



सत्यमेव जयते

Accounts At A Glance 2020-21



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF CHHATTISGARH

Accounts at A Glance

2020-21

GOVERNMENT OF CHHATTISGARH


PREFACE

I am happy to present our annual publication, the 'Accounts At a Glance' for the year 2020-21 which provides a broad overview of Government activities, as reflected in the Finance and Appropriation Accounts of the Government of Chhattisgarh.

The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. The Appropriation Accounts record the grant-wise expenditure against provisions approved by the State Legislature and depict explanations for variations between the actual expenditure and the funds allocated.

Finance and Appropriation Accounts are prepared annually by my office under the direction of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Power and Conditions of Services) Act, 1971 for being laid before the Legislature of the State.

We look forward to reader's feedback that would help us in improving the publication.


(PURNA CHANDRA MAJHI)
Principal Accountant General (A&E)
Chhattisgarh

Place : Raipur

Date : 8 MAR 2022

OUR VISION, MISSION AND CORE VALUES

VISION: 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.

(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become.)

MISSION: 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 mission enunciates our current role and describes what we are doing today.)

CORE VALUES:

(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-I

Overview

1.1 Introduction

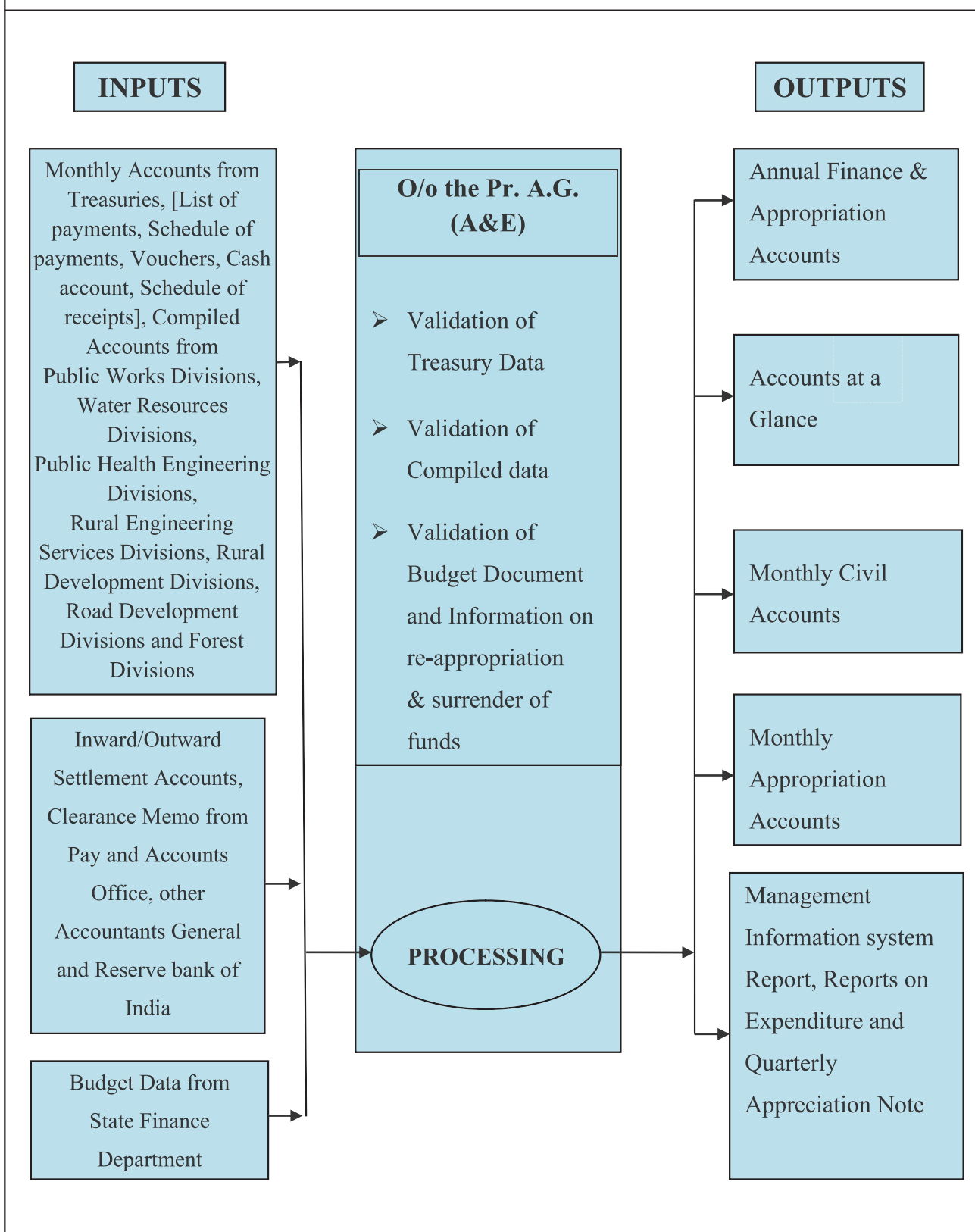
The Principal Accountant General (Accounts and Entitlement) Chhattisgarh collates, classifies, compiles the accounts data rendered by multiple agencies and prepares the accounts of the Government of Chhattisgarh. The compilation is done from the initial accounts rendered by the 29 Treasuries, 57 (53 Public Works Divisions and 04 Road Development Divisions), 29 Rural Engineering Service Divisions, 35 Rural Development Divisions, 62 Irrigation & 36 Public Health Divisions, 53 Forest Divisions, accounts rendered by the other states/accounting offices and advices of Reserve Bank of India. Every month a Monthly Civil Account is presented by the Office of the Principal Accountant General (A&E) to the Government of Chhattisgarh. The Office of the Principal Accountant General (A&E) also submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The Principal Accountant General (A&E) also prepares annually Finance Accounts and Appropriation Accounts which are placed before the State Legislature after audit by the Principal Accountant General (Audit), Chhattisgarh and certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

1.2.1 Government Accounts are kept in three parts

Structure of Government Accounts	
Part- 1 CONSOLIDATED FUND	All revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund. All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this fund.
Part- 2 CONTINGENCY FUND	The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, not provided in the budget, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of this fund for the Government of Chhattisgarh is ₹ 100.00 crore.
Part- 3 PUBLIC ACCOUNT	In Public Account, the transactions relating to Debt (Other than those included in Part-1), 'Deposits', 'Advances' [in respect of which Government incurs a liability to pay the money received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and recoveries of the latter (Advances)], 'Remittances' and 'Suspense' (embracing all merely adjusting heads under which shall appear such transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles) shall be recorded. The initial debits or credits of these heads will be cleared eventually by corresponding receipts or payments either within the same circle or in another account circle or 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 are prepared in two volumes, to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume-II contains detailed statements (Part-I) and appendices (Part-II).

During the year 2020-21 as per the PFMS portal, Union Government transferred ₹ 30,699.93 crore of Central Assistance, comprising ₹ 16,627.46 crore which was allotted to the State directly, ₹ 12,538.27 crore which was paid directly to the various implementing agencies/NGOs of the State and was not routed through the State Budget and ₹ 1,534.20 crore to the Central Bodies located in the State as well as various other organizations and was also not routed through the Budget. Therefore, ₹ 14,072.47 crore (₹ 12,538.27 crore + ₹ 1,534.20 crore) has not been depicted in the State Accounts. These transfers are exhibited in Appendix VI of Volume-II of the Finance Accounts.

1.3.2 Financial Highlights of year 2020-21

The following table provides the details of actual financial results vis-a-vis budget estimates for the year 2020-21:

(₹ in crore)

Sl. No.	Description	Budget Estimate 2020-21	Actuals 2020-21	Percentage of actuals to B.E.	Percentage of actuals to GSDP ¹
1	Tax Revenue ²	52,958.30	43,226.74	81.62	12.34
2	Non- Tax Revenue	9,215.00	7,136.95	77.45	2.04
3	Grants-in-Aid & Contributions	21,658.00	12,812.49	59.16	3.66
4	Revenue Receipts (1+2+3)	83,831.30	63,176.18	75.36	18.04
5	Recovery of Loans and Advances	300.00	104.80	34.93	0.03
6	Borrowings & other Liabilities	11,959.99	15,822.38 ³	132.29	4.52
6a	Capital Receipts	0.00	4.18 ⁴	100.00	0.00
7	Capital Receipts (5+6+6a)	12,259.99	15,931.36	129.95	4.55
8	Total Receipts (4+7)	96,091.29	79,107.54	82.33	22.58
9	Revenue Expenditure	81,399.95	70,032.84	86.04	19.99
10	Capital Expenditure	14,249.76	9,074.70⁵	63.68	2.59
11	Total Expenditure (9+10)	95,649.71	79,107.54	82.71	22.58
12	Revenue Deficit/Surplus {4-9}	2,431.35	(-)6,856.66	282.01	1.96
13	Fiscal Deficit {4+5+6a-11}	(-)11,518.41	(-)15,822.38	137.37	4.52

¹ GSDP figure of ₹ 3,50,270.00 crore was provided by the Directorate of Economic and Statistics, Government of C.G.

² Includes State Share of Union Taxes of ₹ 20,337.54 crore and States own Tax Revenue of ₹ 22,889.20 crore.

³ Includes Net Public Debt (₹ 13,561.39 crore), Net Contingency Fund (₹ 4.92 crore), Net Public Account (₹ 2,234.31 crore) and Net Cash Balance (₹ 26.68 crore) in Borrowings and Other Liabilities of ₹ 15,822.38 crore.

⁴ Includes ₹ (-) 0.67 crore of Inter-state Settlements and ₹ 4.85 crore of Capital Receipts.

⁵ Includes Capital Expenditure (₹ 9,024.19 crore), Loans and Advances Disbursed (₹ 50.50 crore) and Inter State Settlement (₹ 0.01 crore) in Capital Expenditure of ₹ 9,074.70 crore.

During the year 2020-21, Revenue Deficit of ₹ 6,856.66 crore (₹ 9,608.61 crore deficit in 2019-20) and Fiscal Deficit of ₹ 15,822.38 crore (₹ 17,969.55 crore deficit in 2019-20) represent 1.96 *per cent* and 4.52 *per cent* of the Gross State Domestic Product (GSDP) respectively. The Fiscal Deficit constituted 20 *per cent* of the total expenditure.

1.3.3 Receipts and Disbursements in the year 2020-21

Receipts and Disbursements of the Government of Chhattisgarh as depicted in the Finance Accounts 2020-21 are given below:

Receipts and Disbursements in the year 2020-21			
			(₹ in crore)
Receipts (Total: ₹ 79,107.54)	Revenue (Total: ₹ 63,176.18)	Tax Revenue	43,226.74
		(a) Own Tax Revenue	22,889.20
		(b) Share of net Proceeds of Taxes	20,337.54
		Non Tax Revenue	7,136.95
	Capital (Total: ₹ 15,931.36)	Grants-in-Aid	12,812.49
		Capital Receipts	4.85
		Recoveries of Loans and Advances	104.80
		Borrowings and other Liabilities*	15,822.38
Disbursements (Total: ₹ 79,107.54)	Inter State Settlement		(-) 0.67
	Revenue		70,032.84
	Capital		9,024.19
	Loans and Advances		50.50
	Inter State Settlement		0.01

* Borrowings and other Liabilities:- Net (Receipt-Disbursements) of Public debt + Net (Receipt-Disbursements) of Contingency Fund + Net Public Accounts + Net of Opening and Closing Cash Balance.

1.3.4 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as "Charged" on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be "voted". The budget of the Chhattisgarh has 44 Charged Appropriations and 70 Voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

1.3.5 Efficiency of budget preparation

At the end of the year, the actual expenditure of the Government of Chhattisgarh against the budget approved by the legislature, showed a net saving of ₹ 20,650.56 crore (18.78 *per cent* of budget estimates of ₹ 1,09,950.26 crore) and over estimation of ₹ 115.64 crore (5.62 *percent* of the estimates of ₹ 2,056.24 crore) on reduction of expenditure. Certain grants, like those relating to Medical education department, State legislature, Transport showed substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and means advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹ 0.72 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2020-21, Chhattisgarh had availed Special Drawing facility of ₹ 4,026.52 crore and maintained the Cash Balance for 36 Days by availing this facility.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from Reserve Bank of India while the limit of minimum cash balance falls below i.e. ₹ 0.72 crore, even after taking ways and means advances which is required to be maintained with the Reserve Bank of India. During the year 2020-21, there was no overdraft of the State.

1.4.3 Fund flow Statement

The State had a Revenue Deficit of ₹ 6,856.66 crore and a Fiscal Deficit of ₹ 15,822.38 crore as on 31 March 2021, representing 1.96 per cent and 4.52 per cent of the Gross State Domestic Product*. The State Government spent ₹ 21,115.18 crore towards salary, ₹ 5,853.90 crore towards interest payment, ₹ 7,114.98 crore towards pension, ₹ 7,307.93 crore towards subsidies and ₹ 20,975.25 crores towards Grants-in-Aid.

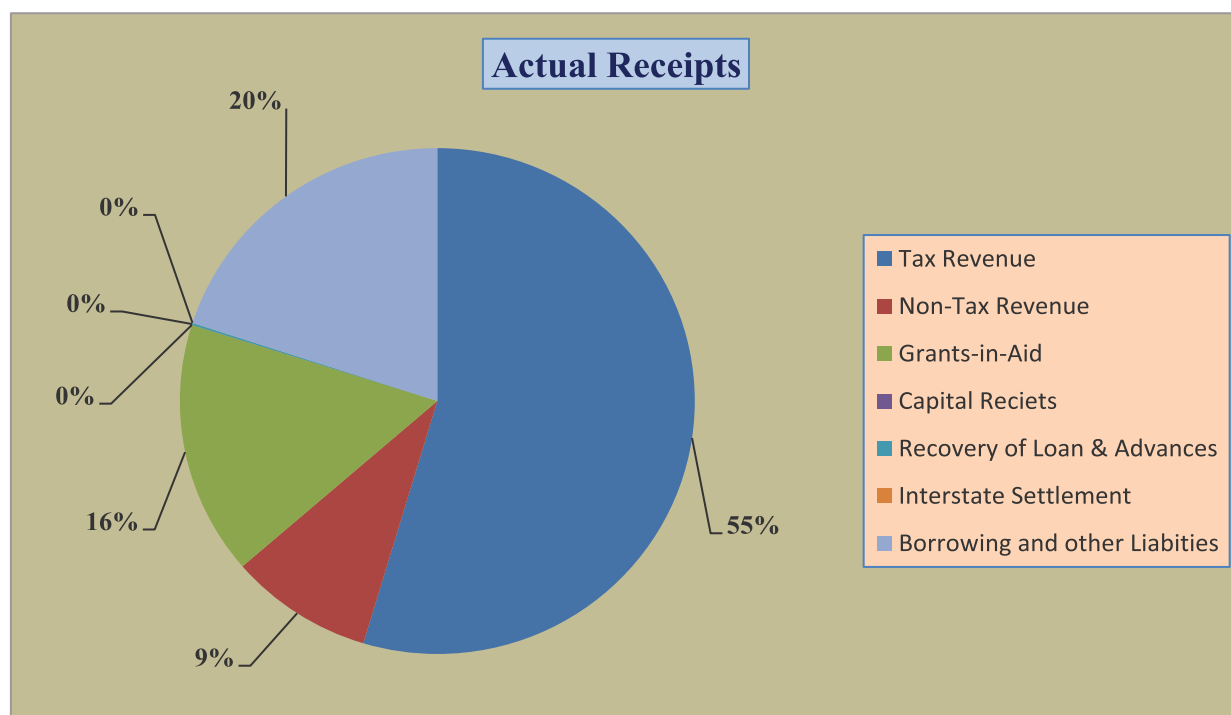
* GSDP for the year 2020-21 was ₹ 3,50,270.00 crore and the figure has been taken from the Department of Economic and Statistics, Government of Chhattisgarh

Sources and Application of Funds		
		(₹ in crore)
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balances as on 01.04.2020	(-) 1,094.99
	Revenue Receipts	63,176.18
	Capital Receipts	4.85
	Recovery of Loans and Advances	104.80
	Public Debt	21,581.68
	Small Savings, Provident Fund etc.	1,690.60
	Reserves Fund & Sinking Funds	6,057.17
	Deposits Received	4,094.42
	Civil Advances Received	444.25
	Suspense Accounts	**1,39,629.30
	Remittances	8,570.63
	Inter State Settlement	(-) 0.67
	Contingency Fund	0.00
	Total	2,44,258.22
APPLICATION	Revenue Expenditure	70,032.84
	Capital Expenditure	9,024.19
	Loans and Advances given	50.50
	Repayment of Public Debt	8,020.29
	Small Savings, Provident Fund etc.	1,286.87
	Reserves & Sinking Funds	6,522.35
	Deposits Repaid	3,592.60
	Civil Advance given	444.25
	Suspense Accounts and Miscellaneous	***1,37,784.28
	Remittances	8,621.71
	Inter State Settlement	0.01
	Closing Cash Balance as on 31.03.2021	(-) 1,121.67
	Total	2,44,258.22

** Includes ₹ 74,255.28 crore on account of cash balance investment account.

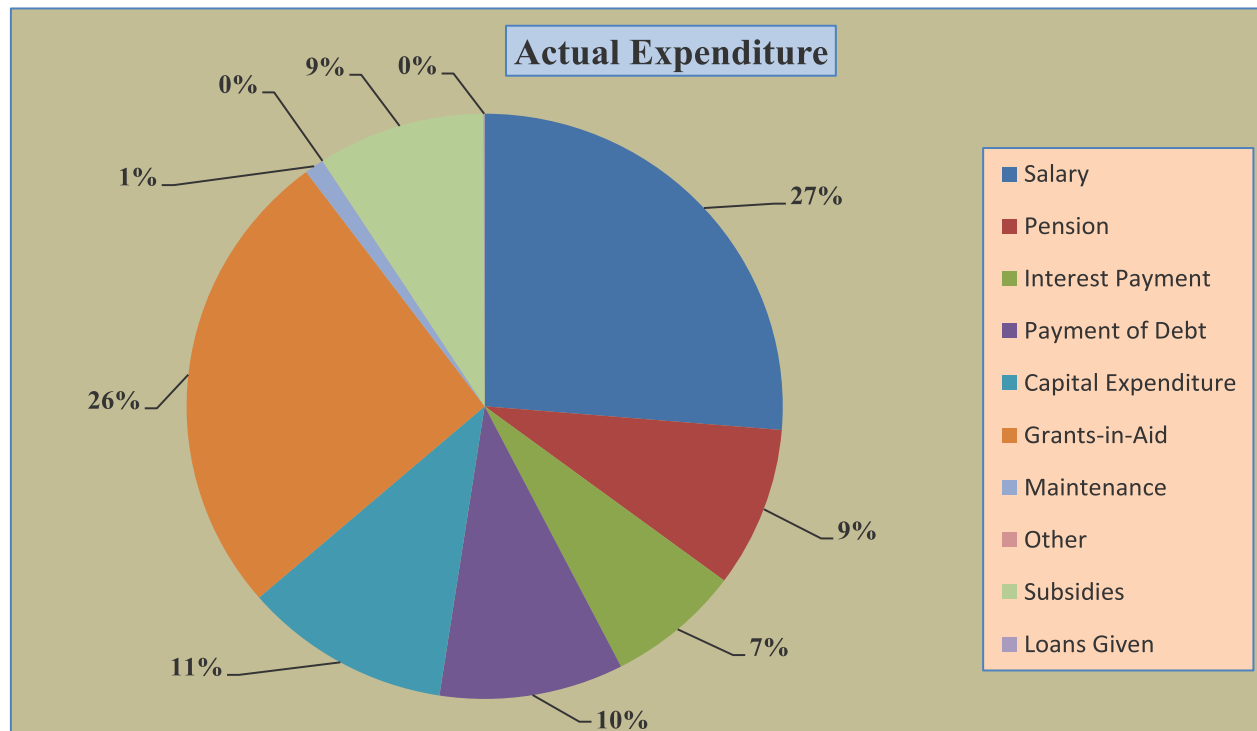
*** Includes ₹ 72,398.15 crore on account of cash balance investment account.

1.4.4 Where the Rupee came from



(Amount of Capital Receipts, Inter State Settlement and Recovery of loans and advances was negligible hence value is shown as zero).

1.4.5 Where the Rupee went



During the year 2020-21, Revenue Deficit of ₹ 6,856.66 crore (₹ 9,608.61 crore deficit in 2019-20) and Fiscal Deficit of ₹ 15,822.38 crore (₹ 17,969.55 crore deficit in 2019-20) represent 1.96 per cent and 4.52 per cent of the Gross State Domestic Product (GSDP) respectively. The Fiscal Deficit constituted 20 per cent of the total expenditure.

<i>What do the Deficits and Surpluses indicate?</i>	
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 Receipt and Revenue Expenditure. Revenue expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from 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 and ideally should be invested in Capital Projects.

1.5 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. The Government of Chhattisgarh has enacted the Fiscal Responsibility and Budget Management (FRBM) Act-2005. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2020-21 against fiscal targets laid down in the Act and rules framed there under, were as follows:-

S. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievement
1	Revenue Deficit	6,856.66	Surplus	Deficit
2	Fiscal Deficit	15,822.38	5.00	4.52
3	Debt and Other Obligation	92,714.22**	21.59	26.47

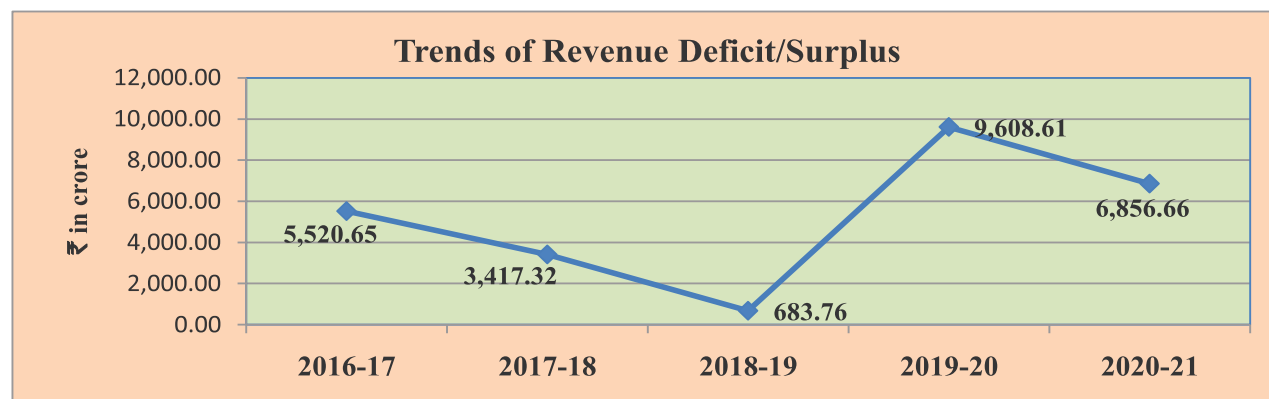
*GSDP figure of ₹ 3,50,270.00 crore for the year 2020-21 has been provided by the Department of Economic and Statistics, Government of Chhattisgarh.

** It includes back to back Loan of ₹ 3109.00 crore provides in lieu of short fall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

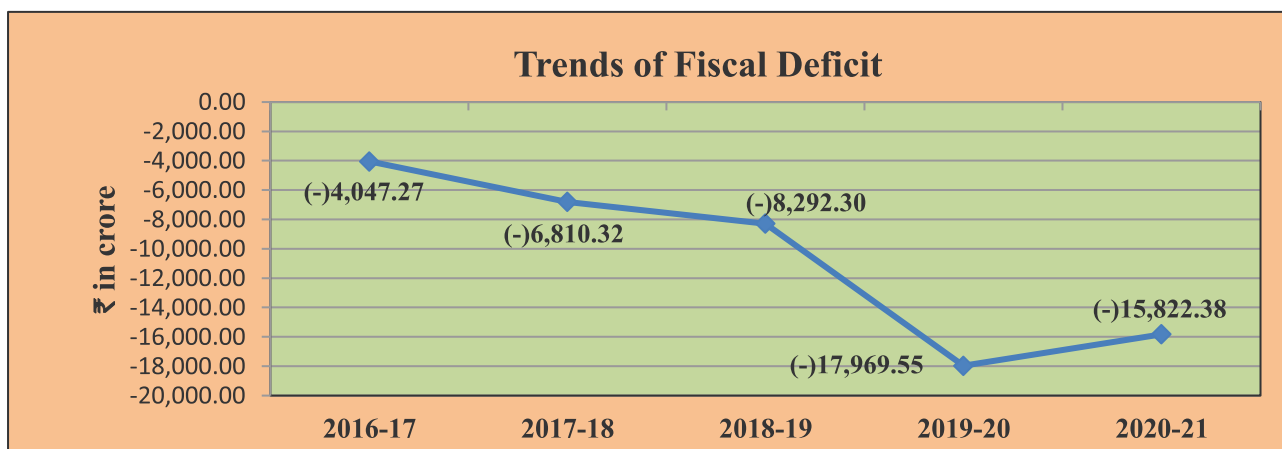
The State Government had made disclosure to the Legislature required under the Chhattisgarh Fiscal Responsibility and Budget Management Rules 2005.

The State Government had Revenue Deficit of ₹ 6,856.66 crore during the year 2020-21 which was not as per the target of FRBM Act. The fiscal deficit during the current year amounted to ₹ 15,822.38 crore which decreased by ₹ 2,147.17 crore from previous year of ₹ 17,969.55 crore and was 4.52 *per cent* of GSDP which confirmed to the target of 5.00 *per cent* of FRBM act.

1.5.1 Trend of Revenue Deficit/Surplus



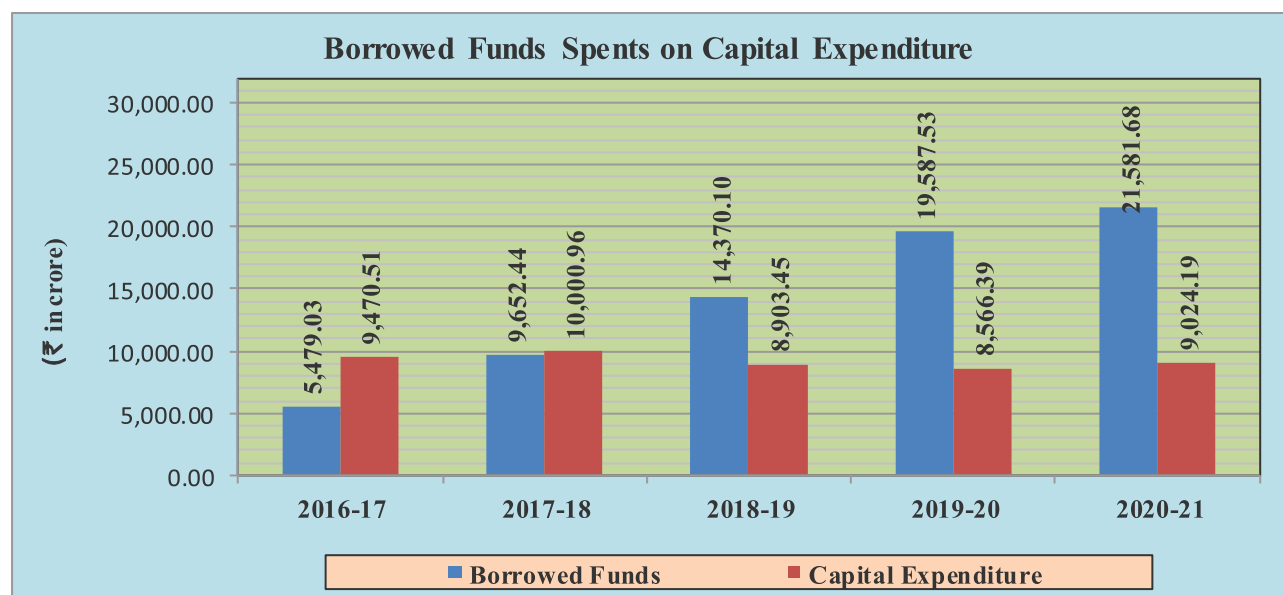
1.5.2 Trend of Fiscal Deficit



1.5.3 Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Year	Borrowed Fund	Capital Expenditure
2016-17	5,479.93	9,470.51
2017-18	9,652.44	10,000.96
2018-19	14,370.10	8,903.45
2019-20	19,587.53	8,566.39
2020-21	21,581.68	9,024.19



The Government usually runs fiscal deficits and borrows funds for capital/assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Therefore it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts generated there from for the repayment of principal and interest. The State Government borrowed ₹ 21,581.68 crore and spent ₹ 9,024.19 crore on capital expenditure only for this year.

CHAPTER- II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2020-21 were ₹ 79,107.54 crore.

2.2 Revenue Receipts

The revenue receipts of the Government comprise three components viz. Tax Revenue, Non-Tax Revenue and Grants-in-Aid received from the Union Government.

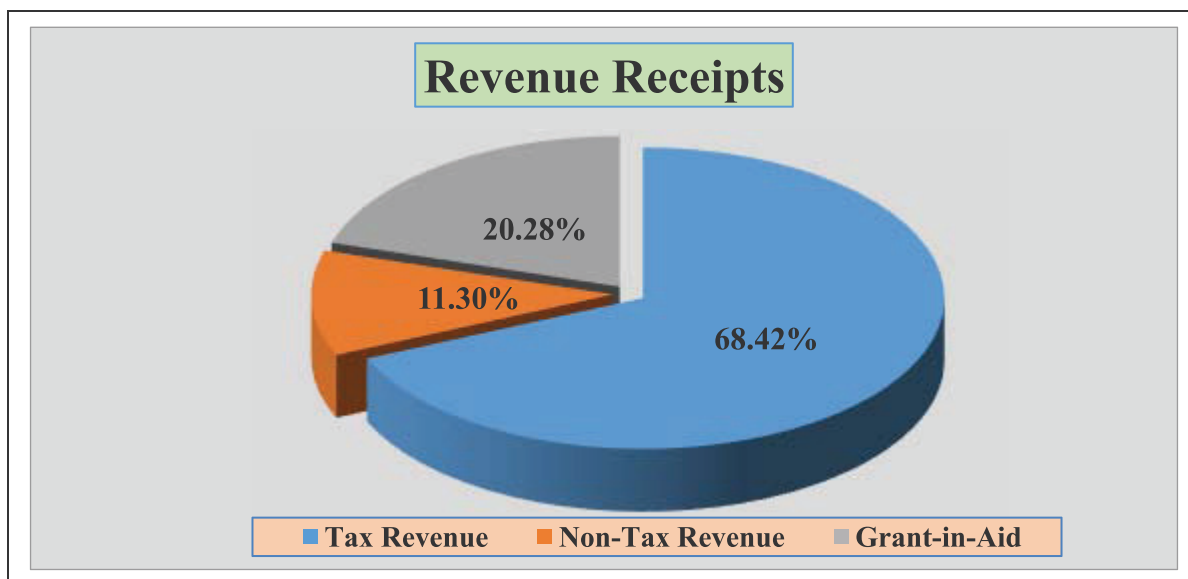
Tax Revenue	comprises taxes collected and retained by the State and State's share of Union Taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	includes interest receipts, dividend, profits, departmental receipts etc.
Grants-in-Aid	represents central assistance to the State Government from the Union Government. It also includes "External Grant Assistance" received from Foreign Government and channelized through the Union Government. In turn, the State Government also gives Grant-in-Aid to institutions like Panchayati Raj Institutions, Autonomous bodies etc.

2.2.1 Revenue Receipts Components (2020-21)

(₹ in crore)

Components	Actuals	Percentage to Revenue Receipt
A. Tax Revenue	43,226.74	68.42
Goods and Services Taxes	13,993.91	22.15
Taxes on Income and Expenditure	12,387.55	19.61
Taxes on Property, Capital and other Transactions	2,522.65	3.99
Taxes on Commodities & Services	14,322.63	22.67
B. Non –Tax Revenue	7,136.95	11.30
Interest Receipts, Dividends and Profits	92.06	0.15
General Services	249.13	0.39
Social Services	186.25	0.29
Economic Services	6,609.51	10.46
C. Grants-in-Aid & Contributions	12,812.49	20.28
Total – Revenue Receipts	63,176.18	100.00

The Revenue Receipts of the State in 2020-21 comprises 68.42 *per cent* of Tax Revenue and 11.30 *per cent* of Non-Tax Revenue while balance 20.28 *per cent* had been sourced from Grants-in-Aid.



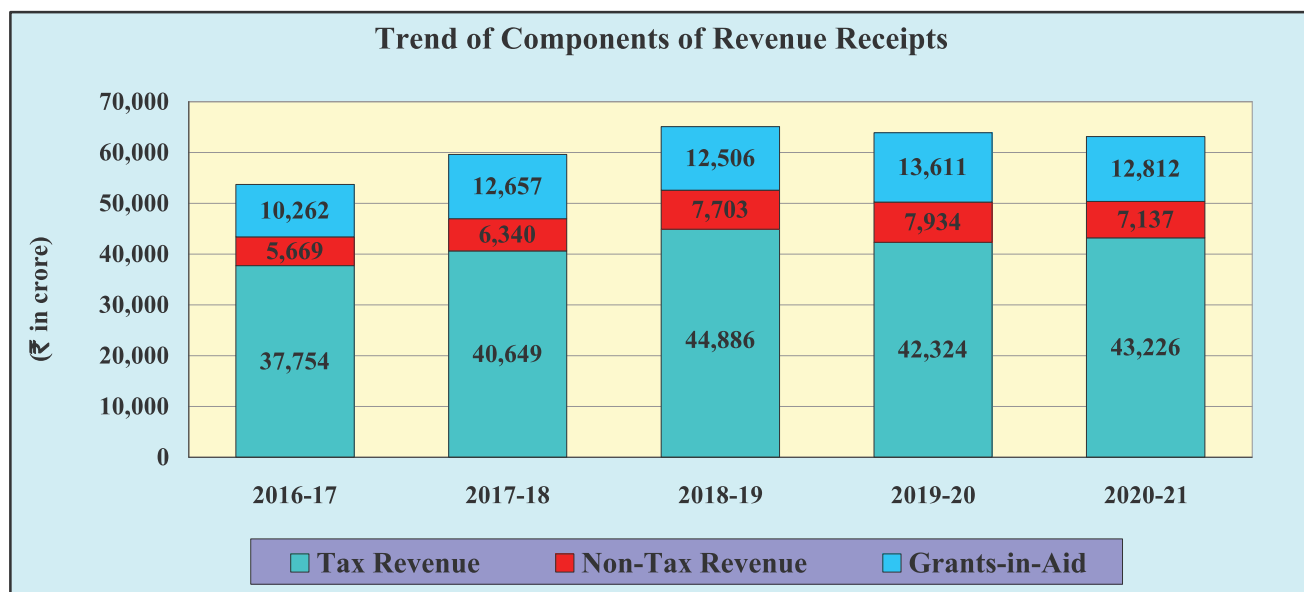
2.2.2 Trend of Revenue Receipts

(₹ in crore)

Description	2016-17	2017-18	2018-19	2019-20	2020-21
Tax Revenue (Raised by the state)	18,945.21 (6.53)	19,894.68 (6.82)	21,427.26 (6.88)	22,117.85 (6.72)	22,889.20 (6.53)
State Share of Union Taxes/Duties	18,809.16 (6.48)	20,754.81 (7.12)	23,458.69 (7.53)	20,205.84 (6.14)	20,337.54 (5.81)
Non-Tax Revenue	5,669.25 (1.95)	6,340.42 (2.17)	7,703.02 (2.47)	7,933.77 (2.41)	7,136.95 (2.04)
Grants-in-Aid	10,261.63 (3.54)	12,657.16 (4.34)	12,505.96 (4.01)	13,611.24 (4.13)	12,812.49 (3.66)
Total- Revenue Receipts	53,685.25 (18.50)	59,647.07 (20.45)	65,094.93 (20.89)	63,868.70 (19.40)	63,176.18 (18.04)
GSDP	2,90,140.00	2,91,680.72	3,11,659.54	3,29,180.00	3,50,270.00

Note:- Figures in parentheses represent percentage to GSDP(Gross State Domestic Product).

Though the GSDP increased by 6.40 *per cent* in 2020-21 compared to previous year, Revenue Receipt decreased by 1.08 *per cent*, Tax Revenue increased by 3.5 *per cent*, Non-tax Revenue decreased by 10.04 *per cent* and Grants-in-Aid decreased by 5.86 *per cent* compared to previous year.



2.3 Tax Revenue

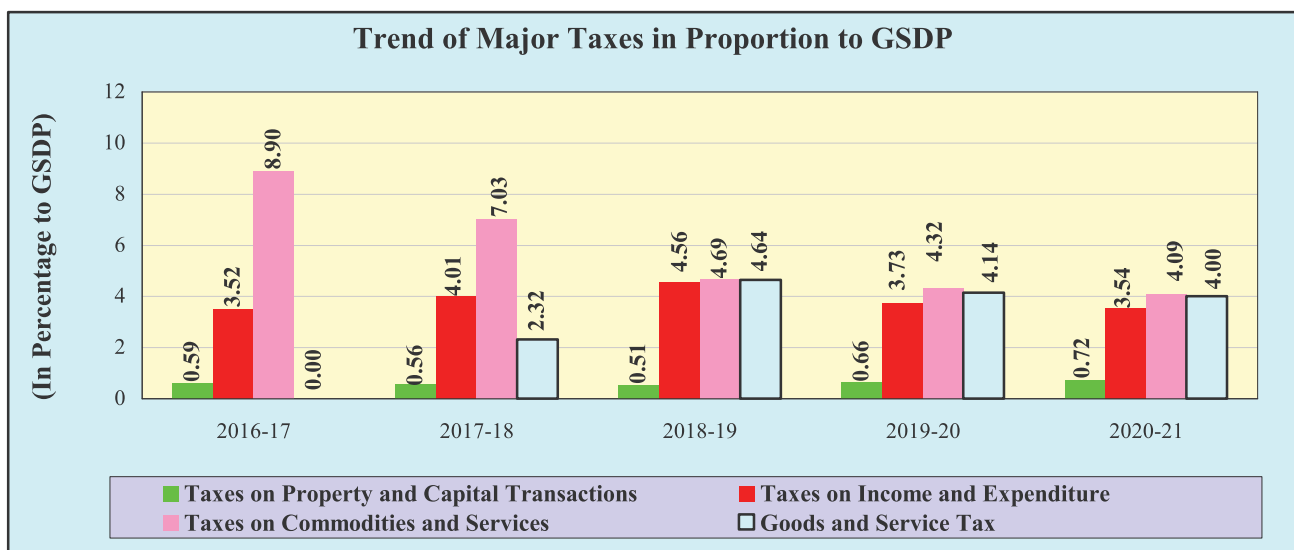
(₹ in crore)

Sector-wise Tax Revenue					
Description	2016-17	2017-18	2018-19	2019-20	2020-21
Goods and Services Tax	NA*	6,772.36 (2.32)	14,454.74 (4.64)	13,628.53 (4.14)	13,993.91 (4.00)
Taxes on Income and Expenditure	10,212.43 (3.52)	11,721.47 (4.02)	14,208.08 (4.56)	12,288.57 (3.73)	12,387.54 (3.54)
Taxes on Property and Capital Transactions	1,728.79 (0.59)	1,643.69 (0.56)	1,599.01 (0.51)	2,186.43 (0.66)	2,522.65 (0.72)
Taxes on Commodities and Services	25,813.15 (8.90)	20,511.97 (7.03)	14,624.12 (4.69)	14,220.16 (4.32)	14,322.62 (4.09)
Total -Tax Revenue	37,754.37 (13.01)	40,649.49 (13.94)	44,885.95 (14.40)	42,323.69 (12.86)	43,226.74 (12.34)
GSDP	2,90,140.00	2,91,680.72	3,11,659.54	3,29,180.00	3,50,270.00

Note: Figures in parentheses represent percentage to GSDP.

* Not Applicable.

During 2020-21, the tax revenue of the State Government increased by 2.14 per cent from ₹ 42,323.69 crore in 2019-20 to ₹ 43,226.74 crore. This was mainly attributable to increase in allocation of share of net proceeds of Union Taxes by the Government of India under the Central Goods and Services Tax (₹ 6,068.90 crore), Taxes on Income other than Corporation Tax (₹ 6,269.51 crore) and Customs (₹ 1,097.20 crore).



2.3.1 State's own Tax and State's Share of Union Taxes

Tax Revenue of the State Government comes from two sources viz. State's own tax collections and Devolution of Union taxes.

(₹ in crore)

Year	Tax Revenue	State's Share of Union Taxes/Duties	State's Own Tax Revenue	
			Own Tax Revenue	Percentage to GSDP
2016-17	37,754.37	18,809.16	18,945.21	6.53
2017-18	40,649.49	20,754.81	19,894.68	6.82
2018-19	44,885.95	23,458.69	21,427.26	6.88
2019-20	42,323.69	20,205.84	22,117.85	6.72
2020-21	43,226.74	20,337.54	22,889.20	6.53

Following table depicts the comparative position of tax revenue received from the two sources over a period of five years:

(₹ in crore)

Description	2016-17	2017-18	2018-19	2019-20	2020-21
State's own Tax Collection	18,945.21	19,894.68	21,427.26	22,117.85	22,889.20
Devolution of Union Taxes	18,809.16	20,754.81	23,458.69	20,205.84	20,337.54
Total Tax Revenue	37,754.37	40,649.49	44,885.95	42,323.69	43,226.74
Percentage of State's own tax to total tax revenue	50	49	48	52	53

The proportion of State's own tax collection in overall tax revenue reduced from 50 per cent during the year 2016-17 to 48 per cent in 2018-19 but the same has increased from 52 per cent during the year 2019-20 to 53 per cent during 2020-21. Further during 2020-21, the total amount of Devolution of Union Taxes increased by 0.65 per cent.

2.3.2 Trend of State's own Tax collection over the past five years

(₹ in crore)

Taxes	2016-17	2017-18	2018-19	2019-20	2020-21
1. Taxes on Sales, Trade etc.	9,927.21	6,449.60	4,087.72	3,931.37	4,236.04
2. State Excise	3,443.51	4,054.00	4,489.03	4,952.36	4,635.80
3. Taxes on Vehicles	985.27	1,180.01	1,204.85	1,274.85	1,148.07
4. Stamp and Registration Fees	1,211.35	1,197.47	1,108.46	1,634.63	1,584.94
5. Taxes and Duties on Electricity	1,495.48	1,688.96	1,790.27	1,837.00	2,341.41
6. Land Revenue	503.66	446.41	487.57	551.50	937.71
7. Taxes on Goods and Passengers	1,340.36	477.66	54.51	40.51	79.83
8. State Goods and Services Tax	*	4,386.56	8,203.41	7,894.82	7,925.01
9. Hotel Receipts Tax and Other Taxes on Income and Expenditure	38.37	14.01	1.44	0.81	0.39
Total State's own Taxes	18,945.21	19,894.68	21,427.26	22,117.85	22,889.20

* GST was implemented from 01.07.2017

2.4 Cost of Tax Collection

(₹ in crore)

Taxes	2016-17	2017-18	2018-19	2019-20	2020-21
1. Taxes on Sales, Trade etc. [(0040) (2040)]					
Revenue Collection	9,927.21	6,449.60	4,087.72	3,931.37	4,236.04
Expenditure on Collection	56.71	67.23	62.73	69.36	68.06
Cost of Tax Collection (%)	0.57	1.04	1.53	1.76	1.61
2. State Excise [0039 and 2039]					
Revenue Collection	3,443.51	4,054.00	4,489.03	4,952.36	4,635.80
Expenditure on Collection	131.45	171.67	71.66	73.98	70.14
Cost of Tax Collection (%)	3.82	4.23	1.60	1.49	1.51
3. Taxes on Vehicles [0041 and 2041]					
Revenue Collection	985.27	1,180.01	1,204.85	1,274.85	1,148.07
Expenditure on Collection	14.95	15.52	18.86	21.41	21.66
Cost of Tax Collection (%)	1.52	1.32	1.57	1.68	1.89
4. Stamp and Registration Fee [0030 and 2030]					
Revenue Collection	1,211.35	1,197.47	1,108.46	1,634.63	1,584.94
Expenditure on Collection	24.77	22.26	18.38	20.00	21.02
Cost of Tax Collection (%)	2.04	1.86	1.66	1.22	1.33

In comparison to previous year, Cost of Tax Collection on “Taxes on Sales, Trade” decreased from 1.76 *per cent* to 1.61 *per cent* in 2020-21 whereas the Cost of Collection on “State Excise”, “Taxes on Vehicles” and on “Stamp and Registration Fee” increased respectively from 1.49 *per cent* to 1.51 *per cent*, from 1.68 *per cent* to 1.89 *per cent* and from 1.22 *per cent* to 1.33 *per cent* in 2020-21.

2.5 Trend in State's Share of Union Taxes over the past five years

(₹ in crore)

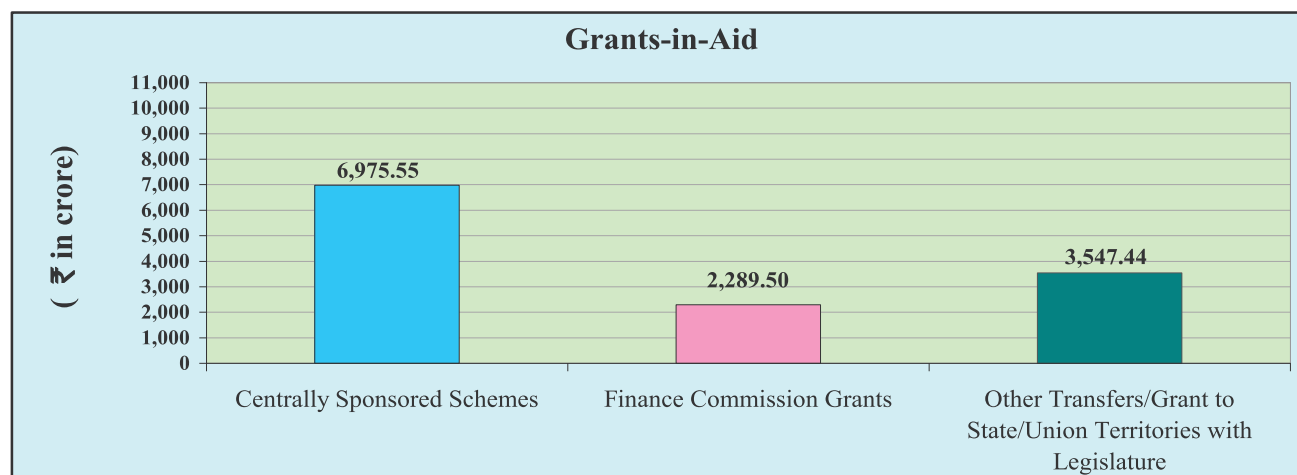
Description	2016-17	2017-18	2018-19	2019-20	2020-21
Central Goods and Services Tax	00	291.44	5,789.33	5,733.71	6,068.90
Integrated Goods and Services Tax	00	2,094.36	462.00	0.00	0.00
Corporation Tax	6,019.53	6,352.98	8,157.09	6,889.42	6,117.65
Taxes on Income other than Corporation Tax	4,183.59	5,364.62	6,007.35	5,398.34	6,269.51
Other Taxes on Income and Expenditure	00	00	42.48	0.00	0.00
Taxes on Wealth	13.78	(-) 0.19	2.98	0.30	0.00
Customs	2,589.37	2,093.70	1,662.66	1,280.78	1,097.20
Union Excise Duties	2,956.84	2,188.50	1,104.93	890.49	686.04
Service Tax	3,045.99	2,369.40	217.76	0.00	84.52
Other Taxes and Duties on Commodities and Services	0.06	0.00	12.11	12.80	13.72
State Share of Union Taxes/ Duties	18,809.16	20,754.81	23,458.69	20,205.84	20,337.54
Total Tax Revenue	37,754.37	40,649.49	44,885.95	42,323.69	43,226.74
Percentage of Union Taxes to Total Tax Revenue	50	51	52	48	47

State Share of Union Taxes/Duties increased from ₹ 18,809.16 crore during 2016-17 to ₹ 20,205.84 crore during 2019-20 and to ₹ 20,337.54 crore during 2020-21.

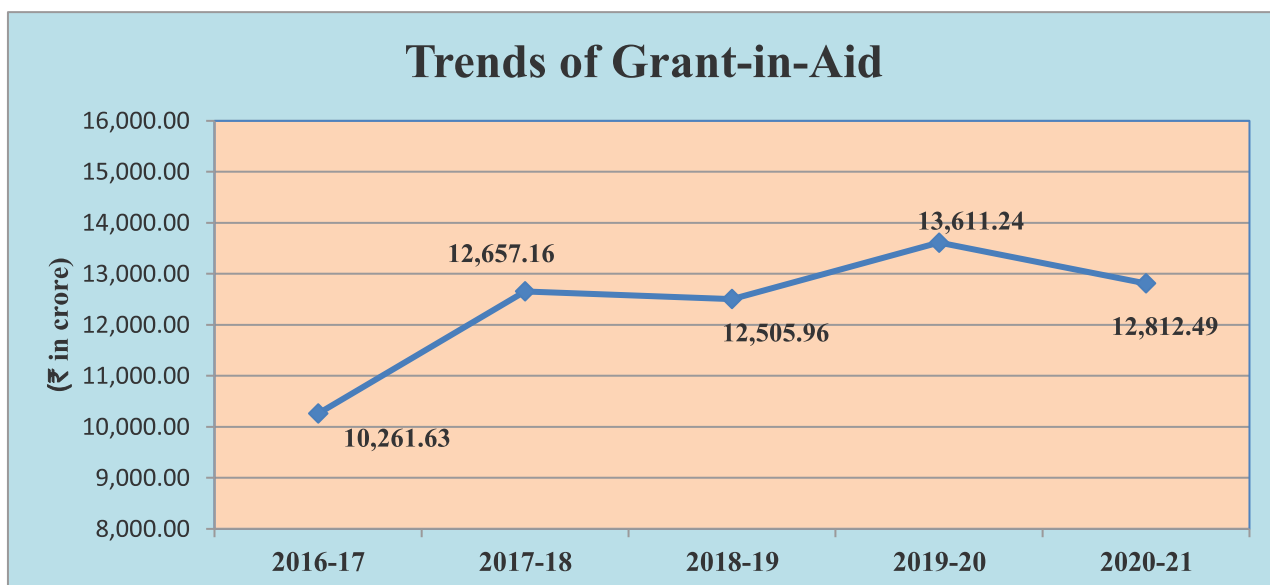
2.6 Grants-in-Aid

Grants-in-Aid represent assistance from the Government of India and comprise grant for State Schemes, Central Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Grants recommended by the Finance Commission.

Total receipts during 2020-21 under Grants-in-Aid were ₹ 12,812.49 crore as shown below:



Due to abolition of distinction between Plan and Non-Plan schemes from 2018-19, the Grants-in-Aid are received from Government of India under three categories i.e. Grants for Centrally Sponsored Schemes, Finance Commission Grants and Other Transfers/Grant to State/Union Territories with Legislature. Grants-in-Aid received from the Government of India decreased by 6.30 per cent from ₹ 13,611.24 crore in 2019-20 to ₹ 12,812.49 crore in 2020-21.



2.7 Public Debt

Trend of position of Public Debt over the five years:

(₹ in crore)

Description	2016-17	2017-18	2018-19	2019-20	2020-21
Internal Debt	28,330.29	36,690.44	49,553.83	60,382.67	70,538.81
Central Loans	2,047.16	2,339.57	2,700.39	2,764.05	6,169.30
Total	30,377.45	39,030.01	52,254.22	63,146.72	76,708.11

During the year 2020-21, 18 loans totalling ₹ 13,000.00 crore were raised from the open market at interest rates varying from 5.09 to 7.08 *per cent* and the same are redeemable during the period between the year 2026 and 2030. In addition, the State Government raised loan of ₹ 934.85 crore from the National Bank for Agriculture and Rural Development and ₹ 4,026.52 crore as special drawing facility. Thus, the Internal Debt raised by the Government during the year 2020-21 was ₹ 17,961.37 crore. The Government also received ₹ 3,620.31 crore from Government of India as loans and advances.

2.7.1 Debt Service Ratio

(₹ in crore)

Description	Amount discharged during the year	Interest paid	Total Service Payment	Closing Balance as on 31.03.2021	Debt Service Ratio
6003-Internal Debt of the State Government	7,805.23	4,746.06	12,551.29	70,538.81	17.79:100
6004-Loan and Advances from the Central Govt.	215.06	118.84	333.90	6,169.30	5.41:100
Total Public Debt	8,020.29	4,864.90	12,885.19	76,708.11	16.80:100

2.8 Trend of Net Public Debt over the past five years

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.

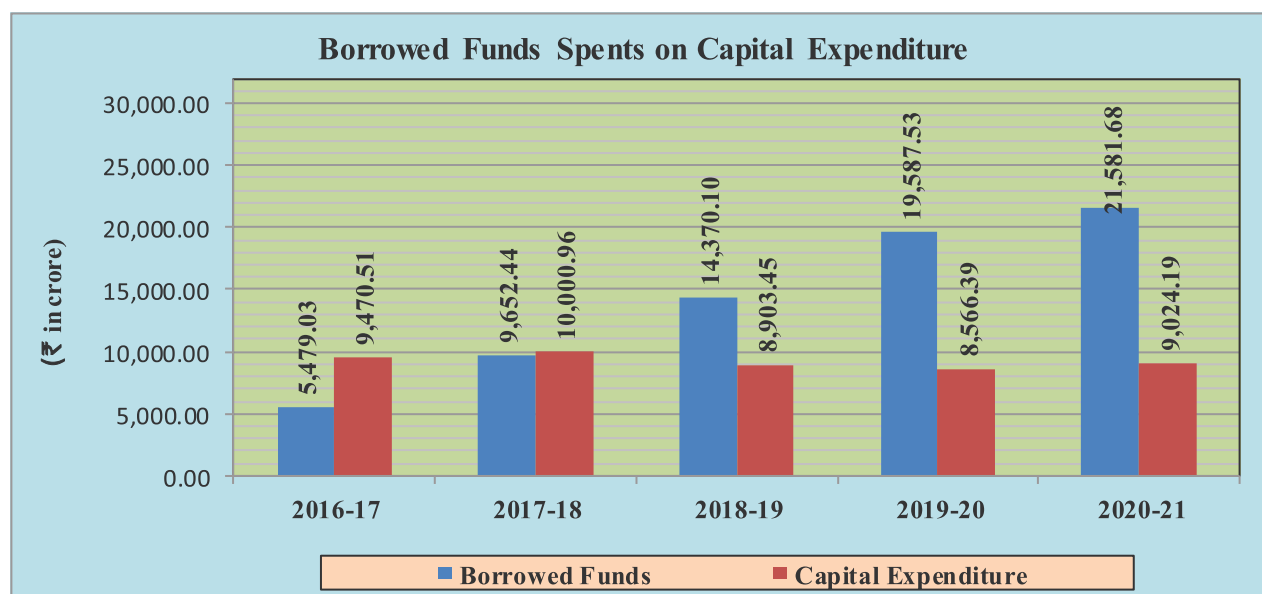
(₹ in crore)

Items	2016-17	2017-18	2018-19	2019-20	2020-21
Internal Debt	4,115.73	8,360.15	12,863.39	10,828.83	10,156.14
Central Loans	211.57	292.41	360.82	63.67	3,405.25
Total Public Debt	4,327.30	8,652.56	13,224.21	10,892.50	13,561.39

Note:- 1. Minus figure indicates repayments more than receipts.
2. Net figure = Receipt- Disbursements.

2.9 Borrowed Funds viz-a-viz Capital Expenditure

Year	Borrowed Fund	Capital Expenditure
2016-17	5,479.93	9,470.51
2017-18	9,652.44	10,000.96
2018-19	14,370.10	8,903.45
2019-20	19,587.53	8,566.39
2020-21	21,581.68	9,024.19



CHAPTER-III

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 to enhance the utility of such assets, or to reduce permanent liabilities.

In Government accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

General Services	Includes Justice, Police, Jail, PWD, Interest, Pension etc.
Social Services	Includes Education, Health & Family Welfare, Water Supply and Welfare of Scheduled Caste and Scheduled Tribe etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.

3.2 Revenue Expenditure

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

(₹ in crore)

Description	2016-17	2017-18	2018-19	2019-20	2020-21
Budget Estimates (BE)	56,389.53	61,312.83	68,422.62	78,594.53	81,399.95
Actual	48,164.60	56,229.75	64,411.17	73,477.31	70,032.84
Gap	8,224.93	5,083.08	4,011.45	5,117.22	11,367.11
Percentage of variation of Actual against BE	15	8	6	7	14

From the above table, it is evident that though the percentage of variation of actual expenditure against budget estimates had started showing a decreasing trend from the year 2016-17 to 2018-19 thus reflecting the improvement in budget preparation process, but the same has however started showing an increasing trend from the year 2019-20.

3.2.1 Committed Revenue Expenditure

Around 61 per cent of the total revenue expenditure during 2020-21 was incurred on Salaries and Wages (₹ 21,877.70 crore), Interest payment (₹ 5,812.54 crore), Pensions (₹ 7,114.99 crore) and Subsidies (₹ 7,307.93 crore) which are the committed liabilities of the State Government.

The position of committed and uncommitted revenue expenditure over the last five years is given below:

(₹ in crore)

Component	2016-17	2017-18	2018-19	2019-20	2020-21
Total Revenue Expenditure	48,164.60	56,229.75	64,411.17	73,477.31	70,032.84
Committed Revenue Expenditure #	21,989.62	25,420.78	26,863.29	44,695.03	42,113.16
Percentage of committed revenue expenditure to total revenue expenditure	46	45	45	61	60
Uncommitted revenue expenditure	26,174.98	30,808.97	37,547.88	28,782.28	27,919.68

Committed revenue expenditure included expenditure on Salaries & Work charged/Contingency Establishment, Wages, Interest Payment, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased by 6.67 *per cent* from ₹ 26,174.98 crore in 2016-17 to ₹ 27,919.68 crore in 2020-21. The total revenue expenditure increased by 45.40 *per cent* from ₹ 48,164.60 crore in 2016-17 to ₹ 70,032.84 crore in 2020-21 and committed revenue expenditure increased by 91.51 *per cent* over the same period.

3.2.2 Sectoral distribution of Revenue Expenditure 2020-21

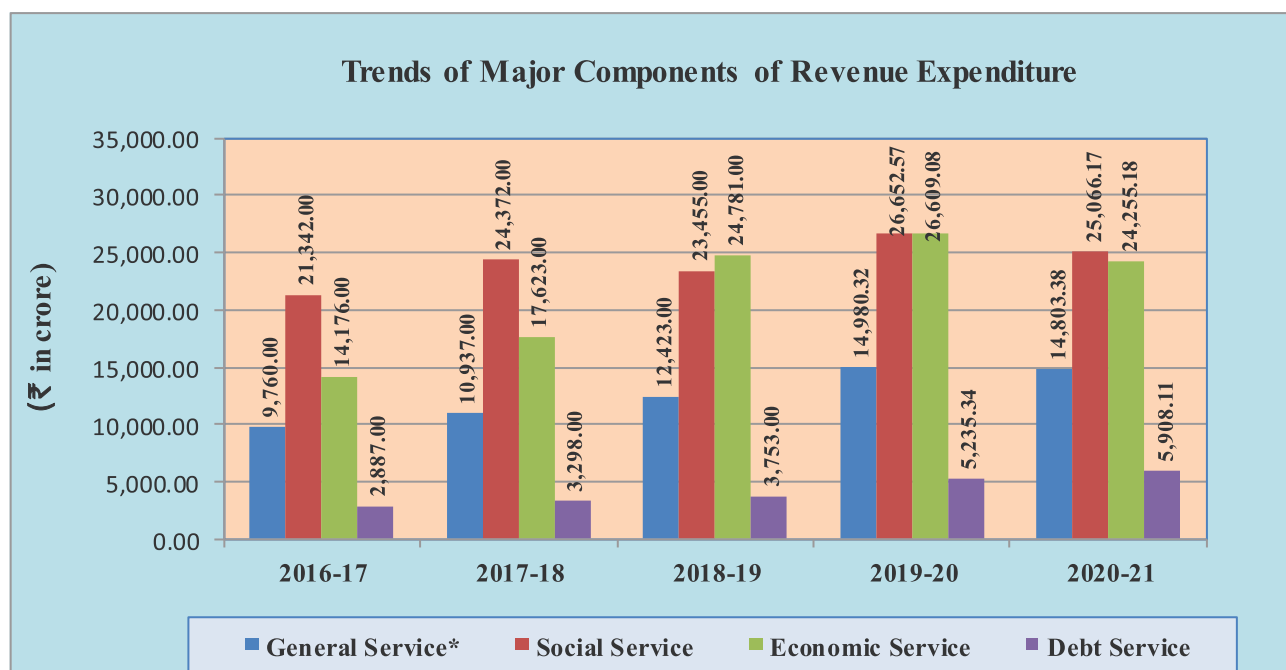
(₹ in crore)		
Components	Amount	Percentage
A. Organ of State	463.75	0.66
B. General Services	835.53	1.19
(i) Collection of Taxes on Property and Capital transactions	434.11	-
(ii) Collection of Taxes on Commodities and Services	401.42	-
(iii) Other Fiscal Services	0.00	-
C. Interest Payments and Servicing of debt	5,908.11	8.44
D. Administrative Services	5,242.80	7.49
E. Pensions and Miscellaneous General Services	7,135.79	10.19
F. Social Services	25,066.17	35.79
G. Economic Services	24,255.18	34.63
H. Grants-in-Aid and Contributions	1,125.31	1.61
Total Expenditure (Revenue Account)	70,032.84	100

It is evident from the above that the State Government has given priority to Economic Sector and Social Sector incurring 34.63 *per cent* and 35.79 *per cent* respectively out of the total expenditure in comparison with other sectors.

3.2.3 Major components of Revenue Expenditure 2016-17 to 2020-21

(₹ in crore)						
Sl. No.	Components	2016-17	2017-18	2018-19	2019-20	2020-21
1	General Services* (excluding Expenditure on debt Servicing)	9,760	10,937	12,423	14,980.32	14,803.38
2	Social Services	21,342	24,372	23,454.94	26,652.57	25,066.17
3	Economic Services	14,176	17,623	24,781	26,609.08	24,255.18
4	Debt Services	2,887	3,298	3,753	5,235.34	5,908.11

*Includes Grant-in-Aid and Contribution.



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

3.3 Capital Expenditure

Capital Expenditure is essential if the growth process is to be sustained. Capital Expenditure amounting to ₹ 9,074.69 crore (2.59 *per cent* of GSDP) during 2020-21 was less than the Budget Estimates by ₹ 5,175.07 crore. The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2016-17 onwards. This can be seen from the table below:

(₹ in crore)

S. No.	Components	2016-17	2017-18	2018-19	2019-20	2020-21
1	Budget (B.E.)	13,669.18	14,718.79	14,453.93	12,315.07	14,249.76
2	Actual Expenditure	9,743.66	10,370.79	9,144.14	8,622.50	9,074.69
3	Percentage of Actual Expenditure to B.E.	71.28	70.46	63.26	70.02	63.68
4	Yearly growth in Capital Expenditure	20.14	6.44	(-)11.83	(-)5.70	5.24
5	GSDP	2,90,140.00	2,91,681.00	3,11,659.54	3,29,180.00	3,50,270.00
6	Yearly growth in GSDP	11.26	0.53	6.85	2.41	6.41

3.3.1 Sectoral distribution of Capital Expenditure

During 2020-21, the Government spent ₹ 1,133.37 crore on various Irrigation Projects of which ₹ 335.25 crore were spent on Major Irrigation, ₹ 71.12 crore on Medium Irrigation, ₹ 705.73 crore on Minor Irrigation, ₹ 1.38 crore on Command Area Development and ₹ 19.89 crore on Flood Control. Besides, the Government spent ₹ 3,351.28 crore on Road and Bridges and invested ₹ 0.49 crore in various Statutory Corporations/Government Companies/Co-Operatives.

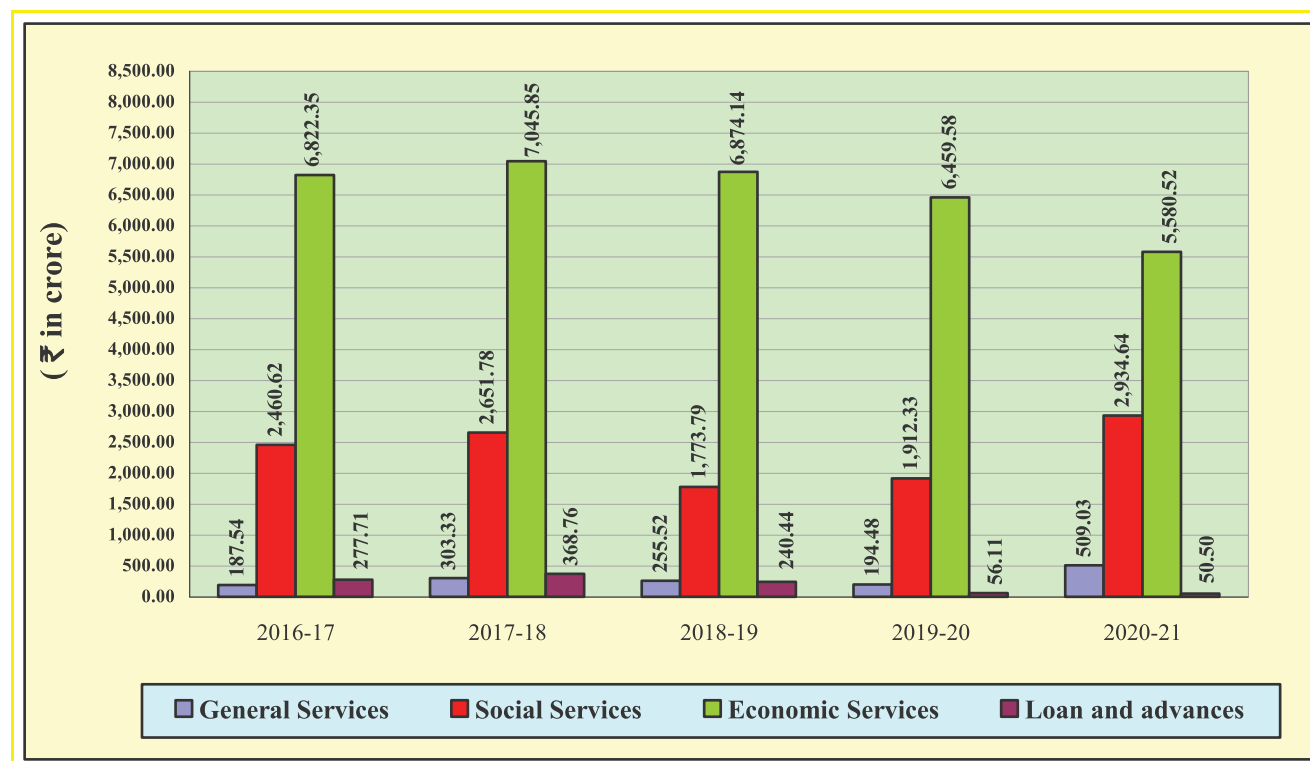
3.3.2 Sectoral distribution of Capital expenditure over past five years

(₹ in crore)

S. No.	Sector	2016-17	2017-18	2018-19	2019-20	2020-21
1	General Services	187.54 (2)	303.33 (3)	255.52 (3)	194.48 (2)	509.03 (6)
2	Social Services	2,460.62 (25)	2,651.78 (26)	1,773.79 (19)	1,912.33 (22)	2,934.64 (32)
3	Economic Services	6,822.35 (70)	7,045.85 (68)	6,874.14 (75)	6,459.58 (75)	5,580.52 (61)
4	Loan and Advances	277.71 (3)	368.76 (3)	240.44 (3)	56.11 (1)	50.50 (1)
	Total	9,743.22	10,369.72	9,143.89	8,622.50	9,074.69

Note: Figures in parentheses represent percentage to total Capital expenditure.

3.3.2(a) Trend of Sectoral Distribution of Capital Expenditure



3.3.3 Sectoral distribution of Capital and Revenue expenditure

The comparative sectoral distribution of capital and revenue expenditure over the last five years is illustrated below:

(₹ in crore)

S. No.	Sector	Section	2016-17	2017-18	2018-19	2019-20	2020-21
A.	General Services	Capital	187.54	303.33	255.52	194.48	509.03
		Revenue	11,496.23	12,870.41	15,280.28	19,095.34	19,586.18
B.	Social Services	Capital	2,460.62	2,651.78	1,773.79	1,912.33	2,934.64
		Revenue	21,341.61	24,371.59	23,454.94	26,652.57	25,066.17
C.	Economic Services	Capital	6,822.35	7,045.85	6,874.14	6,459.58	5,580.52
		Revenue	14,176.21	17,623.08	24,780.79	26,609.08	24,255.18
D.	Grants-in-aid & Contribution	Capital	0.00	0.00	0.00	0.00	0.00
		Revenue	1,150.55	1,364.66	895.16	1,120.32	1,125.31

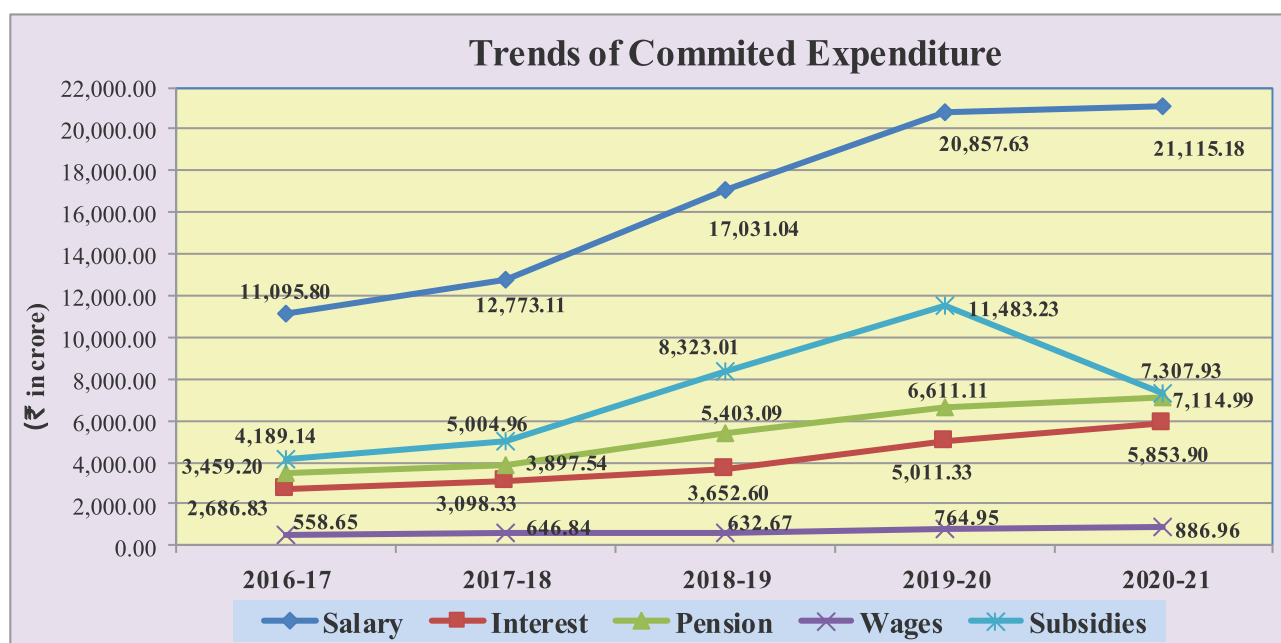
3.4 Committed Expenditure

The trend of committed expenditure in comparison to revenue expenditure and revenue receipts over the past five years is depicted below:

(₹ in crore)

Component	2016-17	2017-18	2018-19	2019-20	2020-21
Committed Expenditure	21,989.62	25,420.78	35,042.41	44,695.03	42,113.16
Revenue Expenditure	48,164.60	56,229.75	64,411.17	73,477.31	70,032.84
Revenue Receipt	53,685.25	59,647.07	65,094.93	63,868.70	63,176.18
Percentage to Committed Expenditure to Revenue Receipt	41	43	53.83	69.98	66.66
Percentage of Committed Expenditure to Revenue Expenditure	46	45	54.40	60.83	60.13

The Committed Expenditure increased by 91.51 per cent from 2016-17 to 2020-21 while Revenue Expenditure registered the growth of 45.40 per cent during the same period



CHAPTER-IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts 2020-21

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant/Appropriation	Supplementary Grant/Appropriation	Surrender/Re-appropriation	Total Budget	Actual Expenditure	Savings (-) Excess (+)
1	Revenue Voted Charged	76,581.86 6,374.83	5,551.35 419.29	(-)16,007.10 (-)596.17	82,133.21 6,794.12	65,497.62 6,149.98	(-)16,635.59 (-)644.14
2	Capital Voted Charged	14,576.52 55.39	1,072.20 0.00	(-)5,695.96 (-)36.26	15,648.71 55.39	9,500.29 19.02	(-)6,148.42 (-)36.37
3	Public Debt Charged	4,841.47	0.00	(-)847.70	4,841.47	8,020.29	+3,178.82
4	Loans and Advances Voted	477.25	0.00	(-)364.75	477.25	112.50	(-)364.75
5	Inter State Settlement Voted	0.10	0.00	0.00	0.10	0.01	(-)0.09
Total	Voted	91,635.73	6,623.55	(-)22,067.81	98,259.27	75,110.42	(-)23,148.85
	Charged	11,271.69	419.29	(-)1,480.13	11,690.98	14,189.29	+2,498.31

4.2 Trend of Savings/Excess over the past five years

(₹ in crore)

Year	Savings (-)/Excess (+)					Total
	Revenue	Capital	Public Debt	Loans & Advances	Inter State Settlement	
2016-17	(-) 13,676.60	(-)4,842.10	(-)793.70	(-) 419.45	+0.34	(-) 19,731.51
2017-18	(-) 11,717.58	(-) 6,024.56	(-)917.50	(-) 228.04	+0.97	(-) 18,790.68
2018-19	(-) 42,127.97	(-) 13,716.34	(-)1,864.96	(-) 362.46	+0.15	(-) 58,071.88
2019-20	+114.30	(-)1,407.47	+6,417.56	(-)0.10	(-)0.05	+5,124.24
2020-21	(-)676.46	(-)452.57	+4,026.52	0.00	(-)0.09	+2,897.40

4.3 Significant Savings

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

(Saving in Percentage)							
Grant No.	Nomenclature	Voted/ Charged	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue -							
28	State Legislature	C	75.55	89.41	63.52	72.80	77.44
		V	37.43	40.85	36.92	34.36	33.59
36	Transport	C	99.50	73.73	66.92	100.00	100.00
		V	9.16	50.00	49.64	34.68	48.17
64	Special Component Plan for Scheduled Caste	V	5.46	16.29	23.06	23.87	18.71
67	Public Works-Buildings	V	13.44	25.61	14.88	13.18	20.83
79	Expenditure Pertaining to Medical Education Department	C	73.81	100.00	100.00	100.00	100.00
		V	9.49	27.10	29.62	25.23	23.29
Capital -							
41	Tribal Area Sub-Plan	V	1.18	35.66	38.82	33.71	34.50

The persistent huge savings under State Legislature, Transport and Medical Education Department are on account of schemes which though approved by the Legislature have been given lesser priority during implementation. This can be attributed either to increased budget estimation or the Government's desire to keep its fiscal deficit below the ceiling.

4.4 Supplementary Grants/Appropriation Proved Unnecessary

In the year 2020-21, supplementary provision was ₹ 23,457.94 crore (26.27 per cent of total expenditure) which 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	300.83	1.00	201.67
02	Other Expenditure pertaining to General Administration Department	Revenue	27.15	120.00	13.40
03	Police	Revenue	4,947.98	50.60	4,069.63
04	Other Expenditure pertaining to Home Department	Revenue	111.31	5.54	46.14
10	Forest	Revenue	1,267.78	217.19	820.06
13	Agriculture	Revenue	4,034.55	509.29	4,006.99
14	Expenditure pertaining to Animal Husbandry Department	Revenue	499.29	11.78	374.40
20	Public Health Engineering	Revenue	317.55	0.35	218.79
21	Expenditure pertaining to Housing and Environment Department	Revenue	233.48	2.00	147.71
24	Public Works-Roads and Bridges	Revenue	1,190.99	1.00	786.14
25	Expenditure pertaining to Mineral Resources Department	Revenue	372.83	0.15	99.63
26	Expenditure pertaining to Culture Department	Revenue	44.95	0.05	29.49
27	School Education	Revenue	5,150.31	25.89	4,106.56
28	State Legislature	Revenue	62.78	0.20	41.54
29	Administration of Justice and Elections	Revenue	541.06	11.35	369.98
30	Expenditure pertain to Panchayat and Rural Development Department	Revenue	3,056.92	162.74	1,486.53
31	Expenditure pertaining to Planning, Economics and Statistics Department	Revenue	52.01	0.15	28.51
33	Tribal Welfare	Revenue	4,858.83	8.02	4,217.57
36	Transport	Revenue	88.32	0.50	45.93
41	Tribal Area Sub-Plan	Revenue	15,732.25	901.19	12,477.16
47	Technical Education and Manpower Planning Department	Revenue	354.63	11.30	218.73
55	Expenditure pertaining to Women and Child Welfare	Revenue	1,083.75	9.47	650.92
64	Special Component Plan for Scheduled Caste	Revenue	5,512.18	365.93	4,777.56
69	Urban Administration and Development Department - Urban Welfare	Revenue	906.44	0.10	796.47
71	Information Technology and Bio-Technology	Revenue	125.86	1.72	35.63
79	Expenditure pertaining to Medical Education Department	Revenue	919.86	10.00	713.23
.	Public Debt (Charged Appropriation)	Revenue	5,855.79	414.78	5,695.91

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
01	General Administration	Capital	52.75	0.18	30.32
03	Police	Capital	128.88	6.51	106.21
04	Other expenditure pertaining to Home Department	Capital	21.55	0.80	0.80
06	Expenditure pertaining to Finance Department	Capital	0.49	80.00	0.07
12	Expenditure pertaining to Energy Department	Capital	603.51	0.50	269.89
13	Agriculture	Capital	9.96	3.87	6.70
23	Water Resources Department	Capital	438.64	8.00	291.41
24	Public Works-Roads and Bridges	Capital	1,515.95	0.05	793.04
41	Tribal Area Sub-Plan	Capital	3,099.04	301.90	2,154.56
64	Special Component Plan for Scheduled Caste	Capital	1,004.16	136.07	730.50
67	Public Works- Building	Capital	835.73	22.11	377.48
79	Expenditure pertaining to Medical Education Department	Capital	131.81	88.25	100.22
81	Financial Assistance to Urban Bodies	Capital	540.47	29.00	532.47

A few instances where there was excess expenditure at the end of the year are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
27	2202- General Education 02-Secondary Education 110-Assistance to Non-Govt. Secondary Schools	Revenue	32.20	0.00	40.96
33	2202- General Education 02-Secondary Education 110-Assistance to Non-Govt. Secondary Schools	Revenue	45.31	0.00	53.32
58	2245-Relief on Account of Natural Calamities 01-Drought 282-Public Health	Revenue	0.50	20.00	32.74
58	2245- Relief on Account of Natural Calamities 02- Floods, Cyclones etc. 113- Assistance for repairs/reconstruction of Houses	Revenue	10.10	7.00	28.83

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 2021 ranged between 50 *per cent* to 99.52 *per cent* of the total expenditure during the year indicating the tendency to utilise the Budget provision at the fag end of the financial year:-

(₹ in crore)

Major Head	Nomenclature	Ist Qtr.	IInd Qtr.	IIIrd Qtr.	IVth Qtr.	Total	Exp. of March 2021	Percent of March 2021 w.r.t. Total exp.
2030	Stamps and Registration	5.41	4.69	5.99	93.83	109.91	88.50	80.52
2425	Co-operation	14.42	10.93	11.38	139.60	176.33	102.47	58.11
2810	New and Renewable Energy	0.00	16.01	0.09	58.60	74.70	47.80	63.99
2853	Non-ferrous Mining and Metallurgical Industries	11.75	8.25	73.62	123.06	216.68	117.53	54.24
3275	Other Communication Services	0.00	0.00	6.63	29.00	35.63	18.75	52.62
4210	Capital Outlay on Medical and Public Health	48.40	12.81	101.47	349.03	511.71	291.13	56.89
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.00	10.90	43.49	303.91	358.30	251.99	70.33
4235	Capital Outlay on Social Security and Welfare	0.00	0.03	0.10	34.15	34.29	34.12	99.52
4406	Capital Outlay on Forestry and Wild Life	0.25	1.30	1.82	16.60	19.97	11.06	55.38
4801	Capital Outlay on Power Projects	0.00	0.00	20.32	181.79	202.10	181.63	89.87
4810	Capital Outlay on New and Renewable Energy	0.00	0.00	0.00	550.00	550.00	350.00	63.64

CHAPTER-V

Assets and Liabilities

5.1 Assets

The existing form of accounts does not clearly 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 for future generations.

Total investments as share capital in Statutory corporations, Government Companies, Banks, co-operative Investment, Local and Joint Stock Companies stood at ₹ 7,261.30 crore at the end of 2020-21. However, dividends received during the year were ₹ 2.29 crore (0.03 *per cent*) on total investment. At the end of the year 2020-21, investments decreased by ₹ 4.49 crore and dividend income decreased by ₹ 0.10 crore.

Cash Balance with RBI which was (-) ₹ 1,094.99 crore on 01 April 2020, the same stood at (-) ₹ 1,121.67 crore at the end of 31st March 2021. In addition, the Government had invested an amount of ₹ 72,398.15 crore on 139 occasions in 14 days Treasury Bills. The rediscounted amount during the year was ₹ 44,857.74 crore on 128 occasions and the maturity amount was ₹ 29,397.54 crore on 49 occasions. The position of investment during the year 2020-21 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2020	Purchases during 2020-21	Sales during 2020-21	Closing balance on 31 March 2021
5,246.81	72,398.15	74,255.28	3,389.68

5.2 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 fixed by the State Legislature from time to time.

Details of the Public Debt and total liabilities of the State Government for the last five years are as under-

(₹ in crore)

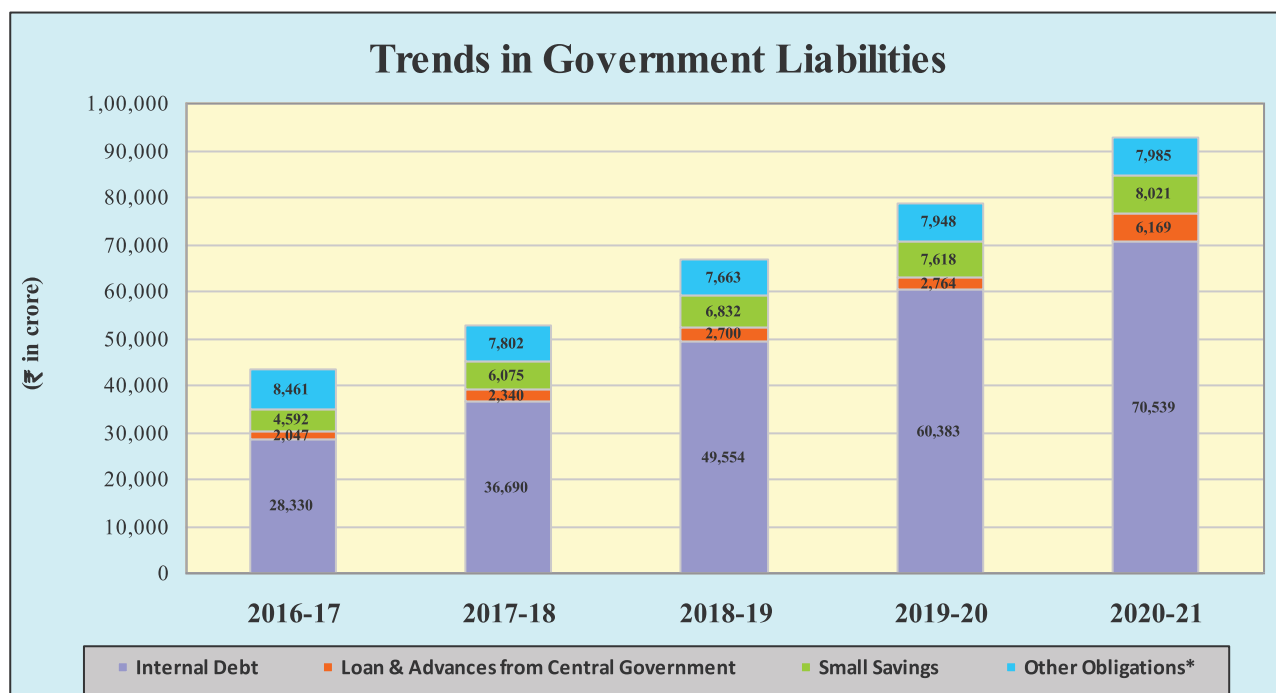
Year	Public Debt	Percentage to GSDP	Public Account	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2016-17	30,377.45	10.47	13,053.41	4.50	43,430.86	14.97
2017-18	39,030.01	13.38	13,877.07	4.76	52,907.08	18.14
2018-19	52,254.22	16.77	14,495.29	4.65	66,749.51	21.42
2019-20	63,146.72	19.18	15,565.74	4.73	78,712.46	23.91
2020-21	76,708.11	21.90	16,006.11	4.57	92,714.22*	26.47

* It includes back to back Loan of ₹ 3109.00 crore provides in lieu of short fall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

There is a net increase of ₹ 14,001.76 crore (17.79 *per cent*) in Public Debt and Public Account in 2020-21 as compared to 2019-20.

(₹ in crore)

Year	Public Debt		Public Account	
	Internal Debt	Loans & Advances from Central Government	Small Savings	Other Obligations
2016-17	28,330	2,047	4,592	8,461
2017-18	36,690	2,340	6,075	7,802
2018-19	49,554	2,700	6,832	7,663
2019-20	60,383	2,764	7,618	7,948
2020-21	70,539	6,169	8,021	7,985



* Other Obligations includes Reserve Funds and Deposits

5.3 Guarantees

In addition to directly raising loans, State Government also guarantees loans raised by the Statutory Corporation, Government Companies and Corporations, Co-operative Societies etc., from the market and financial institutions for implementation of various schemes and programmes. These guarantees are contingent liability on the Consolidated Fund of the State in case of default in the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies etc., for whom the guarantee was extended and are projected outside the State Budget. The position of guarantees by the State Government for the re-payment of Loans (payment of principal and interest thereon) raised by Statutory Corporations, Government Companies and Corporations, Co-operative societies, etc. for the last five years is given below.

(₹ in crore)

Year	Maximum Amount Guaranteed (Principal only)	Amount Outstanding at the end of the year	
		Principal	Interest
2016-17	12,641.13	3,982.97	NA
2017-18	6,549.89	3,881.92	NA
2018-19	19,573.79	10,769.42	NA
2019-20	27,994.79	18,459.36	NA
2020-21	26,694.79	19,836.13	NA

It may be seen from above that Guarantee amount has increased considerably in 2020-21. Details are available in Statement No. 20 of Finance Accounts and these are based on information received from the State Government.

5.4 Liabilities on Retirement benefits

The State Government employees recruited on or after 1 November 2004 are covered under the National Pension Scheme (NPS) which is a Defined Contributory Pension Scheme. In terms of the Scheme, the employee contributes 10 per cent of his/her basic pay and dearness allowance and 10 percent of basic pay and dearness allowance is contributed by the State Government and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/trustee bank. However, Government of Chhattisgarh vide letter dated 29th June 2019 increased the employer's contribution for AIS Officers to 14 *percent* applicable from 1st April 2019 in pursuance of Government of India's order dated 29th January 2019.

During the year 2020-21, the total contribution to the Defined Contributory Pension Scheme was ₹ 2,268.59 crore (₹ 1,133.84 crore of Employee contribution and 1,129.00 crore Government Contribution and ₹ 5.75 crore of Employee and Employer contribution of employees posted on deputation (including AIS Officer)). The Government transferred ₹1,133.25 crore to the Public Account under Major Head 8342-117 Defined Contributory Pension Scheme. The Government contribution to NPS was less by 4.84 crore which resulted in understatement of Revenue and Fiscal Deficit to that extent.

During the year 2020-21, ₹ 1,133.25 crore (consisting of ₹ 1,130.76 crore of Employee contribution and ₹ 2.49 crore of Employee and Employer contribution of deputation employees) was transferred to NSDL/Trustee Bank. The State Government transferred ₹ 1,129.00 crore of employer's contribution to NSDL without routing it through MH 8342-117 into Public Account. The balance amount of ₹ 11.18 crore (₹ 3.08 crore of employees contribution, ₹ 3.26 crore of employee and employer contribution of employees posted on deputation and ₹ 4.84 crore of employer's contribution) is yet to be transferred to the NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

CHAPTER- VI

Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of State Government are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by Government companies and corporations from the market and financial institutions for implementation of various schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Government Companies, Corporations etc and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in under Statement of liabilities in Government accounts. As on 31 March 2021, no adverse balance is appearing in the accounts of Chhattisgarh Government.

6.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of the 2020-21 was ₹ 1,342.78 crore which was related to loans and advances to Government Corporations, Companies, Co-operatives, Non-Government Institutions and Local Bodies. Recovery of Principal aggregating to ₹ 776.64 crore and Interest amounting to ₹ 111.80 crore are in arrears at the end of March 2021.

6.3 Financial assistances to local bodies and others

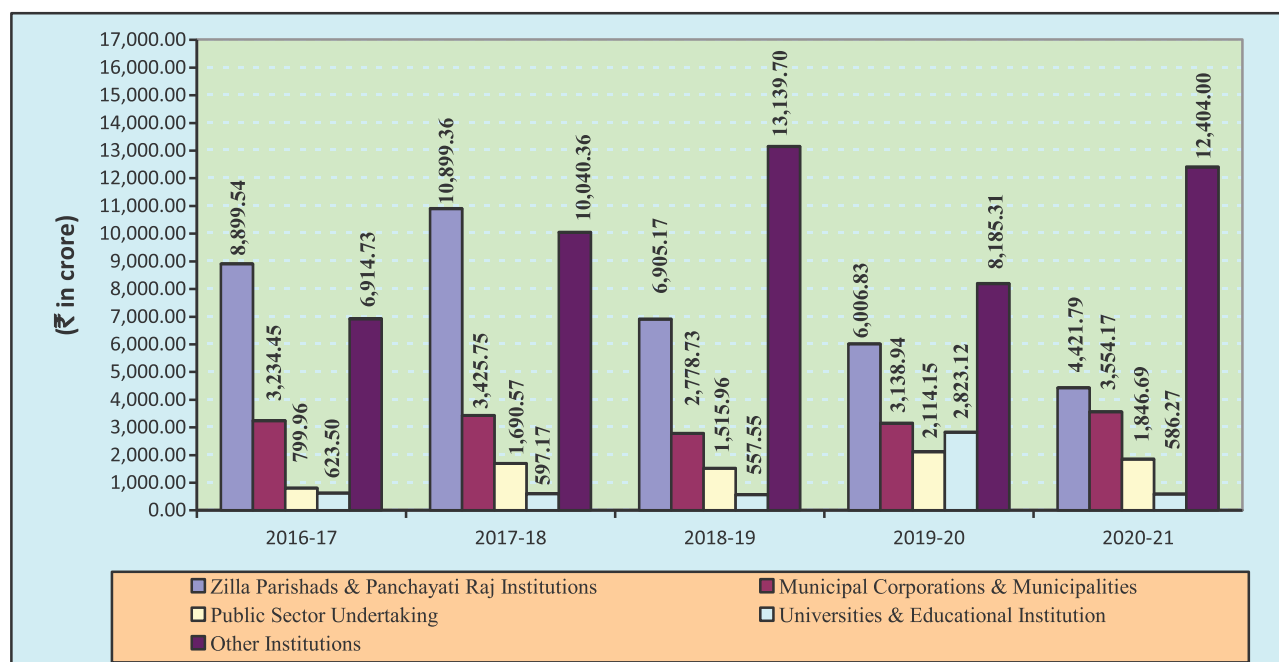
Grants-in-Aid given to local bodies, autonomous bodies etc. increased from ₹ 20,472.18 crore in 2016-17 to ₹ 22,812.92 crore in 2020-21. Grants to Zila Parishads and Panchayati Raj Institutions, Municipal Corporation and Municipalities (₹ 7,975.96 crore) represent 34.96 per cent of total grants given during the year.

Details of Grants-in-Aid given for the past five years are as under:

(₹ in crore)

Sl. No	Name of Institutions	2016-17	2017-18	2018-19	2019-20	2020-21
1	Zilla Parishads & Panchayati Raj Institutions	8,899.54	10,899.36	6,905.17	6,006.83	4,421.79
2	Municipal Corporations & Municipalities	3,234.45	3,425.75	2,778.73	3,138.94	3,554.17
3	Public Sector Undertakings	799.96	1,690.57	1,515.96	2,114.15	1,846.69
4	Universities & Educational Institution, Development Authorities and Cooperative Institutions	623.50	597.17	557.55	2,823.12	586.27
5	Other Institutions and NGO	6,914.73	10,040.36	13,139.70	8,185.31	12,404.00
	Total	20,472.18	26,653.21	24,897.41	22,268.35	22,812.92

Grants-in-Aid Given



6.4 Cash Balance and Investment of Cash Balance

The Status of Cash balance and Investment of cash balance of the State Government for the year 2020-21 is given below:-

(₹ in crore)

Component	As on 01 April 2020	As on 31 March 2021	Net increase (+) /decrease (-)
Cash Balance	(-) 1,094.99	(-) 1,121.67	+26.68
Investment from Cash Balances (GOI Treasury Bills & GOI Securities)	5,246.81	3,389.68	(-)1,857.13
Investment from earmarked fund balances	7,232.27	7,181.07	(-)51.20
(A) Sinking Fund	2,311.94	2,586.94	+275.00
(B) Guarantee Redemption Fund	0.00	0.00	0.00
(C) Other Funds	4,920.33	4,594.13	(-)326.20
Interest Realised	277.40	247.75	(-)29.65

6.5 Reconciliation of accounts

All Budget Controlling Officers (BCOs) are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Chhattisgarh. During the year, receipts amounting to ₹ 47,539.69 crore (56.02 per cent of total receipts) and expenditure amounting to ₹ 78,520.40 crore (90.12 per cent of total expenditure) were reconciled by the State Government.

6.6 Submission of Accounts by Accounts Rendering Units

The Accounts of receipt and expenditure of the Government of Chhattisgarh have been compiled based on the initial Accounts rendered by 29 Treasuries, 53 Public Works Divisions, 53 Forest Divisions, 62 Water Resources Divisions, 29 Rural Engineering Services and 36 Public Health Divisions, 35 Rural Development Divisions, 04 Road Development Divisions and Advices of the Reserve Bank of India. No account has been excluded during the year.

6.7 Unadjusted Abstract Contingent (AC) Bills

Financial Rules (Rule 290 of Central Treasury Rules) and Subsidiary Rules 284 of Chhattisgarh Treasury Code envisage that no moneys should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of Subsidiary Rules 327 of Chhattisgarh Treasury Rules, Controlling Officers are required to present Detailed Contingent Bills not later than 25th of the following month in which AC bills were drawn. Delayed submission or prolonged non submission of supporting DC bills renders expenditure through AC Bills opaque and the expenditure shown in Finance Accounts cannot be vouched as correct or final.

Out of 208 AC bills amounting to ₹ 2,947.73 crore, drawn during the year 2020-21, ₹ 734.50 crore (24.91 *per cent*) were drawn in March 2021. DC Bills in respect of a total of 460 AC bills amounting to ₹ 295.53 crore as on 31 March, 2021 were not received. Details of unadjusted AC bills as on 31 March 2021 pending submission of DC bills are given below:

Details of pending Detailed Contingency Bills

(₹ in crore)

Year	Number of pending DC bills	Amount
2018-19	86	0.98
2019-20	186	191.46
2020-21	172	102.89
Total	444	295.53

The major defaulting department that had not submitted DC bills is Co-operative Department amounting to ₹ 284.26 crore i.e. 96.19 *per cent* (5 bills of ₹ 184.26 crore in 2019-20 and 3 bills of ₹100 crore in 2020-21).

6.8 Status of Suspense and Remittance Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. 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 and remittance for the last five years is given below.

(₹ in crore)

Minor Head	2016-17		2017-18		2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
(a) 8658- Suspense Accounts										
101-Pay and Accounts Office Suspense	48.21	0.44	54.38	0.14	52.55	18.83	67.35	19.50	75.32	15.59
Net	Dr. 47.77		Dr. 54.24		Dr. 33.72		Dr. 47.85		Dr. 59.73	
102-Suspense Accounts (Civil)	2.20	0.16	19.26	0.98	32.44	0.17	30.81	0.17	29.62	0.17
Net	Dr. 2.04		Dr. 18.28		Dr. 32.27		Dr. 30.64		Dr. 29.45	
109-Reserve Bank Suspense- Headquarters	(-)0.37	(-)3.08	(-)0.67	(-)0.08	2.61	3.02	3.57	0.01	1.61	0.04
Net	Dr. 2.71		Cr. 0.59		Cr. 0.41		Cr. 3.56		Dr. 1.57	
110-Reserve Bank Suspense- Central Accounts Office	0.73	0.15	0.14	0.00	1.72	0.00	0.00	84.11	13.62	0.01
Net	Dr. 0.58		Dr. 0.14		Dr. 1.72		Dr. 84.11		Dr. 13.61	
(b) 8782- Remittance										
102-Public Works Remittance	29.92	22.45	18.29	11.50	112.34	9.13	74.83	42.43	74.32	9.13
Net	Dr. 7.47		Dr. 6.79		Dr. 103.21		Dr. 32.40		Dr. 65.19	
103-Forest Remittance	12.14	0.33	10.84	7.11	37.83	5.22	36.20	5.44	50.44	5.56
Net	Dr. 11.81		Dr. 3.73		Dr. 32.61		Dr. 30.76		Dr. 44.88	

6.9 Status of Outstanding Utilization Certificates

As per Rule 182 of Chhattisgarh Financial Code Volume-1, in case of an annual or non-recurring conditional grant, the Department officer on whose signature or counter- signature the Grants-in-Aid bill is drawn, shall furnish the Utilization Certificate to the Principal Accountant General (A&E) on or before 30 September of the following year to which the grant is related. As on 31 March 2021, 460 UC's amounting to ₹ 7,016.93 crore are outstanding as detailed below:

(₹ in crore)

Year	Number of Utilization Certificate awaited	Amount
2018-19	67	245.61
2019-20	155	3,445.21
2020-21	238	3,326.11
Total	460	7,016.93

6.10 Gross State Domestic Product (GSDP) over the past five years

GSDP is the market value of all officially recognized 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:-

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

(₹ in crore)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
India's GDP (₹ in crore)	1,52,53,714	1,67,73,145	1,88,40,731	2,03,39,849	1,97,45,670
Growth rate of GDP (in percentage)	10.82	9.96	12.30	7.96	(-)2.92
State's GSDP (₹ in crore)	2,62,263	2,91,681	3,11,660	3,29,180	3,50,270
Growth rate of GSDP (in percentage)	11.98	11.22	9.66	5.62	6.41

(Source: India's GDP figure has been taken from Website of the Ministry of Statistics and Programme Implementation, Government of India and States' GSDP figure has been provided by the Department of Economic and Statistics, Government of Chhattisgarh)

6.11 Commitment on Account of Incomplete Capital Works

A total expenditure of ₹ 11,859.44 crore was incurred up to the year 2020-21 by the State Government on 341 incomplete projects, each involving ₹ 10 crore and above, against estimated cost for ₹ 14,834.49 crore as detailed in Appendix IX in Volume-II of the Finance Accounts. A summarised view on commitments on account of "Incomplete Capital /Works" is furnished below:

(₹ in crore)

S. No.	Category of works (No. of works)	Estimated cost of works	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Estimated cost after revision (No. of works)
1	Water Resources Department (167)	6,630.75	236.02	6,665.94	NA	4,325.65 (58)
2	Building Works (21)	1,127.90	131.44	934.75	NA	1,079.39 (12)
3	Bridge Works (38)	785.30	25.81	588.24	NA	66.69 (04)
4	Road Works (115)	6,290.54	321.34	3,670.51	NA	2,590.12 (17)
Total		14,834.49	714.61	11,859.44	NA	8,061.85

6.12 Transfer of funds to Personal Deposit (PD) Accounts

PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21, an amount of ₹ 11.28 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹ 491.06 crore was credited through challans. This includes ₹ 0.86 crore transferred in March 2021 from the Consolidated Fund of the State. This is 0.17 per cent of the total credit to PD account during the year, of which, ₹ 0.50 crore was transferred on the last working day of March 2021.

In terms of serial no. 2 (b) of State Government Order Subsidiary Rule 543 of Chhattisgarh Treasury Code, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer at the end of the financial year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Principal Accountant General (A&E) by 31st March every year.

44 Administrators (out of 208) of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures and 44 annual verification certificates were furnished by them to the Treasury Officer for onward submission to the Principal Accountant General office. Details of PD accounts as on 31st March 2021 are given below:

Details of Personal Deposit Accounts

(₹ in crore)

Opening Balance		Addition / Receipts during the year		Closed/ Disbursements during the year		Outstanding	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
223	1,585.26	03	502.34	18	526.65	208	1,560.95

State Government's order below Subsidiary Rule 590 of Chhattisgarh Treasury Code, state that the Administrator shall maintain detailed account of the scheme/project for which the PD Account has been opened. As per rule 543 of State Treasury Code, if any PD Account is not operated upon for a period of three years and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed. During the year, 18 in-operative Personal Deposit Accounts having a balance of ₹ 0.06 crore were closed. As on 31 March 2021, 16 Personal Deposit accounts having a balance of ₹ 13.54 crore remained inoperative out of total 208 Personal Deposit Accounts.

6.13 Investments

Details of Government Investments in various Public Sector Undertakings, Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies, Co-operative Institutions and Local Bodies are depicted in Statement 8 and 19 of the Finance Accounts. At the end of the year, Government invested ₹ 7,261.30 crore in 1522 entities.

6.14 Status of Reserve Funds

Details of Reserve Funds and their investments are available in Statements 21 and 22 of the Finance Accounts. There were 17 Reserve Funds earmarked for specific purposes, out of which, 14 funds were operative and three funds are in operative. The total accumulated balance at the end of 31 March 2021 in these funds was ₹ 9,180.67 crore (₹ 9,180.57 crore in operative funds and ₹ 0.10 crore in in-operative funds), out of which ₹ 7,181.07 crore (78.22 per cent) was invested. Out of the total accumulated balance, ₹ 5,070.59 crore was under Interest bearing Reserve Fund and ₹ 4,110.08 crore under Non-Interest bearing Reserve Fund.

6.14.1 State Disaster Response Funds (SDRF)

Government of India, Ministry of Home Affairs vide Office Memorandum dated 30 July 2015 issued guidelines on Constitution and Administration of SDRF based on the recommendations of Fourteenth Finance Commission.

In September 2018, Government of India, Ministry of Home Affairs decided to enhance its contribution to the fund from 75 per cent to 90 per cent with effect from 1 April 2018. However, the Central Government continued to contribute in the existing pattern of 75 per cent in the year 2018-19 and 2019-20 instead of revised sharing pattern.

During the year 2020-2021, the State Government received ₹ 345.60 crore as Central Government Share. The State Government share during the year is ₹ 115.20 crore. The State Government transferred ₹ 230.40 crore (Central Share ₹ 172.80 crore, State Share ₹ 57.60 crore) to the Fund under Major Head 8121-122 SDRF. The State Government did not receive any amount from the Central Government towards NDRF.

Non transfer of remaining amount of Central Share of ₹ 172.80 crore and State Share of ₹ 57.60 crore understates the Revenue Deficit and Fiscal Deficit. In addition, the State Government also transferred ₹ 89.00 crore (Central Share ₹ 66.75 crore received during 2019-20 and State Share ₹ 22.25 crore) to the fund during the year.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)							
Opening balance (01 April -2020)	Transfer of Centre's Contribution	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
491.88	239.55*	79.85**	0.00	328.73	717.50	103.11	Nil

* ₹ 172.80 Crore of 2020-21 and Rs. 66.75 crore of 2019-20.

** ₹ 57.60 crore of 2020-21 and Rs. 22.25 crore of 2019-20.

The entire expenditure of ₹ 717.50 crore incurred on natural calamities was set off (Major Head 2245- Relief on Account of Natural Calamities) against the Fund balance of ₹ 820.61 crore, leaving a balance of ₹ 103.11 crore in the Fund as of 31 March 2021.

As per the notification on SDRF, the balance of the fund is to be invested in Government of India securities, auctioned treasury bills, interest earning deposits and certificate of deposits with Scheduled Commercial Banks. Details of Investment of the balance of the fund are awaited.

6.14.2 Consolidated Sinking Funds (CSF)

The Government of Chhattisgarh set up the Consolidated Sinking Fund for amortization of loans in 2006-07. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:-

(₹ in crore)

Opening balance as on 01.04.2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31.03.2021
	Required contribution	Contribution and interest added during the year				
2,311.94	393.56	275.00	0.00	2,586.94	275.00	2,586.94

6.14.3 Guarantees Redemption Funds (GRF)

The Twelfth Finance Commission had recommended the constitution of a GRF to meet the State's obligation on guarantees. However, the Government of Chhattisgarh has not created Guarantee Redemption Fund as intimated vide letter dated 29 June 2021.

6.14.4 Non-transfer of cess (Infrastructure Development Cess and Environment Fund)

The amount of cess collected in previous year has to be transferred into the respective fund under public account in the ensuing year. In the previous financial year, the Government collected ₹ 219.90 crore as Infrastructure Development Cess and ₹ 219.90 crore as Environment Cess (other than Labour Cess) under Minor Head 103-Rates and Cess on Land below the Major Head 0029-Land Revenue for subsequent transfer into the Infrastructure Development Fund and Environment Fund. Out of total collection of ₹ 439.80 crore, no amount was transferred to the fund by the State Government during the year 2020-21. Details of cess collected in the previous year but not transferred to the fund 2020-21 are given below:

(₹ in crore)

SI No	Head of Account	Description of Cess	Amount
1.	8229-200	Infrastructure Development Cess	219.90
2	8229-200	Environment Cess	219.90
Total			439.80

Non-transfer of cess into relevant funds resulted in understatement of Revenue and Fiscal Deficit by ₹ 439.80 crore.

6.15 Compliance of Indian Government Accounting Standards

6.15.1 Accounting Standards on Guarantees (IGAS-1)

Accounting Standards (IGASs) have been notified by Government of India, the details of compliance with which are given below-

Guarantees given by Government- Disclosure requirements (IGAS 1): 85 *per cent* of Guarantee institutions have furnished the information relating to guarantees in prescribed format of IGAS-I. The details of Guarantees are shown in Budget Documents (Volume-5) of the State Government. Hence, the State Government is not fully compliant with this IGAS.

6.15.2 Accounting Standards on Grant-in-aid (IGAS-2)

Accounting and Classification of Grants-in-Aid (IGAS-2): In compliance with the above standards, Grants-in-Aid received by the government are classified and accounted as revenue receipts of the State Government. Grants-in-Aid disbursed by the Government are accounted as revenue expenditure of the State Government but the State Government has disbursed Grants-in-Aid of ₹ 1,837.67 crore for creation of Capital Assets and accounted as Capital Expenditure instead of Revenue Expenditure. Information relating to Grants-in-Aid have not been received from the State Government in prescribed format of IGAS 2. Hence, the State Government is not fully compliant with this IGAS.

6.15.3 The Accounting Standards on Loans and Advances (IGAS-3)

Loans and Advances made by the Government (IGAS-3): All the disclosures as mentioned in this Standard have been included in the Finance Accounts. 53 out of 94 Budget Controlling Officers i.e., 57 *per cent* have furnished the information relating to loans and advances made by the Government in prescribed format of IGAS-3. Hence, the State Government is not fully compliant with this IGAS.

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