



**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended 31 March 2017**



**Government of Chhattisgarh
Report No. 1 of the year 2018**

**Report of the
Comptroller and Auditor General of India
on
State Finances**

for the year ended 31 March 2017

**Government of Chhattisgarh
Report No. 1 of the year 2018**

©
**COMPTROLLER AND
AUDITOR GENERAL OF INDIA**
www.cag.gov.in

Email: agauchhattisgarh@cag.gov.in

Contents

Description	Reference	
	Paragraph	Page No.
Preface	-	v
Executive Summary	-	vii
CHAPTER I: FINANCES OF THE STATE GOVERNMENT		
Gross State Domestic Product (GSDP)	1.1	1
Summary of fiscal transactions in 2016-17	1.1.1	1
Review of the fiscal situation	1.1.2	3
Budget estimates and actual	1.1.3	5
Gender Budgeting	1.1.4	6
Resources of the State	1.2	6
Resources of the State as per Annual Finance Accounts	1.2.1	6
Funds transferred to State Implementing Agencies outside the State Budget	1.2.2	7
Revenue Receipts	1.3	8
State's Own Resources	1.3.1	8
Cost of collection of taxes	1.3.2	10
Grants-in-aid from Government of India	1.3.3	10
Central Tax transfer	1.3.4	11
Forgone Revenue	1.3.5	11
Capital Receipts (CR)	1.4	12
Recoveries from loans and advances	1.4.1	12
Debt receipts from internal sources	1.4.2	12
Loans and advances from Government of India (GOI)	1.4.3	13
Public Accounts balances	1.5	13
Application of resources	1.6	14
Capital Expenditure (CE)	1.6.1	14
Revenue Expenditure (RE)	1.6.2	15
Committed expenditure	1.6.3	15
Quality of expenditure	1.7	17
Adequacy of public expenditure	1.7.1	17
Efficiency of expenditure use	1.7.2	18
Expenditure on selected Social and Economic services	1.7.3	18
Financial analysis of Government expenditure and investments	1.8	19
Financial results of irrigation projects	1.8.1	19
Incomplete projects	1.8.2	19
Investment and returns	1.8.3	20
Loans and advances by State Government	1.8.4	21
Cash Balances and investment of Cash Balances	1.8.5	22
Assets and Liabilities	1.9	23
Growth and composition of Assets and Liabilities	1.9.1	23
Fiscal Liabilities	1.9.2	23
Transactions under Reserve Funds	1.9.3	24
State Disaster Response Fund (SDRF)	1.9.4	26
Consolidated Sinking Fund	1.9.5	26
Infrastructure Development Fund	1.9.6	26

Contents

Description	Reference	
	Paragraph	Page No.
Status of Guarantees	1.9.7	27
Debt management	1.10	28
Debt profile	1.10.1	28
Debt sustainability	1.10.2	29
CHAPTER II: FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Summary of Appropriation Accounts	2.1	31
Financial Accountability and Budgetary Management	2.2	32
Excess over provisions relating to previous years (2000-01 to 2016-17) requiring regularization	2.2.1	32
Persistent excess expenditure	2.2.2	32
Excess expenditure under schemes	2.2.3	33
Savings	2.2.4	33
Persistent savings	2.2.5	34
Entire budget provisions not utilised under sub heads	2.2.6	34
Supplementary provisions under Grants/Appropriations	2.2.7	34
Supplementary provisions under sub heads/schemes	2.2.8	34
Excessive/unnecessary/insufficient re-appropriation of funds	2.2.9	35
Surrender in excess of actual savings	2.2.10	35
Anticipated savings not surrendered	2.2.11	35
Rush of expenditure	2.2.12	35
Advances from the Contingency Fund	2.3	36
CHAPTER III: FINANCIAL REPORTING		
Outstanding Utilisation Certificates (UCs)	3.1	37
Utilisation Certificates of Finance Commission Grants	3.1.2	37
Delay in submission of accounts of Public Sector Undertakings	3.2	38
Dividend not declared by PSUs	3.2.1	39
Abstract Contingent bills and Detailed Contingent bills	3.3	39
Plan expenditure drawn on AC bills	3.3.1	39
Wrong accountal of AC bills	3.3.2	40
DC bills prepared prescribed format and supporting vouchers	3.3.3	40
Delay in submission of detailed contingent bills	3.3.4	41
Non maintenance of AC/DC bill register	3.3.5	41
Reporting of cases of misappropriation, losses, etc.,	3.4	42
Classification between Revenue and Capital	3.5	43
Opening of new sub heads/detailed heads of accounts	3.6	43
Booking under minor head 800	3.7	43
Findings from Local Audit	3.8	44
Parking of fund outside the Government Account	3.8.1	44
Non Adjustment of Temporary Advances	3.8.2	45
Improper maintenance of Cash Books	3.8.3	45
Building and Other Construction Workers Welfare Cess	3.9	46
Year wise receipt and utilisation of Labour Cess	3.9.1	46
Reconciliation of receipt and expenditure	3.10	46
Apportionment of balances on reorganisation of the State	3.11	47
Follow up on Audit Report on State Finances	3.12	47
Impact on Revenue Surplus and Fiscal Deficit	3.13	47

Appendix No.	Description	Page No.
Appendix 1.1 Part-A	State Profile of Chhattisgarh	51
Appendix 1.1 Part-B	Structure and form of Government Accounts	52
Appendix 1.1 Part-C	Layout of Finance Accounts	52
Appendix 1.2	Methodology adopted for assessment of fiscal position	54
Appendix 1.3 Part-A	Abstract of receipts and disbursements in 2016-17	55
Appendix 1.3 Part-B	Summarised financial position of the Government of Chhattisgarh	58
Appendix 1.4	Actuals vis-à-vis Budget Estimates for 2016-17	59
Appendix 1.5	Budget provision and expenditure on women during 2016-17	61
Appendix 1.6	Time Series Data Analysis of State Government finances	62
Appendix 1.7	Details of loans and recovery of instalment along with interest to <i>Danteshwari Maiya</i> Co-operative Sugar Mill	65
Appendix 1.8	Summary of total discrepancies in Reserve Bank Deposit	66
Appendix 1.9	Year wise collection of Infrastructure development cess and its transfer to infrastructure development fund and Reserve Fund	67
Appendix 1.10	Non utilization of Infrastructure Development Fund	67
Appendix 2.1	Excess expenditure under Grants/Appropriations	68
Appendix 2.2	Schemes where excess expenditure was more than ₹ 10 crore	69
Appendix 2.3	Saving in excess of ₹ 10 crore each case and more than 20 <i>per cent</i> of the total provision	70
Appendix 2.4	Grant wise details where substantial savings (₹ 20 crore and above) occurred during the year	72
Appendix 2.5	Sub-head wise details where substantial savings (₹ 20 crore and above) occurred during the year	73
Appendix 2.6	List of Grants having persistent savings during 2012-13 to 2016-17	74
Appendix 2.7	Cases in which the entire provision of ₹ 10 crore or more remained unutilized	77
Appendix 2.8	Supplementary provision (₹ one crore or more in each case) proved unnecessary under Grants	79
Appendix 2.9	Excessive supplementary provisions under Grants	81
Appendix 2.10	Unnecessary supplementary provisions under sub heads	82
Appendix 2.11	Excessive supplementary provisions under sub heads	84
Appendix 2.12	Inadequate supplementary provisions under sub heads	86

Contents

Appendix No.	Description	Page No.
Appendix 2.13	Excessive/unnecessary/insufficient re-appropriation of funds (where excess/savings were ₹ 10 crore or above)	87
Appendix 2.14	Surrender in excess of actual savings	89
Appendix 2.15	Savings (more than ₹ one crore) occurred but no part of which had been surrendered	91
Appendix 2.16	Savings of ₹ one crore and above that remained to be surrendered	92
Appendix 2.17	Rush of expenditure during the year 2016-17	94
Appendix 3.1	Utilisation certificates outstanding as on 31 March, 2017	96
Appendix 3.2	Status of DDO wise list of unutilized Grants of Finance Commissions	97
Appendix 3.3	List of outstanding DC bills as on 31st March 2017	98
Appendix 3.4	Status of delay in submission of DC bills	98
Appendix 3.5	Department/category-wise details in respect of cases of loss to Government due to theft, defalcation, loss of Government property/material	99
Appendix 3.6	Year-wise analysis of the loss to Government (cases where final action was pending at the end of 31 March 2016)	100
Appendix 3.7	Recovery in loss cases intimated during 2016-17	102
Appendix 3.8	Expenditure of Revenue nature budgeted under Capital section	103
Appendix 3.9	Details of irregular sanction	104
Appendix 3.10	Booking under minor head 800- Other Receipts during 2016-17	109
Appendix 3.11	Booking under minor head 800- Other Expenditure during 2016-17	110
Appendix 3.12	Parking of funds outside Government Accounts	110
Appendix 3.13	Status of Department wise and year wise unadjusted Temporary Advance	111
Appendix 3.14	Improper maintenance of Cash Book amounting to ₹ 79.44 crore	113
Appendix 3.15	Improper maintenance of Cash Book	115
-	Glossary of abbreviations	117

Preface

This Report has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution.

This Report on the finances of the Government of Chhattisgarh (GoCG) intends to assess the financial performance of the State during 2016-17 and to provide the State Legislature with inputs based on audit analysis of financial data. The Report attempts to analyse the financial performance against the targets envisaged by the Chhattisgarh Fiscal Responsibility and Budget Management (Amendment) Act, 2017, the 14th Finance Commission (FFC) Report and the Budget Estimates of 2016-17. The Report is structured in three Chapters.

Chapter-I is based on the audit of the Finance Accounts and makes an assessment of Chhattisgarh Government's (GoCG) fiscal position as on 31 March 2017. It provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns.

Chapter-II is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter-III is an inventory of the GoCG's compliance to various reporting requirements and financial rules.

The audit has been conducted in conformity with Auditing Standards issued by the Comptroller and Auditor General of India.

A gist of important findings of this report is also included as a separate chapter in the Report of the Comptroller and Auditor General of India on General and Social Sector, Government of Chhattisgarh for the year ended March 2017.

EXECUTIVE SUMMARY

Executive Summary

Fiscal Situation of the State

Revenue receipts (RR), revenue expenditure (RE) and capital expenditure (CE) have increased from 2012-13 to 2016-17 even after adjusting for inflation. However, adjusted RE as a percentage of GSDP decreased during 2015-16. Similarly, adjusted RR and CE as a percentage of GSDP decreased during 2013-14.

Paragraph 1.1.1

The State has achieved revenue surplus, fiscal deficit and ratio of outstanding debt to GSDP targets of the budget estimates 2016-17, the Fiscal Responsibility and Budget Management Act (FRBM) and Fourteenth Finance Commission (14th FC).

Paragraph 1.1.2

The primary deficit of the Government of Chhattisgarh ranged between ₹ 1,361 crore and ₹ 6,281 crore during 2012-17 indicating that non-debt receipts were not sufficient to meet the primary expenditure of the State.

Paragraph 1.1.2.2

Resources mobilization

Revenue receipts (₹ 53,685 crore) increased by ₹ 7,617 crore (16.53 per cent) over the previous year (₹ 46,068 crore), which was lower than the budget estimates (₹ 61,427 crore).

Revenue expenditure (₹ 48,165 crore) increased by ₹ 4,464 crore (10.21 per cent) over 2015-16, which was lower than the budget estimates (₹ 56,390 crore).

Capital expenditure (₹ 9,471 crore) increased by ₹ 1,526 crore (19.21 per cent) over 2015-16, which was lower than the budget estimates (₹ 13,004 crore).

Recommendation: *The Finance Department should rationalise the budget preparation exercise, so that the persisting gap between the budget estimates and actuals is bridged.*

Paragraphs 1.1.3, 1.2.1, 1.6.1 and 1.6.2

Summary of important audit findings and recommendations:

Gender Budget

Out of budget provisions of ₹ 1,455.87 crore for 25 schemes exclusively for women centric works, only ₹ 883.38 crore (60.68 per cent) was spent.

Recommendation: *The Finance Department should review all gender budget schemes periodically by coordinating between various departments, so that, provisions for women centric works are fully utilised.*

Paragraph 1.1.4

New Pension Scheme (NPS)

Deductions of New Pension Scheme contributions from the employees commenced from March 2006 along with arrears of contribution for the period December 2004 to February 2006. During 2006-17 against employee's

contribution of ₹ 1,318.68 crore, the State Government contributed ₹ 1,294.70 crore resulting in short contribution of ₹ 23.98 crore. State Government did not compute the liability towards interest payable to subscribers on delayed transfer of fund to NSDL/Trustee bank.

As on 31 March 2017, ₹ 29.27 crore remained under Major Head 8342-117, pending transfer to NSDL/Trustee Bank. Short contribution of ₹ 23.98 crore and non-transfer of ₹ 29.27 crore resulted in unnecessary creation of liability of ₹ 53.25 crore to the State Government.

Further, out of ₹ 29.27 crore lying payable in Public Account, pending transfer to NSDL as of 31 March 2017, only ₹ 3.47 crore was pending as of 30 June 2017.

Recommendation: *The State Government should ensure that employees' contributions along with the matching employer's share are transferred to NSDL immediately. Appropriate action may be initiated against departmental officers/officials who fail to transfer contribution under the NPS on time.*

Paragraph 1.6.3

Adequacy of Public expenditure

During 2016-17, the ratio of development expenditure, social service expenditure, education and health sector expenditure to aggregate expenditure was more than average for the General Category States (GCS). However, the ratio of capital expenditure to aggregate expenditure was less than that of GCS.

Paragraph 1.7.1

Financial results of irrigation projects

Though no irrigation scheme was declared as commercial by the Government of Chhattisgarh contrary to the recommendation of the Finance Commission, the gap in cost recovery (-88 per cent) was better than the neighbouring states of Madhya Pradesh (-49 per cent), Jharkhand (eight per cent) and Uttar Pradesh (20 per cent).

Recommendation: *The State Government may initiate measures to declare irrigation projects as commercial for assessing cost recovery as per Finance Commission recommendations.*

Paragraph 1.8.1

Incomplete projects

The Public Works Department and Water Resources Department had 145 incomplete projects (estimated cost ₹ 5,847.17 crore) with cost over-run of ₹ 2,435.03 crore in 48 projects (where costs have been revised) till date. Since the State Government has not evaluated the cost of 97 incomplete projects, the actual amount of expenditure to be incurred by the State could not be ascertained.

Recommendation: *The Public Works Department and Water Resource Department may re-evaluate the cost of all incomplete projects and evolve a mechanism for timely completion of projects.*

Paragraph 1.8.2

Return on Investment, Loans and Advances

The State Government incurred a loss of ₹ 1,163.34 crore on account of difference between Government's borrowing cost and returns on investment during 2012-17.

Also, the State Government has incurred a loss of ₹ 130.43 crore on account of difference between Government's borrowing cost and loans and advanced over the past five years.

Recommendation: *The State Government should review investment in companies/corporations/banks whose financial performance do not even meet the borrowing cost of capital. Similarly, the State Government should ensure that loans are advanced to various entities at interest rates equal to or greater than the interest rates which Government pays on borrowed funds.*

Paragraphs 1.8.3 and 1.8.4

State Disaster Response Fund (SDRF)

The SDRF had a closing balance of ₹ 693.20 crore as of March 2017, which was not invested, contrary to guidelines. On the basis of the overdraft interest rates of the RBI, it is estimated that the State Government liability on accumulated interest amounted to ₹ 225.87 crore from 2010 onwards, and ₹ 31.43 crore in 2016-17 alone, overstating the revenue surplus and understating the fiscal deficit for the respective years to that extent.

Recommendation: *The State Government should invest balances lying under SDRF as per the guidelines.*

Paragraph 1.9.4

Infrastructure Development Fund (IDF)

During 2005-06 to 2016-17, the Government collected ₹ 727.63 crore towards Infrastructure Development Cess (IDC), out of which only ₹ 423.39 crore (58 per cent) was transferred to IDF. The balances in IDF were not utilised as of 31 March 2017. The non-transfer of ₹ 304.24 crore has increased the liability of State and also overstated the revenue surplus and understated fiscal deficit during the respective financial years.

Recommendation: *State Government should ensure that the Infrastructure Development Cess is regularly transferred to the fund and utilised as provided in the Act.*

Paragraph 1.9.6

Status of Guarantees- contingent liabilities

As per the recommendation of the 12th Finance Commission, the Government of Chhattisgarh was required to constitute a Guarantee Redemption Fund (GRF) with minimum annual contribution of 0.50 per cent of outstanding guarantees at the beginning of the year. Accordingly, the State Government was required to create a GRF and transfer ₹ 112.60 crore to the Fund from 2005-06 to 2016-17 out of which, ₹ 9.94 crore pertains to 2016-17 alone. The State Government, however, has not created the GRF. Consequently, the liability of the State Government increased by ₹ 112.60 crore and overstated the revenue surplus and understated the fiscal deficit in the relevant years.

Recommendation: State Government should create and operate the Guarantee Redemption Fund as per the recommendations of the 12th Finance Commission.

Paragraph 1.9.7

Surrender on the last day of the financial year

Against the overall saving of ₹ 19,743.88 crore, ₹ 3,827.93 crore (19.39 per cent) was lapsed at the end of financial year. Out of balance savings of ₹ 15,915.95 crore, ₹ 15,894.65 crore was surrendered on 31 March 2017 leaving no scope for utilisation of these funds for other development purposes.

Recommendation: All anticipated savings should be surrendered on time so that the funds can be utilised for other development purposes.

Paragraph 2.1

Excess over provisions requiring regularisation

The State Government failed to get regularised by the Legislature an excess expenditure of ₹ 3,257.55 crore over provisions during 2000-01 to 2016-17 as required under the Constitution of India.

Recommendation: The State Government is required to get all the existing cases of excess expenditure regularised at the earliest and in future such expenditure may be completely stopped, except in case(s) of dire and extreme emergency, where the expenditure should only be met from the Contingency Fund. Appropriate action may also be taken against departmental officers who incur excess expenditure over legislature approval.

Paragraph 2.2.1

Savings

Savings of ₹ 17,337.73 crore (87.81 per cent of total savings of ₹ 19,743.88 crore) occurred in 37 cases relating to 29 grants and one appropriation where such savings exceeded ₹ 100 crore and were 10 per cent or more of the grant.

In 52 cases under 41 grants and one appropriation, there were persistent savings of ₹ 10 crore or more of the total provisions during the last five years. In eight cases, there were persistent savings of more than 30 per cent of the provision.

Recommendations: The Finance Department should review monthly expenditure more effectively so that all anticipated savings are surrendered on time.

Paragraphs 2.2.4 and 2.2.5

Rush of Expenditure

An expenditure of ₹ 5,569.91 crore (64 per cent of total expenditure of ₹ 8,756.54 crore) was incurred in the last quarter of the year 2016-17 in 39 major heads. Of this, ₹ 2,776.67 crore (32 per cent of total expenditure) of total expenditure was incurred in the month of March 2017 avoiding the provisions of budget manual.

Recommendation: *The Finance Department should control rush of expenditure during the fag end of the financial year.*

Paragraph 2.2.12

Advances from Contingency Fund

The State Government withdrew ₹ 2.09 crore in June 2016 from the Contingency Fund to meet expenditure of the Tourism Department which was neither unforeseen nor of emergent nature.

Recommendation: *The State Government should ensure that no advances are drawn from the Contingency Fund except to meet expenditure of emergent and unforeseen nature, as stipulated under the Constitution of India.*

Paragraph 2.3

Outstanding Utilisation Certificates against the grants

Utilisation Certificates (UCs) of ₹ 5,016.79 crore against Grants-in-aid bills drawn by different departments were outstanding as on 31 March 2017.

Recommendation: *The Finance Department should prescribe a time frame within which administrative departments releasing grants collect UCs pending for more than the time stipulated in the grant orders, and also ensure that till such time, administrative departments release no further grants to defaulting grantees. The Government may initiate appropriate action against departmental officers who default in submission of UCs on time.*

Paragraph 3.1

Delay in submission of accounts of PSUs

The accounts of 13 working PSUs (20 accounts) were in arrears ranging from one to five years. Despite this, the State Government had extended Budgetary support of ₹ 7,707.17 crore in eight working PSUs {equity: ₹ 490 crore, guarantees: ₹ 3,410.30 crore, Grants: ₹ 570.82 crore and others (subsidy): 3,236.05 crore} during the period.

Recommendation: *The Finance Department should review the cases of all PSUs that are in arrears of accounts, ensure that the accounts are made current within a reasonable period, and stop financial support in all cases where accounts continue to be in arrears.*

Paragraph 3.2

Declaration of dividend

The State Government had not formulated any dividend policy under which PSUs are required to pay a minimum return on the paid up share capital contributed by the State Government. As per their latest finalised accounts, nine PSUs with Government equity of ₹ 6,146.97 crore earned an aggregate profit of ₹ 74.43 crore in 2016-17. Only one PSU, i.e., *Chhattisgarh Rajya Van Vikas Nigam Limited* proposed dividend of ₹ 0.87 crore, i.e., 9.94 per cent of its net profit of ₹ 8.75 crore during 2016-17.

Recommendation: State Government should formulate a dividend policy for return on its investments as share capital, and ensure that profit earning PSUs declare dividend in terms of the policy.

Paragraph 3.2.1

Outstanding Detailed Contingent bills

At the end of March 2017, Detailed Contingent bills amounting to ₹ 25.19 crore were outstanding against 115 Abstract Contingent bills advanced during 2014-2017.

Recommendation: The Finance Department should ensure that all controlling officers adjusted all ACs bill within the prescribed period, and also ensure that appropriate departmental action is initiated against such officers who violates such instructions.

Paragraph 3.3

Opening of new sub heads/detailed heads accounts

In violation of Article 150 of the Constitution of India, GoCG has opened 57 new sub-heads/detailed heads under the Revenue and Capital section in the budget during 2016-17 without approval of Accountant General.

Recommendation:- The Finance department should open new Sub head/detailed head under the minor head after the consultation with Accountant General.

Paragraph 3.6

Booking under minor head 800

GoCG departments routinely operated minor head 800 which is to be operated only in rare cases. During 2016-17, ₹ 1,377.39 crore under expenditure and ₹ 2,290.09 crore under receipts were booked under minor head 800 resulting in opaqueness of transactions.

Recommendation: The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate head of account.

Paragraph 3.7

Parking of fund outside the Government account

During the period 2011-16, ₹ 36.00 crore was withdrawn from the treasuries and irregularly parked outside the Government accounts.

Recommendation: Government should take necessary action to avoid parking funds and take disciplinary action against departmental officers who irregularly park Government money outside Government accounts.

Paragraph 3.8.1

Apportionment of balances as on reorganisation of the State

Balances amounting to ₹ 669.76 crore under Public Accounts along with balance under Capital section ₹ 5,755.20 crore and Loans and Advances

₹ 2,176.05 crore remained to be apportioned between the successor states of Madhya Pradesh and Chhattisgarh, almost two decades after the reorganisation of the erstwhile State of Madhya Pradesh with effect from November 2000.

Recommendation: The State Government is required to liaison with the Government of Madhya Pradesh to expedite the apportionment of balances under Public Accounts, capital section and Loans and advances between the two successor States.

Paragraph 3.11

Impact on Revenue surplus and Fiscal deficit

As per Finance Accounts, the impact of incorrect booking/accounting of expenditure and revenue resulted in overstatement of revenue surplus amounts to ₹ 1,509.67 crore and understatement of fiscal deficit to the tune of ₹ 30.79 crore.

However, as discussed in various places in the report, the impact of incorrect booking/accounting of expenditure and revenue as worked by Audit amounts to overstatement of revenue surplus by ₹ 1,656.47 crore and understatement of fiscal deficit to the tune of ₹ 46.01 crore. The liabilities of the State were understated to the extent of ₹ 2,650.96 crore.

Paragraph 3.13

CHAPTER I

Finances of the State Government

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

Profile of Chhattisgarh

This chapter provides an audit perspective on finances of the State Government during 2016-17 and analyses changes in major fiscal aggregates relative to 2015-16 keeping in view overall trends during the preceding five years.

The analysis is based on details contained in the Finance Accounts of the Government of Chhattisgarh (GoCG). The profile of the State is given in *Appendix 1.1 (Part-A)*.

1.1 Gross State Domestic Product (GSDP)¹

The trends in annual growth of Gross Domestic Product (GDP) of India and GSDP of the State at current prices and constant prices (Base year 2011-12) are given in **Table 1.1**.

Table 1.1: GDP of India and GSDP of the State

Year	2012-13	2013-14	2014-15	2015-16	2016-17
India's GDP at current prices (₹ in crore)	99,44,013	1,12,33,522	1,24,45,128	1,36,82,035	1,51,83,709
Growth rate of India's GDP at current prices (<i>in per cent</i>)	13.82	12.97	10.79	9.94	10.98
State's GSDP at current prices (₹ in crore)	1,77,511	2,06,690	2,34,982	2,60,776	2,90,140
Growth rate of GSDP at current prices (<i>in per cent</i>)	12.30	16.44	13.69	10.98	11.26
State's GSDP at constant prices (₹ in crore)	1,65,937	1,82,229	1,96,023	2,09,012	2,23,932
Growth rate of GSDP at constant prices (<i>in per cent</i>)	4.97	9.82	7.57	6.63	7.13

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

The structure of Government accounts is explained in **Part B** and the layout of the Finance Accounts is depicted in **Part C** of *Appendix 1.1*.

1.1.1 Summary of fiscal transaction in 2016-17

The methodology adopted for assessment of the fiscal position of the State is given in *Appendix 1.2*.

Table 1.2 presents a comparative summary of State Government's fiscal transactions during 2016-17 *vis-à-vis* 2015-16. *Appendix 1.3 (Part A and B)* provides an abstract of receipts and disbursements as well as the overall fiscal position during 2016-17.

¹ GDP and GSDP are the market value of all officially recognised final goods and services produced within the Country and the State respectively in a given period of time and are important indicators of the Country and State economy.

Table 1.2: Summary of fiscal operations in 2016-17

(₹ in crore)

Section-A-Revenue	Receipts		Section-A- Revenue	Disbursement			Total
	2015-16	2016-17		2015-16	2016-17		
				Non-Plan	Plan		
Revenue Receipts	46,067.71	53,685.25	Revenue Expenditure	43,701.06	23,911.70	24,252.90	48,164.60
Own Tax Revenue	17,074.86	18,945.21	General Services	10,408.76	11,416.51	79.72	11,496.23
Non-Tax Revenue	5,214.79	5,669.25	Social Services	16,339.35	6,404.92	14,936.69	21,341.61
Share of Union Taxes/Duties	15,716.47	18,809.16	Economic Services	16,052.54	4,939.72	9,236.49	14,176.21
Grants from GoI	8,061.59	10,261.63	GIA contributions	900.41	1,150.55	00.00	1,150.55
Section-B- Capital and Others							
Miscellaneous Capital Receipts	2.84	2.37	Capital Outlay	7,945.01	38.71	9,431.80	9,470.51
Recoveries of Loans and Advances	296.39	172.99	Loans and Advances Disbursed	164.73	0.00	272.71	272.71
Inter-State Settlement	0.52	0.38	Inter-State Settlement	0.49	--	--	0.44
Public Debt Receipts	7,251.15	5,479.93	Repayment of Public Debt	1,250.18	--	--	1,152.63
Contingency Fund	0.00	60.00	Appropriation to Contingency Fund	0.00	--	--	60.00
Public Account Receipts	55,059.09	62,693.95	Public Account Disbursements	54,000.89	--	--	61,148.85
Opening Cash Balance	1,218.38	2,833.72	Closing Cash Balance	2,833.72	--	--	4,658.85
Total	1,09,896.08	1,24,928.59	Total	1,09,896.08			1,24,928.59

(Source: Finance Accounts of the State Government 2016-17)

The trends in revenue receipts (RR)/revenue expenditure (RE) capital expenditure (CE) relative to GSDP are presented in **Table 1.3**:

Table 1.3: Trends in RR/RE/CE relative to GSDP

	2012-13	2013-14	2014-15	2015-16	2016-17	Average
Revenue receipts relative to GSDP						
RR at current prices (₹ in crore)	29,578	32,050	37,988	46,068	53,685	
Rate of growth of RR at current prices (<i>per cent</i>)	14.35	8.36	18.53	21.27	16.53	15.81
RR at constant prices (₹ in crore)	27,649	28,257	31,690	36,924	41,434	
Rate of growth of RR at constant prices (<i>per cent</i>)	6.89	2.20	12.15	16.52	12.21	9.99
RR/GSDP (<i>per cent</i>)	16.66	15.51	16.17	17.67	18.50	16.90
Revenue expenditure relative to GSDP						
RE at current prices (₹ in crore)	26,972	32,859	39,561	43,701	48,165	
Rate of growth of RE at current prices (<i>per cent</i>)	19.20	21.83	20.40	10.46	10.21	16.42
RE at constant prices (₹ in crore)	25,213	28,970	33,002	35,026	37,174	
Rate of growth of RE at constant prices (<i>per cent</i>)	11.43	14.90	13.92	6.13	6.13	10.50
RE/GSDP (<i>per cent</i>)	15.19	15.90	16.84	16.76	16.60	16.26
Capital expenditure relative to GSDP						
CE at current prices (₹ in crore)	4,919	4,574	6,544	7,945	9,471	
Rate of growth of CE at current prices (<i>per cent</i>)	21.28	-7.01	43.07	21.41	19.21	19.59
CE at constant prices (₹ in crore)	4,598	4,033	5,459	6,368	7,310	
Rate of growth of CE at constant prices (<i>per cent</i>)	13.37	-12.30	35.37	16.65	14.79	13.58
CE/GSDP (<i>per cent</i>)	2.77	2.21	2.78	3.05	3.26	2.82

As evident from the table above, RR, RE and CE have increased from 2012-13 to 2016-17 even after adjusting for inflation. However, adjusted RE as a

percentage of GSDP decreased during 2015-16. Similarly, adjusted RR and CE as a percentage of GSDP decreased during 2013-14.

However, the capital expenditure in proportion to GSDP of the State (3.26 per cent) is less than the neighbouring States of Uttar Pradesh (5.47 per cent), Madhya Pradesh (4.26 per cent) and Jharkhand (4.28 per cent).

1.1.2. Review of fiscal position

Table 1.4 depicts the performance of the State during 2016-17 under major variables provided in the budget, based on recommendations of the Fourteenth Finance Commission (14th FC) and targeted in the medium term fiscal policy (MTFP) statement placed in legislature under fiscal responsibility and budget management (FRBM) Act. The additional burden on the Government due to taking over of the debt during 2015-16 of Power distribution companies (DISCOM) on the implementation of the *Ujjwal DISCOM Assurance Yojana* (UDAY) scheme is discussed in Para 1.4.2.1. Against the total outstanding liabilities² of ₹ 1,740.24 crore pertaining to Chhattisgarh State Power Distribution Company (CSPDCL), the State Government borrowed ₹ 870.12 crore from market through issue of UDAY bonds in 2015-16. During 2016-17, GoI issued directions not to include under UDAY loans taken under Restructured Accelerated Power Development and Reforms Programme (R-APDRP) and the total debt was reduced from ₹ 1,740.24 crore to ₹ 1,153.60 crore. Thus, this reduced the State Government's responsibility under UDAY to ₹ 865.20 crore, and consequently, no UDAY bonds were issued in 2016-17.

Major fiscal variables for the year 2016-17, as set in FRBM Act, 14th FC and in the budget documents of the State are presented in **Table 1.4**.

Table 1.4: Major fiscal variables for 2016-17

Fiscal variables	2016-17			
	14 th FC Targets	Targets prescribed in FRBM Act	Targets as per Budget	Actuals
Revenue Deficit (-)/ Surplus	Revenue Surplus	Surplus of ₹ 5,037.14 crore	Surplus of ₹ 5,037.14 crore	Surplus of ₹ 5,520.65 crore
Fiscal Deficit	To maintain Fiscal Deficit of maximum 3.50 per cent of GSDP	To maintain Fiscal Deficit of maximum 3.50 per cent of GSDP ₹ 8,111.32 crore	₹ 8,111.32 crore	₹ 4,047.27 crore (1.39 per cent of GSDP)
Ratio of total outstanding debt to GSDP (in per cent)	15.50	15.45	16.31	14.97

The fiscal deficit (₹ 4,047.27 crore) was less than the BE (₹ 8,111.32) mainly due to increase in revenue surplus (₹ 484 crore) and decrease in capital expenditure (₹ 3,533 crore) against budget estimates.

² Total liabilities ₹ 1,740.24 crore (- less) ₹ 586.64 crore loans taken under R-APDRP= ₹ 1,153.60 crore.

1.1.2.1 Composition of fiscal deficit and its financing pattern

The financing pattern of the fiscal deficit is reflected in the **Table 1.5**.

Table 1.5: Components of fiscal deficit and its financing pattern

(₹ in crore)					
Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
1	2	3	4	5	6
Composition of Fiscal Deficit					
Revenue Deficit (-)/Surplus (+)	2,606.25	(-)809.31	(-)1,573.28	2,366.65	5,520.65
Net Capital Expenditure	(-)4,916.94	(-)4,566.55	(-)6,541.22	(-)7,942.17	(-)9,468.14
Net Loans and Advances ³	(-)344.45	318.58	106.23	131.69	(-)99.78
Excluded expenditure under UDAY ⁴	-	-	-	870.12	-
Total	(-)2,655.14	(-)5,057.28	(-)8,008.27	(-)4,573.71	(-)4,047.27
Financing pattern of Fiscal Deficit*					
Market borrowings	1,036.47	2,843.99	3,807.65	4,666.75	3,897.68
Loans from GOI	(-)152.37	(-)134.50	(-)148.49	(-)18.79	211.57
Special securities issued to NSSF	15.00	1.42	414.18	389.09	(-) 420.53
Loans from financial institutions (NABARD)	119.34	531.33	645.80	525.92	638.58
Ways and Means advances from RBI	0.00	0.00	383.80	(-)383.80	0.00
Small Savings, PF etc.	293.47	265.40	443.83	514.30	426.96
Deposits and Advances	521.18	1,818.98	466.62	(-)69.54	550.68
Suspense and Miscellaneous	(-)1,107.52	(-)1,243.93	1,449.74	(-)1,823.27	(-) 629.98
Remittances	(-)264.11	(-) 98.03	193.52	11.94	49.14
Others ⁵	332.15	305.16	264.02	389.93	639.80
Total	793.61	4,289.82	7,920.67	4,202.53	5,363.90
Overall Surplus (+)/Deficit (-)	(-)1,861.53	(-) 767.46	(-) 87.60	(-)371.18	(-) 1,316.63
Total	2,655.14	5,057.28	8,008.27	4,573.71	4,047.27

* All these figures are net of disbursement/outflows during the year
(Source: Finance Accounts of the respective years)

1.1.2.2 Quality of deficit/surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit⁶ and capital expenditure (including loans and advances) indicate the quality of deficit in the State's finances. The bifurcation of the primary deficit (**Table 1.6**) indicates the extent to which the deficit has been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the Government.

³ Includes inter-state settlements.

⁴ As per guidelines of UDAY, debt taken over by the State under the scheme would not be counted against fiscal deficit limits in the financial years 2015-16 and 2016-17.

⁵ Includes Contingency Fund and Reserve Funds.

⁶ Primary revenue deficit is defined as the gap between non-interest revenue expenditure of the State and its non-debt receipts. This indicates the extent to which the non-debt receipts of the State are sufficient to meet the primary expenditure incurred under revenue account.

Table 1.6: Components of Primary deficit/surplus in the State

(*₹ in crore*)

Year	Non-debt receipts	Primary revenue expenditure	Capital expenditure	Loans and advances	Primary expenditure ⁷	Primary revenue deficit (-)/surplus (+)	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2012-13	31,124	25,819	4,919	1,888	32,626	5,305	(-) 1,502
2013-14	33,699	31,508	4,574	1,318	37,408	2,191	(-) 3,709
2014-15	38,187	37,835	6,544	88	44,467	352	(-) 6,281
2015-16	46,367	41,552	7,075*	165	49,662	4,815	(-) 2,425
2016-17	53,861	45,478	9,471	273	55,222	8,383	(-)1,361

(Source: Finance Accounts of the respective years)

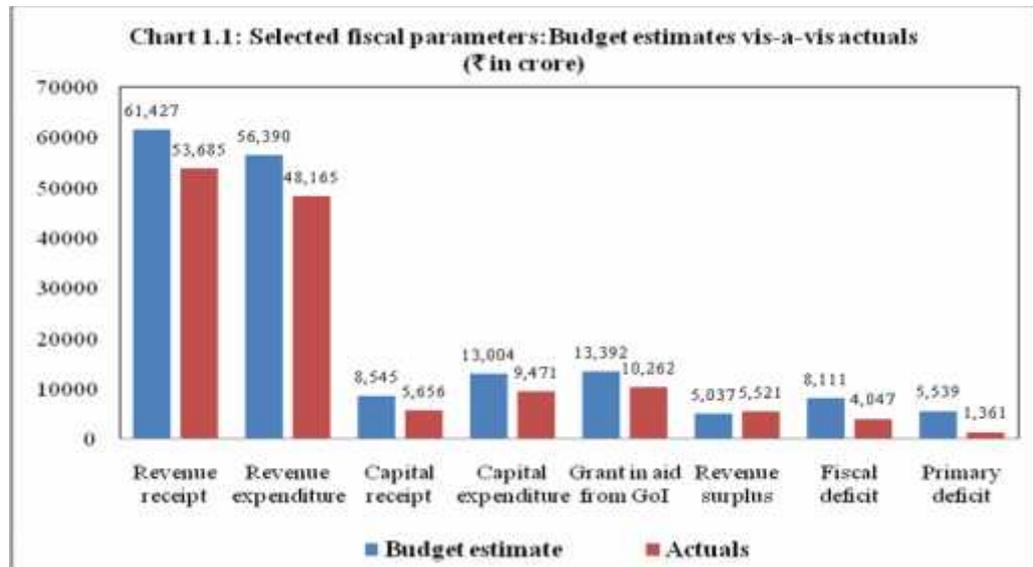
* Excluded expenditure of ₹ 870.12 crore under UDAY.

As evident from the above, the non-debt receipts of the State were not sufficient to meet the primary expenditure of the State.

1.1.3 Budget estimates and actuals

Shortfalls of actual receipts and expenditure against budget estimates, either due to unanticipated and unforeseen events or under/over estimation of expenditure or revenue at the stage of budget preparation, adversely impact the desired fiscal objectives.

Actual *vis-à-vis* Budget estimates of selected fiscal parameters for 2016-17 are shown in **chart 1.1** and **Appendix 1.4**.



(Source: Finance Accounts of the State Government 2016-17 and Budget Estimate 2016-17 of the State)

As may be seen, the State Government was able to achieve significant revenue surplus only by significant reduction in actual revenue expenditure (₹ 8,225 crore) in comparison to budget estimates, were mainly due to decrease in education, sports, art and culture (₹ 2,230 crore), agriculture and allied services (₹ 2,129 crore) and pension and miscellaneous general services (₹ 1,697 crore). Similarly, decrease in capital expenditure (₹ 3,533 crore) were mainly due to decrease in transport ₹ 2,301 crore and rural development ₹ 477 crore.

⁷ Primary expenditure includes revenue, capital and loans and advances but not interest payment.

Recommendation: The Finance Department should rationalize the budget preparation exercise, so that persisting gap between the budget estimates and actuals is bridged.

1.1.4 Gender Budgeting

The Gender Budget of the State is part of the overall budget and is designed to benefit women. As per the gender budget document, schemes relating to women were bifurcated into two categories- (1) Schemes in which 100 per cent budget provisions related to women, and (2) Schemes in which at least 30 per cent of budget provision related to women.

It was observed that budget provisions of ₹ 1,455.87 crore (₹ 1,250.08 crore; original budget and ₹ 205.79 crore; supplementary budget) were made for the 25 schemes which are 100 per cent women centric works (**Appendix 1.5**) during 2016-17, of which expenditure of ₹ 883.38 crore (60.68 per cent) only was incurred and ₹ 595.26 crore (40.88 per cent) was either surrendered or re-appropriated and expenditure of ₹ 22.77 crore (1.56 per cent) was incurred in excess on available budget after surrender.

Further, the budget provisions of ₹ 645.65 crore for 110 schemes in which a part of budget (minimum 30 per cent) was to be spent on women centric works, was made without distinct sub-heads or object heads. Thus, the actual amount spent on women under these schemes could not be verified in audit.

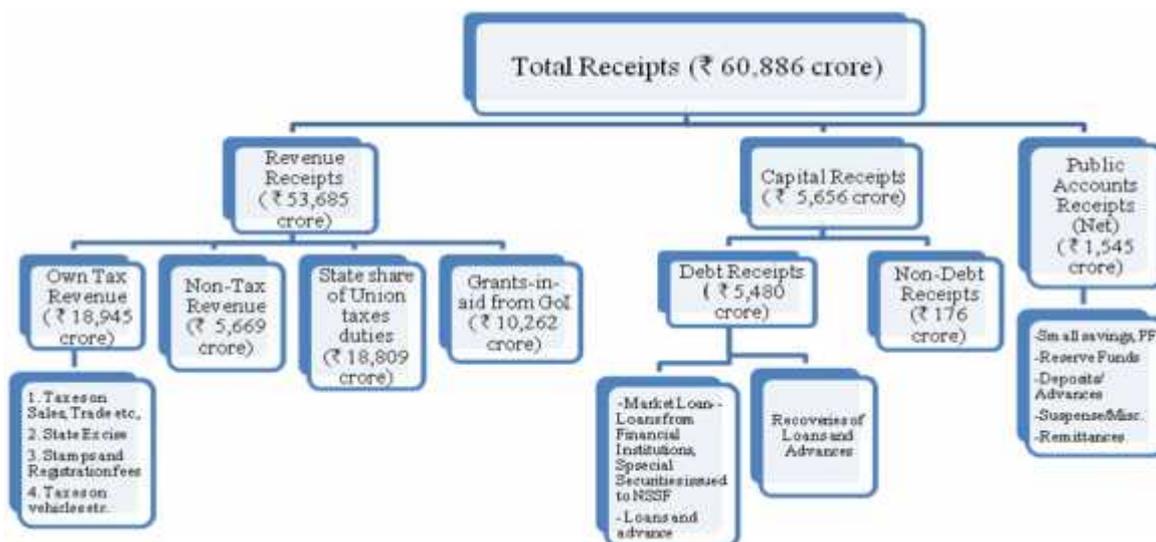
Recommendation: The Finance Department should review all gender budget schemes periodically by coordinating between various departments, so that provisions for women centric works are fully utilised.

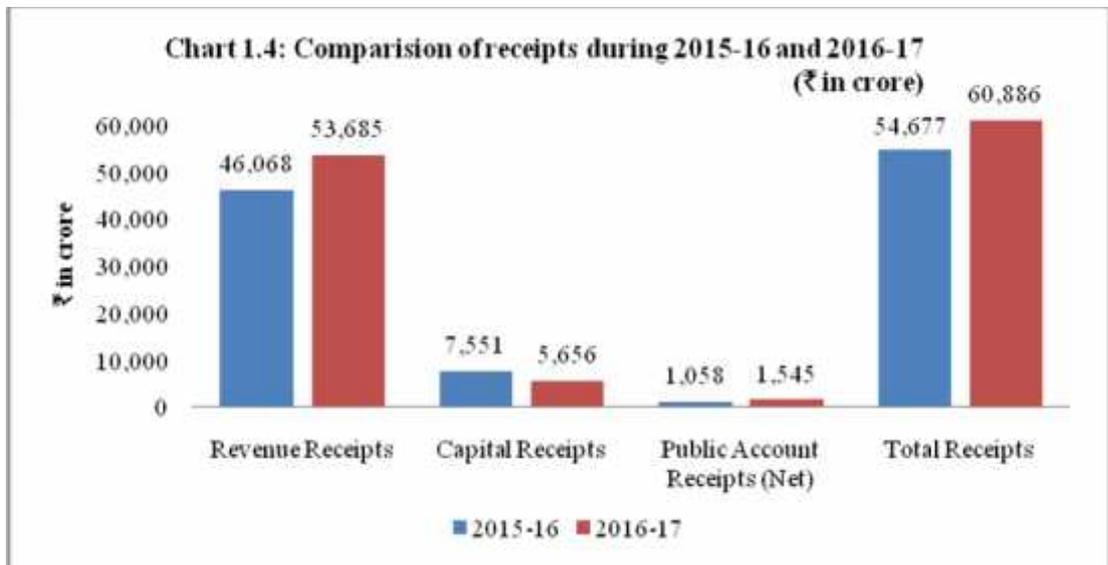
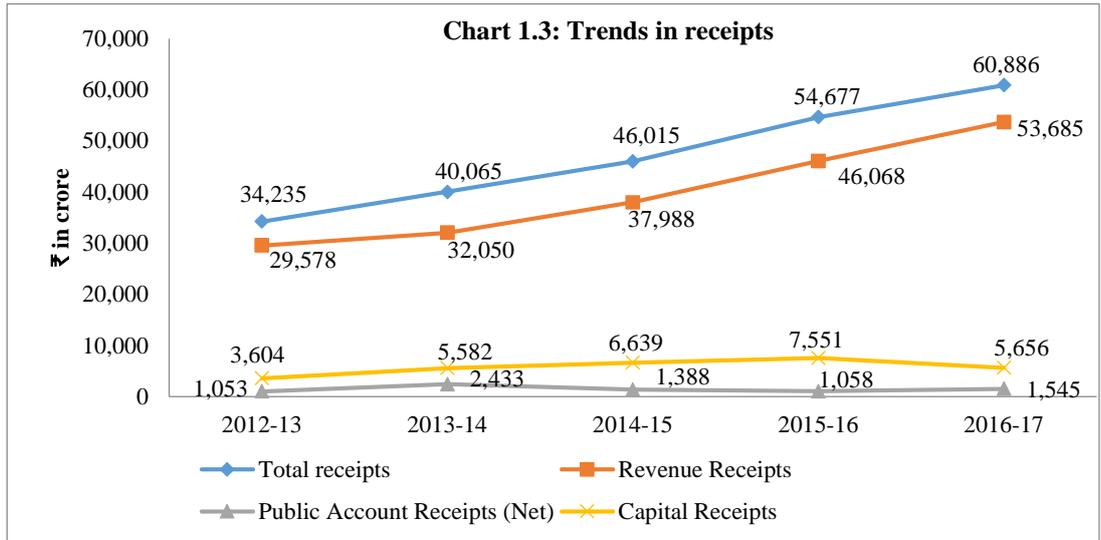
1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Chart 1.2, 1.3 and 1.4 present different perspective of the financial resources of the State as depicted in the Financial Accounts.

Chart 1.2: Components and sub-components of resources



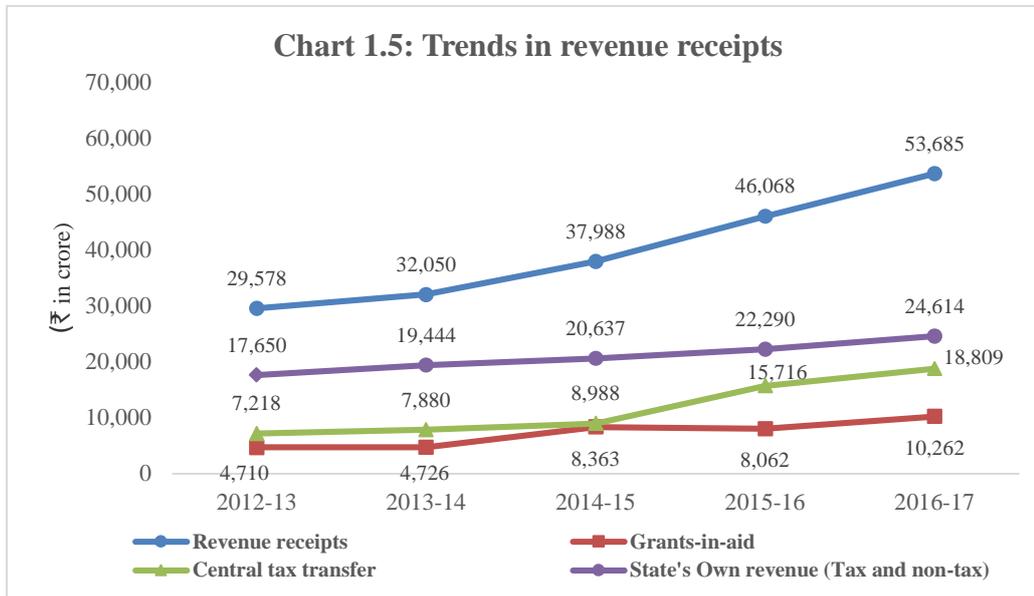


1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

Till 31 March 2014, the Central Government had been transferring a sizeable quantum of funds directly to the State Implementing Agencies for implementing various schemes/programmes in social and economic sectors, which were recognized as critical. Since these funds were not routed through the State Budget/State treasury system, expenditure thereon was not mentioned in the Finance Accounts of the State. With effect from 1 April 2014, GOI decided to release all assistance pertaining to Centrally Sponsored Schemes/Additional Central Assistance through the State Government. However, during 2016-17, central funds of ₹ 1,112.05 crore were transferred directly to the State implementing agencies as against ₹ 466.30 crore in 2015-16, an increase in direct transfer of funds of ₹ 645.74 crore (138.48 per cent) over the previous year.

1.3 Revenue receipts

The trends and composition of revenue receipts during 2012-17 are presented in *Appendix 1.6* and in **Chart 1.5**.



(Source: Finance Accounts of the respective years)

Revenue receipts grew by ₹ 7,617 crore (16.53 per cent) in 2016-17 compared to growth of ₹ 8,080 crore (21.27 per cent) in previous year mainly due to increase in own tax revenue (₹ 1,870 crore), non-tax revenue (₹ 454 crore), share of Union taxes (₹ 3,093 crore) and Grants-in-aid from GoI (₹ 2,200 crore).

The trend of State's own tax revenue receipts relative to GSDP is presented in **Table 1.7**.

Table 1.7: Trends in State's own tax revenue receipts relative to GSDP

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
State's own tax (₹ in crore)	13,034	14,343	15,707	17,075	18,945
State's own tax / GSDP (in per cent)	7.34	6.94	6.68	6.55	6.53

While the State's own tax revenue receipts increased from ₹ 13,034 crore in 2012-13 to ₹ 18,945 crore in 2016-17, it declined in proportion to GSDP which is worrisome.

1.3.1 State's own resources

Details of State's actual own tax and non-tax revenues for 2016-17 in comparison to the 14th Finance Commission assessment and budget estimates are given in the **Table 1.8**.

Table 1.8: Tax revenues and non-tax revenues

(₹ in crore)

	14 th FC projections	Budget estimates	FRBM projections	Actuals
Own Tax Revenues	24,033	21,964	21,964	18,945
Non-Tax Revenues	5,569	7,420	7,420	5,669

(Source: Finance Accounts 2016-17, FRBM documents, Budget books and 14thFC report).

The short achievement of own tax revenue against budget estimates was mainly due to less collection of stamps and registration fees (₹ 274 crore), taxes on sales, trade etc. (₹ 2,001 crore), taxes on goods and passengers (₹ 223 crore), land revenue (₹ 46 crore) and taxes and duties on electricity (₹ 80 crore) (*Appendix 1.6*).

1.3.1.1 Tax revenues

Details of tax revenue during 2012-17 are given in **Table 1.9** below.

Table 1.9: Components of tax revenue

(₹ in crore)

Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17	Percentage increase during 2016-17 over previous year
Taxes on sales, trades etc.	6,929	7,930	8,429	8,908	9,927	11.44
State Excise	2,486	2,549	2,892	3,338	3,444	3.18
Taxes on vehicles	592	651	703	829	985	18.82
Stamps and Registration fees	952	990	1,023	1,185	1,211	2.19
Land Revenue	234	226	332	364	504	38.46
Taxes on Goods and Passengers	954	945	982	1,040	1,340	28.85
Other taxes ⁸	887	1,052	1,346	1,411	1,534	8.72
Total	13,034	14,343	15,707	17,075	18,945	10.95
Growth Rate (in per cent)	21.68	10.04	9.51	8.71	10.95	

(Source: Finance Accounts of the respective years)

1.3.1.2 Non-tax revenues

Non-Tax Revenue (NTR) in 2016-17 was ₹ 5,669 crore against the normative projection of ₹ 5,569 crore by the 14th FC for the year.

Details of receipts from non-tax revenues during 2012-17 are given in **Table 1.10** below:

Table 1.10: Components of Non-Tax Revenue

(₹ in crore)

Revenue head	2012-13	2013-14	2014-15	2015-16	2016-17	Percentage variation over previous year
Interest receipts	243.13	380.90	171.89	108.23	157.24	(+) 45.28
Dividends and Profits	2.19	14.21	0.86	5.73	0.55	(-) 90.40
Other non-tax receipts ⁹	4,370.63	4,706.06	4,757.16	5,100.83	5,511.46	8.05
Total	4,615.95	5,101.17	4,929.91	5,214.79	5,669.25	8.71

(Source: Finance Accounts of the respective years)

The share of NTR in Revenue Receipts marginally decreased to 10.56 per cent as compared to 11 per cent during 2015-16. NTR increased by 8.71 per cent (₹ 454 crore) during 2016-17 over the previous year mainly due to increase in receipts under non-ferrous mining and metallurgical industries by ₹ 432 crore (11.64 per cent) and minor irrigation by ₹ 59 crore (48.34 per cent).

⁸ Other taxes- hotel receipts, taxes on income and expenditure, taxes and duties on electricity and taxes and duties on services and commodities.

⁹ Non-ferrous mining and metallurgical industries, forestry and wild life, medical and public health, food storage and ware-housing etc.

1.3.2 Cost of collection of taxes

Details of collection and cost thereof in respect of major revenue receipts during 2016-17 are given in **Table 1.11**.

Table 1.11: Cost of collection of taxes and duties

Heads of revenue	Year	Gross collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All-India average percentage of previous year
		(₹ in crore)		(in per cent)	
VAT/Taxes on sales, trade etc.	2016-17	9,927.21	56.72	0.57	0.66
Taxes on vehicles	2016-17	985.27	14.96	1.52	4.99
State Excise	2016-17	3,443.51	131.46	3.82	3.21
Stamps and Registration fees	2016-17	1,211.35	24.78	2.05	2.87

(Source: Information compiled by the Revenue Audit wing of the AG (Audit))

1.3.3 Grants-in-aid from Government of India

The State Government receives Grants-in-aid and share of Union taxes and duties, based on the recommendations of the Finance commissions. Details of GoI grants are given below in **Table 1.12**.

Table 1.12: Grants-in-aid released by Government of India

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Non-Plan Grants	1,227.29	1,415.78	1,568.28	2,328.79	2,013.42
Grants for State Plan Schemes	2,112.69	2,121.47	6,435.44	4,775.83	7,785.03
Grants for Central Plan Schemes	107.28	43.34	131.73	91.37	64.59
Grants for Centrally Sponsored Schemes	1,263.07	1,145.57	852.35	865.60	398.59
Total	4,710.33	4,726.16	8,987.80	8,061.59	10,261.63
Percentage increase/decrease over previous year	(-1.38)	0.34	90.17	(-10.31)	27.29
Revenue Receipts	29,578	32,050	37,988	46,068	53,685
Total grants as a percentage of Revenue Receipts	15.93	14.75	23.66	17.50	19.11

(Source: Finance Accounts of the respective years)

The decrease in non-plan grants from GoI in 2016-17 was mainly due to decrease in contribution to the State Disaster Response Fund from ₹ 249.73 crore in 2015-16 to ₹ 94.87 crore in 2016-17.

The increase in State Plan grants in 2016-17 was mainly due to grants for *Pradhan Mantri Gram Sadak Yojana* (₹ 449.81 crore), *Mahatma Gandhi National Rural Employment Guarantee scheme* (₹ 1,967.72 crore) and *Integrated Child Development Services - Supplementary Nutrition* (₹ 224.62 crore).

The decrease in grants for Central plan schemes was mainly due to nil receipts in *Development of Tribal Tourism Circuit in Chhattisgarh under Swadesh darshan scheme*, *Van bandhan kalyan yojana* and *National programme for youth and adolescent development*.

The decrease in grants for Centrally sponsored schemes was mainly due to nil receipts in Housing for all- *Sardar Patel* Urban Housing scheme, *Rastriya Swasthya Bima Yojana* - General and Social security and welfare schemes.

1.3.4 Central Tax Transfers

Details of GoI tax transfers to the State Government during 2012-17 are given in **table 1.13** below:

Table 1.13: Trends in Central tax transfers

Particulars	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Central tax transfer (CTT)	7,217.60	7,880.22	8,363.03	15,716.47	18,809.16
CTT as share of RR	24.40	24.59	22.01	34.12	35.04

(Source: Finance Accounts of the respective years)

The increase of CTT in 2016-17 over the previous year was mainly under Corporation tax (₹ 1,070 crore), Union excise duties (₹ 887 crore), Taxes on income other than Corporation tax (₹ 729 crore) and Service tax (₹ 319 crore).

1.3.5 Forgone revenue

1.3.5.1 Under-assessment, non-levy, short levy of taxes

During 2016-17, test check of the records of 85 units¹⁰ out of 464 units, pertaining to commercial taxes, state excise, stamps and registration fees, land revenue, mining receipts, taxes on vehicles, forestry and wild life and electricity duty revealed short levy/ non levy of taxes, duties and fees/loss of revenue, etc., aggregating ₹ 502.05 crore in 38,061 cases. The Departments concerned accepted under-assessment and other deficiencies of ₹ 159.00 crore in 13,616 cases pointed out by Audit.

1.3.5.2 Arrears of revenue

Details of arrears of revenue are detailed in **table 1.14** below.

Table 1.14: Arrears of revenue

Sl. No.	Head of revenue	(₹ in crore)	
		Total amount outstanding as on 31 March 2017	Amount outstanding for more than five years as on 31 March 2017
1.	Taxes on sales, trade, etc.	1,887.09	831.28
2.	State excise	49.91	19.91
3.	Taxes and duties on electricity	708.53	108.35
4.	Taxes on vehicles	26.65	9.80
5.	Stamp and registration fees	17.23	2.35
6.	Non-ferrous mining and metallurgical industries	0.85	0.85
7.	Forestry & Wildlife	8.67	3.30
Total		2,698.93	975.84

The Revenue and Disaster Management Department did not furnish the requisite information on arrears of revenue.

¹⁰ Commercial tax department (13 units), Stamp duty and registration department (nine units) State excise department (17 units), Land revenue department (four units), Electricity and safety department (four units), Transport department (10 units), Geology and mining department (nine units), Forest department (19 units).

Recommendation: The Finance Department should evolve a mechanism to ensure that arrears of revenue are expeditiously collected.

1.4 Capital receipts

Trends of receipts under the capital section during 2012-17 are given in **Table 1.15** and **Appendix 1.6**.

Table 1.15: Trends in growth and composition of Capital Receipts

Sources of State's Receipts	2012-13	2013-14	2014-15	2015-16	2016-17
Miscellaneous Capital Receipts (₹ in crore)	2.39	7.64	3.03	2.84	2.37
Recovery of Loans and Advances (₹ in crore)	1,542.01	1,637.27	194.86	296.39	172.99
Inter-State Settlement (₹ in crore)	1.53	5.14	0.91	0.52	0.38
(A) Total – Non-Debt Capital Receipts (₹ in crore)	1,545.93	1,650.05	198.80	299.75	175.74
Rate of growth of non-debt Capital Receipts (per cent)	19.96	6.74	(-87.95)	50.78	(-41.37)
Internal Debt (₹ in crore)	2,041.03	3,917.30	6,430.98	7,105.87	5,098.40
Loans and advances from the Central Government (₹ in crore)	16.70	14.59	8.69	145.28	381.53
(B) Public Debt Receipts (₹ in crore)	2,057.73	3,931.89	6,439.67	7,251.15	5,479.93
Capital Receipts (CR) (A+B) (₹ in crore)	3,603.66	5,581.94	6,638.47	7,550.90	5,655.67
Rate of growth of Public Debt Capital Receipts (per cent)	388.38	91.08	63.78	12.60	(-24.43)
Rate of Growth of GSDP at current price (per cent)	12.30	16.44	13.69	10.98	11.26
Rate of growth of CR (per cent)	110.74	54.90	18.93	13.74	(-25.10)

(Source: Finance Accounts of the respective years)

Capital receipts increased in 2015-16 due to one-time receipts under *Ujjwal DISCOM Assurance Yojana* (UDAY) bonds of ₹ 870.12 crore. There was no disinvestment during 2016-17.

1.4.1 Recoveries of Loans and Advances

During 2016-17, recovery of loans was mainly from New Urban Water Supply Scheme (₹ 64.15 crore), Loans for Infrastructure Development to Urban bodies (₹ 43.15 crore), *Mahamaya Co-operative Sugar Mill Ambikapur* (₹ 30.95 crore) and construction of warehouses by Chhattisgarh State Warehousing Corporation (₹ 9.31 crore).

1.4.2 Debt receipts from internal sources

Details of debt receipts from internal sources during 2012-13 to 2016-17 are given in **Table 1.16**.

Table 1.16: Composition of internal debt of State Government

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Market loans	1,500.00	3,000.00	4,200.00	4,850.00	4,200.00
Compensation and other Bonds	0.00	0.00	0.00	870.12	0.00
Loans from financial institutions	288.80	674.62	796.13	673.52	898.40
Special securities issued to National Small Savings Fund	252.23	242.68	658.81	712.23	0.00
Ways and means advances, from Reserve Bank of India	0.00	0.00	776.04	0.00	0.00
Total	2,041.03	3,917.30	6,430.98	7,105.87	5,098.40

(Source: Finance Accounts of the respective years)

The impact of borrowing at a higher rate of interest than received on investment and loan and advances by the State Government is discussed in *paras 1.8.3 and 1.8.4*.

1.4.2.1 Borrowing on UDAY Bonds for DISCOMs

Government of India approved the *Ujwal Discom Assurance Yojana* (UDAY), a scheme for the financial turnaround of State Power Distribution Companies (DISCOMs), and to improve their operational and financial efficiency under the scheme. The Government of Chhattisgarh was required to take over debt of ₹ 1,305.18 crore¹¹ of the Chhattisgarh State Power Distribution Company Limited (CSPDCL) of which, ₹ 870.12 crore¹² was to be taken over in 2015-16 and the remaining ₹ 435.06 crore in 2016-17. Accordingly, the State Government took over ₹ 870.12 crore in 2015-16 by issuing bonds. In April 2016, Ministry of Power, GoI, directed that loans under Restructured Accelerated Development and Reforms Programme (RAPDRP)¹³ should not be taken over by the State Government. Accordingly, the total debt to be taken over by the State Government stood reduced by ₹ 586.64 crore and fixed at ₹ 1,153.60 crore (₹ 1,740.24 crore - ₹ 586.64 crore) of which 75 per cent, i.e., ₹ 865.20 crore only was to be taken over by the State Government in 2015-16. Thus, the excess debt of ₹ 4.92 crore (₹ 870.12 crore - ₹ 865.20 crore) taken over by the State Government, requires adjustment from CSPDCL. However, no debt was raised over during 2016-17.

1.4.3 Loans and advances from Government of India

Loans and advances of ₹ 382 crore from GoI were received for State plan schemes during 2016-17 mainly in Chhattisgarh road sector development project phase II (₹ 361.07 crore) and Sustainable urban transport project (₹ 20.22 crore).

1.5 Public accounts balances

Receipts and disbursements under small savings, provident funds, reserve funds, deposits, suspense, remittances, etc., which do not form part of the Consolidated Fund of the State are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker or trustee. The status of receipts and disbursement under Public accounts are shown in statement 21 of the Finance Accounts and the details of Public Account (net) are given in **Table 1.17**.

¹¹ Seventy-five per cent of CSPDCL's of outstanding debt (₹ 1,740.24 crore) as on 30 September 2015.

¹² Through grants in year 2015-16.

¹³ RAPDRP are the scheme based loans given by the Government under an ongoing scheme.

Table 1.17: Net Public Account Receipts and its composition during 2016-17
(₹ in crore)

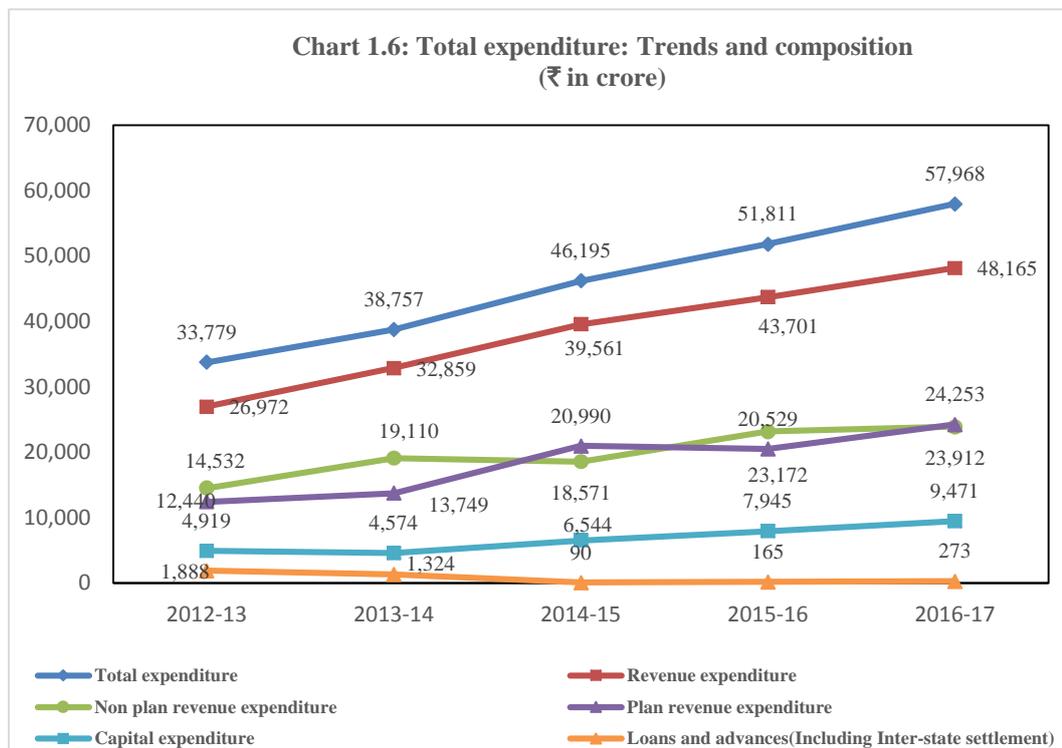
S. N.	Public Account Receipts	Receipts	Disbursement	Net Public Receipts
1	Small Savings, Provident Funds, etc.	1,126.89	699.93	426.96
2	Reserve Funds	1,617.38	977.58	639.80
3	Deposits and Advances	4,023.64	3,472.96	550.68
4	Suspense and Miscellaneous	1,05,088.32	1,05,862.82	(-774.50)
	Less-- Departmental Balances	8.92	6.09	2.83
	Less- Permanent Cash Imprest	0.00	0.01	(-)0.01
	Less-Cash Balance Investment Account	58,377.52	59,033.36	(-)655.84
	Total- Suspense and Miscellaneous	46,701.88	46,823.36	(-)121.48
5	Remittances	9,224.16	9,175.02	49.14
Total- 1 to 5		62,693.95	61,148.85	1,545.10

The net availability of funds under Small Savings, PF, Reserve Funds and Deposits and Advances had a predominant share in financing the deficit.

1.6 Application of resources

Growth and composition of expenditure

Chart 1.6 present the trends and composition of total expenditure during 2012-17 respectively.



(Source: Finance Accounts of the respective years)

1.6.1 Capital expenditure

Capital expenditure increased by ₹ 1,526 crore (19.21 per cent) during 2016-17 over the previous year mainly due to increase in expenditure under capital

outlays on energy (₹ 777 crore), transport (₹ 354 crore) and irrigation and flood control (₹ 151 crore).

1.6.2 Revenue expenditure

Revenue expenditure constituted 83 per cent of total expenditure during 2016-17 against 84 per cent on 2015-16. During 2016-17, the revenue expenditure was 17 per cent of the GSDP. As compared to previous year Revenue Expenditure increased from ₹ 43,701 crore in 2015-16 to ₹ 48,165 crore in 2016-17 (10.21 per cent) mainly due to increase in General Services and Social Services by ₹ 1,087 crore, and ₹ 5,002 crore, respectively.

1.6.2.1 Plan revenue expenditure

During 2016-17, Plan revenue expenditure (PRE) was ₹ 24,253 crore in comparison to the budget estimate of ₹ 28,456 crore. The PRE during 2016-17 increased by 18.14 per cent (₹ 3,724 crore) as compared to 2015-16 mainly due to increase in expenditure under on Education (₹ 1,429.06 crore), Water Supply, Sanitation, Housing and Urban Development (₹ 2,447.30 crore), Rural Development (₹ 1,221.39 crore).

1.6.2.2 Non-Plan revenue expenditure

During 2016-17, the Non-plan revenue expenditure (NPRE) was ₹ 23,912 crore as against the budget estimate of ₹ 27,934 crore. During 2016-17, the NPRE increased by ₹ 740 crore (3.19 per cent) over the previous year mainly due to increase in expenditure under Education (₹ 324.75 crore), Water Supply, Sanitation, Housing and Urban Development (₹ 243.51 crore).

1.6.3 Committed expenditure

The committed expenditure of the State Government on revenue account mainly consists of expenditure on salaries and wages, subsidies, pension and interest payments. **Table 1.18** presents the trend in the expenditure on these components during 2012-17.

Table 1.18: Components of committed expenditure

(₹ in crore)

Components	2012-13	2013-14	2014-15	2015-16	2016-17	
					BE	Actual
Salaries & Wages	7,687(26)	9,137 (29)	10,003 (26)	10,865(24)	14,460	11,424(21)
Non-Plan Head	5,018	6,268	6,973	7,609	N.A	7,972
Plan Head*	2,669	2,869	3,030	3,256	N.A	3,452
Salaries paid through Grants-in-aid	1,280 (4)	1,749 (5)	2,010 (5)	2,305(5)	N.A	2,868 (5)
Interest Payments	1,153 (4)	1,351(4)	1,727 (5)	2,149 (5)	2,590	2,687 (5)
Pensions	2,412 (8)	2,752 (9)	3,249 (9)	3,519 (8)	5,184	3,487 (6)
Subsidies	1,791 (6)	3,156 (10)	3,747 (10)	7,397 (16)	5,184	4,189(8)
Total	14,323 (48)	18,145 (57)	20,736 (55)	26,235 (57)		24,655(46)

(Source: Finance Accounts of the respective years)

Brackets indicate percentage to Revenue Receipts

N.A - Not Available in the Budget Estimates.

*Includes salaries and wages paid under Centrally Sponsored Schemes.

Salaries & wages (₹ 11,424 crore), Interest payments (₹ 2,687 crore) and Pension (₹ 3,487 crore) together accounted for 37 per cent of the revenue expenditure and consumed 33 per cent of the revenue receipts during the year.

Salary and Wages

The expenditure on salaries and wages during 2016-17 year increased (₹ 559 crore) from ₹ 10,865 crore in 2015-16 to ₹ 11,424 crore in 2016-17. The expenditure on salaries and wages was more by ₹ 1,275 crore (12.56 per cent) than the provisions made in the FRBM disclosure (₹ 10,149 crore) during the year 2016-17. The salary paid out of GIA¹⁴ increased (₹ 563 crore) from ₹ 2,305 crore in 2015-16 to ₹ 2,868 crore in 2016-17.

Interest payment

The growth rate of interest payments was 25 per cent over the previous year mainly due to sharp increase of interest on market loans by ₹ 438.28 crore (51 per cent). Interest payments were five per cent of revenue receipts during 2016-17. Major components of Interest payments during 2015-16 and 2016-17 are given in **Table 1.19** below:

Table 1.19: Components of interest payments

(₹ in crore)

Components	Outstanding liabilities	2015-16		Outstanding liabilities	2016-17	
		Interest paid	Interest paid as percentage of outstanding balance		Interest paid	Interest paid as percentage of outstanding balance
Internal debt	24,214.56	1,575.58	6.51	28,330.29	2,107.16	7.44
Loans & Advances from GoI	1,835.59	145.83	7.94	2,047.15	137.49	6.72
Small Savings, Provident fund etc.	4,165.51	355.82	8.54	4,592.47	370.95	8.08
Others	7,525.48	71.67	0.95	8,460.95	71.23	0.84
Total	37,741.14	2,148.90	5.69	43,430.86	2,686.83	6.19

Pension payments

State Government employees recruited on or after 1 November 2004 are covered under the New Pension Scheme (NPS), which is a defined contributory pension scheme. In terms of the scheme, the employee contributes 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount, is transferred to the designated fund manager through the National Securities Depository Limited (NSDL) / Trustee Bank.

Deductions of New Pension Scheme contributions from the employees commenced from March 2006 along with arrears of contribution for the period December 2004 to February 2006. During 2006-17 against employee's contribution of ₹ 1,318.68 crore, the State Government contributed ₹ 1,294.70 crore resulting in short contribution of ₹ 23.98 crore. State Government did not compute the liability towards interest payable to subscribers on delayed transfer of fund to NSDL/Trustee bank.

¹⁴ Salaries paid to various institutions under Education, Sports, Art and Culture, Agriculture and allied activities and Rural Development through Grants- in-aid.

During 2016-17, the State Government transferred ₹ 305.91 crore as employee's contribution and ₹ 301.27 crore as employer's contribution to the NSDL/Trustee Bank resulting in short contribution of ₹ 4.64 crore, therefore overstating revenue surplus and understating fiscal deficit to this extent.

As on 31 March 2017, ₹ 29.27 crore remained in the Public Account, pending transfer to NSDL/Trustee Bank. Short contribution of ₹ 23.98 crore and non-transfer of ₹ 29.27 crore resulted in unnecessary creation of liability of ₹ 53.25 crore to the State Government. However, short contribution/non-transfer of funds to NSDL/Trustee bank in Chhattisgarh (₹ 53.25 crore) was better than neighbouring States of Madhya Pradesh (₹ 97.98 crore) and Uttar Pradesh (₹ 1,128.68 crore).

Further, out of ₹ 29.27 crore lying payable in Public Account, pending transfer to NSDL as of 31 March 2017, only ₹ 3.47 crore was pending as of 30 June 2017.

Recommendation: The State Government should ensure that employees' contributions along with the matching employer's share are transferred to NSDL immediately. Appropriate action may be initiated against departmental officers/officials who fail to transfer contribution under the NPS on time.

Subsidies

Subsidies amounted to ₹ 4,189 crore in 2016-17 consuming 7.80 per cent of the revenue receipts. Such subsidies were mainly to major activities were under Chief Minister's food assistance scheme (₹ 2,103 crore), relief to consumers against electricity fees (₹ 700 crore) and *Rashtriya Krishi Vikas Yojana* (₹ 122 crore).

Some of the subsidies given as Grants-in-aid (in kind) during 2016-17 are given in **Table 1.20**.

Table 1.20: Grants-in-Aid (in kind) provided by the State Government

(₹ in crore)

Name of the Department	Scheme Name	2015-16	2016-17
School Education	Free cycle distribution to High School girls.	53.73	106.17
School Education	Free supply of text books to students.	57.31	93.57
School Education	Free distribution of books and stationary to tribal students	0.64	0.70
Agriculture	Free supply of electricity to agriculture pumps of 5 H.P.	1,032.10	259.48
Communication	Free supply of laptops/tablets to students of technical education, medical education and higher education.	56.28	5.54
Total		1,200.06	465.46

(Source: Finance Accounts of respective years)

1.7 Quality of Expenditure

Developmental expenditure (expenditure on social and economic services) constituted 78 per cent of total expenditure.

1.7.1 Adequacy of public expenditure

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2016-17 are analysed, taking 2012-13 as base year, are shown in **Table 1.21**.

Table 1.21: Fiscal priority of the State in 2012-13 and 2016-17

(in per cent)

Fiscal Priority by the State	AE/ GSDP	DE [#] /AE	SSE/AE	CE/AE	Education/ AE	Health/ AE
Average (Ratio) 2012-13 of						
General Category States	14.80	70.00	38.20	13.70	17.70	4.60
Chhattisgarh	19.03	77.40	37.69	20.15	16.76	3.83
Average (Ratio) 2016-17 of						
General Category States	16.70	70.90	32.20	19.70	15.20	4.80
Chhattisgarh	19.98	77.76	41.36	16.91	20.00	5.68

AE : Aggregate Expenditure, DE : Development Expenditure, SSE : Social Sector Expenditure, CE : Capital Expenditure (Capital Account only), # Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure, Development Loans and Advances disbursed.

1.7.2 Efficiency of expenditure use

Table 1.22 presents the trends in development expenditure relative to the aggregate expenditure of the State during 2016-17 *vis-à-vis* the budget amount and expenditure in the previous years.

Table 1.22: Development expenditure

(₹ in crore)

Components	2012-13	2013-14	2014-15	2015-16	2016-17	
					B.E.	Actuals
Development Revenue Expenditure	19,468 (58)	24,038 (62)	29,541 (64)	32,392 (63)	41,578	35,518 (61)
Development Capital Expenditure	4,794 (14)	4,392 (11)	6,287 (14)	7,582 (15)	12,677	9,283 (16)
Development Loans and Advances	1,882 (06)	1,309 (03)	78 (0.17)	164 (0.32)	660	273 (0.47)
Total Development Expenditure	26,144 (77)	29,739 (77)	35,906 (78)	40,138 (77)	54,915	45,074 (78)
Aggregate Expenditure (RE+CE+L&A)	33,779	38,757	46,195	51,811		57,968

Figures in brackets indicate percentage to aggregate expenditure.

(Source: Finance Accounts of the respective years)

1.7.3 Expenditure on selected social and economic services

Table 1.23 provides details of capital expenditure and the components of revenue expenditure on the maintenance of selected social and economic services.

Table 1.23: Efficiency of expenditure use in selected social and economic services

(in per cent)

Social/Economic Infrastructure	2015-16			2016-17		
	Ratio of CE to TE	In RE the share of		Ratio of CE to TE	In RE the share of	
		ME	S & W		ME	S & W
Social Services (SS)						
Total Social Services of which	3.40	0.48	40.82	4.24	0.48	27.68
General Education	0.96	0.12	39.21	0.89	0.11	34.44
Public Health and Family Welfare	0.56	0.70	50.09	0.56	0.63	44.23
Water Supply Sanitation and Housing and Urban Development	1.27	2.52	9.53	1.89	0.98	3.29
Economic Services (ES)						
Total Economic Services of which	11.15	2.38	12.73	11.77	2.52	14.27
Agriculture and Allied Activities	0.12	0.53	15.55	0.16	0.64	18.72
Irrigation and Flood Control	3.35	10.12	51.00	3.26	4.95	47.42

(Source: Finance Accounts)

TE: Total Expenditure in the concerned sector; CE: Capital Expenditure in the concerned sector; ME: Maintenance Expenditure; RE: Revenue Expenditure in the concerned sector; S&W: Salaries and Wages

1.8 Financial analysis of Government expenditure and investments

This section presents a broad financial analysis of investment and other capital expenditure of the Government.

1.8.1 Financial result of irrigation projects

The 13th and 14th Finance Commission had prescribed cost recovery rate on irrigation projects (revenue receipts as compared to revenue expenditure) for assessing commercial viability of these projects. The position of irrigation projects in the State for the period 2012-17 is depicted in **Table 1.24**.

Table 1.24: Cost recovery position of irrigation projects

Year	Revenue expenditure	Revenue receipts	Cost recovery assessment of 13 th and 14 th FC	Revenue receipts to revenue expenditure	Gap in cost recovery
	₹ in crore		In per cent		
2012-13	372.74	604.00	45	162	(-)117
2013-14	411.19	756.44	60	184	(-)124
2014-15	448.12	544.85	75	122	(-)47
2015-16	486.45	630.18	35	130	(-)95
2016-17	508.63	624.47	35	123	(-)88

The favorable cost recovery portion is despite the fact that the State Government had not declared any irrigation scheme as commercial under the FC guidelines. The gap in cost recovery of irrigation projects of Chhattisgarh (-88 per cent) was better than the neighbouring states of Madhya Pradesh (-49 per cent), Jharkhand (eight per cent) and Uttar Pradesh (20 per cent).

Recommendation: The State Government may initiate measures to declare irrigation projects as commercial for assessing cost recovery as per Finance Commission recommendations.

1.8.2 Incomplete projects

The details of incomplete project which were to be completed on or before 31 March 2017 is given in **Table 1.25**.

Table 1.25: Department-wise profile of incomplete projects

Department	Number of incomplete projects	Estimated cost	Incomplete Projects			Cumulative expenditure of all 145 incomplete projects as on 31 March 2017	
			Initial estimated cost of 48 incomplete projects whose cost was revised.	Revised cost of 48 incomplete projects	Cost overrun of 48 incomplete projects which were revised		
			No.	Amount			
Public Works	30	827.50	8	292.29	750.52	458.23	876.09
Water Resources	115	5,019.67	40	2,330.92	4,308.51	1,977.59	5,060.59
Total	145	5,847.17	48	2,623.21	5,059.03	2,435.82	5,936.68

(Source: Finance Accounts 2016-17)

Blocking of funds on incomplete works impinge negatively on the quality of expenditure. Delay in completion of project works increases the risk of cost escalation. Besides, due to delay in completion of these projects the intended benefits from the projects could not be achieved. Since the State Government has not evaluated the cost of 97 incomplete projects, the actual amount of expenditure to be incurred by the State could not be ascertained.

Further, in 48 out of 145 projects, (shown in the above table) the estimated cost of ₹ 2,623.21 crore increased to ₹ 5,059.03 crore due to non-completion of projects in time.

Recommendation: The Public Works Department and Water Resource Department may re-evaluate the cost of all incomplete projects and evolve a mechanism for timely completion of projects.

1.8.3 Investment and returns

As on 31 March 2017, Government had invested ₹ 6,778.60 crore in 13 Government Companies (₹ 6,459.45 crore), 1,523 Co-operative Institutions and Local Bodies (₹ 201.34 crore), two Statutory Corporations (₹ 35.90 crore), one Rural Bank (₹ 24.31 crore) and four Joint Stock Companies (₹ 57.60 crore). However, during verification of PSUs accounts and sanction orders of the State, Audit observed that in four PSUs there is a differences of ₹ 188.85¹⁵ crore between the accounts of the PSUs and Finance Accounts. Thus, the Government accounts had understated investment.

The position of dividend/interest received on investment during 2012-17 is given in **Table 1.26**.

Table 1.26: Dividend/interest received on investment

Investment/Return/Cost of borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Investment at the end of the year* (₹ in crore)	1,916.18	1,866.44	1,872.53	6,192.22	6,778.60
Return on investment (₹ in crore)	2.19	14.21	0.86	5.73	0.55
Return on investment (per cent)	0.11	0.76	0.05	0.09	0.01
Average rate of interest on Govt. borrowing (per cent)	6.34	6.12	6.16	6.25	6.62
Difference between interest rate and return (per cent)	6.23	5.36	6.11	6.16	6.61
loss due to difference between interest rate of market borrowing and interest received on the returns (₹ in crore)	119.38	100.04	114.41	381.44	448.07

(*The investment at the end of the year does not include un-apportioned investment between Madhya Pradesh and Chhattisgarh as on 31 March 2017)

Over the past five years the State Government has incurred a loss of ₹ 1,163.34 crore on account of difference between the interest on Government's borrowing cost and the return on investment. It was of specific interest to observe that in spite of the poor return on investment, the Finance Department has regularly provided budgetary support by way of infusion of equity, loan, grants in aid/subsidies to these PSUs including those that had not even finalized their accounts as mandated under the Companies Act as discussed in Para 3.2.

Recommendation: The Finance departments and the PSUs may take immediate steps to reconcile the differences in the accounts.

¹⁵ Chhattisgarh State industrial development corporation ₹ 9.50 crore; Chhattisgarh Rajya Van Vikas Nigam Limited (-) ₹19.19 crore; Chhattisgarh State Power Holding Company (-) ₹ 177.64 crore; Chhattisgarh State Warehousing Corporation. (-) ₹ 1.52 crore.

1.8.4 Loans and advances by State Government

In addition to investments in Co-operative societies, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/organisations. Details are given in **Table 1.27**.

Table 1.27: Average interest received on loans advanced by the State Government
(₹ in crore)

Quantum of loans/interest receipts/cost of borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Opening balance	1,517.88	1,864.72	1,545.99	1,395.41	1,273.96 ¹⁶
Amount advanced during the year	1,888.79	1,318.53	88.32	164.73	272.71
Amount repaid during the year	1,542.01	1,637.27	194.86	296.39	172.99
Closing Balance	1,864.66	1,545.99	1,439.45	1,263.75	1,373.69
Net addition	342.78	(-)318.74	(-)106.54	(-)131.66	99.72
Interest receipts	8.27	274.43	47.30	47.02	30.19
Interest receipts as a percentage to outstanding loans and advances	0.44	17.75	3.17	3.54	2.28
Interest payments as a percentage to outstanding fiscal liabilities of the State Government.	6.34	6.12	6.16	6.25	6.62
Difference between interest receipts and interest payments (<i>per cent</i>)	(-) 5.90	11.63	(-) 2.99	(-)2.71	(-)4.34
Loss due to the difference between interest rate of market borrowing and interest received on loans	111.44	0.00	2.64	4.46	11.89

Over the past five years (except in year 2013-14) the State Government has incurred a loss of ₹ 130.43 crore towards interest on account of difference in the interest received on the loans advanced and that paid by the Government on its borrowings.

Details of loans and advances by the Government are given in section 1 of Statement 18 of Finance Accounts details of entities that were in arrears of repayment of loans are given in section 2 of Statement 18 of finance accounts.

1.8.4.1 Loans provided by Government to *Danteshwari Maiya Co-operative Sugar Mill (DMCSM)*.

Government of Chhattisgarh (GoCG) sanctioned interest¹⁷ bearing loans amounting to of ₹ 21.83 crore to *Danteshwari Maiya Co-operative Sugar Mill, Balod (DMCSM)* during 2005-06 to 2008-09 for construction of factory. As per conditions of the sanction, DMCSM was to refund the loan amount along with interest in eight equal yearly instalments, with recovery of instalments commencing one year after disbursement of loan.

Similarly, GoCG sanctioned interest¹⁸ bearing loan of ₹ 78.61 crore for working capital to DMCSM during 2010-11 to 2016-17. As per conditions of the sanction, the loan amount was to be refunded by DMCSM by 30 November of the concerned financial year along with interest prescribed by the Government, failing which penal interest at the rate of three *per cent* was to be levied.

¹⁶ Increased by ₹ 10.21 crore due to receipt of balances from Principal Accountant General, Madhya Pradesh.

¹⁷ Rate of Interest- 2005-06 (@ 8 per cent), 2007-08 and 2008-09 (@ 10.25 per cent).

¹⁸ Rate of Interest – 2010-11 to 2013-14 (@ 10.50 per cent) and 2013-14 to 2016-17- (@ 9.50 per cent).

Audit observed that even after GoCG rescheduled (November 2009 and November 2012) loan repayments on account of loss in operation of DMCSM, the repayments in instalments had not commenced (March 2017). Out of ₹ 100.44 crore loan as on 31 March 2017, ₹ 84.74 crore (principal ₹ 74.07 crore and interest ₹ 10.67 crore) was due for recovery. However, only ₹ 55.16 crore was recovered and ₹ 29.58 crore (principal ₹ 21.46 crore and interest ₹ 8.12 crore) was outstanding. Details are given in **Appendix 1.7**.

The Registrar, Co-operative societies, Chhattisgarh Raipur accepted (February 2018) the audit observation.

Recommendation: The State Government should review investment in companies/corporations/banks whose financial performance do not even meet the borrowing cost of capital. Similarly, the State Government should ensure that loans are advanced to various entities at interest rates equal to or greater than the interest rates which Government pays on borrowed funds.

1.8.5 Cash balances and investment of cash balances

Details of the cash balances and investments by the State Government during the year are shown in **Table 1.28**.

Table 1.28: Cash balances and investment of cash balances

(₹ in crore)

	Opening balance as on 01 April 2016	Closing balance as on 31 March 2017
(a) General Cash Balances		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank	(-)577.94	339.18
(3) Remittances in transit	0.00	0.00
Total (1+2+3)	(-)577.94	339.18
(4) Investment held in 'Cash Balance Investment Account'	1,856.17	2,512.00
Total (a)- General Cash Balances (1+2+3+4)	1,278.23	2,851.18
(b) Other Cash Balances and Investments		
(1) Cash with the Departmental Officers viz. Forest, Public Works Departments, Military Secretary to the Governor	11.54	8.70
(2) Permanent advances for contingent expenditure with Departmental Officers	0.32	0.34
(3) Investment of Earmarked Funds	1,543.63	1,798.63
Total (b) Other Cash Balances and Investments (1+2+3)	1,555.49	1,807.67
Total (a) and (b)	2,833.72	4,658.85

(Source: Finance Account 2016-17)

The cash balance was invested in GoI treasuries bills by the RBI.

1.8.5.1 Discrepancies of Reserve Bank Deposit figures

The general banking business of the Government of Chhattisgarh is operated by the Reserve Bank of India (RBI), through such accredited banks acting as agents of the RBI. All these transactions are accounted by the Central Accounts Section, RBI, Nagpur. On the other hand, the accounts of the Chhattisgarh Government are maintained by the Accountant General (A&E), Chhattisgarh

after receiving initial accounts from the Drawing and Disbursing Officers and Treasuries of the State Government.

As of 31 March 2017, there are 157 discrepancies during November 2011 to March 2017 (details are shown in **Appendix – 1.8**) in which there is a net difference of ₹ 57.25 crore (Cr.) between the Cash balance of the State Government, as reported by the RBI and Cash balance shown in the Finance Accounts 2016-17. Out of ₹ 57.25 crore in March 2017, ₹ 0.98 crore (Dr.) in 27 number of cases pertains to November 2011 to March 2017 are not resolved (December 2017) (**Appendix – 1.8**).

1.8.5.2 Variation in Cash Balance investment figures between Finance Accounts and Reserve Bank of India

During the scrutiny of the records of AG (A&E) and information received from the Central Accounts Section (CAS), Reserve Bank of India, it was noticed that difference of ₹ 2.24 crore under cash balance investment exists between the information provided by Central account section and figures worked out by Accountant General (A&E) as of March 2017.

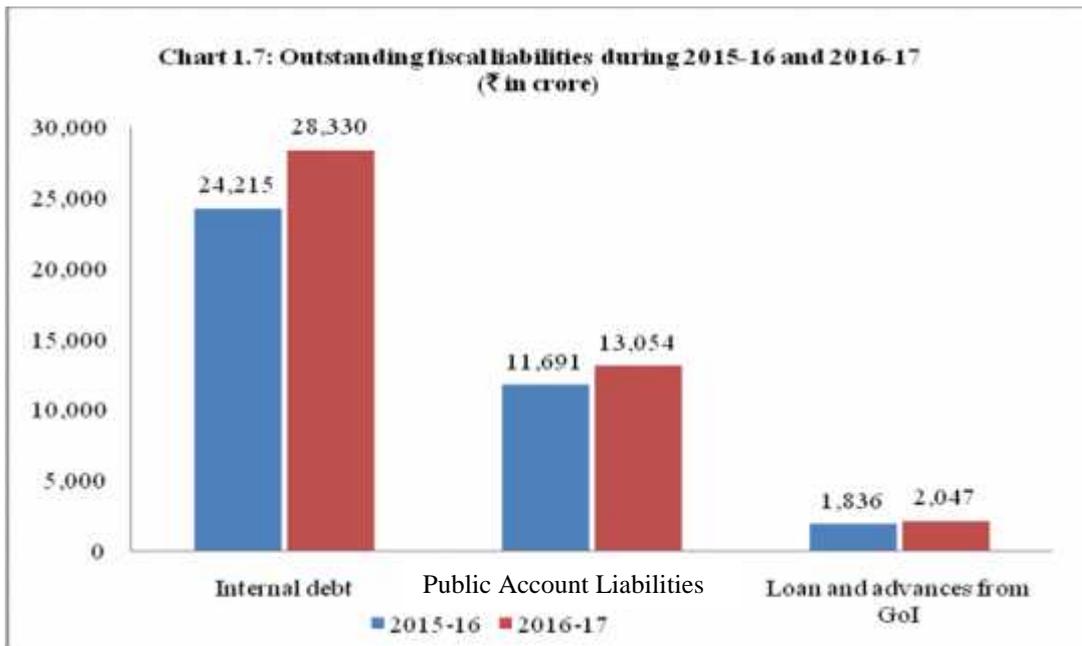
1.9 Assets and Liabilities

1.9.1 Growth and composition of Assets and Liabilities

While the Government accounting system does not provide for comprehensive accounting of fixed assets like land and buildings owned by the Government, these details can be derived from the accounting of financial liabilities and assets created out of expenditure incurred. **Appendix 1.3 (Part B)** gives an abstract of such liabilities and assets, as on 31 March 2017, compared with the corresponding position on 31 March 2016. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, and receipts from public accounts and reserve funds, the assets comprise mainly of capital outlay and loans and advances given by the State Government and the cash balances.

1.9.2 Fiscal liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.3 (Part B)** and the comparison of fiscal liabilities during the current year vis-à-vis the previous year is presented in **Chart 1.7**.



(Source: Finance Accounts 2015-16 and 2016-17)

The fiscal liabilities of the State, the ratio of these liabilities to GSDP and revenue receipts are brought out in **Table 1.29**.

Table 1.29: Fiscal Liabilities – basic parameters

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Internal debt	9,567	12,943	18,195	24,214	28,330
Loans and advances from GOI	2,137	2,003	1,854	1,836	2,047
	7,564	9,958	10,932	11,691	13,054
Total Fiscal liabilities	19,268	24,904	30,981	37,741¹⁹	43,431
Rate of growth of fiscal liabilities (in per cent)	12.66	29.25	24.40	21.82	15.08
Fiscal liabilities/GSDP (in per cent)	10.85	12.05	13.18	14.47	14.97
Fiscal liabilities/ Revenue receipts (in per cent)	65.14	77.70	81.55	81.93	80.90

(Source: Finance Accounts & Projected Population in Economic Survey of Chhattisgarh 2016-17)

During 2016-17, the outstanding debt to GSDP ratio stood at 14.97 per cent which was within the normative projection made by the FRBM/14th FC for the State.

1.9.3 Transactions under Reserve Fund

There are 16 Reserve Funds in the Public Accounts of the State Government which have been created for specific purposes. Details are given in **table 1.30**.

¹⁹ Figures of 2015-16 changed due to pro-forma adjustments made in Finance Accounts.

Table 1.30: Position of reserve funds during 2016-17

(*₹ in crore*)

Head of Account	Opening balance as on 1 April 2016	Receipts during 2016-17	Disbursement during 2016-17	Closing balance as on 31 March 2017
(a) Reserve Funds bearing Interest				
8121- General and Other Reserve Funds	Cr. 369.80	566.51	243.11	Cr. 693.20
Total -Reserve Funds bearing Interest	Cr. 369.80	566.51	243.11	Cr. 693.20
(b) Reserve Funds not bearing Interest				
8222- Sinking funds	Cr.1,546.94	200	0	Cr.1,746.94
8223-Famine Relief Fund	Cr.3.61	0.08	0	Cr.3.69
8228- Revenue Reserve Funds	Cr.4.63	0	0	Cr. 4.63
8229-Development and Welfare Funds	Cr.1,576.82	850.79	734.47	Cr.1,693.14
8235- General and Other Reserve Funds	Cr. 0.01	0	0	Cr. 0.01
Total -(b)- Reserve Funds not bearing Interest	Cr.3,132.01	1,050.87	734.47	Cr.3,448.41
Total Reserve Funds (a) and (b)	Cr.3,501.81	1,617.38	977.58	Cr.4,141.61
Reserve Funds Investment Account	Dr 1,543.63	0	255.00	Dr 1,798.63

(Source: Finance Accounts 2016-17)

Out of 16 reserve funds (with a closing balance of ₹ 4,141.61 crore), the State Government had invested ₹ 1,798.63 crore (43.43 per cent), 12 were operative and four reserve funds (with a closing balance of ₹ 18.99 crore) were not operated between the period 2000-2001 and 2016-17. Details of inoperative funds are given in the Table 1.31:

Table 1.31: Details of inoperative Reserve Funds

Name of Reserve Fund	Balance as on 31 March 2017 (₹ in crore)	Year from which inoperative
8229-Development and Welfare Funds		
Development Fund for Agriculture Purposes	0.06 (credit)	2000-01
Compensatory Afforestation Fund	18.89 (Credit)	2008-09
Development Fund for Educational Purposes	0.03 (Credit)	2011-12
8235-General and Other Reserve Fund		
Other Funds	0.01 (Credit)	2000-01
Total	18.99 (Credit)	

Further, Reserve Fund, *Gramin Vikas Nidhi*, which was constituted in 2001-02 for providing employment in rural areas, had a cumulative balance of ₹ 185.68 crore as on 31 March 2017 but no expenditure has been made from this fund since its inception.

Transfers into reserve funds and disbursement therefrom are effected through debit and credit entries under the appropriate revenue and expenditure heads under the Consolidated Fund. These represent actual cash transfers only if they impact the Reserve Bank Deposits either directly or by way of investment. Since there was no actual cash outflow, these transactions depicted by GoCG against reserve fund are only book entries which violate the spirit underlying the creation and operation of reserve funds. Their only impact is to depict an unduly favourable revenue surplus and fiscal deficit position for the relevant years.

Recommendation: The Finance Department should review the practice of treating transaction and balances under reserve funds and adhere to the principles of cash accounting by actual investment of balances with the Reserve Bank of India. The State Government is also requiring to initiate action to close inoperative funds and remit the balances into the Consolidated Fund if continuation.

1.9.4 State Disaster Response Fund

The SDRF had a closing balance of ₹ 693.20 crore as of March 2017. In terms of the SDRF guidelines 2010, balances under funds are to be invested by the State Executive Committee in (a) Central Government dated securities (b) auctioned treasury bills and (c) interest earning deposits and certificates of deposits with Scheduled Commercial Banks.

As per SDRF guidelines, the Government was required to pay interest on the uninvested balances at the rate of interest to be paid on overdrafts. However, GoCG had not paid any interest to SDRF since the creation of the fund. This works out to ₹ 225.87 crore as estimated at the applicable rates of interest for the period 2010-17. Of this, unpaid interest for 2016-17 alone amounted to ₹ 31.43 crore, resulting in overstatement of revenue surplus and understatement of fiscal deficit for the year. Such unpaid interest also increased the liability of the State Government to that extent.

Recommendation: The State Government should invest balances lying under this fund as per the guidelines.

1.9.5 Consolidated Sinking Fund

Following the recommendations of the 12th Finance Commission, the State has created a Consolidated Sinking Fund for amortisation of all loans including loans from banks, liabilities on account of National Small Savings Funds etc. Further, as per recommendation of the 12th Finance Commission, a minimum annual contribution of 0.50 *per cent* of outstanding liabilities at the beginning of the year was required to be transferred in the fund.

During 2016-17 GoCG was required to transfer a minimum of ₹ 188.71 crore (0.50 *per cent* of outstanding debt of ₹ 37,741.14 crore at the beginning of the year) to fund, against which ₹ 200 crore was transferred. The balance in the CSF (investment account) from the year 2005-06 to 2016-17 was ₹ 1,746.94 crore.

1.9.6 Infrastructure Development Fund (IDF)

Chhattisgarh (*Adhosanrachna Vikas Evam Paryavaran*) *Upkar Adhiniyam*, 2005 provides that cess on land shall be levied for raising funds to implement infrastructure development projects and environment improvement projects. The Act is extended to the whole of State of Chhattisgarh and is in force since 27 May 2005.

As per the Act, Infrastructure Development Cess (IDC) shall be levied and collected on all lands on which land revenue or rent is levied. The IDC so collected should be transferred to the Infrastructure Development Fund (IDF), from which expenditure on infrastructure development projects i.e., electricity, drinking water supply, construction and maintenance of community halls,

approach roads, buildings, etc., in the State under various departments would be met.

Audit scrutiny, revealed that, the State Government collected IDC of ₹ 727.63 crore during 2005-17 of which, ₹ 423.39 crore (58 per cent) was transferred to IDF. The untransferred balance of ₹ 304.24 crore contributes an undischarged liability of the State Government. Such untransferred balances also overstated the Revenue Surplus and understated the Revenue Deficit in the relevant years. The details of funds of IDF are as given in **Appendix 1.9 and 1.10**. However, in 2016-17 the State Government transferred more than the IDC collected along with previous year balances hence there is no impact on Revenue Surplus during the year.

It is also observed that the department has made budget provision of ₹ 210.40 crore during 2013-17. However, only ₹ 2.00 crore was utilised from the budget provision for construction of road/buildings in the year 2014-15 and the remained provision was unutilised. Further, scrutiny revealed that the expenditure of ₹ 2.00 crore incurred by various departments also not met from the IDF as there were no guidelines issued by the Finance Department to the concerned department. Thus, the entire IDF of ₹ 423.39 crore was not utilised as of 31 March 2017.

Recommendation: State Government should ensure that the Infrastructure Development Cess is regularly transferred to the Fund and utilised as provided in the Act.

1.9.7 Status of guarantees – contingent liabilities

The maximum amount for which guarantee was given by the State and outstanding guarantees for the last five years are given in **Table 1.32**.

Table 1.32: Guarantees given by the Government of Chhattisgarh

Guarantees	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Maximum amount guaranteed	6,605.49	7,571.99	9,080.06	14,883.41	12,641.13
Outstanding amount of guarantees	2,694.90	3,358.27	2,314.47	1,988.24	3,982.97

(Source: Finance Accounts of the respective years)

Guarantees of ₹ 3,982.97 crore was outstanding at the end of March 2017. The outstanding amount of guarantees in the nature of contingent liabilities was about 7.42 per cent of the total Revenue Receipts of the State. The FRBM Act of the State includes a provision that the State Government shall not give new guarantees in excess of 1.5 per cent of GSDP. The new guarantees (₹ 4091.34 crore) were within the prescribed limit of 1.5 per cent (1.41 per cent) of GSDP provided in the FRBM Act.

As per the recommendation of the 12th Finance commission, the Government of Chhattisgarh was required to constitute a Guarantee Redemption Fund (GRF) with minimum annual contribution of 0.50 per cent of outstanding guarantee at the beginning of the year. Accordingly, the State Government was required to create a GRF and transfer ₹ 112.60 crore to the fund from 2005-06 to 2016-17 out of which, ₹ 9.94 crore pertains to 2016-17 alone. In contrary to the Finance Commission recommendations, the State Government has decided not to form

Guarantee Redemption Fund as maximum guarantees sanctioned by the State Government were of the “medium and low risk”. However, the Government should constitute GRF after weighting the risk of guarantees and decide the quantum of contribution towards the fund.

During the year 2016-17, a sum of ₹ 4.40 crore was recovered as guarantee fees against receivable of ₹ 9.41 crore mainly due to short receipt from Chhattisgarh Marketing Federation, Raipur (₹ 5.00 crore).

Recommendation: The State Government should create and operate the Guarantee Redemption Fund as per recommendation of the 12th FC.

1.9.7.1 Firm Liability of the Government shown as guarantee given

Chhattisgarh State Power Distribution Company Limited (CSPDCL) availed of loan amounting to ₹ 1,955 crore²⁰ from financial institutions to implement *Krishak Jeevan Jyoti* Scheme for providing free electricity to BPL consumers and for agriculture pump sets during 2016-17. The term loans were secured by guarantee from GoCG.

GoCG undertook to repay the principal and interest on these loans. Thus, in effect the liability on the loan entirely vested with GoCG and not with CSPDCL, which fact, however, was not reflected in the accounts of GoCG. Consequently, the liability of the State Government was understated by ₹ 1,955 crore.

Recommendation: The State Government should issue necessary orders treating the transaction as loans availed of by the State Government and further transfer to CSPDCL as loans or Grants-in-aid.

1.10 Debt Management

1.10.1 Debt profile

This section assesses the sustainability of debt²¹ of the State Government in terms of debt stabilisation²²; sufficiency of non-debt receipts²³; net availability of borrowed funds²⁴; burden of interest payments (measured by interest

²⁰ Union Bank of India (₹ 765 crore), Rural Electrification Corporation (REC) (₹ 595 crore) and Power Finance Corporation (PFC) (₹ 595 crore).

²¹ Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time. It also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings and returns from such borrowings. It means that a rise in fiscal deficit should match the increase in capacity to service the debt.

²² A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided the primary balances are either zero or positive or are moderately negative.

²³ Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

²⁴ Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

payments to revenue receipts ratio) and maturity profile of State Government securities.

1.10.2 Debt Sustainability

Table 1.33 analyses the debt sustainability of the State according to these indicators for a period of five years beginning from 2012-13.

Table 1.33: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Outstanding Debt /GSDP (in per cent)	10.85	12.05	13.18	14.47	14.97
Sufficiency of incremental non-debt receipts (Resource Gap)	(-)1,854	(-)2,405	(-)2,196.41	2,563.71	1,396.51
Net debt available to the State	1,012	4,283	4,551	4,687	3,003
Burden of interest payments (interest payment/revenue receipt)	0.04	0.04	0.05	0.05	0.05
Maturity Profile of State Debt (In Years)					
0-5	3,914.35	4,207.57	5,828.95	5,934.05	6,686.65(60)
6-10	3,204.48	7,937.95	11,849.84	17,028.20	2,137.55(19)
11-15	3,312.46	1,674.14	1,553.25	1,846.17	1,638.31(15)
16-20	802.49	658.63	528.11	448.46	456.85(4)
20 and above	470.22	467.95	289.04	793.26	220.13(2)
Total	11,704.00	14,946.24	20,049.19	26,050.14	11,139.49

(Source: Finance Accounts of the respective years)

Table 1.34: Net availability of borrowed funds

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Receipts under public debt and other liabilities ²⁵	6,898	10,310	11,914	12,902	11,804
Repayment (principal and interest) under public debt and other liabilities ²⁶	5,886	6,027	7,363	8,215	8,801
Net fund available	1,012	4,283	4,551	4,687	3,003
Percentage of net fund available to receipts under public debt and other liabilities	14.67	41.54	38.20	36.33	25.44

As evident from the above table, 75 per cent of borrowed funds were used for discharging existing liabilities and could not be used for capital formation/development activities of the State. As compared to the neighbouring States of Jharkhand (32.43 per cent), Uttar Pradesh (25.75 per cent) and Madhya Pradesh (30.51 per cent), the net availability of funds was low which indicates that the State of Chhattisgarh (25.44 per cent) utilised maximum borrowed fund for discharging the liabilities.

²⁵ Total Receipts of ₹ 11,804 crore = internal debt ₹ 5,098 crore, GOI loans of ₹ 382 crore and other obligation of ₹ 6,324 crore

²⁶ Total Repayment of ₹ 8,801 crore = principal and interest on account of internal debt of ₹ 3,090 crore, GoI loans of ₹ 307 crore and also discharged other obligations of ₹ 5,404 crore

CHAPTER II

Financial Management and Budgetary Control

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

The Comptroller and Auditor General of India performs the audit of appropriations to ascertain whether the expenditure actually incurred under various grants underlying the budget are within authorisations given under the Appropriation Act for the year, that expenditure required to be charged under the provisions of the Constitution is so charged, and whether, expenditure is incurred is in conformity with the law, relevant rules and regulations and instructions.

2.1 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2016-17 against 72 grants/appropriations is given in **Table 2.1**.

Table 2.1: Summarized position of actual expenditure vis-à-vis total budget provisions

(₹ in crore)

	Nature of Expenditure	Total Grant/ Appropriation	Actual Expenditure	Saving (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered by 31 March
Voted	I Revenue	59,008.79	45,401.78	-13,607.01	9,742.39	9,721.09	71.60
	II Capital	15,097.74	10,261.34	-4,836.40	4,957.92	4,957.92	102.51
	III Loans and Advances	752.26	333.15	-419.11	395.05	395.05	94.26
Total Voted		74,858.79	55,996.27	-18,862.52	15,095.36	15,074.06	80.03
Charged	IV Revenue	3,370.47	3,300.88	-69.59	21.18	21.18	30.44
	V Capital	26.73	21.04	-5.69	5.71	5.71	100.35
	VI Public debt	1,946.33	1,152.63	-793.70	793.70	793.70	100.00
Total Charged		5,343.53	4,474.55	-868.98	820.59	820.59	94.43
Grand Total		80,202.32	60,470.82	-19,731.50	15,915.95	15,894.65	80.66

Note: Figures of actual expenditure includes recoveries adjusted as reduction of expenditure under voted revenue expenditure

(Source: Appropriation Accounts 2016-17)

The total savings amounted to ₹ 19,743.88 crore¹ (24.62 per cent of total grants/ appropriation), Budget Controlling Officers allowed ₹ 3,827.93 crore (19.39 per cent of total saving) to lapse at the end of the financial year. Out of the balance savings ₹ 15,915.95 crore, ₹ 15,894.65 crore was surrendered on 31 March 2017, leaving no scope for utilisation of these funds for other developmental purposes. This is a serious cause of concern and indicates the failure of the Finance Department to ensure effective budgetary control.

Recommendation: All anticipated savings should be surrendered on time so that the funds can be utilised for developmental purposes.

¹ There was an overall savings of ₹ 19,743.88 crore and excess of ₹ 12.38 crore which resulted in a net saving of ₹ 19,731.50 crore.

2.2 Financial Accountability and Budgetary Management

2.2.1 Excess over provisions relating to previous years (2000-01 to 2016-17) requiring regularization

Under Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/ appropriation regularised by the State Legislature.

Excess expenditure of ₹ 3,245.17 crore over provisions for the years 2000-01 to 2015-16 was yet to be regularised (October 2017) as detailed in **Appendix 2.1**.

In addition, the following excess as given in **Table 2.2** below, pertaining to 2016-17 is also to be regularised.

Table 2.2: Excess over provisions requiring regularisation during 2016-17

(₹ in crore)

Sl. no.	Grant no.	Name of Grant	Total Grant/ Appropriation	Actual expenditure	Excess expenditure requiring regularization
Revenue Voted					
1	50	Departments implementing 20-Point Programme	1.87	2.45	0.58
Revenue Charged					
2	CH-1	Interest Payments and Servicing of Debt	2,876.56	2,886.83	10.27
3	6	Finance Department	0.50	1.67	1.17
4	55	Women and Child Development	0.00*	0.02	0.02
Capital Voted					
5	6	Finance Department	60.10	60.44	0.34
Total			2,939.03	2,951.41	12.38

* Initially a token amount of ₹ 10,000 was provisioned.

(Source: Appropriation Accounts 2016-17)

Recommendation: The State Government is required to get all the existing cases of excess expenditure regularised at the earliest and in future such expenditure may be completely stopped, except in case(s) of dire and extreme emergency, where the expenditure should only be met from the Contingency Fund.

2.2.2 Persistent excess expenditure

Persistent excess expenditure over provision was observed in 11 sub heads under six grants/appropriations during the last three years. Excess expenditure incurred each year under these sub heads/schemes are shown in **Table 2.3**.

Table 2.3: Persistent excess expenditure

(₹ in crore)					
S. N.	Grant No.	Name of the Sub Head	2014-15	2015-16	2016-17
1	CH-2	6004-02-101-3052-Block Loans	6.54	7.91	9.63
2	6	2071-01-102-3080-Payment of Commuted value of pension in India	3.22	3.88	2.83
3		2235-60-200-7000-Recoupment of Pension Welfare Fund	4.23	3.36	3.39
4		7810-122-5675-Inter State Adjustment between Madhya Pradesh and Chhattisgarh	1.12	0.39	0.34
5	7	2030-01-101-4612-Cost of Stamps	2.50	4.11	3.64
6	19	2071-01-800-5499- Medical facilities for retired employees	2.25	2.11	3.21
7		2210-03-198-0101- 620-Sub-Health Centres	0.68	4.75	22.95
8	32	2210-80-800-3956-Advertising, Sales and Publicity expenses	0.50	0.24	1.56
9	41	2210-03-796-197-0102-5998-Community Health Centre	7.48	8.8	5.63
10		2210-03-796-198-0102-2777-Primary Health Centre (Basic Services)	9.66	1.77	3.08
11		2210-03-796-198-0102 -620-Sub-Health Centres	6.54	6.19	20.00
Total			44.72	43.51	76.26

(Source: Appropriation Accounts from 2014-15 to 2016-17)

Recommendation: The Finance Department should ensure that no Budget Controlling Officers resort to excess expenditure over the regular allocations approved by the State Legislature and departmental action may be initiated for those who are responsible for the same.

2.2.3 Excess expenditure under schemes

In 33 cases, expenditure aggregating ₹ 1,347.11 crore under various sub heads exceeded the approved provision by ₹ 10 crore or more in each case as detailed in **Appendix 2.2**.

2.2.4 Savings

The outcome of the appropriation audit revealed that in 67 cases relating to 44 grants and three appropriations, the savings amounting to ₹ 16,292.43 crore exceeded more than ₹ 10 crore in each case and were also more than 20 per cent of the total provisions as detailed in **Appendix 2.3**.

Further, against the total savings of ₹ 19,743.88 crore, significant savings of ₹ 100 crore or more and also more than 10 per cent of the total provision occurred in 37 cases under 29 grants and one appropriation aggregating ₹ 17,337.73 crore (87.81 per cent of total savings) as detailed in **Appendix 2.4**.

Besides, significant savings exceeding ₹ 20 crore and above in each case were noticed in 25 sub-heads/schemes under 13 grants. Details of final savings are given in **Appendix 2.5**.

Recommendation: The State Government should prepare budget as per actual need and ensure its optimum utilisation.

2.2.5 Persistent savings

In 52 cases under 41 grants and one appropriation during the period 2012-13 to 2016-17, there were persistent savings of more than ₹ 10 crore in each case as shown in **Appendix 2.6**. The savings ranged between one and 100 per cent of the total budget of the respective grants which indicate that the budgeting was not realistic. In eight cases there were persistent savings of more than 30 per cent each of the provision.

This had been pointed out in earlier State Finance Reports, but the problem still persists.

Recommendation: The Finance Department should review monthly expenditure more effectively so that all anticipated savings are surrendered on time.

2.2.6 Entire budget provisions not utilised under sub heads

In 51 cases, under 24 grants the entire provision of ten crore or more made for various sub heads aggregating to ₹ 1,859.53 crore remained unutilised. Details are given in **Appendix 2.7**.

2.2.7 Supplementary provisions under Grants/Appropriations

a) Unnecessary supplementary provisions

In 36 grants and one appropriation, supplementary provision of ₹ one crore or more in each case aggregating ₹ 3,181.50 crore obtained during the year proved entirely unnecessary as the actual expenditure was less than the original provision. Details are shown in **Appendix 2.8**.

b) Excessive supplementary provisions

In 10 grants against the additional requirement of ₹ 276.78 crore, supplementary provision of ₹ 2,832.44 crore proved excessive. The resultant savings exceeding ₹ one crore or more in each case, aggregating ₹ 2,556.10 crore are shown in **Appendix 2.9**.

Recommendation: The State Government should prepare supplementary budget as per actual need so that supplementary provisions are more realistic.

2.2.8 Supplementary provisions under sub heads/schemes

a) Unnecessary supplementary provisions

In 44 cases, under 19 grants, supplementary provision of ₹ one crore or more in each case aggregating ₹ 628.51 crore obtained during the year proved entirely unnecessary as the actual expenditure was less than the original provision. The details are shown in **Appendix 2.10**.

b) Excessive supplementary provisions

In 52 cases, under 24 grants, against the additional requirement of ₹ 1,978.18 crore, supplementary provision of ₹ 3,008.58 crore proved excessive. The resultant savings exceeding ₹ one crore or more in each case, aggregating ₹ 1,030.40 crore is shown in **Appendix 2.11**.

c) Inadequate supplementary provisions

In 18 cases, under 11 grants, against the additional requirement of ₹ 883.88 crore, supplementary provision of ₹ 440.86 crore proved inadequate. The resultant deficit exceeding ₹ one crore or more in each case, aggregating ₹ 443.02 crore is shown in **Appendix 2.12**.

2.2.9 Excessive/unnecessary/insufficient re-appropriation of funds

There were excess/savings of more than ₹ 10 crore and above after re-appropriation in 27 sub heads/schemes under 14 grants as detailed in **Appendix 2.13**. This indicates that the estimates were not properly assessed, as even after the withdrawal/ augmentation of funds through re-appropriation, there were final savings/ excesses in the grants.

2.2.10 Surrender in excess of actual savings

In 36 cases, the amounts surrendered (₹ 50 lakh or more in each case) were in excess of the actual savings, indicating inadequate budgetary control in these departments. As against savings of ₹ 6,112.35 crore, the amount surrendered was ₹ 6,698.42 crore, resulting in excess surrender of ₹ 586.07 crore. The details are given in **Appendix 2.14**.

Recommendation: Budget Controlling Officers should assess balances available with them before surrender of funds.

2.2.11 Anticipated savings not surrendered

In 9 cases under five grants and three appropriations savings of more than ₹ one crore in each case had occurred but no part of the same was surrendered by the concerned departments. The total amount involved in these cases was ₹ 609.02 crore which is 3.08 *per cent* of the total savings of ₹ 19,743.89 crore as detailed in **Appendix 2.15**.

Similarly, out of the savings of ₹ 10,736.09 crore in 37 cases under 27 grants and three appropriations (after surrender, savings of ₹ one crore and above in each case), provisions amounting to ₹ 4,479.11 crore (41.72 *per cent* of above savings) were not surrendered as detailed in **Appendix 2.16**.

Recommendation: All anticipated savings should be surrendered on time so that the funds can be utilised for other development purposes.

2.2.12 Rush of expenditure

As per Paragraph 92 of Madhya Pradesh Budget Manual (as followed by Government of Chhattisgarh), rush of expenditure particularly in closing months of the financial year should be avoided. Contrary to this, in 39 Major Heads, expenditure of ₹ 5,569.91 crore was incurred during the last quarter of 2016-17 which was 64 *per cent* of the total expenditure of ₹ 8,756.54 crore under these heads as detailed in **Appendix 2.17**. Of this, ₹ 277.67 crore (32 *per cent*) of total expenditure was incurred in the month of March 2017.

Rush of expenditure in the closing month of the financial year entails risk of misuse of public money and unhealthy practices. Rush of expenditure in the last quarter of the financial year is not prudent financial management and is against the provision in the budget manual.

Recommendation: The Finance Department should control rush of expenditure during the fag end of the financial year.

2.3 Advances from the Contingency Fund

As per the Chhattisgarh Contingency Fund Act, 2001 of the State, no advance shall be made out of the Contingency Fund, except for the purposes of meeting unforeseen expenditure. During 2016-17, the state Government drew ₹ 2.29 crore from the Contingency Fund as shown in in **Table 2.4**.

Table 2.4: Expenditure from Contingency Fund of the State

(₹ in crore)

Sl. No.	Department	Nature of expenditure for which advances were drawn from the Contingency Fund	Month of Drawal	Amount of Advance
1	Tourism	Supply of drinking water and construction of toilet at Institute of Hotel Management for the implementation of the "Hammar Chhattisgarh Scheme".	June 2016	2.09
2	Forest	For payment of decree amount	October 2016	0.20
Total				2.29

In the case of tourism department, the expenditure did not meet the criteria for drawal from Contingency Fund as this expenditure was not of an unforeseen or of an emergent character. Thus, the advance drawn from Contingency Fund the purpose was in violation of the Act. However, the total withdrawal from the fund during 2016-17 was recouped through supplementary budget.

Recommendation: The State Government should ensure that no advances are drawn from the Contingency Fund except to meet expenditure of emergent and unforeseen nature.

CHAPTER III

Financial Reporting

CHAPTER III

FINANCIAL REPORTING

This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the year 2016-17.

3.1 Outstanding Utilisation Certificates (UCs)

3.1.1 The financial rules stipulate that where grants in aid are given for specific purposes, departmental officers concerned should obtain Utilisation Certificates (UCs) from grantees, which, after verification, should be forwarded to the Accountant General (A&E), to ensure that the funds have been utilised for the intended purposes.

Audit test check revealed that a total of 1,407 UCs amounting to ₹ 5,016.79 crore were outstanding as of 31 March 2017 in different departments against the Grant-in-aid (GIA) bills drawn up to 2016-17.

The position of outstanding UCs against GIAs released to different Departments up to 31 March 2017 is given in the **Table 3.1**.

Table 3.1: Year wise position of UCs pending

(₹ in crore)

Year	Total Grant paid		UCs received		UCs pending	
	Number	Amount	Number	Amount	Number	Amount
Up to 2013-14	89,596	32,428.17	88,984	29,843.16	612	2,585.01
2014-15	1,060	2,328.93	879	1,498.98	181	829.95
2015-16	626	910.42	194	40.77	432	869.65
2016-17	183	732.78	1	0.60	182	732.18
Total	91,465	36,400.30	90,058	31,383.51	1,407	5,016.79

(Source: Finance Accounts 2016-17)

The major head wise and year wise position of UCs pending are given in **Appendix 3.1**.

Major cases of non-submission of UCs relate to Major Head 2217-Urban Development (₹ 1,713.07 crore) and 3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (₹ 3,136.59 crore). Though such instances of non-submission of UCs are being regularly reported in the reports of the C&AG, there has been no improvement.

Non-receipt of UCs against GIA indicates failure of the departmental officers to comply with the rules and procedures to ensure timely submission of utilization of the grants for the intended purposes. Pendency of UCs is fraught with the risk of misappropriation of funds and fraud.

3.1.2 Utilisation Certificates of Finance Commission Grants

Finance Commission Grants should be utilised within the award period and unspent amounts should be deposited in the Government account.

During audit, it was observed that contrary to the above provision, unspent balances amounting to ₹ 14.43 crore in nine DDOs/Offices were neither utilised nor surrendered at the end of each Finance Commission award period. Details of unutilized grants of the Finance Commission are given in **Appendix 3.2**.

Recommendations: The Finance Department should prescribe a time frame within which administrative departments releasing grants collect UCs pending for more than the time stipulated in the grant orders and also ensure that till such time, administrative departments release no further grants to defaulting grantees. The Government may initiate appropriate action against departmental officers who default in submission of UCs on time.

3.2 Delay in submission of accounts of Public Sector Undertakings

The Companies Act, 2013 stipulates that the annual financial statements of companies are to be finalised within six months from the end of the relevant financial year, i.e., by September end. Failure to do so may attract penal provisions under which every officer of the concerned defaulting Company shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than ₹ 50,000 but which may extend to ₹ 5,00,000, or with both. **Table 3.2** below provides the details of progress made by Public Sector Undertakings (PSUs) in finalisation of accounts as of 31 December 2017.

Table 3.2: Position relating to finalisation of accounts of PSUs

Sl.No.	Particulars	Working	Non-working	Total
1	Number of PSUs	20	3	23
2	Number of PSUs having accounts in arrears	13	0	13
3	Number of accounts in arrears	20	0	20
4(a)	Number of PSUs with arrears more than six years	Nil	0	Nil
4(b)	Number of accounts in arrears in the above PSUs	NIL	0	Nil
5(a)	Number of PSUs with arrears between two to five years	2	0	2
5(b)	Number of accounts in arrears in the above PSUs	9	0	9
6(a)	Number of PSUs with arrears up to one year	11	0	11
6(b)	Number of accounts in arrears in the above PSUs	11	0	11
7	Extent of arrears (numbers in years)	1 to 5	0	1 to 5

(Source: Data compiled from information furnished by the company)

Due to non-finalisation of accounts, the C&AG has been unable to perform the supplementary audit of companies as stipulated in Company Act for periods of up to five years.

The above denotes failure of the concerned administrative departments and specifically of the Finance Department to ensure that the defaulting companies comply with the relevant Acts.

The State Government had extended Budgetary support¹ of ₹ 7,707.17 crore to eight working PSUs {equity: ₹ 490 crore (one PSU), guarantees: ₹ 3,410.30 crore (three PSUs), grants: ₹ 570.82 crore (three PSUs), and others (subsidy and revenue grant): ₹ 3,236.05 crore (six PSUs)} upto 2016-17.

Recommendation: The Finance Department should review the cases of all PSUs that are in arrears of accounts, ensure that the accounts are made current within a reasonable period, and stop financial support in all cases where accounts continue to be in arrears.

¹ No Budgetary support had been extended to the non-working PSUs.

3.2.1 Dividend not declared by PSUs

The State Government had not formulated any dividend policy under which PSUs are required to pay a minimum return on the paid up share capital contributed by the State Government. As per their latest finalised accounts, nine PSUs with government equity of ₹ 6,146.97 crore earned an aggregate profit of ₹ 74.43 crore. Only *one* PSU, i.e., *Chhattisgarh Rajya Van Vikash Nigam Limited* proposed dividend of ₹ 0.87 crore i.e., 9.94 per cent of its profit of ₹ 8.75 crore during 2016-17.

Recommendation: State Government should formulate a dividend policy for return on its investments as share capital and ensure that profit earning PSUs declare dividend in terms of the policy.

3.3 Abstract Contingent bills and Detailed Contingent bills

The Chhattisgarh Treasury Code (CGTC) stipulates that when contingent charges are drawn as an advance from the treasury on Abstract Contingent (AC) bills without supporting vouchers, the relevant Detailed Contingent (DC) bills supported with sub-vouchers and countersigned by the Controlling Officer (CO) are to be submitted to the Accountant General (A&E) before the 25th of the following month.

Year wise details of pending DC bills are given in **Table 3.3**.

Table 3.3: Status of submission of DC bills against AC bills

(₹ in crore)

Year	Opening Balance of unadjusted AC bills		AC bills drawn during the year		DC bills submitted during the year		Outstanding DC bills		
	1	2	3	4	5	6	7	8=2+4-6	9=3+5-7
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Up to 2014-15	87	63.13	412	733.31	479	717.06	20	79.37	
2015-16	20	79.37	1,418	5,491.72	1,135	4,925.23	303	645.86	
2016-17	303	645.86	1,317	3,556.39	1,505	4,177.06	115	25.19	

(Source: Finance Accounts of respective years)

The Department wise details of pending DC bills as on 31 March 2017 are given in **Appendix 3.3**.

Non-submission of DC bills within the prescribed time not only breaches financial discipline but also entails risk of misappropriation of public money and unhealthy practices.

Test check of records of the funds drawn on AC bills by the Food, Civil Supply and Consumer Protection Department (71.97 per cent), Trade and Industry Department (2.26 per cent) and Energy Department (24.87 per cent) covering the period 2014-17 revealed the following irregularities: -

3.3.1 Plan funds drawn on AC bills

Plan expenditure is earmarked for meeting specific purposes of a project or scheme and factored into budget preparation. Plan expenditures are estimated after discussions between each of the ministries concerned and the Planning Commission. Thus, plan expenditure is not of contingent nature and there should be no occasion to draw money through AC bill to incur plan

expenditure. The department wise details of plan funds drawn through AC bills during 2014-17 are given in **Table 3.4**.

Table 3.4: Department wise plan fund drawn through AC bills

(₹ in crore)

Sl No.	Name of the Department	AC bill drawn	
		No. of Bills	Amount
1.	Food, Civil Supply and Consumer Protection Department	83	7,039.79
2.	Energy Department	89	2,432.59
3.	Trade and Industry Department	2,731	221.16
Total		2,903	9,693.54

(Source: Information furnished by VLC)

Recommendation: Withdrawal of fund on AC bills for expenditure not of contingent nature should be prohibited.

3.3.2 Wrong accountal of AC bills

During scrutiny of records of Deputy Director, Food, Civil Supply & Consumer Protection Department it was noticed that 140 AC bills amounting ₹ 9,961.94 crore were drawn on CGTC-35 during 2014-17, without enclosing any supporting vouchers and sent to Raipur Treasury for passing the bills and after passing the bills the same were sent to AG (A&E).

However, only 81 bills amounting ₹ 7,039.79 crore were booked under AC bills and 59 bills amounting ₹ 2,922.15 crore were booked under FVC bills which means the final expenditure was debited to the service head without obtaining any supporting vouchers. This resulted in understatement of AC bills amounting to ₹ 2,922.15 crore during 2014-17.

During scrutiny of monthly accounts received from treasury, it is noticed that 50 AC bills amounting to ₹ 2,584.28 crore were booked under 103 instead of 101. Further, it was also noticed that nine bills amounting ₹ 337.88 crore were wrongly booked under Contingent bills by the treasury. Thus, 59 bills amounting ₹ 2,922.15 crore were booked under FVC and understatement of AC bills to that extent during 2014-17.

The details of AC bills drawn by the department and booked in the Annual Accounts are given in **Table: 3.5**.

Table: 3.5 AC bills shown as FVC bills in Annual Accounts.

(₹ in crore)

Sl. No.	Year	Amounts drawn through AC bills by the department	Amounts of AC bills as per VLC	Difference (3-4)
1	2014-15	1,929.27	200.00	1,729.27
2	2015-16	5,319.68	4,126.84	1,192.84
3	2016-17	2,712.99	2,712.95	0.04
Total		9,961.94	7,039.79	2,922.15

(Source: Information furnished by Departments & VLC data)

3.3.3 DC bills prepared without supporting vouchers

During scrutiny of records of Trade and Industry Department, it was noticed that vouchers were not submitted with DC bills amounting to 71.26² crore in Trade and Industry Department.

On this being pointed out the Deputy Director, Trade & Industry Department, Raipur, accepted and stated that an instruction would be issued to all the District Trade and Industries Centres to send the necessary records/documents along with DC bills within the stipulated period.

Thus, due to absence of supporting vouchers, in all the above cases, it could not be ensured that the above funds were utilized for intended purpose.

3.3.4 Delay in submission of detailed contingent bills

The Chhattisgarh Treasury Code stipulates that the Controlling Officers are required to transmit the detailed bills to the Accountant General (A&E), duly passed, so as to reach his office not later than the 25th of the same month.

Test check of records pertaining to AC bills in three³ Drawing and Disbursing Officers (DDOs) of Trade & Industry Department, one⁴ DDO of Food, Civil Supply and Consumer Protection Department and one⁵ DDO of Energy Department revealed that 1,012 DC bills amounting ₹ 8,568.87 crore were received in Office of the AG (A&E) with delays ranging from one month to fifteen months due to which the audit could not ensure that the funds drawn through AC bills are actually spent for the intended purposes. The details are shown in **Appendix-3.4**.

On this being pointed out in audit, the above departments accepted and stated that delays in submission of DC bills were due to delay in receipt of treasury vouchers and utilisation certificates from the respective field offices. Further, Trade and Industry Department assured that a notice would be issued to all concerned field offices to avoid delay in submission of DC Bills.

3.3.5 Non maintenance of AC/DC bill register

During scrutiny of records/documents in test checked DDOs, it was found that DC bill register was not being maintained. In absence of above register, the status of AC/DC bills could not be ensured.

On this being pointed out the head of test checked DDOs accepted the facts and stated that the AC/DC bill register would be maintained as per Treasury Rules.

Recommendation: The Finance Department should ensure that all controlling officers adjust all AC bills are adjusted within the prescribed period, and ensure that departmental action against such officers who violate such instructions.

² General Manager, DTIC, Balodabazar (57.50 crore), Chief General Manager, DTIC, Durg (8.36 crore) and General Manager (5.40 crore).

³ Office of the DTI Centres, Baloda Bazar, Durg & Raipur

⁴ Office of the Deputy Director, Food, Civil Supply and Consumer Protection, Raipur

⁵ Office of the Chief Electrical Inspector, Raipur

3.4 Reporting of cases of misappropriation, losses, etc.

The Chhattisgarh Financial Code stipulates that each and every case of loss, misappropriation and defalcation of public fund will have to be reported to the Accountant General, even when such loss has been made good by the party responsible for it.

The State Government reported total 2,022 cases of defalcation or losses involving ₹ 139.04 crore were pending for settlement as of 2016-2017. The Department-wise break up of pending cases and their age-wise analysis is given in **Appendix 3.5**. The nature of these cases is given in **Appendix 3.6**. The nature and age-profile of the pending cases are summarized in **Table 3.6**.

Table 3.6: Profile of losses and defalcations, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Years ranging	Number of cases	Amount involved	Nature of the cases	Number of cases	Amount involved
0 – 5	286	4,693.95	Theft	127	57.99
5 – 10	474	6,909.41	Loss of property/material	1,662	13,497.99
10 – 15	312	1,355.59			
15 – 20	206	465.86	Defalcation	233	347.91
20 – 25	260	305.76			
25 & above	484	173.32	Total	2,022	13,903.89
Total	2,022	13,903.89			

(Source: Cases reported by the departments of the State Government)

Reasons for pendency, as reported by the departments are listed in **Table: 3.7**

Table 3.7: Reasons for pending cases

(₹ in lakh)

Sl. No.	Reasons for the delay/outstanding cases	Number of cases	Amount
1	Awaiting departmental and criminal investigation	3	3.14
2	Departmental action initiated but not finalized	603	1,916.39
3	Criminal proceedings finalized but execution of certificate cases for recovery of the amount pending	1	0.01
4	Awaiting orders for recovery/write off	1,395	11,906.07
5	Pending in Courts of Law	20	78.28
	Total	2,022	13,903.89

(Source: Information received from the departments of the State Government)

The above table shows that out of 2,022 outstanding cases, 1,395 cases (69 per cent) involving money value of ₹ 119.06 crore were pending due to non-issue of the orders for recovery or write off by the departments/Government mainly under Forest department (863 cases, ₹ 9.17 crore) and Public works department (404 cases, ₹ 107.20 crore). This indicates that delayed action on the part of departments/Government led to non-realization or non-disposal of cases.

It is also noticed that in 603 cases involving ₹ 19.16 crore, though the departmental actions initiated, mainly under Police department (163 cases, ₹ 0.33 crore), Animal Husbandry (126 cases, ₹ 0.09 crore), Forest department (70 cases, ₹ 0.71 crore) and Public works department (64 cases, ₹ 13.91 crore) were yet to be finalized as on 31 March 2017.

Further, it was observed that in 33 cases, various departments had recovered ₹ 10.61 lakh during 2016-17 as detailed in **Appendix 3.7**.

Recommendation: The State Government should expedite completion of departmental action as warranted, and strengthen internal control systems to prevent/reduce recurrence of such cases.

3.5 Classification between Revenue and Capital

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

During 2016-17, Government of Chhattisgarh incorrectly budgeted and booked Grants-in-aid (₹ 1,478.88 crore), Salaries and Allowances (₹ 84.47 crore), expenditure on Work Charged Establishment (₹ 41.13 crore), Payment of Professional Services (₹ 2.91 crore), Maintenance Work, Office Expenses, Travelling Allowances & Tools and Plants (₹ 3.80 crore) have been booked under Capital Major Heads instead of Revenue Major Heads. Details are given in **Appendix 3.8**.

Further, scrutiny of sanction orders issued by Chhattisgarh Government during 2016-17, revealed that Revenue expenditure was taken as Capital expenditure amounting to ₹ 0.64 crore (48 cases) and Capital expenditure was taken as Revenue amounting to ₹ 1.37 crore (04 cases). The details are given in **Appendix-3.9**. Further, the misclassification of expenditure, overstated the Revenue surplus by ₹ 1611.83 crore and understated by ₹ 1.37 crore.

3.6 Opening of new sub heads/detailed heads of accounts

Article 150 of the Constitution of India and The Chhattisgarh Financial Code stipulates that the opening of a new sub-head or a detailed head in the demands for grants will be sanctioned by the Finance Department according to administrative requirements after consultation with the Accountant-General.

Government of Chhattisgarh has opened 57 new sub-heads/detailed heads under the Revenue and Capital section in the budget during 2016-17. However, approval of Accountant General was not accorded before opening of new sub heads. Further, the State Government incurred expenditure of ₹ 1,523.46 crore under the revenue section and ₹ 136.37 crore under the Capital section under these new heads.

Recommendation:- The Finance department should open new sub head/detailed head under the minor head after the consultation with Accountant General.

3.7 Booking under minor head 800

Minor head- 800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of minor head -800 is to be discouraged, since renders the accounts opaque.

During 2016-17, ₹ 2,290.09 crore, constituting 9.30 *per cent* of the total revenue receipts (₹ 24,607.38 crore) recorded under the respective major head, were classified under the minor head 800-Other Receipts. The booking under minor head 800-other receipts in these cases amounting to ₹ 2,204.79 crore ranged between 10 and 130 *per cent* of total revenue receipts under the respective major heads. Details are given in **Appendix 3.10**.

Similarly, under various revenue and capital major heads of accounts on the expenditure side, ₹ 1,377.39 crore (constituting 4.11 *per cent* of total expenditure ₹ 33,514.77 crore) was recorded under minor head '800-Other Expenditure' under 43 Major Heads. The booking under minor head '800-Other Expenditure' in these cases amounting to ₹ 1,280.94 crore ranged between 11 *per cent* and 100 *per cent* of total expenditure under the respective major heads, as shown in **Appendix 3.11**.

Further, during scrutiny it was revealed that ₹ 1,031.41 crore was misclassified and booked under Minor head "800-Other Expenditure" even though separate minor heads were allotted for such expenditure under various major heads. Details are given in **Table 3.8**.

Table 3.8: Details misclassification under minor head-800

(₹ in crore)

Major Head & name	Amount	Correct minor head to be booked
2853-Non-ferrous Mining and Metallurgical Industry	284.83	191,192,193, 196,197 and 198
4700-Capital Outlay on Major Irrigation	575.84	051
4701-Capital Outlay on Medium Irrigation	104.47	051
3275-Other Communication Services	59.09	101 or 102
5275-Capital Outlay on Other Communication Services	7.18	101 or 102
Total	1,031.41	

Recommendation: *The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate head of account.*

3.8 Findings from Local Audit

Irregularities in financial reporting that were noticed during local audit are depicted below:

3.8.1 Parking of funds outside Government Account

The Chhattisgarh Treasury Code stipulates that amounts drawn from the Consolidated Fund of the State and State Public Account shall not be deposited in any bank without special sanction of the Government.

During scrutiny of records of 10 DDOs, it was noticed that ₹ 36.00 crore of different schemes pertaining to the period 2011-16 was withdrawn from the treasury and parked in bank accounts as detailed in **Appendix 3.12**. Even after lapse of one to five years, the amount was neither utilized nor deposited back in Government Account.

Recommendation: *Government should take necessary action to avoid parking funds and take disciplinary action against the departmental officers who irregular park Government money outside the Government accounts.*

3.8.2 Non Adjustment of Temporary Advances

The Chhattisgarh Treasury Code stipulates that advances should be adjusted by presenting detailed bills and vouchers within three months.

As on 31 March 2017, 658 cases of advances amounting to ₹ 7.62 crore were pending for adjustment by 18 Departments. Age-wise analysis of the advances pending is given in **Table 3.9**. Details of department wise and year wise advances are given in the **Appendix 3.13**.

Table 3.9: Age wise analysis of Temporary Advance

(₹ in crore)

Sl. No	Pendency	Period	Number of advances	Amount
1	More than 10 years	up to 2005-06	121	0.14
2	More than 5 years and up to 10 years	2006-07 to 2010-11	181	0.72
3	More than 3 years and up to 5 years	2011-12 to 2012-13	54	0.32
4	More than 1 year and up to 3 years	2013-14 to 2014-15	136	2.16
5	up to 1 year	2015-16 to 2016-17	166	4.28
Total			658	7.62

Recommendation: Government should take necessary steps for timely adjustment of Temporary Advance.

3.8.3 Improper maintenance of Cash Books

Proper maintenance of cash book is one of the significant instruments of financial management and absence of it indicates a serious loophole in the internal control mechanism. Such an environment manifolds the risk of embezzlement, fraud, misappropriation, etc.

Scrutiny of records in local audit during 2016-17, found the following irregularities amounting ₹ 79.44 crore (details are shown in **Appendix-3.14**):

- Recorded in other subsidiary records but did not recorded in cash book amounting ₹ 60.26 crore in 15 cases.
- Not reconciled with the Bank amounting to ₹ 16.70 crore.
- Short accountal of ₹ 2.46 crore.
- Incorrect carry forward of ₹ 0.02 crore.

Audit further noticed the various other irregularities such as the following details of which are shown in **Appendix 3.15**

- Use of whitener in cash book.
- Transactions not recorded.
- Entries in the cash book not attested and necessary certificates were not recorded in the cash book.
- Physical verification of cash not done.
- Use of pencil in cash book.
- Amount of vouchers and cash book is not matched.
- Cash payment of more than ₹ 10,000.
- Cash book for different schemes not prepared separately.
- Difference of amount in cash book and pass book.

On this being pointed out in audit, the head of the concerned departments accepted the facts and stated that the necessary corrections will be made in cash

book and existing provisions for maintenance of cash book will be followed in future.

Recommendation: Irregularities such as non-recording of transactions, short accountal, non-reconciliation of transactions etc., are fraught with the risk of misappropriation of funds and fraud. The Government may put in place robust mechanism to eliminate these kinds of irregularities and initiate appropriate action against the defaulting departmental officers/officials.

3.9 Building and Other Construction Workers Welfare Cess

Rules have not been framed by the Government of Chhattisgarh for accounting of Labour Cess. No sub-head has been opened by the Government for booking the Labour Cess collected by various Departments executing projects involving labour. The Labour Cess collected by Government Departments has been directly booked under MH-8443-Civil Deposit-108-Public Works Deposits without routing through the Consolidated Fund of Chhattisgarh, as required under Article 266 (1) of the Constitution of India. Further, since minor head-Public Works Deposits do not have any further sub-heads below it, it has not been possible to segregate the amount paid to the Labour Welfare Board.

3.9.1 Year wise receipt and utilisation of Labour Cess

Scrutiny of records of the Chhattisgarh Building and Other Construction Workers Welfare Board revealed that the Cess collected by various agencies were sent through cheques/drafts to the Board or deposited in the savings bank account of the Board opened for the purpose through District Labour Offices. The year-wise position of the receipt and expenditure of Cess for the period 2012-13 to 2016-17 is detailed in **Table 3.10**.

Table 3.10: Year wise receipt and utilisation of Labour Cess

(₹ in crore)

Year	Opening Balance	Receipt	Interest Accrued	Total available amount	Expendi-Ture	Closing Balance	Percentage of utilisation of available funds
2012-13	91.38	85.27	6.16	182.81	57.92	124.89	31.68
2013-14	124.89	134.81	9.46	269.17	104.24	164.93	38.73
2014-15	164.93	131.92	13.61	310.47	62.98	247.48	20.28
2015-16	247.48	126.89	20.85	395.23	121.95	273.28	30.85
2016-17	273.28	172.52	19.76	465.56	183.92	281.64	39.50

(Source: Compiled from the information provided by Chhattisgarh Building and Other Construction Workers Welfare Board)

Test check of records of PWD department, it was revealed that ₹ 135.54 crore was collected during 2012-17, out of this ₹ 127.54 crore was transferred to the Labour Welfare Board and the remaining amount ₹ 8.00 crore was not transferred as of 31 March 2017 and kept under public account deposits which is violation of Constitutional provision.

Recommendation: GoCG should adhere to Constitutional provisions and route the Cess through the Consolidated Fund and also frame rules for accounting of the Cess and also ensure transfer of Labour Cess to the Labour Welfare Board as early as possible.

3.10 Reconciliation of receipt and expenditure

All Budget Controlling Officers (BCOs) are required to reconcile the receipts and expenditure of the Government recorded in their books with the figures accounted for by the Accountant General (A&E). During 2016-17, out of 94 BCOs, 18 BCOs have fully reconciled and 18 BCOs have partially reconciled expenditure of ₹ 21,147.63 crore (35.77 per cent of total expenditure of ₹ 59,120.189 crore). Similarly, on the receipts side out of 94 BCOs, Nine BCOs have fully reconciled and seven BCOs have partially reconciled receipts of ₹ 21,249.81 crore (35.81 per cent of total receipts of ₹ 59,340.92 crore).

Substantive audit testing of figures related to BCO, Director of Agriculture, revealed that ₹ 3.94 crore was shown as receipt by the Director, whereas as per record of AG (A&E), ₹ 10.03 crore was booked during 2016-17. Similarly, ₹ 1,480.34 crore was shown as expenditure by the Director, whereas in the record of AG (A&E), ₹ 1,481.28 crore was booked during 2016-17. Thus, there is a difference of ₹ 6.09 crore in receipt side and ₹ 0.95 crore in expenditure side. No reply has been furnished by the Director of Agriculture, Government of Chhattisgarh to Audit.

Recommendation: The Finance Department should evolve a mechanism to ensure that all Budget Controlling Officers reconcile their accounts with the Accountant General (A&E) every month.

3.11 Apportionment of balances as on reorganisation of the State

Balances amounting to ₹ 669.76 crore under Public Accounts along with balance under Capital Section ₹ 5,755.20 crore and Loans and Advances ₹ 2,176.05 crore remained to be apportioned between the successor States Madhya Pradesh and Chhattisgarh, almost two decades after the reorganisation of the erstwhile State of Madhya Pradesh with effect from November 2000.

Recommendation: The State Government is required to liaison with the Government of Madhya Pradesh to expedite the apportionment of balances under Public Accounts, capital section and Loans and advances between the two successor States.

3.12 Follow up on Audit Report on State Finances

The State Finance Report is being presented to the State Legislature from 2008-09 onwards. No discussion on the audit reports of State Finances has been done in Public Accounts Committee (PAC) of Chhattisgarh State Assembly till date.

3.13 Impact on Revenue Surplus and Fiscal Deficit

The impact of incorrect booking/accounting of expenditure and revenue resulted in overstatement of Revenue Surplus by ₹ 1,509.67 crore and understatement of Fiscal Deficit to the tune of ₹ 30.79 crore as depicted in the Finance Accounts is given in **Table 3.11**:

Table 3.11: Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit	
	Over-statement	Under-statement	Over-statement	Under-statement
Grants-in-aid booked under Capital Section instead of Revenue	1,478.88	0.00	0.00	0.00
Short contribution of Government's matching share towards NPS	4.64	0.00	0.00	4.64
Non provision of interest on Reserve and Deposits	26.15	0.00	0.00	26.15
Total (Net impact)	1,509.67	0.00	0.00	30.79

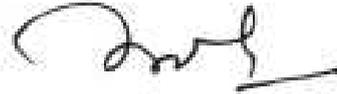
However, as discussed in various places in the Report, the impact of incorrect booking/accounting of expenditure and revenue as worked by Audit are discussed in **Table 3.12:**

Table: 3.12: Impact on Revenue Surplus and Fiscal Deficit as per Audit

(₹ in crore)

Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit		Impact on outstanding liabilities
	Over-statement	Under-statement	Over-statement	Under-statement	Under-statement
Grants-in-aid booked under Capital Section instead of Revenue	1,478.88	0.00	0.00	0.00	0.00
Capital expenditure booked as Revenue expenditure	0.00	1.37	0.00	0.00	0.00
Revenue expenditure booked as Capital expenditure	0.64	0.00	0.00	0.00	0.00
Expenditure on Salaries & Allowances, Work charged establishment, Professional services, maintenance work, Office expenses and travelling allowance and Tools & plant booked under Capital section	132.31	0.00	0.00	0.00	0.00
Short contribution of Government's matching share towards NPS	4.64	0.00	0.00	4.64	53.25
Liability shown as Guarantee given to CSPDCL	0.00	0.00	0.00	0.00	1,955.00
Non credit of interest bearing Reserve funds and Deposits	31.43	0.00	0.00	31.43	225.87
Non-transfer to IDF	0.00	0.00	0.00	0.00	304.24
Non-transfer to Guarantee Redemption Fund	9.94	0.00	0.00	9.94	112.60
Total	1,657.84	1.37	0.00	46.01	2,650.96
(Net) Impact	Overstated by ₹ 1,656.47 crore		Understated by ₹ 46.01 crore		

In view of the above, the Revenue Surplus and Fiscal Deficit of the State which are ₹ 5,520.65 crore and ₹ 4,047.27 crore as projected in the finance account would actually be ₹ 3,864.18 and ₹ 4,093.28 crore respectively due to overstatement of revenue surplus by ₹ 1,656.47 crore and understatement of fiscal deficit to the tune of ₹ 46.01 crore. The liabilities of the State are also understated to the extent of ₹ 2,650.96 crore.



(BIJAY KUMAR MOHANTY)
Principal Accountant General (Audit)
Chhattisgarh

Raipur
The 24 AUG 2018

Countersigned



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

New Delhi
The 28 AUG 2018

APPENDICES

Appendix – 1.1 (Part –A)

(Referred to in Paragraph on Profile of the Chhattisgarh: Page 1)

STATE PROFILE OF CHHATTISGARH

A-General Data

Sl. No.	Particulars		Figures
1	Area		1,35,192 Sq. km
2	Population		
	a	As per 2001 Census	2.08 crore
	b	As per 2011 Census	2.55 crore
3	a	Density of population (as per 2001 Census) (all India density = 325 persons per sq. Km.)	154 person per sq. km
	b	Density of population ¹ (as per 2011 Census) (all India density = 382 persons per sq. Km.)	189 person per sq. km
4	Population below poverty line ² (BPL) (all India average = 21.9 per cent)		39.9 per cent
5	a	Literacy (as per 2001 Census) (all India average = 64.80 per cent)	64.66 per cent
	b	Literacy ³ (as per 2011 Census) (all India average = 73.00 per cent)	70.3 per cent
6	Infant mortality ⁴ (per 1000 live births) (all India average = 37 per 1000 live births)		41per 1000 live births
7	Gini coefficient ⁵		
	a	Rural (All India = 0.29)	0.28
	b	Urban (All India = 0.38)	0.33
8	Gross State Domestic Product ⁶ (GSDP) 2016-17 at current price		₹ 2,90,140 crore
9	Per capita GSDP CAGR (2007-08 to 2016-17)	General Category States	13.2
		Chhattisgarh	13.8
10	GSDP CAGR (2007-08 to 2016-17)	General Category States	15.2
		Chhattisgarh	15.3
11	Population Growth (2007 to 2016)	General Category States	11.9
		Chhattisgarh	12.7

B. Financial Data

CAGR		Particulars		2007-08 to 2015-16		2015-16 to 2016-17	
		General Category States	Chhattisgarh	General Category States	Chhattisgarh		
(in per cent)							
a.	of Revenue Receipts	14.58	16.18	11.52	16.54		
b.	of Tax Revenue	14.80	16.52	13.50	15.14		
c.	of Non Tax Revenue	9.45	12.58	12.10	8.71		
d.	of Total Expenditure	15.84	17.28	15.31	11.88		
e.	of Capital Expenditure	14.53	10.56	17.91	20.88		
f.	of Revenue Expenditure on Education	16.86	22.74	9.86	18.81		
g.	of Revenue Expenditure on Health	18.43	25.41	14.92	22.64		
h.	of Salary and Wages*	14.89	17.62	13.06	5.15		
i.	of Pension*	17.17	22.71	10.63	-0.92		

(Note: Financial data is based on Finance Accounts of the States Government)

* Exclude Delhi

- 1 Census info India Final population totals.
- 2 Economic survey 2016-17 (August 2017), Vol, II page A 154.
- 3 Economic survey 2016-17 (August 2017), Vol, II page A 149.
- 4 Economic survey 2016-17 (August 2017), Vol, II page A 156.
- 5 <http://planningcommission.nic.in/data/datatable/data2312/DatabookDec2014%20106.pdf>
- 6 Economic survey Chhattisgarh 2016-17.

Appendix-- 1.1 (Part B)
(Referred to in paragraph 1.1: Page 1)
Structure and form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of the State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

PART C: Layout of Finance Accounts

The Finance Accounts have been divided into two volumes.

Volume –I – Summarised Statements

Statement No. 1	Statement of financial position –contains the cumulative figures of assets and liabilities of the Government at the end of the year.
Statement No. 2	Statement of receipts and disbursement- depicts all receipts and disbursements of the Government during the year in three parts in which Government account is kept.
Statement No. 3	Statement of receipts(consolidated fund)-comprises revenue and capital receipts and receipts from borrowings of the Government
Statement No. 4	Statement of expenditure (consolidated fund)-gives the details of expenditure by function and also summarises expenditure by nature of activity.
Statement No. 5	Statement of progressive capital expenditure-contains the summarized statement of capital outlay showing progressive expenditure to the end of March 2017.
Statement No. 6	Statement of Borrowings and other liabilities –Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 7	Statement of Loans and Advances given by the Government-Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
Statement No. 8	Comparative Summary of Government Investment in the share capital and debentures of different concerns for 2015-16 and 2016-17
Statement No. 9	Statement of Guarantees given by State Government – Sector Wise. Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 10	Statement of Grants-in-Aid given by the State Government

Statement No. 11	Statement of voted and charged expenditure- Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 12	Statement on sources and applications of funds for expenditure (other than revenue account) to the end of 2016-17.
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account: Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Volume –II – Detailed Statements	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads.
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads.
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads: Depicts the detailed capital expenditure incurred during and to the end of 2016-17 and comparison with the figures of previous year.
Statement No. 17	Detailed statement of Borrowings and other liabilities by minor heads.
Statement No. 18	Detailed Statement of Loans and Advances given by the Government: Detailed account of loans and advances given by the Government of Chhattisgarh, the amount of loan repaid during the year, the balance as on 31 March 2017.
Statement No. 19	Detailed Statement of Investments of the Government: Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc. up to the end of March 2017.
Statement No. 20	Statement of Guarantees given by the Government - Institution wise:
Statement No. 21	Detailed Statement on Contingency Fund and other Public Account Transactions:
Statement No. 22	Detailed Statement on Investments of Earmarked Funds:

Appendix - 1.2

(Referred to in paragraph 1.1.1: Page 1)

Methodology Adopted for assessment of Fiscal Position

Assuming that Gross State Domestic Product (GSDP) is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure, etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

As per instruction of the Ministry of Statistics and Programme Implementation, Government of India, GSDP estimates for the period 2012-13 to 2016-17 are prepared after changing the base year 2004-05 to 2011-12. In this process calculation of GSDP of the State on market price had been carried out by adding Excise Duty in GSDP (calculated in primary basis on basic price) and subtracting Production Subsidy. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2012-13 to 2015-16 indicated in earlier Reports have also been revised.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2012-13	2013-14	2014-15 ^(P)	2015-16 ^(Q)	2016-17 ^(A)
State's GSDP at current prices (₹ in crore)	1,77,511	2,06,690	2,34,982 ^P	2,60,776 ^Q	2,90,140 ^A
Growth rate of GSDP at current prices (in per cent)	12.30	16.44	13.69	10.98	11.26
State's GSDP at constant prices (₹ in crore)	1,65,937	1,82,229	1,96,023	2,09,012	2,23,932
Growth rate of GSDP at constant prices (in per cent)	4.97	9.82	7.57	6.63	7.13

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

Note: A-Advance estimates, Q- Quick estimates and P- Provisional estimates

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as per cent to Loans outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Surplus(+)/Deficit(-)	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Net Availability of Debt	Outstanding Debt of (Current Year-Previous Year)-Interest Payment

Appendix-1.3 (Part A)
(Referred to in paragraph 1.1.1: Page 1)
Abstract of receipts and disbursement for the year 2016-17

(₹ in crore)

2015-16		Receipts	2016-17		2015-16		Disbursement	2016-17		
46,067.71		Revenue Receipts	53,685.25		43,701.06		Revenue Expenditure	Non-Plan	Plan	Total
								23,911.71	24,252.90	48,164.60
	17,074.86	Tax Revenue	18,945.21			10,408.76	General Services	11,416.51	79.72	11,496.23
	5,214.79	Non-Tax Revenue	5,669.25			16,339.35	Social Services	6,404.92	14,936.69	21,341.61
	15,716.47	State's Share of Union Tax	18,809.16			9,325.55	Education, Sports, Art and Culture	3,769.57	7,309.79	11,079.36
	2,328.79	Non-Plan Grants	2,013.42			2,419.42	Health and Family Welfare	654.10	2,313.17	2,967.27
	4,775.83	Grants for State Plan Scheme	7,785.03			1,413.26	Water Supply, Sanitation and Urban Development	633.69	3,470.38	4,104.07
	956.97	Grants for Central and Centrally Sponsored Plan Schemes	463.18			69.14	Information and Broadcasting	118.56	2.66	121.22
						173.10	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	59.62	136.74	196.36
						227.12	Labour and Labour Welfare	79.28	140.76	220.04
						2,692.93	Social Welfare and Nutrition	1,075.80	1,555.87	2,631.67
						18.83	Others	14.29	7.33	21.62
						16,052.54	Economic Services	4,939.72	9,236.49	14,176.21
						8,324.55	Agriculture and Allied Activities	2,172.38	4,596.34	6,768.72
						2,966.18	Rural Development	1,525.49	2,773.62	4,299.11
						0.00	Special Areas Programme	0.00	0.00	0.00
						120.79	Communication	0.00	59.09	59.09
						489.54	Irrigation and Flood Control	304.26	220.56	524.82
						2,816.12	Energy	60.00	975.89	1,035.89
						489.37	Industry and Minerals	281.08	477.24	758.32
						781.29	Transport	554.55	99.03	653.58
						9.35	Science, Technology and Environment	2.50	9.98	12.48
						55.35	General Economic Services	39.46	24.74	64.20
						900.41	Grants-in-Aid and Contributions	1,150.55	0.00	1,150.55
46,067.71		Total Revenue Receipts	53,685.25		43,701.06		Total Revenue Expenditure	23,911.71	24,252.90	48,164.60
	II	Revenue Deficit carried over to Section B			2,366.65		Revenue Surplus carried over to Section B	0.00	0.00	5,520.65
46,067.71		Total	53,685.25		46,067.71		Total			53,685.25

Audit Report (State Finances) for the year 2016-17

2015-16		Receipts	2016-17		2015-16		Disbursement	2016-17		
								Non-Plan	Plan	Total
1,218.38		Opening Cash balance including permanent Advances and Cash Balance Investment		2,833.72	0.00		Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
2.84		Miscellaneous Capital Receipts		2.37	7,945.01		Capital Outlay	38.71	9,431.80	9,470.51
					362.33		General Services	31.34	156.19	187.54
					1,807.01		Social Services	5.02	2,455.60	2,460.62
						497.28	Education, Sports, Arts and Culture	0.06	516.89	516.95
						289.82	Health and Family Welfare	0.00	325.00	325.00
						657.04	Water Supply, Sanitation Housing and Urban Development	4.30	1,092.72	1,097.02
						0.02	Information and Broadcasting	0.02	0.00	0.02
						240.73	Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	0.24	366.64	366.88
						49.25	Social Welfare and Nutrition	0.41	76.66	77.07
						72.87	Other social services	0.00	77.68	77.68
					5,775.67		Economic Services	2.34	6,820.01	6,822.35
						63.17	Agriculture and Allied Activities	1.67	90.33	92.01
						721.19	Rural Development	0.00	366.70	366.70
						1,736.71	Irrigation and Flood Control	0.23	1,887.91	1,888.13
						130.00	Energy	0.015	907.44	907.46
						52.97	Industry and Minerals	0.42	110.64	111.06
						3,068.92	Transport	0.00	3,422.89	3,422.89
							Communication	0.00	7.18	7.18
						2.71	Science Technology and Environment	0.00	0.30	0.30
						0	General Economic Services	0.00	26.61	26.61
					7,945.01		Total Capital Outlay	38.71	9,431.80	9,470.51
0.52		Inter-State Settlement		0.38	0.49		Inter-State Settlement			0.44
296.39		Recoveries of Loans and Advances		172.99	164.73		Loans and Advances disbursed			272.71
	0.00	from Power Projects				0.00	for power projects	0.00	0.00	0.00
	0.31	From Government Servants	1.11			0.00	to Government Servants	0.00	0.00	0.00
	296.39	From Others	172.99			88.32	To others	0.00	272.71	0.00
2,366.65		Revenue Surplus brought down		5,520.65	0.00		Revenue Deficit brought down			
7,251.15		Public Debt Receipts		5,479.93	1,250.18		Repayment of Public debt			1,152.62
	0.00	External Debt				0.00	External Debt	0.00	0.00	0.00
	7,105.87	Internal debt other than Ways and Means Advances and Overdrafts	5,098.40			702.31	Internal debt other than Ways and Means Advances and Overdrafts			982.67

2015-16		Receipts	2016-17		2015-16		Disbursement	2016-17		
								Non-Plan	Plan	Total
0.00		Net Transactions under Ways and Means Advances	0.00		383.80		Net transactions under Ways and Means Advances			0.00
0.00		Net Transactions under overdraft	0.00							
145.28		Loans and Advances from Central Government	381.53		164.07		Repayment of Loans and Advances from Central Government			169.96
0.00		Appropriation to Contingency Fund	0.00		1.72		Appropriation to Contingency Fund			2.29
1.72		Amount Transferred to Contingency Fund		62.29		1.72	Expenditure from Contingency Fund			60.00
55,059.09		Public Account Receipts		62,693.95	54,000.89		Public Account Disbursement			61,148.85
	1,094.55	Small Savings and Provident Funds	1,126.89			580.25	Small Savings and Provident Funds			699.93
	1,628.09	Reserve Funds	1,617.38			1,038.16	Reserve Funds			977.58
	40,316.74	Suspense and Miscellaneous	46,701.87			40,281.04	Suspense and Miscellaneous			46,823.36
	8,601.45	Remittance	9,224.16			8,613.39	Remittance			9,175.02
	3,418.26	Deposits and Advances	4,023.64			3,487.80	Deposits and Advances			3,472.96
0.00	0.00	Closing Overdraft from Reserve Bank of India	0.00	0.00	2,833.72		Cash Balance at end-of the year			4,658.85
						0.00	Cash in Treasuries and Local Remittances			0.00
						(-)577.94	Deposits with Reserve Bank			339.18
						11.86	Departmental Cash Balance including permanent Advances			9.04
						3,399.80	Cash Balance Investment			4,310.63
66,196.72		TOTAL-B		76,766.27	66,196.72		TOTAL-B			76,766.27

Appendix-1.3 (Part B)
(Referred to in paragraphs 1.1.1, 1.9.1 and 1.9.2: Page 1 and 23)
Summarised financial position of the Government of Chhattisgarh

(₹ in crore)

As on 31.03.2016	Liabilities	As on 31.03.2017
24,214.56	Internal Debt	28,330.29
14,552.32	Market Loans bearing interest	18,450.00
2.11	Market Loans not bearing interest	2.11
20.29	Loans from Life Insurance Corporation of India	20.29
9,639.84	Loans from other Institutions	9,857.89
0.00	Ways and Means Advances	0.00
0.00	Overdrafts from Reserve Bank of India	0.00
1,835.59	Loans and Advances from Central Government	2,047.15
0.68	Pre 1984-85 Loans	0.68
2.16	Non-Plan Loans	1.62
1,832.79	Loans for State Plan Schemes	2,044.89
0.19	Loans for Central Plan Schemes	0.19
(-)0.23	Loans for Centrally Sponsored Plan Schemes	(-)0.23
40.00	Contingency Fund	100.00
4,163.66	Small Savings, Provident Funds, etc.	4,592.47
5,567.30	Deposits	6,117.97
3,579.11	Reserve Funds	4,141.61
140.77	Suspense and Miscellaneous Balances	163.79
39,540.99	Total	45,493.28
53,823.68	Gross Capital Outlay on Fixed Assets	63,346.82*
6,192.22	Investments in shares of Companies, Corporations, etc.	6,778.60
47,631.46	Other Capital Outlay	56,568.22
1,263.75	Loans and Advances	1,373.68
108.71	Loans for Power Projects	108.71
1,163.60	Other Development Loans	1,264.43
	Loans to Government servants and Miscellaneous loans	0.54
1,543.63	Reserve Fund Investments	1,798.63
1.94	Advances	1.92
356.72	Remittance Balances	307.58
0.00	Contingency Fund	0.00
1,290.09	Cash	2,860.22
0.00	Cash in Treasuries and Local Remittances	0.00
(-)577.94	Deposits with Reserve Bank	339.18
11.54	Departmental Cash Balance including	8.70
0.32	Permanent Advances	0.34
1,856.17	Cash Balance Investments	2,512.00
(-)18,738.82	Deficit on Government Account	(-)24,140.57
(-)2,366.65	(i) Less Revenue Surplus of the current year	(-)5,520.65
(-)4,481.27	(ii) Profoma corrections and other adjustments	(-)118.9
(-)11,890.90	Accumulated deficit at the beginning of the year	(-)18,738.82
39,540.99	Total	45,493.27

*Includes ₹ 55.00 crore of Investment in the Share Capital of Joint Venture Company "Chhattisgarh East Railway Limited" and "Chhattisgarh West Railway Limited".

Appendix-1.4
(Referred to in paragraph 1.1.3 and 1.3.1: Page 5)
Actual, vis-à-vis, Budget Estimates for 2016-17

(₹ in crore)

Particular	Budget Estimates 2016-17	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Revenue Receipt	61,426.67	53,685.25	(-)7,741.42	(-)12.60
Own tax revenue	21,964.10	18,945.21	(-)3,018.89	(-)13.75
Taxes on Sales, Trade etc.	11,928.37	9,927.21	(-)2,001.16	(-)16.78
State Excise	3,870.00	3,443.51	(-)426.49	(-)11.02
Taxes on Vehicles	954.11	985.27	31.16	3.27
Stamps and Registration Fees	1,485.00	1,211.35	(-)273.65	(-)18.43
Taxes on Goods and Passengers	1,563.77	1,340.36	(-)223.41	(-)14.29
Land Revenue	5,500.00	503.66	(-)46.34	(-)8.43
Taxes and Duties on Electricity	1,575.00	1,495.48	(-)79.52	(-)5.05
Other Taxes	7.86	38.37	30.51	388.17
Non Tax Revenue	7,420.15	5,669.25	(-)1,750.90	(-)23.60
Share of Union Taxes and Duties	18,650.16	18,809.16	159.00	0.85
Grant-in-aid from GOI	13,392.26	10,261.63	(-)3,130.63	(-)23.38
Capital Receipt	8,544.96	6,047.76	(-)2,497.20	(-)29.22
Recoveries of Loan and Advances	520.72	172.99	(-)347.73	(-)66.78
Miscellaneous Capital Receipts	0.00	2.37	2.37	100.00
Net Public Debt	7,524.24	4,327.30	(-)3,196.94	(-)42.49
Net Public Account Receipts	500	1,545.10	1,045.10	209.02
Revenue Expenditure of which	56,389.53	48,164.60	(-)8,224.93	(-)14.59
General Services	13,775.36	11,496.23	(-)2,279.13	(-)16.55
Organs of State	449.32	304.68	(-)144.64	(-)32.19
Fiscal Services	1,178.31	1,203.48	25.17	2.14
Interest Payments & Servicing of Debt	2,789.98	2,886.83	96.85	3.47
Administrative services	4,173.81	3,614.70	(-)559.11	(-)13.40
Pension and Miscellaneous General services	5,183.94	3,486.54	(-)1,697.40	(-)32.74
Social Services	24,028.51	21,341.61	(-)2,686.90	(-)11.18
Education, Sports, Art and Culture	13,309.18	11,079.36	(-)2,229.82	(-)16.75
Health and Family Welfare	3,628.00	2,967.27	(-)660.73	(-)18.21
Water Supply, Sanitation, Housing and Urban Development	3,327.11	4,104.07	776.96	23.35
Information and Broadcasting	91.18	121.22	30.04	32.95
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	267.35	196.36	(-)70.99	(-)26.55
Labour and Labour Welfare	379.54	220.04	(-)159.50	(-)42.03
Social Welfare and Nutrition	2,997.91	2,631.67	(-)366.24	(-)12.22
Others	28.23	21.62	(-)6.61	(-)23.42

Audit Report (State Finances) for the year 2016-17

Particular	Budget Estimates 2016-17	Actuals	Increase/ Decrease (-)	Percentage increase and decrease(-)
Economic Services	17,549.71	14,176.21	(-)3,373.50	(-)19.22
Agriculture and Allied Services	8,897.98	6,768.72	(-)2,129.26	(-)23.93
Rural Development	4,854.57	4,299.11	(-)555.46	(-)11.44
Irrigation & Flood Control	420.21	524.82	104.61	24.90
Energy	1,200.14	1,035.89	(-)164.25	(-)13.69
Industry & Minerals	796.06	758.32	(-)37.74	(-)4.74
Transport	1,148.18	653.58	(-)494.60	(-)43.08
Communication	103.56	59.09	(-)44.47	(-)42.94
Science, Technology and Environment	15.51	12.48	(-)3.03	(-)19.54
General Economic Services	113.5	64.2	(-)49.30	(-)43.44
Grant-in-aid and Contributions	1,035.95	1,150.55	114.60	11.06
Capital expenditure of which	13,004.47	9,470.51	(-)3,533.96	(-)27.18
General Services	327.07	187.54	(-)139.53	(-)42.66
Social Services	2,961.68	2,460.63	(-)501.05	(-)16.92
Education, Sports, Art and Culture	715.68	516.95	(-)198.73	(-)27.77
Health and Family Welfare	419.92	325	(-)94.92	(-)22.60
Water Supply, Sanitation, Housing and Urban Development	1,296.83	1,097.02	(-)199.81	(-)15.41
Information and Broadcasting	0.02	0.02	0.00	0.00
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	334.52	366.88	32.36	9.67
Social Welfare and Nutrition	98.88	77.07	(-)21.81	(-)22.06
Other Social Services	95.83	77.68	(-)18.15	(-)18.94
Economic Services	9,715.72	6,822.35	(-)2,893.37	(-)29.78
Agriculture and Allied Services	155.55	92.01	(-)63.54	(-)40.85
Rural Development	843.66	366.7	(-)476.96	(-)56.54
Irrigation & Flood Control	2,340.93	1,888.13	(-)452.80	(-)19.34
Energy	511.34	907.46	396.12	77.47
Industries & Minerals	97.2	111.06	13.86	14.26
Transport	5,723.64	3,422.89	(-)2,300.75	(-)40.20
Communication	5.00	7.18	2.18	43.60
Science, Technology and Environment	4.9	0.3	(-)4.60	(-)93.88
General Economic Services	33.5	26.61	(-)6.89	(-)20.57
Revenue Surplus (+)/ deficits (-)	5,037.14	5,520.65	483.51	9.60
Fiscal Deficits (-)	8,111.32	4,047.28	(-)4,064.04	(-)50.10
Primary surplus (+)/ deficits (-)	5,539.34	1,360.44	(-)4,178.90	(-)75.44

Appendix-1.5
(Referred to in paragraph 1.1.4: Page 6)
Budget provision and expenditure for women during 2016-17

(₹ in crore)

Sl. No.	Name of the Scheme	Original Budget	Supplementary budget	Re-appropriation	Total budget	Gross expenditure	Saving/ Excess
1	Women Sports Competition	1.35	0.00	-0.61	0.74	0.75	0.01
2	Research and training of nurses	10.99	0.00	-6.65	4.34	4.38	0.04
3	Female health workers training	7.67	0.00	-2.09	5.58	5.69	0.11
4	<i>Swasthya Mitanin Yojana</i>	1.26	0.00	0.00	1.26	1.26	0.00
5	<i>Mitanin Welfare Fund</i>	41.57	50.00	0.00	91.57	91.57	0.00
6	Cycle distribution in Urban Bodies	0.23	0.00	-0.23	0.00	0.00	0.00
7	Ladies toilet in Urban region	5.00	0.00	-5.00	0.00	0.00	5.00
8	Free cycle Distribution to High School girls	61.00	71.99	-25.10	107.89	106.17	-1.72
9	Girls education Campus	11.16	0.00	-1.94	9.22	8.35	-0.88
10	Girls educational incentive scheme	5.50	2.90	-1.07	7.33	7.72	0.38
11	<i>Indira Awas Yojna</i>	600.00	0.00	-486.98	113.02	113.02	0.00
12	National Rural Livelihood Mission	200.00	51.78	-15.89	235.89	235.89	0.00
13	Indira Gandhi National Widow Pension	48.57	0.00	0.00	48.57	50.41	1.84
14	Assistance to women for new gas connections	0.05	0.00	0.00	0.05	0.01	-0.04
15	<i>Mukhaymantri Kanyadan Yojna</i>	13.00	0.00	-0.20	12.80	36.15	23.35
16	Tour and exhibition direction for rural women (<i>Disha Darshan</i>)	1.25	0.00	-0.10	1.15	1.15	0.00
17	Grants to institutes organization engaged in the field of women welfare, calamity sufferer women and other educational institutes	0.15	0.00	-0.14	0.01	0.01	0.15
18	<i>Mahila Jagriti Sibir</i>	4.35	0.00	-0.29	4.06	4.09	4.35
19	<i>Kishori Shakti Yojna</i>	1.45	0.00	-0.48	0.98	0.98	0.00
20	Training to <i>anganwadi</i> workers under Integrated Child Development service schemes	11.68	0.00	-7.73	3.94	3.94	11.68
21	Regional Women Training Institute	1.55	0.00	-0.58	0.97	0.99	0.02
22	<i>Sabala Yojna</i>	153.34	15.00	-7.28	161.06	161.06	0.00
23	<i>Mahtari Jatan Yojna</i>	25.00	14.10	-16.23	22.87	22.86	25.00
24	Girls marriage grants for drought affected families	8.00	0.00	-0.01	8.00	7.72	8.00
25	Basic courses on nursing in public health/integration of public health through Basic Nursing Education Programme	35.96	0.02	-16.66	19.33	19.21	-0.12
Total		1,250.08	205.79	-595.26	860.61	883.38	22.77

Total Budget provision ₹ 1,455.87 crore = Original budget ₹ 1,250.08 crore + Supplementary budget ₹ 205.79 crore.

Appendix-1.6

(Referred to in paragraph 1.3.1 and 1.4: Page 8, 9 and 12)
Time Series Data Analysis of State Government Finances

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part A- Receipts					
1. Revenue Receipts	29,578(89)	32,050(85)	37,988(85)	46,068(86)	53,685(90)
(i) Own Tax Revenue	13,034(44)	14,343(45)	15,707(41)	17,075 (37)	18,945(35.29)
Taxes on Agricultural Income	0	0	0	0	0
VAT/Taxes on Sales, Trade, etc.	6,929(53)	7,930(55)	8,429(54)	8,908(52)	9,927(52.40)
State Excise	2,486(19)	2,549(18)	2,892(18)	3,338(20)	3,444(18.18)
Taxes on Vehicles	592(5)	651(4)	703(04)	829(05)	985(5.20)
Stamps and Registration Fees	952(7)	990(7)	1,023(07)	1,185(07)	1,211(6.39)
Land Revenue	234(2)	226(2)	332(02)	364(02)	504(2.66)
Taxes on Goods and Passengers	954(7)	945(7)	982(06)	1,040(06)	1,340(7.07)
Other Taxes	887(7)	1,052(7)	1,346(09)	1,411(08)	1,534(8.09)
(ii) Non Tax Revenue	4,616(16)	5,101(16)	4,930(13)	5,215(11)	5,669(10.56)
(iii) State's share in Union taxes and duties	7,218(24)	7,880(24)	8,363(22)	15,716(34)	18,809(35)
(iv) Grants in aid from GOI	4,710(16)	4,726(15)	8,988(24)	8,062(18)	10,262(19)
2. Misc. Capital Receipts	02	08	03	03	02
3. Recoveries of Loans and Advances	1,542(5)	1,637(4)	195(0.44)	296(0.55)	173(0.29)
3(a). Inter-State Settlement	02	05	01	01	0.38
4. Total Revenue and Non Debt Capital Receipts (1+2+3)	31,124	33,700	38,187	46,367	53,860
5. Public Debt Receipts	2,058(6)	3,932(10)	6,440 (14)	7,251(14)	5,480(9)
Internal Debt (Excluding Ways & Means Advances & overdrafts)	2,041	3,917	6,431	7106	5,098
Net transactions under ways and means advances and overdraft	--	--	--	--	--
Loans and Advances from Government of India	17	15	9	145	382
6. Total Receipt in the Consolidated fund (4+5)	33,182	37,632	44,627	53,618	59,340
7. Contingency Fund Receipts	0	0	0	0	60
8. Public Account Receipts	39,579	45,868	51,322	55,059	62,694
9. Total receipts of the State (6+7+8)	72,761	83,500	95,949	1,08,677	1,22,094
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	26,972(80)	32,859(85)	39,561(85)	43,701(84)	48,165(83)
Plan	12,440(46)	13,749(42)	20,990(53)	20,529(47)	24,253(50)
Non Plan	14,532(54)	19,110(58)	18,571(47)	23,172(53)	23,912(50)
General Services (incl. interest payments)	6,649(25)	7,851(24)	9,041(23)	10,409(24)	11,496(24)
Social Services	11,456(42)	14,282(43)	15,389(39)	16,339(37)	21,342(44)
Economic Services	8,012(30)	9,756(30)	14,152(36)	16,053(37)	14,176(29)
Grants-in-aid and Contributions	854(03)	970(03)	979(02)	900(02)	1,151(02)
11. Capital Expenditure	4,919(15)	4,574(12)	6,544(14)	7,945(15)	9,471(16)
Plan	4,914(100)	4,575(100)	6,535(99.86)	7,943(99.97)	9,432(99.59)

	2012-13	2013-14	2014-15	2015-16	2016-17
Non Plan	5	(-) 01	9(0.14)	2(0.03)	39(0.41)
General Services	125(2)	182(4)	258(4)	362(05)	188(1.99)
Social Services	951(24)	692(15)	1,560(24)	1,807(23)	2,461(25.98)
Economic Services	3,843(74)	3,700(81)	4,727(72)	5,776(73)	6,822(72)
12. Disbursement of Loans and Advances	1,889(6)	1,319(3)	89(0.19)	165(0.32)	273(0.46)
12(a) Inter-State Settlement	-1	5	1	0.49	0.44
13.Total (10+11+12+12[a])	33,779	38,757	46,195	51,811	57,909
14. Repayment of Public Debt	1,039(3)	690(2)	1,337(3)	1,250(02)	1,153(02)
Internal Debt (excluding Ways & Means Advances and Overdrafts)	870(84)	541(78)	1,180(88)	1,086(87)	983(85)
Net transactions under Ways and Means Advances and Overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from Government of India	169(16)	149(22)	157(12)	164(13)	170(15)
15. Appropriation to Contingency Fund	60
16. Total disbursement out of Consolidated Fund (13+14+15)	34,818	39,447	47,532	53,061	59,122
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18.Public Account disbursements	38,527	43,434	49,933	54,001	61,149
19.Total disbursement by the State (16+17+18)	73,345	82,881	97,465	1,07,062	1,20,271
Part C: Deficits					
20. Revenue Deficit (-) (1-10)/surplus (+)	2,606	(-) 809	(-)1,573	2,367	5,521
21.Fiscal Deficit(-)/ Surplus (+) (4-13)	(-) 2,655	(-) 5,057	(-)8,008	(-)4,574	(-)4,047
22. Primary Deficit (-)/Primary Surplus (+) (21+23)	(-) 1,502	(-) 3,706	(-)6,281	(-)2,425	(-)1,360
Part D: Other Data					
23. Interest Payments (included in revenue exp.)	1,153	1,351	1,727	2,149	2,687
24. Financial Assistance to Local Bodies etc	7,044	7,651	10,573	9,678	12,771.36
25. Ways and Means Advances/Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
Ways and Means Advances availed (days)	0.00	0.00	5.00	0.00	0.00
Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
26. Interest on WMA/Overdraft	0.00	0.00	0.00	0.00	0.00
27. Gross State Domestic Product (GSDP)	1,77,511	2,06,690	2,34,982	2,60,776	2,90,140
28. Outstanding Debt (year-end)	19,268	24,904	30,981	37,741⁷	43,431
29. Outstanding Guarantees (year-end)	2,695	3,358	2,314	1,988	3,983
30. Maximum Amount Guaranteed (year-end)	6,605	7,572	9,080	14,883	12,641

	2012-13	2013-14	2014-15	2015-16	2016-17
31. Number of Incomplete Projects	146	166	167	194	145
32. Capital Blocked in Incomplete Projects	3,110	4,198	4,824	5,912	5,937
Part E: Fiscal Health Indicator					
I-Resource Mobilisation					
Own Tax Revenue/GSDP (Ratio)	0.07	0.07	0.07	0.07	0.07
Own Non-Tax Revenue/GSDP (Ratio)	0.03	0.02	0.02	0.02	0.02
Central Transfers/GSDP (Ratio)	0.04	0.04	0.04	0.06	0.06
II-Expenditure Management					
Total Expenditure/GSDP (Ratio)	0.19	0.19	0.20	0.20	0.20
Total Expenditure/Revenue Receipts (Ratio)	1.14	1.21	1.22	1.12	1.08
Revenue Expenditure/Total Expenditure Ratio)	0.80	0.85	0.86	0.84	0.83
Capital Expenditure/Total Expenditure (ratio)	0.15	0.12	0.14	0.15	0.16
Capital Expenditure on Social and Economic Services/Total Expenditure (ratio)	0.14	0.11	0.14	0.15	0.16
III-Management of Fiscal Imbalances					
Revenue Deficit(Surplus)/GSDP (ratio)	0.01	0.00	(-)0.01	0.01	0.02
Fiscal Deficit(-)/Surplus (+)/GSDP (Ratio)	(-)0.01	(-)0.02	(-)0.03	(-)0.02	(-)0.01
Primary Deficit(Surplus)/GSDP (Ratio)	(-)0.01	(-)0.02	(-)0.03	(-)0.01	(-)0.00
Revenue Deficit (surplus)/Fiscal Deficit (Ratio)	(-)0.98	0.16	0.20	(-)0.52	(-)1.36
IV- Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (Ratio)	0.11	0.12	0.13	0.14	0.15
Fiscal Liabilities/RR(Ratio)	0.65	0.78	0.82	0.82	0.81
Primary deficit vis-à-vis quantum spread (Ratio)	1.72	2.71	3.58	1.20	0.78
V- Other Fiscal Indicators					
Return on Investment	0.11	0.76	0.05	0.09	0.01
Balance from Current Revenue (₹ in crore)	11,763	9,730	12,097	17,363	21,725
Financial Assets/Liabilities (Ratio)	1.66	1.48	1.36	1.47	1.53

Note:

- GSDP estimates for the period 2012-13 to 2015-16 are revised due to change in base year from 2004-05 to 2011-12. Therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2012-13 to 2015-16 indicated in earlier Reports have also been revised.
- A-Advance, Q-Quick and P-Provisional

Appendix 1.7

(Referred to in paragraph 1.8.4.1: Page 22)

Details of loans and recovery of installment along with interest *Danteshwari Maiya* Co-operative Sugar Mill(*₹ in lakh*)

Purpose of loan	Year	Amount	Rate of annual interest (in per cent)	Recoverable amount as on 31.03.2017		Recovery made up to 31.03.2017		Outstanding amount for recovery as on 31.03.2017		
				P	I	P	I	P	I	Total
Construction	2005-06	500.00	8.00	125.00	75.00	0.00	0.00	125.00	75.00	200.00
	2007-08	750.00	10.25	187.50	144.14	0.00	0.00	187.50	144.14	331.64
	2008-09	932.50	10.25	233.13	179.21	0.00	0.00	233.13	179.21	412.34
Sub-Total		2,182.50								
Working Capital	2010-11	911.36	10.50	911.36	47.38	911.36	22.19	0.00	25.19	25.19
	2011-12	1,250.00	10.50	1,250.00	145.42	1,250.00	100.00	0.00	45.42	45.42
	2012-13	2,000.00	10.50	2,000.00	138.01	2,000.00	132.56	0.00	5.45	5.45
	2013-14	900.00	10.50	900.00	128.27	900.00	0.00	0.00	128.27	128.27
	2014-15	900.00	9.50	900.00	133.75	200.00	0.00	700.00	133.75	833.75
	2015-16	900.00	9.50	900.00	75.90	0.00	0.00	900.00	75.90	975.90
	2016-17	1,000.00	9.50	-	-	-	-	-	-	-
Sub-Total		7,861.36								
Grant Total		10,043.86		7,406.99	1,067.08	5,261.36	254.75	2,145.63	812.33	2,957.96

- P = Principal
- I = Interest

Appendix 1.8

(Referred to in paragraph 1.8.5.1: Page 23)

Summary of total discrepancies in Reserve Bank Deposit

(amount in ₹)

Sl. No.	Month/ Year	As on 31.03.2017				Out of 31.03.17 pending as on 31.12.2017			
		Debit		Credit		Debit		Credit	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Nov-11	0	0.00	1	3,925.00	0	0.00	1	3,925.00
2	Mar-12	1	8,06,739.37	0	0.00	1	8,06,739.37	0	0.00
3	Apr-12	1	78,105.20	0	0.00	1	78,105.20	0	0.00
4	May-12	1	46,639.70	0	0.00	0	0.00	0	0.00
5	Nov-13	1	3,63,563.00	0	0.00	1	3,63,563.00	0	0.00
6	Jun-14	0	0.00	2	120.00	0	0.00	2	120.00
7	Jan-15	0	0.00	1	4,00,000.00	0	0.00	1	4,00,000.00
8	Feb-15	2	12,35,577.00	1	9,96,000.00	1	12,35,527.00	1	9,96,000.00
9	Mar-15	1	13,06,770.00	0	0.00	0	0.00	0	0.00
10	Apr-15	1	2,217.00	0	0.00	1	2,217.00	0	0.00
11	May-15	1	31,098.00	0	0.00	0	0.00	0	0.00
12	Aug-15	1	15,000.00	0	0.00	0	0.00	0	0.00
13	Sep-15	1	87,185.00	1	46,75,050.00	0	0.00	0	0.00
14	Nov-15	0	0.00	1	3,310.00	0	0.00	0	0.00
15	Dec-15	1	30.00	0	0.00	0	0.00	0	0.00
16	Feb-16	3	59,91,978.00	1	10.00	2	59,91,958.00	1	10.00
17	Mar-16	1	2.00	0	0.00	0	0.00	0	0.00
18	May-16	2	1.40	3	4,59,465.00	2	1.40	1	4,59,454.00
19	Jun-16	0	0.00	2	100.50	0	0.00	1	0.50
20	Jul-16	1	19,329.00	1	27,000.00	1	19,329.00	0	0.00
21	Aug-16	0	0.00	1	24.00	0	0.00	0	0.00
22	Sep-16	1	100.00	0	0.00	0	0.00	0	0.00
23	Oct-16	0	0.00	1	1.00	0	0.00	1	1.00
24	Nov-16	0	0.00	1	21.00	0	0.00	0	0.00
25	Dec-16	0	0.00	3	3,25,028.00	0	0.00	1	5,651.00
26	Jan-17	12	241,48,70,921.00	24	20,17,39,316.00	1	1,11,856.00	0	0.00
27	Feb-17	10	74,37,535.00	24	2,66,20,85,984.00	1	7,53,874.00	1	10.00
28	Mar-17	17	1,56,57,272.00	30	14,97,34,678.00	3	22,63,249.00	1	2,659.00
Total		59	244,79,50,062.67	98	3,02,04,50,032.50	15	1,16,26,418.97	12	18,67,830.50
Net Difference			57,24,99,969.83				-98,05,226.17		

As per records of Accountant General (A&E)

Appendix 1.9

(Referred to in paragraph 1.9.6: Page 27)

Year wise collection of Infrastructure Development Cess and its transfer to Infrastructure Development Fund & Reserve Fund

(₹ in lakh)

Year	Collection of Infrastructure Development Cess (M.H.0029-103-0063)	Infrastructure Development Cess transferred to Infrastructure Development Fund (M.H.2029-797-6754)	Expenditure from Infrastructure Development Fund (M.H.2029-103-8911)	Transfer of Infrastructure Development Fund to Reserve Fund (M.H.8229-200-0026)	Short Transfer of Infrastructure Development cess to Infrastructure Development Fund
2005-06	0.00	0.00	0.00	0.00	0.00
2006-07	950.00	0.00	0.00	0.00	-950.00
2007-08	2,400.00	0.00	0.00	0.00	-2,400.00
2008-09	1,500.00	0.00	0.00	0.00	-1,500.00
2009-10	1,700.00	0.00	0.00	0.00	-1,700.00
2010-11	5,467.37	0.00	0.00	0.00	-5,467.37
2011-12	5,877.08	0.00	0.00	0.00	-5,877.08
2012-13	6,332.24	0.00	0.00	0.00	-6,332.24
2013-14	7,272.62	10,735.95	200.00	10,735.95	3,463.33
2014-15	11,739.91	0.00	0.00	0.00	-11,739.91
2015-16	16,359.21	8,221.86	0.00	8,221.86	-8,137.35
2016-17	13,164.80	23,381.48	0.00	23,381.48	10,216.68
TOTAL	72,763.23	42,339.29	200.00	42,339.29	-30,423.94

(Source: Land Revenue Dept.)

Appendix 1.10

(Referred to in paragraph 1.9.6: Page 27)

Non utilization of Infrastructure Development Fund

(₹ in lakh)

Year	Major Head	Minor Head	Scheme Head	Budget Provision	Actual Expenditure from Infrastructure Development Fund	Amount available in Infrastructure Development Fund	Amount remain unutilized in Infrastructure Development Fund
2005-06 to 2012-13	2029	103	8911	0.00	0.00	0.00	0.00
2013-14	2029	103	8911	4,500.00	0.00	10,735.95	10,735.95
2014-15	2029	103	8911	5,500.00	200.00	0.00	-200.00
2015-16	2029	103	8911	5,520.00	0.00	8,221.86	8,221.86
2016-17	2029	103	8911	5,520.00	0.00	23,381.48	23,381.48
Total				21,040.00	200.00	42,339.29	42,139.29

(Source: Land Revenue Dept.)

Appendix 2.1
(Reference: Paragraph-2.2.1: Page 32)
Excess expenditure under Grants/Appropriations

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess
2000-01	11 Grants	2, 14, 23, 24, 33, 34, 60, 71, 80, 82 and 83	10.21
	2 Appropriations	6 and 24	
2001-02	14 Grants	6, 14, 15, 17, 23, 24, 30, 33, 45, 54, 60, 67, 71 and 83	115.9
	2 Appropriations	16 and 25	
2002-03	8 Grants	10, 15, 24, 33, 37, 45, 58 and 82	114.59
	2 Appropriations	20 and 67	
2003-04	4 Grants	12, 33, 40 and 67	591.12
	2 Appropriations	Interest Payments and 6	
2004-05	4 Grants	15, 24, 67 and 81	133.36
	5 Appropriations	Interest Payments, Public Debt, 6, 10 and 42	
2005-06	4 Grants	4, 15, 24 and 39	23.27
	2 Appropriations	6 and 23	
2006-07	4 Grants	4, 24, 67 and 82	5.13
	1 Appropriation	33	
2007-08	3 Grants	23, 33 and 60	15.99
	3 Appropriations	13, 24 and 36	
2008-09	9 Grants	6, 23, 24, 40, 67, 75, 76, 80 and 82	115.26
	1 Appropriation	23	
2009-10	10 Grants	3, 6, 22, 23, 24, 25, 49, 64, 76 and 80	216.77
	5 Appropriations	3, 12, 13, 43 and 67	
2010-11	22 Grants	1, 2, 6, 7, 8, 9, 12, 18, 23, 25, 29, 30, 39, 40, 45, 49, 56, 57, 58, 75 82 and Interest Payments	293.78
	6 Appropriations	Public Debt, 1, 20, 23, 29 and 36	
2011-12	24 Grants	1, 2, 6, 7, 15, 17, 18, 21, 22, 23, 27, 29, 34, 40, 43, 45, 47, 50, 53, 55, 66, 80, 81 and 83	498.09
	1 Appropriation	29	
2012-13	2 Grants	40 and 45	0.96
	2 Appropriations	6 and 55	
2013-14	3 Grants	06, 12 and 60	178.96
	3 Appropriations	06, 14 and 27	
2014-15	4 Grants	06, 19, 33 and 80	833.54
	2 Appropriations	06 and Public Debt	
2015-16	3 Grants	6, 12 and 50	98.24
	2 Appropriations	41 and Interest Payments	
Total			3,245.17

(Source: Appropriation Accounts from 2000-01 to 2015-16)

Appendix 2.2

(Reference: Paragraph-2.2.3: Page 32)

Schemes where excess expenditure was more than ₹ 10 crore

(*₹ in crore*)

Sl. No.	Grant No.	Name of the Scheme	Total provision	Expenditure	Excess
1	2	3	4	5	6
1	CH-1	2049-01-101-7804-8.53 Percent CG State Development Loan 2026	Token	59.71	59.71
2		2049-01-101-7805-8.08 Percent CG State Development Loan 2026	Token	36.36	36.36
3		2049-01-123-4854-Interest on National Small Savings Fund of Central Government	540.00	614.82	74.82
4		2049-03-104-4033-Interest on Departmental Provident Fund	4.00	48.47	44.47
5		2049-03-104-4487-Interest on General Provident Fund	280.00	319.73	39.73
6	CH-2	6003-111-5670-Special Securities issued to National Small Saving Fund of the Central Government	270.00	420.53	150.53
7	8	2711-01-103-8910-Expenditure from Environment Fund	2.40	12.90	10.50
8	12	4810-102-0410-7693-Grant-in-Aid for solar pumps	15.00	65.79	50.79
9	13	2401-110-0101- 7797- Pradhan Mantri Fasal Bima Yojna	14.79	40.52	25.73
10		2401-110-0101-8792-Rashtriya Krishi Bima Yojna	103.10	134.85	31.75
11	19	2210-03-198-0101-620-Sub Health Centres	24.06	47.01	22.95
12	20	4215-01-102-0311-7858-Solar Energy Rural Drinking Water Supply	Token	30.76	30.76
13	21	4217-01-051-0101-7416- Thirteenth Finance Commission Grant	43.16	70.31	27.15
14	24	5054-05-337-0101-7818- Engineering Procurement Construction	Token	100.00	100.00
15	27	2202-01-001-1500-Office of the District Education Officer (For Basic Minimum Services)	89.88	103.47	13.59
16	30	2215-02-107-0701-7610-Swachhh Bharat Abhiyan	430.84	571.99	141.15
17	41	2210-03-796-198-0102-620-Sub Health Centres	24.54	44.54	20.00
18	41	2215-02-796-107-0702-7610- Swachhh Bharat Abhiyan	159.14	233.84	74.70
19		2401-796-110-0102-7797- Pradhan Mantri Fasal Bima Yojna	11.25	30.99	19.74
20		2401-796-110-0102-8792- Rastriya Krishi Bima Yojna	76.00	105.85	29.85
21		4702-796-101-0102-3828-Minor Irrigation Schemes	225.00	281.49	56.49
22		4810-796-102-0410-7693-Grant in Aid for solar pumps	14.00	40.00	26.00
23		42	5054-05-796-337-0102-7818-Engineering Procurement Construction	Token	15.00
24	58	2245-01-101-7710-Aid for crop destruction	1.00	35.54	34.54
25	58	2245-80-800-7408-Efficiency Development under State Disaster Management	Token	26.27	26.27
26	64	2202-02-789-106-0103-5904-Free supply of text books	10.70	25.49	14.79
27		2215-02-789-107-0703-7610-Swachch Bharat Abhiyan	110.02	163.27	53.25
28		4700-02-789-800-0103-2898-Dam and appurtenant Works	30.00	40.08	10.08
29		4810-789-102-0410-7693-Grant-in-Aid to Solar Pump	4.00	22.00	18.00
30		5054-05-789-337-0103-7818-Engineering Procurement and Construction	Token	10.00	10.00
31	79	4210-03-105-0701-8939-Medical College Rajnandgaon	45.00	58.03	13.03
32	81	3604-191-4035-Grant to LBs on account of loss of income due to crediting to Government of fees, fines and other receipts	10.00	49.38	39.38
33		3604-193-8018- Grant to Urban Local Bodies equal to income received from Entry Tax	160.73	180.73	20.00
TOTAL			2,702.61	4,044.72	1,347.11

(Source: Appropriation Account 2016-17)

Appendix 2.3

(Reference: Paragraph-2.2.4: Page 33)

Savings in excess of ₹ 10 crore each case and more than 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total provision	Savings	Percentage of savings
1	2	3	4	5	6
A-Revenue voted					
1	4	Home Department - other expenditure	32.35	16.63	51.41
2	6	Finance Department	5,309.27	1,743.99	32.85
3	10	Forest	974.85	228.09	23.40
4	11	Commerce and Industry	199.71	50.43	25.25
5	12	Energy Department	794.24	292.56	36.84
6	14	Animal Husbandry Department	419.34	113.26	27.01
7	15	Financial Assistance to Three tier PRIs under Special Component Plan for Scheduled Castes	152.46	44.74	29.35
8	18	Labour	131.86	51.93	39.38
9	20	Public Health Engineering	359.43	83.39	23.20
10	21	Housing and Environment Department	177.07	88.78	50.14
11	23	Water Resources Department	528.62	115.43	21.84
12	24	Public Works-Roads and Bridges	931.68	354.80	38.08
13	27	School Education	4,537.28	997.73	21.99
14	28	State Legislature	56.90	22.41	39.38
15	29	Administration of Justice and Elections	316.16	102.42	32.39
16	31	Planning, Economics and Statistics Department	53.99	31.48	58.31
17	34	Social Welfare	78.70	21.82	27.73
18	36	Transport	62.46	27.51	44.04
19	37	Tourism	40.23	17.38	43.20
20	39	Food Civil Supplies and Consumer Protection Department	2,111.35	456.75	21.63
21	41	Tribal Area Sub-Plan	10,222.29	2,807.58	27.47
22	43	Sport and Youth Welfare	95.59	73.95	77.36
23	44	Higher Education	662.63	222.87	33.63
24	47	Technical Education and Manpower Planning	514.88	175.41	34.07
25	49	Scheduled Castes Welfare	40.25	12.07	29.99
26	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	33.35	19.19	57.54
27	54	Agriculture Research and Education	132.77	36.95	27.83
28	55	Women and Child Development	964.32	318.72	33.05
29	64	Special Component Plan for Scheduled Castes	3,506.69	794.37	22.65
30	67	Public Works-Buildings	663.36	236.80	35.70
31	69	Urban Administration and Development Department-urban welfare	1146.83	417.45	36.40
32	71	Information Technology and Bio-Technology	107.06	48.85	45.63
33	79	Medical Education Department	548.23	145.59	26.56
34	82	Financial Assistance to Three tier PRIs under Tribal Area sub-Plan	1,902.68	418.14	21.98
Total – A			37,808.88	10,589.47	28.01
B-Capital voted					
35	8	Land Revenue and District Administration	83.04	80.18	96.56
36	10	Forest	24.58	21.65	88.08
37	11	Commerce and Industry	135.42	27.67	20.43
38	12	Energy Department	811.04	339.31	41.84

1	2	3	4	5	6
39	15	Financial Assistance to Three tier PRIs under Special Component Plan for Scheduled Castes	74.4	47.06	63.25
40	19	Public Health and Family Welfare	41.28	13.68	33.14
41	21	Housing and Environment Department	657.21	178.88	27.22
42	24	Public Works-Roads and Bridges	1,720.67	804.95	46.78
43	27	School Education	229.05	70.65	30.84
44	29	Administration of Justice and Elections	40.51	39.82	98.3
45	30	Panchayat and Rural Development Department	707.99	158.31	22.36
46	36	Transport	33.25	33.25	100
47	37	Tourism	48.49	21.88	45.12
48	39	Food Civil Supplies and Consumer Protection Department	40.04	17.99	44.93
49	40	Ayacut Department	28.5	10.91	38.28
50	41	Tribal Area Sub-Plan	2,789.62	575.76	20.64
51	42	Public Works relating to Tribal Area sub-Plan-Roads and Bridges	1,156.23	574.36	49.68
52	44	Higher Education	18.28	12.26	67.07
53	47	Technical Education and Manpower Planning Department	100.82	67.82	67.27
54	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	34.19	20.00	58.50
55	54	Agriculture Research and Education	14.50	13.50	93.10
56	55	Women and Child Development	62.52	13.85	22.15
57	64	Special Component Plan for Scheduled Castes	1,324.58	492.52	37.18
58	65	Aviation Department	46.00	35.17	76.46
59	66	Welfare of Backward Classes	19.93	14.52	72.85
60	67	Public Works-Buildings	643.71	251.27	39.03
61	76	Externally Aided Projects pertaining to Public Works Department	1100	393.95	35.81
62	80	Financial Assistance to Three tier Panchayati Raj Institutions	371.92	230	61.84
63	81	Financial Assistance to Urban Bodies	397.47	109.37	27.52
64	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	235.60	184.08	78.13
Total – B			12,990.84	4,854.62	37.37
C-Revenue charged					
65	29	Administration of Justice and Elections	53.36	15.26	28.60
66	81	Financial Assistance to Urban Bodies	69.00	39.38	57.07
Total – C			122.36	54.64	44.66
D-Capital charged					
67	CH-2	Public Debt	1,946.33	793.7	40.78
Total – D			1,946.33	793.70	40.78
Total - A+B+C+D			52,868.41	16,292.43	30.82

(Source: Appropriation Account 2016-17)

Appendix 2.4

(Reference: Paragraph-2.2.4: Page 33)

Grant wise details where substantial savings (₹20 crore and above) occurred during the year

(₹ in crore)

SI. no.	Grant no.	Name of Grant/Appropriation	Total provision	Actual expenditure	Savings	Percentage of savings
1	2	3	4	5	6	7
A-Revenue voted						
1	3	Police	3,321.91	2,733.91	588.00	17.70
2	6	Finance Department	5,309.27	3,565.28	1,743.99	32.85
3	8	Land Revenue and District Administration	1,005.11	809.46	195.65	19.47
4	10	Forest	974.85	746.76	228.09	23.40
5	12	Energy Department	794.24	501.68	292.56	36.83
6	13	Agriculture	1,266.78	1,072.30	194.48	15.35
7	14	Animal Husbandry Department	419.34	306.09	113.26	27.01
8	19	Public Health and Family Welfare	1,707.24	1,418.87	288.37	16.89
9	23	Water Resources Department	528.62	413.19	115.43	21.84
10	24	Public Works-Roads and Bridges	931.68	576.88	354.80	38.08
11	27	School Education	4,537.28	3,539.55	997.73	21.99
12	29	Administration of Justice and Elections	316.16	213.74	102.42	32.39
13	30	Panchayat and Rural Development Department	3,412.73	2,743.57	669.16	19.61
14	33	Tribal Welfare	1,960.04	1,586.39	373.65	19.06
15	39	Food Civil Supplies and Consumer Protection	2,111.35	1,654.60	456.75	21.63
16	41	Tribal Area sub-Plan	10,222.29	7,414.71	2,807.58	27.47
17	44	Higher Education	662.63	439.76	222.87	33.63
18	47	Technical Education and Manpower Planning Department	514.88	339.47	175.41	34.07
19	55	Women and Child Development	964.32	645.59	318.72	33.05
20	64	Special Component Plan for Scheduled Castes	3,506.69	2,712.31	794.37	22.65
21	67	Public Works-Buildings	663.36	426.57	236.80	35.70
22	69	Urban Administration and Development Department-urban welfare	1,146.83	729.38	417.45	36.40
23	79	Medical Education Department	548.23	402.64	145.59	26.56
24	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	1,902.68	1,484.54	418.14	21.98
Total-A			48,728.50	36,477.23	12,251.27	25.14
B-Capital voted						
25	12	Energy Department	811.04	471.74	339.31	41.84
26	21	Housing and Environment Department	657.21	478.33	178.88	27.22
27	24	Public Works-Roads and Bridges	1,720.67	915.71	804.95	46.78
28	30	Panchayat and Rural Development Department	707.99	549.68	158.31	22.36
29	41	Tribal Area Sub-Plan	2,789.62	2,213.86	575.76	20.64
30	42	Public Works relating to Tribal Area sub- Plan-Roads and Bridges	1,156.23	581.87	574.36	49.68
31	64	Special Component Plan for Scheduled Castes	1,324.58	832.06	492.52	37.18
32	67	Public Works-Buildings	643.71	392.44	251.27	39.03
33	76	Externally Aided Projects pertaining to Public Works Department	1,100.00	706.05	393.95	35.81
34	80	Financial Assistance to Three tier PRIs	371.92	141.92	230.00	61.84
35	81	Financial Assistance to Urban Bodies	397.47	288.10	109.37	27.52
36	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	235.60	51.52	184.08	78.13
Total - B			11,916.04	7,623.29	4,292.76	36.03
C-Capital charged						
37	CH-2	Public Debt	1,946.33	1,152.63	793.70	40.78
Total - C			1,946.33	1,152.63	793.70	40.78
Total (A+B+C)			62,590.87	45,253.15	17,337.73	27.70

(Source: Appropriation Account 2016-17)

Appendix 2.5

(Reference: Paragraph-2.2.4: Page 33)

Sub-head wise details where substantial savings (₹ 20 crore and above) occurred during the year

(₹ in crore)

Sl. no.	Grant no.	Sub-head	Total grant	Total expenditure	Total saving
1	3	2055-003-0195-Other Police Training School	55.22	35.12	20.10
2		2055-104-4492-Normal Expenditure (Special Police)	1,049.38	854.67	194.71
3		2055-104-0701-7307-Special Infrastructural Development Schemes	25.00	0.00	25.00
4		2055-109-4491-General Expenditure (District Establishment)	1,659.66	1427.30	232.36
5		2055-800-7506-Foundation and Strengthening of Police Station in Naxal Region	22.39	0.00	22.39
6	6	2071-01-101-2413-Payable to Retired Salaried Persons	3,450.00	1,895.96	1,554.04
7		2071-01-104-4590-Service and Death-cum-Retirement Gratuity	500.00	399.42	100.58
8	7	2039-800-4034-Running of Departmental Liquor Shops	60.21	35.09	25.12
9	10	2406-01-101-3877-Regional Forest Circle	378.30	305.05	73.25
10		2406-01-203-535-Timber	93.83	54.38	39.45
11		2406-04-101-0701-7261-National Afforestation Programme	50.22	25.23	24.99
12	21	4217-01-051-0101-5371-Naya Raipur Development Authority	147.47	127.47	20.00
13	29	4059-01-051-0101-2450-Administration of Justice	22.51	0.69	21.82
14	39	2408-01-102-3248-Subsidy to State Co-operative Marketing Federation for Meeting Losses in Procurement of Food Grains	481.60	461.60	20.00
15		2408-01-102-0701-7801-Mulya Sthirikaran Nidhi Yojana	27.00	0.00	27.00
16		2408-01-102-0101-6839-Mukhyamantri Khadhyan Sahayata Yojana	1,162.00	774.45	387.55
17	41	2408-01-796-102-0102-6839-Mukhyamantri Khadyan Sahayata Yojana	1,703.00	1,018.27	684.73
18		2408-01-796-102-0102-7436-Gram Distribution Under Antodaya Anna Yojana	270.00	167.50	102.50
19	64	2408-01-789-102-0103-6839-Mukhya Mantri Khadyanna Sahayata Yojana	459.00	309.78	149.22
20	67	2059-80-001-2418-Execution	224.54	173.34	51.20
21		2059-80-001-0101-2418-Execution	107.99	78.54	29.45
22	79	2210-04-101-460-Ayurvedic Hospital and Dispensaries	92.28	69.61	22.67
23	81	3604-191-4035-Grants to Local Bodies on account of loss of Income due to Crediting to Government of Fees, Fines and Other Receipts	20.00	7.52	39.38
24	82	2202-01-796-196-0102-8403-Grant for Salaries to Shiksha Karmi for Basic Minimum Services	152.86	105.92	46.94
25		2202-02-796-197-0102-8403-Grant for Salaries to Shiksha Karmi for Basic Minimum Services	395.80	315.27	80.53
Total			12,637.16	8,642.18	3,994.98

(Source: Appropriation Account 2016-17)

Appendix 2.6

(Reference: Paragraph-2.2.5: Page 34)

List of Grants having persistent savings during 2012-13 to 2016-17

Sl. No.	Grant No	Number and name of the Grant/Appropriation	Amount of Savings (₹ in crore)				
			<i>per cent of total Grant (in italics)</i>				
			2012-13	2013-14	2014-15	2015-16	2016-17
1	2	3	4	5	6	7	8
Revenue voted							
1	1	General Administration	24.12 <i>21.59</i>	27.98 <i>21.89</i>	25.96 <i>15.69</i>	17.30 <i>11.22</i>	30.68 <i>17.61</i>
2	3	Police	108.34 <i>6.08</i>	133.44 <i>6.07</i>	84.74 <i>3.56</i>	113.20 <i>4.29</i>	588.00 <i>17.70</i>
3	7	Commercial Tax Department	37.51 <i>20.93</i>	14.57 <i>9.07</i>	21.81 <i>11.64</i>	42.77 <i>17.04</i>	69.96 <i>19.49</i>
4	8	Land Revenue and District Administration	158.61 <i>38.05</i>	126.00 <i>22.20</i>	176.70 <i>32.46</i>	113.08 <i>16.89</i>	195.65 <i>19.47</i>
5	10	Forest	73.41 <i>10.93</i>	73.09 <i>9.98</i>	57.65 <i>7.34</i>	105.70 <i>11.62</i>	228.09 <i>23.40</i>
6	11	Commerce and Industry	13.98 <i>15.81</i>	26.12 <i>23.53</i>	15.69 <i>14.31</i>	21.16 <i>13.76</i>	50.43 <i>25.25</i>
7	13	Agriculture	57.42 <i>8.54</i>	173.70 <i>23.94</i>	204.27 <i>10.40</i>	265.22 <i>25.98</i>	194.48 <i>15.35</i>
8	14	Animal Husbandry Department	26.36 <i>7.51</i>	70.54 <i>23.99</i>	61.21 <i>19.16</i>	51.25 <i>14.60</i>	113.26 <i>27.01</i>
9	15	Financial Assistance to Three tier PRIs under Special Component Plan for Scheduled Castes	23.30 <i>17.19</i>	26.43 <i>11.36</i>	112.34 <i>32.63</i>	75.36 <i>55.67</i>	44.74 <i>29.35</i>
10	17	Co-operation	49.40 <i>25.91</i>	31.85 <i>18.62</i>	36.99 <i>32.19</i>	44.82 <i>31.27</i>	41.23 <i>18.08</i>
11	18	Labour	25.87 <i>36.75</i>	33.64 <i>34.28</i>	60.55 <i>52.68</i>	43.61 <i>37.06</i>	51.93 <i>39.38</i>
12	19	Public Health and Family Welfare	89.83 <i>13.36</i>	89.30 <i>11.14</i>	241.13 <i>19.47</i>	189.76 <i>14.44</i>	288.37 <i>16.89</i>
13	20	Public Health Engineering	30.78 <i>10.26</i>	54.68 <i>16.89</i>	90.03 <i>19.21</i>	50.24 <i>12.80</i>	83.39 <i>23.20</i>
14	21	Housing and Environment	58.64 <i>68.75</i>	43.07 <i>44.71</i>	44.96 <i>40.09</i>	114.49 <i>73.25</i>	88.78 <i>50.14</i>
15	24	Public Works-Roads and Bridges	21.23 <i>3.20</i>	128.26 <i>11.88</i>	222.76 <i>29.78</i>	314.73 <i>29.46</i>	354.80 <i>38.08</i>
16	27	School Education	592.94 <i>22.36</i>	720.41 <i>24.88</i>	574.58 <i>18.38</i>	957.45 <i>24.41</i>	997.73 <i>21.99</i>
17	28	State Legislature	12.87 <i>41.37</i>	11.63 <i>34.03</i>	10.72 <i>27.19</i>	16.85 <i>34.88</i>	22.41 <i>39.38</i>
18	29	Administration of Justice and Elections	40.60 <i>24.32</i>	70.29 <i>26.35</i>	86.34 <i>28.74</i>	62.26 <i>22.71</i>	102.42 <i>32.39</i>
19	30	Panchayat and Rural Development Department	65.21 <i>13.19</i>	211.47 <i>27.17</i>	748.51 <i>33.30</i>	1133.54 <i>46.97</i>	669.16 <i>19.61</i>
20	36	Transport	15.18 <i>38.77</i>	16.90 <i>38.52</i>	17.13 <i>36.58</i>	24.90 <i>43.18</i>	27.51 <i>44.04</i>

1	2	3	4	5	6	7	8
21	39	Food Civil Supplies and Consumer Protection	10.77	215.60	665.56	1615.27	456.75
			1.05	6.04	30.60	30.31	21.63
22	41	Tribal Area Sub-Plan	629.07	1,072.97	2,393.70	3,146.19	2,807.58
			17.03	22.82	28.82	32.93	27.47
23	43	Sport and Youth Welfare	32.96	40.50	43.23	73.79	73.95
			32.35	67.48	74.27	65.67	77.36
24	44	Higher Education	146.54	140.49	186.97	132.05	222.87
			33.72	26.48	32.90	22.20	33.63
25	47	Technical Education and Manpower Planning Department	64.46	60.76	108.35	335.89	175.41
			38.87	32.47	37.88	56.73	34.07
26	54	Agriculture Research and Education	10.50	24.61	13.50	26.47	36.95
			12.88	24.13	14.06	22.92	27.83
27	55	Women and Child Development	156.44	115.87	229.20	286.11	318.72
			21.16	17.78	28.01	31.51	33.05
28	58	Relief on account of Natural Calamities and Scarcity	137.61	204.78	116.51	1,853.80	81.94
			34.64	33.97	26.84	57.25	9.25
29	64	Special Component Plan for Scheduled Castes	284.43	398.96	932.09	1,148.10	794.37
			23.49	26.98	30.94	34.79	22.65
30	66	Welfare of Backward Classes	19.39	14.57	48.05	60.12	42.22
			17.41	8.62	23.50	27.73	14.22
31	67	Public Works-Buildings	25.91	16.19	71.96	126.10	236.80
			8.03	4.37	16.08	25.02	35.70
32	69	Urban Administration and Development Department-Urban Welfare	228.93	347.11	454.03	345.55	417.45
			72.20	64.06	70.09	71.31	36.40
33	71	Information Technology and Bio-Technology	19.45	11.99	77.29	26.42	48.85
			29.23	20.67	53.05	19.78	45.63
34	79	Medical Education Department	56.11	84.63	68.11	66.00	145.59
			21.69	25.94	18.85	16.96	26.56
35	80	Financial Assistance to Three tier PRIs	337.74	487.28	521.08	402.43	270.46
			12.52	16.08	14.00	11.50	7.06
36	81	Financial Assistance to Urban Bodies	106.88	87.43	257.01	301.30	615.88
			7.49	5.72	17.38	19.75	34.07
37	82	Financial Assistance to Three tier PRIs under Tribal Area sub-Plan	151.32	314.77	364.17	257.04	418.14
			11.24	19.24	16.95	18.41	21.98
Capital voted							
38	20	Public Health Engineering	17.59	44.72	20.42	72.94	43.40
			37.19	87.43	34.90	39.84	18.29
39	21	Housing and Environment	178.59	229.56	209.40	616.45	178.88
			48.99	81.17	60.34	66.96	27.22
40	24	Public Works-Roads and Bridges	73.63	16.37	78.01	678.76	804.95
			8.71	2.19	7.17	45.43	46.78
41	30	Panchayat and Rural Development Department	401.46	20.62	203.50	317.72	158.31
			79.81	5.28	26.65	32.04	22.36
42	37	Tourism	20.00	26.20	11.50	16.00	21.88
			71.43	85.62	63.89	100.00	45.12

Audit Report (State Finances) for the year 2016-17

1	2	3	4	5	6	7	8
43	39	Food Civil Supplies and Consumer Protection Department	76.50	48.33	46.31	15.56	17.99
			11.95	7.58	82.11	29.04	44.93
44	41	Tribal Area sub-Plan	734.34	626.73	808.73	686.97	575.76
			37.91	31.01	41.50	29.19	20.64
45	42	Tribal Area sub-Plan -Roads and Bridges	234.80	185.03	81.59	372.00	574.36
			51.05	40.78	19.48	47.59	49.68
46	45	Minor Irrigation Works	102.59	125.02	95.39	96.52	94.59
			17.03	19.84	21.14	19.83	18.50
47	47	Technical Education and Manpower Planning Department	21.72	37.21	36.47	61.28	67.82
			86.95	89.66	53.16	64.54	67.27
48	64	Special Component Plan for Scheduled Castes	314.76	296.27	218.11	470.44	492.52
			29.02	30.63	25.37	40.62	37.18
49	67	Public Works-Buildings	149.14	124.31	56.81	125.66	251.27
			42.88	31.30	15.21	20.65	39.03
50	68	Public Works relating to Tribal Area sub-Plan –Buildings	74.24	67.02	46.83	20.87	36.35
			40.71	36.29	20.21	10.15	15.17
51	79	Medical Education Department	21.91	27.81	10.15	86.20	27.14
			65.89	76.82	24.76	61.88	19.68
Revenue charged							
52	29	Administration of Justice and Elections	12.49	12.03	13.02	11.82	15.26
			37.33	32.42	31.51	24.66	28.60

(Source: Appropriation Accounts from 2012-13 to 2016-17)

Appendix 2.7

(Reference: Paragraph - 2.2.6: Page 34)

Cases in which the entire provision of ₹ 10 crore or more remained unutilized

(*₹ in crore*)

Sl. no.	Grant no.	Name of the Scheme	Total provision	Unutilised provision
1	2	3	4	5
1	8	3054-04-337-8911- Expenditure from Infrastructure Fund	11.00	11.00
2		4059-01-051-6333-Land Revenue Office Building	12.00	12.00
3		4059-80-052-0101-7787- <i>E-Dharti</i>	22.66	22.66
4		4515-196-0510-8911-Expenditure from Infrastructure Fund	43.20	43.20
5	10	4406-01-101-0701-5538-Integrated Forest Safety Conservation Scheme	18.00	18.00
6	11	2852-80-102-0101-7785-Capital Investment Incentive Assistance	15.00	15.00
7		2852-80-102-0101-8890-Food Processing Grant-in-Aid	14.00	14.00
8		4851-101-0101-5586-Aid for Export Infrastructure Development	10.00	10.00
9	12	2801-80-101-0101-7758-Grant to Chhattisgarh State Electricity Distribution Company Under ' <i>Uday</i> '	217.53	217.53
10		4801-06-190-0701-7655- <i>Ekikrit Vidyut Vikas Yojna</i>	15.00	15.00
11		6801-190-0101-7498- Capital Expenditure on Power Transmission/ Generation/ Distribution Company	300.00	300.00
12	14	2403-101-0101-7403- <i>Kamdhenu</i> Veterinary University	21.58	21.58
13	21	2216-02-190-0101-7444- <i>Vikas Nagar Yojana</i>	35.00	35.00
14		5054-03-337-0101-1826- Asphaltting	14.00	14.00
15		5054-05-337-0101-7733-Construction of Road Under Annuity	100.00	100.00
16	25	6853-01-190-0420-7796- Works activities related to Chhattisgarh Mineral Development Corporation	50.09	50.09
17	27	2202-01-053-9005-Maintenance of Buildings, Minor Works and Repairs	105.00	105.00
18		4202-01-202-0701-7247-National Secondary Educational Drive	58.34	58.34
19	30	4515-102-0801-7645- <i>Gramin Sadak Network Prabandhan Ekai</i>	20.00	20.00
20		5054-04-101-0101-4871-Construction of Bridges on P.M.G.S.Y. Roads	18.00	18.00
21	31	3454-02-111-0701-7413-Strengthening of State Statistical Plan	14.27	14.27
22	36	5055-050-0801-7750-Driving Training and Research Institute	14.40	14.40
23	41	2202-03-796-001-0702-8971- <i>Rashtriya Uchattar Shiksha Yojana</i>	39.96	39.96
24		2235-02-796-102-0702-7423- <i>Indira Gandhi Matritwa Sahayog Yojana</i>	30.00	30.00
25		2801-80-796-101-0102-7758-Grant to Chhattisgarh State Electricity Distribution Company Under ' <i>UDAY</i> '	165.32	165.32
26		4202-01-796-202-0702-8979-Integreted Umbrella Scheme	12.00	12.00
27		4210-01-796-110-0702-8940-Medical College and attached Hospitals, Surguja	29.50	29.50
28		4702-796-101-0702-684- <i>Pradhan Mantri Krishi Sinchai Yojana</i>	15.00	15.00
29		5054-04-796-101-0102-4871-Construction of Bridge on P.M.G.S.Y. Roads	18.00	18.00
30		5054-04-796-337-0102-4855- <i>Pradhan Mantri Gram Sadak Yojana</i>	30.00	30.00
31	42	5054-05-796-337-0102-7733- Construction of Roads under Annuity	15.00	15.00

Audit Report (State Finances) for the year 2016-17

1	2	3	4	5
32	43	2204-103-0101-8923-Mukhya Mantri Yuva Bharat Darshan Yojana	10.00	10.00
33		2204-104-0701-7641-Rajiv Gandhi Khel Abhiyan	15.00	15.00
34		2204-104-0101-7473- 37th National Game	41.00	41.00
35	44	4202-01-203- 0101-7751-Swami Vivekanand Gyandeep Scheme	10.00	10.00
36	45	4702-101-0701-7684-Pradhan Mantri Krishi Sinchai Yojana	15.00	15.00
37	47	2203-001-0701-8971-National Higher Education Mission	13.00	13.00
38		2230-03-003-0801-7438-State Skill Development Mission	34.00	34.00
39	53	4217-60-789-191-1103-7241-Development of Urban Basic Infrastructure	20.00	20.00
40	55	2235-02-102-0701-7423-Indira Gandhi Matritva Sahayog Yojana	30.00	30.00
41		2235-02-103-0101-8957-Noni Suraksha Yojana	30.00	30.00
42	58	2245-01-800-1467-District and Other Roads	20.00	20.00
43		2245-01-800-1467-District and Other Roads	11.00	11.00
44		2245-02-101-747-Relief to Hailstorm Victim	10.00	10.00
45	64	2202-03-789-001-0703- 8971-National Higher Education Mission	13.32	13.32
46		2235-02-789-102-0703-7423-Indira Gandhi Matritwa Sahyog Yojana	10.00	10.00
47		2801-80-789-101-0103-7758-Grant to Chhattisgarh State Electricity Distribution Company Under "UDAY"	52.21	52.21
48		4801-06-789-190-0703-7655-Ekikrit Vidyut Vikas Yojana	11.00	11.00
49		5054-05-789-337-0103-7733-Construction of Roads under Annuity	10.00	10.00
50	67	4210-03-105-0101-2216- Basic Courses on Nursing in Public Health	10.15	10.15
51	79	2210-01-110-0701-7637-State Cancer Institute	10.00	10.00
Total			1,859.53	1,859.53

(Source: Appropriation Account 2016-17)

Appendix 2.8

(Reference: Paragraph - 2.2.7 (a): Page 34)

Supplementary provision (₹ one crore or more in each case) proved unnecessary under Grants

(₹ in crore)

Sl. no.	Grant no.	Name of Grant/Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6	7
A-Revenue voted						
1	1	General Administration	158.10	143.59	14.51	16.18
2	3	Police	3,290.12	2,731.14	558.98	31.79
3	6	Finance Department	5,301.27	3,565.29	1,735.98	7.99
4	10	Forest	950.66	730.68	219.98	1.32
5	11	Commerce and Industry	197.58	149.27	48.31	2.12
6	12	Energy Department	649.24	501.68	147.56	145.00
7	13	Agriculture	1,217.45	1,072.28	145.17	49.35
8	14	Animal Husbandry Department	416.59	306.10	110.49	2.76
9	15	Financial Assistance to Three tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	115.05	107.71	7.34	37.42
10	16	Fisheries	51.95	47.44	4.51	2.71
11	17	Co-operation	191.07	186.84	4.23	37.00
12	19	Public Health and Family Welfare	1,642.75	1,418.83	223.92	64.50
13	26	Culture Department	36.06	33.58	2.48	3.50
14	27	School Education	4,307.78	3,539.56	768.22	229.51
15	28	State Legislature	53.56	34.49	19.07	3.36
16	29	Administration of Justice and Elections	311.73	191.34	120.39	4.42
17	33	Tribal Welfare	1,953.70	1,586.39	367.31	6.35
18	37	Tourism	33.85	22.86	10.99	6.38
19	39	Food Civil Supplies and Consumer Protection Department	2,070.90	1,654.59	416.31	40.45
20	41	Tribal Area sub-Plan	9,247.92	7,409.94	1,837.98	969.12
21	44	Higher Education	654.88	439.76	215.12	7.75
22	47	Technical Education and Manpower Planning Department	464.96	339.47	125.49	49.95
23	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	26.87	14.16	12.71	6.48
24	55	Women and Child Development	943.78	645.60	298.18	20.55

Audit Report (State Finances) for the year 2016-17

1	2	3	4	5	6	7
25	64	Special Component Plan for Scheduled Castes	3,053.89	2,710.72	343.17	451.06
26	66	Welfare of Backward Classes	275.61	254.61	21.00	21.22
27	69	Urban Administration and Development Department-urban Welfare	819.84	729.37	90.47	327.00
28	71	Information Technology and Bio-Technology	101.06	58.21	42.85	6.00
29	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	1,581.03	1,484.55	96.48	321.65
30	83	Financial Assistance to Urban Bodies under Tribal Area sub-Plan	41.71	37.66	4.05	5.37
Total-A			40,160.96	32,147.71	8,013.25	2,878.26
B-Capital voted						
31	3	Police	28.78	28.72	0.06	7.12
32	21	Housing and Environment Department	544.05	443.33	100.72	43.16
33	24	Public Works - Roads and Bridges Panchayat and Rural Development Department	1,692.67	915.71	776.96	28.00
34	30	Tourism	703.41	549.67	153.74	4.58
35	37	Technical Education and Manpower Planning Department	33.50	26.62	6.88	14.99
36	47	Special Component Plan for Scheduled Castes	97.77	33.01	64.76	3.06
37	64	Public Works-Buildings	12,490.04	832.06	11,657.98	67.75
38	67	Financial Assistance to Three tier Panchayati Raj Institutions	498.71	392.47	106.24	24.66
39	80	Financial Assistance to Urban Bodies	362.00	141.92	220.08	9.92
40	81		220.97	215.60	5.37	100.00
Total-B			16,671.90	3,579.11	13,092.79	303.24
Total-A+B			56,832.86	35,726.82	21,106.04	3,181.50

(Source: Appropriation Account 2016-17)

Appendix 2.9
(Reference: Paragraph-2.2.7 (b): Page 34)
Excessive supplementary provisions under Grants

(₹ in crore)

Sl. no.	Grant no.	Name of Grant/Appropriation	Original provision	Supplementary provision	Total provision	Actual expenditure	Saving
A-Revenue voted							
1	7	Commercial Tax Department	275.47	83.43	358.90	288.94	69.96
2	8	Land Revenue and District Administration	798.34	206.79	1005.13	809.45	195.68
3	30	Panchayat and Rural Development Department	2,569.61	843.11	3,412.72	2,743.57	669.15
4	32	Public Relations Department	113.49	35.29	148.78	141.64	7.14
5	80	Three tier Panchayati Raj Institutions	3,517.00	315.33	3,832.33	3,505.47	326.86
6	81	Financial Assistance to Urban Bodies	1,591.03	216.57	1,807.60	1,745.98	61.62
Total-A			9,115.38	1,988.90	11,104.28	9,824.28	1,280.00
B-Capital voted							
7	12	Energy Department	739.11	71.93	811.04	471.74	339.30
8	27	School Education	87.05	142.00	229.05	158.41	70.64
9	41	Tribal Area sub-Plan	2,204.82	584.80	2,789.62	2,213.86	575.76
10	79	Medical Education Department	92.58	45.25	137.83	110.69	27.14
Total-B			3,123.56	843.98	3,967.54	2,691.44	1,276.10
Total (A+B)			12,238.94	2,832.88	15,071.82	12,515.72	2,556.10

(Source: Appropriation Account 2016-17)

Appendix 2.10

(Reference: Paragraph-2.2.8 (a): Page 34)

Unnecessary supplementary provisions under Sub Heads

(₹ in crore)

Sl. no.	Grant no.	Name of the Scheme	Original provision	Actual expenditure	Savings	Supplementary provision
1	2	4	5	6	7	8
1	3	2055-104-4492-Normal Expenditure (Special Police)	1,028.78	854.67	174.11	21.79
2	6	2054-097-1026-Treasury Establishment	37.69	25.40	12.29	1.13
3		2885-60-190-4843-Infrastructure Development Corporation	1.50	0.50	1.00	1.00
4	7	2040-001-3569-Headquarter Establishment Expenditure	14.88	10.85	4.03	4.93
5	8	2053-093-1510-District Establishment	247.94	204.95	42.99	2.25
6	19	2210-01-196-0101-1473-District Hospitals	85.99	60.86	25.13	1.80
7	27	2202-01-111-0701-5396-Sarva Shiksha Abhiyan	1,100.00	925.28	174.72	150.00
8		2202-01-112-0701-5169- Mid-day Meal Programme in Schools	73.24	71.37	1.87	11.71
9	28	2011-02-101-4007-Legislative Assembly	30.80	22.38	8.42	3.36
10	29	2014-102-573-High Court	50.26	37.08	13.18	1.10
11	39	6408-02-190-0311-8545-Construction of Godowns with NABARD Assistance	20.43	19.56	0.87	11.11
12	41	2202-01-796-109-0702-8979-Integrated Umbrella Scheme	124.00	51.64	72.36	5.75
13		2202-01-796-111-0702-5396-Sarva Shiksha Abhiyan	836.00	647.17	188.83	114.00
14		2202-03-796-103-0102-798- Arts, Science and Commerce College	72.10	58.46	13.64	5.00
15		2210-01-796-196-0102-1473-District Hospitals	55.79	40.55	15.24	1.80
16		2236-02-796-101-0102-7747-Mahtari Jatan Yojana	9.50	8.65	0.85	5.36
17		2236-02-796-101-0102-7765-Mukhyamantri Amrit Yojana	9.50	5.15	4.35	3.72
18		2501-06-796-102-0702-7490- National Rural Livelihood Mission	76.00	72.49	3.51	9.88
19		4202-02-796-103-0702-7438-State Skill Development Mission	4.12	2.71	1.41	5.60
20		6408-02-796-190-0312-8545-Construction of Godowns with NABARD Assistance	15.53	14.86	0.67	8.45
21	44	2202-03-103-0101-798- Arts, Science and Commerce Colleges	89.76	81.92	7.84	7.00
22	53	2217-05-789-193-1103-7260-Grant for Basic Services of Urban Bodies	4.82	1.93	2.89	2.95
23		2853-02-789-800-0103-7611-Transfer of Revenue Received from Minor Minerals to Urban Local Bodies	4.00	3.74	0.26	3.53
24	55	2236-02-101-0101-7747-Mahtari Jatan Yojana	12.50	11.60	0.90	7.05
25		2236-02-101-0101-7765-Mukhyamantri Amrit Yojana	12.50	6.01	6.49	4.90
26		2236-02-101-0101-9050-Minimum Needs Programme Special Nutrition Scheme	22.90	16.66	6.24	1.13

1	2	4	5	6	7	8
27	64	2202-01-789-111-0703-5396-Sarva Shiksha Abhiyan	264.00	234.78	29.22	36.00
28		2202-02-789-109-0103-3673-State Scholarship	74.20	55.99	18.21	10.00
29		2202-03-789-103-0103-798-Arts, Science and Commerce Colleges	32.67	27.20	5.47	2.00
30		2225-01-789-102-0603-7626-Special Central Assistance Sponsored Schemes for Local Development Programme	19.90	9.02	10.88	2.67
31		2236-02-789-101-0103-7747-Mahtari Jatan Yojana	3.00	2.62	0.38	1.69
32		2236-02-789-101-0103-7765-Mukhyamantri Amrit Yojana	3.00	1.03	1.97	1.18
33	66	2202-02-109-0101-5551-Distribution of Free Cycle to High School Girls	6.00	4.40	1.60	7.99
34	67	4059-01-051-0801-5558-Construction of Consumer Forum Buildings	2.00	0.00	2.00	2.00
35		4216-01-106-0101-5640-Construction of Residential Campus for High Court	2.00	0.93	1.07	1.00
36	80	2202-02-196-0101-8403-Grant for Salaries to Shiksha Karmi for Basic Minimum Services	185.00	156.96	28.04	5.46
37	81	2202-01-192-8403-Grants-in-aid for Salaries to Shiksha Karmi for Basic Minimum Services	42.52	41.46	1.06	8.25
38		2217-05-191-1101-7260-Grant for Basic Services of Urban Bodies	21.47	8.59	12.88	4.00
39		2217-05-192-1101-7260-Grant for Basic Services of Urban Bodies	7.72	3.09	4.63	6.12
40		2217-05-193-1101-7260-Grant for Basic Services of Urban Bodies	6.95	2.78	4.17	5.59
41		4217-60-191-1101-7241-Development of Urban Basic Infrastructure	150.20	142.39	7.81	60.00
42		4217-60-192-1101-7241-Development of Urban Basic Infrastructure	50.77	47.21	3.56	34.00
43	82	2202-01-796-197-0702-5169-Mid-day Meal Programme in Schools	130.00	122.90	7.10	5.16
44		2202-02-796-197-0102-8403-Grant for Salaries to Shiksha Karmi for Basic Minimum Services	390.00	315.27	74.73	31.10
Total			5,436.93	4,439.06	1,005.87	628.51

(Source: Appropriation Account 2016-17)

Appendix 2.11

(Reference: Paragraph-2.2.8 (b): Page 35)

Excessive supplementary provisions under Sub Heads

(₹ in crore)

Sl. no.	Grant no.	Name of the Sub-head	Original provision	Actual expenditure	Supplementary provision required	Supplementary provision made
1	2	3	4	5	6	7
1	01	2013-105-9064-Discretionary Grant by Ministers	13.25	24.98	11.73	14.25
2	03	2055-001-7811-Dial 100/112	0.00	0.10	0.10	10.00
3	08	2029-103-1472-District Charges	207.97	210.15	2.18	5.00
4		2029-103-0701-7797- Pradhan Mantri Fasal Bima Yojna	0.00	3.56	3.56	5.25
5	13	2401-800-0101-7797-Pradhan Mantri Fasal Bima Yojana	0.00	1.07	1.07	4.00
6	15	2853-02-789-800-0103-6299-Transfer of Revenue received from Minor Minerals of Rural Areas to Panchayats	53.50	53.71	0.21	37.00
7	17	2425-107-0101-5628- Interest Grant for Rationalisation of Farmer Loan Interest Rate	70.00	88.14	18.14	37.00
8	19	2210-06-101-0701-5026-GIA for Formation of Chhattisgarh State Illness Assistance Fund	12.50	18.75	6.25	7.50
9	24	5054-04-337-0101-1826- Asphaltting	0.00	2.02	2.02	14.00
10	27	2202-02-109-0101-5551- Free Cycle Distribution to High School Girls	18.00	36.13	18.13	22.00
11		2202-02-109-0101-7367-Model School Scheme	5.76	8.28	2.52	15.00
12		4202-01-201-0101-9005- Maintenance of Buildings-Minor Works and Repairs	0.00	133.97	133.97	135.00
13	30	2216-03-105-0701-7807- Pradhan Mantri Awas Yojana	0.00	432.18	432.18	582.56
14		2501-06-102-0701-7490-National Rural Livelihood Mission	100.00	112.17	12.17	14.67
15	32	2220-01-001-2320-Direction and Administration	39.24	50.00	10.76	13.15
16		2220-60-106-1479-Establishment of District Publicity and Mobile Unit	18.84	25.66	6.82	9.00
17	37	3452-80-001-0101-7323-Indian Hotel Management Institution	3.35	8.73	5.38	6.38
18		5452-01-101-0701-7009-Development of Tourist Centres	7.00	19.99	12.99	14.99
19	39	2408-01-003-0701-8919-Fully Computerisation of Public Distribution System	0.99	2.11	1.12	3.10
20	41	2202-02-796-109-0102-5551-Free Cycle Distribution to High School Girls	25.00	44.54	19.54	28.00
21		2202-02-796-109-0102-7367-Model School Scheme	0.00	6.00	6.00	11.00
22		2202-02-796-109-0102-7592-Food for hostels under Food Security Act	0.01	8.98	8.97	11.22
23		2210-06-796-101-0702-5026-Grants-in-Aid for formation of Chhattisgarh State Illness Assistance Fund	9.50	14.05	4.55	5.70
24		2216-03-796-105-0702-7807- Pradhan Mantri Awas Yojana	0.00	496.94	496.94	572.39

1	2	3	4	5	6	7
25	41	2236-02-796-101-0702-7361- <i>Sabala Yojana</i>	58.80	63.01	4.21	5.88
26		2401-796-119-0702-7684- <i>Pradhan Mantri Krishi Sinchai Yojana</i>	6.84	7.23	0.39	3.23
27		2408-01-796-003-0702-8919-Full computerisation of Public Distribution System	0.75	1.60	0.85	2.36
28		4215-01-796-102-0312-7858-Solar Energy Rural Drinking Water Supply	0.00	44.54	44.54	50.00
29		4225-02-796-102-0602-7626-Local Development Programme Funded by Special Central Aid	37.95	66.45	28.50	59.97
30		4225-02-796-102-0802-7672- <i>Vanbandhu Kalyan Yojana</i>	5.00	8.57	3.57	10.73
31		5054-04-796-337-0312-7475- <i>Mukhya Mantri Gram Sadak Evam Vikas Yojana</i>	35.00	58.68	23.68	25.00
32	47	2203-001-0101-7745- <i>Chhattisgarh Yuva Suchna Kranti Yojna</i>	80.00	86.83	6.83	40.00
33		2203-112-0101-7341-Establishment of I.I.T	10.00	14.00	4.00	6.00
34		2230-03-003-0101-7700-Central Institute of Plastics Engineering and Technology	0.00	1.21	1.21	2.43
35	55	2236-02-101-0701-7361- <i>Sabala Yojana</i>	73.20	77.55	4.35	7.32
36	64	2202-02-789-109-0103-5551-Free Cycle Distribution to High School Girls	12.00	21.10	9.10	14.00
37		2202-02-789-109-0103-7367- Model School Scheme	0.00	2.62	2.62	4.00
38		2216-03-789-105-0703-7807- <i>Pradhan Mantri Awas Yojana</i>	0.00	157.39	157.39	181.05
39		2236-02-789-101-0703-7361- <i>Sabala Yojana</i>	18.00	18.17	0.17	1.80
40		6408-02-789-190-0313-8545- NABARD Assistance Godown Construction	4.90	9.82	4.92	7.80
41	65	2052-091-4043-Directorate of Aviation	25.47	28.67	3.20	5.00
42	66	2202-02-109-0801-8050-Scholarship	19.00	29.23	10.23	12.23
43	69	2217-80-191-0101-7685-Smart City	50.00	194.50	144.50	327.00
44	79	2210-01-110- 1353- Medical College and attached Hospitals	0.00	1.05	1.05	5.25
45	80	2202-01-197- 8403-Grant for Salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	580.64	671.58	90.94	156.86
46		2202-01-197-0101-8403-Grant for Salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	355.00	377.91	22.91	73.63
47		2853-02-800-0101-6299-Transfer of Revenue received from Minor Mineral of Rural Areas to Panchayats	135.85	169.72	33.87	78.90
48		4515-198-1101-8555-Development of Chhattisgarh State Rural and Backward Class	52.00	60.28	8.28	9.92
49	81	3604-191-8018-Grant to Urban Local Bodies equal to income received from Entry Tax	555.06	592.98	37.92	57.93
50	82	2202-01-796-197-0102-8403-Grant for salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	558.89	659.24	100.35	239.16
51		2202-01-796-197-0702-6933- Mid-day Meal Programme in Middle Schools	80.00	80.17	0.17	5.79
52		2853-02-796-800-0102-6299-Transfer of Revenue received from Minor Mineral of Rural Areas to Panchayats	46.00	57.13	11.13	37.18
Total			3,385.26	5,363.44	1,978.18	3,008.58

(Source: Appropriation Account 2016-17)

Appendix 2.12

(Reference: Paragraph-2.2.8 (c): Page 35)

Inadequate supplementary provisions under Sub Heads

(₹ in crore)

Sl. No.	Grant No.	Name of the Sub Head	Original provision	Actual expenditure	Supplementary provision required	Supplementary provision
1	2	4	5	6	7	8
1		2401-110-0101-8792- <i>Rashtriya Krishi Bima Yojna</i>	100.00	134.85	34.85	3.10
2		2401-110-0101-7797- <i>Pradhan Mantri Fasal Bima Yojna</i>	0.00	40.52	40.52	14.79
3		2401-108-0701-7267-N.M.S.A. Soil Health Management Scheme	8.74	11.78	3.04	2.03
4	13	2401-102-0701-7350-Integrated Water Shed Management Programme	50.00	64.61	14.61	11.40
5	16	2405-101-0701-7814-Fisheries Development and Management Programme under <i>Neel Kranti</i>	0.00	8.20	8.20	2.58
6	21	4217-01-051-0101-7416-13th Finance Commission Grants	0.01	70.31	70.30	43.15
7	27	2202-01-001-1500-Office of the District Education Officer (For Basic Minimum Services)	89.82	103.47	13.65	0.06
8	29	2015-105-4311- Conduct of Parliamentary Elections	0.77	4.88	4.11	2.92
9	30	2215-02-107-0701-7610- <i>Swachhh Bharat Abhiyan</i>	200.00	571.99	371.99	230.84
10		2215-02-796-107-0702-7610- <i>Swachhh Bharat Abhiyan</i>	152.00	233.84	81.84	7.14
11		2401-796-110-0102-7797- <i>Pradhan Mantri Fasal Bima Yojna</i>	0.00	30.99	30.99	11.25
12		2401-108-0701-7267-N.M.S.A. Soil Health Management Scheme	3.84	7.18	3.34	1.60
13	41	2405-796-101-0702-7814-Fisheries Development and Management Programme under <i>Neel Kranti</i>	0.00	5.32	5.32	3.29
14		2215-02-789-107-0703-7610- <i>Swachch Bharat Abhiyan</i>	48.00	163.27	115.27	62.02
15	64	2401-789-110-0103-7797- <i>Pradhan Mantri Fasal Bima Yojana</i>	0.00	10.00	10.00	3.55
16	67	4059-01-051-0101-5918-General Administration Department	6.00	7.98	1.98	0.30
17	79	4210-03-105-0701-8939-Medical College, Rajnandgaon	5.00	58.03	53.03	40.00
18	81	3604-193-8018- Grant to Urban Local Bodies equal to income received from Entry Tax	159.89	180.73	20.84	0.84
Total			824.07	1,707.95	883.88	440.86

(Source: Appropriation Account 2016-17)

Appendix 2.13

(Reference: Paragraph-2.2.9: Page 35)

Excessive/unnecessary/insufficient re-appropriation of funds
(where excess/savings were ₹ 10 crore or above)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Total Provision	Re-appropriation	Expenditure	Final excess(+)/savings(-)
1	2	3	4	5	6	7
A – Excessive						
1	3	2055-003-195-Other Police Training School	55.02	0.20	35.12	-20.11
2	24	5054-03-337-0101-8716-Central Road Fund	60.12	-55.58	21.86	17.32
3	27	2202-02-109-0101-578-Higher Secondary School	443.53	-85.22	386.14	27.83
4	33	2202-02-109-583-Higher Secondary Schools	285.54	-93.12	238.46	46.04
5	82	2202-01-796-197-0102-8403-Grant for salaries to <i>Shiksha Karmi</i> for Basic Minimum Services	798.05	-192.05	659.24	53.23
Total-A			1,642.26	-425.77	1,340.82	124.31
B – Unnecessary						
6	3	2055-109-4491-General Expenditure (District Establishment)	1,650.66	9.00	1,427.30	-232.36
7	19	2210-03-198-0101-620-Sub Health Centres	24.06	-0.25	47.01	23.21
8	21	4217-01-050-0101-5371-Naya Raipur Development Authority	240.00	-189.54	223.05	172.58
9	24	3054-03-797- 8716-Central Road Fund	150.00	-150.00	97.12	97.12
10	24	3054-80-001-2301-Direction and Administration Pro-rata Share of Establishment from Grant No. 67- Major Head 2059- Public Works	160.61	-160.61	104.01	104.01
11	64	2202-02-789-106-0103-5904-Free supply of text books	10.70	-2.21	25.49	17.00
Total-B			2,236.03	-493.61	1,923.98	181.56
C – Insufficient						
12	3	2055-104-4492-Normal Expenditure (Special Police)	1,050.57	-1.19	854.67	-194.70
13	3	2055-800-7506-Foundation and Strengthening of Police Station in Naxal Region	25.00	-2.61	0.00	-22.39

Audit Report (State Finances) for the year 2016-17

1	2	3	4	5	6	7
14	8	2053-093-1510-District Establishment	250.19	-27.22	204.95	-18.02
15	10	2406-01-101-3877-Regional Forest Circle	378.80	-0.49	305.05	-73.25
16	10	2406-01-203-535-Timber	94.85	-1.02	54.38	-39.45
17	21	4217-01-051-0101-5371-Naya Raipur Development Authority	269.00	-121.53	127.47	-20.00
18	30	2515-001-1033-Block Development Office	33.73	-0.96	19.51	-13.26
19		5054-04-337-0311-8650-Mukhya Mantri Gram Gaurav Path Yojana	87.50	-0.33	68.68	-18.49
20	41	2210-03-796-198-0102-620-Sub Health Centre	24.54	-0.40	44.54	20.40
21	41	4215-01-796-102-0312-5403-Rural Piped Water Supply Scheme	45.12	-1.50	33.54	-10.09
22	41	5054-04-796-337-0312-8650-Mukhya Matri Gram Gaurav Path Yojana	66.50	-3.03	48.94	-14.53
23	55	2235-02-103-0101-8957-Noni Suraksha Yojana	30.00	-19.00	0.00	-11.00
24	64	2202-01-789-108-0103-5904-Free supply of text books	31.00	-9.50	4.50	-17.00
25	67	2059-80-001-0101-2418-Execution	108.39	-0.40	78.54	-29.45
26	82	2202-01-796-196-0102-8403-Grant for salaries to Shiksha Karmi for Basic Minimum Services	200.00	-47.14	105.92	-46.94
27	82	2202-02-796-197-0102-8403-Grant for salaries to Shiksha Karmi for Basic Minimum Services	421.10	-25.30	315.27	-80.53
Total-C			3,116.29	-261.62	2,265.96	-588.70
Grand Total - A+B+C			6,994.58	-1,181.00	5,530.76	-282.83

(Source: Appropriation Account 2016-17)

Appendix 2.14
(Reference: Paragraph-2.2.10: Page 35)
Surrender in excess of actual savings

(₹ in crore)

Sl. no.	Grant no.	Name of the Grant/Appropriation	Total provision	Savings	Surrender	Amount surrendered in excess
1	2	3	4	5	6	7
A Revenue Voted						
1	1	General Administration	174.26	30.68	31.15	0.47
2	9	Revenue Department	16.08	6.15	6.17	0.02
3	11	Commerce and Industry	199.71	50.43	50.46	0.03
4	13	Agriculture	1,266.78	194.48	194.61	0.13
5	15	Financial Assistance to Three tier Panchayati Raj Institutions under Special Component Plan for Scheduled Castes	152.46	44.74	44.83	0.09
6	19	Public Health and Family Welfare	1,707.24	288.37	314.22	25.85
7	20	Public Health Engineering	359.43	83.39	86.48	3.09
8	22	Urban Administration and Development Department-Urban Bodies	28.97	5.65	5.76	0.11
9	23	Water Resources Department	528.62	115.43	115.49	0.06
10	24	Public Works-Roads and Bridges	931.68	354.80	556.10	201.30
11	25	Mineral Resources Department	204.88	12.12	12.32	0.20
12	27	School Education	4,537.28	997.73	1,033.07	35.34
13	31	Planning, Economics and Statistics Department	53.99	31.48	31.52	0.04
14	33	Tribal Welfare	1,960.04	373.65	419.44	45.79
15	40	Ayacut Department	4.15	0.85	1.01	0.16
16	43	Sport and Youth Welfare	95.59	73.95	73.99	0.04
17	44	Higher Education	662.63	222.87	223.60	0.73
18	47	Technical Education and Manpower Planning Department	514.88	175.41	176.54	1.13
19	50	Departments implementing 20 Point Programmes	1.87	0.00	0.60	0.60
20	55	Women and Child Development	964.32	318.72	324.40	5.68
21	58	Relief on account of Natural Calamities and Scarcity	885.62	81.94	103.73	21.79
22	81	Financial Assistance to Urban Bodies	1,807.58	61.59	86.40	24.81
Total-A			17,058.06	3,524.43	3,891.89	367.46

Audit Report (State Finances) for the year 2016-17

1	2	3	4	5	6	7
B Capital voted						
23	20	Public Health Engineering	237.34	43.40	45.50	2.10
24	21	Housing and Environment Department	657.21	178.88	331.47	152.59
25	24	Public Works-Roads and Bridges	1,720.67	804.95	834.40	29.45
26	40	Ayacut Department	28.50	10.91	12.39	1.48
27	42	Public Works relating to Tribal Area sub-Plan-Roads and Bridges	1,156.23	574.36	580.10	5.74
28	45	Minor Irrigation Works	511.30	94.59	95.19	0.60
29	47	Technical Education and Manpower Planning Department	100.82	67.82	67.88	0.06
30	55	Women and Child Development	62.52	13.85	15.23	1.38
31	64	Special Component Plan for Scheduled Castes	1,324.58	492.52	504.97	12.45
32	67	Public Works-Buildings	643.71	251.27	263.02	11.75
33	68	Public Works relating to Tribal Area sub-Plan - Buildings	239.65	36.35	37.26	0.91
Total-B			6,682.53	2,568.90	2,787.41	218.51
C Revenue charged						
34	69	Administration of Justice and Elections	53.36	15.26	15.30	0.04
Total-C			53.36	15.26	15.30	0.04
D Capital charged						
35	23	Water Resources Department	0.25	0.11	0.12	0.01
36	42	Public Works relating to Tribal Area Sub-Plan-Roads and Bridges	9.20	3.65	3.70	0.05
Total-D			9.45	3.76	3.82	0.06
Total-A+B+C+D			23,803.40	6,112.35	6,698.42	586.07

(Source: Appropriation Account 2016-17)

Appendix 2.15

(Reference: Paragraph-2.2.11: Page 35)

Savings (more than ₹ one crore) occurred but no part of which had been surrendered*(₹ in crore)*

Sl. no.	Grant no.	Name of the Grant/Appropriation	Total provision	Savings	Surrender	Amount not surrendered
A Revenue voted						
1	16	Fisheries	54.64	7.19	0	7.19
2	34	Social Welfare	78.70	21.82	0	21.82
3	39	Food Civil Supplies and Consumer Protection Department	2,111.35	456.75	0	456.75
Total-A			2,244.69	485.76	0	485.76
B Capital voted						
4	3	Police	35.89	7.17	0	7.17
5	29	Administration of Justice and Elections	40.51	39.82	0	39.82
6	39	Food Civil Supplies and Consumer Protection Department	40.04	17.99	0	17.99
Total-B			116.44	64.98	0	64.98
C Revenue charged						
7	10	Forest	23.13	2.04	0	2.04
8	12	Energy Department	257.75	16.86	0	16.86
9	81	Financial Assistance to Urban Bodies	69	39.38	0	39.38
Total-C			349.88	58.28	0	58.28
Total-A+B+C			2,711.01	609.02	0	609.02

(Source: Appropriation Account 2016-17)

Appendix 2.16

(Reference: Paragraph – 2.2.11: Page 35)

Savings of ₹ one crore and above that remained to be surrendered

(₹ in crore)

Sl. no.	Grant no.	Name of the Grant/Appropriation	Total provision	Savings	Surrender	Amount not surrendered
1	2	3	4	5	6	7
A Revenue Voted						
1	3	Police	3,321.91	588.00	23.25	564.75
2	6	Finance Department	5,309.27	1,743.99	88.05	1,655.94
3	7	Commercial Tax Department	358.91	69.96	32.07	37.89
4	8	Land Revenue and District Administration	1,005.11	195.65	175.74	19.91
5	10	Forest	974.85	228.09	26.29	201.80
6	12	Energy Department	794.24	292.56	290.06	2.50
7	16	Fisheries	54.64	7.19	0.00	7.19
8	21	Housing and Environment Department	177.07	88.78	84.26	4.52
9	28	State Legislature	56.90	22.41	1.11	21.30
10	30	Panchayat and Rural Development Department	3,412.73	669.16	618.48	50.68
11	34	Social Welfare	78.70	21.82	0.00	21.82
12	36	Transport	62.46	27.51	21.79	5.72
13	39	Food Civil Supplies and Consumer Protection Department	2,111.35	456.75	0.00	456.75
14	41	Tribal Area Sub-Plan	10,222.29	2,807.58	1979.40	828.18
15	49	Scheduled Castes Welfare	40.25	12.07	8.01	4.06
16	53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	33.35	19.19	18.18	1.01
17	64	Special Component Plan for Scheduled Castes	3,506.69	794.37	603.03	191.34
18	66	Welfare of Backward Classes	296.82	42.22	38.93	3.29
19	67	Public Works-Buildings	663.36	236.80	147.62	89.18
20	69	Urban Administration and Development Department-urban welfare	1,146.83	417.45	415.35	2.10
21	79	Medical Education	548.23	145.59	93.56	52.03
22	80	Financial Assistance to Three tier Panchayati Raj Institutions	3,833.14	270.46	261.03	9.43
23	82	Financial Assistance to Three tier Panchayati Raj Institutions under Tribal Area sub-Plan	1,902.68	418.14	352.96	65.18
24	83	Financial Assistance to Urban Bodies under Tribal Area sub-Plan	47.08	9.41	7.92	1.49
Total-A			39,958.86	9,585.15	5,287.09	4,298.06

1	2	3	4	5	6	7
B Capital Voted						
25	3	Police	35.89	7.17	0.00	7.17
26	10	Forest	24.58	21.65	20.22	1.43
27	15	Financial Assistance to Three tier PRIs under Special Component Plan for Scheduled Castes	74.40	47.06	45.05	2.01
28	19	Public Health and Family Welfare	41.28	13.68	8.49	5.19
29	29	Administration of Justice and Elections	40.51	39.82	0.00	39.82
30	30	Panchayat and Rural Development Department	707.99	158.31	146.71	11.60
31	39	Food Civil Supplies and Consumer Protection Department	40.04	17.99	0.00	17.99
32	41	Tribal Area sub-Plan	2,789.62	575.76	542.72	33.04
33	79	Medical Education Department	137.83	27.14	25.13	2.01
34	82	Financial Assistance to Three tier PRIs under Tribal Area sub-Plan	235.60	184.08	181.57	2.51
Total-B			4,127.74	1,092.66	969.89	122.77
C Revenue Charged						
35	10	Forest	23.13	2.04	0.00	2.04
36	12	Energy Department	257.75	16.86	0.00	16.86
37	81	Financial Assistance to Urban Bodies	69.00	39.38	0.00	39.38
Total-C			349.88	58.28	0.00	58.28
Total-A+B+C			44,436.48	10,736.09	6,256.98	4,479.11

(Source: Appropriation Account 2016-17)

Appendix 2.17
(Reference: Paragraph-2.2.12: Page 35)
Rush of expenditure during the year 2016-17

(₹ in crore)

Sl. no.	Major head	Name of Major head	Total expenditure	Expenditure in last quarter	Expenditure in March 2017	Percentage of expenditure in	
						Last quarter	Mar-17
1	2	3	4	5	6	7	8
1	2039	State Excise	166.61	99.28	86.45	59.59	51.89
2	2048	Appropriation for reduction or avoidance of Debt	200.00	200.00	0.00	100.00	0.00
3	2075	Miscellaneous General Services	0.27	0.25	0.24	92.59	88.89
4	2203	Technical Education	193.29	122.79	33.62	63.53	17.39
5	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	196.36	107.64	76.15	54.82	38.78
6	2250	Other Social Services	9.41	7.64	1.14	81.19	12.11
7	2405	Fisheries	74.44	37.43	24.74	50.28	33.23
8	2435	Other Agricultural Programmes	16.96	16.96	11.70	100.00	68.99
9	2515	Other Rural Development Programmes	1,715.95	944.74	451.61	55.06	26.32
10	2711	Flood Control and Drainage	12.90	12.90	0.00	100.00	0.00
11	2801	Power	1,009.77	620.27	90.00	61.43	8.91
12	2810	New and Renewable Energy	39.22	33.38	17.26	85.11	44.01
13	2853	Non-ferrous Mining and Metallurgical Industries	477.60	294.17	128.53	61.59	26.91
14	2885	Other Outlays on Industries and Minerals	5.50	3.00	0.50	54.55	9.09
15	3425	Other Scientific Research	12.48	10.38	5.97	83.17	47.84
16	3452	Tourism	22.85	16.43	16.43	71.90	71.90
17	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,207.76	645.43	296.93	53.44	24.59
18	4055	Capital Outlay on Police	28.74	26.97	22.03	93.84	76.65
19	4202	Capital Outlay on Education, Sports, Art and Culture	516.95	302.23	131.37	58.46	25.41
20	4215	Capital Outlay on Water Supply and Sanitation	334.13	205.93	144.59	61.63	43.27
21	4220	Capital Outlay on Information and Publicity	0.02	0.02	0.02	100.00	100.00
22	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	366.88	301.85	228.90	82.27	62.39
23	4235	Capital Outlay on Social Security and Welfare	77.07	50.80	43.42	65.91	56.34
24	4401	Capital Outlay on Crop Husbandry	3.65	2.27	2.09	62.19	57.26
25	4402	Capital Outlay on Soil and Water Conservation	19.37	11.71	4.76	60.45	24.57
26	4406	Capital Outlay on Forestry and Wild Life	16.79	13.14	8.43	78.26	50.21
27	4415	Capital Outlay on Agricultural Research and Education	1.00	0.50	0.00	50.00	0.00
28	4801	Capital Outlay on Power Projects	820.02	538.01	420.00	65.61	51.22

1	2	3	4	5	6	7	8
29	4810	Capital Outlay on New and Renewable Energy	315.23	228.03	228.03	72.34	72.34
30	4851	Capital Outlay on Village and Small Industries	84.51	66.41	2.83	78.58	3.35
31	4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	475.75	370.08	167.07	77.79	35.12
32	5053	Capital Outlay on Civil Aviation	14.86	13.72	1.41	92.33	9.49
33	5275	Capital Outlay on other Communication Services	7.18	4.82	0.00	67.13	0.00
34	5452	Capital Outlay on Tourism	26.61	14.99	0.00	56.33	0.00
35	6215	Loans for Water Supply and Sanitation	63.07	51.58	0.00	81.78	0.00
36	6217	Loans for Urban Development	107.50	78.50	35.00	73.02	32.56
37	6425	Loans for Co-operation	55.40	55.40	35.40	100.00	63.90
38	7810	Inter State Settlement	0.44	0.26	0.05	59.09	11.36
39	7999	Appropriation to the Contingency Fund	60.00	60.00	60.00	100.00	100.00
Total			8,756.54	5,569.91	2,776.67	63.61	31.71

(Source: Appropriation Account 2016-17)

Appendix-3.1

(Reference: Paragraph 3.1.1: Page 37)

Utilisation Certificate outstanding as on 31 March 2017

(₹ in lakh)

Major Head	Department Name	Total Grant Paid		Utilisation Certificates			
		No.	Amount	Received		Outstanding	
				No.	Amount	No.	Amount
1	2	3	4	5	6	7	8
2011	Parliament, State/ Union Territory Legislatures	208	1,039.18	208	1,039.18	0	0.00
2013	Councils of Ministers	1,814	8,672.79	1,814	8,672.79	0	0.00
2014	Administration of Justice	41	2,828.40	39	2,826.53	2	1.87
2052	Secretariat - General Services	12	534.55	12	534.55	0	0.00
2053	District Administration	8	22.00	8	22.00	0	0.00
2055	Police	228	14,448.18	228	14,448.18	0	0.00
2070	Other Administrative Services	178	59.30	178	59.30	0	0.00
2075	Miscellaneous General Services	12	19.70	12	19.70	0	0.00
2202	General Education	32,555	8,56,757.16	32,431	8,54,327.60	124	2,429.52
2203	Technical Education	25	1,656.48	25	1,656.48	0	0.00
2204	Sports and Youth Services	1,321	7,552.30	1,321	7,552.30	0	0.00
2205	Arts and Culture	653	790.17	651	780.71	2	9.46
2210	Medical and Public Health	1,726	92,990.75	1,724	92,990.28	2	0.47
2215	Water Supply and Sanitation	639	41,065.02	639	41,065.02	0	0.00
2216	Housing	740	32,752.18	739	32,751.99	1	0.19
2217	Urban Development	849	3,29,766.67	500	1,58,459.92	349	1,71,306.75
2220	Information and Publicity	73	99.90	73	99.90	0	0.00
2225	Welfare of Scheduled Caste, Scheduled Tribes	5,278	71,273.26	5,271	71,226.46	7	46.80
2230	Labour and Employment	325	3,812.91	325	3,812.91	0	0.00
2235	Social Security and Welfare	14,873	1,25,140.58	14,757	1,24,254.52	116	886.06
2236	Nutrition	3	14.10	2	5.10	1	9.00
2245	Relief on Account of Natural Calamities	3,765	7,302.71	3,666	7,029.63	99	273.07
2250	Other Social Services	79	2,280.49	77	1,933.49	2	347.00
2251	Secretariat Social Services	9	5.28	9	5.28	0	0.00
2401	Crop Husbandry	7,109	1,01,682.10	7,107	1,01,680.20	2	1.90
2402	Soil and Water Conservation	5	9.87	5	9.87	0	0.00
2403	Animal Husbandry	3,611	28,546.66	3,611	28,546.66	0	0.00
2405	Fisheries	2,115	6,203.84	2,114	6,203.04	1	0.80
2406	Forestry and Wild Life	10	406.06	10	406.06	0	0.00
2408	Food, Storage and Ware Housing	206	3,62,639.46	206	3,62,639.46	0	0.00
2415	Agriculture Research and Education	74	38,891.80	69	34,083.80	5	4,808.00
2425	Cooperation	60	15,266.27	60	15,266.27	0	0.00
2435	Other Agricultural Programmes	4	1,137.80	4	1,137.80	0	0.00
2501	Special Programmes for Rural Development	1,011	16,830.58	1,011	16,830.58	0	0.00
2505	Rural Employment	389	1,08,272.84	389	1,08,272.80	0	0.00
2515	Other Rural Development Programmes	4,646	3,87,311.79	4,620	3,81,029.50	26	6,282.27
2702	Minor Irrigation	3,400	12,102.29	3,380	12,076.37	20	25.92
2801	Power	134	1,06,501.37	134	1,06,501.37	0	0.00
2810	Non-Conventional Resources of Energy	96	25,014.50	96	25,014.50	0	0.00
2851	Village and Small Industries	780	14,176.51	779	14,176.38	1	0.13
2852	Industries	95	5,750.27	94	4,949.64	1	800.63
2853	Non Ferrous Mining and Metallurgical Industries	163	19,490.12	160	18,700.39	3	789.73

1	2	3	4	5	6	7	8
2885	Expenditure pertaining to Industries and Minerals	6	170.00	6	170.00	0	0.00
3054	Roads and Bridges	15	44,047.00	15	44,047.00	0	0.00
3275	Other Communication Services	50	16,514.16	50	16,514.16	0	0.00
3425	Other Scientific Research	85	4,578.06	85	4,578.06	0	0.00
3452	Tourism	74	22,930.85	74	22,930.85	0	0.00
3454	Census, Surveys and Statistics	1	910.00	1	910.00	0	0.00
3604	Compensation and assignments to Local Bodies	1,481	6,70,279.22	838	3,56,620.30	643	3,13,658.89
4202	Capital Outlay on Education, Sports, Art and Culture	7	6,216.42	7	6,216.42	0	0.00
4210	Capital Outlay on Medical and Public Health	1	1,200.00	1	1,200.00	0	0.00
4225	Capital Outlay on Welfare of Scheduled Castes and Scheduled Tribes	308	4,239.39	308	4,239.39	0	0.00
4515	Capital Outlay on Other Rural Development Programmes	100	10,387.85	100	10,387.85	0	0.00
4801	Capital Outlay on Power Projects	5	0.16	5	0.16	0	0.00
4851	Capital Outlay on Village and Small Industries	7	3,027.03	7	3,027.03	0	0.00
5054	Capital Outlay on Road and Bridges	3	4,412.10	3	4,412.10	0	0.00
Total		91,465	36,40,030.50	90,058	31,38,351.95	1,407	5,01,678.46

(Source: Information furnished by O/o the AG, A&E)

Appendix 3.2

(Reference: Paragraph 3.1.2: Page 37)

Status of DDO wise list of Unutilized Grants of Finance Commissions

(₹ in lakh)

Sl.No.	Name of Offices	Scheme	Amount	Amount Pending as on
1.	CEO, Zila Panchayat, Jashpur	12th Finance Commission	103.96	February 2016
2.	CEO, Janpad Panchayat, Bilha	12th Finance Commission	7.55	August 2016
		13th Finance Commission	59.47	August 2016
3.	CEO, Janpad Panchayat, Tamnar	13th Finance Commission	67.10	August 2016
4.	CEO, Janpad Panchayat, Tilda	13th Finance Commission	11.70	September 2016
5.	CEO, Zila Panchayat, Raipur	11th Finance Commission	241.42	March 2016
		12th Finance Commission	278.90	March 2016
		13th Finance Commission	344.34	March 2016
6.	CEO, Janpad Panchayat, Sahaspur Lohara	12th Finance Commission	4.32	Sept 2016
		13th Finance Commission	73.05	November 2016
7.	CEO, Janpad Panchayat, Baramkela	13th Finance Commission	83.69	March 2016
8.	CEO, Zilla Panchayat, Dhamtari	10th Finance Commission	0.10	September 2016
		11th Finance Commission	1.68	March 2017
		12th Finance Commission	2.30	March 2017
		13th Finance Commission	57.03	March 2017
9.	CEO, Zilla Panchayat, Durg	11th Finance Commission	5.15	March 2016
		12th Finance Commission	101.67	March 2016
Total			1,443.43	

(Source: Information furnished by respective departments)

Appendix 3.3

(Reference: Paragraph- 3.3.: Page 39)

List of outstanding DC bills as on 31 March 2017

Sl. No.	Year	Name of the Department	Name of the Office	No. of Bills	Outstanding Amount
1	2015-16	Trade and Industry Department	Chief General Manager, District Trade and Industry Centre, Durg	2	90,00,000.00
2	2015-16		Chief General Manager, DTIC, Raipur	1	3,617.00
3	2016-17		General Manager, DTIC, Ambikapur	1	50,000.00
4	2016-17		General Manager, DTIC, Balod	1	75,957.00
5	2016-17		General Manager, DTIC, Baloda Bazar	17	3,63,03,677.00
6	2016-17		General Manager, DTIC, Bemetra	1	24,33,221.00
7	2016-17		General Manager, DTIC, Durg	22	9,84,542.00
8	2016-17		General Manager, DTIC, Gariyaband	14	1,52,56,183.00
9	2016-17		General Manager, DTIC, Jagdalpur	6	54,58,516.00
10	2016-17		General Manager, DTIC, Kanker	3	36,941.00
11	2016-17		General Manager, DTIC, Kawardha	1	11,34,925.00
12	2016-17		General Manager, DTIC, Korba	2	9,28,740.00
13	2016-17		General Manager, DTIC, Mahasamund	3	79,99,329.00
14	2016-17		General Manager, DTIC, Mungeli	15	31,44,203.00
15	2016-17		Chief General Manager, DTIC, Raipur	4	68,61,665.00
16	2016-17		General Manager, DTIC, Rajnandgaon	8	9,86,743.00
17	2016-17	Energy	Chief Electrical Inspector, Raipur	14	16,12,00,000.00
Total				115	25,18,58,259.00

(Source: Information furnished by O/o the AG, A&E)

Appendix 3.4

(Reference: Paragraph- 3.3.6 Page 41)

Status of delay in submission of DC bills

(₹ in crore)

Name of the Department	Financial Year	Delay in submission of Detailed Contingent bills					
		1-6 month		6-12 months		More than one year	
		No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Trade & Industry	2014-15	122	10.53	00	00	00	00
	2015-16	338	34.99	01	0.05	18	3.39
	2016-17	334	23.74	35	8.67	00	00
Total		794	69.26	36	8.72	18	3.39
Food, Civil Supply & Consumer Protection	2014-15	15	1,358.03	00	00	00	00
	2015-16	55	3,999.57	00	00	00	00
	2016-17	22	1,313.68	00	00	00	00
Total		92	6,671.28	00	00	00	00
Energy	2014-15	08	326.79	00	00	00	00
	2015-16	42	1,242.65	01	40.88	00	00
	2016-17	21	205.90	00	00	00	00
Total		71	1,775.34	01	40.88	00	00
Grand Total		957	8,515.88	37	49.60	18	3.39

(Source: Information furnished by respective departments)

Appendix-3.5

(Reference: Paragraph 3.4: Page 42)

Department/category-wise details in respect of cases of loss to Government due to theft, defalcation, loss of Government property/material

(*₹ in lakh*)

Sl. No.	Name of Department	Theft cases		Defalcation cases		Loss of Government property/material		Total	
		No. of cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	Higher Education	14	12.93	2	0.62	1	0.00	17	13.55
2	Art & Culture	1	0.81	0	0	1	0	2	0.81
3	District Administration	1	0.67	06	0.85	1	3.00	8	4.52
4	Treasury and Accounts Administration	3	0.20	1	7.26	3	11.81	7	19.27
5	Technical Education	4	0.00	1	1.91	6	50.16	11	52.07
6	Rural Development	3	0.91	3	0.20	15	21.10	21	22.18
7	Taxes on Sales, trade	1	0.02	0	0	0	0	1	0.02
8	Panchayat and Social Welfare	0	0	0	0	2	1.00	2	1.00
9	Education	23	13.21	17	156.06	21	63.56	61	230.85
10	Police	24	14.45	161	9.76	4	18.16	189	42.40
11	Health and Family welfare	5	0.31	5	0.64	12	1.57	22	2.52
12	Tehsil	2	0.50	11	1.87	2	0.18	15	2.55
13	State Excise	0	0	1	2.37	0	0	1	2.37
14	Animal Husbandry	7	0.59	1	0.10	145	11.14	153	11.83
15	Public services commission	0	0	0	0	1	3.16	1	3.16
16	Co- operation	0	0	1	96.26	0	0	1	96.26
17	Women and Child Welfare	1	3.50	0	0	2	0.32	4	5.78
18	Dairy Development	1	0.20	1	0.00	0	0	2	0.22
19	Sericulture	1	0.10	0	0	1	0	2	0.10
20	District and Session Court	4	0.10	3	10.20	2	0.18	9	10.48
21	Labour and Employment	9	3.01	0	0	3	0.63	12	3.64
22	Food , Civil Supply & Consumer Protection Department	0	0	1	0.08	3	0.15	4	0.23
23	Crop Husbandry	1	0.24	1	2.98	6	2.77	8	5.99
24	Welfare of SC/ST & OBC	3	1.09	5	20.48	7	1.24	15	22.80
25	Health and Medical Service	6	0.12	10	36.04	4	9.91	20	46.08
26	Forest	1	0.08	0	0	938	992.72	939	992.80
27	PWD	2	0.24	0	0	466	12,110.41	468	12,110.65
28	WRD	9	4.66	0	0	13	194.39	22	199.05
29	Finance and Statistical Directorate	1	0.05	0	0	0	0	1	0.05
30	Collectorate	0	0	1	0.08	1	0.30	2	0.38
31	Industries	0	0	0	0	1	0.04	1	0.04
32	Urban Development	0	0	1	0.15	0	0	1	0.15
33	Mining and Metallurgical Industries	0	0	0	0	1	0.09	1	0.09
Total		127	57.99	233	347.91	1,662	13,497.99	2,022	13,903.89

(Source: Information furnished by respective departments)

Appendix-3.6

(Reference: Paragraph 3.4: Page 42)

**Year-wise analysis of the loss to Government
(Cases where final action was pending at the end of 31 March 2016)**

(₹ in lakh)

Sl. No.	Name of the Department	Number of cases and amount						Total
		Up to 05 years	05 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	above 25 years	
1	2	3	4	5	6	7	8	9
1	Higher Education	6 (1.80)	5 (8.50)	2 (2.51)	1 (0.12)	2 (0.11)	1 (0.50)	17 (13.55)
2	Art & Culture	1 (0.00)	0	0	0	0	1 (0.81)	2 (0.81)
3	District Administration	0	0	2 (0.40)	0	1 (0.16)	5 (3.96)	8 (4.52)
4	Treasury and Accounts Administration	0	0	3 (7.34)	0	1 (11.77)	3 (0.16)	7 (19.27)
5	Technical Education	1 (0.00)	7 (49.91)	2 (1.91)	0	0	1 (0.25)	11 (52.07)
6	Rural Development	1 (4.00)	2 (0.91)	2 (0.71)	6 (13.67)	2 (0.93)	8 (1.96)	21 (22.18)
7	Taxes on Sales, trade	0	0	0	0	0	1 (0.02)	1 (0.02)
8	Woman & Child Welfare	0	0	0	0	2 (3.50)	1 (0.32)	3 (3.82)
9	Education	9 (181.13)	1 (0.70)	8 (14.92)	3 (17.76)	4 (2.38)	36 (15.95)	61 (232.85)
10	Police	86 (2.88)	62 (8.20)	27 (3.21)	7 (11.71)	5 (14.04)	2 (2.35)	189 (42.39)
11	District Health and Family welfare	0	0	0	0	0	22 (2.52)	22 (2.52)
12	Tehsil	0	1 (0.49)	2 (0.50)	0	0	12 (1.57)	15 (2.55)
13	State Excise	0	0	1 (2.37)	0	0	0	1 (2.37)
14	Animal Husbandry	42 (2.52)	75 (6.48)	31 (2.13)	0	0	5 (0.69)	153 (11.83)
15	Public Services Commission	0	0	1 (3.16)	0	0	0	1 (3.16)
16	Co-operation	0	0	0	0	1 (96.26)	0	1 (96.26)
17	Panchayat and Social Welfare	1 (1.00)	1 (0.00)	0	0	0	0	2 (1.00)
18	Dairy Development	0	0	0	1 (0.20)	0	1 (0.02)	2 (0.22)
19	Sericulture	1 (0.00)	1 (0.10)	0	0	0	0	2 (0.10)
20	District and Session Court	3 (0.20)	3 (1.04)	2 (1.48)	1 (7.79)	0	0	9 (10.48)
21	Labour and Employment	0	2 (0.50)	3 (2.19)	2 (0.52)	1 (0.05)	4 (0.37)	12 (3.64)

1	2	3	4	5	6	7	8	9
22	Food , Civil Supply & Consumer Protection Department	0	0	1 (0.10)	0	0	3 (0.13)	4 (0.23)
23	Welfare of SC/ST & other backward classes	0	1 (0.00)	1 (19.58)	0	2 (0.30)	11 (2.93)	15 (22.80)
24	Health and Medical service	1 (0.00)	1 (9.85)	1 (0.06)	6 (33.02)	0	11 (3.15)	20 (46.08)
25	Crop Husbandry	1 (0.00)	2 (0.16)	5 (5.83)	0	0	0	8 (5.99)
26	Forest	22 (55.39)	31 (80.05)	116 (164.92)	179 (381.06)	239 (176.27)	352 (135.12)	939 (992.80)
27	PWD	105 (4,438.35)	266 (6,556.76)	97 (1,115.55)	0	0	0	468 (12,110.65)
28	WRD	5 (6.61)	12 (185.71)	5 (6.72)	0	0	0	22 (199.05)
29	Finance and Statistical Directorate	0	1 (0.05)	0	0	0	0	1 (0.05)
30	Collectorate	0	0	0	0	0	2 (0.38)	2 (0.38)
31	Industries	0	0	0	0	0	1 (0.04)	1 (0.04)
32	Urban Development	0	0	0	0	0	1 (0.15)	1 (0.15)
33	Mining and metallurgical Industries	1 (0.09)	0	0	0	0	0	1 (0.09)
	Total	286 (4,693.95)	474 (6,909.41)	312 (1,355.59)	206 (465.86)	260 (305.76)	484 (173.32)	2,022 (13,903.89)

(Source: Information furnished by respective departments)

Appendix-3.7

(Reference: Paragraph 3.4: Page 42)

Recovery in loss cases intimated during 2016-17

(Amount in ₹)

Sl. No.	Case No.	Major Head	Department Name	Type Miss/Loss/Theft/Other	Year	Amount of Loss	Amount Recovered
1	109	2406	Forest	Loss	2006-07	1,35,083	1,35,083
2	110	2406	Forest	Loss	1991-93	17,759	17,759
3	111	2406	Forest	Loss	2001-02	17,831	17,831
4	112	2406	Forest	Loss	2012-13	1,910	1,910
5	113	2406	Forest	Loss	2003-04	4,406	4,406
6	114	2406	Forest	Loss	2004-05	9,619	9,619
7	115	2406	Forest	Loss	1993-95	8,089	8,089
8	116	2406	Forest	Loss	1984-84	6,301.50	6,301.50
9	117	2406	Forest	Loss	1984-85	11,010	11,010
10	120	2406	Forest	Loss	1993-94	32,332	32,332
11	121	2406	Forest	Loss	2011-12	3,86,224	3,86,224
12	123	2406	Forest	Loss	2012-13	21,988	21,988
13	124	2406	Forest	Loss	2000-01	32,524	32,524
14	125	2406	Forest	Loss	1993-93	6,200	6,200
15	126	2406	Forest	Loss	1993-95	22,200	22,200
16	127	2406	Forest	Loss	2016-17	3,605	3,605
17	128	2406	Forest	Loss	2010-12	7,235	7,235
18	129	2406	Forest	Loss	2016-17	40,630	40,630
19	130	2406	Forest	Loss	1993-94	32,332	32,332
20	131	2406	Forest	Loss	2012-13	7,624	7,624
21	132	2406	Forest	Loss	2010-11	13,512	13,512
22	133	2406	Forest	Loss	2004-05	79,497	79,497
23	134	2406	Forest	Loss	1996-97	34,783	34,783
24	135	2406	Forest	Loss	1994-94	44,783	44,783
25	136	2406	Forest	Loss	1998-99	43,035	43,035
26	137	2406	Forest	Loss	2013-14	2,400	2,400
27	138	2406	Forest	Loss	2013-14	8,011	8,011
28	139	2406	Forest	Loss	1994-05	17,100	17,100
29	118	2055	Police	Loss	2015-16	6,012	6,012
30	119	2055	Police	Loss	2014-15	779	779
31	122	2055	Police	Loss	2014-15	2,583	2,583
32	140	2055	Police	Loss	2014-15	785	785
33	141	2055	Police	Loss	2014-15	2,367	2,367
Total						10,60,549.50	10,60,549.50

(Source: Information furnished by respective departments)

Appendix-3.8
(Reference: Paragraph 3.5: Page 43)
Expenditure of Revenue nature budgeted under Capital section

(₹ in crore)

S. N.	Major Heads	Nomenclature	Object Head	Nomenclature	Amount
1	4202	Capital Outlay on Education, Sports, Art and Culture	45	Grants for creation of Capital Assets	28.75
2	4210	Capital outlay on Medical and Public Health			12.88
3	4217	Capital Outlay on Urban Development			292.70
4	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes			188.47
5	4515	Capital Outlay on Other Rural Development Programme			269.45
6	4801	Capital Outlay on Power Projects			330.00
7	4810	Capital Outlay on New and Renewable Energy			271.65
8	4851	Capital Outlay on Village and small Industries			1.00
9	4852	Capital Outlay on Iron and Steel Industries			26.30
10	5275	Capital Outlay on Other Communication Services			4.82
11	5425	Capital Outlay on Other Scientific and Environmental Research			0.30
12	5452	Capital Outlay on Tourism			6.62
13	4810	Capital Outlay on New and Renewable Energy	14	Grants-in-Aid	43.58
14	5275	Capital Outlay on Other Communication Services			2.36
15	4700	Capital Outlay on Major Irrigation	01	Salaries and Allowances	74.53
16	4701	Capital Outlay on Medium Irrigation			9.94
17	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	24	Maintenance Works	0.50
18	4851	Capital Outlay on Village and Small Industries			0.45
19	4210	Capital Outlay on Medical and Public Health	04	Office Expenses	0.33
20	4700	Capital Outlay on Major Irrigation			0.25
21	4701	Capital Outlay Irrigation on Medium Irrigation			0.19
22	4801	Capital Outlay on Power Projects			0.02
23	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			0.06
24	4700	Capital Outlay on Major Irrigation	07	Work Charges / Contingency Establishment	38.69
25	4701	Capital Outlay on Major Irrigation	07		2.44
26	4700	Capital Outlay on Major Irrigation	10	Payment for Professional Services	0.06
27	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10	Payment for Professional Services	2.85
28	4700	Capital Outlay on Major Irrigation	03	Travelling Allowance	1.77
29	4701	Capital Outlay on Medium Irrigation			0.22
30	4700	Capital Outlay on Major Irrigation	33	Tools and Plants	0.01
Total					1,611.19

(Source: Information received from Finance accounts)

Appendix-3.9
(Reference: Paragraph 3.5: Page 43)
Details of Irregular Sanction

(₹ in lakh)

Sl. No.	Department	Date of sanction	Classification	Name of work	Amount
1	2	3	4	5	6
Part A - Revenue work booked in capital head					
1	EE, WRD, Kanker (C.G.)	06/04/2016	Grant No. 45/4702 M & R Minor Scheme.	Annual Repair of Canal Duct at Ch.0 to 5 of Jhitkapara Diversion for the Year 2016-17.	2.45
2	EE, WRD, Kanker (C.G.)	06/02/2016	Grant No. 45/4702 M & R Minor Scheme.	Annual Repair of bund at Ch. 14.75 of Palachur Tank for the year 2016-17.	2.49
3	EE, WRD, Kanker (C.G.)	06/04/2016	Grant No. 45/4702 M & R Minor Scheme.	Annual Repair of bund at Ch. 14.75 (Dismantling) of Palachur Tank for the year 2016-17.	2.49
4	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	01/06/2016	Grant No. 23/4700	Hot Weather report/Estimate for S.D.O.B.B.C. Sub Division No.1 Arang.	0.39
5	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	02/02/2016	Grant No. 23/4700	Hot Weather report/Estimate for Diversion office M.R.P. Phase-II Works Division Raipur	1.58
6	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	06/04/2016	Grant No. 23/4700	Hot Weather report/Estimate for office of the sub division officer, M.R.P. Dam sub division No. 4 Palari.	0.39
7	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	02/03/2016	Grant No. 23/4700	Hot Weather report/Estimate for office of the sub division officer, M.B.C. Sub division Arang.	0.34
8	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	04/04/2016	Grant No. 23/4700	Hot Weather report/Estimate for Sub Division Office Irrigation Project sub division Arang.	0.43
9	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	01/06/2016	Grant No. 23/4700	Hot Weather report/Estimate for office of the sub division office M.R.P. Disnet Sub Division No. 10 Arang.	0.43
10	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2080 m to 2095 m.	0.25
11	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2110 m to 2125 m.	0.25
12	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2125 m to 2140 m.	0.25
13	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2065 m to 2080 m.	0.25

1	2	3	4	5	6
14	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2050 m to 2065 m.	0.25
15	EE, Kelo Project Survey Division, Raigarh (C.G.)	13/12/2016	Grant No. 23/4700	Maintenance of Kelo main canal from R.D. 2095 m to 2110 m.	0.25
16	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	12/07/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work between R.D. 6.80 km and 11.10 km of Simga Disty of Bhatapara Branch canal.	0.65
17	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	12/07/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of tender of Resectioning & C.C. Lining work Bhumiya Disty. & its system.	0.78
18	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	18/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 8 nos. canal structure of sub minor no.1 of Simga Disty.	0.40
19	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 13 nos. canal structure of minor no.5 of sigma Disty.	0.80
20	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 9 nos. canal structure of minor no. 8 of Simga Disty.	0.57
21	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 3 nos. canal structure of sigma Disty.	0.19
22	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 13 nos. canal structure of minor no.7 of sigma Disty.	0.80
23	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 11 nos. canal structure of sub minor no.1,2,3, & 4 of minor no.2 of sigma Disty.	0.67
24	EE, M.R.P. Disnet Division No.3, Tilda(Tulsi) Code No.-291, Distt.-Raipur(C.G.)	28/10/2016	Grant No. 75-4700-03-800-0311-5516-26-005-v	Computer Regeneration of design and drawing and other relevant work of 8 nos. canal structure of minor no.11 of sigma Disty.	0.5

Audit Report (State Finances) for the year 2016-17

1	2	3	4	5	6
25	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	03/06/2016	Grant No. 23/4700-08-800-0101-2888-26-005	Estimate for Lok Suraj Abhiyan-2016 for arrangement of drinking water and printing of pamphlet & flax baner for M.R.P. dam sub division no. 04 palari.	1.09
26	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	03/06/2016	Grant No. 23/4700-08-800-0101-2888-26-005	Estimate for Lok Suraj Abhiyan-2016 for arrangement of drinking water and printing of pamphlet & flax baner for irrigation project sub division Arang.	1.52
27	EE, Kelo Project Survey Division, Raigarh (C.G.)	23/06/2016	Grant No. 23/4700	Operating & maintenance of Kelo dam during rainy season 2016	5.80
28	EE, Kelo Project Survey Division, Raigarh (C.G.)	28/06/2016	Grant No. 23/4700	Estimate for patrolling & operation of canal during irrigation period under Jharmuda branch canal, Telipali distributor & Tengapali distributor of Kelo project.	3.73
29	Superintending Engineer, Indravati Project Circle, Jagdalpur(C.G.)	02/03/2016	Grant No. 41/4702	Estimate for supply and installation of Fire Extinguisher ceasefore fire safety product at W.R. division Sukma, sub division Konta & sub division Sukma in Sukma distt.	1.70
30	Superintending Engineer, Indravati Project Circle, Jagdalpur(C.G.)	02/03/2016	Grant No. 41/4702	Estimate for supply and installation of Fire Extinguisher ceasefore fire safety product at W.R. division & sub division office building at Bijapur Distt.	1.79
31	Superintending Engineer, Indravati Project Circle, Jagdalpur(C.G.)	02/03/2016	Grant No. 41/4702	Estimate for supply and installation of Fire Extinguisher cease fore fire safety product at W.R. division & sub Divisin Office of Kondagaon Distt.	1.40
32	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	05/08/2016	Grant No.-41/4702	Distempering of Indravati project office building (Ground Floor) at Bodhghat irrigation colony Jagdalpur.	0.46
33	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	05/08/2016	Grant No.-41/4702	Distempering of Indravati project office building (First Floor) at Bodhghat irrigation colony jagdalpur.	0.46
34	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	22/12/2016	Grant No.-41/4702	Shifting of W.R. Sub Division No.03 office at Jagdalpur, Distt.- Bastar(C.G.)	0.19

1	2	3	4	5	6
35	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	22/12/2016	Grant No.-41/4702	Shifting of S & I Old Division Office at Jagdalpur, Distt.- Bastar(C.G.)	0.14
36	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	22/12/2016	Grant No.-41/4702	Repair and Maintenance of Collapse wall at K.W.R.Sub Dn. Office Building Bhanpuri.	0.14
37	The EE, T.D.P.P. Water Resources Division, Jagdalpur, Distt.- Bastar (C.G.)	22/12/2016	Grant No.-41/4702	Colour washing of old T.D.P.P. Division Building Jagdalpur Block Jagdalpur, Distt.- Bastar(C.G.)	0.49
38	The Chief Engineer, Mahanadi Circle, WRD, Raigarh(C.G.).	06/02/2016	Grant No. 64/4700	Estimate of dismanteling of 35 nos structures of Dy. No. -6 of Lawan Branch Canal.	2.32
39	The Chief Engineer, Mahanadi Circle, WRD, Raigarh(C.G.).	02/01/2017	Grant No. 23/4700-02-800-0101-2898-26-005.	Estimate of Water Resources Department Stall at Swedeshi Mela 2017 at Raipur from 20 Jan 2017.	9.98
40	The chief Engineer, Minimata (Hasdeo) Bango Project, Bilaspur (C.G.).	13/0/2016	Grant No. 23/4700	Repair and maintenance estimate of vehicle No. CG-02-1683.	1.48
41	The Chief Engineer, Mahanadi Project, WRD, Raipur (C.G.).	02/03/2017	Grant No. 41/4700-03-800-0102-5685-26-005-v	Estimate for the repair of Mahindra marshal Jeep CG 02/1676.	1.02
42	The Chief Engineer, Mahanadi Project, WRD, Raipur (C.G.).	02/03/2017	Grant No. 41/4700-03-800-0102-5685-26-005-v	Estimate for the repair of Tata Sumo No. CG-02-0888.	0.97
43	The Chief Engineer, Mahanadi Project, WRD, Raipur (C.G.).	25/02/2017	Grant No. 41/4700-03-800-0102-5685-26-005-v	Estimate for the repair of Tata Sumo No. CG-02-3455.	1.00
44	The EE, Khelo Project Construction Division, Lakha T.H.Q.-Kharsia, Distt.-Raigarh(C.G.).	23/01/2017	Grant No. 23/4700	Estimate for repair and maintenance of residential buildings of Khelo Irrigation colony at Lochan Nagar and Khelo Vihar near stadium Raigarh .	5.74
45	The Senior Geohydrologist, Divisional Ground Water Survey Unit No. 9, Bialspur(C.G.).	19/01/2017	Grant No. 23/4701	Repair work part II of Govt. vehicle no. CG 02-0495 of Senior Geohydrologist, Divisional Ground Water Survey Unit No. 9, Bialspur for year 2016-17.	0.30
46	Superintending Engineer, Indravati Project Circle, Jagdalpur (C.G.).	25/10/2016	Grant No. 41/4702	Estimate for preparation of model and stall during exhibition of Bastar Dashara locostay year 2016 at Jagdalpur in Bastar district.	2.72
47	Superintending Engineer, Indravati Project Circle, Jagdalpur (C.G.).	28/01/2017	Grant No. 41/4702	Project Model and Jhanki of Republic Day festival at Jagdalpur in Bastar district.	1.54

Audit Report (State Finances) for the year 2016-17

1	2	3	4	5	6
48	EE, M.R.P. phase-II, Works Division, Raipur (C.G.).	01/02/2017	4700-08-800-0101- 2884-26-005-v	Estimate of repair of govt. vehicle No. CG-02/3449.	0.30
Total					64.13
Part B - Capital work booked in revenue head					
1	Superintending Engineer,P.W.D. Raipur Circle No.- 1,Raipur(C.G.)	02/05/2016	Grant No. 44/2202- 798	Construction of 08 no. additional class room for Govt. Nagarjun Science College Building at Raipur.	133.86
2	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	26/09/2016	Grant 23/2700-02- 101-0000-2894-24- 006-v	Estimate for survey work of Balance of main canal from km 65.29 to km 69.28 Rajiv Somada Nisda Diversion Scheme Phase – II Works.	1.00
3	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	26/09/2016	Grant 23/2700-02- 101-0000-2894-24- 006-v	Estimate for survey work of Balance of main canal from km 61.30 to km 65.29 Rajiv Somada Nisda Diversion Scheme Phase – II Works.	1.00
4	EE, M.R.P. Phase-II Works Division, Raipur (C.G.)	26/09/2016	Grant 23/2700-02- 101-0000-2894-24- 006-v	Estimate for survey work of Balance of main canal from km 12.25 to km 17.02 Rajiv Somada Nisda Diversion Scheme Phase – II Works.	1.00
TOTAL					136.86

Appendix-3.10

(Reference: Paragraph 3.7: Page 44)

Booking under minor head 800- Other Receipts during 2016-17

(*₹ in crore*)

SI. No.	Major Heads	Total Receipt	Receipts under Minor Head-800	Percentage
1	0852- Industries	1.95	2.55	130.77*
2	0211- Medical and Public Health	0.05	0.05	100.00
3	0217- Urban Development	6.74	6.74	100.00
4	0220- Information and Publicity	0.06	0.06	100.00
5	0235- Social Security and Welfare	7.71	7.71	100.00
6	1053- Civil Aviation	0.71	0.71	100.00
7	0047-Other Fiscal Services	0.01	0.01	100
8	0702- Minor Irrigation	180.84	180.83	99.99
9	0435- Other Agricultural Programmes	2.46	2.35	95.53
10	0071- Contributions and Recoveries towards Pension and Other Retirement Benefits	7.44	7.03	94.49
11	0059- Public Works	41.12	33.49	81.44
12	0055- Police	15.29	11.89	77.76
13	0408- Food Storage and Warehousing	0.49	0.33	67.35
14	0058- Stationery and Printing	4.48	2.92	65.18
15	0515- Other Rural Development Programmes	11.22	5.60	49.91
16	0401- Crop Husbandry	14.40	6.40	44.44
17	0070- Other Administrative Services	36.66	15.71	42.85
18	0202- Education, Sports Art and Culture	27.04	10.90	40.31
19	0403- Animal Husbandry	6.25	2.41	38.56
20	0405- Fisheries	4.09	1.48	36.19
21	0029- Land Revenue	503.66	181.33	36
22	0230- Labour and Employment	19.35	5.46	28.22
23	0701- Medium Irrigation	6.28	1.71	27.23
24	0406- Forestry and Wild Life	405.15	103.38	25.52
25	0250- Other Social Services	28.71	7.26	25.29
26	0853-Non- ferrous Mining and Metallurgical Industries	4,141.47	884.53	21.36
27	0056- Jails	7.72	1.61	20.85
28	0210- Medical and Public Health	46.50	7.50	16.13
29	0043- Taxes and Duties on Electricity	1,495.48	217.16	14.52
30	0041- Taxes on Vehicles	985.27	128.90	13.08
31	0851- Village and small Industries	1.79	0.21	11.73
32	0039- State Excise	3,443.51	365.66	10.62
33	0023- Hotel Receipt Tax	8.71	0.92	10.56

*Receipt under Minor Head 0852 appears to be more than the total receipt of the concerned Major Head due to refund of revenue. Refund of revenue under the above head was Rs. 0.76 crore.

Appendix-3.11

(Reference: Paragraph 3.7: Page 44)

Booking under minor head 800- Other Expenditure during 2016-17

(₹ in crore)

Sl. No.	Major Heads	Total Expenditure	Expenditure during 2016-17	Percentage
1	2075-Miscellaneous General Services	0.27	0.27	100
2	3275-Other Communication Services	59.09	59.09	100
3	5275- Capital Outlay on other Communication Services	7.18	7.18	100
4	4701-Capital Outlay on Medium Irrigation	118.08	104.47	88.47
5	4700-Capital Outlay on Major Irrigation	691.85	575.84	83.23
6	2853-Non-Ferrous Mining and Metallurgical Industries	477.60	284.83	59.64
7	2039-State Excise	166.61	35.09	21.06
8	2250-Other Social Services	9.41	1.89	20.09
9	2852-Industries	118.62	21.87	18.44
10	4801- Capital Outlay on Power Projects	820.02	100.00	12.19
11	2245-Relief on Account of Natural Calamities	803.68	90.41	11.25

(Source: Information received from Finance accounts)

Appendix 3.12

(Reference: Paragraph 3.8.1: Page 44)

Parking of funds outside Government Account

(₹ in lakh)

S.No	Name of the Auditee	Name of Schemes	Pertains to the year	Amount
1	District Education Officer, Dantewada	Mid Day Meals Schemes	2011-12	322.38
2	District Education Officer, Janjgir-Champa	Construction of Kitchen Shed under Mid day Meals	2013-14	106.01
3	Block Education Officer, Mungeli	Mid Day Meals Schemes	2015-16	51.54
4	Collector, Sukma	Construction under disaster management and other schemes	2012-13 to 2015-16	145.14
5	Assistant Commissioner, Tribal Development Department, Korba	Different Schemes	2014-15 to 2015-16	785.18
6	Assistant Commissioner, Tribal Development Department, Ambikapur	Supply of Stores and others		29.56
7	Assistant Commissioner, Tribal Development Department, Baikunthpur	Communications, Nursing Training, Special Coaching, Honorarium to N.M, Renovation of Play grounds	2014-15 & 2015-16	42.74
8	Director, Women & Child Welfare, Raipur	Indira Gandhi Matritwa Sahayog Yojna, Mahila Shasaktikaran, Ekikrit Bal Sanrakshan Yojna		1,659.57
9	Assistant Commissioner, Tribal Development Department, Mahasamund	Construction of Hostels and other schemes		190.39
10	Assistant Commissioner, Tribal Development Department, Bilaspur	Scholarship and Post Matric Scholarships	2014-15	267.77
Total				3,600.28

(Source: Information furnished by respective departments)

Appendix 3.13
(Reference: Paragraph -3.8.2: Page 45)
Status of Department wise and year wise unadjusted Temporary Advance

(₹ in lakh)

Sl. No.	Name of Department	Financial Year	No. of Cases	Advance
1	2	3	4	5
1	Joint Director, Veterinary Services Dist. Office Raipur	2014-15	15	20.16
		2015-16	13	26.43
2	Assistant Soil Conservation Officer, Kondagaon	2012-13	1	0.05
		2013-14	2	34.89
		2015-16	6	81.53
3	Deputy Director, Agriculture, Jagdalpur	2012-13	10	2.99
		2014-15	5	1.44
		2015-16	37	16.85
4	Assistant Soil Conservation office Sub Division, Ambikapur	2012-13	3	5.29
		2013-14	1	10.00
		2015-16	22	221.55
5	Collector and district election office, Gariyaband	2014-15	5	23.92
6	Superintendent Orthopedically Handicapped Govt. Children Home, Mana camp, Raipur	2009-10	4	0.85
		2010-11	8	8.40
		2011-12	6	1.20
7	Principal Govt. Engineering College, Raipur	2011-12	1	0.10
		2013-14	1	0.18
		2014-15	12	2.21
		2015-16	33	3.04
8	Assistant Commissioner Tribal Development Department, Narayanpur	2008-09	1	0.03
		2012-13	1	0.57
		2013-14	4	23.65
		2014-15	1	0.25
		2015-16	2	0.75
9	District Program Officer, Woman and Children Development Department, Ambikapur	1988 to 1994	1	3.90
		2007-08	1	0.02
10	Collector Office, Dhamtari	2010-11	2	0.40
		2011-12	1	0.71
		2012-13	3	6.32
		2013-14	16	70.57
		2014-15	7	4.63
		2015-16	6	13.94
11	Nagar Panchayat, Korba,	2014-15	7	7.63
		2015-16	20	54.13
12	CEO, Zila Panchayat, Saja, Bemetra	2008-09	6	5.55
		2011-12	1	1.65
13	Chief Municipality Officer, Kawardha, Dist – Kawardha	2007-08	2	2.48
		2010-11	2	0.14
		2012-13	1	0.08
		2015-16	4	0.85
14	Chief Municipality Officer, Mahasamund, Dist – Mahasamund	2011-12	1	0.30
		2013-14	12	2.12
		2014-15	13	2.96
		2015-16	7	1.06
15	Commissioner, Nagar Palika Nigam, Dhamtari	2013-14	11	2.77
		2014-15	19	3.92
		2015-16	15	7.64
16	Dy. Director, Social Welfare, Raigarh, C.G.	2008-09	9	0.39
		2009-10	4	1.50
		2010-11	7	1.03
		2011-12	1	0.55

Audit Report (State Finances) for the year 2016-17

1	2	3	4	5
17	District Election Officer, Collector Office, Durg	1999 -2000	35	1.95
		2000-2001	16	1.18
		2003-04	7	0.22
		2004-05	24	1.04
		2005-06	13	1.09
		2006-07	11	0.10
		2007-08	6	0.23
		2008-09	5	0.26
		2009-10	17	1.52
		2010-11	7	0.03
		2011-12	6	0.29
		2012-13	5	0.39
		2015-16	1	0.10
18	CEO, Janpad Panchayat, Baloda Bazar	1980-81	6	0.60
		1981-82	3	0.11
		1982-83	3	0.66
		1985-86	1	0.05
		1987-88	3	0.33
		1988-89	2	0.41
		1994-95	1	0.65
		1999-00	1	0.22
		2002-03	1	0.11
		2003-04	1	0.18
		2004-05	2	0.46
		2005-06	1	1.20
		2006-07	9	6.26
		2007-08	14	7.74
		2008-09	26	13.86
		2009-10	38	18.53
		2010-11	2	2.62
2011-12	9	7.23		
2012-13	4	3.57		
2013-14	4	4.49		
2014-15	1	0.60		
Total			658	761.96

(Source: Information furnished by respective departments)

Appendix 3.14
(Reference: Paragraph 3.8.3: Page 45)
Improper maintenance of Cash Book amounting to ₹ 79.44 crore

(₹ in lakh)

S. N.	Name of audited entity	Sector	Nature of objection	Amount
1	2	3	4	5
1	Asst. R.T.O, Ambikapur	Revenue Sector	An amount of ₹ 1,28,512.00 of Treasury bill No. 91 which is related to pay-bill was not recorded in cash book.	1.29
2	Deputy Commissioner (Excise), Raipur	Revenue Sector	An amount of ₹ 54,905.00 having bill No. 284 dated 16/03/2016 which was recorded in treasury voucher and not recorded in cash book and bill register.	0.55
3	Dist. Mining Officer, Durg (Mining Department)	Revenue Sector	i. Total amount of ₹ 1,69,058.00 (Cash recoveries) was not recorded in cash book at appropriate place. ii. No cross checking of daily total was carried out by the official other than responsible for cash book.	1.69
4	Collector, Koriya	General Sector	i. Interest amount of ₹ 45,05,998 received from SBI not recorded in cash book.	45.06
5	DIET, Pendra	Social Sector	Monetary transaction of ₹ 85,500 not recorded in cash book.	0.86
6	Dist. Education Officer, Jagdalpur	Social Sector	Bill amounting to ₹ 65.31 lakh not recorded in cash book.	65.31
7	Pt. Ravishankar Shukla University, Raipur	Social Sector	(i) During the year 2011-12, the bank account showed a deposit of ₹ 322,30,420 as against the deposit of ₹ 3,26,87,694 shown in cash book (short deposit of ₹ 4,57,274 in bank).	4.57
			(ii) Short deposit of examination fee of ₹ 5,32,674 in bank.	5.32
8	Principal, Government Danveer Tularam College, Uttra, Durg	Social Sector	Expenditure amounting to ₹ 4,59,576 not recorded in cash book.	4.6
9	Chief Medical and Health Officer, Rajnandgaon	Social Sector	During March 2015 Cash book of NRHM showing total expenditure of ₹ 1,05,00,100 instead of ₹ 98,44,100.	6.56
10	Labor Officer, Ambikapur, Sarguja	Social Sector	Treasury drawal and disbursement amounting to ₹ 2.43 lakh not recorded in cash book.	2.43
11	Block Medical Officer, Community Health Center, Chhura, Gariaband	Social Sector	Irregular maintenance of cash book (₹ 61,310 balance not reconciled).	0.61
12	Block Medical Officer, Community Health Center, Dharsiwa, Raipur	Social Sector	(i) Non accountal of ₹ 14.06 lakh, ₹ 13.58 lakh and 10.68 lakh and on cash book.	38.32
13	Engineer, Rural Engineer Services, Janjgir	Social Sector	Difference of amount of ₹ 10, 872 in cash book as compared to vouchers.	0.11

Audit Report (State Finances) for the year 2016-17

1	2	3	4	5
14	Deputy Director, Social welfare, Durg	Social Sector	(i) Cash book was not maintained for the amount of ₹ 58,38,85,950 which was drawn from treasury during the period of March 2014 to September 2016.	5,838.86
			(ii) Drawal of ₹ 2,50,000 of Nishakt Jan Shivir Mela through Simple Receipts (SR) bill on 13/02/2014 kept out of Government account.	2.5
15	District Sports Officer, Sports and Youth Welfare, Mahasamund	Social Sector	Cash book having closing balance of ₹ 7,00,706 not maintained after 30.8.16 but the bills amounting to ₹ 7,48,296/- were drawn during the period of non-maintenance.	7.48
16	Collector, Koriya	General Sector	Difference of ₹ 5,76,663 in bank pass book and cash book.	5.77
17	Engineering College Sejbahar, Raipur	Social Sector	Difference in cash book and pass book balance amounting to ₹ 7,14,70,174.	714.7
18	BEO, Gurur	Social Sector	Difference between closing balance as per cash book and bank pass book ₹ 15,51,186.	15.51
19	Block Education Officer, Gunderdehi, Balod	Social Sector	Difference between cash book and bank pass book a balance of ₹ 34 lakh.	34.00
20	Chief Executive Officer, Jila Panchayat, Janjgir Champa	Local Body	Difference in bank pass book and cash book amounting of ₹ 8,93,37,373.16.	893.37
21	Chief Executive Officer, JP Raigarh, Raigarh	Local Body	Difference of ₹ 2,06,866 in bank pass book and cash book.	2.06
22	Gram Panchayat-Sahaspur Lohar.	Local Body	Cash book Balance not reconciled with Bank Pass book balance amounting to ₹ 4.65 lakh.	4.65
23	Collector, Koriya	General Sector	Difference of ₹ 2,46,43,804 in closing balance and opening balance of cash book.	246.44
24	Block Medical Officer, Bagbakra, Mahasamaund	Social Sector	Incorrect carry forward of closing balance leads to short account of ₹ 1,57,412 in cash book.	1.57
Total				7,944.19

(Source: Information furnished by respective departments)

Appendix 3.15
(Reference: Paragraph 3.8.3: Page 45)
Improper maintenance of cash book

Sl. No.	Name of audited entity	Nature of objection
Revenue Sector		
1	2	3
01	Commercial Tax Officer, Ambikapur	No transactions were recorded in cash book from 14/10/2014 to 04/2016.
02	Assistant Commissioner (Excise), Rajnandgaon	Use of whitener in cash book
03	Assistant Commissioner (Excise), Korba	Use of whitener in cash book
04	District Excise Officer, Balod	Non attestation of cash book by DDO and use of whitener
05	Directorate Geology & Mining, Raipur	From 29.2.16 to 11/16 all the entry in the cash book made in pencil. Non attestation of correction by the DDO.
06	Deputy Director, Mining Department, Raipur	Signature of DDO is not there in cash book. No counter signature by any officer other than DDO. Entry made in pencil for O.B, C.B, Receipt, Expenditure and Grand Total. Overwriting not attested.
07	District Mining Officer, Rajnandgaon	No. entry made in cash book from 24/12/2016 to 04/03/2017. No counter sign of entries as checked by any officer other than DDO. No certificate was attached about physical verification of cash balance.
08	District Mining Officer, Balod	No entry made in cash book for transaction done after 06/06/2016. Entries were not certified by DDO after 01/09/2014. No initial was made by DDO on entries checked by any official other than DDO. No certificate was attached about physical verification of cash balance.
09	Tehsildar, Kurud (Land Revenue)	Receipts entries were not made at some places. Competent official did not sign at few places. Monthly summary not prepared.
General Sector		
10	Collector, Kabirdham	Non certification of transaction in cash book of ₹ 58.52 lakh by CEO, Zila Panchayat. An entry amounting to ₹ 18,49,800/- was rectified without attestation.
11	Director, State Forensic science Laboratory, Raipur	Incomplete entries from month 12/2014 till date of audit. No initials or signature of official making entry in cash book. Non closure of cash book at regular intervals.
12	Director, District Scheme and statistics, Baloda bazaar	No initials or signature of official making entry in cash book form 01/2013 to 01/2016. Non closure of cash book at regular intervals. No physical verification of cash done by DDO. No record of entries of receipts and expenditures during month of 03/2016.
13	Director, District Planning and statistics, Baloda bazaar	Non maintenance of cash book. As per pass book total receipt and expenditure during the period 02/13 to 04/16 was ₹ 13,24,258 and ₹ 2,19,042 respectively. But due to non-maintaining of cash book the head of expenditure is not ensured.
Economic Sector		
14	Joint Director, Animal Husbandry, Bilaspur	Total expenditure of ₹ 52.75 crore involving period 02/13 to 03/16 not entered properly in cash book. Entry in cash book made in pencil. Temporary advance given during the period 02/13 to 03/16 was neither recorded in cash book nor separate register was maintained for this purpose

Audit Report (State Finances) for the year 2016-17

1	2	3
15	Executive Engineer, PWD (B/R), Div-Kondagaon	Cash book not maintained in proper form. Physical verification of cash not done. Non attestation of cash book by competent authority.
Social Sector		
16	BEO, Sitapur	Signature not done by competent authority in cash book.
17	ITI, Kawardha	Non maintenance of cash book from 2015-16. Cash book is maintained in tally software.
18	EE, PHE, Raigarh	Use of whitener in cash book and Certificate of verification not done. Some expenditure, i.e., salary, allowances and advances of staff, etc., not reflected in cash book.
19	RES, Gariaband	Use of whitener in cash book. In some instances the amount of voucher and cash book is not matched.
20	Civil Surgeon Asst Hospital Superintendent, District Hospital, Bilaspur	Opening balance written in pencil. Date wise receipt entry during the month was not made. Correction made in the cash book was not attested.
21	Engineer, Rural Engineering Services, Koriya	Use of whitener in cash book. Certificate of verification not attached in the cash book.
22	CMO, Narayanpur	Cash book of NRC not maintained
23	Block Education Officer, Bagbehra, Mahasamund	Cash book not maintained from 08/2016 to 03/2017. Amount of bank pass book and cash book not matched. Name of payee is not there in the expenditure side.
24	Asst Director, Sports and Youth Department, Durg	Using whitener in cash book. Certificate of verification not recorded in the cash book.
25	Director, Food Civil Supplies and Consumer Protection, Raipur	Non Maintenance of cash book.
Local Bodies		
26	Gram Panchayat, Kevali, Kharsia, Raigarh	Physical verification of cash not done. Cash payment of more than ₹ 10,000. Single cash book is maintained for all the schemes.
27	GP, Gorpar, Kharsia, Raigarh	
28	GP, Kurru, Kharsia, Raigarh	
29	GP, Burra, Kharsia, Raigarh	
30	GP, Chhaal, Dharamjaygarh, Kharsia, Raigarh	
31	GP, Chandrashekharpur, Dharamjaygarh, Raigarh	
32	GP, Khodapali, Raigarh	
33	GP, Laat, Dharamjaygarh, Raigarh	
34	GP, Pusalda, Dharamjaygarh, Raigarh	
35	GP, Khamhar, Kharsia, Raigarh	
36	GP Arjuni, Sakti, Janjgir- Champa	
37	GP Portha, Sakti, Janjgir- Champa	
38	GP Tendutoha, Janjgir- Champa	
39	GP Patorapali kala, Sakti, Janjgir- Champa	
40	GP Sakreli Ba, Sakti, Janjgir- Champa	
41	GP- Kadro, JP- Pathalgaon.	
42	GP- Kharkatta, JP- Pathalgaon.	
43	GP- Chiknipani, JP- Pathalgaon.	
44	GP- Lundeg, JP- Pathalgaon.	
45	GP- Kilkila, JP- Pathalgaon.	Physical verification of cash not done. Cash payment of more than ₹ 10,000. Non maintenance of separate cash book for different schemes.
46	GP- Kunda, JP- Pandaria.	
47	GP- Mehli, JP- Pandaria.	
48	GP- Kodvagodan, JP- Pandaria.	
49	GP- Kuin, JP- Pandaria.	
50	GP- Chilfi, JP- Bodla.	
51	GP- Madmada, JP- Bodla.	
52	GP- Khairbanakala, JP- Bodla.	
53	GP- Pondi, JP- Bodla.	

(Source: Information furnished by concerned department)

Glossary of Abbreviations

Abbreviation	Full form
AC	Abstract Contingent
AE	Aggregate Expenditure
AG (A&E)	Accountant General (Accounts and Entitlements)
ALC	Assistant Labour Commissioner
BCO	Budget Controlling Officer
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CGA	Controller General of Accounts
CGFC	Chhattisgarh Financial Code
CGM	Chief General Manager
CGTC	Chhattisgarh Treasury Code
CO	Controlling Officer
CR	Capital Receipts
CSPDCL	Chhattisgarh State Power Distribution Company Limited
CSS	Centrally Sponsored Scheme
CTT	Central Tax Transfer
DC	Detailed Contingency
DDO	Drawing and Disbursing Officer
DE	Development Expenditure
DPR	Detailed Project Report
ES	Economic Services
FRBM	Fiscal Responsibility and Budget Management
FTO	Fund Transfer Order
FVC	Fully Vouched Contingent
GCS	General Category State
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GoCG	Government of Chhattisgarh
GOI	Government of India
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
HFA	Housing For All
IDF	Infrastructure Development Fund
MD	Mission Director
MTFPS	Medium Term Fiscal Policy Statement
NPRES	Non-Plan Revenue Expenditure
NPS	New Pension Scheme
NSSF	National Small Savings Fund
NTR	Non-Tax Revenue

Abbreviation	Full form
OCWWB	Other Construction Workers Welfare Board
OTR	Own- Tax Revenue
PAR	Public Accounts Receipts
PD	Personal Deposit
RE	Revenue Expenditure
RR	Revenue Receipts
S & W	Salary and Wages
SAR	Separate Audit Report
SDRF	State Disaster Response Fund
SS	Social Services
SSE	Social Sector Expenditure
TE	Total Expenditure
UC	Utilisation Certificates
VAT	Value Added Tax
VLC	Voucher Level Computerisation
12 th FC	Twelfth Finance Commission
13 th FC	Thirteenth Finance Commission
14 th FC	Fourteenth Finance Commission