



GOVERNMENT OF CHHATTISGARH

Accounts At A Glance

2016-17

GOVERNMENT OF CHHATTISGARH

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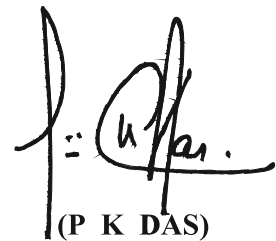
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PREFACE

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 the Finance Accounts and 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 Entitlements) prepares the State Finance Accounts and the Appropriation Accounts.

Publication of 'Accounts at a Glance' is prepared annually which 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.



(P K DAS)

Accountant General (A&E)

Chhattisgarh

Place : Raipur

Date : 28 March 2018

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

CHAPTER-I

OVERVIEW

1.1 Introduction-

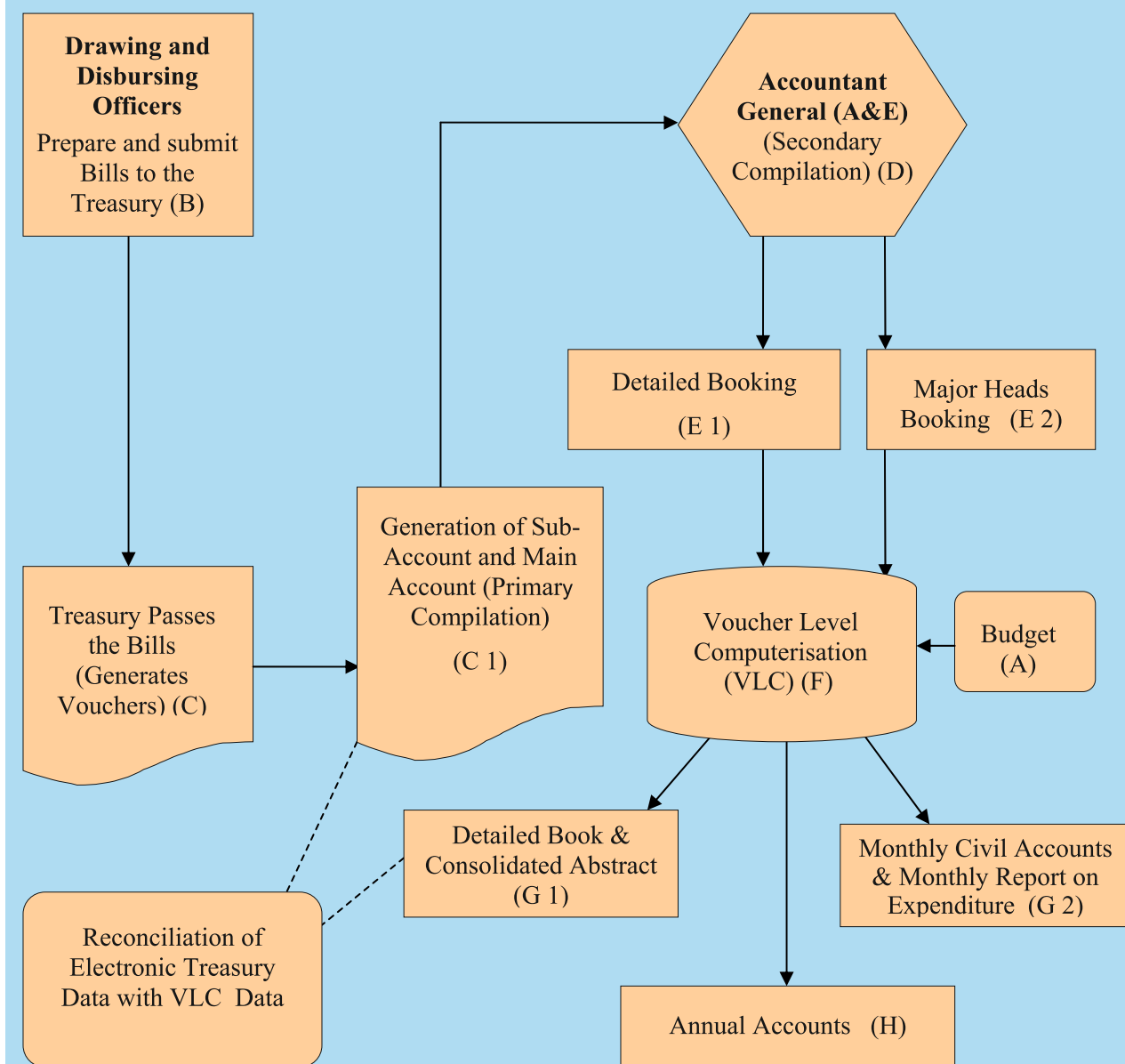
The Accountant General (Accounts and Entitlements), Chhattisgarh compiles the accounts of receipts and expenditure of the Government of Chhattisgarh. This compilation is based on the initial accounts rendered by the District Treasuries (28), Public Works (150), Forest Divisions (53) and advices of the 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 Accountant General (Audit) Chhattisgarh and certification by the Comptroller and Auditor General of India.

1.2 Structure of Accounts–

1.2.1 Government Accounts are kept in three parts-

Part- I CONSOLIDATED FUND	Receipts and Expenditure on Revenue and Capital Accounts, Public Debt and Loans & 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 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 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 2016-17 are given below:

Table-1 (₹ in crore)

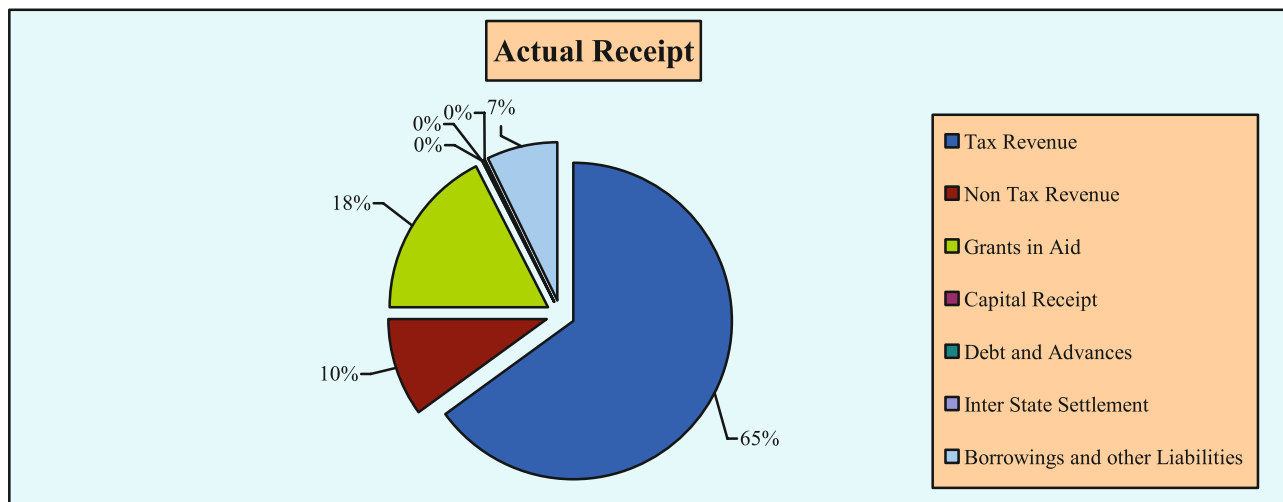
Receipts (Total: ₹ 57,968.26)	Revenue (Total: ₹ 53,685.25)	Tax Revenue			37,754.37
		Non Tax Revenue			5,669.25
		Grants-in-Aid	Non-plan Grants	2,013.42	10,261.63
			Grants for State plan	7,785.03	
			Grants for Central plan	463.18	
	Capital (Total: ₹ 4,283.01)	Capital Receipt			2.37
		Recovery of Loans and Advances			172.99
		Inter State Settlement			0.38
		Borrowings and Other Liabilities ^(*)			4,107.27
Disbursements (Total: ₹ 57,968.26)	Revenue			48,164.60	
	Capital			9,470.51	
	Loans and Advances			272.71	
	Inter State Settlement			0.44	
	Appropriation to Contingency Fund			60.00	

*Borrowings and other Liabilities:- Net Public debt + Net Contingency Fund + Net Public Accounts + Net Cash Balance.

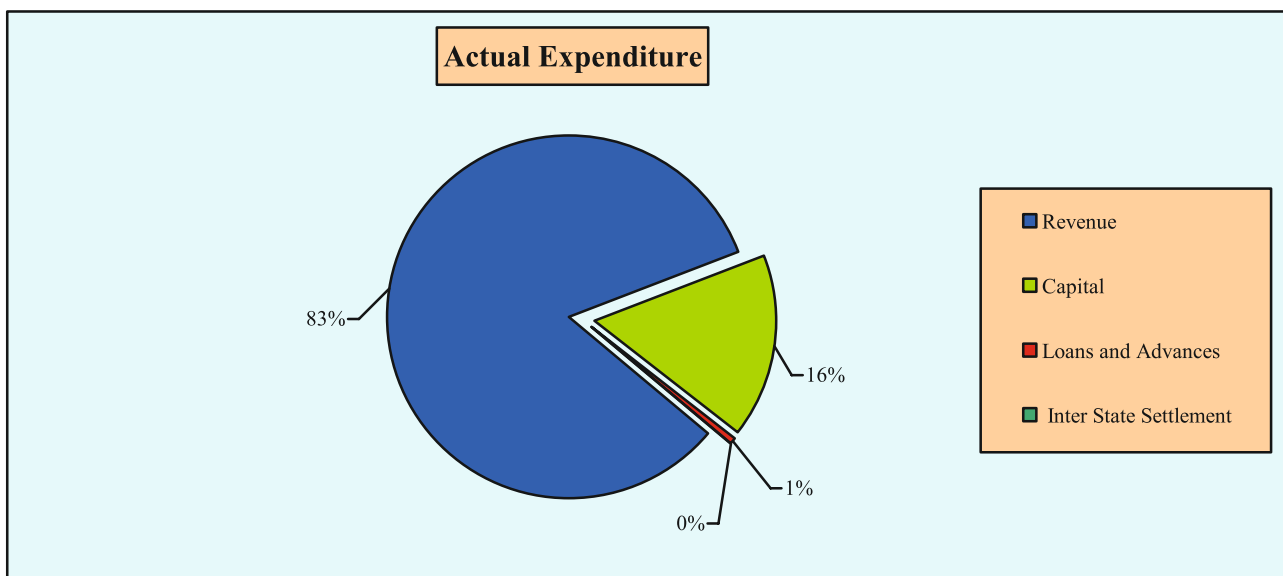
The Union Government transferred ₹ 10,806.35 crore towards central assistance to State Plan, comprising ₹ 8,670.60 crore allotted to the State directly, ₹ 1,112.05 crore paid directly to the various implementing agencies/NGOs not routed through State Budget and ₹ 1,023.70 crore to Central Bodies located in the State as well as various other organisations also not routed through the Budget. Therefore, ₹ 2,135.75 crore (₹ 1,112.05 crore + ₹ 1,023.70 crore) has not been depicted in the State Accounts.

1.3.2 Analysis of Receipts and Disbursements through the aid of pie chart is placed below:-

Receipts



Expenditure



1.3.3 Appropriation Accounts -

The Appropriation Accounts supplement the Finance Accounts. It exhibits the total amount of funds (Original and Supplementary) provided by the Legislature under each Voted Grant and Charged Appropriation, the actual expenditure incurred against each and the saving or excess under each Grant or Appropriation. There are 70 voted Grants and 45 charged Appropriations in 2016-17.

The Appropriation Act, 2016-17, had provided for gross expenditure of ₹ 80,202 crore and reduction of expenditure (recoveries) of ₹ 1,991 crore. Against this, the actual gross expenditure was ₹ 60,471 crore and reduction of expenditure (recoveries) was ₹ 1,350 crore which resulted in net saving of ₹ 19,731 crore (25 *per cent*) and over estimation of ₹ 641 crore (32 *per cent*) on reduction of expenditure.

1.4 Unadjusted Abstract Contingent (AC) Bills:

The controlling, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money by presenting Abstract Contingent (AC) bills by debiting Service Heads and they are required to present Detailed Contingent (DC) bills (vouchers in support of final expenditure) in all these cases. Out of ₹ 3,556.39 crore drawn against AC bills in 2016-17, AC bills amounting to ₹ 86.61 crore (2.44 per cent) were drawn in the month of March 2017 alone, of which AC bills for ₹ 51.01 crore (58.90 per cent of the amount drawn in March) were drawn on the last day of the financial year. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary planning. The details of outstanding AC bills to the end of the 31 March 2017 is given below:

Details of pending Detailed Contingency Bills

Table-2 (₹ in crore)

Year	Number of pending DC bills	Amount
2015-16	03	0.90
2016-17	112	24.29
Total	115	25.19

1.5 Transfer of funds to Personal Deposit (PD) Accounts:

As per subsidiary rule 543 of the State Treasury Code, the State Government is authorized to open Personal Deposit Account (which forms part of the Public Account) wherein, funds are drawn from the Consolidated Fund (by debiting expenditure head) to be utilized for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund before the closure of the Financial Year, by minus debit of the balance to the relevant service heads in the consolidated funds. The personal deposit accounts might be opened in subsequent year, if necessary in the usual manner. Contrary to this, it observed that 289 PD accounts involving ₹ 1,892.47 crore have not been closed. Besides, the State Government drew an amount of ₹ 2.56 crore from several Major Heads during March 2017 and deposited in the PD Accounts. The summarized position as on 31.03.2017 is given below:

Details of Personal Deposit Accounts

Table-3 (₹ in crore)

Opening Balance		Addition during the year/Receipts		Closing during the year/Disbursements		Outstanding	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
292	1,696.46	08	918.64*	11	722.63*	289	1,892.47

* Includes receipts and disbursements during the year.

1.6 Sources and Application of Funds-

1.6.1 Ways and Means Advances-

The Government of Chhattisgarh is required to maintain ₹ 0.72 crore daily minimum Cash balance with RBI. If the Cash balance is fell short then RBI extends special drawing facility, then normal ways and means advances and finally overdraft to maintain the minimum cash balance. During 2016-17, the Government of Chhattisgarh had not availed of any such facility.

1.6.2 Fund flow statement-

The source and application of funds has been depicted in Table 4 under para 1.6.3. The financial position exhibits that the State had a Revenue surplus of ₹ 5,520.65 crore and a Fiscal Deficit of ₹ 4,047.27 crore representing 1.90 *per cent* and 1.39 *per cent* respectively of the Gross State Domestic Product*. The State Government spent ₹ 11,076.73 crore towards salary, ₹ 2,886.83 crore towards interest payment and ₹ 3,486.27 crore towards pension which were 20.63 *per cent*, 5.38 *per cent* and 6.49 *per cent* of revenue receipts respectively.

* GSDP for the year 2016-17 was ₹ 2, 90,140.00 crore.

1.6.3 Sources and Application of Funds-

Table-4

(₹ in crore)

PARTICULARS		AMOUNT
SOURCES	Opening Cash Balances as on 01.04.2016	(-)577.94
	Revenue Receipts	53,685.25
	Capital Recovery of Loans & Advances	172.99
	Public Debt	5,479.93
	Small Savings, Provident Fund & others	1,126.89
	Reserves & Sinking Funds	1,617.38
	Deposits Received	3,579.44
	Civil Advances Received	444.20
	Suspense Accounts	1,05,088.32
	Remittances	9,224.16
	Capital Receipts	2.37
	Inter State Settlement	0.38
	Total	1,79,843.37
APPLICATION	Revenue Expenditure	48,164.60
	Capital Expenditure	9,470.51
	Loans Disbursed	272.71
	Repayment of Public Debt	1,152.63
	Small Savings, Provident Fund & Other	699.93
	Reserves & Sinking Funds	1,232.58
	Deposits Refunded	3,028.78
	Civil Advance Given	444.18
	Suspense Accounts and Miscellaneous	1,05,862.81
	Remittances	9,175.02
	Inter State Settlement	0.44
	Closing Cash Balance as on 31.03.2017	339.18
	Total	1,79,843.37

1.7 Highlights of Accounts-

Table-5

(₹ in crore)

Sl. No	Items	Budget Estimate 2016-17	Actuals	Percentage of actual to B.E.	Percentage of actual to GSDP ¹
1	Tax Revenue ²	40,614.26	37,754.37	92.95	13.01
2	Non- Tax Revenue	7,420.15	5,669.25	76.40	1.95
3	Grants in Aid & Contributions	13,392.26	10,261.63	76.62	3.54
4	Revenue Receipts(1+2+3)	61,426.67	53,685.25	87.40	18.50
5	Recovery of Loans and Advances	520.72	172.99	33.22	0.06
6	Borrowings & other Liabilities	8,024.24	4,107.27 ³	51.19	1.42
6 a	Capital Receipts	0.00	2.75	0.00	0.00
7	Capital Receipts(5+6)	8,544.96	4,283.01	50.12	1.48
8	Total Receipts (4+7)	69,971.63	57,968.26	82.85	19.98
9	Non-Plan Expenditure (NPE)	28,002.46	23,950.41	85.53	8.25
10	NPE on Revenue Account	27,933.53	23,911.70	85.60	8.24
11	NPE on interest Payments out of serial no. 10	2,571.98	2,686.83	104.46	0.93
12	NPE on Capital Account	68.93	38.71	56.16	0.01
13	Plan Expenditure	42,056.25	33,957.85	80.74	11.70
14	PE on Revenue Account	28,456.00	24,252.90	85.23	8.36
15	PE on Capital Account	13,600.25	9,704.95	71.36	3.34
16	Total Expenditure (9+13)	70,058.71	57,908.26	82.66	19.96
17	Revenue Expenditure (10+14)	56,389.53	48,164.60	85.41	16.60
18	Capital Expenditure {12+15}⁴	13,669.18	9,743.66	71.28	3.36
19	Revenue Deficit/Surplus {4-17}	5,037.14	5,520.65	109.60	1.90
20	Fiscal Deficit {4+5-16+6 a}	8,111.32	4,047.27	49.90	1.39

1 GSDP figure of ₹ 2,90,140.00 crore was adopted from the Directorate of Economic and Statistics, State Government.

2 Includes State Share of Union Taxes of ₹ 18,809.16 crore and States own Tax Revenue of ₹ 18,945.21 crore.

3 Includes Net Public Debt (₹ 4,327.30 crore), ₹ 60.00 crore of Contingency Fund, Public Account (₹ 637.09 crore) and Net Cash Balance (₹ -917.12 crore) in Borrowings and Other Liabilities of ₹ 4,107.27 crore.

4 Includes Net Capital Expenditure (₹ 9,470.51 crore), Loans and Advances (₹ 272.71 crore) and Inter State Settlement (₹ 0.44 crore) in Capital Expenditure of ₹ 9743.66 crore .

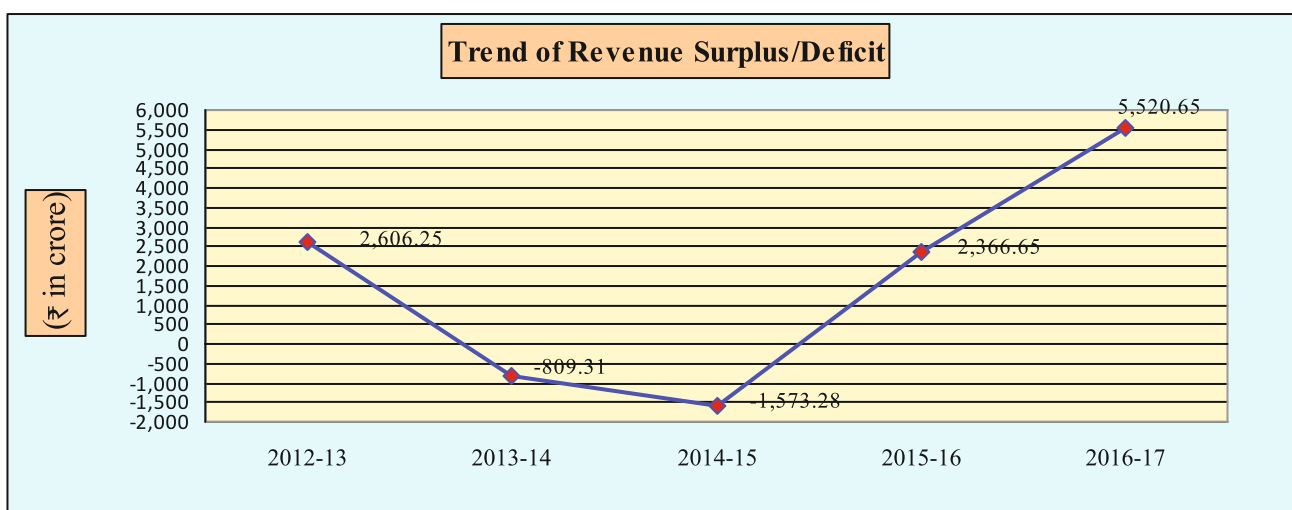
1.8 Deficits and Surpluses explained -

Deficit	Refers to the gap between Receipts 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.

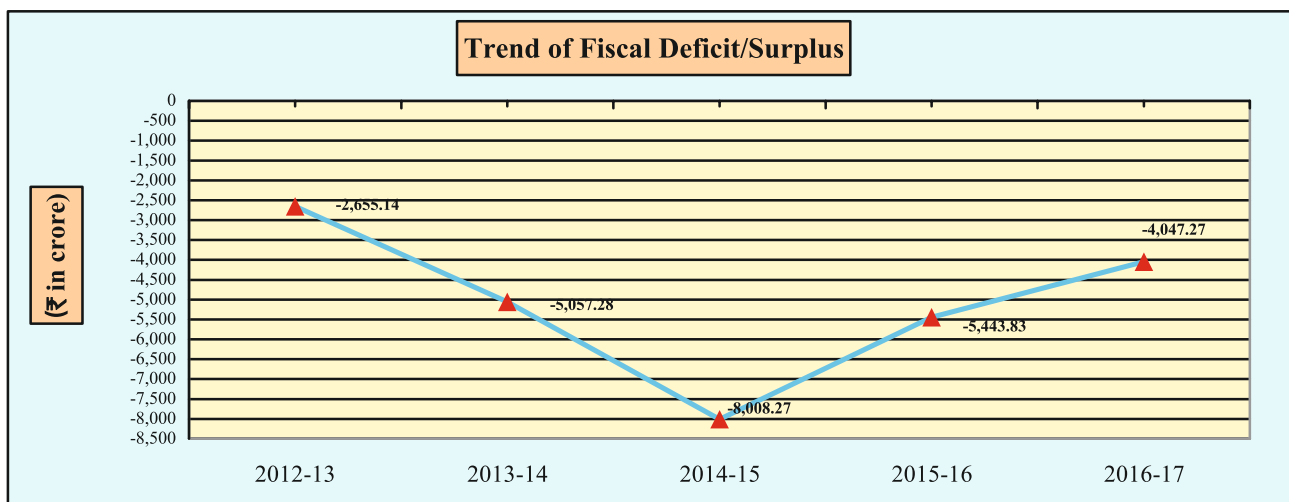
Keeping the above explanation in the highlights of the excess is placed below. The Revenue Surplus of ₹ 5,520.65 crore is attributed to the fact of 16.54 *per cent* increase in revenue receipts compared to 2015-16 and increase of 10.21 *per cent* in revenue expenditure compared to 2015-16.

1.8.1 Trend of Revenue Surplus/Deficit for last five years ending 2016-17-



Thus, it would be seen that after revenue surplus in 2012-13, there was revenue deficit in 2013-14 and 2014-15. The State again has attained revenue surplus in 2015-16 and 2016-17.

1.8.2 Trend of Fiscal Deficit/Surplus for last five years ending 2016-17-



It would be seen that the state had reduced the fiscal deficit gradually since 2014-15.

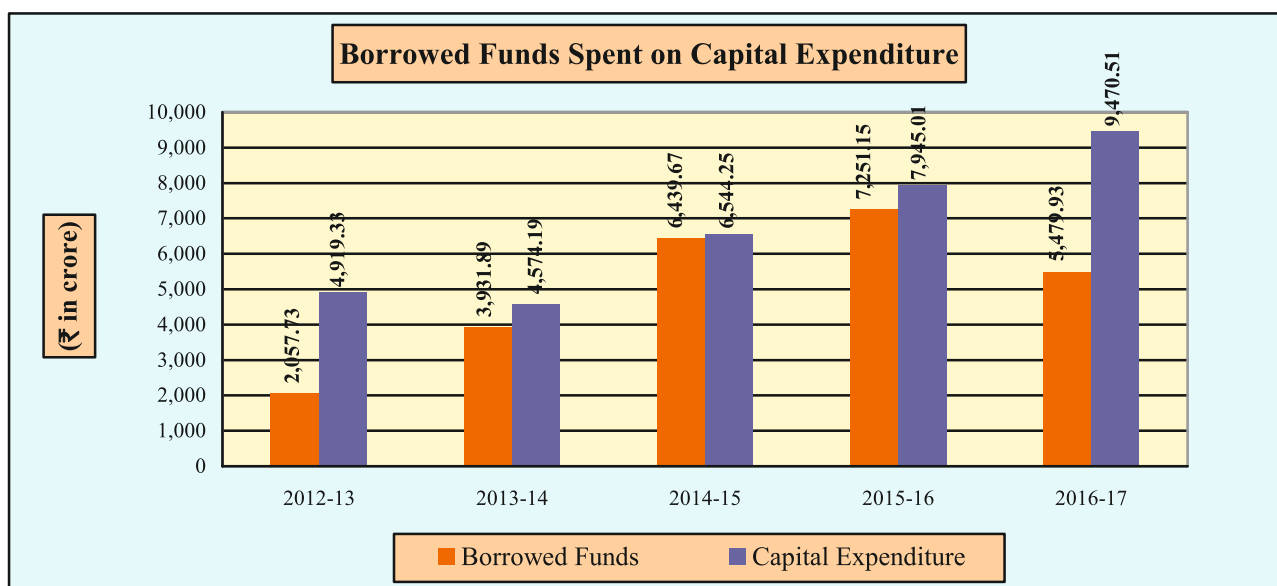
1.8.3 Proportion of borrowed funds spent on Capital expenditure for last five years ending 2016-17-

Detail of proportion of borrowed funds spent on Capital Expenditure to the total Capital Expenditure over past five years of the State Government is given below-

Table-6 (₹ in crore)

Year	2012-13	2013-14	2014-15	2015-16	2016-17
Borrowed Funds	2,057.73	3,931.89	6,439.67	7,251.15	5,479.93
Capital Expenditure	4,919.33	4,574.19	6,544.25	7,945.01	9,470.51

Thus the State Government has not only utilised the borrowed fund but also utilised the Revenue receipts towards Capital Expenditure. The position will be appreciated in the following chart:-



CHAPTER- II

RECEIPTS

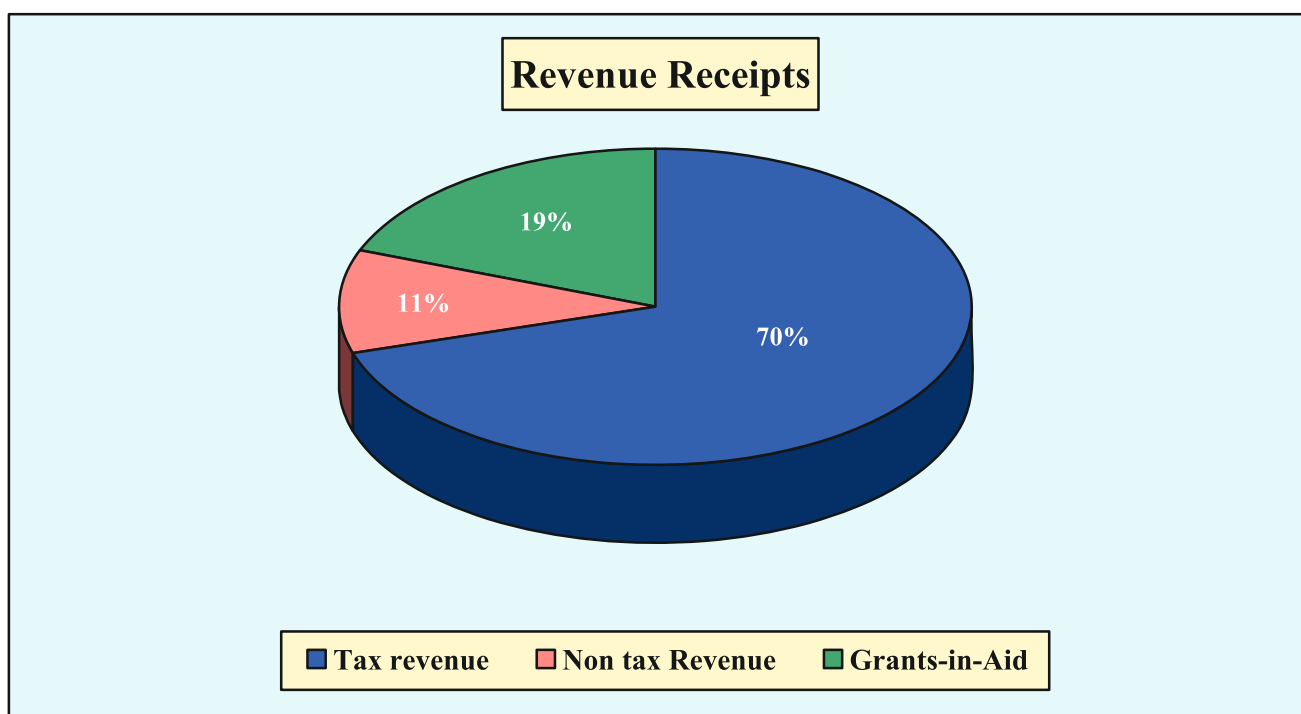
2.1 Introduction-

Receipts of the Government consist of Revenue Receipts and Capital Receipts. Total Receipts for the year 2016-17 were ₹ 57,968.26 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 royalty, interest receipts, dividends, profits etc.
Grants-in-Aid	Essentially, a form of Central Assistance to the State Government from the Union Government. It 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.

The Revenue Receipts of the State in 2016-17 comprise 70 *per cent* of Tax Revenue and 11 *per cent* of Non-Tax Revenue while balance 19 *per cent* had been sourced from Grants-in-Aid.



2.2.1 Revenue Receipts Components (2016-17)-

Table-7

(₹ in crore)

Components	Actuals
A. Tax Revenue	37,754.37
Taxes on Income & Expenditure	10,212.43
Taxes on Property & Capital Transactions	1,728.79
Taxes on Commodities & Services	25,813.15
B. Non –Tax Revenue	5,669.25
Interest Receipts, Dividends and Profits	157.80
General Services	136.84
Social Services	145.56
Economic Services	5,229.05
C. Grants-in-Aid & Contributions	10,261.63
Total – Revenue Receipts	53,685.25

2.3 Trend of Receipts for last five years ending 2016-17-

Table-8

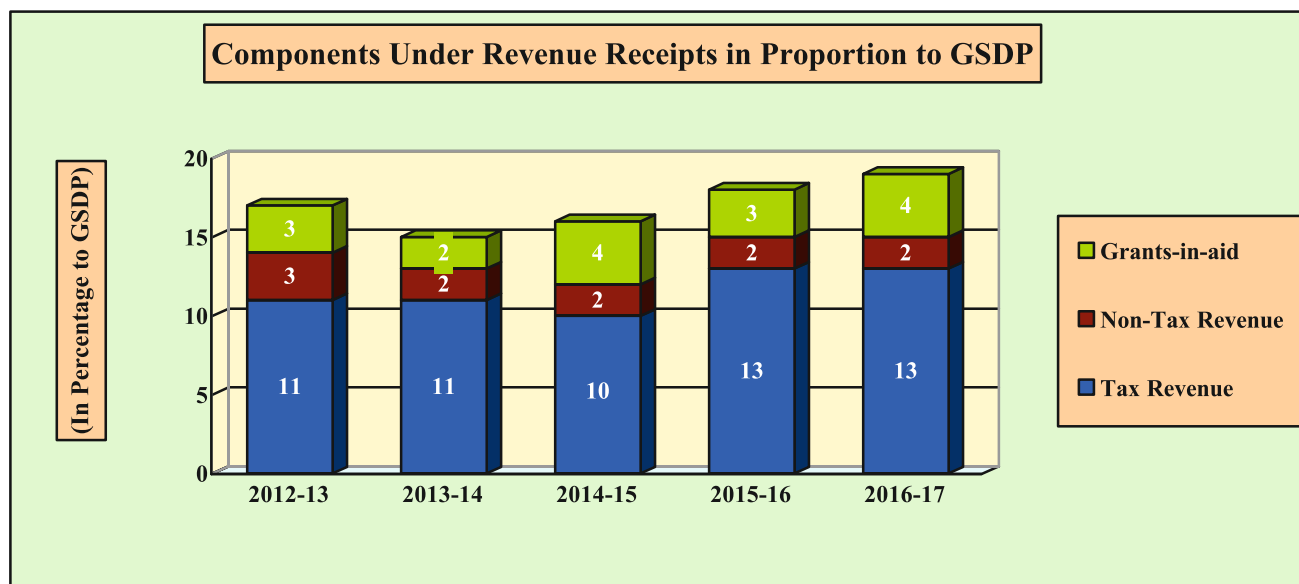
(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Tax Revenue	20,251.81 (11)	22,222.93 (11)	24,070.29 (10)	32,791.33 (13)	37,754.37 (13)
Non-Tax Revenue	4,615.95 (3)	5,101.17 (2)	4,929.91 (2)	5,214.79 (2)	5,669.25 (2)
Grants-in-Aid	4,710.33 (3)	4,726.16 (2)	8,987.81 (4)	8,061.59 (3)	10,261.63 (4)
Total- Revenue Receipts	29,578.09 (17)	32,050.26 (15)	37,988.01 (16)	46,067.71 (18)	53,685.25 (19)
GSDP	1,77,511.00	2,06,690.00	2,34,982.00	2,60,776.00	2,90,140.00

Note:- Figures in parentheses represent percentage to GSDP.

The GSDP increased by 11.26 *per cent* in 2016-17 over 2015-16, while growth in revenue collection was 16.54 *per cent*. Tax revenue and Non-tax revenue increased by 15.14 *per cent* and 8.71 *per cent* respectively whereas Grants-in-Aid increased by 27.29 *per cent*.

The position will be appreciated better in the bar diagram depicted in page-12:-



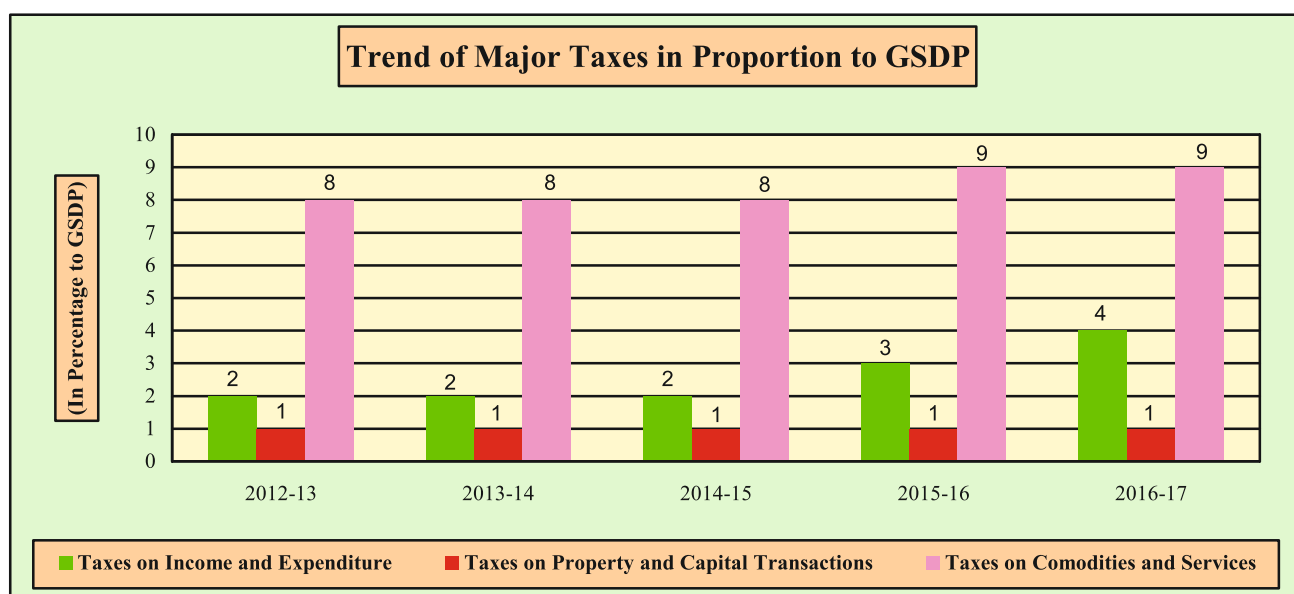
2.3.1 Sector-wise Tax Revenue for last five years ending 2016-17-

Table-9

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Taxes on Income and Expenditure	4,151.61	4,402.86	5,013.09	8,413.19	10,212.43
Taxes on Property and Capital Transactions	1,190.96	1,223.58	1,362.77	1,549.98	1,728.79
Taxes on Commodities and Services	14,909.24	16,596.49	17,694.43	22,828.16	25,813.15
Total -Tax Revenue	20,251.81	22,222.93	24,070.29	32,791.33	37,754.37

The above position is depicted below with the aid of chart:-



2.4 Performance of State's own Tax Revenue Collection for last five years ending 2016-17-

Table-10

(₹ in crore)

Year	Tax Revenue	State's Share of Union Taxes	State's Own Tax Revenue	Percentage of State's own Tax Revenue to GSDP
2012-13	20,251.81	7,217.60	13,034.21	7.34
2013-14	22,222.93	7,880.22	14,342.71	6.94
2014-15	24,070.29	8,363.03	15,707.26	6.68
2015-16	32,791.33	15,716.47	17,074.86	6.55
2016-17	37,754.37	18,809.16	18,945.21	6.53

2.5 Efficiency of Tax Collection for last five years ending 2016-17-

A. Taxes on Property and Capital Transactions-

(Land Revenue Stamps and Registration Fees, Taxes on Wealth).

Table-11

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Collection	1,190.96	1,223.58	1,362.77	1,549.98	1,728.79
Expenditure on Collection	238.79	406.20	272.66	466.09	710.02
Efficiency of Tax Collection (in percentage)	20.05	33.20	20.01	30.07	41.07

B. Taxes on Commodities and Services for last five years ending 2016-17-

(Customs, Union Excise Duty, State Excise, Taxes on Sales, Trade, Taxes on Vehicles, Taxes on Goods and Passengers, Taxes and Duties, Electricity, Service Tax, etc).

Table-12

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Collection	14,909.24	16,596.49	17,694.43	22,828.16	25,813.15
Expenditure on Collection	201.44	240.46	340.03	458.75	492.56
Efficiency of Tax Collection (in percentage)	1.35	1.45	1.92	2.01	1.91

It would be seen that efficiency of tax collection in respect of taxes on properties and Capital transaction had decreased considerably in 2016-17 while the same on commodities and services remain static in last three years ending 2016-17.

2.6 Trend in State's Share of Union Taxes for last five years ending 2016-17-

Table-13

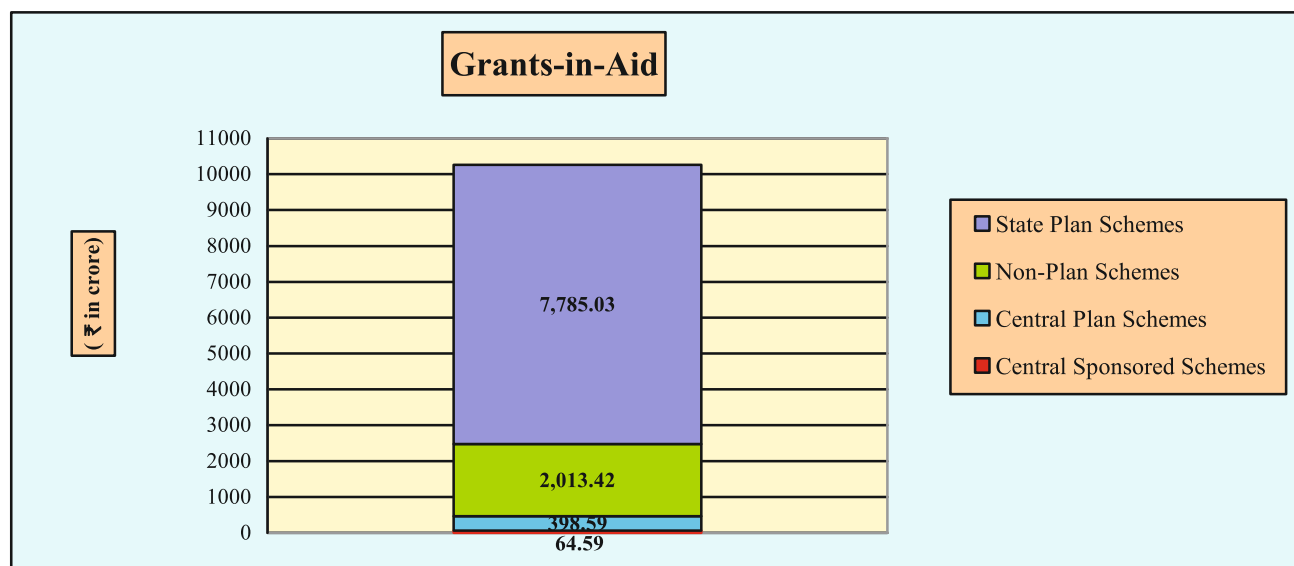
(₹ in crore)

Major Head description	2012-13	2013-14	2014-15	2015-16	2016-17
Corporation Tax	2,592.61	2,650.20	2,920.41	4,950.08	6,019.53
Taxes on Income other than Corporation Tax	1,552.15	1,745.08	2,085.45	3,455.09	4,183.59
Taxes on Wealth	4.38	7.28	7.88	0.92	13.78
Customs	1,199.39	1,285.73	1,352.54	2,504.03	2,589.37
Union Excise Duties	815.11	908.08	763.73	2,069.99	2,956.84
Service Tax	1,053.96	1,283.85	1,232.95	2,727.11	3,045.99
Other Taxes and Duties on Commodities and Services	00	00	00	9.16	0.06
Other Tax on Income and Expenditure	00	00	0.07	0.09	0.00
State Share of Union Taxes	7,217.60	7,880.22	8,363.03	15,716.47	18,809.16
Total Tax Revenue	20,251.81	22,222.93	24,070.29	32,791.33	37,754.37
Percentage of Union Taxes to Total Tax Revenue	36	35	35	48	50

It would be seen from above that State's Share of Union Taxes increased gradually in last five years and it has contributed 50 *per cent* of total Tax Revenue collected by the State.

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 various Ministries of Central Government and State Non-plan Grants recommended by the Finance Commission. Total receipts during 2016-17 under Grants-in-Aid were ₹ 10,261.63 crore as shown below:-



2.8 Public Debt-

Against the Total Internal Debt of ₹ 5,098.40 crore of the State Government in 2016-17 plus the Central Loan Component of ₹ 381.53 crore received during this period. Capital Expenditure was ₹ 9,470.51 crore, indicating that the expenditure was incurred from Revenue Receipt.

2.9 Debt Service Ratio-

The table below depicts the debt service performance for the year 2016-17.

Table-14

(₹ in crore)

	Amount discharge during the year	Interest paid	Total Service Payment	Closing Balance as on 31.03.2017	Debt Service Ratio
6003-Interenal Debt of The State Government	982.67	2,104.29	3,086.96	28,330.29	10.89:100
6004-Loan and Advance from Central Govt.	169.96	137.48	307.44	2,047.15	15.02:100
Total Public Debt	1,152.63	2,241.77	3,394.40	30,377.44	11.17:100

It would be seen from above that the debt service ratio for the year is 11.17:100.

2.10 Trend of Net Public Debt for last five years ending 2016-17-

The table below exhibits the net increase of public debt compared to previous years. This is calculated taking into account closing balance of previous year, receipts during the year and repayment during the year.

Table-15

(₹ in crore)

Items	2012-13	2013-14	2014-15	2015-16	2016-17
Internal Debt	1,170.81	3,376.74	5,251.43	6,019.76	4,115.73
Central Loans	(-)152.37	(-)134.50	(-)148.49	(-)18.79	211.57
Total Public Debt	1,018.44	3,242.24	5,102.94	6,000.97	4,327.30

Note:- 1. Minus figure indicates over repayments against receipts.
2. Net figure = Receipt- Disbursements.

CHAPTER-III

EXPENDITURE

3.1 Introduction-

Expenditure comprises 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 General Services, Social Services and Economic Services.

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, Co-operation, Energy, Industries, Transport etc.
Grants-in-Aid	Compensation and assignments to local bodies and Panchayati Raj Institutions

3.2 Revenue Expenditure vis-a-vis Budget for last five years ending 2016-17-

The percentage of gap over the Expenditure against Budget Estimates of State Government during the past five years are as under:-

Table-16 (₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Budget Estimates (BE)	31,576.24	34,981.20	46,190.78	53,726.82	56,389.53
Actual Expenditure	26,971.84	32,859.57	39,561.29	43,701.06	48,164.60
Gap	4,604.40	2,121.63	6,629.49	10,028.76	8,224.93
Percentage of gap over BE	15	6	14	19	15

It would be seen that the budget estimates were higher than expenditure in last five years, thereby proving the inadequate planning during budget preparation stage.

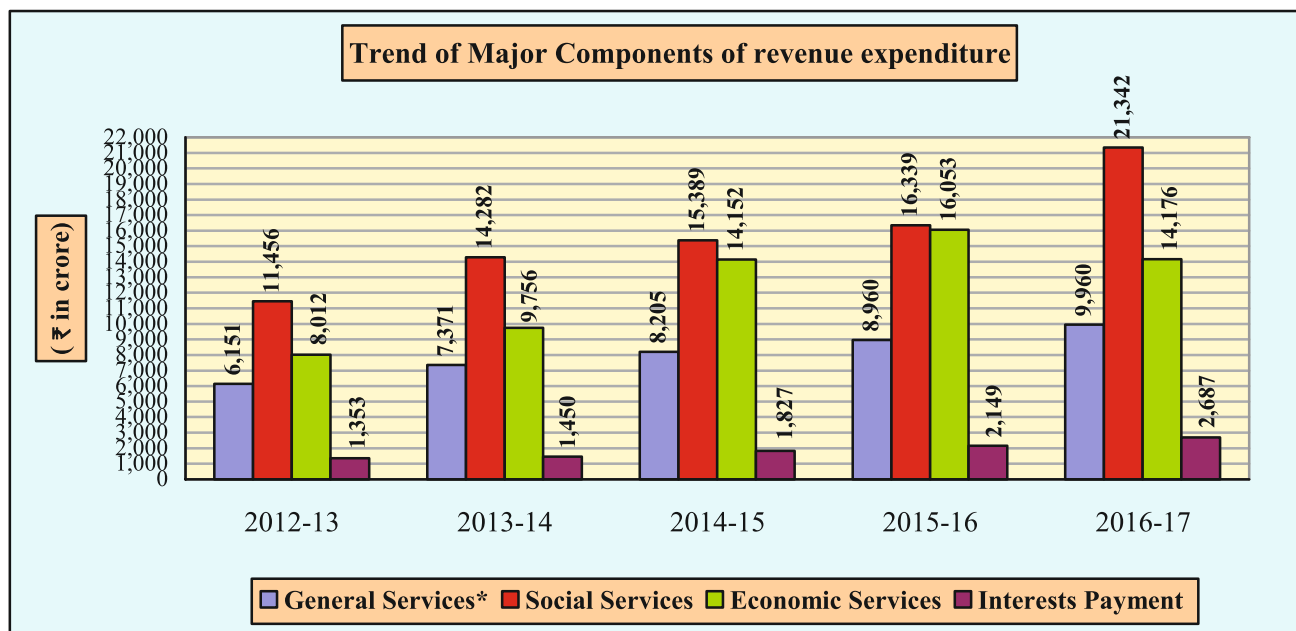
3.2.1 Sectoral distribution of Revenue Expenditure 2016-17-

Table-17 (₹ in crore)

Components	Amount	Percentage
A. General Services		
(i) Collection of Taxes on Property and Capital transactions	710.02	1.5
(ii) Collection of Taxes on Commodities and Services	492.56	1.02
(iii) Other Fiscal Services	0.90	0.00
Organs of State	304.68	0.63
Interest Payments and Servicing of debt	2,886.83	6.00
Administrative Services	3,614.70	7.50
Pensions and Miscellaneous General Services	3,486.54	7.24
B. Social Services	21,341.61	44.30
C. Economic services	14,176.21	29.43
D. Grants-in-Aid and Contributions	1,150.55	2.38
Total Expenditure (Revenue Account)	48,164.60	100

The above indicates that the Government attaches importance towards the Social Services.

3.2.2 Sectoral distribution of Revenue Expenditure for last five years ending 2016-17-



* 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 for the year 2016-17-

Table-18

(₹ in crore)

S.No.	Sector	Amount	Percentage
1.	General Services –Police, Land Revenue etc.	187.54	1.92
2.	Social Services – Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	2,460.62	25.25
3.	Economic Services –Agriculture, Rural Development, Irrigation, Co-operation, Energy etc.	6,822.35	70.03
4.	Loans and Advances- Disbursed	272.71	2.80
5.	Inter State Settlement	0.44	0.00
	Total	9,743.66	100

During 2016-17, the Government spent ₹ 1,888.14 crore on various Irrigation Projects of which ₹ 691.60 crore were spent on Major Irrigation, ₹ 118.08 crore on Medium Irrigation, ₹ 1,045.88 crore on Minor Irrigation, ₹ 17.59 crore on Command Area Development and ₹ 14.99 crore on Flood Control. Besides, the Government spent ₹ 2,363.63 crore on Construction of Buildings, ₹ 3,408.03 crore on Road and Bridges and invested ₹ 588.74 crore in various Statutory Corporations/Government Companies/Co-Operatives.

3.3.2 Sectoral distribution of Capital expenditure for last five years ending 2016-17-

The Table below indicates the Sectoral distribution of Capital expenditure over the last five years:-

Table-19

(₹ in crore)

S.No.	Sector	2012-13	2013-14	2014-15	2015-16	2016-17
1.	General Services	125.37	182.42	257.74	362.33	187.54
2.	Social Services	950.63	691.96	1,559.87	1,807.01	2,460.62
3.	Economic Services	3,843.33	3,699.81	4,726.64	5,775.67	6,822.35
4.	Public Debts	11,704.00	14,946.24	20,049.18	26,050.15	30,377.44
5.	Loans and Advances	1,888.79	1,318.53	88.32	164.73	272.71
6.	Inter State Settlement	(-) 0.80	5.30	1.22	0.49	0.44
7.	Appropriation to Contingency fund	00	00	00	00	60.00
	Total	18,511.32	20,844.26	26,682.97	34,160.38	40,181.10

3.3.3 Plan Expenditure under Capital Account for last five years ending 2016-17-

Table-20

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Total Capital Expenditure	6,807.32	5,898.02	6,632.57	8,109.74	9,743.22
Capital Expenditure (Plan)	6,795.29	5,889.18	6,612.98	8,107.78	9,704.51
Percentage of Capital Expenditure (plan) to Total Capital Expenditure	99.82	99.85	99.70	99.98	99.60

3.4 Development Expenditure-

The analysis of expenditure data is disaggregated into development and non-development expenditure. The expenditure incurred on general service is treated as non-development expenditure while expenditure incurred in social service Sector and Economic Sector is broadly treated as development expenditure. The development expenditure incurred by the State during 2016-17 in Revenue, Capital and Loans & Advances heads are as under:-

Table-21

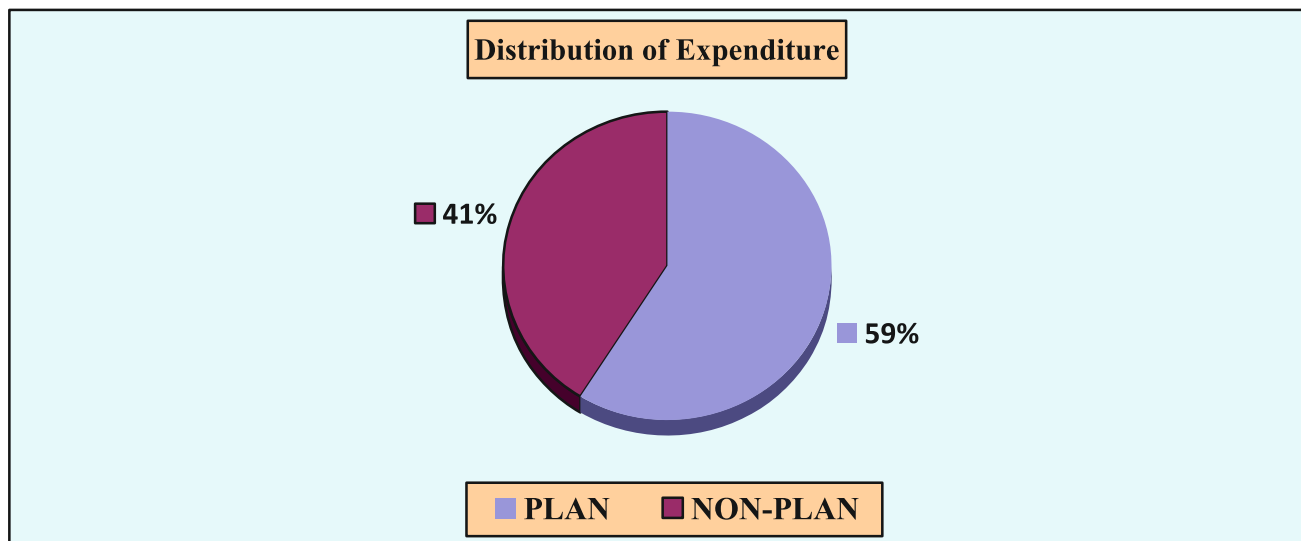
(₹ in crore)

Sector	Revenue	Capital	Loans & Advances
Social Service	21,341.61	2,460.62	170.57
Economic	14,176.21	6,822.35	102.14
Total	35,517.82	9,282.97	272.71

PLAN AND NON-PLAN EXPENDITURE

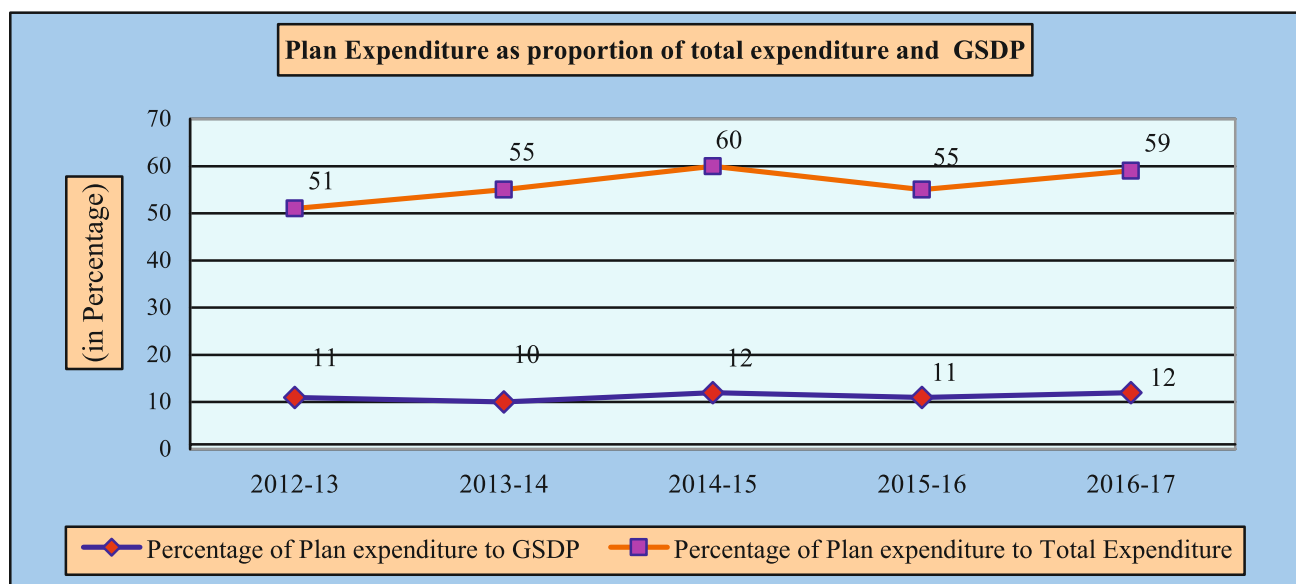
4.1 Distribution of Expenditure (2016-17)

During the year 2016-17, total expenditure incurred was ₹ 57,908.26 crore of which ₹ 33,957.85 crore (59 *per cent*) was Plan Expenditure while ₹ 23,950.41 crore (41 *per cent*) was Non-Plan Expenditure. A pie-chart is given below for interpretation. The plan expenditure comprises ₹ 20,469.83 crore under State Plan, ₹ 13,214.87 crore under Centrally Sponsored Schemes, ₹ 272.71 crore under Loans and Advances and ₹ 0.44 crore under Inter State Settlement.



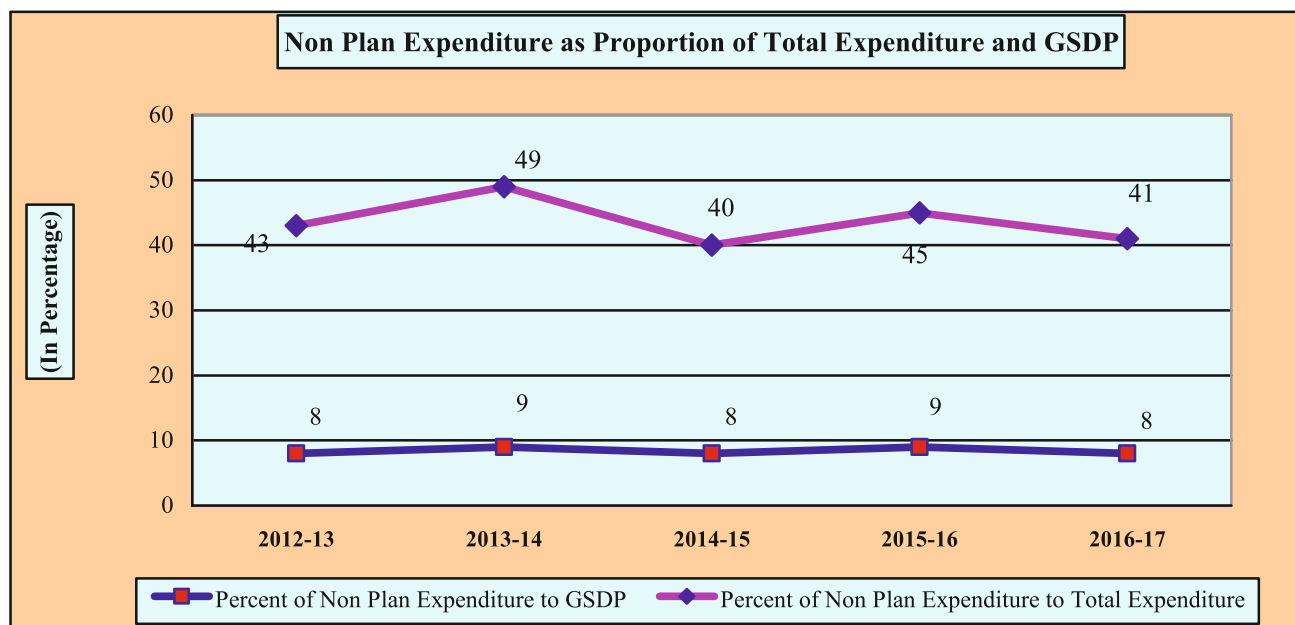
4.2 Analysis of Plan Expenditure for last five years ending 2016-17-

A chart is presented below, exhibiting plan expenditure as proportion of total expenditure and GSDP.



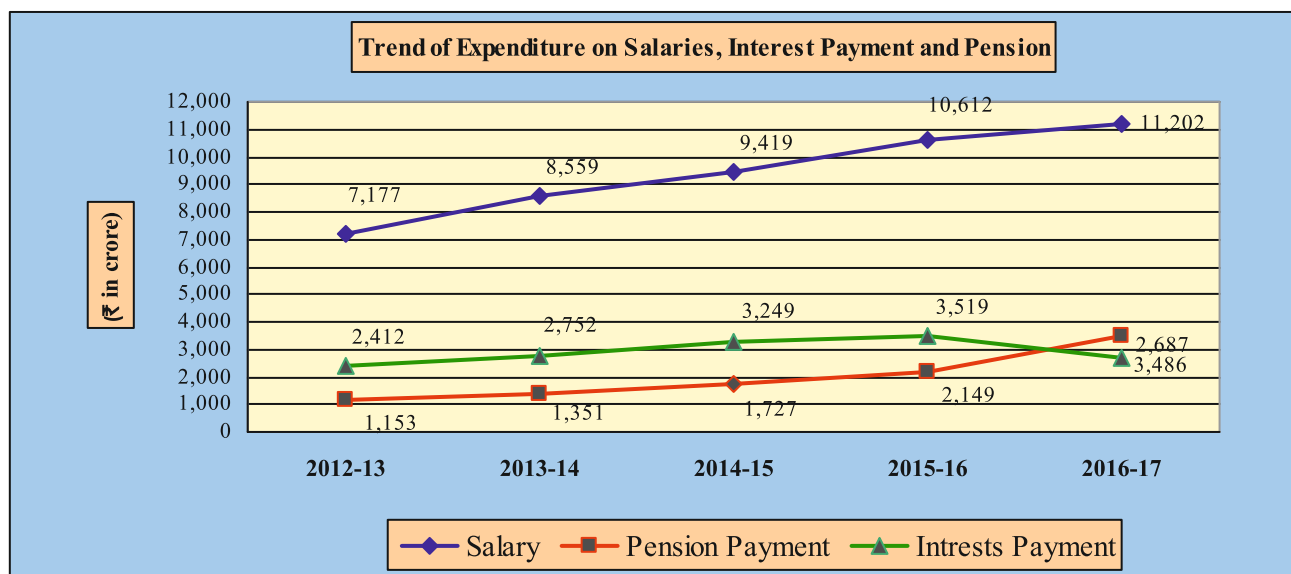
4.3 Non-Plan Expenditure for last five years ending 2016-17-

Non-Plan Expenditure during 2016-17, representing 41 *per cent* of total disbursements, was ₹ 23,950.41 crore (₹ 23,911.70 crore under Revenue and ₹ 38.71 crore under Capital). A Chart is placed below exhibiting non-plan expenditure as proportion of total expenditure and GSDP.



4.4 Expenditure on Salaries, Interest Payment and Pension for last five years ending 2016-17-

Salary, Pension payment and interest payment comprise substantial portion of Revenue expenditure. A Chart is place below showing the position for five years.



It would be seen that expenditure on salary and pension have been gradually increasing while the interest payment has decreased in 2016-17.

Note: Salaries include salaries of regular employees and salaries of work charged establishment.

4.4.1 Percentage of Expenditure on Salaries, Interest Payment and Pension in respect of Revenue Receipts and Expenditure for last five year ending 2016-17 -

Table-22

(₹ in crore)

Component	2012-13	2013-14	2014-15	2015-16	2016-17
Expenditure on Salaries, Interest Payment and Pension	12,022.82	12,662.40	14,395.00	16,280.00	17,375.42*
Revenue Expenditure	26,971.84	32,859.57	39,561.29	43,701.06	48,164.60
Percentage of Expenditure to Revenue Receipts	41	40	38	35	36
Percentage of Expenditure to Revenue expenditure	45	39	36	37	32

* ₹ 2,868.42 crore of salary paid from Grants-in-Aid and of ₹ 558.65 crore of wages are not included in the above.

The Expenditure on salaries, interest payment and pension has increased by 6.73 *per cent* in comparison to 2015-16.

4.5 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 2017 ranged between 52 *per cent* to 90 *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:-

Table-23

(₹ in crore)

Major Head	Nomenclature	Ist Quarter	IIst Quarter	IIIst Quarter	IVst Quarter	Total	Exp. of March 2017	Percentage of March 2017 w.r.t. Total exp.
2039	STATE EXCISE	19.85	22.45	25.03	99.28	166.61	86.45	51.89
2075	MISCELLANEOUS GENERAL SERVICES	0.01	0.00	0.01	0.25	0.27	0.24	89.01
2435	OTHER AGRICULTURAL PROGRAMME	0.00	0.00	0.00	16.96	16.96	11.17	68.96
3452	TOURISM	2.00	2.55	1.88	16.43	22.85	16.43	71.89
4055	CAPITAL OUTLAY ON POLICE	0.00	0.02	1.74	26.97	28.74	22.03	76.68
4225	CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES	1.87	11.31	51.85	301.85	366.88	228.90	62.39
4235	CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE	0.25	0.04	25.99	50.80	77.07	43.42	56.33
4801	CAPITAL OUTLAY ON POWER PROJECT	0.00	200.00	82.00	538.01	820.00	420.00	51.22
4810	CAPITAL OUTLAY ON NON CONVENTIONAL SOURCES OF ENERGY	0.00	13.20	74.00	228.03	315.23	228.03	72.34

CHAPTER- V

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation Accounts (2016-17)-

Table-24

(₹ in crore)

S. No.	Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Surrender/Re-appropriation	Total	Actual Expenditure	Savings (-) Excesses (+)
1	Revenue Voted Charged	54,138.38 3,264.17	4,870.41 106.30	(-)9,673.35 (-)21.14	49,335.44 3,349.33	45,401.78 3,300.88	(-)3,933.66 (-)48.45
2	Capital Voted Charged	13,955.81 26.73	1,141.93 0.00	(-)4,955.40 (-)5.71	10,142.34 21.02	10,261.34 21.03	+119.00 +0.01
3	Public Debt Charged	1,946.33	0.00	(-)793.70	1,152.63	1,152.63	0.00
4	Loans and Advances Voted	664.81	27.35	(-)395.05	297.11	272.71	(-)24.40
5	Inter State Settlement Voted	0.10	0.00	0.00	0.10	0.44	+0.34
6	Appropriation to Contingency Fund Voted	0.00	60.00	0.00	60.00	60.00	0.00
	Total	73,996.33	6,205.99	(-)15,844.35	64,357.97	60,470.81	(-)3,887.16

5.2 Trend of Savings/Excess for last five years ending 2016-17-

Table-25

(₹ in crore)

Year	Year Savings (-)/Excess (+)					Total
	Revenue	Capital	Public Debt	Loans & Advances	Inter State Settlement	
2012-13	(-) 2,217.50	(-) 1,421.23	0.00	(-) 63.25	(-)0.81	(-) 3,702.79
2013-14	(-) 1,396.41	(-) 1,001.66	0.00	(-)11.71	+5.30	(-) 2,404.48
2014-15	(-) 2,010.32	(-) 776.90	+107.25	(-)103.75	+1.12	(-) 2,782.60
2015-16	(-) 514.79	(-) 2,151.35	(-)0.47	(-) 2.49	+0.39	(-) 2,668.71
2016-17	(-)3,982.11	+119.01	0.00	(-)24.40	+0.34	(-)3,887.16

5.3 Significant Savings-

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

Table-26

(Saving in Percentage)

Grant No.	Nomenclature	Voted/ Charged	2012-13	2013-14	2014-15	2015-16	2016-17
	Revenue -						
28	State Legislature	Charged	63.50	83.66	76.66	68.62	75.55
		Voted	41.21	33.64	26.59	34.17	37.43
36	Transport	Charged	42.11	100.00	100.00	63.58	99.50
		Voted	38.77	38.52	36.58	2.32	9.16
64	Special Component Plan for Scheduled Caste	Voted	15.39	10.53	12.26	7.33	5.46
67	Public Works-Buildings	Voted	7.99	4.33	16.08	24.98	13.44
79	Expenditure pertaining to Medical Education Department	Charged	100.00	100.00	26.19	73.81	73.81
		Voted	21.69	25.94	10.26	4.37	9.49
	Capital -						
41	Tribal Area Sub-Plan	Voted	3.00	5.00	6.00	4.29	1.18

5.4 Supplementary Grants/Appropriation Proved Unnecessary.

During 2016-17, Supplementary Grants/Appropriation totaling ₹ 6,205.99 crore was 10.26 *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:-

Table-27

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
01	General Administration	Revenue	184.87	16.18	165.40
03	Police	Revenue	3,290.78	31.79	2,734.13
04	Other Expenditure pertaining to Home Department	Revenue	31.45	0.90	15.72
06	Expenditure pertaining to Finance Department	Revenue	5,301.78	7.99	3,566.95
10	Forest	Revenue	996.46	1.52	767.84
11	Expenditure pertaining to Commerce and Industry Department	Revenue	197.59	2.11	149.28
12	Expenditure pertaining to Energy Department	Revenue	906.99	145.00	742.57
13	Agriculture	Revenue	1,217.53	49.34	1,072.30
14	Expenditure pertaining to Animal Husbandry Department	Revenue	416.58	2.76	306.08
15	Financial Assistance to Three Tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	Revenue	115.04	37.42	107.72
16	Fisheries	Revenue	51.93	2.71	47.46
17	Co-operation	Revenue	191.07	37.00	186.84
19	Public Health and Family Welfare	Revenue	1,642.92	64.50	1,418.93
20	Public Health Engineering	Revenue	359.43	0.13	276.18
21	Expenditure Pertaining to Housing and Environment Department	Revenue	176.82	0.25	88.29
26	Expenditure pertaining to Culture Department	Revenue	36.05	3.50	33.56
27	School Education	Revenue	4,307.81	229.50	3,539.55
28	State Legislature	Revenue	54.35	3.50	34.72
29	Administration of Justice and Elections	Revenue	364.00	5.52	251.84
31	Expenditure Pertaining to Planning, Economics and Statistics Department	Revenue	53.80	0.20	22.51

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
33	Tribal Welfare	Revenue	1,953.74	6.35	1,586.40
36	Transport	Revenue	62.25	0.41	34.95
37	Tourism	Revenue	33.85	6.38	22.85
39	Expenditure Pertaining to Food, Civil Supplies and Consumer Protection Department	Revenue	2,070.91	40.45	1,654.60
41	Tribal Area Sub-Plan	Revenue	9,253.19	969.10	7,414.71
44	Higher Education	Revenue	654.88	7.75	439.76
46	Science and Technology	Revenue	15.25	0.20	12.22
47	Technical Education and Man-Power Planning Department	Revenue	464.94	49.94	339.47
49	Scheduled Castes Welfare	Revenue	40.00	0.25	28.18
53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	Revenue	26.87	6.48	14.16
55	Expenditure pertaining to Women and Child Welfare	Revenue	943.77	20.55	645.61
56	Rural Industries	Revenue	90.86	0.05	76.60
64	Special Component Plan for Scheduled Castes	Revenue	3,055.62	451.06	2,712.31
66	Welfare of Backward Classes	Revenue	275.60	21.22	254.60
67	Public Works-Buildings	Revenue	662.94	0.87	426.57
69	Urban Administration and Development Department - Urban Welfare	Revenue	819.83	327.00	729.38
71	Information Technology and Bio-Technology	Revenue	101.05	6.00	58.20
79	Expenditure pertaining to Medical Education Department	Revenue	548.19	0.08	402.64
82	Financial Assistance to Three Tier Panchayati Raj Institutions under Tribal Area Sub-Plan	Revenue	1,581.04	321.64	1,484.54
83	Financial Assistance to Urban Bodies under Tribal Area Sub-plan	Revenue	41.71	5.37	37.67
03	Police	Capital	28.77	7.11	28.72
14	Expenditure pertaining to Animal Husbandry Department	Capital	13.07	0.22	6.02

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
21	Expenditure pertaining to Housing and Environment Department	Capital	614.05	43.16	478.33
24	Public Works-Roads and Bridges	Capital	1,709.75	28.00	931.06
29	Administration of Justice and Elections	Capital	40.00	0.51	0.69
30	Expenditure pertaining to Panchayat and Rural Development Department	Capital	703.41	4.58	549.68
37	Tourism	Capital	33.50	14.99	26.61
47	Technical Education and Manpower Planning Department	Capital	97.76	3.06	33.00
55	Expenditure pertaining to Women and Child Welfare	Capital	62.43	0.08	48.67
64	Special Component Plan for Scheduled Castes	Capital	1,249.04	75.54	832.06
67	Public Works – Buildings	Capital	619.06	24.65	392.44
80	Financial Assistance to Three Tier Panchayati Raj Institutions	Capital	362.00	9.92	141.92
81	Financial Assistance to Urban Bodies	Capital	297.47	100.00	288.10

CHAPTER-VI

ASSETS AND LIABILITIES

6.1 Assets -

The existing form of accounts does 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 stood at ₹ 6,778.60 crore at the end of 2016-17. However, dividends received during the year were ₹ 0.55 crore (0.01 *per cent*) on investment. During 2016-17, investments increased by ₹ 586.38 crore, while dividend income decreased by ₹ 5.18 crore.

Cash Balance with RBI stood at ₹ (-)577.94 crore on 31 March 2016 and the same stood ₹ 339.18 crore at the end of March 2017.

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.

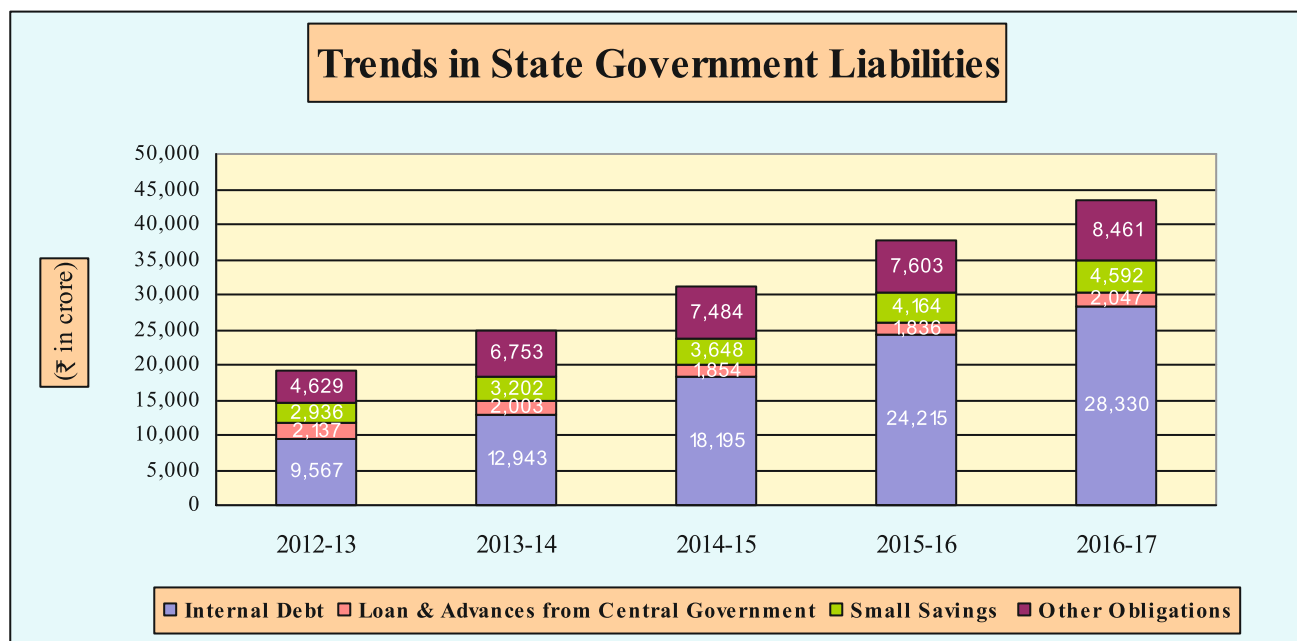
Details of the Public Debt and total liabilities of the State Government are as under-

Table-27

(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Account	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2012-13	11,704.00	6.59	7,564.48	4.26	19,268.48	10.85
2013-14	14,946.24	7.23	9,955.74	4.82	24,901.98	12.05
2014-15	20,049.18	8.53	11,131.84	4.74	31,181.02	13.27
2015-16	26,050.15	9.99	11,766.44	4.51	37,816.59	14.50
2016-17	30,377.45	10.47	13,053.41	4.50	43,430.86	14.97

There is a net increase of ₹ 5,614.27 crore (14.85 *per cent*) in Public Debt and Other Liabilities in 2016-17 as compared to 2015-16.



6.3 Guarantees -

The position of guarantees 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.

Table-28

(₹ in crore)

Year	Guaranteed Amount (Principal only) incremental	Outstanding Amount	
		Principal incremental	Interest
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
2015-16	14,883.41	1,988.24	
2016-17	12,641.13	3,982.97	

It would be seen from above the outstanding amount towards the principal alone by the loaners has increased considerably in 2016-17.

CHAPTER- VII

OTHER ITEMS

7.1 Loans and Advances Disbursed/Made by the State Government-

Total Loans and Advances made by the State Government at the end of the 2016-17 was ₹ 1,373.68 crore which related to loans and advances to Government Corporations/Companies, Non-Government Institutions and Local Bodies. Recovery of Principal aggregating to ₹ 542.67 crore and interest amounting to ₹ 17.82 crore are in arrears at the end of March 2017.

7.2 Financial assistance to Local Bodies and Others-

During the past five years, Grants-in-Aid to local bodies etc. has increased from ₹ 7,043.85 crore in 2012-13 to ₹ 13,246.25 crore in 2016-17, which is 36.87 *per cent* excess in comparison to previous year. During 2016-17, the financial assistance was given by the Government mainly to *Panchyati Raj Institutions* (67.19 *per cent*), Urban Bodies (24.48 *per cent*), other institutes (1.64 *per cent*) and Educational Institutions (2.44 *per cent*) of total Grants-in-aid.

7.2.1 Details of Grants-in-Aid for last five year ending 2016-17-

Table-29

(₹ in crore)

Financial Assistance to Local Bodies and Others	2012-13	2013-14	2014-15	2015-16	2016-17
Educational Institutions (Granted School, College, Universities)	223.27	242.42	261.87	273.80	323.76
Electricity/Power	672.81	254.67	458.00	1,213.06	474.89
Agriculture	71.00	77.39	82.50	89.04	95.82
Urban Bodies	2,055.21	2,002.56	1,919.54	1,785.97	3,234.45
Panchyati Raj Institutions	3,897.95	4,954.99	7,797.54	6,246.71	8,899.54
Other Institutions	123.61	118.70	53.86	69.60	217.79
Total	7,043.85	7,650.73	10,573.31	9,678.18	13,246.25

7.3 Cash Balance and investment of Cash Balance-

The Status of cash balance and investment of cash balance of the State Government for the year 2016-17 is given below:-

Table-30

(₹ in crore)

Component	As on 01 April 2016	As on 31 March 2017	Net increase (+)/decrease(-)
Cash Balance	(-) 577.94	339.18	(+)917.12
Investment from Cash Balances (GOI Treasury Bills & GOI Securities)	1,856.17	2,512.00	(+)655.83
Investment from earmarked fund balances	1,543.63	1,798.63	(+)255.00
(A) Sinking Fund	1,546.94	1,746.94	(+)200.00
(B) Guarantee Redemption Fund	0.00	0.00	0.00
(C) Other Funds	(-)3.31	51.69	(+)55.00
Interest Realised	53.08	134.83	(+)81.75

7.4 Reconciliation of accounts-

Accuracy and reliability of accounts depend, among others, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (Accounts and Entitlements). During the year, out of 94 Budget Controlling Officers, 18 Budget Controlling Officers have fully reconciled and 18 Budget Controlling Officers have partially reconciled expenditure of ₹ 21,147.63 crore out of ₹ 59,120.89 crore. Similarly on receipt side, 9 Budget Controlling Officers have fully reconciled and 7 Budget Controlling Officers have partially reconciled receipts of ₹ 21,249.81 crore out of ₹ 59,340.92 crore.

7.5 Submission of Accounts by Treasuries-

During the year 2016-17, 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 by and large satisfactory.

7.6 Commitment on Account of Incomplete Capital Works-

Details of incomplete projects /works costing ₹ 10 crore and above are given below:

Table-31

(₹ in crore)

Period	Irrigation		Building		Road		Bridge	
	No. of Works	Amount (₹)	No. of Works	Amount (₹)	No. of Works	Amount (₹)	No. of Works	Amount (₹)
Prior to 1995	10	395.61	NIL	0.00	NIL	0.00	NIL	0.00
1995-2000	NIL	0.00	NIL	0.00	NIL	0.00	NIL	0.00
2000-2005	03	708.37	01	16.95	01	25.62	NIL	0.00
2005-2010	73	2,184.32	07	330.70	30	815.26	11	175.37
2010-2015	122	8,377.07	23	482.58	141	4,850.65	28	523.51
2015-2017	NIL	0.00	04	64.49	13	286.32	10	199.94
Total	208	11,665.37	35	894.72	185	5,977.85	49	898.82

7.7 Position of Suspense Balances

The outstanding balances under these heads have been worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of net figures under major suspense heads for the year 2016-17 is given below.

Table-32

(₹ in crore)

Suspense Head	Debit	Credit	Net Debit/Credit
8658-101 Pay and Account Suspense	48.21	0.44	Dr. 47.77
8658-102 Suspense Account (Civil)	2.20	0.16	Dr. 2.04
8658-109 Reserve Bank of India Suspense (Hqr.)	(-)0.37	(-)3.08	Dr. 2.71
8658-129 Material Purchase Settlement Suspense Account	0.00	87.29	Cr. 87.29

7.8 Outstanding Utilisation Certificates (UCs) against Grants-in-aid sanctioned by the State Government:

As per Rule 182 of Chhattisgarh Financial Code Volume - I, in case of an annual or non-recurring conditional grant, the Departmental officer on whose signature or counter-signature the Grants-in-Aid bill is drawn, shall furnish the Utilisation Certificate to the Accountant General (A&E) on or before 30 September of the year following that to which the grant is related. As on 31 March 2017, 1407 UCs amounting to ₹ 5,016.78 crore are outstanding, details of which are given below:-

Table-33

(₹ in crore)

Year	Number of Utilisation Certificate awaited	Amount
Up to 2013-14	612	2,585.00
2014-15	181	829.95
2015-16	432	869.65
2016-17	182	732.18
Total	1,407	5,016.78

* Except where the sanction order specifies otherwise, UCs in respect of grants drawn during 2016-17 become due only in 2017-18.

7.9 Transfer of Funds to various Implementing Agencies:

The State Government provides funds to State/Districts Level Agencies/Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations, etc., as grants for implementation of Central Plan, Centrally Sponsored Schemes and State Plan Schemes. During 2016-17, an amount of ₹ 8,984.60 crore was disbursed by the State Government to various implementing agencies for implementation of Government Scheme/Works/Programmes as Grants. The exact amount utilized out of the amount released and the balance lying in the Bank Accounts of all the implementing agencies are not available. Hence, the Government expenditure as reflected in the Accounts to that extent is, therefore, not final. However, information regarding Grants received from the State Government, expenditure met therefrom and amount lying in the Bank Accounts as informed by few implementing agencies are as under:-

Table-34

(₹ in crore)

Name of the Institution	Scheme	Grants received from State Government during the year	Expenditure made during the year	Balance lying in the bank account
Chhattisgarh Gramin Sadak Vikas Abhikaran	Pradhan Mantri Gram Sadak Yojna	741.87	478.96	262.91
Chhattisgarh Pramanikarn samiti, Bharat Vaniki evam Krishi	Chhattisgarh Certification Society Yojna	0.20	0.19	0.01

Source:- Information received from Institutions

7.10 Gross State Domestic Product (GSDP) for last five years ending 2016-17-

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period. The growth of GSDP of the State is an important economic indicator of the State's economy, as it depicts the increase in total value of production activities in the State. The trends in the annual growth of India's GDP and GSDP of the State at current prices are indicated below:-

7.10.1 Annual growth rate of GDP and GSDP (at current prices)

Table-35

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
India's GDP (₹ in crore)	99,44,013	1,12,33,522	1,24,45,128	1,36,82,035	1,51,83,709
Growth rate of GDP (in percentage)	13.82	12.97	10.79	9.94	10.98
State's GSDP (₹ in crore)	1,77,511	2,06,690	2,34,982	2,60,776	2,90,140
Growth rate of GSDP (in percentage)	12.30	16.44	13.69	10.98	11.26

(Source: Website of the Ministry of Statistics and Programme Implementation, Government of India.)

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