



सत्यमेव जयते

# Accounts at A Glance 2021-22



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

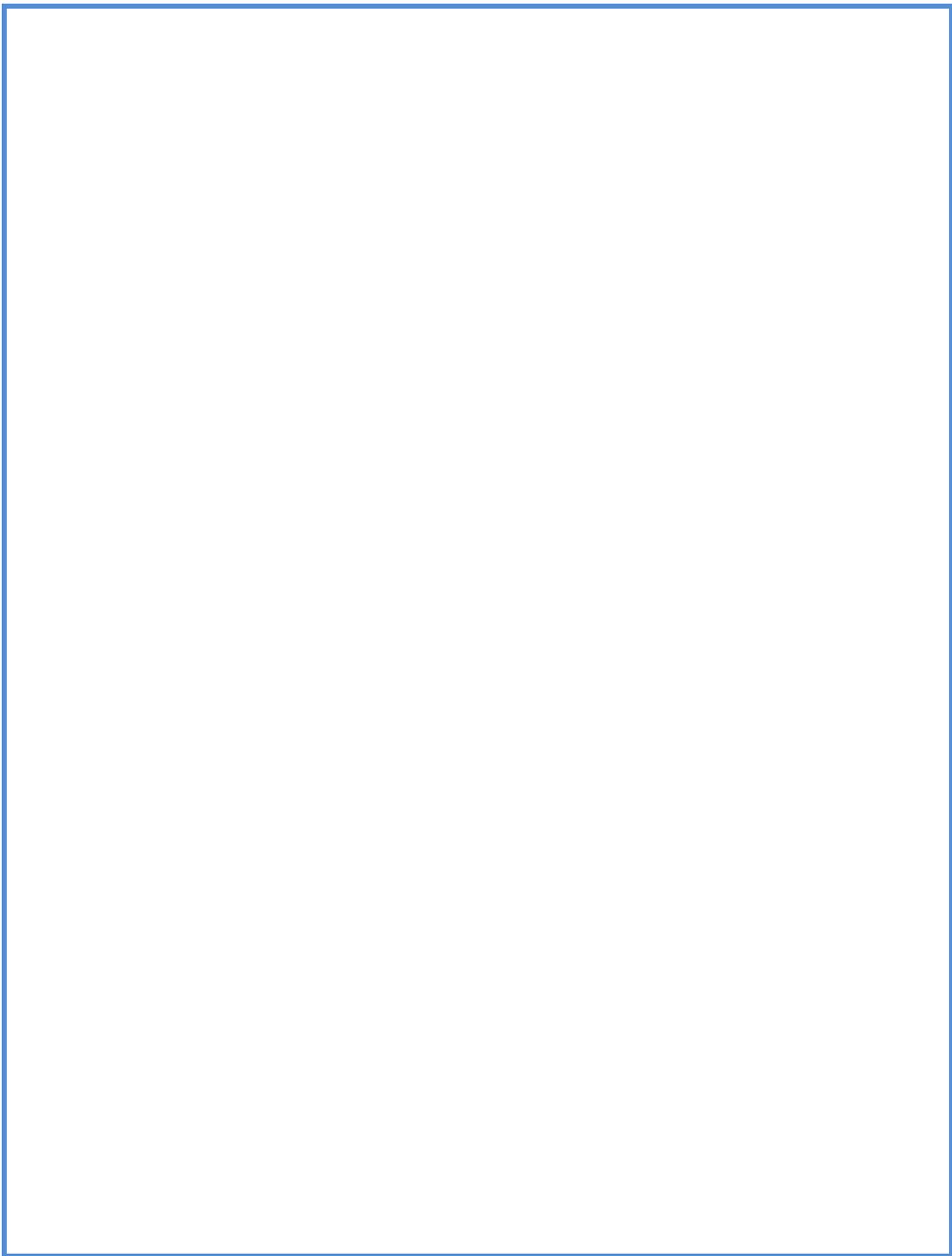


GOVERNMENT OF CHHATTISGARH

# **Accounts at A Glance**

**2021-22**

**GOVERNMENT OF CHHATTISGARH**



## PREFACE

I am happy to present our annual publication, the 'Accounts At a Glance' for the year 2021-22 which provides a broad overview of Government activities, as reflected in the Finance and Appropriation Accounts of Government of Chhattisgarh.

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

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

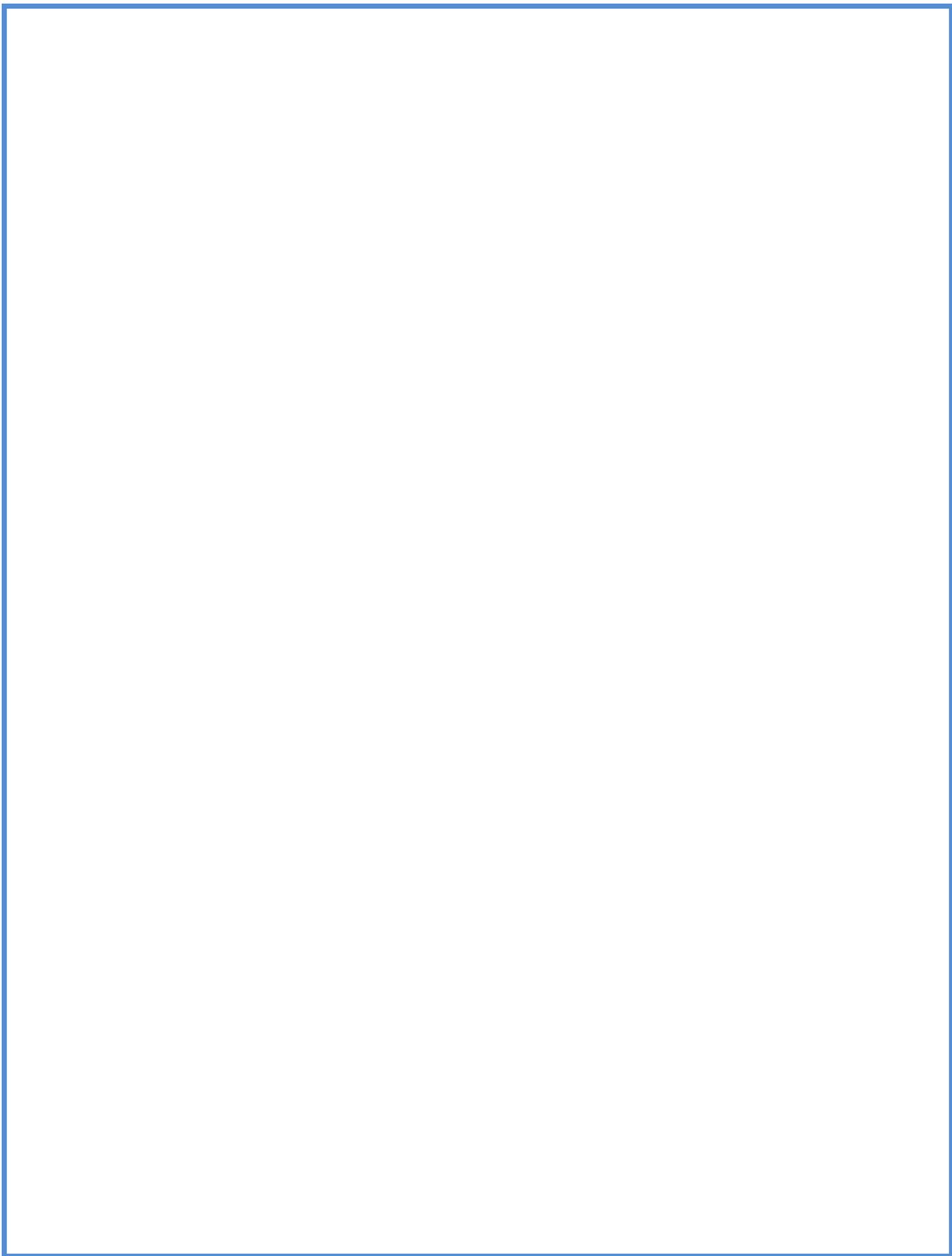
We look forward to reader's feedback that would help us in improving the publication.



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

**Place : Raipur**

**Date : 19 DEC 2022**



## OUR VISION, MISSION AND CORE VALUES

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

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

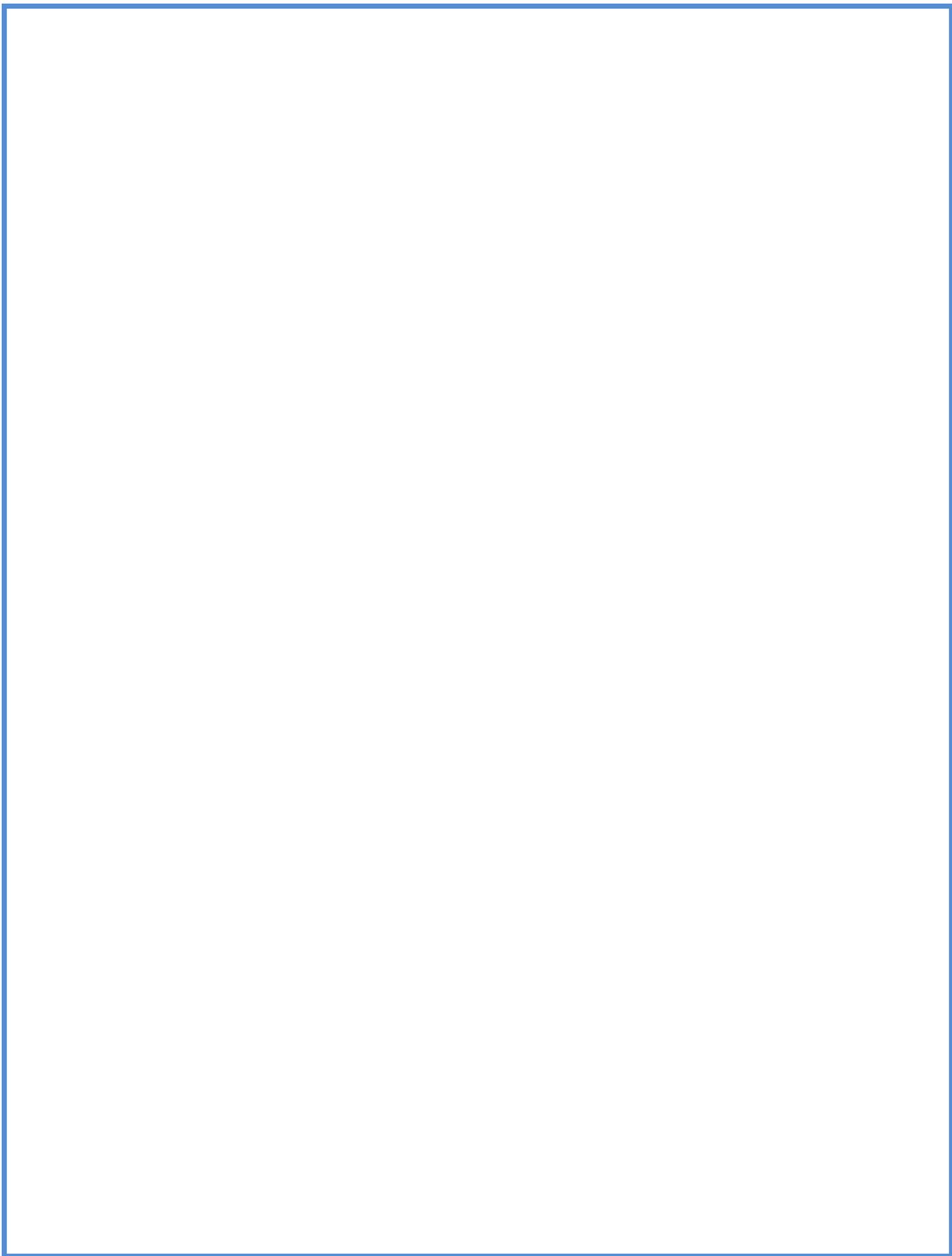
**MISSION:** Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders:- the Legislature, the Executive and the Public- that public funds are being used efficiently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

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

**CORE VALUES:**

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

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



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# CHAPTER- I

## Overview

### 1.1 Introduction

The Principal Accountant General (Accounts and Entitlement) Chhattisgarh collates, classifies and compiles the accounts data rendered by multiple agencies and prepares the accounts of the Government of Chhattisgarh. The compilation is done from the initial accounts rendered by 29 Treasuries, 157 Public Works Divisions (53 Building Divisions, 04 Road Development Divisions, 37 Public Health Engineering Divisions, 29 Rural Engineering Service Divisions and 34 Rural Development Divisions), 62 Water Resources Divisions and 53 Forest Divisions, accounts rendered by the other states/accounting offices and advices of Reserve Bank of India. Every month a Monthly Civil Account is presented by the Office of the Principal Accountant General (A&E) to the Government of Chhattisgarh. The Office of the Principal Accountant General (A&E) also submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The Principal Accountant General (A&E) also prepares annually Finance Accounts and Appropriation Accounts which are placed before the State Legislature after audit by the Principal Accountant General (Audit), Chhattisgarh and certification by the Comptroller and Auditor General of India.

### 1.2 Structure of Government Accounts

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

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

## Flow Diagram for Accounts Compilation

### INPUTS

Monthly Accounts from Treasuries, [List of payments, Schedule of payments, Vouchers, Cash account, Schedule of receipts], Compiled Accounts from Public Works Divisions, Water Resources Divisions, Public Health Engineering Divisions, Rural Engineering Services Divisions, Rural Development Divisions, Road Development Divisions and Forest Divisions

Inward/Outward Settlement Accounts, Clearance Memo from Pay and Accounts Office, other Accountants General and Reserve bank of India

Budget Data from State Finance Department

### O/o the Pr. A.G. (A&E)

- Validation of Treasury Data
- Validation of Compiled data
- Validation of Budget Document and Information on re-appropriation & surrender of funds

### PROCESSING

### OUTPUTS

Annual Finance & Appropriation Accounts

Accounts at a Glance

Monthly Key Indicator

Monthly Civil Accounts

Monthly Appropriation Accounts

Management Information System Report, Reports on Expenditure and Quarterly Appreciation Note

## 1.3 Finance Accounts and Appropriation Accounts

### 1.3.1 Finance Accounts

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

During the year 2021-22 as per the PFMS portal, the Union Government transferred ₹ 32,567.68 crore of Central Assistance, comprising ₹ 15,905.80 crore which was allotted to the State directly, ₹ 14,308.40 crore which was paid directly to the various implementing Agencies/NGOs of the State and was not routed through the State Budget and ₹ 2,353.47 crore to the Central Bodies located in the State as well as various other organizations and was also not routed through the Budget. Therefore, ₹ 16,661.87 crore (₹ 14,308.40 crore + ₹ 2,353.47 crore) has not been depicted in the State Accounts. These transfers are exhibited in Appendix VI of Volume-II of the Finance Accounts.

### 1.3.2 Financial Highlights of year 2021-22

The following table provides the details of actual financial results vis-a-vis budget estimates for the year 2021-22:

(₹ in crore)

Sl. No.	Description	Budget Estimate 2021-22	Actuals 2021-22	Percentage of actuals to B.E.	Percentage of actuals to GSDP <sup>1</sup>
1	Tax Revenue <sup>2</sup>	48,425.42	55,654.52	114.93	13.91
2	Non- Tax Revenue	9,250.00	13,851.21	149.74	3.46
3	Grants-in-Aid & Contributions	21,650.00	10,146.30	46.87	2.54
<b>4</b>	<b>Revenue Receipts (1+2+3)</b>	<b>79,325.42</b>	<b>79,652.03</b>	<b>100.41</b>	<b>19.91</b>
5	Recovery of Loans and Advances	320.00	88.06	27.52	0.02
6	Borrowings & other Liabilities	17,500.01	6,093.10 <sup>3</sup>	34.82	1.52
6a	Capital Receipts	0.00	4.85 <sup>4</sup>	---	0.00
<b>7</b>	<b>Capital Receipts (5+6+6a)</b>	<b>17,820.01</b>	<b>6,186.01</b>	<b>34.71</b>	<b>1.55</b>
<b>8</b>	<b>Total Receipts (4+7)</b>	<b>97,145.43</b>	<b>85,838.04</b>	<b>88.36</b>	<b>21.46</b>
<b>9</b>	<b>Revenue Expenditure</b>	<b>83,027.55</b>	<b>75,010.01</b>	<b>90.34</b>	<b>18.75</b>
<b>10</b>	<b>Capital Expenditure</b>	<b>14,078.90</b>	<b>10,828.03<sup>5</sup></b>	<b>76.91</b>	<b>2.71</b>
<b>11</b>	<b>Total Expenditure (9+10)</b>	<b>97,106.45</b>	<b>85,838.04</b>	<b>88.40</b>	<b>21.46</b>
<b>12</b>	<b>Revenue Deficit/Surplus {4-9}</b>	<b>(-)3,702.13</b>	<b>4,642.02</b>	<b>225.39</b>	<b>1.16</b>
<b>13</b>	<b>Fiscal Deficit {4+5+6a-11}</b>	<b>(-)17,461.03</b>	<b>(-)6,093.10</b>	<b>65.10</b>	<b>1.52</b>

<sup>1</sup> GSDP figure of ₹ 4,00,060.80 crore was provided by the Directorate of Economic and Statistics, Government of Chhattisgarh.

<sup>2</sup> Includes State Share of Union Taxes of ₹ 28,570.79 crore and States own Tax Revenue of ₹ 27,083.73 crore.

<sup>3</sup> Includes Net Public Debt (₹ 6,252.98 crore), Net Public Account (₹ 351.31 crore) and Net Cash Balance (₹ -511.19 crore) in Borrowings and Other Liabilities of ₹ 6,093.10 crore.

<sup>4</sup> Includes ₹ (-) 0.04 crore of Inter-state Settlements and ₹ 4.89 crore of Capital Receipts.

<sup>5</sup> Includes Capital Expenditure (₹ 10,504.22 crore), Loans and Advances Disbursed (₹ 324.06 crore) and Inter State Settlement (₹ -0.25 crore) in Capital Expenditure of ₹ 10,828.03 crore.

During the year 2021-22, Revenue Surplus of ₹ 4,642.02 crore (₹ 6,856.66 crore deficit in 2020-21) and Fiscal Deficit of ₹ 6,093.10 crore (₹ 15,822.38 crore deficit in 2020-21) represent 1.16 per cent and 1.52 per cent of the Gross State Domestic Product (GSDP) respectively. The Fiscal Deficit constituted 7.10 per cent of the total expenditure.

### 1.3.3 Receipts and Disbursements in the year 2021-22

Receipts and Disbursements of the Government of Chhattisgarh as depicted in the Finance Accounts 2021-22 are given below:

Receipts and Disbursements in the year 2021-22			(₹ in crore)
Receipts (Total: ₹ 85,838.04)	Revenue (Total: ₹ 79,652.03)	Tax Revenue	55,654.52
		(a) Own Tax Revenue	27,083.73
		(b) Share of net Proceeds of Taxes	28,570.79
		Non Tax Revenue	13,851.21
	Capital (Total: ₹ 6,186.01)	Grants-in-Aid	10,146.30
		Capital Receipts	4.89
		Recoveries of Loans and Advances	88.06
		Borrowings and other Liabilities*	6,093.10
	Inter State Settlement	(-) 0.04	
Disbursements (Total: ₹ 85,838.04)	Revenue	75,010.01	
	Capital	10,504.22	
	Loans and Advances	324.06	
	Inter State Settlement	(-)0.25	

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

### 1.3.4 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as "Charged" on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be "Voted". The budget of the Chhattisgarh has 45 Charged Appropriations and 69 Voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

### 1.3.5 Efficiency of budget preparation

At the end of the year, the actual expenditure of the Government of Chhattisgarh against the budget approved by the legislature, showed a net saving of ₹ 13,930.88 crore (12.63 per cent of budget estimates of ₹ 1,10,299.29 crore) and over estimation of ₹ 1,044.83 crore (38.27 percent of the estimates of ₹ 2,729.91 crore) on reduction of expenditure. Certain grants, like those relating to Medical Education Department, State Legislature, Transport showed substantial savings.

## 1.4 Sources and Application of Funds

### 1.4.1 Ways and Means Advances

Ways and Means advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹ 0.72 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2021-22, Chhattisgarh had availed Special Drawing facility of ₹ 4,217.51 crore and maintained the Cash Balance for 36 Days by availing this facility.

### 1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from Reserve Bank of India while the limit of minimum cash balance falls below i.e. ₹ 0.72 crore, even after taking Ways and Means advances which is required to be maintained with the Reserve Bank of India. During the year 2021-22, there was no overdraft of the State.

### 1.4.3 Fund flow Statement

The State had a Revenue Surplus of ₹ 4,642.02 crore and a Fiscal Deficit of ₹ 6,093.10 crore as on 31 March 2022, representing 1.16 per cent and 1.52 per cent of the Gross State Domestic Product\*. The State Government spent ₹ 23,037.36 crore towards salary, ₹ 6,458.51 crore towards interest payment, ₹ 7,450.26 crore towards pension, ₹ 6,565.30 crore towards subsidies and ₹ 22,163.89 crores towards Grants-in-Aid.

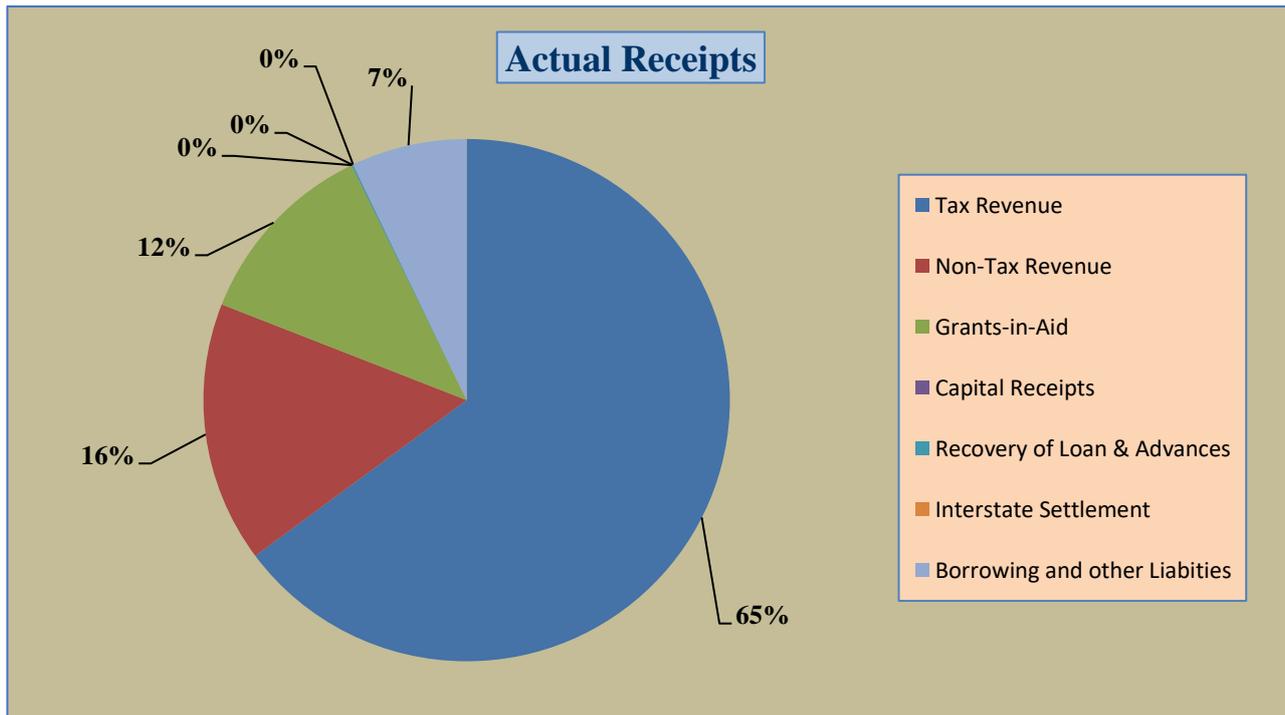
\* GSDP for the year 2021-22 was ₹ 4,00,060.80 crore and the figure has been taken from the Department of Economic and Statistics, Government of Chhattisgarh.

<b>Sources and Application of Funds</b>		
		(₹ in crore)
<b>SOURCES</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
	Opening Cash Balances as on 01.04.2021	(-) 1,121.67
	Revenue Receipts	79,652.03
	Capital Receipts	4.89
	Recovery of Loans and Advances	88.06
	Public Debt	15,098.28
	Small Savings, Provident Fund etc.	1,648.18
	Reserves Fund & Sinking Funds	7,779.21
	Deposits Received	3,638.69
	Civil Advances Received	587.85
	Suspense Accounts	1,45,828.20
	Remittances	8,877.41
	Inter State Settlement	(-) 0.04
	Contingency Fund	0.00
<b>Total</b>	<b>2,62,081.09</b>	
<b>APPLICATION</b>	Revenue Expenditure	75,010.01
	Capital Expenditure	*10,504.22
	Loans and Advances given	324.06
	Repayment of Public Debt	8,845.30
	Small Savings, Provident Fund etc.	1,649.08
	Reserves & Sinking Funds	7,325.68
	Deposits Repaid	3,837.31
	Civil Advance given	593.36
	Suspense Accounts and Miscellaneous	1,45,718.55
	Remittances	8,884.25
	Inter State Settlement	**(-)0.25
	Closing Cash Balance as on 31.03.2022	(-) 610.48
<b>Total</b>	<b>2,62,081.09</b>	

\* Includes expenditure booked under Grants-in-Aid for creation of Capital Assets of ₹ 2,227.04 crore, Salary of ₹ 78.50 crore and Work Charged/Contingency Establishment of ₹ 44.50 crore.

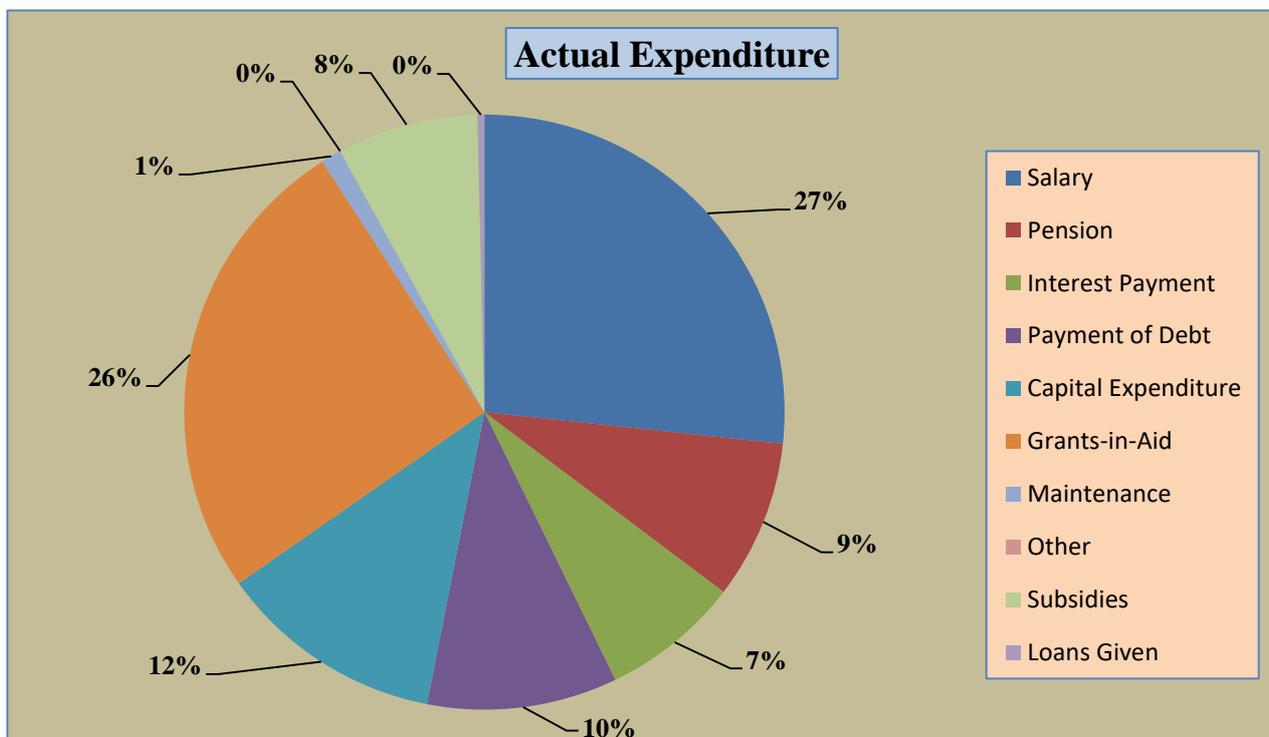
\*\*Minus figure is due to clearance of General Provident Fund debits received from Madhya Pradesh.

#### 1.4.4 Where the Rupee came from



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

#### 1.4.5 Where the Rupee went



During the year 2021-22, Revenue Surplus of ₹ 4,642.02 crore (₹ 6,856.66 crore deficit in 2020-21) and Fiscal Deficit of ₹ 6,093.10 crore (₹ 15,822.38 crore deficit in 2020-21) represent 1.16 per cent and 1.52 per cent of the Gross State Domestic Product (GSDP) respectively. The Fiscal Deficit constituted 7.10 per cent of the total expenditure.

**What do the Deficits and Surpluses indicate?**

<b>Deficit</b>	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in Financial Management.
<b>Revenue Deficit/Surplus</b>	Refers to the gap between Revenue Receipt and Revenue Expenditure. Revenue expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
<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 and ideally should be invested in Capital Projects.

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

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. The Government of Chhattisgarh has enacted the Fiscal Responsibility and Budget Management (FRBM) Act-2005. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2021-22 against fiscal targets laid down in the Act and rules framed thereunder, were as follows:-

Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP*	
			Target	Achievement
1	Revenue Surplus/Deficit	4,642.02	Deficit	Surplus
2	Fiscal Deficit	6,093.10	4.56	1.52
3	Debt and Other Obligation	99,172.89	22.82	24.79

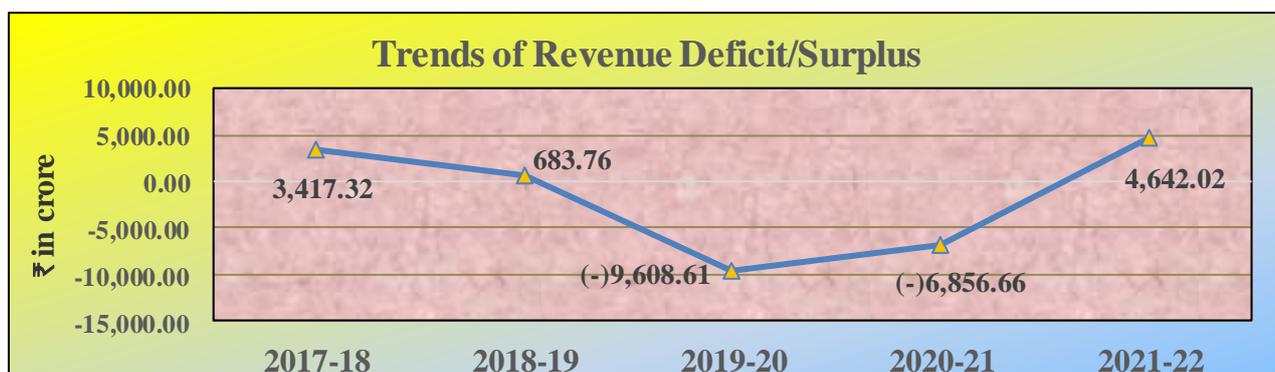
\*GSDP figure of ₹ 4,00,060.80 crore for the year 2021-22 has been provided by the Department of Economic and Statistics, Government of Chhattisgarh.

\*\* It includes back to back Loan of ₹ 8,074.15 crore provided during 2020-21 (₹ 3,109.00 crore) and 2021-22 (₹ 4,965.15 crore) in lieu of short fall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

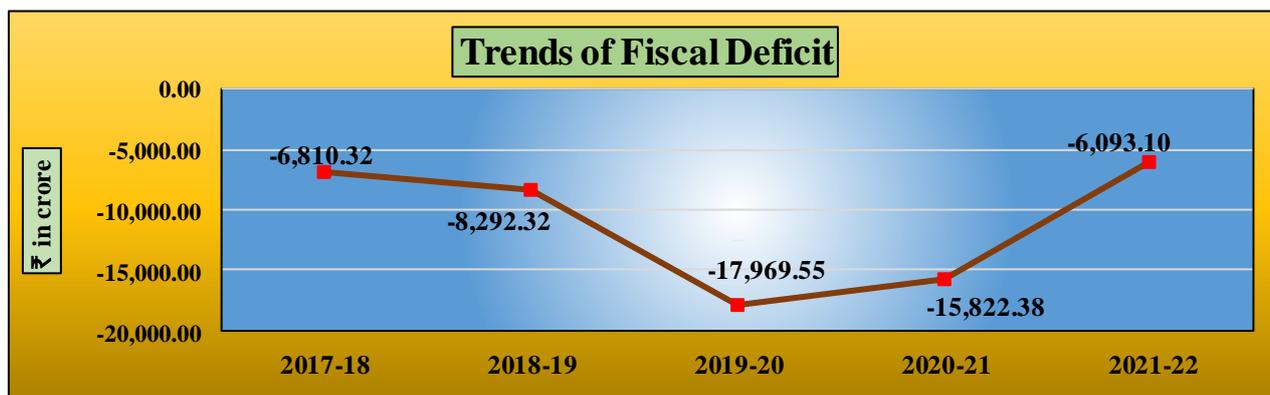
The State Government had made disclosure to the Legislature required under the Chhattisgarh Fiscal Responsibility and Budget Management Act 2005.

The State Government had Revenue Surplus of ₹ 4,642.02 crore during the year 2021-22 which was as per the target of FRBM Act. The fiscal deficit during the current year amounted to ₹ 6,093.10 crore which decreased by ₹ 9,729.28 crore from previous year of ₹ 15,822.38 crore and was 1.52 per cent of GSDP which is within the target of 4.56 per cent of FRBM Act.

### 1.5.1 Trend of Revenue Deficit/Surplus



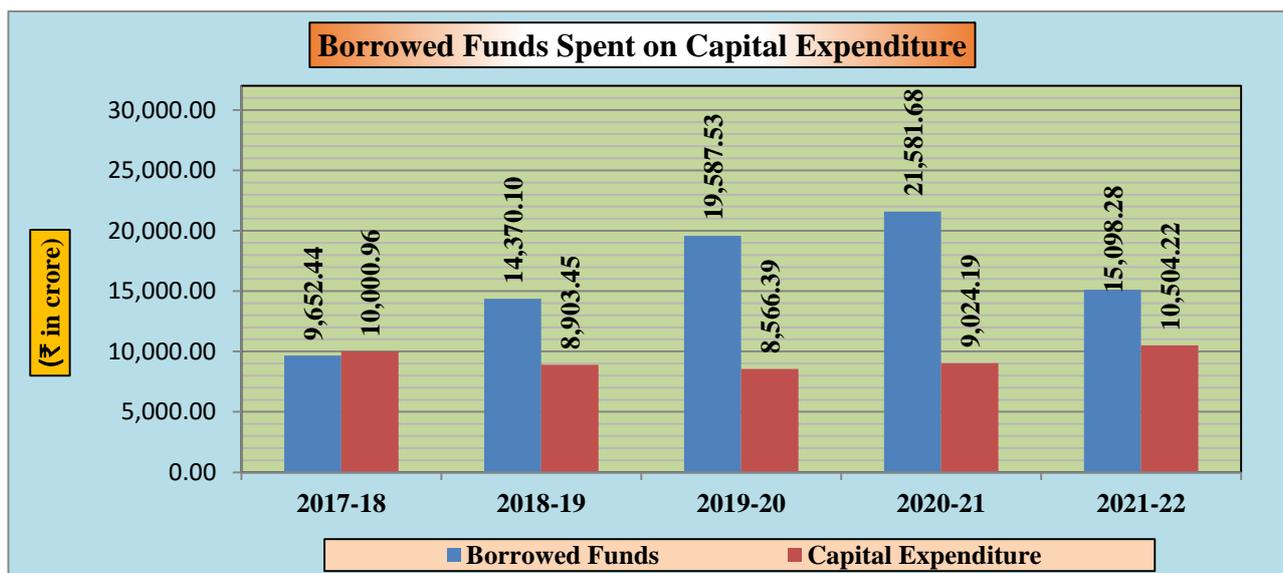
### 1.5.2 Trend of Fiscal Deficit



### 1.5.3 Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Year	Borrowed Fund	Capital Expenditure
2017-18	9,652.44	10,000.96
2018-19	14,370.10	8,903.45
2019-20	19,587.53	8,566.39
2020-21	21,581.68	9,024.19
2021-22	15,098.28	10,504.22



The Government usually runs fiscal deficits and borrows funds for capital/assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Therefore it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts generated therefrom for the repayment of principal and interest. The State Government borrowed ₹ 15,098.28 crore and spent ₹ 10,504.22 crore only on creation of capital assets during 2021-22.

## CHAPTER- II

### Receipts

#### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2021-22 were ₹ 85,838.04 crore.

#### 2.2. Revenue Receipts

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

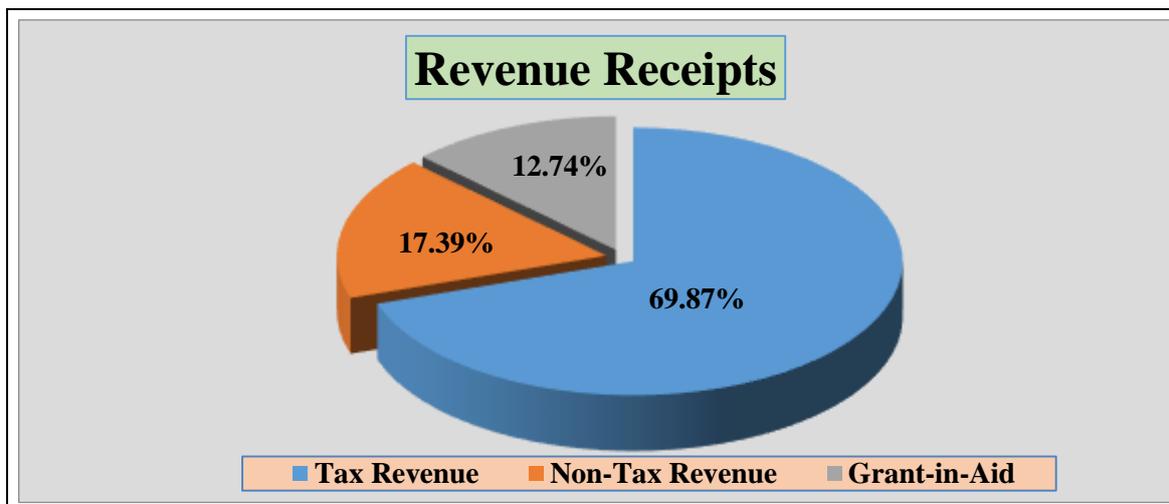
Tax Revenue	comprises taxes collected and retained by the State and State's share of Union Taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	includes interest receipts, dividend, profits, departmental receipts etc.
Grants-in-Aid	represents central assistance to the State Government from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

#### 2.2.1 Revenue Receipts Components (2021-22)

(₹ in crore)

Components	Actuals	Percentage to Revenue Receipt
<b>A. Tax Revenue</b>	<b>55,654.52</b>	<b>69.87</b>
Goods and Services Taxes	18,111.98	22.74
Taxes on Income and Expenditure	16,588.55	20.82
Taxes on Property, Capital and other Transactions	2,896.82	3.64
Taxes on Commodities & Services	18,057.17	22.67
<b>B. Non –Tax Revenue</b>	<b>13,851.21</b>	<b>17.39</b>
Interest Receipts, Dividends and Profits	141.60	0.18
General Services	209.30	0.26
Social Services	200.30	0.25
Economic Services	13,300.01	16.70
<b>C. Grants-in-Aid &amp; Contributions</b>	<b>10,146.30</b>	<b>12.74</b>
<b>Total – Revenue Receipts</b>	<b>79,652.03</b>	<b>100.00</b>

The Revenue Receipts of the State in 2021-22 comprises 69.87 per cent of Tax Revenue and 17.39 per cent of Non-Tax Revenue while balance 12.74 per cent had been sourced from Grants-in-Aid.



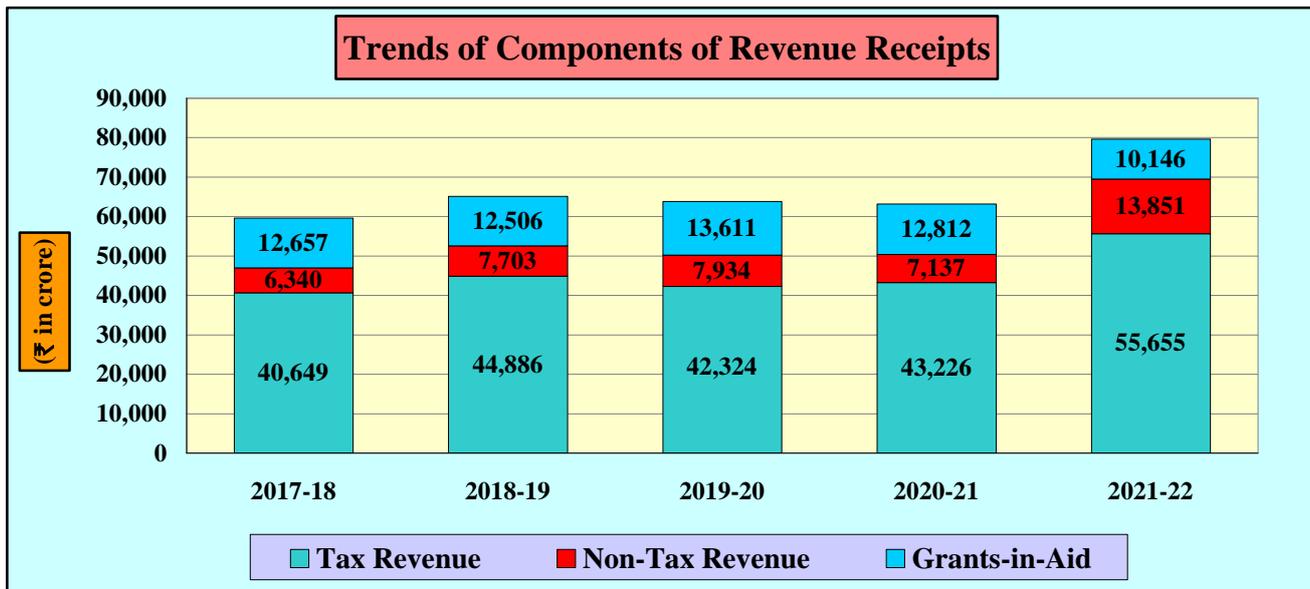
### 2.2.2 Trend of Revenue Receipts

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax Revenue (Raised by the State)	19,894.68 (6.82)	21,427.26 (6.88)	22,117.85 (6.72)	22,889.20 (6.53)	27,083.73 (6.77)
State Share of Union Taxes/Duties	20,754.81 (7.12)	23,458.69 (7.53)	20,205.84 (6.14)	20,337.54 (5.81)	28,570.79 (7.14)
Non-Tax Revenue	6,340.42 (2.17)	7,703.02 (2.47)	7,933.77 (2.41)	7,136.95 (2.04)	13,851.21 (3.46)
Grants-in-Aid	12,657.16 (4.34)	12,505.96 (4.01)	13,611.24 (4.13)	12,812.49 (3.66)	10,146.30 (2.54)
<b>Total- Revenue Receipts</b>	<b>59,647.07</b> <b>(20.45)</b>	<b>65,094.93</b> <b>(20.89)</b>	<b>63,868.70</b> <b>(19.40)</b>	<b>63,176.18</b> <b>(18.04)</b>	<b>79,652.03</b> <b>(19.91)</b>
<b>GSDP</b>	<b>2,91,680.72</b>	<b>3,11,659.54</b>	<b>3,29,180.00</b>	<b>3,50,270.00</b>	<b>4,00,060.80</b>

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

The GSDP increased by 14.21 per cent in 2021-22 compared to previous year, Revenue Receipt increased by 26.08 per cent, Tax Revenue increased by 28.75 per cent, Non-Tax Revenue increased by 94.08 per cent while Grants-in-Aid decreased by 20.81 per cent compared to previous year.



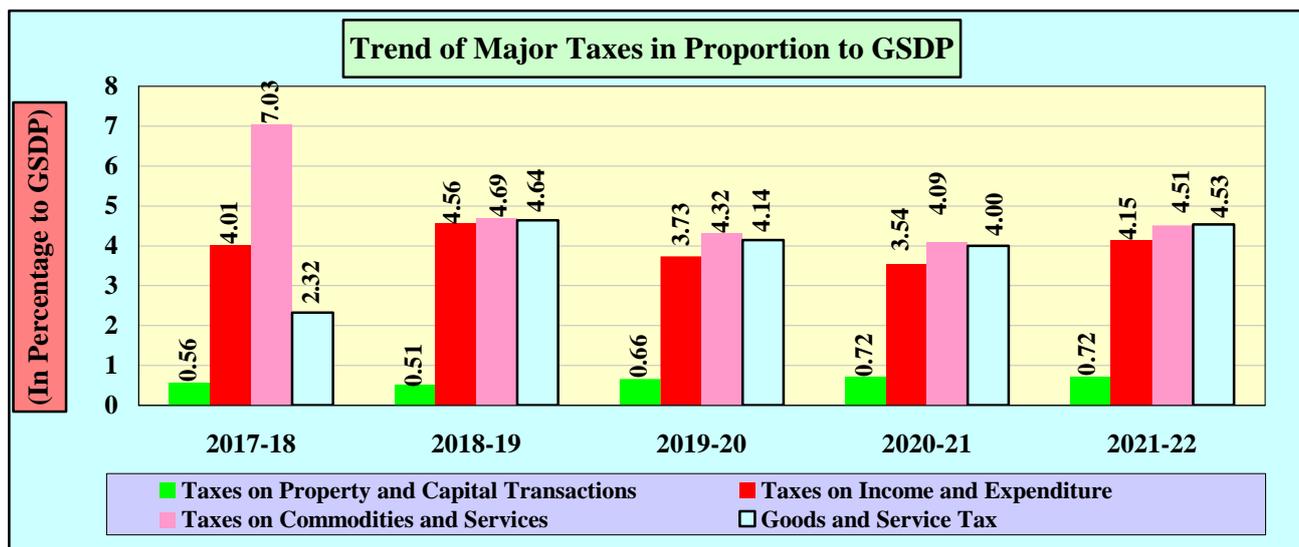
### 2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
Description	2017-18	2018-19	2019-20	2020-21	2021-22
Goods and Services Tax	6,772.36 (2.32)	14,454.74 (4.64)	13,628.53 (4.14)	13,993.91 (4.00)	18,111.98 (4.53)
Taxes on Income and Expenditure	11,721.47 (4.02)	14,208.08 (4.56)	12,288.57 (3.73)	12,387.54 (3.54)	16,588.55 (4.15)
Taxes on Property and Capital Transactions	1,643.69 (0.56)	1,599.01 (0.51)	2,186.43 (0.66)	2,522.65 (0.72)	2,896.82 (0.72)
Taxes on Commodities and Services	20,511.97 (7.03)	14,624.12 (4.69)	14,220.16 (4.32)	14,322.62 (4.09)	18,057.17 (4.51)
<b>Total -Tax Revenue</b>	<b>40,649.49</b> <b>(13.94)</b>	<b>44,885.95</b> <b>(14.40)</b>	<b>42,323.69</b> <b>(12.86)</b>	<b>43,226.74</b> <b>(12.34)</b>	<b>55,654.52</b> <b>(13.91)</b>
<b>GSDP</b>	<b>2,91,680.72</b>	<b>3,11,659.54</b>	<b>3,29,180.00</b>	<b>3,50,270.00</b>	<b>4,00,060.80</b>

Note: Figures in parentheses represent percentage to GSDP.

During 2021-22, the tax revenue of the State Government increased by 28.75 per cent from ₹ 43,226.74 crore in 2020-21 to ₹ 55,654.52 crore. This was mainly attributable to increase in Goods and Services Tax (₹ 18,111.98 crore) and Taxes on commodities and services (₹ 18,057.17 crore).



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

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

(₹ in crore)

Year	Tax Revenue	State's Share of Union Taxes/Duties	State's Own Tax Revenue	
			Own Tax Revenue	Percentage to GSDP
2017-18	40,649.49	20,754.81	19,894.68	6.82
2018-19	44,885.95	23,458.69	21,427.26	6.88
2019-20	42,323.69	20,205.84	22,117.85	6.72
2020-21	43,226.74	20,337.54	22,889.20	6.53
2021-22	55,654.52	28,570.79	27,083.73	6.77

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

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
State's own Tax Collection	19,894.68	21,427.26	22,117.85	22,889.20	27,083.73
Devolution of Union Taxes	20,754.81	23,458.69	20,205.84	20,337.54	28,570.79
Total Tax Revenue	40,649.49	44,885.95	42,323.69	43,226.74	55,654.52
Percentage of State's own tax to total tax revenue	49	48	52	53	49

The proportion of State's own tax collection in overall tax revenue reduced from 49 per cent during 2017-18 to 48 per cent in 2018-19 then increased to 52 and 53 per cent during the year 2019-20 and 2020-21 respectively but the same has again decreased to 49 per cent during 2021-22. Further during 2021-22, the total amount of Devolution of Union Taxes increased by 40.48 per cent in comparison to the year 2020-21.

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

(₹ in crore)

Taxes	2017-18	2018-19	2019-20	2020-21	2021-22
1. Taxes on Sales, Trade etc.	6,449.60	4,087.72	3,931.37	4,236.04	5,341.10
2. State Excise	4,054.00	4,489.03	4,952.36	4,635.80	5,106.61
3. Taxes on Vehicles	1,180.01	1,204.85	1,274.85	1,148.07	1,372.51
4. Stamp and Registration Fees	1,197.47	1,108.46	1,634.63	1,584.94	1,945.36
5. Taxes and Duties on Electricity	1,688.96	1,790.27	1,837.00	2,341.41	2,836.05
6. Land Revenue	446.41	487.57	551.50	937.71	949.94
7. Taxes on Goods and Passengers	477.66	54.51	40.51	79.83	47.90
8. State Goods and Services Tax	4,386.56	8,203.41	7,894.82	7,925.01	9,483.48
9. Hotel Receipts Tax and Other Taxes on Income and Expenditure	14.01	1.44	0.81	0.39	0.78
<b>Total State's own Taxes</b>	<b>19,894.68</b>	<b>21,427.26</b>	<b>22,117.85</b>	<b>22,889.20</b>	<b>27,083.73</b>

### 2.4 Cost of Tax Collection

(₹ in crore)

Taxes	2017-18	2018-19	2019-20	2020-21	2021-22
1. Taxes on Sales, Trade etc. [(0040) and (2040)]					
Revenue Collection	6,449.60	4,087.72	3,931.37	4,236.04	5,341.10
Expenditure on Collection	67.23	62.73	69.36	68.06	74.82
Cost of Tax Collection (%)	1.04	1.53	1.76	1.61	1.40
2. State Excise [(0039) and (2039)]					
Revenue Collection	4,054.00	4,489.03	4,952.36	4,635.80	5,106.61
Expenditure on Collection	171.67	71.66	73.98	70.14	75.05
Cost of Tax Collection (%)	4.23	1.60	1.49	1.51	1.47
3. Taxes on Vehicles [(0041) and (2041)]					
Revenue Collection	1,180.01	1,204.85	1,274.85	1,148.07	1,372.51
Expenditure on Collection	15.52	18.86	21.41	21.66	21.89
Cost of Tax Collection (%)	1.32	1.57	1.68	1.89	1.59
4. Stamp and Registration Fee [(0030) and (2030)]					
Revenue Collection	1,197.47	1,108.46	1,634.63	1,584.94	1,945.36
Expenditure on Collection	22.26	18.38	20.00	21.02	24.82
Cost of Tax Collection (%)	1.86	1.66	1.22	1.33	1.28

In comparison to previous year, Cost of Tax Collection on “Taxes on Sales, Trade”, “State Excise”, “Taxes on Vehicles” and “Stamp and Registration Fee” decreased from 1.61 per cent to 1.40 per cent, from 1.51 per cent to 1.47 per cent, from 1.89 per cent to 1.59 per cent and from 1.33 per cent to 1.28 per cent respectively during the year 2021-22.

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

(₹ in crore)

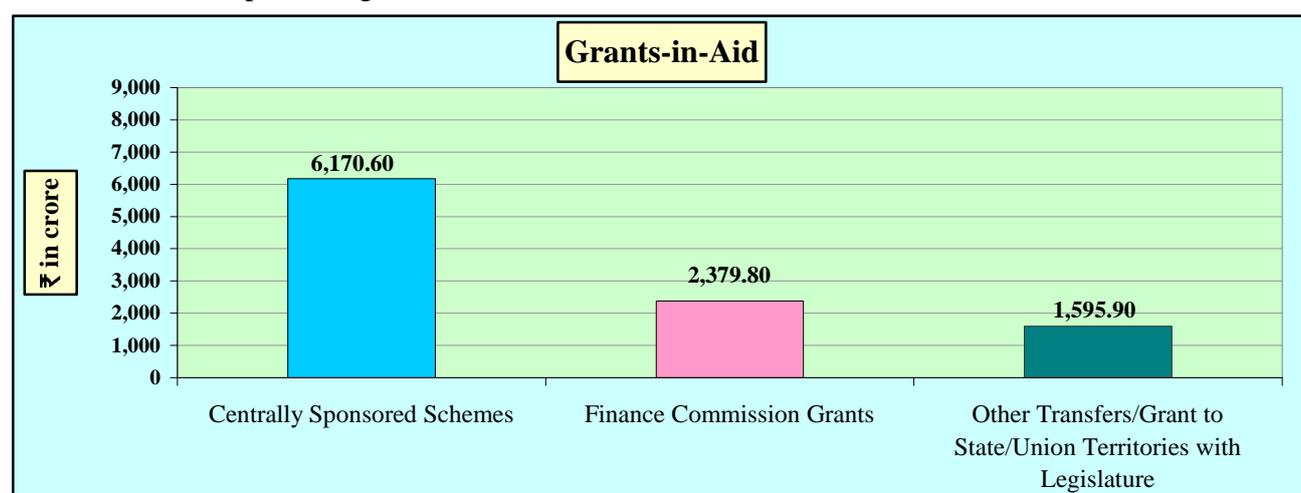
Description	2017-18	2018-19	2019-20	2020-21	2021-22
Central Goods and Services Tax	291.44	5,789.33	5,733.71	6,068.90	8,628.50
Integrated Goods and Services Tax	2,094.36	462.00	0.00	0.00	0.00
Corporation Tax	6,352.98	8,157.09	6,889.42	6,117.65	7,699.82
Taxes on Income other than Corporation Tax	5,364.62	6,007.35	5,398.34	6,269.51	8,887.95
Other Taxes on Income and Expenditure	00	42.48	0.00	0.00	0.00
Taxes on Wealth	(-) 0.19	2.98	0.30	0.00	1.52
Customs	2,093.70	1,662.66	1,280.78	1,097.20	2,017.68
Union Excise Duties	2,188.50	1,104.93	890.49	686.04	1,009.06
Service Tax	2,369.40	217.76	0.00	84.52	296.68
Other Taxes and Duties on Commodities and Services	0.00	12.11	12.80	13.72	29.58
<b>State Share of Union Taxes/Duties</b>	<b>20,754.81</b>	<b>23,458.69</b>	<b>20,205.84</b>	<b>20,337.54</b>	<b>28,570.79</b>
<b>Total Tax Revenue</b>	<b>40,649.49</b>	<b>44,885.95</b>	<b>42,323.69</b>	<b>43,226.74</b>	<b>55,654.52</b>
Percentage of Union Taxes to Total Tax Revenue	51	52	48	47	51

State Share of Union Taxes/Duties increased from ₹ 20,754.81 crore during 2017-18 to ₹ 23,458.69 crore during 2018-19. It decreased in the year 2019-20 to ₹ 20,205.84 crore and the same increased to ₹ 20,337.54 crore and ₹ 28,570.79 crore during 2020-21 and 2021-22 respectively.

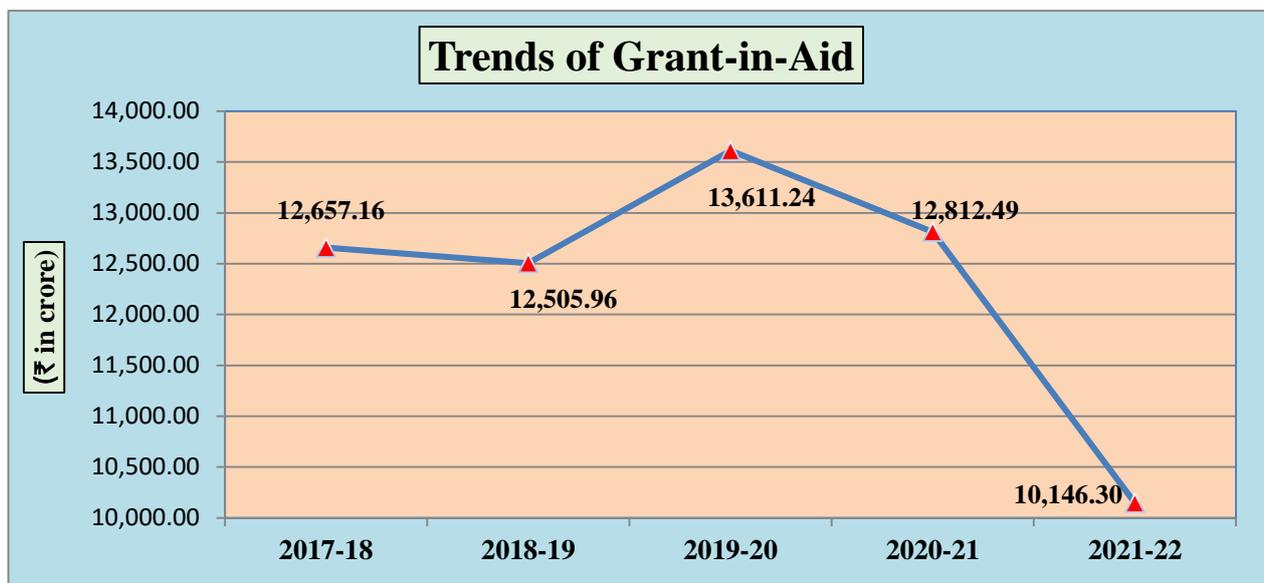
## 2.6 Grants-in-Aid

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

Total receipts during 2021-22 under Grants-in-Aid were ₹ 10,146.30 crore as shown below:



Due to abolition of distinction between Plan and Non-Plan schemes from 2018-19, the Grants-in-Aid are received from the Government of India under three categories i.e. Grants for Centrally Sponsored Schemes, Finance Commission Grants and Other Transfers/Grant to State/Union Territories with Legislature. Grants-in-Aid received from the Government of India decreased by 20.81 per cent from ₹ 12,812.49 crore in 2020-21 to ₹ 10,146.30 crore in 2021-22.



## 2.7 Public Debt

Trend of position of Public Debt over the five years:

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
Internal Debt	36,690.44	49,553.83	60,382.67	70,538.81	71,186.62
Central Loans	2,339.57	2,700.39	2,764.05	6,169.30	11,726.15
<b>Total</b>	<b>39,030.01</b>	<b>52,254.22</b>	<b>63,146.72</b>	<b>76,708.11</b>	<b>82,912.77</b>

During the year 2021-22, 04 loans totalling ₹ 4,000.00 crores were raised from the open market at interest rates varying from 6.53 to 6.82 *per cent* and the same are redeemable in the year 2028. However, an amount of ₹ 0.01 crore were redeemed, thus the closing balance of loan amounted to ₹ 3,999.99 crores. In addition, the State Government raised loan of ₹ 1,104.27 crore from the National Bank for Agriculture and Rural Development and ₹ 4,217.51 crore as special drawing facility. Thus, the Internal Debt raised by the Government during the year 2021-22 was ₹ 9,321.77 crore. The Government also received ₹ 5,776.51 crore from the Government of India as loans and advances.

### 2.7.1 Debt Service Ratio

(₹ in crore)

Description	Amount discharged during the year	Interest paid	Total Service Payment	Closing Balance as on 31.03.2022	Debt Service Ratio
6003-Internal Debt of the State Government	8,625.64	5,271.56	13,897.20	71,186.62	19.52:100
6004-Loan and Advances from the Central Govt.	219.66	86.09	305.75	11,726.15	2.61:100
<b>Total Public Debt</b>	<b>8,845.30</b>	<b>5,357.65</b>	<b>14,202.95</b>	<b>82,912.77</b>	<b>17.13:100</b>

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

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

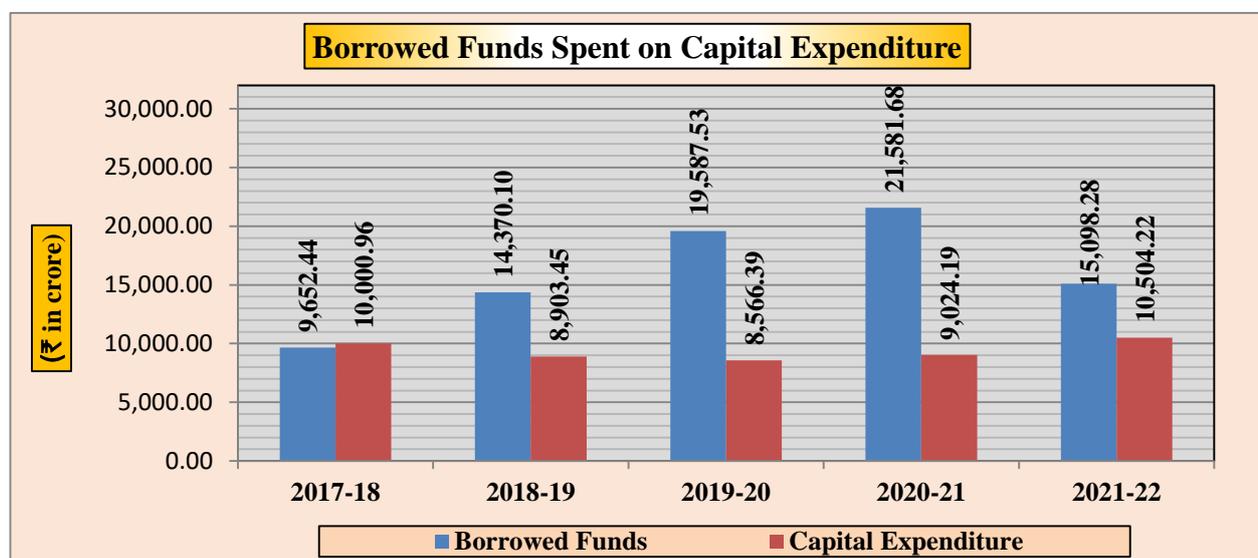
(₹ in crore)

Items	2017-18	2018-19	2019-20	2020-21	2021-22
Internal Debt	8,360.15	12,863.39	10,828.83	10,156.14	696.13
Central Loans	292.41	360.82	63.67	3,405.25	5,556.85
<b>Total Public Debt</b>	<b>8,652.56</b>	<b>13,224.21</b>	<b>10,892.50</b>	<b>13,561.39</b>	<b>6,252.98</b>

Note:- The above figures are net figures i.e. Receipts-Repayments.

## 2.9 Borrowed Funds viz-a-viz Capital Expenditure

Year	Borrowed Fund	Capital Expenditure
2017-18	9,652.44	10,000.96
2018-19	14,370.10	8,903.45
2019-20	19,587.53	8,566.39
2020-21	21,581.68	9,024.19
2021-22	15,098.28	10,504.22



## CHAPTER-III

### Expenditure

#### 3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue Expenditure is used to meet the day-to-day running of the organization. Capital Expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities.

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

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

#### 3.2 Revenue Expenditure

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

Description	2017-18	2018-19	2019-20	2020-21	2021-22
Budget Estimates (BE)	61,312.83	68,422.62	78,594.53	81,399.95	83,027.55
Actual	56,229.75	64,411.17	73,477.31	70,032.84	75,010.01
Gap	5,083.08	4,011.45	5,117.22	11,367.11	8,017.54
Percentage of variation of Actual against BE	8	6	7	14	10

From the above table, it is evident that the percentage of variation of actual expenditure against budget estimates increased to 14 per cent and 10 per cent respectively as compared to previous years.

##### 3.2.1 Committed Revenue Expenditure

Around 59 per cent of the total revenue expenditure during 2021-22 was incurred on Salaries and Wages (₹ 23,894.77 crore), Interest payment (₹ 6,404.52 crore), Pensions (₹ 7,450.26 crore) and Subsidies (₹ 6,565.30 crore) which are the committed liabilities of the State Government.

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

Component	2017-18	2018-19	2019-20	2020-21	2021-22
Total Revenue Expenditure	56,229.75	64,411.17	73,477.31	70,032.84	75,010.01
Committed Revenue Expenditure #	25,420.78	26,863.29	44,695.03	42,113.16	44,314.85
Percentage of committed revenue expenditure to total revenue expenditure	45	45	61	60	59
Uncommitted revenue expenditure	30,808.97	37,547.88	28,782.28	27,919.68	30,695.16

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

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has decreased by 0.37 *per cent* from ₹ 30,808.97 crore in 2017-18 to ₹ 30,695.16 crore in 2021-22. The total revenue expenditure increased by 33.40 *per cent* from ₹ 56,229.75 crore in 2017-18 to ₹ 75,010.01 crore in 2021-22 and committed revenue expenditure increased by 74.33 *per cent* over the same period.

### 3.2.2 Sectoral distribution of Revenue Expenditure 2021-22

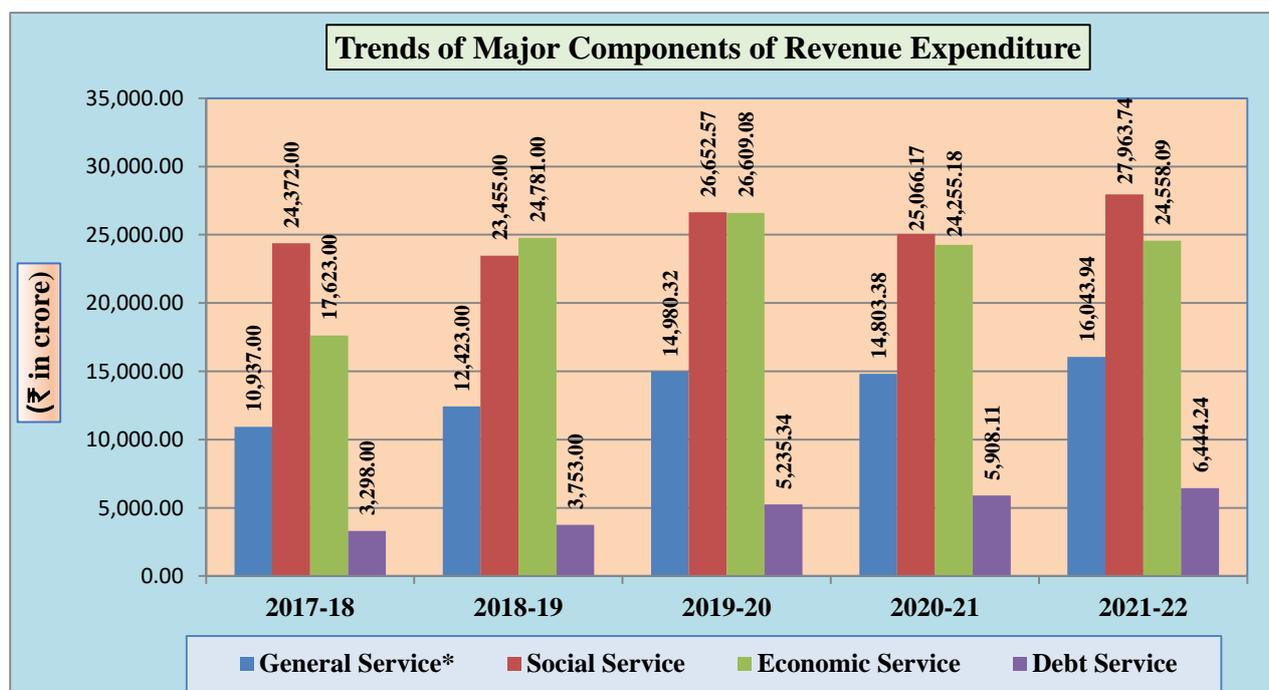
(₹ in crore)		
Components	Amount	Percentage
<b>A. Organ of State</b>	<b>567.98</b>	<b>0.76</b>
<b>B. Fiscal Services</b>	<b>1,068.77</b>	<b>1.43</b>
(i) Collection of Taxes on Property and Capital transactions	627.89	-
(ii) Collection of Taxes on Commodities and Services	440.88	-
(iii) Other Fiscal Services	0.00	-
<b>C. Interest Payments and Servicing of debt</b>	<b>6,444.24</b>	<b>8.59</b>
<b>D. Administrative Services</b>	<b>5,822.09</b>	<b>7.76</b>
<b>E. Pensions and Miscellaneous General Services</b>	<b>7,472.34</b>	<b>9.96</b>
<b>F. Social Services</b>	<b>27,963.74</b>	<b>37.28</b>
<b>G. Economic Services</b>	<b>24,558.09</b>	<b>32.74</b>
<b>H. Grants-in-Aid and Contributions</b>	<b>1,112.76</b>	<b>1.48</b>
<b>Total Expenditure (Revenue Account)</b>	<b>75,010.01</b>	<b>100</b>

It is evident from the above table that the State Government has given priority to Social Sector and Economic Sector incurring 37.28 *per cent* and 32.74 *per cent* respectively out of the total expenditure in comparison with other sectors.

### 3.2.3 Major components of Revenue Expenditure 2017-18 to 2021-22

(₹ in crore)						
Sl. No.	Components	2017-18	2018-19	2019-20	2020-21	2021-22
1	General Services* (excluding Expenditure on debt Servicing)	10,937	12,423	14,980.32	14,803.38	16,043.94
2	Social Services	24,372	23,454.94	26,652.57	25,066.17	27,963.74
3	Economic Services	17,623	24,781	26,609.08	24,255.18	24,558.09
4	Debt Services	3,298	3,753	5,235.34	5,908.11	6,444.24

\*Includes Grant-in-Aid and Contribution.



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

### 3.3 Capital Expenditure

Capital Expenditure is essential if the growth process is to be sustained. Capital Expenditure amounting to ₹ 10,828.28 crore (2.71 per cent of GSDP) during 2021-22 was less than the Budget Estimates by ₹ 3,250.87 crore. Although capital expenditure decreased from 2017-18 to 2018-19 but the growth in capital expenditure has kept pace with the steady growth of GSDP since 2019-20 onwards. It has shown 19.32 per cent growth this year compared to previous year. This can be seen from the table below:

(₹ in crore)

S. No.	Components	2017-18	2018-19	2019-20	2020-21	2021-22
1	Budget (B.E.)	14,718.79	14,453.93	12,315.07	14,249.76	14,078.90
2	Actual Expenditure	10,370.79	9,144.14	8,622.50	9,074.69	10,828.28
3	Percentage of Actual Expenditure to B.E.	70.46	63.26	70.02	63.68	76.91
4	Yearly growth in Capital Expenditure	6.44	(-11.83)	(-5.70)	5.24	19.32
5	GSDP	2,91,681.00	3,11,659.54	3,29,180.00	3,50,270.00	4,00,060.80
6	Yearly growth in GSDP	0.53	6.85	2.41	6.41	14.21

#### 3.3.1 Sectoral distribution of Capital Expenditure 2021-22

During 2021-22, the Government spent ₹ 1,041.33 crore on various Irrigation Projects of which ₹ 280.95 crore were spent on Major Irrigation, ₹ 71.52 crore on Medium Irrigation, ₹ 676.31 crore on Minor Irrigation and ₹ 12.55 crore on Flood Control. Besides, the Government spent ₹ 4,415.62 crore on Road and Bridges and invested ₹ 1.56 crore in various Statutory Corporations/Government Companies/Co-Operatives.

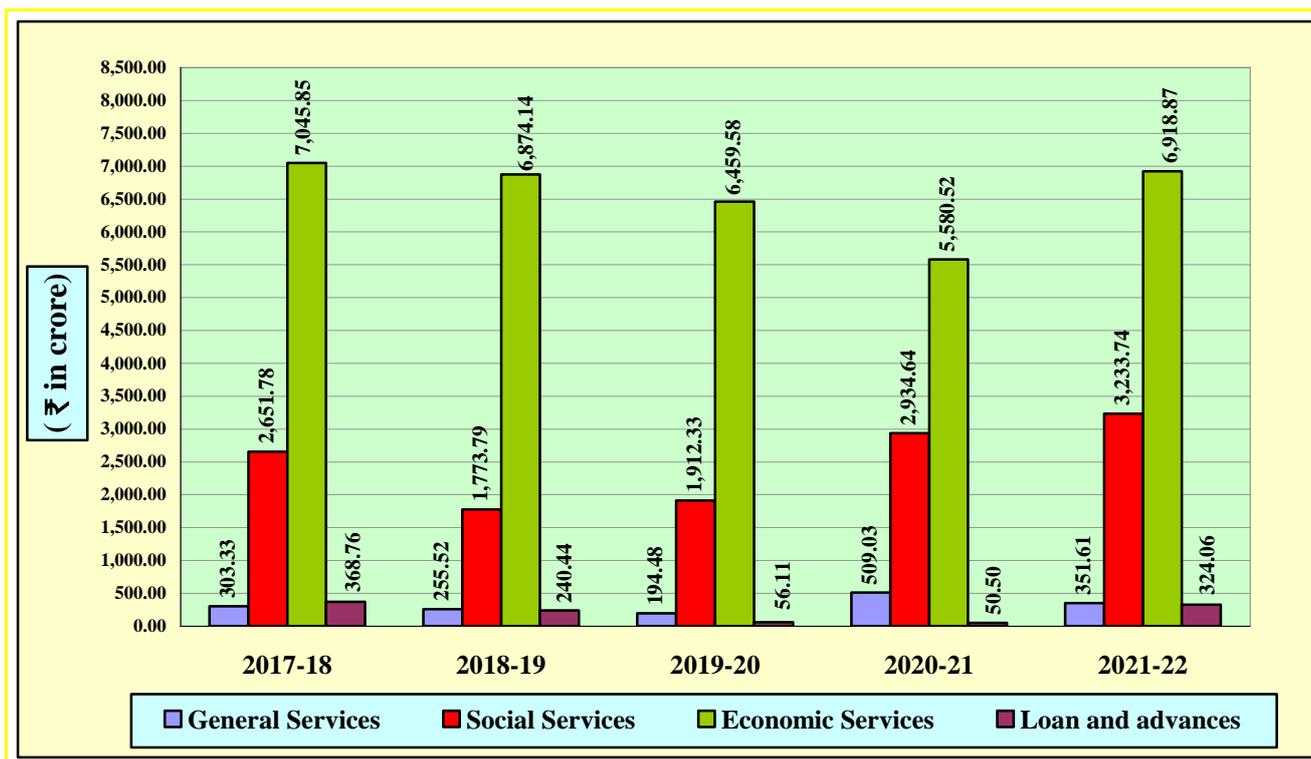
### 3.3.2 Sectoral distribution of Capital expenditure over past five years

(₹ in crore)

S. No.	Sector	2017-18	2018-19	2019-20	2020-21	2021-22
1	General Services	303.33 (3)	255.52 (3)	194.48 (2)	509.03 (6)	351.61 (3)
2	Social Services	2,651.78 (26)	1,773.79 (19)	1,912.33 (22)	2,934.64 (32)	3,233.74 (30)
3	Economic Services	7,045.85 (68)	6,874.14 (75)	6,459.58 (75)	5,580.52 (61)	6,918.87 (64)
4	Loan and Advances	368.76 (3)	240.44 (3)	56.11 (1)	50.50 (1)	324.06 (3)
	<b>Total</b>	<b>10,369.72</b>	<b>9,143.89</b>	<b>8,622.50</b>	<b>9,074.69</b>	<b>10,828.28</b>

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

#### 3.3.2(a) Trend of Sectoral Distribution of Capital Expenditure



### 3.3.3 Sectoral distribution of Capital and Revenue expenditure

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

(₹ in crore)

S. No.	Sector	Section	2017-18	2018-19	2019-20	2020-21	2021-22
A.	General Services	Capital	303.33	255.52	194.48	509.03	351.61
		Revenue	12,870.41	15,280.28	19,095.34	19,586.18	21,375.42
B.	Social Services	Capital	2,651.78	1,773.79	1,912.33	2,934.64	3,233.74
		Revenue	24,371.59	23,454.94	26,652.57	25,066.17	27,963.74
C.	Economic Services	Capital	7,045.85	6,874.14	6,459.58	5,580.52	6,918.87
		Revenue	17,623.08	24,780.79	26,609.08	24,255.18	24,558.09
D.	Grants-in-aid & Contribution	Capital	0.00	0.00	0.00	0.00	0.00
		Revenue	1,364.66	895.16	1,120.32	1,125.31	1,112.76

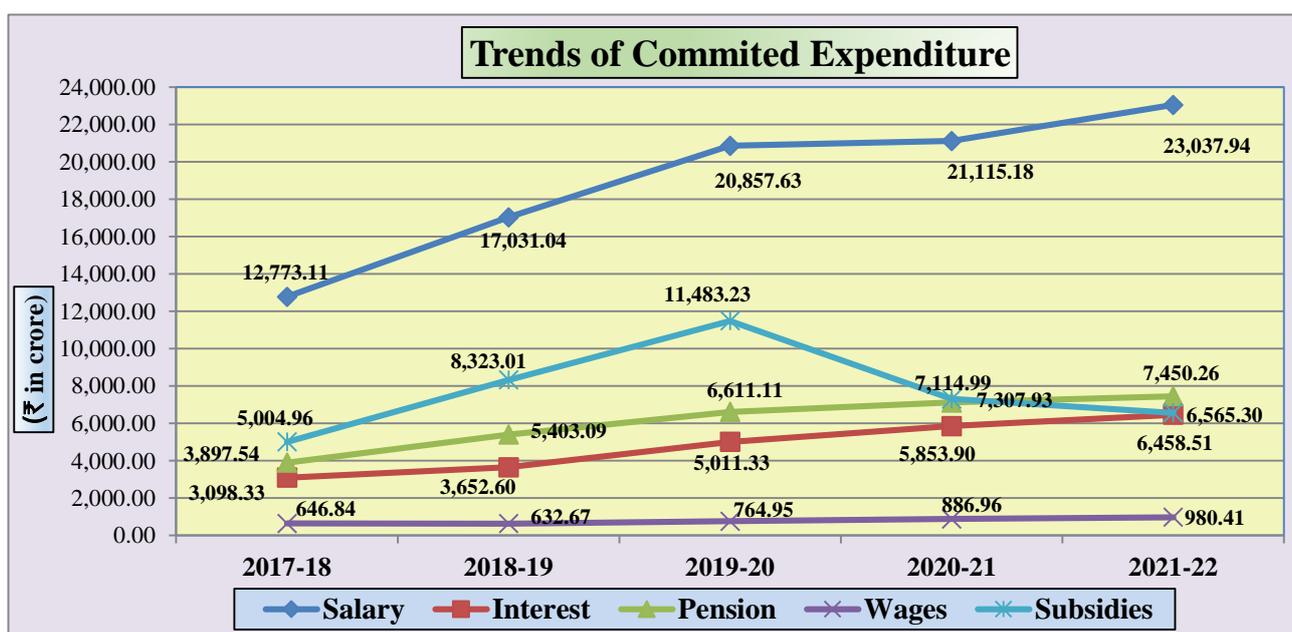
### 3.4 Committed Expenditure

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

(₹ in crore)

Component	2017-18	2018-19	2019-20	2020-21	2021-22
Committed Expenditure	25,420.78	35,042.41	44,695.03	42,113.16	44,314.85
Revenue Expenditure	56,229.75	64,411.17	73,477.31	70,032.84	75,010.01
Revenue Receipt	59,647.07	65,094.93	63,868.70	63,176.18	79,652.03
Percentage to Committed Expenditure to Revenue Receipt	43	53.83	69.98	66.66	55.64
Percentage of Committed Expenditure to Revenue Expenditure	45	54.40	60.83	60.13	59.08

The Committed Expenditure increased by 74.33 per cent from 2017-18 to 2021-22 while Revenue Expenditure registered the growth of 33.40 per cent during the same period.



## CHAPTER-IV

### Appropriation Accounts

#### 4.1 Summary of Appropriation Accounts 2021-22

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Surrender/Re-appropriation	Total Budget	Actual Expenditure	Savings (-) Excess (+)
1	<b>Revenue</b> Voted Charged	78,002.98 6,924.57	3,313.30 346.93	(-)12,500.53 (-)533.81	81,316.28 7,271.50	69,557.86 6,736.85	(-)11,758.42 (-)534.66
2	<b>Capital</b> Voted Charged	14,582.88 21.18	1,358.33 0.00	(-)5,118.31 (-)4.36	15,941.21 21.18	10,875.25 16.83	(-)5,065.96 (-)4.35
3	<b>Public Debt</b> Charged	5,376.37	0.00	(-)747.58	5,376.37	8,845.29	+3,468.92
4	<b>Loans and Advances</b> Voted	304.60	68.00	(-)36.02	372.60	336.58	(-)36.02
5	<b>Inter State Settlement</b> Voted	0.05	0.00	0.00	0.05	(-)0.25	(-)0.30
Total	<b>Voted</b>	<b>92,890.51</b>	<b>4,739.63</b>	<b>(-)17,654.86</b>	<b>97,630.14</b>	<b>80,769.44</b>	<b>(-)16,860.70</b>
	<b>Charged</b>	<b>12,322.12</b>	<b>346.93</b>	<b>(-)1,285.75</b>	<b>12,669.05</b>	<b>15,598.97</b>	<b>+2,929.91</b>

#### 4.2 Trend of Savings/Excess over the past five years

(₹ in crore)

Year	Savings (-)/Excess (+)					Total
	Revenue	Capital	Public Debt	Loans & Advances	Inter State Settlement	
2017-18	(-) 11,717.58	(-) 6,024.56	(-)917.50	(-) 228.04	+0.97	(-) 18,790.68
2018-19	(-) 42,127.97	(-) 13,716.34	(-)1,864.96	(-) 362.46	+0.15	(-) 58,071.88
2019-20	+114.30	(-)1,407.47	+6,417.56	(-)0.10	(-)0.05	+5,124.24
2020-21	(-)676.46	(-)452.57	+4,026.52	0.00	(-)0.09	+2,897.40
2021-22	+741.26	+52.36	+4,216.50	0.00	(-)0.30	+5,009.82

### 4.3 Significant Savings

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

(Saving in Percentage)

Grant No.	Nomenclature	Voted/ Charged	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Revenue -</b>							
28	State Legislature	C	89.41	63.52	72.80	77.44	66.09
		V	40.85	36.92	34.36	33.59	35.47
36	Transport	C	73.73	66.92	100.00	100.00	100.00
		V	50.00	49.64	34.68	48.17	42.10
64	Special Component Plan for Scheduled Caste	V	16.29	23.06	23.87	18.71	18.60
67	Public Works-Buildings	V	25.61	14.88	13.18	20.83	16.11
79	Expenditure Pertaining to Medical Education Department	C	100.00	100.00	100.00	100.00	100.00
		V	27.10	29.62	25.23	23.29	26.08
<b>Capital -</b>							
41	Tribal Area Sub-Plan	V	1.18	35.66	38.82	33.71	30.22

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

#### 4.4 Supplementary Grants/Appropriation Proved Unnecessary

In the year 2021-22, supplementary provision was ₹ 5,086.56 crore (5.28 per cent of total expenditure) which proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below:-

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
01	General Administration	Revenue	302.39	238.00	260.22
02	Other Expenditure pertaining to General Administration Department	Revenue	346.18	5.87	159.28
03	Police	Revenue	5,074.14	16.83	4,472.77
04	Other Expenditure pertaining to Home Department	Revenue	88.95	3.69	60.77
07	Expenditure pertaining to Commercial Tax Department	Revenue	342.29	7.50	281.84
08	Land Revenue and District Administration	Revenue	903.09	201.00	806.38
10	Forest	Revenue	1,269.43	211.35	1,018.25
11	Expenditure pertaining to Commerce and Industry Department	Revenue	223.75	5.86	190.98
13	Agriculture	Revenue	4,593.03	Token	4,015.75
16	Fisheries	Revenue	79.64	0.29	67.20
26	Expenditure pertaining to Culture Department	Revenue	48.85	2.30	40.64
27	School Education	Revenue	5,140.55	57.29	4,586.48
28	State Legislature	Revenue	71.27	0.10	45.79
29	Administration of Justice and Elections	Revenue	562.31	10.51	429.90
30	Expenditure pertain to Panchayat and Rural Development Department	Revenue	3,049.94	160.79	2,024.41
31	Expenditure pertaining to Planning, Economics and Statistics Department	Revenue	52.71	Token	31.45
34	Social Welfare	Revenue	107.54	21.00	97.86
36	Transport	Revenue	83.97	3.20	50.35
39	Expenditure pertaining to Food, Civil Supplies and Consumer Protection Dept	Revenue	2,333.05	41.50	2,024.51
41	Tribal Area Sub-Plan	Revenue	16,231.96	601.19	13,876.41
44	Higher Education	Revenue	801.53	Token	631.93
46	Science and Technology	Revenue	22.75	2.23	11.33
51	Religious Trusts and Endowments	Revenue	15.23	0.74	7.22
54	Expenditure pertaining to Agriculture Research and Education	Revenue	204.80	0.10	204.29
55	Expenditure pertaining to Women and Child Welfare	Revenue	1,016.19	6.65	748.67
56	Rural Industries	Revenue	111.23	Token	90.04
64	Special Component Plan for Scheduled Caste	Revenue	5,133.24	379.00	44.79
69	Urban Administration and Development Department - Urban Welfare	Revenue	895.12	258.62	774.38
71	Information Technology and Bio-Technology	Revenue	120.11	Token	47.82

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
79	Expenditure pertaining to Medical Education Department	Revenue	903.06	7.00	672.67
80	Financial Assistance to Three Tier Panchayati Raj Institutions	Revenue	2,526.63	75.00	2,459.62
81	Financial Assistance to Urban Bodies	Revenue	1,859.71	64.11	1,844.14
.	Public Debt (Charged Appropriation)	Revenue	6,440.27	277.55	6,215.14
01	General Administration	Capital	52.74	3.07	48.96
03	Police	Capital	130.84	2.90	98.96
12	Expenditure pertaining to Energy Department	Capital	406.21	107.41	391.68
17	Co-operation	Capital	14.00	3.91	13.50
19	Public Health and Family Welfare	Capital	67.66	1.60	59.79
21	Expenditure pertaining to Housing and Environment Department	Capital	298.70	1.00	208.79
23	Water Resources Department	Capital	519.69	0.12	232.33
26	Expenditure pertaining to Culture Department	Capital	2.75	Token	0.03
29	Administration of Justice and Elections	Capital	10.74	0.01	1.74
41	Tribal Area Sub-Plan	Capital	3,223.01	420.65	2,502.79
42	Public Works relating to Tribal Area Sub-Plan-Roads and Bridges	Capital	960.71	Token	545.59
45	Minor Irrigation Works	Capital	374.51	1.01	320.75
54	Expenditure pertaining to Agricultural Research and Education	Capital	50.20	0.10	32.60
67	Public Works- Building	Capital	700.54	0.01	307.90
76	Externally Aided Projects pertaining to Public Works Department	Capital	940.15	Token	806.81
79	Expenditure pertaining to Medical Education Department	Capital	135.64	83.53	61.76

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

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
19	2210- Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases	Revenue	0.00	188.00	313.33
27	2202- General Education 02-Secondary Education 109- Govt. Secondary Schools	Revenue	27.10	0.00	42.28
41	2401-Crop Husbandry 108-Commercial Crop	Revenue	0.00	Token	11.27
45	4702- Capital Outlay on Minor Irrigation 102-Ground Water	Capital	100.00	0.00	120.07

## 4.5 Rush of Expenditure

Regular flow of expenditure in the year is a primary requirement of Budgetary Control. Rush of expenditure particularly in the closing months of the financial year is regarded as breach of financial rules. It was, however, noticed that in the following cases the expenditure incurred during March 2022 ranged between 50 *per cent* to 100 *per cent* of the total expenditure during the year indicating the tendency to utilise the Budget provision at the fag end of the financial year:-

(₹ in crore)

Major Head	Nomenclature	Ist Qtr.	IInd Qtr.	IIIrd Qtr.	IVth Qtr.	Total	Exp. of March 2022	Percent of March 2022 w.r.t. Total exp.
2048	Appropriation for Reduction or Avoidance of Debt	0.00	0.00	0.00	300.00	300.00	150.00	50.00
2245	Relief on Account of Natural Calamities	68.35	61.05	132.30	618.57	880.27	562.73	63.93
2435	Other Agriculture Programmes	0.00	0.00	0.00	12.00	12.00	12.00	100.00
3275	Other Communication Services	0.00	4.69	11.00	32.13	47.82	30.23	63.22
4055	Capital Outlay on Police	0.48	3.88	5.17	89.72	99.25	88.09	88.76
4070	Capital Outlay on Other Administrative Services	0.00	0.00	0.25	4.68	4.93	4.33	87.83
4220	Capital Outlay on Information and Publicity	0.00	0.00	0.00	0.06	0.06	0.06	100.00
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	12.71	47.95	81.22	239.52	381.40	197.74	51.85
4235	Capital Outlay on Social Security and Welfare	0.00	0.12	0.25	3.58	3.94	3.15	79.95
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.00	0.17	0.33	13.26	13.76	12.47	90.63

## CHAPTER- V

### Assets and Liabilities

#### 5.1 Assets

The existing form of accounts does not clearly depict valuation of Government assets like land, buildings etc., except in the year of acquisition/purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities for future generations.

Total investments as share capital in Statutory corporations, Government Companies, Banks, co-operative Institutions, Local and Joint Stock Companies stood at ₹ 7,320.19 crore at the end of 2021-22. However, dividends received during the year were ₹ 3.64 crore (0.05 per cent) on total investment. At the end of the year 2021-22, investments increased by ₹ 58.89 crore and dividend income increased by ₹ 1.35 crore.

Cash Balance with RBI which was (-) ₹ 1,121.67 crore as on 01 April 2021 and the same stood at (-) ₹ 610.48 crore at the end of 31st March 2022. In addition, the Government had invested an amount of ₹ 75,352.09 crore on 143 occasions in 14 days Treasury Bills. The rediscounted amount during the year was ₹ 45,714.72 crore on 118 occasions and the maturity amount was ₹ 29,681.66 crore on 62 occasions. The position of investment during the year 2021-22 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2021	Purchases during 2021-22	Sales during 2021-22	Closing balance on 31 March 2022
3,389.68	75,352.09	75,396.38	3,345.39

#### 5.2 Debt and Liabilities

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

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

(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Account	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2017-18	39,030.01	13.38	13,877.07	4.76	52,907.08	18.14
2018-19	52,254.22	16.77	14,495.29	4.65	66,749.51	21.42
2019-20	63,146.72	19.18	15,565.74	4.73	78,712.46	23.91
2020-21	76,659.79*	21.89	16,006.11	4.57	92,665.90	26.46
2021-22	82,912.77	20.73	16,260.12	4.06	99,172.89**	24.79

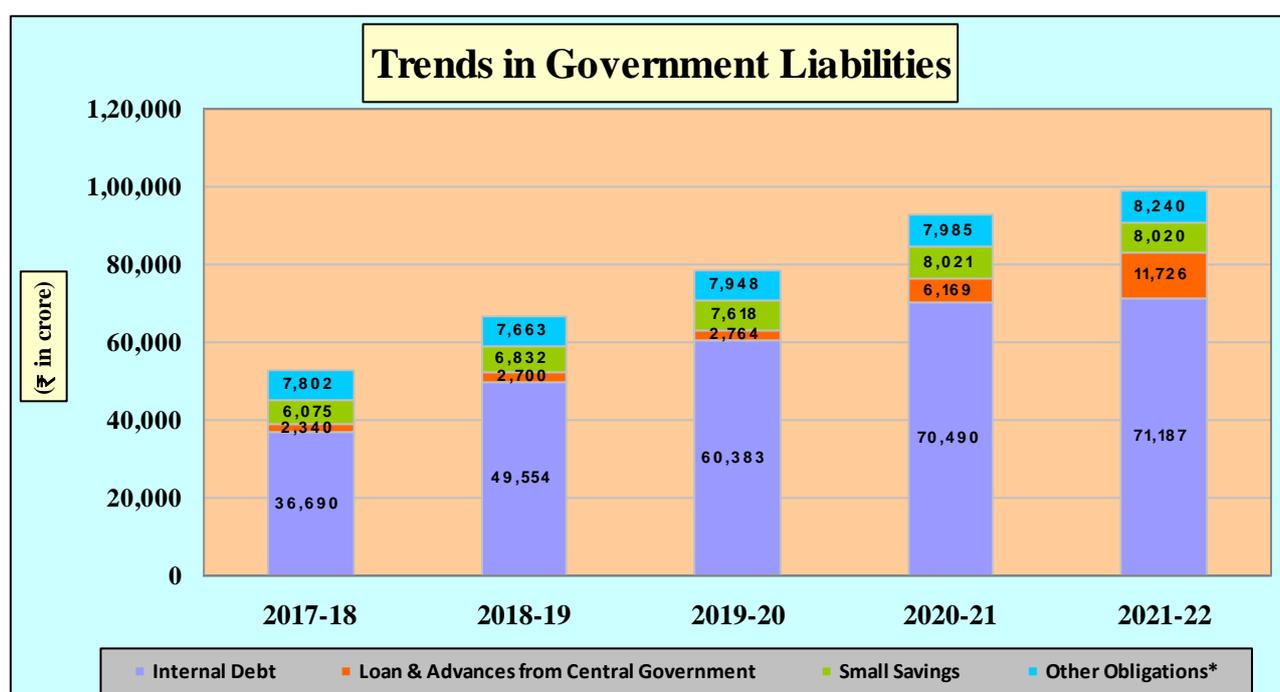
\* Reduced by ₹ 48.32 crore pertaining to repayment of Principal of 8.5% Tax Free Special Bond 2003.

\*\*It includes back to back Loan of ₹ 8,074.15 crore provided during 2020-21 (₹ 3,109.00 crore) and 2021-22 (₹ 4,965.15 crore) in lieu of short fall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

There is a net increase of ₹ 6,506.99 crore (70.02 per cent) in Public Debt and Public Account in 2021-22 as compared to 2020-21.

(₹ in crore)

Year	Public Debt		Public Account	
	Internal Debt	Loans & Advances from Central Government	Small Savings	Other Obligations
2017-18	36,690	2,340	6,075	7,802
2018-19	49,554	2,700	6,832	7,663
2019-20	60,383	2,764	7,618	7,948
2020-21	70,490	6,169	8,021	7,985
2021-22	71,187	11,726	8,020	8,240



\* Other Obligations includes Reserve Funds and Deposits

### 5.3 Guarantees

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

(₹ in crore)

Year	Maximum Amount Guaranteed (Principal only)	Amount Outstanding at the end of the year	
		Principal	Interest
2017-18	6,549.89	3,881.92	NA
2018-19	19,573.79	10,769.42	NA
2019-20	27,994.79	18,459.36	NA
2020-21	26,694.79	19,836.13	NA
2021-22	29,947.50	19,523.54	NA

It may be seen from above that Guarantee amount has increased considerably in 2021-22. Details are available in Statement No. 20 of Finance Accounts and these are based on information received from the State Government.

#### **5.4 Liabilities on Retirement benefits**

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

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹ 2,579.36 crore (Employees' contribution ₹ 1,286.67 crore, Government contribution ₹ 1,282.75 crore, Employee and Employer Contribution of Employees posted on deputation ₹ 9.93 crore and interest deposited by DDOs due to delay in deduction in monthly contribution of NPS ₹ 0.01 crore). The detailed information on the Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 1,296.61 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government's contribution to NPS was less by ₹ 3.92 crore, which resulted in overstatement of Revenue Surplus and understatement of Fiscal deficit to that extent.

## CHAPTER- VI

### Other Items

#### 6.1 Adverse Balances under Internal Debt

Borrowings of State Government are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by Government companies and corporations from the market and financial institutions for implementation of various schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Government Companies, Corporations etc and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in under Statement of liabilities in Government accounts. As on 31 March 2022, no adverse balance is appearing in the accounts of Chhattisgarh Government.

#### 6.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of the 2021-22 was ₹ 1,409.86 crore which was related to loans and advances to Government Corporations, Companies, Co-operatives, Non-Government Institutions and Local Bodies. Recovery of Principal aggregating to ₹ 651.94 crore and Interest amounting to ₹ 115.21 crore are in arrears at the end of March 2022.

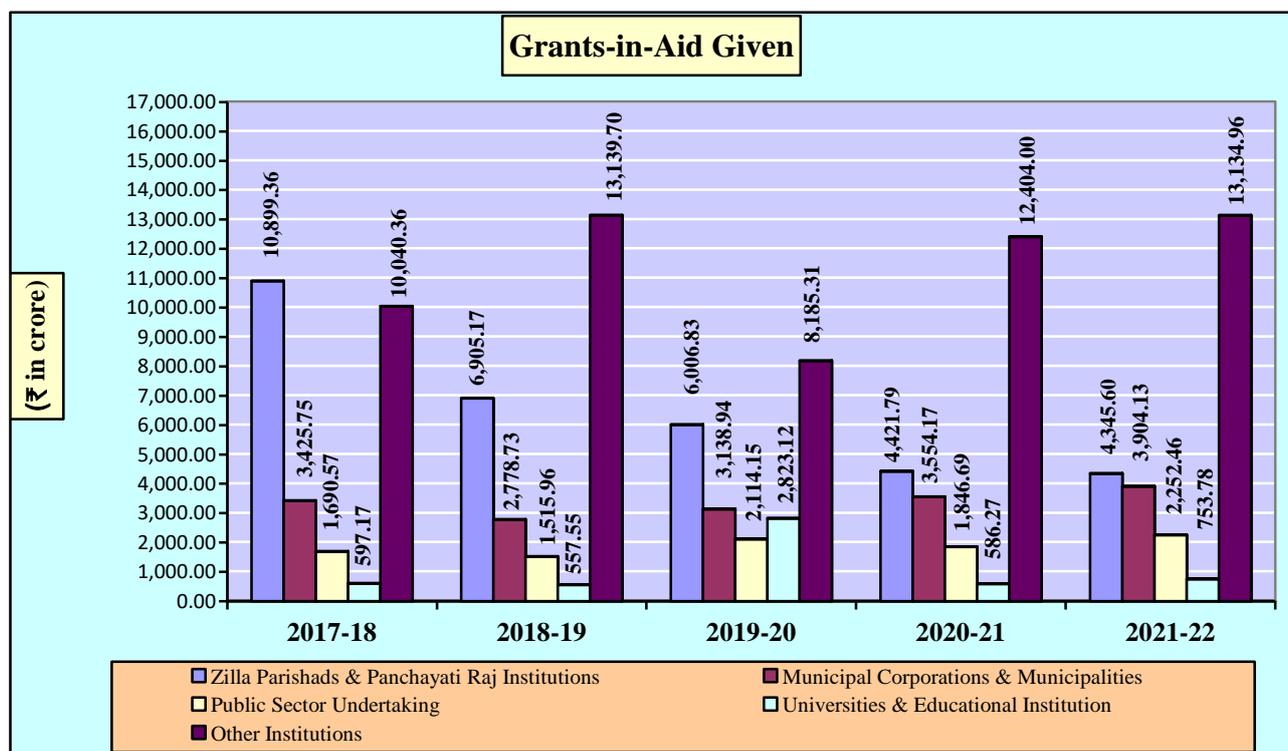
#### 6.3 Financial assistances to local bodies and others

Grants-in-Aid given to local bodies, autonomous bodies etc. increased to ₹ 24,390.93 crore in 2021-22 as compared to ₹ 22,812.92 crore in 2020-21. Grants to Zila Parishads and Panchayati Raj Institutions, Municipal Corporation and Municipalities (₹ 8,249.73 crore) represent 33.82 per cent of total grants given during the year.

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

(₹ in crore)

Sl. No	Name of Institutions	2017-18	2018-19	2019-20	2020-21	2021-22
1	Zilla Parishads & Panchayati Raj Institutions	10,899.36	6,905.17	6,006.83	4,421.79	4,345.60
2	Municipal Corporations & Municipalities	3,425.75	2,778.73	3,138.94	3,554.17	3,904.13
3	Public Sector Undertakings	1,690.57	1,515.96	2,114.15	1,846.69	2,252.46
4	Universities & Educational Institution, Development Authorities and Cooperative Institutions	597.17	557.55	2,823.12	586.27	753.78
5	Other Institutions and NGO	10,040.36	13,139.70	8,185.31	12,404.00	13,134.96
	<b>Total</b>	<b>26,653.21</b>	<b>24,897.41</b>	<b>22,268.35</b>	<b>22,812.92</b>	<b>24,390.93</b>



## 6.4 Cash Balance and Investment of Cash Balance

The Status of Cash balance and Investment of cash balance of the State Government for the year 2021-22 is given below:-

(₹ in crore)

Component	As on 01 April 2021	As on 31 March 2022	Net increase (+) /decrease (-)
<b>Cash Balance</b>	<b>(-) 1,121.67</b>	<b>(-)610.48</b>	<b>+511.19</b>
<b>Investment from Cash Balances (GOI Treasury Bills &amp; GOI Securities)</b>	<b>3,389.68</b>	<b>3,345.39</b>	<b>(-)44.29</b>
<b>Investment from earmarked fund balances</b>	<b>7,181.07</b>	<b>7,174.27</b>	<b>(-)6.80</b>
(A) Sinking Fund	2,586.94	2,886.94	+300.00
(B) Guarantee Redemption Fund	0.00	0.00	0.00
(C) Other Funds	4,594.13	4,287.33	(-)306.80
<b>Interest Realised</b>	<b>247.75</b>	<b>196.26</b>	<b>(-)51.49</b>

## 6.5 Reconciliation of accounts

All Budget Controlling Officers (BCOs) are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Chhattisgarh. During the year 2021-22, receipts amounting to ₹ 59,684.84 crore (62.93 per cent of total receipts) and expenditure amounting to ₹ 80,859.21 crore (85.40 per cent of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹ 47,539.69 crore (56.02 per cent of total receipts) and expenditure amounting to ₹ 78,520.40 crore (90.12 per cent of total expenditure) were reconciled by the State Government in the previous year.

## 6.6 Submission of Accounts by Accounts Rendering Units

The Accounts of receipt and expenditure of the Government of Chhattisgarh have been compiled based on the initial Accounts rendered by 29 Treasuries, 157 Public Works Divisions (53 Building Divisions, 04 Road Development Divisions, 37 Public Health Engineering Divisions, 29 Rural Engineering Service Divisions and 34 Rural Development Divisions), 62 Irrigation Divisions and 53 Forest Divisions and Advices of the Reserve Bank of India. No account has been excluded during the year.

## 6.7 Unadjusted Abstract Contingent (AC) Bills

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

Out of 265 AC bills amounting to ₹ 2,573.81 crore, drawn during the year 2021-22, 122 AC bills amounting to ₹ 136.26 crore (5.29 *per cent*) were drawn in March 2022. DCC Bills in respect of a total of 199 AC bills amounting to ₹ 183.13 crore as on 31 March, 2022 were not received. Details of unadjusted AC bills as on 31 March 2022 pending submission of DCC bills are given below:

### Details of pending Detailed Contingency Bills

(₹ in crore)

Year	Number of pending DC bills	Amount
Upto 2020-21	157	3.72
2021-22	199	183.13
<b>Total</b>	<b>356</b>	<b>186.85</b>

## 6.8 Status of Suspense and Remittance Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads have been worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of net figures under major suspense heads and remittance for the last five years is given below.

(₹ in crore)

Minor Head	2017-18		2018-19		2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
<b>(a) 8658- Suspense Accounts</b>										
101-Pay and Accounts Office Suspense	54.38	0.14	52.55	18.83	67.35	19.50	75.32	15.59	68.32	14.46
Net	Dr. 54.24		Dr. 33.72		Dr. 47.85		Dr. 59.73		Dr. 53.86	
102-Suspense Accounts (Civil)	19.26	0.98	32.44	0.17	30.81	0.17	29.62	0.17	0.66	0.17
Net	Dr. 18.28		Dr. 32.27		Dr. 30.64		Dr. 29.45		Dr. 0.49	
109-Reserve Bank Suspense- Headquarters	(-)0.67	(-)0.08	2.61	3.02	3.57	0.01	1.61	0.04	(-)1.02	(-)0.18
Net	Cr. 0.59		Cr. 0.41		Cr. 3.56		Dr. 1.57		Cr. 0.84	
110-Reserve Bank Suspense- Central Accounts Office	0.14	0.00	1.72	0.00	0.00	84.11	13.62	0.01	8.35	0.01
Net	Dr. 0.14		Dr. 1.72		Dr. 84.11		Dr. 13.61		Dr. 8.34	
<b>(b) 8782- Remittance</b>										
102-Public Works Remittance	18.29	11.50	112.34	9.13	74.83	42.43	74.32	9.13	86.37	15.87
Net	Dr. 6.79		Dr. 103.21		Dr. 32.40		Dr. 65.19		Dr. 70.50	
103-Forest Remittance	10.84	7.11	37.83	5.22	36.20	5.44	50.44	5.56	39.86	6.44
Net	Dr. 3.73		Dr. 32.61		Dr. 30.76		Dr. 44.88		Dr. 33.42	

## 6.9 Status of Outstanding Utilization Certificates

As per Rule 182 of Chhattisgarh Financial Code Volume-1, in case of an annual or non-recurring conditional grant, the Department officer on whose signature or counter- signature the Grants-in-Aid bill is drawn, shall furnish the Utilization Certificate to the Principal Accountant General (A&E) on or before 30 September of the following year to which the grant is related.

At the end of the year 2021-22 no Utilization Certificate is outstanding.

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

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

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

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
India's GDP (₹ in crore)	1,67,73,145	1,88,40,731	2,03,39,849	1,97,45,670	2,22,87,379
Growth rate of GDP (in percentage)	9.96	12.30	7.96	(-)2.92	12.87
State's GSDP (₹ in crore)	2,91,681	3,11,660	3,29,180	3,50,270	4,00,061
Growth rate of GSDP (in percentage)	11.22	9.66	5.62	6.41	14.21

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

### 6.11 Commitment on account of Incomplete Capital Works

A total expenditure of ₹ 12,137.97 crore was incurred up to the year 2021-22 by the State Government on 357 incomplete projects, each involving ₹ 10 crore and above, against estimated cost for ₹ 16,503.89 crore as detailed in Appendix IX in Volume-II of the Finance Accounts. A summarised view on commitments on account of "Incomplete Capital /Works" is furnished below:

(₹ in crore)

S. No.	Category of works (No. of works)	Estimated cost of works	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Estimated cost after revision (No. of works)
1	Water Resources Department (172)	6,860.44	178.05	6,848.17	NA	5,062.35 (52)
2	Building Works (16)	1,489.11	105.60	923.36	NA	634.10 (06)
3	Bridge Works (42)	865.38	37.97	579.62	NA	52.70 (03)
4	Road Works (127)	6,423.58	635.17	3,786.82	NA	2,590.12 (17)
<b>Total</b>		<b>16,503.89</b>	<b>956.79</b>	<b>12,137.97</b>	<b>NA</b>	<b>8,339.27</b>

## 6.12 Transfer of funds to Personal Deposit (PD) Accounts

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

During the year 2021-22, an amount of ₹ 287.56 crore was transferred to these PD Accounts. This includes ₹ 19.82 crore transferred in March 2022 and no amount was transferred on the last working day of March 2022.

In terms of serial no. 2 (b) of State Government Order Subsidiary Rule 543 of Chhattisgarh Treasury Code, 46 Administrators of Personal Deposit Account (out of 139) had reconciled and verified their balances with the treasury figures and 46 annual verification certificates were furnished by them to the Treasury office for onward submission to Principal Accountant General office. 93 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of PD Accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as On April 2021		Addition / Receipts during the year 2021-22		Closed/ Disbursements during the year 2021-22		Closing Balance as on 31 March 2022	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
208	1,560.95	02	287.57	71	444.14	139	1,404.38

As on 31 March 2022, there are 40 non-lapsable Personal Deposit accounts operating for Land acquisition in Chhattisgarh State till the exhaustion of entire amount lying with these Personal Deposit Accounts.

## 6.13 Investments

Details of Government Investments in various Public Sector Undertakings, Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies, Co-operative Institutions and Local Bodies are depicted in Statement 8 and 19 of the Finance Accounts. At the end of the year, Government invested ₹ 7,320.19 crore in 1522 entities and received ₹ 3.64 crore as dividend.

## 6.14 Status of Reserve Funds

Details of Reserve Funds and their investments are available in Statements 21 and 22 of the Finance Accounts. There were 17 Reserve Funds earmarked for specific purposes. The accumulated balance at the end of 31 March 2022 in these funds was ₹ 9,627.40 crore, out of which ₹ 7,174.27 crore (74.52 per cent) was invested. Out of the total accumulated balance, ₹ 4,906.59 crore was under Interest bearing Reserve Fund and ₹ 4,720.81 crore under Non-Interest bearing Reserve Fund.

### 6.14.1 State Disaster Response Funds (SDRF)

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

In September 2018, Government of India, Ministry of Home Affairs decided to enhance its contribution to the fund from 75 per cent to 90 per cent with effect from 1 April 2018. However, the Central Government continued to contribute in the existing pattern of 75 per cent in the year 2018-19 to 2021-22 instead of revised sharing pattern.

During the year 2021-22, the State Government received ₹ 345.60 crore as Central Government's share. The State Government's share during the year is ₹ 115.20 crore. The State Government transferred ₹ 460.80 crore (Central share ₹ 345.60 crore, State share ₹ 115.20 crore) to the Fund under Major Head 8121-122 SDRF. The State Government did not receive any amount from the Central Government towards NDRF.

### 6.14.2 Consolidated Sinking Funds (CSF)

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

(₹ in crore)

Opening balance as on 01.04.2021	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31.03.2022
	Required contribution	Contribution and interest added during the year				
2,586.94	463.57	300.00	0.00	2,886.94	0.00	2,886.94

### 6.14.3 Guarantees Redemption Funds (GRF)

The Government of Chhattisgarh has not created Guarantee Redemption Fund as intimated vide Finance Department letter dated 26 April 2022.

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

The amount of cess collected in previous year has to be transferred into the respective fund under public account in the ensuing year. In the previous financial year, the Government had collected ₹ 323.26 crore being the collection of ₹ 161.63 crore as Infrastructure Development Cess and ₹ 161.63 crore as Environment Cess (other than Labour Cess) under Minor Head 103-Rates and Cess on Land below the Major Head 0029-Land Revenue for subsequent transfer into the Infrastructure Development Fund and Environment Fund. Out of total collection of ₹ 323.26 crore, no amount was transferred to the fund by the State Government during the year 2021-22.

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