

सत्यमेव जयते

# Accounts At A Glance 2015-16



**GOVERNMENT OF CHHATTISGARH**

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**2015-16**

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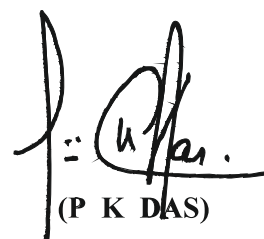


## PREFACE

The Annual Accounts of the State Government are prepared and examined under the directions of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of service) Act, 1971, for being laid before the Legislature of the State. The Annual Accounts consist of the Finance Accounts and the Appropriation Accounts. The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditure against provisions approved by the State Legislature along with explanations for variations between the actual expenditure and the funds provided. The Accountant General (Accounts and Entitlements) prepares the State Finance Accounts and the Appropriation Accounts.

Publication of 'Accounts at a Glance' is prepared annually which provides a broad overview of government activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publication.



(P K DAS)  
Accountant General (A&E)  
Chhattisgarh

**Place : Raipur**

**Date : 10 November 2016**





## OUR VISION, MISSION AND CORE VALUES

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

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

*Our **mission** enunciates our current role and describes what we are doing today.*

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders – the Legislature, the Executive and the Public – that public funds are being used efficiently and for the intended purposes.

*Our core **values** are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.*

- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency
- Positive Approach



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## CHAPTER- I

### OVERVIEW

#### 1.1 Introduction-

The Accountant General (Accounts and Entitlements), Chhattisgarh compiles the accounts of receipts and expenditure of the Government of Chhattisgarh. This compilation is based on the initial accounts rendered by the District Treasuries, Public Works, Forest Divisions and advices of the Reserve Bank of India. Following such compilation, the Accountant General (Accounts and Entitlements) prepares, annually, the Finance Accounts and the Appropriation Accounts, which are placed before the State Legislature after audit by the Accountant General (Audit) Chhattisgarh and certification by the Comptroller and Auditor General of India.

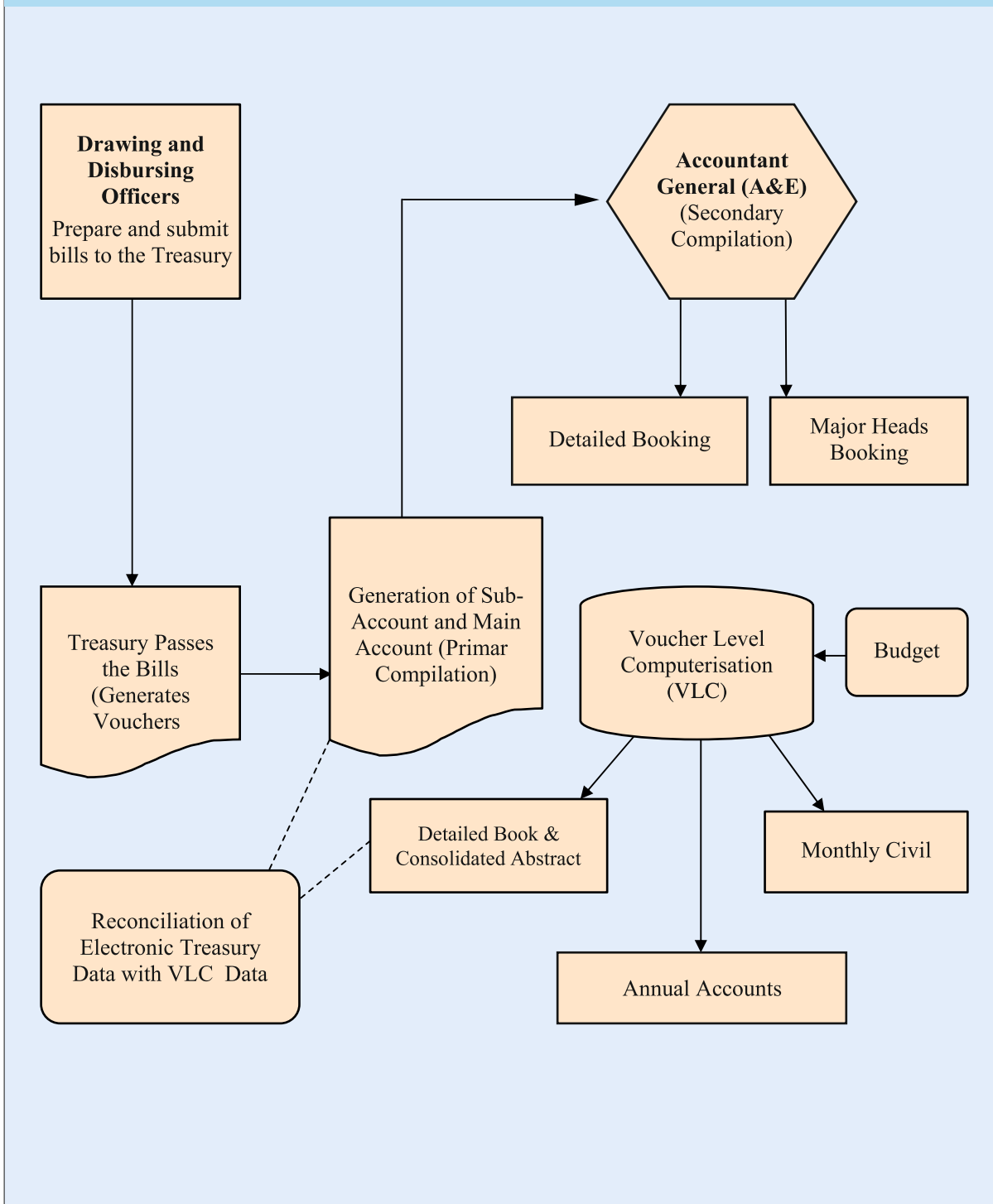
#### 1.2 Structure of Accounts–

##### *1.2.1 Government Accounts are kept in three parts-*

Part- I CONSOLIDATED FUND	Receipts and Expenditure on Revenue and Capital Accounts, Public Debt and Loans & Advances, Inter State Settlement and Appropriation to Contingency fund.
Part- II CONTINGENCY FUND	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund.
Part- III PUBLIC ACCOUNT	Comprises Debt, Deposits, Advances, Remittances and Suspense transactions. Debt and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Remittances and Suspense transactions are adjusting entries that are to be cleared eventually by booking to the final heads of accounts.

### 1.2.2 Compilation of Accounts-

#### Flow Diagram for Accounts Compilation



## 1.3 Finance Accounts and Appropriation Accounts -

### 1.3.1 Finance Accounts -

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, Public Debt and Public Account balances recorded in the accounts. The Finance Accounts have been prepared in two volumes, since 2009-10 to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements, 'Notes to Accounts' containing summary of significant accounting policies, quality of accounts and other items; Volume-II contains detailed statements (Part-I) and appendices (Part-II).

Receipts and Disbursements of the Government of Chhattisgarh as depicted in the Finance Accounts 2015-16 are given below.

(₹ in crore )

<b>Receipts</b> (Total: ₹ 51,811.29)	<b>Revenue</b> (Total: ₹ 46,067.71)	Tax Revenue	32,791.33
		Non Tax Revenue	5,214.79
		Grants-in Aid	8,061.59
	<b>Capital</b> ( Total: ₹ 5,743.58)	Capital Receipt	2.84
		Recovery of Loans and Advances	296.39
		Inter State Settlement	0.52
		Borrowings and Other Liabilities <sup>(*)</sup>	5,443.83
<b>Disbursements</b> (Total: ₹ 51,811.29)	Revenue		43,701.06
	Capital		7,945.01
	Loans and Advances		164.73
	Inter State Settlement		0.49

\*Borrowings and other Liabilities:- Net Public dept + Net Contingency Fund + Net Public Accounts + Net cash balance.

The Union Government transferred ₹ 6,486.76 crore towards central assistance to State Plan, comprising ₹ 5,913.74 crore allotted to the state directly, ₹ 466.31 crore paid directly to the various implementing agencies/NGOs not routed through State Budget and ₹ 106.71 crore to Central Bodies located in the state as well as various other organisations also not routed through the budget. Therefore ₹ 573.02 crore (₹ 466.31 crore + ₹ 106.71 crore) has not been depicted in the state accounts.

### 1.3.2 Appropriation Accounts -

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts 'charged' on the Consolidated fund or 'voted' by the State Legislature. There are 45 charged Appropriations and 69 voted Grants.

The Appropriation Act, 2015-16, had provided for gross expenditure of ₹ 74,340 crore and reduction of expenditure (recoveries) of ₹ 2,857.45 crore. Against this, the actual gross expenditure was ₹ 54,354 crore and reduction of expenditure (recoveries) was ₹ 1,292 crore which resulted in net saving of ₹ 19,986 crore (27 per cent) and over estimation of ₹ 1,565 crore (55 per cent) on reduction of expenditure.



## 1.4 Sources and Application of Funds-

### 1.4.1 Ways and Means Advances-

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Government to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance maintained with the RBI. During 2015-16, the Government of Chhattisgarh has not availed Ordinary Ways and Means Advance.

### 1.4.2 Fund flow statement-

The State had a Revenue surplus of ₹ 2,366.65 crore and a Fiscal Deficit of ₹ 4,573.71\* crore representing 0.94 *per cent* and 1.82 *per cent* respectively of the Gross State Domestic Product. The State Government spent ₹ 10,487.99 crore towards salary, ₹ 2,348.91 crore towards interest payment and ₹ 3,518.58 crore towards pension where were 23.03 *per cent*, 10.74 *per cent* and 7.63 *per cent* of revenue receipts respectively.

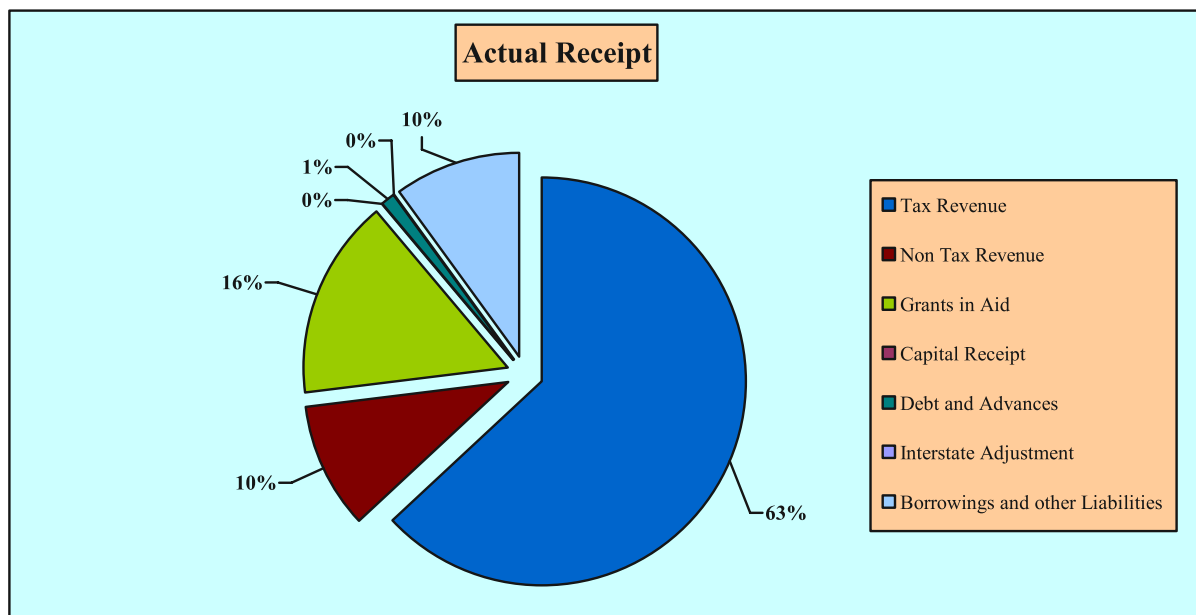
\* As per 2015-16 accounts, Fiscal Deficit is ₹ 4,573.71 crore, which however was not included an amount of ₹ 870.12 crore pertaining to the expenditure of Uday Yojana under Revenue Section.

## Sources and Application of Funds-

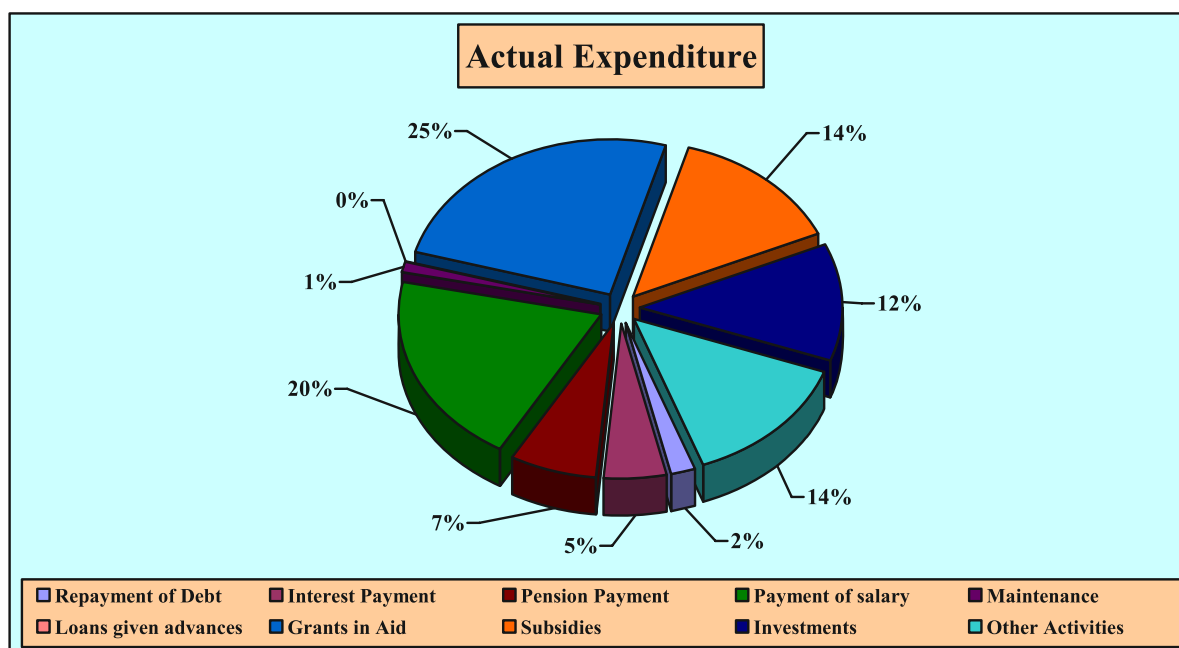
(₹ in crore)

PARTICULARS		AMOUNT
SOURCES	Opening Cash Balances as on 01.04.2015	(-)134.31
	Revenue Receipts	46,067.71
	Capital Recovery of Loans & Advances	296.39
	Public Debt	7,251.15
	Small Savings, Provident Fund & others	1,094.55
	Reserves & Sinking Funds	1,628.56
	Deposits Received	2,927.91
	Civil Advances Received	490.35
	Suspense Accounts	73,567.12
	Remittances	8,601.45
	Capital Receipts	2.84
	Inter State Settlement	0.52
	<b>Total</b>	<b>1,41,794.24</b>
APPLICATION	Revenue Expenditure	43,701.06
	Capital Expenditure	7,945.01
	Loans Disbursed	164.73
	Repayment of Public Debt	1,250.18
	Small Savings, Provident Fund & Other	580.25
	Reserves & Sinking Funds	1,238.63
	Deposits Refunded	2,997.45
	Civil Advance Given	490.34
	Suspense Accounts and Miscellaneous	75,390.65
	Remittances	8,613.39
	Inter State Settlement	0.49
	Closing Cash Balance as on 31.03.2015	(-)577.94
	<b>Total</b>	<b>1,41,794.24</b>

### 1.4.3 Rupee came from-



### 1.4.4 Rupee went to-



## 1.5 Highlights of Accounts-

(₹ in Crore)

Sl. No.	Items	B.E. 2015-16	Actual Expenditure	Percentage of actual to B.E.	Percentage of actual to GSDP <sup>1</sup>
1	Tax Revenue <sup>2</sup>	36,299.21	32,791.33	90.33	13.04
2	Non- Tax Revenue	8,662.99	5,214.79	60.19	2.07
3	Grants in Aid & Contributions	12,994.26	8,061.59	60.03	3.20
4	<b>Revenue Receipts(1+2+3)</b>	<b>57,956.46</b>	<b>46,067.71</b>	<b>79.48</b>	<b>18.32</b>
5	Recovery of Loans and Advances	220.82	296.39	134.22	0.11
6	Borrowings & other Liabilities	6,835.66	5,443.83 <sup>3</sup>	79.63	2.16
6 a	Capital Receipts	0.00	3.36	0.00	0.00
7	<b>Capital Receipts(5+6)</b>	<b>7,056.48</b>	<b>5,743.58</b>	<b>81.39</b>	<b>2.28</b>
8	<b>Total Receipts (4+7)</b>	<b>65,012.94</b>	<b>51,811.29</b>	<b>79.69</b>	<b>20.60</b>
9	Non-Plan Expenditure (NPE)	25,513.42	23,173.97	90.83	9.21
10	NPE on Revenue Account	25,499.65	23,172.01	90.87	9.21
11	NPE on interest Payments out of serial no. 10	2,081.30	2,148.91	103.24	0.85
12	NPE on Capital Account	13.77	1.96	14.23	0.00
13	<b>Plan Expenditure</b>	<b>39,499.52</b>	<b>28,637.32</b>	<b>72.50</b>	<b>11.38</b>
14	<b>PE on Revenue Account</b>	<b>28,230.17</b>	<b>20,529.05</b>	<b>72.72</b>	<b>8.16</b>
15	<b>PE on Capital Account</b>	<b>11,269.35</b>	<b>8,108.27</b>	<b>71.94</b>	<b>3.22</b>
16	<b>Total Expenditure (9+13)</b>	<b>65,012.94</b>	<b>51,811.29</b>	<b>79.69</b>	<b>20.60</b>
17	<b>Revenue Expenditure (10+14)</b>	<b>53,729.82</b>	<b>43,701.06</b>	<b>81.33</b>	<b>17.37</b>
18	<b>Capital Expenditure {12+15}<sup>4</sup></b>	<b>11,283.12</b>	<b>8,110.23</b>	<b>79.83</b>	<b>3.22</b>
19	<b>Revenue Deficit/Excess {4-17}</b>	<b>4,226.64</b>	2,366.65	55.99	0.94
20	<b>Fiscal Deficit {4+5-16+6 a}</b>	<b>(-)6,835.66</b>	(-) 5,443.83	79.63	(-) 2.16

<sup>1</sup> GSDP figure of ₹ 2,51,447.14 crore was adopted from the Directorate of Economic and Statistics, State Government.

<sup>2</sup> Includes State Share of Union Taxes of ₹ 16,213.36 crore and States own Tax Revenue of ₹ 20,085.85 crore.

<sup>3</sup> Includes Net Public Debt (₹ 6,000.97 crore), Nil Amount of Contingency Fund, Public Account (₹ -1,000.77 crore) and Net Cash Balance (₹ 443.63 crore) in Loans and Other Liabilities ₹ 5,443.83 crore.

<sup>4</sup> Includes Net Capital Expenditure (₹ 7,945.01 crore), Loans and Advances (₹ 164.73 crore) and Inter State Settlement (₹ 0.49 crore) in Capital Expenditure of ₹ 8,110.23 crore .

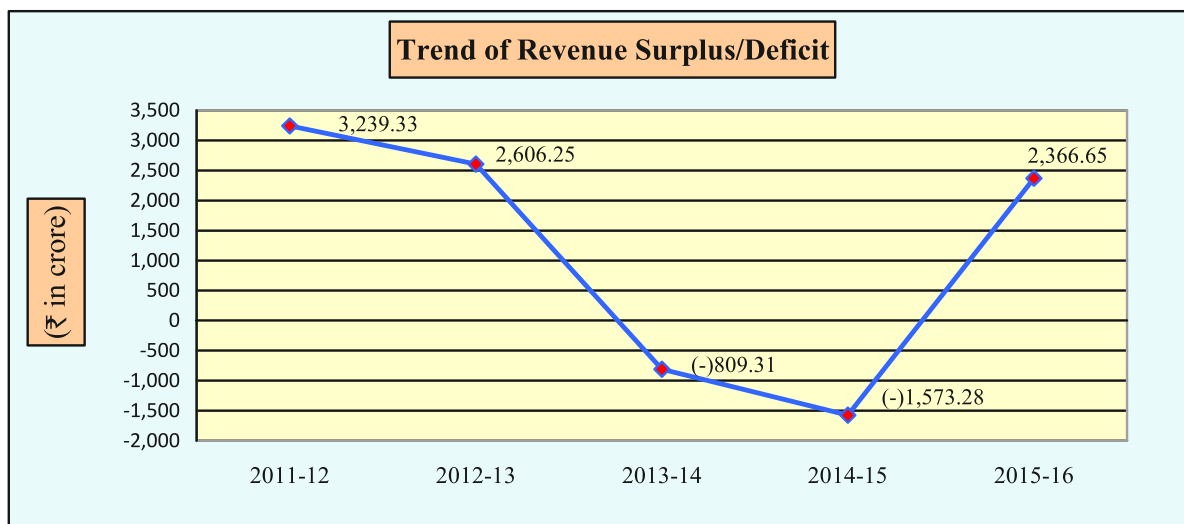
## 1.6 What do the Deficits and Surpluses indicate -

<b>Deficit</b>	Refers to the gap between Receipts and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in Financial Management.
<b>Revenue Deficit/Surplus</b>	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
<b>Fiscal Deficit/Surplus</b>	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the Borrowings should be invested in Capital Projects.

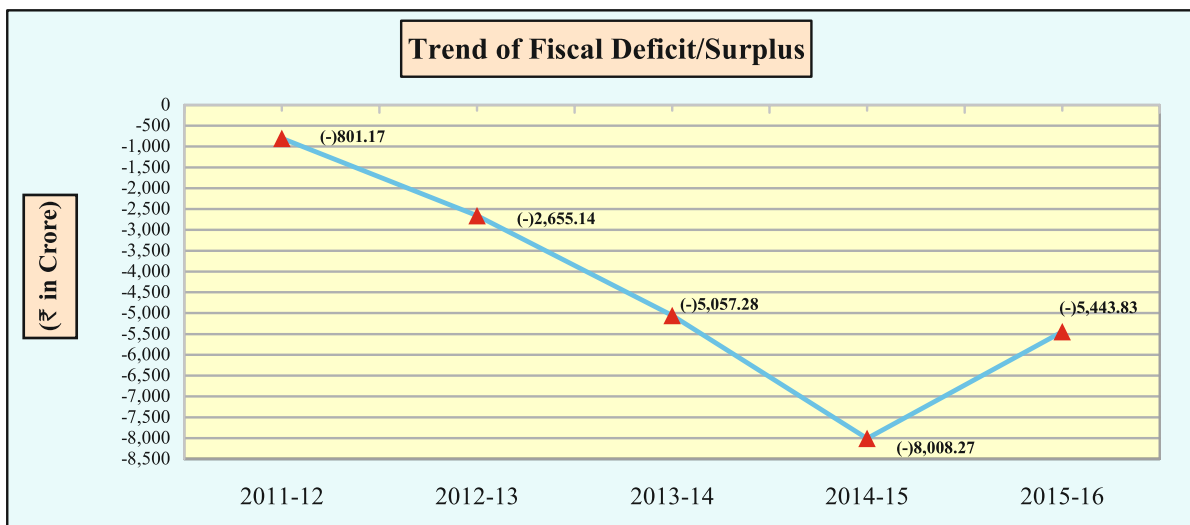
Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. In compliance to recommendations of 12<sup>th</sup> Finance Commission Government of Chhattisgarh has enacted the Fiscal Responsibility and Budget Management (FRBM) Act-2005 to ensure prudence in fiscal management and to maintain fiscal stability, progressive elimination of revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability, greater fiscal transparency in fiscal operations of the government and conduct of fiscal policy in a medium term framework and matter connected therewith or thereto.

The Revenue Surplus of ₹ 2,366.65 crore is attributed to the fact of 21.27 *per cent* increase in revenue receipts compared to 2014-15 and increase of 10.46 *per cent* in revenue expenditure compared to 2014-15.

### 1.6.1 Trend of Revenue Surplus/Deficit-



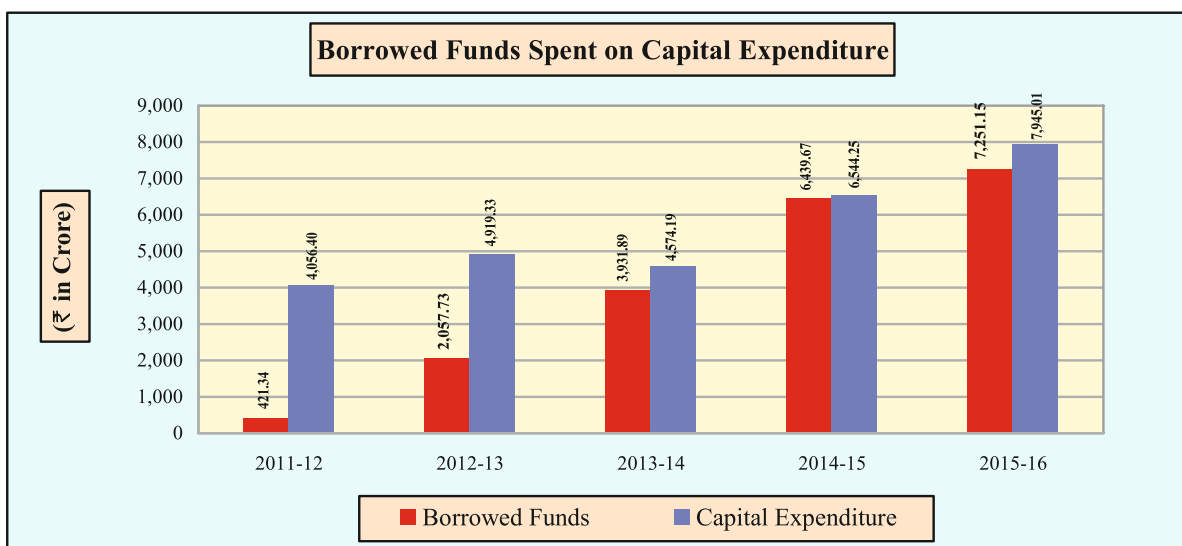
### 1.6.2 Trend of Fiscal Deficit/Surplus -



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

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

Year	2011-12	2012-13	2013-14	2014-15	2015-16
Borrowed Funds	421.34	2,057.73	3,931.89	6,439.67	7,251.15
Capital Expenditure	4,056.40	4,919.33	4,574.19	6,544.25	7,945.01



## CHAPTER- II

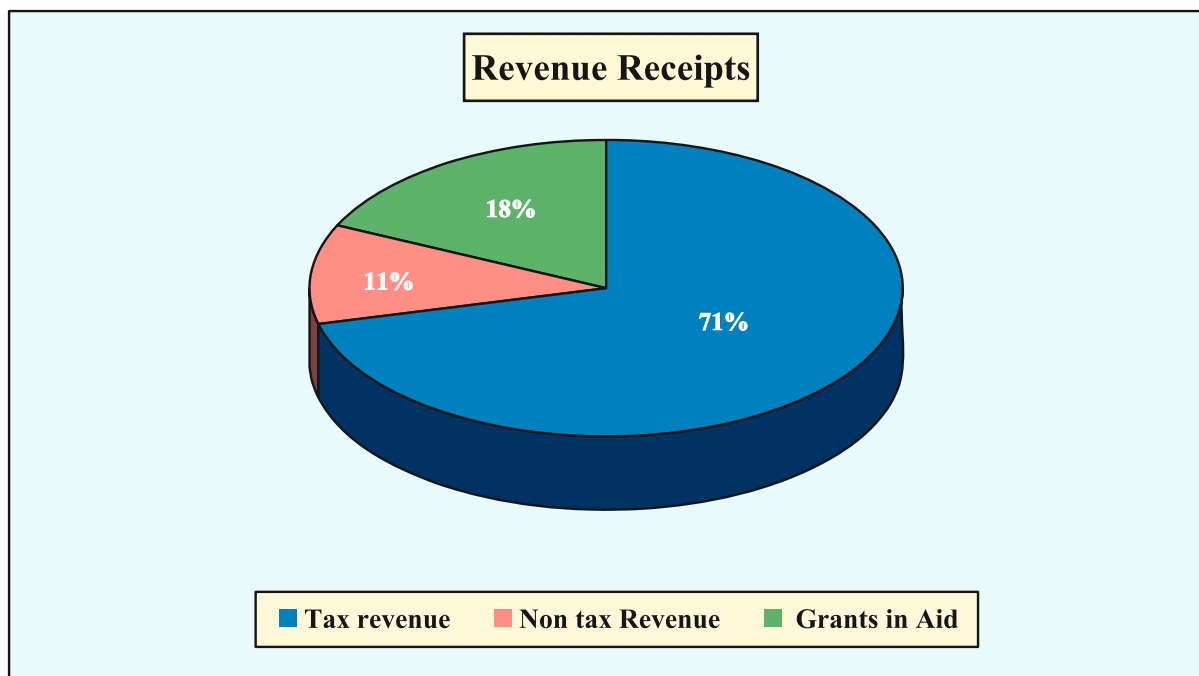
### RECEIPTS

#### 2.1 Introduction-

Receipts of the Government consist of Revenue Receipts and Capital Receipts. Total receipts for the year 2015-16 were ₹ 51,811.29 crore.

#### 2.2. Revenue Receipts -

Tax Revenue	Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes interest receipts, dividends, profits etc.
Grants-in-Aid	Essentially, a form of Central Assistance to the State Government from the Union Government. It includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from foreign Governments and channelized through the Union Government. In turn, the State Governments also give Grants-in-aid to institutions like Panchayati Raj Institutions, Autonomous bodies etc.



## Revenue Receipts Components (2015-16)-

( ₹ in crore )

Components	Actuals
<b>A. Tax Revenue</b>	<b>32,791.33</b>
Taxes on income & Expenditure	8,413.19
Taxes on Property & Capital Transactions	1,549.98
Taxes on Commodities & Services	22,828.16
<b>B. Non –Tax Revenue</b>	<b>5,214.79</b>
Interest Receipts, Dividends and Profits	113.96
General Services	149.60
Social Services	121.36
Economic Services	4,829.87
<b>C. Grants-in-Aid &amp; Contributions</b>	<b>8,061.59</b>
<b>Total – Revenue Receipts</b>	<b>46,067.71</b>

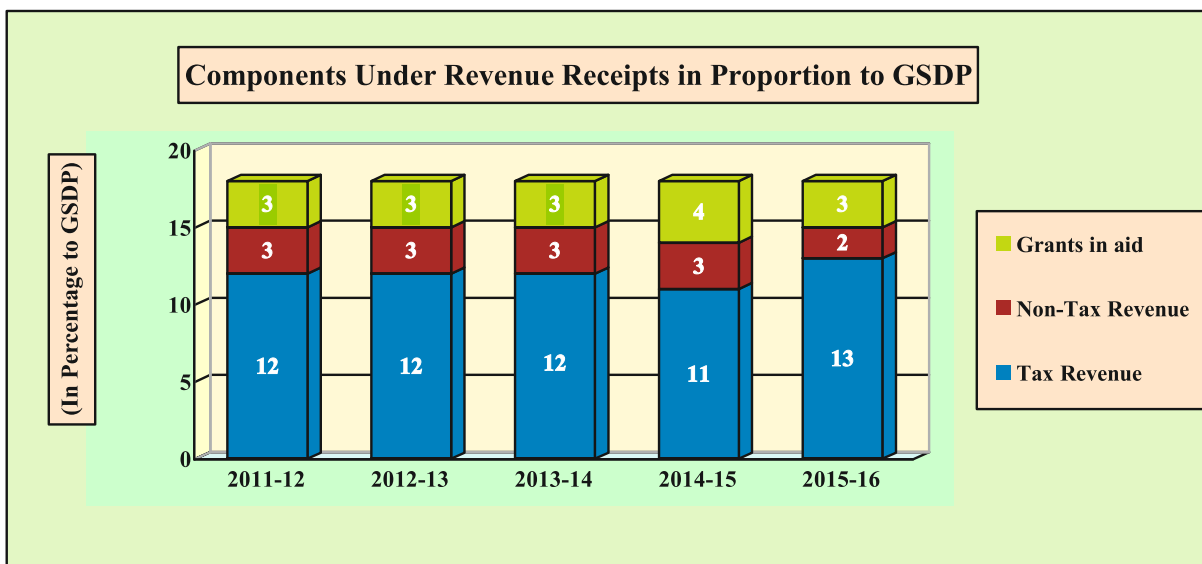
## 2.3 Trend of Receipts -

( ₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Tax Revenue	17,032.69 (12)	20,251.81 (12)	22,222.93 (12)	24,070.29 (11)	32,791.33 (13)
Non-Tax Revenue	4,058.48 (3)	4,615.95 (3)	5,101.17 (3)	4,929.91 (3)	5,214.79 (2)
Grants-in-Aid	4,776.21 (3)	4,710.33 (3)	4,726.16 (3)	8,987.81 (4)	8,061.59 (3)
<b>Total- Revenue Receipts</b>	<b>25,867.38</b> (18)	<b>29,578.09</b> (18)	<b>32,050.26</b> (18)	<b>37,988.01</b> (18)	<b>46,067.71</b> (18)
<b>GSDP</b>	<b>1,44,112.20</b>	<b>1,65,641.20</b>	<b>1,85,682.48</b>	<b>2,10,191.79</b>	<b>2,51,447.14</b>

Note:- Figures in parentheses represent percentage to GSDP.

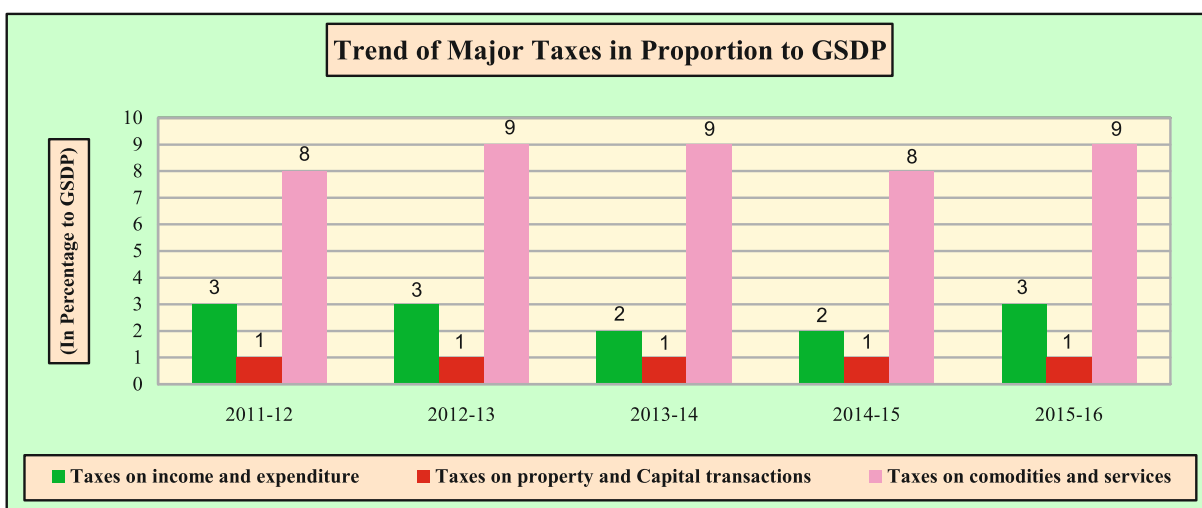
The GSDP increased by 20 *per cent* in 2015-16 over 2014-15 and, while growth in revenue collection was 21 *per cent*. Tax revenue and Non-tax revenue increased by six *per cent* and 36 *per cent* respectively whereas Grants-in-Aid decreased by 10 *per cent*.



### Sector-wise Tax Revenue-

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Taxes on Income and Expenditure	3,762.55	4,151.61	4,402.86	5,013.09	8,413.19
Taxes on Property and Capital Transactions	1,125.98	1,190.96	1,223.58	1,362.77	1,549.98
Taxes on Commodities and Services	12,144.16	14,909.24	16,596.49	17,694.43	22,828.16
<b>Total -Tax Revenue</b>	<b>17,032.69</b>	<b>20,251.81</b>	<b>22,222.93</b>	<b>24,070.29</b>	<b>32,791.33</b>





## 2.4 Performance of State's own Tax Revenue Collection-

(₹ in crore)

Year	Tax Revenue (3+4)	State share of Union Taxes	State's Own Tax Revenue	Percentage of State's own Tax Revenue to GSDP
2011-12	17,032.69	6,320.44	10,712.25	7.68
2012-13	20,251.81	7,217.60	13,034.21	8.14
2013-14	22,222.93	7,880.22	14,342.71	7.75
2014-15	24,070.29	8,363.03	15,707.26	7.47
2015-16	32,791.33	15,716.47	17,074.86	6.79

State's own Tax Revenue in proportion to GSDP was 6.79 *per cent*.

## 2.5 Efficiency of Tax Collection-

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

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Collection	1,125.58	1,190.96	1,223.58	1,362.77	1,549.98
Expenditure on Collection	210.92	238.79	406.20	272.66	466.09
Efficiency of Tax Collection (in percentage)	18.73	20.05	33.20	20.01	30.07

### B. Taxes on Commodities and Services-

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Collection	12,144.16	14,909.24	16,596.49	17,694.43	22,828.16
Expenditure on Collection	272.84	201.44	240.46	340.03	458.75
Efficiency of Tax Collection (in percentage)	2	1	1	2	2

Taxes on commodities and services form a major chunk of Tax Revenue. Collection efficiency of tax is excellent. The collection efficiency of taxes on property and capital transactions was increased by 10 *per cent* in comparison to the year 2014-15.

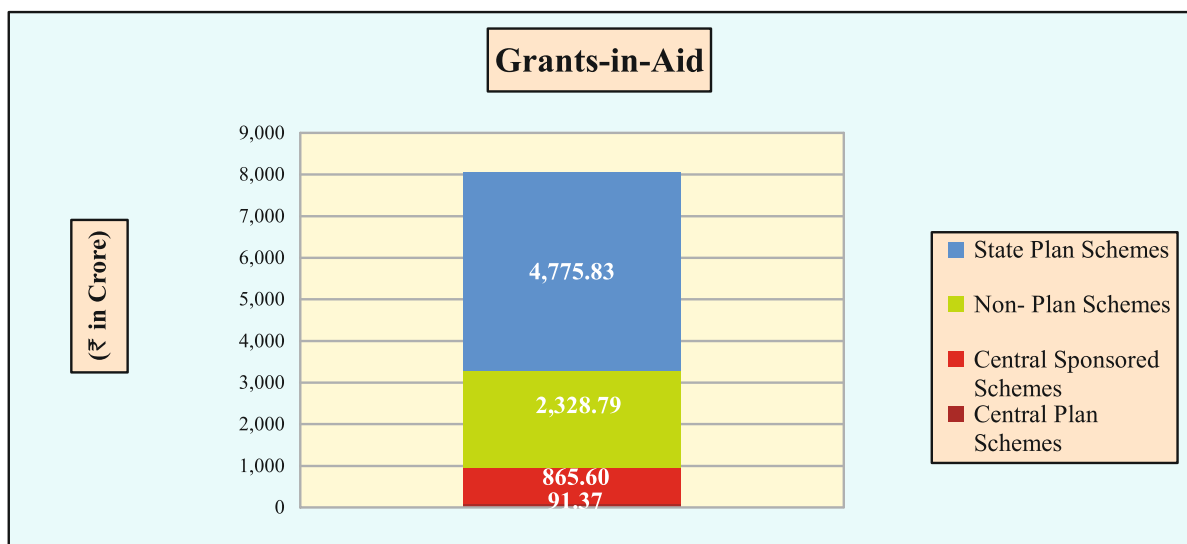
## 2.6 Trend in State's Share of Union Taxes -

(₹ in crore)

Major Head description	2011-12	2012-13	2013-14	2014-15	2015-16
Corporation Tax	2,487.79	2,592.61	2,650.20	2,920.41	4,950.08
Taxes on Income other than Corporation Tax	1,263.69	1,552.15	1,745.08	2,085.45	3,455.09
Taxes on Wealth	9.60	4.38	7.28	7.88	0.92
Customs	1,095.85	1,199.39	1,285.73	1,352.54	2,504.03
Union Excise Duties	709.12	815.11	908.08	763.73	2,069.99
Service Tax	754.39	1,053.96	1,283.85	1,232.95	2,727.11
Other taxes and duties on Commodities and Services	00	00	00	00	9.16
Other taxes on income and expenditure	00	00	00	0.07	0.09
State Share of Union Taxes	6,320.44	7,217.60	7,880.22	8,363.03	15,716.47
<b>Total Tax Revenue</b>	<b>17,032.69</b>	<b>20,251.81</b>	<b>22,222.93</b>	<b>24,070.29</b>	<b>32,791.33</b>
Percentage of Union Taxes to Total Tax Revenue	37	36	35	35	48

## 2.7 Grants-in-Aid-

Grants-in-Aid represent assistance from the Government of India and comprise, Grants for State Plan Schemes and Central Plan Schemes/Centrally Sponsored Schemes approved by the Planning Commission and State Non-plan Grants recommended by the Finance Commission. Total Receipts during 2015-16 under Grants-in-Aid were ₹ 8,061.59 crore as shown below:-



## 2.8 Public Debt-

Against the Total Internal Debt of ₹ 7,105.87 crore of the State Government in 2015-16 plus the Central Loan Component of ₹ 145.28 crore received during this period. Capital Expenditure was only ₹ 7,945.01 crore, indicating that the Expenditure was incurred from Revenue Receipt.

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

(₹ in crore)					
Items	2011-12	2012-13	2013-14	2014-15	2015-16
Internal Debt	(-)346.00	1,170.81	3,376.74	5,251.43	6,019.76
Central Loans	(-)85.15	(-)152.37	(-)134.50	(-)148.49	(-)18.79
Total Public Debt	(-)431.15	1,018.44	3,242.24	5,102.94	6,000.97

Note:- 1. Minus figure indicates over repayments against receipts.

2. Net figure = Receipt- Disbursements.

## CHAPTER- III

### EXPENDITURE

#### 3.1 Introduction-

Expenditure comprises Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organization. Capital expenditure is used to create permanent assets or enhance the utility of such assets or to reduce permanent liabilities. Expenditure is further classified under General Services, Social Services and Economic Services.

General Services	Includes Justice, Police, Jail, PWD, Pension etc.
Social Services	Includes Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.

#### 3.2 Revenue Expenditure-

The Percentage of gap over the Expenditure against budget estimates of State Government during the past five years are as under:-

(₹ in crore)

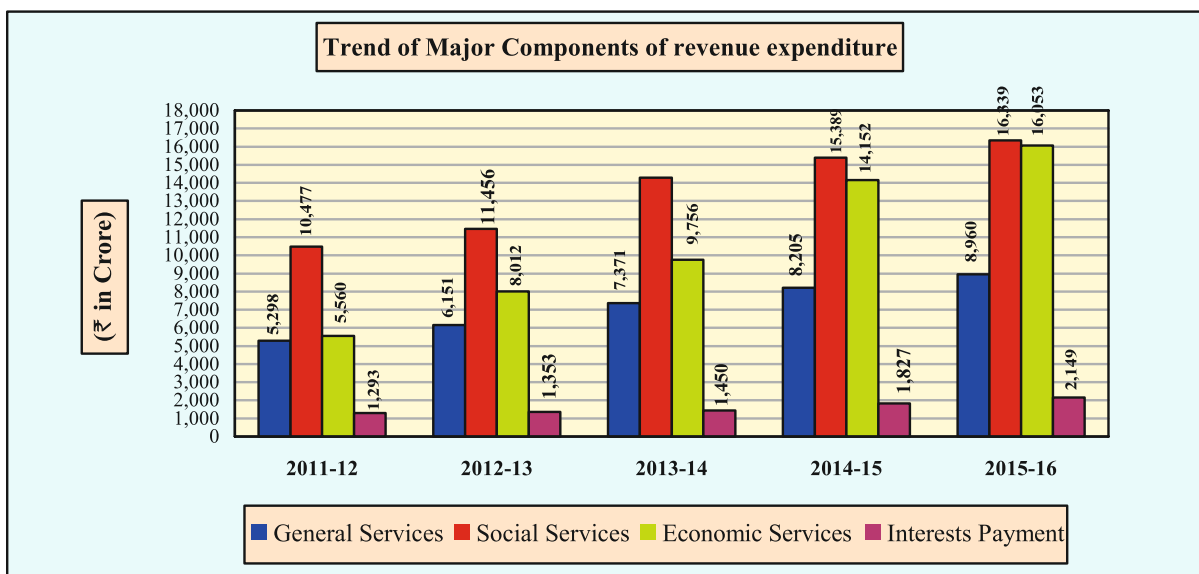
	2011-12	2012-13	2013-14	2014-15	2015-16
Budget Estimates (BE)	26,486.53	31,576.24	34,981.20	46,190.78	53,726.82
Actual Expenditure	22,628.05	26,971.84	32,859.57	39,561.29	43,701.06
Gap	3,858.48	4,604.40	2,121.63	6,629.49	10,028.76
Percentage of gap over BE	15	15	6	14	19

#### 3.2.1 Sectoral distribution of Revenue Expenditure 2015-16

(₹ in crore)

Components	Amount	Percentage
A. Fiscal Services	925.63	2
(i) Collection of Taxes on Property and Capital transactions	466.09	-
(ii) Collection of Taxes on Commodities and Services	458.75	-
(iii) Other Fiscal Services	0.79	-
B. Organs of State	307.54	1
C. Interest Payments and Servicing of debt	2,348.91	5
D. Administrative Services	3,307.95	8
E. Pensions and Miscellaneous General Services	3,518.73	8
F. Social Services	16,339.35	37
G. Economic services	16,052.54	37
H. Grants-in-aid and Contributions	900.41	2
<b>Total Expenditure (Revenue Account)</b>	<b>43,701.06</b>	<b>100</b>

### 3.2.2 Major components of Revenue Expenditure (2011-16)



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

## 3.3 Capital Expenditure-

### 3.3.1 Sectoral distribution of Capital Expenditure-

During 2015-16, the Government spent ₹ 1,736.71 crore on various Irrigation Projects in which ₹ 589.21 crore spent on Major Irrigation, ₹ 66.41 crore on Medium Irrigation, ₹ 1,057.61 crore on Minor Irrigation, ₹ 18.33 crore on Command Area Development and ₹ 5.15 crore on Flood Control. Besides, the Government spent ₹ 343.07 crore on Construction of Buildings, ₹ 3,012.13 crore on Road and Bridges and invested ₹ 20.49 crore in various Statutory Corporations/Government Companies/Co-Operatives.

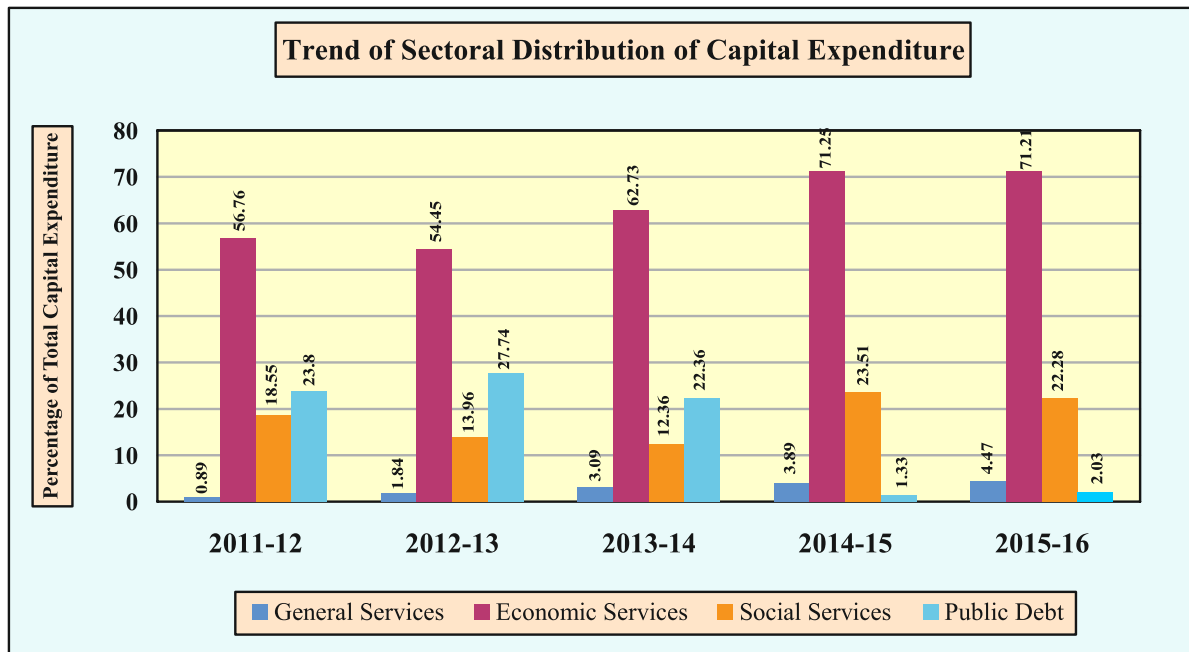
(₹ in crore)

S.NO.	Sector	Amount	Percentage
1.	<b>General Services</b> —Police, Land Revenue etc.	362.33	5
2.	<b>Social Services</b> — Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	1,807.01	22
3.	<b>Economic Services</b> —Agriculture, Rural Development, Irrigation, Co-operation, Energy	5,775.67	71
4.	<b>Loans and Advances-</b> Disbursed	164.73	02
5.	<b>Inter State Settlement</b>	0.49	00
	<b>Total</b>	<b>8,110.23</b>	<b>100</b>

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

(₹ in crore)

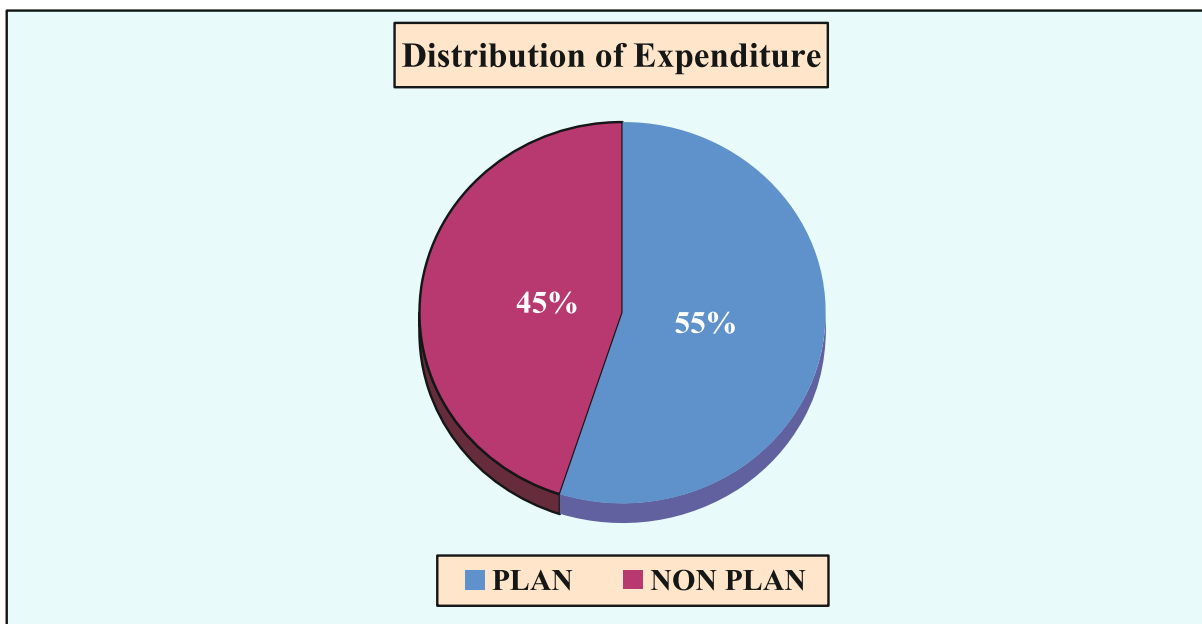
S.NO.	Sector	2011-12	2012-13	2013-14	2014-15	2015-16
1.	General Services	42.51	125.37	182.42	257.74	362.33
2.	Social Services	988.69	950.63	691.96	1,559.87	1,807.01
3.	Economic Services	3,025.20	3,843.33	3,699.81	4,726.64	5,775.67
4.	Loans and Advances	1,268.74	1,888.79	1,318.53	88.32	164.73
5.	Inter State Settlement	4.03	(-) 0.80	5.30	1.22	0.49
	<b>Total</b>	<b>5,329.17</b>	<b>6,807.32</b>	<b>5,898.02</b>	<b>6,633.79</b>	<b>8,110.23</b>



## CHAPTER –IV

# PLAN AND NON PLAN EXPENDITURE

## 4.1 Distribution of expenditure (2015-16)



## 4.2 Plan Expenditure-

During 2015-16 Plan Expenditure, representing 55 *per cent* of total disbursements, was ₹ 28,637.32 crore comprising ₹ 20,179.62 crore under State Plan, ₹ 8,292.48 crore under Centrally Sponsored Schemes, ₹ 164.73 crore under Loans and Advances and ₹ 0.49 crore under Interstate Settlement.

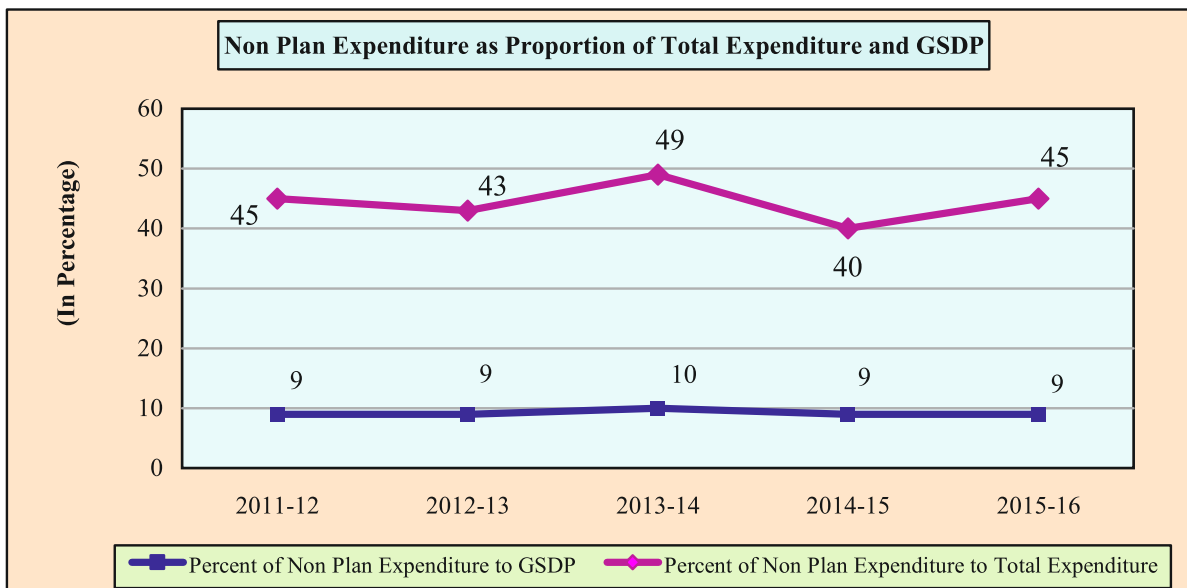
### 4.2.1 Plan expenditure under Capital Account-

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Total Capital Expenditure	5,329.17	6,807.32	5,898.02	6,632.57	8,109.74
Capital Expenditure (Plan)	5,318.41	6,795.29	5,889.18	6,612.98	8,107.78
Percentage of Capital Expenditure (plan) to Total Capital Expenditure	99.80	99.82	100.00	99.70	99.98

### 4.3 Non-Plan Expenditure-

Non-Plan Expenditure during 2015-16, representing 45 *per cent* of total disbursements, was ₹ 23,173.97 crore ( ₹ 23,172.01 crore under Revenue and ₹ 1.96 crore under Capital ).





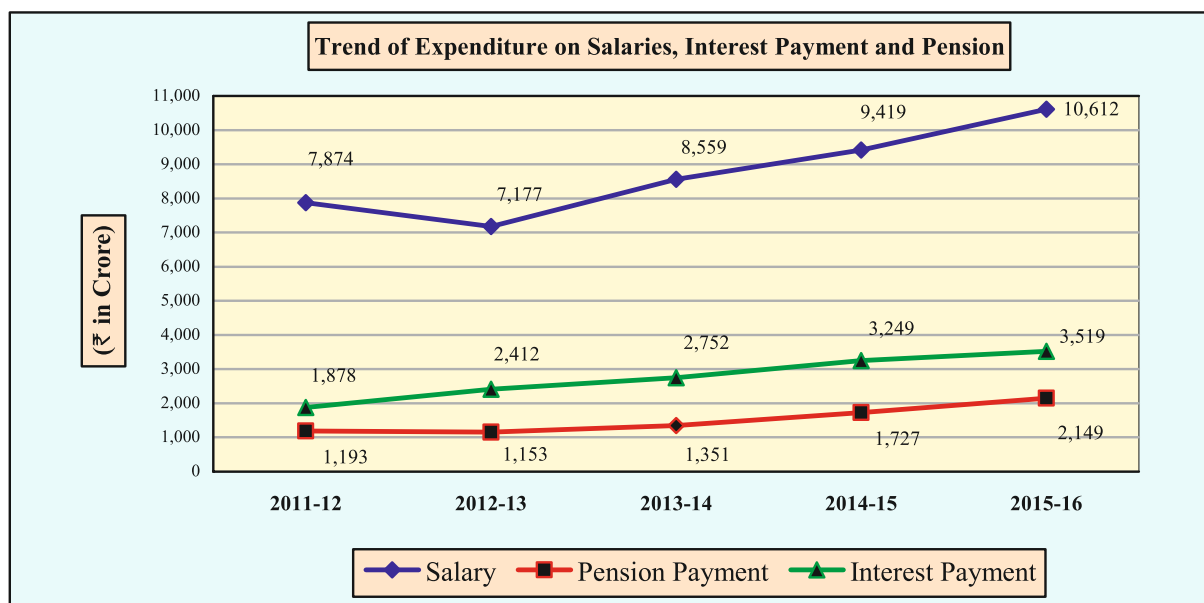
#### 4.4 Rush of Expenditure-

Regular flow of expenditure in the year is a primary requirement of budgetary control. Rush of expenditure particularly in the closing months of the financial year is regarded as breach of financial rules. It was, however, noticed that in the following cases the expenditure incurred during March 2016 ranged between 51 *per cent* to 100 *per cent* of the total expenditure during the year indicating the tendency to utilize the budget provision at the fag end of the financial year:-

(₹ in crore)

Major Head	Nomenclature	Ist Quarter	IIst Quarter	IIIst Quarter	IVst Quarter	Total	Exp. of March 2015	Percentage of March 2015 w.r.t. Total exp.
2075	MISCELLANEOUS GENERAL SERVICES	0.00	0.00	0.00	0.16	0.16	0.16	100
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES	13.05	15.34	75.06	1,397.58	1,501.03	952.15	63.43
2425	CO-OPERATION	9.34	8.62	10.95	89.39	118.30	83.31	70.42
2435	OTHER AGRICULTURAL PROGRAMME	0.00	0.00	0.00	9.34	9.34	9.34	100
2885	OTHER OUTLAY ON INDUSTRIES AND MINIRALS	0.00	0.00	0.00	2.3	2.3	2.3	100
3452	TOURISM	0.46	0.00	0.00	16.23	16.69	16.23	97.24
4059	CAPITAL OUTLAY ON PUBLIC WORKS	33.99	32.09	41.52	235.47	343.07	195.34	56.94
4220	CAPITAL OUTLAY ON INFORMATION AND PUBLICITY	0.00	0.00	0.00	0.02	0.02	0.02	100
4225	CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSESS	10.81	7.63	15.07	207.22	240.73	147.48	61.26
4705	CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT	1.41	2.61	1.61	12.71	18.33	10.01	54.61
4711	CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS	0.00	0.26	(-)0.08	4.97	5.15	4.97	96.50
4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES	(-)0.01	0.43	5.55	31.99	37.96	30.89	81.38
5053	CAPITAL OUTLAY ON CIVIL AVIATION	2.69	1.81	0.72	51.57	56.79	50.53	88.98

## 4.5 Expenditure on Salaries, Interest Payment and Pension-



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

### **Percentage of Expenditure on Salaries, Interest Payment and Pension in respect of Revenue Receipts and Expenditure:-**

(₹ in crore)

Component	2011-12	2012-13	2013-14	2014-15	2015-16
Expenditure on Salaries, Interest Payment and Pension	10,944.82	12,022.82	12,662.40	14,395.00*	16,280.00
Revenue Expenditure	22,628.05	26,971.84	32,859.57	39,561.29	43,701.06
Percentage of Expenditure to Revenue Receipts	42	41	40	38	35
Percentage of Expenditure to Revenue expenditure	48	45	39	36	37

\* Includes ₹ 2,305.36 crore of salary paid from Grants in aid but an amount of ₹ 566.02 crore of wages is not included in the above.

The expenditure on salaries, interest payment and pension has increased by 13 *per cent* in comparison to 2014-15.

## CHAPTER – V

### APPROPRIATION ACCOUNTS

#### 5.1 Summary of Appropriation (2015-16)-

(₹ in crore)

S. No	Nature of expenditure	Original Grant/ Appropriation	Supplementary grant/ Appropriation	Surrender/Re-appropriation	Total	Actual expenditure	Savings (-) Excesses (+)
1	Revenue Voted Charged	51,788.54 2,730.49	4,782.20 67.03	(-)14,117.85 (-)72.59	42,452.89 2,724.93	41,867.09 2,795.95	(-)585.80 +71.01
2	Capital Voted Charged	11,653.55 7.38	1,300.41 4.48	(-)2,538.63 (-)0.43	10,415.33 11.43	8,263.79 11.63	(-)2,151.54 +0.19
3	Public Debt Charged	1,082.87	639.51	(-)471.72	1,250.65	1,250.02	(-)0.47
4	Loans and Advances Voted	282.97	00	(-)115.74	167.22	164.73	(-)2.49
5	Inter State Settlement Voted	0.10	00	00	0.10	0.49	+0.39
	<b>Total</b>	67,545.80	6,793.63	(-)17,432.70	50,970.52	57,020.45	(-)2,668.71

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

(₹ in crore)

Year	Year Savings (-)/Excess (+)					Total
	Revenue	Capital	Public Debt	Loans & Advances	Inter State Settlement	
2011-12	(-) 831.03	(-)179.69	00	(-) 27.10	+4.02	(-)1,933.80
2012-13	(-) 2,217.50	(-) 1,421.23	00	(-) 63.25	(-)0.81	(-) 3,702.79
2013-14	(-) 1,396.41	(-) 1,001.66	00	(-)11.71	+5.30	(-) 2,404.48
2014-15	(-) 2,010.32	(-) 776.90	+107.25	(-)103.75	+1.12	(-) 2,782.60
2015-16	(-) 514.79	(-) 2,151.35	(-)0.47	(-) 2.49	+0.39	(-) 2,668.71

### 5.3 Significant Savings-

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

(Saving in Percentage)

Grant No.	Nomenclature	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Revenue (Voted)-</b>						
10	Forest	2	3	0.6	5	6
41	Tribal Area Sub-plan	20	7	6	12	0.39
64	Special Component Plan for Scheduled Caste	3	15	10.50	12	7.32
79	Expenditure pertaining to Medical Education Department	25	22	26	10	4.37
81	Financial Assistance to Urban Bodies	4	2	1.2	2.40	1.90
<b>Capital ( Voted )-</b>						
41	Tribal Area Sub-Plan	2	3	5	6	4.29
42	Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	58	51	41	19	47.59
67	Public Works-Buildings	72	43	31	15	20.65
68	Public Works relating to Tribal Area Sub-Plan-Buildings	45	41	36	20	10.14

During 2015-16, Supplementary grants/Appropriation totaling ₹ 6,793.63 crore was 12 *per cent* of total expenditure, proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below -

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
03	Police	Revenue	2,529.27	111.64	2,527.40
04	Other expenditure pertaining to Home Department	Revenue	15.59	0.64	15.36
05	Jail	Revenue	116.41	1.40	110.21
06	Expenditure pertaining to Finance Department	Revenue	3,882.35	11.60	3,588.21
07	Expenditure pertaining to Commercial Tax Department	Revenue	284.55	56.41	263.02
08	Land Revenue and District Administration	Revenue	649.40	20.12	556.38
10	Forest	Revenue	877.72	32.14	804.16
11	Expenditure pertaining to Commerce and Industry Department	Revenue	147.13	6.60	132.56
13	Agriculture	Revenue	953.46	67.63	755.80
14	Expenditure pertaining to Animal Husbandry Department	Revenue	343.43	7.68	29.99
16	Fisheries	Revenue	44.39	1.46	39.59
17	Co-operation	Revenue	103.36	40.00	78.21
19	Public Health and Family Welfare	Revenue	1,302.82	12.36	1,125.26
20	Public Health Engineering	Revenue	350.72	25.00	338.13
21	Expenditure Pertaining to Housing and Environment Department	Revenue	155.78	0.50	41.79
24	Public Works-Roads and Bridges	Revenue	1,047.38	21.00	753.65
26	Expenditure pertaining to Culture Department	Revenue	34.66	7.39	34.54
27	School Education	Revenue	3,894.82	27.91	2,965.25
28	State Legislature	Revenue	48.70	0.40	31.71
29	Administration of Justice and Elections	Revenue	301.11	20.93	230.06
30	Expenditure Pertaining to Panchayat and Rural Development Department	Revenue	2,402.66	10.50	1,279.60
31	Expenditure Pertaining to Planning ,Economics and Statistics Department	Revenue	39.43	0.55	20.95

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
32	Expenditure pertaining to Public Relations Department	Revenue	95.20	4.00	80.88
33	Tribal Welfare	Revenue	1,559.30	0.94	1,491.95
36	Transport	Revenue	57.10	0.76	32.84
39	Expenditure Pertaining to Food, Civil Supplies and Consumer Protection Department	Revenue	5,329.64	0.18	3,714.54
41	Tribal Area Sub-Plan	Revenue	9,038.45	499.31	6,397.35
43	Sports and Youth Welfare	Revenue	110.37	2.00	38.58
44	Higher Education	Revenue	593.97	0.76	462.67
47	Technical Education and Man-Power Planning Department	Revenue	591.87	0.19	256.16
53	Financial Assistance to Urban Bodies under Special Component Plan for Scheduled Castes	Revenue	27.20	1.23	11.36
55	Expenditure pertaining to Women and Child Welfare	Revenue	905.43	2.44	621.73
64	Special Component Plan for Scheduled Castes	Revenue	3,114.92	180.04	2,148.64
66	Welfare of Backward Classes	Revenue	210.36	6.48	156.73
67	Public Works-Buildings	Revenue	321.49	0.13	182.47
79	Expenditure pertaining to Medical Education Department	Revenue	366.50	22.66	323.12
80	Financial Assistance to Three Tier Panchayati Raj Institutions	Revenue	3,187.77	260.79	3,062.35
81	Financial Assistance to Urban Bodies	Revenue	1,587.89	7.00	1,290.02
83	Financial Assistance to Urban Bodies under Tribal Area Sub-plan	Revenue	44.67	0.05	30.58
03	Police	Capital	35.50	1.00	18.69
19	Public Health and Family Welfare Department	Capital	19.68	11.27	15.86
21	Expenditure pertaining to Housing and Environment Department	Capital	357.19	563.50	304.24
23	Water Resources Department	Capital	428.88	0.90	337.68
24	Public Works-Roads and Bridges	Capital	1,269.58	3.83	787.42
26	Expenditure pertaining to Culture Department	Capital	11.50	4.00	3.06
27	School Education	Capital	110.27	0.22	77.58
30	Expenditure pertaining to Panchayat and Rural Development Department	Capital	951.55	40.00	673.83

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Department	Capital	52.50	1.08	38.02
41	Tribal Area Sub-Plan	Capital	2,086.52	188.05	1,608.95
43	Sports and Youth Welfare	Capital	1.75	1.38	1.75
45	Minor Irrigation Works	Capital	485.80	1.00	390.28
64	Special Component Plan for Scheduled Castes	Capital	1,069.64	63.37	670.35
68	Public Works relating to Tribal Area Sub-Plan – Buildings	Capital	196.44	9.24	184.81
79	Expenditure pertaining to Medical Education Department	Capital	123.01	16.29	53.10

## ASSETS AND LIABILITIES

### 6.1 Assets -

The existing form of accounts does not easily depict valuation of Government assets like land, buildings etc., except in the year of acquisition/purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investments as share capital in non-financial public sector undertakings stood at ₹ 6,192.22 crore at the end of 2015-16. However, dividends received during the year were ₹ 5.73 crore (0.09 *per cent*) on investment. During 2015-16, investments increased by ₹ 4,319.99 crore, while dividend income increased by ₹ 4.87 crore.

Cash Balance with RBI stood at ₹ (-)134.31 crore on 31 March 2015 and the same stood ₹ (-)577.94 crore at the end of March 2016.

### 6.2 Debt and Liabilities -

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

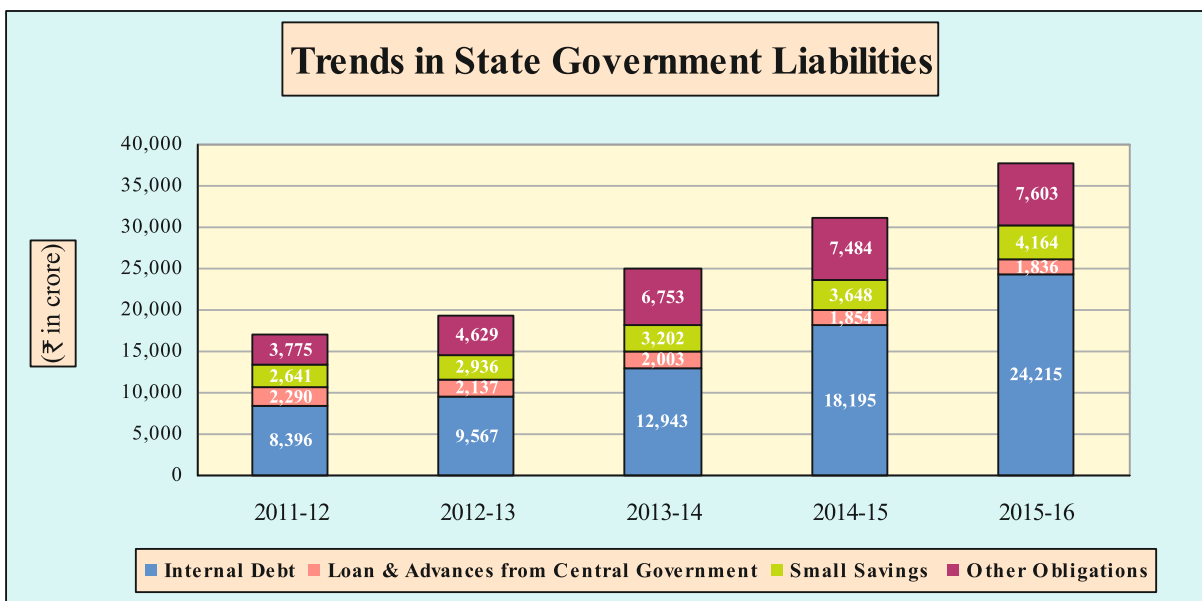
Details of the Public Debt and total liabilities of the state Government are as under-

( ₹ in crore )

Year	Public Debt	Percentage to GSDP	Public Account	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2011-12	10,685.57	7.88	6,416.45	4.73	17,102.02	12.26
2012-13	11,704.00	7.30	7,564.48	4.72	19,268.48	12.03
2013-14	14,946.24	8.07	9,955.74	5.00	24,901.98	13.45
2014-15	20,049.18	9.54	11,131.84	5.29	31,181.02	14.83
2015-16	26,050.15	10.36	11,766.44	4.68	37,816.59	15.04

There is a net increase of ₹ 6,635.57 crore (21.28 *per cent*) in Public Debt and other liabilities in 2015-16 as compared to 2014-15.





### 6.3 Guarantees -

The position of guarantees given by the state Government for the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative societies, etc. is given below.

( ₹ in crore )

Year	Guaranteed Amount (Principal only)	Outstanding Amount	
		Principal	Interest
2011-12	7,079.29	2,637.40	Awaited
2012-13	6,605.49	2,694.90	Awaited
2013-14	7,571.99	3,358.57	Awaited
2014-15	9,080.06	2,314.47	Awaited
2015-16	14,883.41	1,988.24	

## CHAPTER- VII

### OTHER ITEMS

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

Total Loans and Advances made by the State Government at the end of the 2015-16 was ₹ 1,274.02 crore which related to loans and advances to Government Corporations/Companies, Non-Government Institutes and Local Bodies. Recovery of Principal aggregating to ₹ 548.60 crore and interest amounting to ₹ 18.53 crore is in arrears at the end of March 2016.

#### 7.2 Financial assistance to Local Bodies and Others-

During the past five years, Grants-in-Aid to local bodies etc. increased from ₹ 4,607.58 crore in 2011-12 to ₹ 9,678.18 crore in 2015-16, which is 39.53 *per cent* excess in comparison to previous years. The State Government had disbursed Assistance Grant to Local Bodies, Panchayati Raj Institutions and other institutions which was 17.98 *per cent*, 73.04 *per cent* and 1.25 *per cent* respectively of total Grants-in-Aid disbursed in 2015-16.

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

(₹ in crore)					
Financial Assistance to Local Bodies and Others	2011-12	2012-13	2013-14	2014-15	2015-16
Educational Institutions (Granted School, College, Universities)	163.07	223.27	242.42	261.87	273.80
Electricity/Power	149.56	672.81	254.67	458.00	1,213.06
Agriculture	56.50	71.00	77.39	82.00	89.04
Urban Bodies	1,268.53	2,055.21	2,002.56	1,919.54	1,785.97
Panchyati Raj Institutions	2,811.71	3,897.95	4,954.99	7,797.54	6,246.71
Other institutes	158.21	123.61	118.70	133.83	69.60
<b>Total</b>	<b>4,607.58</b>	<b>7,043.85</b>	<b>7,650.73</b>	<b>10,675.20</b>	<b>9,678.18</b>

### 7.3 Cash Balance and investment of Cash Balance-

The Status of cash balance and investment of cash balance of the State Government for the year 2015-16 is given below:-

(₹ in crore)

Component	As on 01 April 2015	As on 31 March 2016	Net increase (+)/decrease(-)
<b>Cash Balance</b>	(-)134.31	(-) 577.94	+ 443.63
<b>Investment from Cash Balances (GOI Treasury Bills &amp; GOI Securities)</b>	(-)1.26	1,856.17	+1,857.43
<b>Investment from earmarked fund balances</b>	1,343.64	1,543.63	+199.99
(A) Sinking Fund	1,346.94	1,546.94	+200.00
(B) Guarantee Redemption Fund	00	00	00
(C) Other Funds	(-)3.31	(-)3.31	00
<b>Interest Realised</b>	119.68	53.08	(-)66.60

### 7.4 Reconciliation of accounts-

Accuracy and reliability of accounts depend, among others, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (Accounts and Entitlements). Reconciliation of Accounts for the year 2015-16 has been completed by 96 BCOs of The State.

### 7.5 Submission of Accounts by Treasuries-

During the year 2015-16, Monthly Accounts were submitted by Treasuries, Works Department, Rural Engineering Services and Forest Circles to the Office of the Accountant General (A & E). The rendition of monthly accounts by the Treasuries /Agencies is by and large satisfactory.

### 7.6 Commitment on accounts of Incomplete Capital Works-

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

(₹ in crore)

Period	Irrigation		Building		Road		Bridge	
	No. of Works	Amt. (₹)	No. of Works	Amt. (₹)	No. of Works	Amt. (₹)	No. of Works	Amt. (₹)
Prior to 1995	19	1,583.96	00	00	00	00	00	00
1995-2000	00	00	00	00	00	00	00	00
2000-2005	14	1,250.67	01	16.95	00	00	00	00
2005-2010	69	2,037.93	05	247.38	36	989.64	16	257.20
2011-2016	94	4,911.45	27	666.31	127	4,379.55	19	351.15
<b>Total</b>	<b>196</b>	<b>9,784.01</b>	<b>33</b>	<b>930.64</b>	<b>163</b>	<b>5,369.19</b>	<b>35</b>	<b>608.34</b>

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