

Contents

Description	Reference	
	Paragraph	Page No.
Preface	-	v
Executive Summary	-	vii - xii
CHAPTER I: FINANCES OF THE STATE GOVERNMENT		
Gross State Domestic Product (GSDP)	1.1	1
Summary of fiscal transactions in 2018-19	1.1.1	1
Review of the fiscal position	1.1.2	4
Budget estimates and actual	1.1.3	6
Gender Budgeting	1.1.4	7
Resources of the State	1.2	7
Resources of the State as per Annual Finance Accounts	1.2.1	7
Funds transferred to State Implementing Agencies outside the State Budget	1.2.2	9
Revenue Receipts	1.3	9
State's Own Resources	1.3.1	10
Cost of collection of taxes	1.3.2	12
Grants-in-aid from Government of India	1.3.3	13
Central Tax transfer	1.3.4	14
Goods and Services Tax	1.3.5	14
Arrears of Revenue	1.3.6	15
Receipt under Capital Section	1.4	15
Recoveries of loans and advances	1.4.1	16
Debt receipts from internal sources	1.4.2	16
Loans and advances from Government of India (GOI)	1.4.3	16
Public Account balances	1.5	16
Application of resources	1.6	17
Capital expenditure (CE)	1.6.1	18
Revenue expenditure (RE)	1.6.2	18
Committed expenditure	1.6.3	18
Quality of expenditure	1.7	20
Adequacy of public expenditure	1.7.1	20
Efficiency of expenditure use	1.7.2	21
Expenditure on selected Social and Economic services	1.7.3	21
Financial analysis of Government expenditure and investments	1.8	22
Financial results of irrigation projects	1.8.1	22
Incomplete projects	1.8.2	23
Investment and returns	1.8.3	23
Loans and advances by State Government	1.8.4	24
Cash Balances and investment of Cash Balances	1.8.5	25
Variance in Cash balance investment figures between Finance Accounts and Reserve Bank of India	1.8.6	26
Assets and Liabilities	1.9	26
Growth and composition of Assets and Liabilities	1.9.1	26
Fiscal Liabilities	1.9.2	26
Transactions under Reserve Funds	1.9.3	27
State Disaster Response Fund (SDRF)	1.9.4	28
Consolidated Sinking Fund	1.9.5	29

Description	Reference	
	Paragraph	Page No.
Status of guarantees-contingent liabilities	1.9.6	29
Debt management	1.10	30
Maturity profile	1.10.1	30
Net available fund on account of Public Debt and Public Account liabilities	1.10.2	31
Debt Sustainability	1.10.3	31
CHAPTER II: FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Summary of Appropriation Accounts	2.1	35
Financial Accountability and Budgetary Management	2.2	36
Excess expenditure requiring regularization	2.2.1	36
Persistent excess expenditure	2.2.2	37
Excess expenditure under schemes	2.2.3	38
Savings	2.2.4	38
Persistent savings under grants	2.2.5	39
Entire budget provisions not utilised under sub heads	2.2.6	39
Supplementary provisions under Grants/Appropriations	2.2.7	39
Supplementary provisions under sub heads/schemes	2.2.8	39
Excessive/unnecessary/insufficient re-appropriation of funds	2.2.9	40
Surrender in excess of actual savings	2.2.10	40
Anticipated savings not surrendered	2.2.11	40
Rush of expenditure	2.2.12	40
Advances from the Contingency Fund	2.3	41
CHAPTER III: FINANCIAL REPORTING		
Outstanding Utilisation Certificates (UCs)	3.1	43
Abstract Contingent Bills and Detailed Contingent Bills	3.2	44
Status of Placement of Separate Audit Reports of Autonomous Bodies	3.3	44
Delay in finalization of accounts of Public Sector Undertakings	3.4	45
Dividend not declared by PSUs	3.4.1	46
Reporting of cases of losses and defalcations etc.	3.5	47
Personal Deposit Accounts	3.6	47
Funds relating to Land Acquisition kept in PD Accounts	3.6.1	48
Inoperative PD accounts	3.6.2	48
Classification between Revenue & Capital	3.7	49
Impact on Revenue Surplus and Fiscal Deficit	3.8	49
Booking Under Minor Head – 800	3.9	51
Findings from Local Audit	3.10	51
Parking of Fund outside the Government Account	3.10.1	51
Non-adjustment of Temporary Advances	3.10.2	52
Building and Other Construction Workers' Welfare Cess	3.11	53
Year wise receipt and utilisation of Labour Cess	3.11.1	53
Follow up on Audit report on State Finances	3.12	55

Appendix No.	Description	Page No.
Appendix 1.1 Part-A	State Profile of Chhattisgarh	57
Appendix 1.1 Part-B	Structure and form of Government Accounts	58
Appendix 1.1 Part-C	Layout of Finance Accounts	58
Appendix 1.2	Methodology adopted for assessment of fiscal position	61
Appendix 1.3 Part-A	Abstract of receipts and disbursements in 2018-19	62
Appendix 1.3 Part-B	Summarised financial position of the Government of Chhattisgarh	65
Appendix 1.4	Actuals vis-à-vis Budget Estimates for 2018-19	66
Appendix 1.5	Budget provision and expenditure on women during 2018-19	68
Appendix 1.6	Time Series Data Analysis of State Government finances	69
Appendix 2.1	Excess expenditure under Grants/Appropriations	72
Appendix 2.2	Schemes where excess expenditure was more than ₹ 10 crore	73
Appendix 2.3	Savings in excess of ₹ 100 crore in each case at grant level	74
Appendix 2.4	More than ₹ 100 crore savings under schemes occurred during the year under specific grants/appropriations	76
Appendix 2.5	More than ₹ 100 crore savings under schemes irrespective of grants/appropriations	79
Appendix 2.6	Grants having persistent savings more than ₹ 20 crore and more than 10 per cent during 2013-14 to 2017-18	82
Appendix 2.7	Cases in which the entire provision of ₹ 10 crore or more remained unutilized	84
Appendix 2.8	Supplementary provision (₹ one crore or more in each case) proved unnecessary under Grants	87
Appendix 2.9	Excessive supplementary provisions under Grants	89
Appendix 2.10	Unnecessary supplementary provisions under Sub Heads	90
Appendix 2.11	Excessive supplementary provisions under Sub Heads	93
Appendix 2.12	Inadequate supplementary provisions under Sub Heads	95
Appendix 2.13	Excessive/unnecessary/insufficient re-appropriation of funds (where excess/savings were ₹ 10 crore or above)	96
Appendix 2.14	Surrender in excess of actual savings	97
Appendix 2.15	Savings (more than ₹ one crore) occurred but no part of which had been surrendered	98
Appendix 2.16	Savings of ₹ one crore and above that remained to be surrendered	99
Appendix 2.17	Rush of expenditure during the year 2018-19	100
Appendix 3.1	Major head wise position of outstanding Utilisation Certificates	101
Appendix 3.2	Details of outstanding Detailed Contingent bills during 2018-19	102
Appendix 3.3	Investment by the State Government in PSUs whose accounts are in arrear as on 31 December 2019	103
Appendix 3.4	Department/category wise details in respect of case of loss to Government due to theft, defalcation, loss of Government property/material	104
Appendix 3.5	Year wise analysis of loss to Government (Cases where financial action was pending at the end of 31 March 2019)	106
Appendix 3.6	Details of recovery in various departments	108
Appendix 3.7	Details of funds pertains to Land Acquisition kept in PD Accounts	109
Appendix 3.8	Details of amounts transferred to Personal Deposit Account during March 2019	109
Appendix 3.9	Details of Revenue nature budgeted under Capital Section	110
Appendix 3.10	Statement of Major Head wise receipts booked under minor head 800- Other Receipts	111
Appendix 3.11	Statement of Major Head wise expenditure booked under minor head 800- Other Expenditure	112
Appendix 3.12	Details of Temporary Advance	113

