue	8.88	0.65	7.29
53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	Revenue	21.30	2.21	17.71
55	Expenditure pertaining to Women and Child Welfare	Revenue	772.36	45.87	589.03
56	Rural Industries	Revenue	73.49	2.50	62.08
58	Expenditure on Relief on account of Natural Calamities and Security.	Revenue	433.06	1.30	317.65
64	Special Component Plan for Scheduled Castes	Revenue	2,840.07	172.01	2,080.00

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supple- mentary	Actual Expenditure
65	Aviation Department	Revenue	21.13	1.50	12.20
66	Welfare of Backward Classes	Revenue	184.74	19.74	156.42
67	Public Works-Buildings	Revenue	416.49	31.33	375.77
71	Information Technology and Bio-Technology	Revenue	95.32	50.37	68.40
79	Expenditure pertaining to Medical Education Department	Revenue	356.85	4.50	293.19
80	Financial Assistance to Three Tier Panchayati Raj Institutions	Revenue	3,516.40	205.40	3,200.78
81	Financial Assistance to Urban Bodies	Revenue	1,440.68	97.68	1,281.35
82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	Revenue	2,058.98	89.86	1,784.67
83	Financial Assistance to Urban Bodies under Tribal Area Sub-plan	Revenue	38.55	0.07	33.24
8	Land Revenue and District Administration	Capital	55.40	13.50	9.30
12	Expenditure pertaining to Energy Department	Capital	130.00	125.00	102.50
20	Public Health Engineering	Capital	44.51	14.00	38.09
21	Expenditure pertaining to Housing and Environment Department	Capital	336.05	11.00	137.65
23	Water Resources Department	Capital	392.51	16.00	369.58
24	Public Works-Roads and Bridges	Capital	1,083.15	13.48	1,017.83
30	Expenditure pertaining to Panchayat and Rural Development Department	Capital	656.05	107.50	560.05
39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	Capital	31.40	25.00	10.09

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supple- mentary	Actual Expenditure
41	Tribal Area Sub-Plan	Capital	1,714.80	234.20	1,140.19
48	Grants-in-aid received under the recommendation of Thirteenth Finance Commission	Capital	326.77	32.76	329.64
64	Special Component Plan for Scheduled Castes	Capital	790.00	69.70	641.59
67	Public Works – Buildings	Capital	362.34	11.16	316.70
68	Public Works relating to Tribal Area Sub-Plan – Buildings	Capital	230.26	1.50	184.93
75	NABARD Aided Projects pertaining to Water Resources Department	Capital	138.83	15.00	100.58
79	Expenditure pertaining to Medical Education Department	Capital	39.50	1.50	30.85

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 ₹ 1,872.23 crore at the end of 2014-15. However, dividends received during the year were ₹ 0.86 crore (0.02 *per cent*) on investment. During 2014-15, investments increased by ₹ 6.09 crore, while dividend income increased by ₹ 13.35 crore.

Cash Balance with RBI stood at ₹ (-)46.71 crore on 31 March 2014 and decreased to ₹ (-)134.31 crore at the end of March 2015.

6.2 Debt and Liabilities -

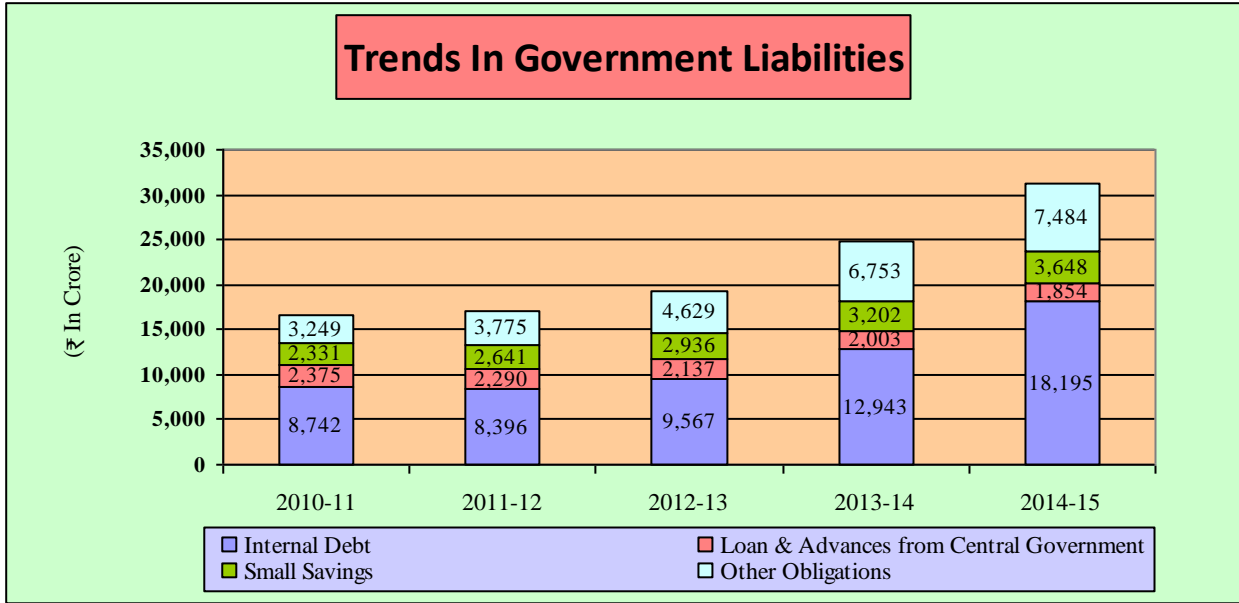
Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the state Legislature.

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
2010-11	11,116.72	8.56	5,464.56	4.30	16,581.28	12.87
2011-12	10,685.57	7.88	6,416.45	4.73	17,102.02	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
2014-15	20,049.18	9.54	11,131.84	5.29	31,181.02	14.83

There is a net increase of ₹ 6,279.04 crore (25.22 *per cent*) in Public Debt and other liabilities in 2014-15 as compared to 2013-14.



6.3 Gurantees -

The position of gurantees given 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
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	3,358.57	Awaited
2014-15	9,080.06	2,314.47	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 2014-15 was ₹ 1,449.41 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 2015.

7.2 Financial assistance to local bodies and others-

During the past five years, Grants in Aid to local bodies etc. increased from ₹ 3,401.22 Crore in 2010-11 to ₹ 10,675.20 Crore in 2014-15, which is 39.53 per cent excess in comparison to previous years. Assistance Grants to Urban Bodies 17.98 per cent, Panchayati Raj Institutions 73.04 per cent and other institutions 1.25 per cent were given by State Government in the Year 2014-15.

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

(₹ in crore)

Financial Assistance to Local Bodies and Others	2010-11	2011-12	2012-13	2013-14	2014-15
Educational Institutions (Granted School, College, Universities)	144.82	163.07	223.27	242.42	284.30
Electricity/Power	101.05	149.56	672.81	254.67	458.00
Agriculture	37.50	56.50	71.00	77.39	82.00
Urban Bodies	905.50	1,268.53	2,055.21	2,002.56	1,919.54
Panchyati Raj Institutions	1,835.92	2,811.71	3,897.95	4,954.99	7,797.54
Other institutes	376.43	158.21	123.61	118.70	133.83
Total	3,401.22	4,607.58	7,043.85	7,650.73	10,675.20

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 2014-15 is given below:-

(₹ in crore)

Component	As on 01 April 2014	As on 31 March 2015	Net increase (+)/decrease(-)
Cash Balance	(-)46.71	(-) 134.31	+ 87.60
Investment from Cash Balances (GOI Treasury Bills & GOI Securities)	1,527.49	(-)1.26	(-)1,526.23
Investment from earmarked fund balances	1,244.57	1,343.64	+99.07
(A) Sinking Fund	1,246.94	1,346.94	+100.00
(B) Guarantee Redemption Fund	00	00	00
(C) Other Funds	(-)2.38	(-)3.31	(-)0.93
Interest Realised	98.05	119.68	+21.63

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 Principal Accountant General (Accounts and Entitlement). Reconciliation of Accounts for the year 2014-15 has been completed by 96 BCO's of The State.

7.5 Submission of Accounts by Treasuries-

During the year 2014-15, Monthly Accounts were submitted by Treasuries, Works Department, Rural Engineering Services and Forest Circles to the Office of the Principal Accountant General (A & E). The rendition of monthly accounts by the Treasuries /Agencies is satisfactory.

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	19	1,583.96	00	00	00	00	00	00
1995-2000	00	00	00	00	00	00	00	00
2000-2005	14	1,250.67	01	16.95	00	00	00	00
2005-2010	69	2,037.93	05	247.38	36	989.64	16	257.20
2010-2014	94	4,911.45	27	666.31	127	4,379.55	19	351.15
Total	196	9,784.01	33	930.64	163	5,369.19	35	608.34

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