

सत्यमेव जयते

FINANCE ACCOUNTS 2019-20 VOLUME-I



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF CHHATTISGARH

FINANCE ACCOUNTS

VOLUME- I

2019-20

GOVERNMENT OF CHHATTISGARH

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CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Chhattisgarh for the year ending 31 March 2020 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with the provisions of the Madhya Pradesh Re-organisation Act, 2000 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Chhattisgarh and the statements received from the Reserve Bank of India. Statements (8, 9, 17(b)(i), 17(c)(i), 19 and 20), explanatory notes under Statements (14, 15 and 16) and Appendices (VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Chhattisgarh/ Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Chhattisgarh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the Office of the Accountant General (A&E). The audit of these Accounts is independently conducted through the Office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

(v)

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Chhattisgarh for the year 2019-20.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Chhattisgarh being presented separately for the year ended 31 March 2020.

Emphasis of Matter

I want to draw attention to the following significant issue which is important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances.

The State Government has an off-budget liability of ₹ 694.26 crore towards repayment of loans taken by various entities, in addition to its budgeted liabilities of ₹ 78,712.46 crore. While the Government has provided guarantees for repayment of these liabilities in case of default by the borrowing entity, it has not disclosed these liabilities appropriately in its budget document.

The audit observation on the above issue have been detailed in the State Finances Audit Report for the year ended 31 March 2020.



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date: 03 Jun 2021

Place: New Delhi

GUIDE TO FINANCE ACCOUNTS

A. BROAD OVERVIEW OF THE STRUCTURE OF GOVERNMENT ACCOUNTS

1. The Finance Accounts of the State of Chhattisgarh present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.
2. The Accounts of the Government are kept in three parts:

Part I: - The Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (Market Loans, Bonds, Loans from the Central Government, Loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of Expenditure (e.g., salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the State (Charged Expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted Expenditure) is voted by the legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II:-The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Chhattisgarh for 2019-20 is ₹ 100.00 crore.

GUIDE TO FINANCE ACCOUNTS- contd.

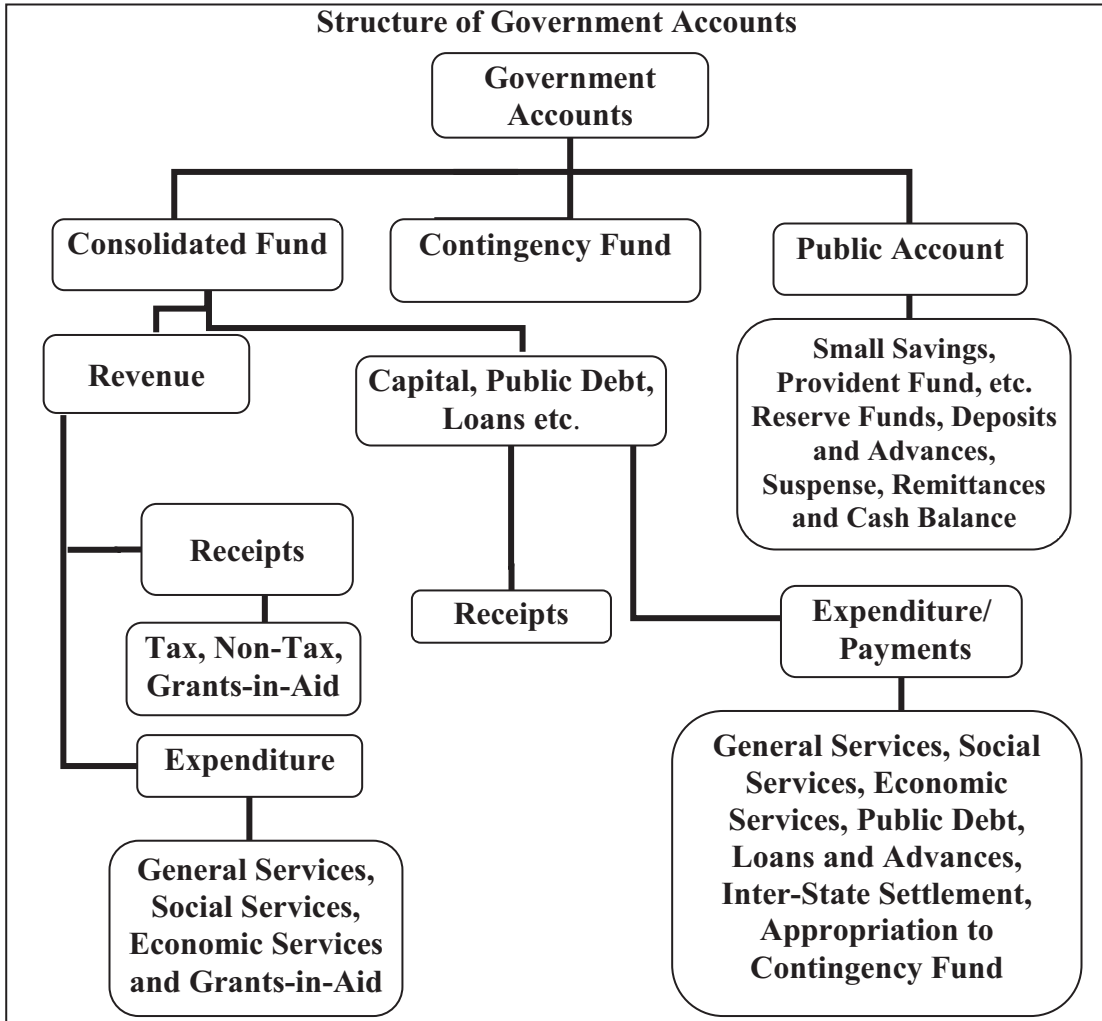
Part III: - The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., ‘Small Savings, Provident Funds etc.’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’ and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts of Chhattisgarh are presented under seven tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Group Heads (four digits), Sub-Heads (two to four digits), Object Heads/Detailed Head (two digits) and Sub Detail Heads (three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Group Heads represent source of expenditure (i.e. States resources or Central Grants, etc), Sub-Heads represent schemes, Object Heads represent purpose/object of expenditure and Sub-Detail Heads represent further classification of Object Heads (i.e. if the Object Head is Salary, then Sub Detail Heads represent Pay, Dearness Allowance, House Rent Allowance, etc.).
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2020).

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account
5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

GUIDE TO FINANCE ACCOUNTS- contd.

6. A pictorial representation of the structure of accounts is given below:



B. WHAT THE FINANCE ACCOUNTS CONTAIN

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, **Thirteen** statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and **Annexures** to the Notes to accounts. Details of the **Thirteen** statements in Volume I are given below:

- 1. Statement of Financial position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

GUIDE TO FINANCE ACCOUNTS- contd.

- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts in Consolidated Fund:** This Statement comprises Revenue and Capital Receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 14, 17 and 18 of Part - I in Volume - II of Finance Accounts
- 4. Statement of Expenditure in Consolidated Fund:** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 of Part - I in Volume - II.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 of Part -I in Volume - II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (internal debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Saving, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 of Part - I in Volume - II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 of Part - I in Volume - II.
- 8. Comparative Summary of Government Investment in the Share Capital and Debentures of different concerns for the year 2018-19 and 2019-20:** This statement summarises investments of the State Government in the Share Capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Rural Banks, Co-operative institutions and Local Bodies. This statement corresponds to the detailed statement 19 of Part- I in Volume- II.

GUIDE TO FINANCE ACCOUNTS- contd.

9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and other Institutions. This statement corresponds to the detailed statement 20 of Part - I in Volume - II.
10. **Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement on Sources and Application of Funds for expenditure (other than on Revenue Account) to the end of 2019-20:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This Statement depicts Sector wise summary of balances as well as net amount at the Debit of Government Account at the end of the year 2019-20.

Volume - II of the Finance Accounts contains two parts, nine detailed statements in Part - I and thirteen Appendices in Part - II.

Part - I of Volume - II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume - I of the Finance Accounts.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume - I, depicts the Revenue Expenditure of the State Government under State fund expenditure and Central Assistance (including Central Sponsored Scheme and Central Scheme). Charged and Voted Expenditure are exhibited distinctly.

GUIDE TO FINANCE ACCOUNTS- contd.

- 16. Detailed Statement of Capital Expenditure:** This statement, which corresponds to the summary statement 5 of Volume - I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government under State fund expenditure and Central Assistance (including Central Sponsored Scheme and Central Scheme). Charged and Voted Expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This Statement, which corresponds to the summary statement 6 of Volume - I, contains details of all loans raised by the State Government (Market Loans, Bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.) and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) Details of individual loans; (b) Maturity Profile, i.e., amounts payable in respect of each category of loans in different years; and (c) Interest rate profile of outstanding loans.
- 18. Detailed Statement of Loans and Advances made by the Government:** This statement corresponds to the summary statement 7 of Volume - I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts Investments of the State Government in the Share Capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the summary statement 8 in Volume - I.
- 20. Statement of Guarantees given by the Government:** This statement depicts the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and other institutions. This statement corresponds to the summary statement 9 in Volume - I.
- 21. Detailed Statement on Contingency Fund and other Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year and outstanding balance at the end of the year.

GUIDE TO FINANCE ACCOUNTS- contd.

- 22. Detailed Statement on Investments of Earmarked Funds:** This statement depicts details of Investments from the Reserve Funds and Deposits (Public Accounts).

Part- II of Volume- II

Part II contains thirteen Appendices on various items including salaries, subsidies, Grants-in-Aid, Externally Aided Projects, scheme-wise expenditure in respect of major Central Schemes and State Fund Schemes, etc. These details are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of contents' in Volume I and II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. READY RECKONER

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices (Volume II)
Revenue Receipts (Including Grants received)	2,3	14	--
Revenue Expenditure	2,4	15	I (Salary) II (Subsidy)
Grants-in-Aid given by the Government	2,10	--	III
Capital Receipts	2,3	14	--
Capital Expenditure	1,2,4,5,12	16	--
Loans and Advances given by the Government	1,2,4,7,12,13	18	--
Debit Position/ Borrowings	1,2,4,6,12,13	17	--
Investments of the Government in Companies, Corporations etc.	1,5,8	16,19	--
Cash	1,2,12,13	21	--
Balances in Public Account and investment thereof	1,2,6,12,13	17,21,22	--
Guarantees	9	20	--
Inter-State Settlement	2,3,4,12,13	--	--
Schemes	--	--	V(A),V(B), VI

GUIDE TO FINANCE ACCOUNTS- conclud.

D. PERIODICAL AND BOOK ADJUSTMENTS

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transaction involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional Major Head (pertaining to the concerned department) by book adjustment to Revenue/ loans/public account receipts. Similarly 'Nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units. In addition of the above, the Principal Accountant General/ Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure A (Volume I) and footnotes to the relevant statements.

Example of periodical adjustment and book adjustment are given below:

- (1) Creation of funds/adjustment of contribution to Funds in Public Accounts by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest on GPF is adjusted by debiting Major Head 2049- Interest and crediting Major Head 8009- General Provident Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Miscellaneous General Services by contra entry in the Major Head 6004- Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt Heads.

E. ROUNDING

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

SUMMARISED STATEMENTS

1. STATEMENT OF

Assets ¹	Reference (Sr. No.)		As on 31 March 2020	As on 31 March 2019
	Notes to Accounts	Statement/ Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	--	--	0.00	0.00
(ii) Departmental Balances	--	2,21	12.17	12.49
(iii) Permanent Cash Imprest	--	2,21	0.34	0.34
(iv) Cash Balance Investments	--	2,21	5,246.81	9,759.02
(v) Deposits with Reserve Bank of India	2 (iv)	2,21	(-) 1,094.99	320.72
(vi) Investments from Earmarked Fund ²	--	2,21	7,232.27	2,185.31
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.	3 (iv)	5,8,16,19	7,123.59 ³	7,125.84
(ii) Other Capital Expenditure	--	5,16	85,770.24	77,206.31
Contingency Fund Expenditure (un-recouped)	--	--	0.00	4.92
Loans and Advances	3 (iii)	7,18	1,397.08	1,597.75
Advances with Departmental Officers	--	21	1.83	1.74
Suspense and Miscellaneous Balances⁴	--	--	0.00	0.00
Remittance Balances	3 (v)	12,21	278.30	359.09
Cumulative excess of expenditure over receipts	--	12	0.00	0.00
Total	--	--	1,05,967.64	98,573.53

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) of 'Notes to Accounts'.

² Includes ₹ 7,090.07 crore of Investment in Government of India Securities and ₹ 142.20 crore of Investment from Chhattisgarh State Mineral Development Fund in the Share Capital of Joint Venture Company "Chhattisgarh East Railway Limited", "Chhattisgarh East West Railway Limited" and "Chhattisgarh Railway Corporation Limited".

³ The total Share capital Investment of the State Government, Government Companies/Corporations, etc is ₹ 7,265.79 crore of which ₹ 7,123.59 crore has been Invested from Capital Major Heads and ₹ 142.20 crore has been invested from Earmarked Fund- "Chhattisgarh State Mineral Development Fund".

⁴ In this statement the line item "Suspense and Miscellaneous Balances" does not include "Cash Balance Investment Account", "Departmental Balances" and "Permanent Cash Imprest" which are included separately above, though the latter forms a part of this sector elsewhere in these accounts.

FINANCIAL POSITION

(₹ in crore)

Liabilities ⁵	Reference (Sr. No.)		As on 31 March 2020	As on 31 March 2019
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government				
Market Loans	--	6,17	50,432.10	39,452.10
Compensation and other Bonds	--	6,17	918.53	918.53
Loans from Financial Institutions	--	6,17	4,601.06	4,296.34
Special Securities issued to National Small Savings Fund	--	6,17	4,430.98	4,886.86
Ways and means advance from RBI	--	6,17	0.00	0.00
(ii) Loans and Advances from the Central Government				
Non-Plan Loans	--	6,17	0.56	0.56
Loans for State/Union Territory Plan Schemes	--	6,17	1,486.63	1,681.69
Loans for Central Plan Schemes	--	6,17	0.19	0.19
Loans for Centrally Sponsored Plan Schemes	--	6,17	0.00	0.00
Other Loans	--	6,17	0.69	0.69
Other loans for State /Union Territory with Legislature Schemes	--	6,17	1,275.98	1,017.26
Contingency Fund (Corpus)	--	21	100.00	100.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	--	12,17,21	7,617.67	6,832.41
(ii) Deposits	--	12,17,21	5,483.29	6,007.34
(iii) Reserve Funds	3 (ix)	12,21,22	9,697.05	3,840.85
(iv) Remittance Balance	--		0.00	0.00
(v) Suspense and Miscellaneous Balances	3 (v)	12,21	89.52 ⁶	96.78
Cumulative excess of receipts over expenditure⁷	--	--	19,833.39	29,441.93
Total	--	--	1,05,967.64	98,573.53

⁵ The figures of assets and liabilities are cumulative figures. Liabilities shown above do not include the amount of ₹ 3,765.63 crore of off budget liabilities of the State Government. Please refer Paragraph 3 (i) of "Notes to Accounts".

⁶ Includes closing balance of ₹ 29.66 crore under Major Head 8658 -"Suspense Accounts" and ₹ 59.86 crore under Major Head 8670 -"Cheques and Bills".

⁷ The cumulative excess of receipts over expenditure does not represent the Fiscal/Revenue Surplus for the current year. The figure has been worked out by netting total Capital and Other Expenditure and Principal Sources of Funds. The details are given in Statement No. 12

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2019-20	2018-19		2019-20	2018-19
Part-I- Consolidated Fund					
Section A- Revenue					
Revenue Receipts	63,868.70	65,094.93	Revenue Expenditure	73,477.31	64,411.17
Tax Revenue	42,323.69	44,885.95	Salaries ¹	20,857.63 ^{2,3}	17,031.04
Own Tax Revenue	22,117.85	21,427.26	Subsidy ¹	11,483.23 ⁴	8,323.01
Share of Union Taxes/Duties	20,205.84	23,458.69	Grants-in-Aid ^{1,5}	19,152.98 ⁶	21,978.79
Non-Tax Revenue	7,933.77	7,703.02	General Services	13,822.11	10,457.35
Interest Receipt	232.41	189.55	Interest Payment and Servicing of Debt	5,235.33 ⁷	3,752.55
Others	7,701.36	7,513.47	Pension and Other Retirement Benefits	6,637.98 ⁸	5,428.50
Grants-in-Aid from the Central Government	13,611.24	12,505.96	Others	1,948.80	1,276.30
			Social Services	4,493.21	3,348.89
			Economic Services	2,547.83	2,376.93
			Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,120.32⁹	895.16
Revenue Déficit	9,608.61	0.00	Revenue Surplus	0.00	683.76

¹ Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic' services does not include expenditure on salaries, subsidies and Grants-in-Aid (explained in footnote 2,3,4 and 6).

² Includes expenditure booked under Object Head 01- Salary and 07- Work Charged/ Contingency Establishment of ₹ 20,495.12 crore and ₹ 362.51 crore respectively.

³ Expenditure on Salary under General, Social and Economic Services is ₹ 4,906.22 crore, ₹ 13,709.95 crore and ₹ 2,241.46 crore respectively. For details please see Appendix- I.

⁴ Expenditure on Subsidy under General, Social and Economic Services is ₹ 1.05 crore, ₹ 12.34 crore and ₹ 11,469.84 crore respectively. For details please see Appendix II.

⁵ Grants-in-Aid are given to Statutory Corporations, Companies, Autonomous Bodies and Local Bodies etc. by the Government which is included as a line item above. These Grants are distinct from compensation and assignment of taxes, duties to the Local Bodies, which is depicted as a separate line item Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.

⁶ Expenditure on Grants-in-Aid under General, Social and Economic Services was ₹ 365.96 crore, ₹ 8,437.07 crore and ₹ 10,349.95 crore respectively. For details please see Statement No.10 and Appendix- III.

⁷ Includes ₹ 129.79 crore for payment of Interest on off budget liabilities. For details please see paragraph 3 (i)(b), (c) and (d) of "Notes to Accounts".

⁸ Includes expenditure booked under Object head 12- Pension and Retirement Benefits- ₹ 6,610.58 crore, 25- Material and Supplies- ₹ 5.39 crore, 37- Inter Account Transfer- ₹ 22.00 crore and 30- Contribution- ₹ 0.01 crore

⁹ Grants-in-Aid given by the State Government during 2019-20 is ₹ 1,175.76 crore out of which ₹ 55.44 crore has been transferred to Chhattisgarh Stamp Duty Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2019-20	2018-19		2019-20	2018-19
Section B-Capital					
Capital Receipts	4.70	5.26	Capital Expenditure	8,566.39¹⁰	8,903.45
			General Services	194.48	255.52
			Social Services	1,912.33	1,773.79
			Economic Services	6,459.58 ¹¹	6,874.14
Recovery of Loans and Advances	256.78	162.32	Loans and Advances Disbursed	56.11	240.44
General Services	100.00	0.00	General Services	0.00	0.00
Social Services	4.03	133.09	Social Services	45.22	90.44
Economic Services	152.62	28.95	Economic Services	10.89	150.00
Loans and Advances to Government Servants	0.13	0.28	Loans and Advances to Government Servants	0.00	0.00
Public Debt Receipts	19,587.53	14,370.10	Repayment of Public Debt	8,695.03	1,145.89
Internal Debt (Market Loans, etc.) ¹²	19,308.36	13,816.66	Internal Debt (Market Loans, etc.) ¹²	8,479.52	953.27
Loans from Government of India	279.17	553.44	Loans from Government of India	215.51	192.62
Inter-State Settlement	0.13	0.57	Inter-State Settlement	0.05	0.25
Total- Receipts Consolidated Fund	83,717.84	79,633.18	Total- Expenditure Consolidated Fund	90,794.89	74,701.20
Deficit in Consolidated Fund	7,077.05	0.00	Surplus in Consolidated Fund	0.00	4,931.98

¹⁰ Includes expenditure booked under Grants-in-Aid for creation of Capital Assets of ₹ 1,939.61 crore, Salary of ₹ 90.59 crore and Work Charged/Contingency Establishment of ₹ 50.75 crore.

¹¹ Capital Expenditure of ₹ 73.94. crore classified under Major Head 4059 (₹ 26.90 crore) and 5054 (₹ 47.04 crore) met from Infrastructure Development Fund, ₹ 182.01 crore classified under Major Head 4801 (₹ 100.00 crore) and 4810 (₹ 82.01 crore) met from Energy Development Fund, ₹ 1.85 crore classified under Major Head 4853 met from Mineral Development Fund and ₹ 198.55 crore classified under Major Head 5054 has been met from Central Road Fund.

¹² During 2019-20 no loan was received from the National Small Savings Fund of the Central Government but ₹ 455.88 crore and ₹ 460.37 crore was paid towards principal and interest respectively. For details please see Paragraph 2 of Explanatory notes to Statement 6.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2019-20	2018-19		2019-20	2018-19
Part-II Contingency Fund					
Contingency Fund	4.92¹³	0.00	Contingency Fund	0.00	4.92
Part -III- Public Account ¹⁴					
Small Savings, Provident Fund etc.	2,013.00	1,649.09	Small Savings, Provident Fund etc.	1,227.74	894.58
Reserve and Sinking Fund	7,007.85	1,024.82	Reserve and Sinking Fund	6,198.61	959.50
Deposits	3,313.34	3,692.51	Deposits	3,837.39	3,923.90
Advances	510.19	425.82	Advances	510.28	425.82
Suspense and Miscellaneous	1,52,357.50	1,59,728.76	Suspense and Miscellaneous ¹⁵	1,47,852.23	1,65,438.71
Remittances	9,010.70	9,858.07	Remittances	8,929.91	9,980.50
Total- Receipts Public Account	1,74,212.58	1,76,379.07	Total- Expenditure Public Account	1,68,556.16	1,81,623.01
Deficit in Public Account	0.00	5,243.94	Surplus in Public Account	5,656.42	0.00
Opening Cash Balance	320.72	637.60	Closing Cash Balance	(-),094.99	320.72
Increase in Cash Balance	--	--	Decrease in Cash Balance	1,415.71	316.88

¹³ This amount represents recoupment of advances made during 2018-19 from the Contingency Fund which remained un recouped at the end of the previous year.

¹⁴ For details please see statement 21 in Volume- II.

¹⁵ Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these 'other accounts'. Details may please be seen in Statement- 21.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.
Annexure to Statement No. 2
CASH BALANCE AND INVESTMENT OF CASH BALANCES

(₹ in crore)

Overall Cash Position of the Government	As on 31 March 2020	As on 31 March 2019
A- General Cash Balances		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank ¹⁶	(-)1,094.99 ¹⁷	320.72
Total	(-1,094.99)	320.72
(3) Investment held in 'Cash Balance Investment Account'	5,246.81	9,759.02
Total (A)- General Cash Balances	4,151.82	10,079.74
B- Other Cash Balances and Investments		
(1) Cash with the Departmental Officers, viz, Forest and Public Works Departments, Military Secretary to the Governor, etc	12.17	12.49
(2) Permanent advances for contingent expenditure with Departmental Officers	0.34	0.34
(3) Investment of Earmarked Funds	7,232.27	2,185.31
Total (B) Other Cash Balances and Investments	7,244.78	2,198.14
Total (A) and (B)	11,396.60	12,277.88

Explanatory Notes

- (a) Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' A (2) above depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balance/reserve funds etc. are added to the balance in "Deposits with Reserve Bank of India".
- (b) Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.72 crore with the Bank. If the balance falls below the agreed minimum balance on any day, the shortfall is made good by taking Special Drawing Facility and Normal Ways and Means Advances/Overdrafts from time to time. During 2019-20,

¹⁶ The balance under the Head "Deposits with Reserve Bank" is arrived at after taking into account the Inter-Government monetary settlement pertaining to transactions of the financial year 2019-20 till 10-April-2020.

¹⁷ After the closing of March 2020 account there was a difference of ₹ 8.96 crore (Credit) between the figure reflected in Accounts ₹ 1,094.99 crore (Credit) and that intimated by Reserve Bank of India ₹ 1,086.03 crore (Debit) under Deposit with Reserve Bank included in Cash Balance. The difference is due to improper verification of date-wise monthly statement by Treasury Officers and misreporting of transactions either by agency bank to its nodal branch or by nodal branch to Reserve Bank of India.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.
Annexure to Statement No. 2- contd.

CASH BALANCE AND INVESTMENT OF CASH BALANCES- contd.

the State Government had availed Special Drawing Facility for 36 days to maintain minimum balance of ₹ 0.72 crore with the Bank .

For arriving at the daily cash balance¹⁸ for the purpose of Grant of Ways and Means Advances/Overdraft, the Reserve Bank of India evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at Reserve Bank of India counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills, if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Special Ways and Means Advances /Ways and Means Advances/Over Draft.

(c) Limits of Ways and Means Advances (WMA): Limit for Normal Ways and Means Advances to the State Government was ₹ 660.00 crore with effect from 1 April 2019 to 31 March 2020. The Bank has also agreed to give Special Drawing Facility against the pledge of Government Securities. The limit of Special Drawing Facility is revised by the Bank from time to time. The limit of Special Drawing Facility was as follows:

Table: Limits of Special Drawing Facility

(₹ in crore)

Period	Limit of Special Drawing Facility
01.04.2019	12.64
02.04.2019	133.66
03.04.2019 to 09.04.2019	128.27
10.04.2019	128.73
11.04.2019 to 15.04.2019	1,999.08
16.04.2019 to 17.04.2019	2,110.55
18.04.2019 to 20.04.2019	4,917.60
21.04.2019 to 22.04.2019	4,952.41
23.04.2019 to 24.04.2019	4,917.44
25.04.2019 to 07.05.2019	5,852.52

¹⁸ The cash balance 'Deposit with Reserve Bank of India' above is the closing cash balance of the year as on 31 March 2020 but worked out by 10 April 2020 and not simply the daily cash balance on 31 March 2020.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

Annexure to Statement No. 2- contd.

CASH BALANCE AND INVESTMENT OF CASH BALANCES- contd.**Table: Limits of Special Drawing Facility- contd.****(₹ in crore)**

Period	Limit of Special Drawing Facility
08.05.2019	5,852.51
09.05.2019	5,853.32
10.05.2019 to 13.05.2019	5,853.70
14.05.2019	5,853.69
15.05.2019 to 19.05.2019	5,853.80
20.05.2019	5,865.34
21.05.2019 to 23.05.2019	5,853.95
24.05.2019	5,854.49
25.05.2019 to 26.05.2019	5,849.68
27.05.2019 to 02.06.2019	5,854.55
03.06.2019	5,865.02
04.06.2019	5,854.74
05.06.2019	5,845.31
06.06.2019 to 09.06.2019	5,856.42
10.06.2019	5,860.04
11.06.2019	5,856.34
12.06.2019 to 18.06.2019	5,856.53
19.06.2019 to 22.06.2019	5,857.49
23.06.2019	5,857.47
24.06.2019 to 30.06.2019	5,857.49
01.07.2019	6,453.00
02.07.2019 to 07.07.2019	6,480.07
08.07.2019	6,482.66
09.07.2019 to 10.07.2019	6,482.76
11.07.2019	4,612.38
12.07.2019	4,625.56
13.07.2019 to 14.07.2019	4,609.91
15.07.2019	4,611.28
16.07.2019 to 17.07.2019	4,611.30
18.07.2019 to 24.07.2019	1,805.47
25.07.2019 to 28.07.2019	870.39
29.07.2019	870.58
30.07.2019 to 01.08.2019	870.39
02.08.2019 to 15.08.2019	870.38

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.**Annexure to Statement No. 2- contd.****CASH BALANCE AND INVESTMENT OF CASH BALANCES- contd.****Table: Limits of Special Drawing Facility- contd.****(₹ in crore)**

Period	Limit of Special Drawing Facility
16.08.2019 to 20.08.2019	872.47
21.08.2019 to 27.08.2019	872.50
28.08.2019	877.01
29.08.2019 to 04.09.2019	878.23
05.09.2019 to 12.09.2019	6,221.75
13.09.2019	6,221.79
14.09.2019 to 16.09.2019	6,221.75
17.09.2019 to 18.09.2019	6,222.97
19.09.2019	6,223.66
20.09.2019	6,225.34
21.09.2019 to 22.09.2019	6,205.37
23.09.2019	6,224.35
24.09.2019	6,224.37
25.09.2019 to 29.09.2019	6,224.38
30.09.2019	6,229.94
01.10.2019 to 08.10.2019	6,290.15
09.10.2019	6,426.43
10.10.2019 to 16.10.2019	6,427.28
17.10.2019 to 03.11.2019	6,428.49
04.11.2019	6,428.60
05.11.2019 to 07.11.2019	6,428.49
08.11.2019	6,430.87
09.11.2019 to 10.11.2019	6,427.45
11.11.2019 to 13.11.2019	6,430.37
14.11.2019 to 19.11.2019	6,430.41
20.11.2019 to 24.11.2019	6,430.46
25.11.2019	6,446.16
26.11.2019 to 01.12.2019	6,430.41
02.12.2019	6,440.73
03.12.2019 to 04.12.2019	6,430.26
05.12.2019 to 09.12.2019	6,100.77
10.12.2019 to 11.12.2019	6,100.72
12.12.2019 to 16.12.2019	6,100.92
17.12.2019 to 18.12.2019	6,102.84
19.12.2019	6,103.81

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.**Annexure to Statement No. 2- contd.****CASH BALANCE AND INVESTMENT OF CASH BALANCES- contd.****Table: Limits of Special Drawing Facility- concld.****(₹ in crore)**

Period	Limit of Special Drawing Facility
20.12.2019 to 22.12.2019	6,010.25
23.12.2019	6,010.26
24.12.2019 to 25.12.2019	6,010.25
26.12.2019 to 31.12.2019	6,010.73
01.01.2020	6,131.71
02.01.2020 to 07.01.2020	6,129.49
08.01.2020	6,130.92
09.01.2020 to 10.01.2020	6,130.66
11.01.2020 to 12.01.2020	6,129.31
13.01.2020	6,130.69
14.01.2020 to 15.01.2020	6,130.98
16.01.2020 to 02.02.2020	6,130.61
03.02.2020	6,135.27
04.02.2020 to 09.02.2020	6,130.60
10.02.2020 to 14.02.2020	6,130.93
15.02.2020 to 16.02.2020	6,121.56
17.02.2020 to 19.02.2020	6,132.61
20.02.2020	6,134.39
21.02.2020 to 23.02.2020	6,133.30
24.02.2020 to 27.02.2020	6,134.41
28.02.2020 to 01.03.2020	6,138.76
02.03.2020 to 03.03.2020	6,139.97
04.03.2020	6,140.63
05.03.2020	5,671.33
06.03.2020 to 16.03.2020	5,672.64
17.03.2020	5,675.48
18.03.2020	5,673.19
19.03.2020	5,674.33
20.03.2020	5,675.29
21.03.2020 to 22.03.2020	5,656.30
23.03.2020	5,675.30
24.03.2020	5,681.90
25.03.2020 to 29.03.2020	5,675.31
30.03.2020 to 31.03.2020	5,681.27

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.
Annexure to Statement No. 2- contd.
CASH BALANCE AND INVESTMENT OF CASH BALANCES- contd.

The Ways and Means Advances and overdraft carry Interest at Repo Rate charged by the Reserve Bank of India the details of which are shown below:

Table: Details of Interest on Ways and Means Advances

SI No	Title	Rate
1.	Special Drawing Facility (earlier known as Special Ways and Means Advances)	Repo rate minus one <i>per cent</i>
2.	Normal WMA up to 90 days	Repo rate
3.	Normal WMA beyond 90 days	Repo rate plus one <i>per cent</i>
4.	Overdraft up to 100 <i>per cent</i> of Normal Ways and Means Advance	Repo rate plus two <i>per cent</i>
5.	Overdraft exceeding 100 <i>per cent</i> of Normal Ways and Means Advance	Repo rate plus five <i>per cent</i>

Repo Rates during the year 2019-20 are as follows:

Table: Details of Repo Rates

Period	Repo Rate
01-04-2019 to 03-04-2019	6.25 <i>per cent</i>
04-04-2019 to 05-06-2019	6.00 <i>per cent</i>
06-06-2019 to 06-08-2019	5.75 <i>per cent</i>
07-08-2019 to 03-10-2019	5.40 <i>per cent</i>
04-10-2019 to 26-03-2020	5.15 <i>per cent</i>
27-03-2020 to 31-03-2020	4.40 <i>per cent</i>

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2019-20 is given below:

(i)	Number of days on which the minimum balance was maintained without taking any advance-	330
(ii)	Number of days on which minimum balance was maintained by taking Special Drawing Facility-	36
(iii)	Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means Advance-	Nil
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken-	Nil
(v)	Number of days on which overdrafts were taken-	Nil

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- conclud.
Annexure to Statement No. 2- conclud.
CASH BALANCE AND INVESTMENT OF CASH BALANCES- conclud.

- (d) Following are the details of investments made from the General Cash Balance as on 31 March 2020:

Table: Details of Investment of Cash Balance

		(₹ in crore)
Sl. No.	Name of the Securities	Amount
1.	Government of India Treasury Bills	5,246.81
Total		5,246.81

- (e) Interest received on the Cash Balance Investments during 2019-20 was ₹ 196.10 crore against ₹ 144.33 crore in 2018-19.
- (f) Details of Investments in Shares of Statutory Corporations Government Companies, Other Joint Stock Companies, Co-operative Banks and Societies are given in Statement 19 - Detailed Statement of Investments of the Government.
- (g) The amount invested out of Earmarked Funds is shown in Statement 22- Detailed Statement on Investments of Earmarked Funds.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

(₹ in crore)

Description		2019-20	2018-19
I. TAX AND NON-TAX REVENUE			
(A)	Tax Revenue		
A.1	Own Tax Revenue	22,117.85	21,427.26
	Land Revenue	551.50	487.57
	Stamps and Registration fees	1,634.63	1,108.46
	State Excise	4,952.36	4,489.03
	State Goods and Service Tax	7,894.82	8,203.41
	Taxes on Sales, Trade etc.	3,931.37	4,087.72
	Taxes on Goods and Passengers	40.51	54.51
	Taxes on Vehicles	1,274.85	1,204.85
	Taxes and Duties on Electricity	1,837.00	1,790.27
	Other Taxes and Duties on Commodities and Services	0.00	0.28
	Hotel Receipts Tax	0.63	1.00
	Other Taxes on Income and Expenditure	0.18	0.16
A.2	Share of Net Proceeds of Union Taxes/Duties	20,205.84	23,458.69
	Central Goods and Service Tax	5,733.71	5,789.33
	Integrated Goods and Service Tax	0.00	462.00
	Corporation Tax	6,889.42	8,157.09
	Taxes on Income other than Corporation Tax	5,398.34	6,007.35
	Other Taxes on Income and Expenditure	0.00	42.48
	Taxes on Wealth	0.30	2.98
	Customs	1,280.78	1,662.66
	Union Excise Duties	890.49	1,104.93
	Service Tax	0.00	217.76
	Other Taxes and Duties on Commodities and Services	12.80	12.11
	Total – (A)	42,323.69	44,885.95
(B)	Non-Tax Revenue		
	Interest Receipts	232.41 ¹	189.55
	Others		
	Non-ferrous Mining and Metallurgical Industries	6,195.73 ²	6,110.24
	Major Irrigation	437.04	521.81
	Forestry and Wild Life	249.37	236.73
	Minor Irrigation	287.54	164.06
	Medical and Public Health	88.88	52.86

¹ Includes ₹ 5.37 crore of Premiums on Loans raised by State Government.² Includes ₹ 815.10 crore received from auction of coal blocks (₹ 812.69 crore) and auction of other minerals other than coal (₹ 2.41 crore).

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2019-20	2018-19
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue - contd.		
	Others-contd.		
	Contribution and Recoveries towards Pension and Other Retirement Benefits	82.32	23.23
	Urban Development	53.65	30.31
	Public Works	45.98	73.57
	Miscellaneous General Services	40.49	59.54
	Other Administrative Services	35.75	42.10
	Labour and Employment	24.43	26.75
	Police	21.55	29.18
	Crop Husbandry	20.84	25.83
	Other Social Services	16.73	8.12
	Education, Sports, Art and Culture	14.83	14.04
	Other General Economic Services	10.78	11.19
	Animal Husbandry	8.66	6.11
	Public Service Commission	8.23	8.59
	Jails	8.06	5.78
	Industries	6.41	5.31
	Village and Small Industries	6.18	5.62
	Stationery and Printing	5.97	2.84
	Medium Irrigation	5.71	11.32
	Housing	4.52	4.34
	Fisheries	4.27	5.45
	Water Supply and Sanitation	4.19	4.57
	Other Rural Development Programmes	2.82	4.30
	Social Security and Welfare	2.61	5.70
	Dividends and Profits	2.39	1.49
	Food Storage and Warehousing	1.62	0.63
	Other Agriculture Programmes	1.27	1.27
	Co-operation	1.14	7.93

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2019-20	2018-19
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue – conclud.		
	Others - conclud.		
	Roads and Bridges	0.82	2.09
	Information and Publicity	0.55	0.33
	Family Welfare	0.03	0.07
	Civil Aviation	0.00	0.17
	TOTAL- Others	7,701.36	7,513.47
	TOTAL (B)	7,933.77	7,703.02
II. GRANTS FROM GOVERNMENT OF INDIA			
(C)	Grants-in-Aid from the Central Government		
	Centrally Sponsored Schemes		
	Central Assistance/Share	7,525.38	7,724.46
	Externally Aided Projects-Grants for Centrally Sponsored Schemes ³	282.86	490.31
	Total- Grants for Centrally Sponsored Schemes	7,808.24	8,214.77
	Finance Commission Grants		
	Grants for Rural Local Bodies	1,415.89	1,047.86
	Grants for Urban Local Bodies	451.56	282.04
	Grants-in-Aid for State Disaster Response Fund	177.30	349.58
	Total- Finance Commission Grants	2,044.75	1,679.48
	Other Transfers/Grants to State/ Union territories with Legislatures		
	Special Assistance	80.19	23.16
	Grants under the proviso to Article 275 (1) of the Constitution	225.01	113.53
	Grants from Central Road Fund	371.61	214.02
	Compensation for loss of Revenue arising out of implementation of Goods and Service Tax	3,081.44	2,261.00
	Total- Other Transfers/Grants to State/ Union territories with Legislatures	3,758.25	2,611.71
	Total- C	13,611.24	12,505.96
	Total- Revenue Receipts (A+B+C)	63,868.70	65,094.93

³ For details please refer to Appendix- IV in Volume- II.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- conclud.

(₹ in crore)

Description		2019-20	2018-19
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital Receipts		
	Others	4.70	5.26
	Total - D	4.70	5.26
E.	Public Debt receipts		
	Internal Debt	19,308.36	13,816.66
	Market Loans	11,680.00	12,899.99
	Compensation and other Bonds	0.00	0.00
	Loans from Financial Institutions	969.68 ⁴	916.67
	Special Securities issued to National Small Savings Fund of the Central Government	6,658.68	0.00
	Loans and Advances from the Central Government	279.17	553.44
	Loans for State/Union Territory Plan Schemes	279.17	553.44
	Total –E	19,587.53	14,370.10
F.	Loans and Advances made by the State Government (Recoveries⁵)	256.78	162.32
G.	Inter-State Settlement	0.13	0.57
	Total Receipts in Consolidated Fund⁶ (A+B+C+D+E+F+G)	83,717.84	79,633.18

⁴ The entire Loan of ₹ 969.68 crore was obtained from National Bank of Agriculture and Rural Development.

⁵ For details please refer to Statement No.7 in Volume- I and Statement No. 18 in Volume-II.

⁶ For details please refer to Statements No.2, 6, 7 in Volume - I and Statements 14, 17 and 18 in Volume- II.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	45.65	0.00	0.00	45.65
	President, Vice President/Governor, Administrator of Union Territories	9.62	0.00	0.00	9.62
	Council of Ministers	53.16	0.00	0.00	53.16
	Administration of Justice	305.99	0.00	0.00	305.99
	Elections	268.08	0.00	0.00	268.08
A.2	Fiscal Services				
	Land Revenue	404.75	0.00	0.00	404.75
	Stamps and Registration	204.49	0.00	0.00	204.49
	State Excise	75.26	0.00	0.00	75.26
	Taxes on Sales, Trade etc.	69.36	0.00	0.00	69.36
	Taxes on Vehicles	29.56	0.00	0.00	29.56
	Other Taxes and Duties on Commodities and Services	239.03	0.00	0.00	239.03
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	265.00	0.00	0.00	265.00
	Interest Payments	4,970.33	0.00	0.00	4,970.33
A.4	Administrative Services				
	Public Service Commission	14.96	0.00	0.00	14.96
	Secretariat- General Services	148.09	0.00	0.00	148.09
	District Administration	306.03	0.00	0.00	306.03
	Treasury and Accounts Administration	76.14	0.00	0.00	76.14
	Police	4,126.66	43.01	0.00	4,169.67
	Jails	156.14	0.00	0.00	156.14
	Stationery and Printing	12.94	0.00	0.00	12.94
	Public Works	491.44	148.85	0.00	640.29
	Other Administrative Services	184.44	2.62	0.00	187.06
A.5	Pension and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	6,637.98	0.00	0.00	6,637.98
	Miscellaneous General Services	0.24	0.00	0.00	0.24
	Total -A- General Services	19,095.34	194.48	0.00	19,289.82

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- contd.

A. EXPENDITURE BY FUNCTION- contd.

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
B	Social Services				
B.1	Education, Sports, Art and Culture (see foot note 1 below)-				
	General Education	15,736.87	315.32 ¹	0.00	16,052.19
	Technical Education	163.24	0.00	0.00	163.24
	Sports and Youth Services	41.70	0.00	0.00	41.70
	Art and Culture	41.10	0.00	0.00	41.10
B.2	Health and Family Welfare				
	Medical and Public Health	4,049.05	361.83	0.00	4,410.88
	Family Welfare	260.46	0.00	0.00	260.46
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	616.26	375.18	30.22	1,021.66
	Housing	674.65	53.34	0.00	727.99
	Urban Development	1,321.43	529.70	15.00	1,866.13
B.4	Information and Broadcasting				
	Information and Publicity	221.48	0.05	0.00	221.53
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	206.50	230.46	0.00	436.96
B.6	Labour and Labour Welfare				
	Labour and Employment	271.76	0.00	0.00	271.76
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	2,003.93	30.84	0.00	2,034.77
	Nutrition	679.19	0.00	0.00	679.19
	Relief on Account of Natural Calamities	344.28	0.00	0.00	344.28
B.8	Others				
	Other Social Services	5.44	15.61	0.00	21.05
	Secretariat- Social Services	15.23	0.00	0.00	15.23
	Total -B- Social Services	26,652.57	1,912.33	45.22	28,610.12

¹ Under Sub sector- Education, Sports, Art and Culture, there are distinct revenue expenditure major heads for General Education, Technical Education, Sports and Youth Services and Art and Culture, but there is a single capital outlay major head for these revenue major heads in major head 4202. Capital expenditure relating to all the four major heads is booked at sub major head level under major head 4202. During 2019-20 the expenditure under these heads was ₹ 277.38 crore, ₹ 19.88 crore, ₹ 18.06 crore and ₹ Nil respectively.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- contd.

A. EXPENDITURE BY FUNCTION- contd.

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	2,239.15	6.99	0.00	2,246.14
	Soil and Water Conservation	176.78	24.92	0.00	201.70
	Animal Husbandry	466.16	6.85	0.00	473.01
	Fisheries	106.14	3.19	0.00	109.33
	Forestry and Wild Life	1,171.09	27.17	0.00	1,198.26
	Food Storage and Warehousing	5,735.41	0.68	10.89	5,746.98
	Agricultural Research and Education	141.30	26.05	0.00	167.35
	Co-operation	2,430.15	1.68	0.00	2,431.83
	Other Agricultural Programmes	2,729.29	0.00	0.00	2,729.29
C.2	Rural Development				
	Special Programmes for Rural Development	504.67	0.00	0.00	504.67
	Rural Employment	982.18	0.00	0.00	982.18
	Other Rural Development Programmes	2,875.21	505.19	0.00	3,380.40
C.3	Special Area Programmes				
C.4	Irrigation and Flood Control				
	Major Irrigation	91.87	387.39	0.00	479.26
	Medium Irrigation	408.67	58.28	0.00	466.95
	Minor Irrigation	81.26	667.96	0.00	749.22
	Command Area Development	2.07	1.52	0.00	3.59
	Flood Control and Drainage	0.00	10.21	0.00	10.21
C.5	Energy				
	Power	4,690.79	42.09	0.00	4,732.88
	Non-Conventional Sources of Energy	57.76	474.62	0.00	532.38
C.6	Industry and Minerals				
	Village and Small Industries	192.01	8.85	0.00	200.86
	Industries	164.35	0.00	0.00	164.35
	Non-ferrous Mining and Metallurgical Industries	166.77	0.37	0.00	167.14
	Other Outlays on Industries and Minerals	13.00	0.00	0.00	13.00

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- contd.

A. EXPENDITURE BY FUNCTION- conclud. (₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services- conclud.				
C.7	Transport				
	Civil Aviation	0.25	7.03	0.00	7.28
	Roads and Bridges	1,019.88	3,928.86	0.00	4,948.74
	Road Transport	0.00	6.00	0.00	6.00
C.8	Communication				
	Other Communication Services	71.39	250.00	0.00	321.39
C.9	Science, Technology and Environment				
	Other Scientific Research	7.52	0.00	0.00	7.52
C.10	General Economic Services				
	Secretariat- Economic Services	20.79	0.00	0.00	20.79
	Tourism	21.99	13.68	0.00	35.67
	Census Surveys and Statistics	32.54	0.00	0.00	32.54
	Other General Economic Services	8.64	0.00	0.00	8.64
	Total - C- Economic Services	26,609.08	6,459.58	10.89	33,079.55
D	Grants-in-Aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,120.32	0.00	0.00	1,120.32
	Total- D- Grants-in-Aid and contributions	1,120.32	0.00	0.00	1,120.32
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	8,479.52	8,479.52
	Loans and Advances from the Central Government	0.00	0.00	215.51	215.51
	Total- E- Public Debt	0.00	0.00	8,695.03	8,695.03
F	Inter-State Settlement	0.00	0.00	0.05	0.05
G	Appropriation to Contingency Fund	0.00	0.00	0.00	0.00
Total - Consolidated Fund Expenditure		73,477.31	8,566.39	8,751.19	90,794.89

4. STATEMENT OF EXPENDITURE

B. EXPENDITURE BY NATURE

Sl No.	Object of Expenditure	2019-20		
		Revenue	Capital	Total
1	14- Grants-in-Aid	20,328.74	0.00	20,328.74
2	01- Salaries and Allowances	20,495.12	90.59	20,585.71
3	13- Financial Assistance	11,483.23	0.00	11,483.23
4	12- Pension and Retirement benefits	6,611.11	0.00	6,611.11 ²
5	97- Construction Works	1.40	3,444.73	3,446.13
6	35- Interest / Loan Repayments	4,978.12	33.23 ³	5,011.35
7	26- Major Construction Works	0.00	2,882.37	2,882.37
8	45- Construction of Capital Assets	0.00	1,939.61	1,939.61
9	25- Materials and Supplies	2,421.26	2.30	2,423.56
10	37- Inter Account Transactions	1,306.50	0.00	1,306.50
11	42- Insurance	977.26	0.00	977.26
12	24- Maintenance Works	859.75	0.29	860.04
13	27- Minor Construction Works	426.90	221.61	648.51
14	02- Wages	764.94	0.01	764.95
15	11- Scholarship/Stipend and other Benefits	1,031.95	0.00	1031.95
16	04- Office Expenses	668.81	0.75	669.56
17	30- Contribution	379.41	0.00	379.41
18	07- Work charges/Contingency Establishment	362.51	50.75	413.26
19	09- Advertisement and Publicity	260.66	0.00	260.66
20	31- Compensation	27.72	137.62	165.34
21	10- Payment for Professional Services	311.95	8.56	320.51
22	28- Machinery and Equipments	37.62	95.86	133.48
23	43- Election Expenses	190.81	0.00	190.81

² Includes ₹ 6,610.58 crore of Pensionary Benefits to Retired Government employees, High Court Judges etc. booked under Major Head 2071 and ₹ 0.53 crore to Freedom booked under Major Head 2235.

³ Includes ₹ 23.11 crore paid by the State Government for payment of interest on loan of ₹ 195.00 crore availed by Chhattisgarh Housing Board in respect to purchase of 728 flats by the State Government and payment of ₹ 10.12 crore towards the loan taken by *Dau Kalyan* Singh Super Specialty Hospital against the State Government Guarantee of ₹ 64.00 crore.

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2018-19			2017-18		
Revenue	Capital	Total	Revenue	Capital	Total
22,898.67	0.00	22,898.67	24,293.17	0.00	24,293.17
16,698.87	95.31	16,794.18	12,447.56	89.39	12,536.95
8,323.01	0.00	8,323.01	5,004.96	0.00	5,004.96
5,403.09	0.00	5,403.09	3,897.54	0.00	3,897.54
0.29	3,970.86	3,971.15	1.13	4,655.27	4,656.40
3,652.60	0.00	3,652.60	3,098.33	0.00	3,098.33
0.00	2,566.50	2,566.50	0.05	2,722.48	2,722.53
0.00	1,998.74	1,998.74	1.32	2,359.39	2,360.71
1,453.91	2.10	1,456.01	1,847.70	2.27	1,849.97
1,004.04	0.00	1,004.04	1,382.74	0.00	1,382.74
839.74	0.00	839.74	575.19	0.00	575.19
763.27	0.21	763.48	631.85	0.47	632.32
335.73	302.50	638.23	411.92	375.85	787.77
632.66	0.01	632.67	646.84	0.00	646.84
577.92	0.00	577.92	818.95	0.00	818.95
514.74	0.85	515.59	578.19	5.22	583.41
385.02	0.00	385.02	345.08	0.00	345.08
332.17	48.58	380.75	325.55	49.36	374.91
241.01	0.00	241.01	166.94	0.00	166.94
16.79	218.66	235.45	21.86	290.26	312.12
222.62	3.95	226.57	246.89	2.68	249.57
25.88	137.78	163.66	36.80	158.41	195.21
100.33	0.00	100.33	6.51	0.00	6.51

4. STATEMENT OF EXPENDITURE

C. EXPENDITURE BY NATURE- contd.

Sl No.	Object of Expenditure	2019-20		
		Revenue	Capital	Total
24	03- Travelling Allowance	111.49	1.96	113.45
25	05- Training	104.57	0.00	104.57
26	22- Arms and Ammunition	45.37	0.00	45.37
27	29-Purchasing of Land and Building	0.00	77.85	77.85
28	17- Conferences	52.61	0.00	52.61
29	74- Fairs, Festival, Exhibition	25.77	0.00	25.77
30	89- Transportation Charges	49.08	0.00	49.08
31	06- Survey	4.47	14.40	18.87
32	34- Purchase of Vehicles	18.32	15.33	33.65
33	19- Secret Services Expenses	15.23	0.00	15.23
34	15- Payments of Decretal Amount	11.27	2.43	13.70
35	08- Publication	6.53	0.00	6.53
36	86- Coaching/Competition	9.88	0.00	9.88
37	32- Investment	0.00	2.51	2.51
38	18- Rewards	15.92	0.00	15.92
39	63- Stock	14.89	0.00	14.89
40	55- Grants-in-Aid during Mass Contract Tours	3.43	0.00	3.43
41	50- Petrol, Oil and Lubricants for vehicles of Ministers	4.72	0.00	4.72
42	57- Hospitality Expenses	4.90	0.00	4.90
43	33- Tools and Plants	3.04	0.03	3.07
44	52- Electricity and Water charges for furnished Bungalow	1.39	0.00	1.39
45	49- Daily Allowances	0.94	0.00	0.94
46	72- Furnishing of Official Residences	8.54	0.00	8.54
47	90- Remuneration	3.72	0.00	3.72
48	69- Honorarium to Non-Government Officials	0.87	0.00	0.87

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2018-19			2017-18		
Revenue	Capital	Total	Revenue	Capital	Total
98.27	1.92	100.19	76.03	1.89	77.92
72.52	0.00	72.52	132.14	0.00	132.14
46.53	0.00	46.53	44.96	0.00	44.96
0.00	41.65	41.65	1.92	185.18	187.10
35.77	0.00	35.77	52.77	0.00	52.77
30.73	0.00	30.73	28.09	0.00	28.09
30.27	0.00	30.27	36.56	0.00	36.56
7.55	17.80	25.35	9.77	15.05	24.82
4.89	18.99	23.88	19.67	43.71	63.38
14.86	0.00	14.86	15.09	0.00	15.09
3.25	8.10	11.35	1.90	6.27	8.17
11.26	0.00	11.26	5.23	0.00	5.23
10.03	0.00	10.03	17.40	0.00	17.40
0.00	9.78	9.78	0.00	109.96	109.96
7.50	0.00	7.50	10.25	0.00	10.25
6.27	0.00	6.27	7.43	0.00	7.43
3.32	0.00	3.32	3.17	0.00	3.17
3.16	0.00	3.16	3.55	0.00	3.55
2.66	0.00	2.66	3.39	0.00	3.39
2.07	0.00	2.07	3.21	0.01	3.22
1.22	0.00	1.22	2.40	0.00	2.40
1.01	0.00	1.01	1.30	0.00	1.30
0.95	0.00	0.95	1.85	0.00	1.85
0.87	0.00	0.87	0.90	0.00	0.90
0.78	0.00	0.78	0.92	0.00	0.92

4. STATEMENT OF EXPENDITURE

B. EXPENDITURE BY NATURE- conclud.

Sl No.	Object of Expenditure	2019-20		
		Revenue	Capital	Total
48	44- Unforeseen Expenses	0.00	0.00	0.00
49	48- Constituency Allowance	0.65	0.00	0.65
50	21- Expenses on Witnesses	0.49	0.00	0.49
51	36- Loans and Advances	0.00	0.00	0.00
52	85- Investigation and Research	0.00	0.00	0.00
53	79-Write off	0.00	0.00	0.00
54	39- Suspense	0.00	0.00	0.00
55	40- Deduct- Recoveries	(-) 966.55	(-) 456.40	(-) 1,422.95
Grand Total		73,477.31	8,566.39	82,043.70⁴

⁴ Excludes expenditure on 'Loans and Advances', 'Public Debt' and 'Inter State Settlement' of ₹ 56.11 crore, ₹ 8,695.03 crore and ₹ 0.05 crore respectively.

IN CONSOLIDATED FUND- conclud.**(₹ in crore)**

2018-19			2017-18		
Revenue	Capital	Total	Revenue	Capital	Total
0.75	0.00	0.75	0.32	0.00	0.32
0.70	0.00	0.70	0.88	0.00	0.88
0.39	0.00	0.39	0.30	0.00	0.30
0.00	0.00	0.00	0.23	0.00	0.23
0.00	0.00	0.00	0.07	0.00	0.07
0.00	0.00	0.00	0.71	0.00	0.71
0.00	(-) 0.03	(-) 0.03	0.00	0.00	0.00
(-) 408.77	(-) 540.82	(-) 949.59	(-)1,039.73	(-)1,072.16	(-)2,111.89
64,411.17	8,903.45	73,314.62	56,229.75	10,000.96	66,230.71

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase (+)/ Decrease (-) in percentage during the year 2019-20
A- CAPITAL ACCOUNT OF GENERAL SERVICES						
4055	Capital Outlay on Police	13.93	233.99	43.01	277.00	(+)208.76
4058	Capital Outlay on Stationery and Printing	0.00	4.74	0.00	4.74	0.00
4059	Capital Outlay on Public Works	233.71	2,053.36	148.85	2,202.21	(-)36.31
4070	Capital Outlay on other Administrative Services	7.88	45.22	2.62	47.84	(-)66.75
Total-A-CAPITAL ACCOUNT OF GENERAL SERVICES		255.52	2,337.31	194.48	2,531.79	(-)23.89
B- CAPITAL ACCOUNT OF SOCIAL SERVICES						
(a) - Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	490.37	4,429.44	315.32	4,744.76	(-)35.70
Total- (a)-Capital Account of Education, Sports, Art and Culture		490.37	4,429.44	315.32	4,744.76	(-)35.70
(b)- Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	214.49	2,581.07	361.83	2,942.90	(+)68.69
4211	Capital Outlay on Family Welfare	0.00	16.30	0.00	16.30	0.00
Total- (b)- Capital Account of Health and Family Welfare		214.49	2,597.37	361.83	2,959.20	(+)68.69
(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	281.16	1,268.90	375.18	1,644.08	(+)33.44
4216	Capital Outlay on Housing	30.85	772.15	53.34	825.49	(+)72.90
4217	Capital Outlay on Urban Development	378.67	4,996.53	529.70	5,526.23	(+)39.88
Total-(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development		690.68	7,037.58	958.22	7,995.80	(+)38.74
(d)- Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	0.00	1.63	0.05	1.68	(+)100.00
Total-(d)- Capital Account of Information and Broadcasting		0.00	1.63	0.05	1.68	(+)100.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase (+)/ Decrease (-) in percentage during the year 2019-20
B - CAPITAL ACCOUNT OF SOCIAL SERVICES- conclud.						
(e)- Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	339.50	3,317.25	230.46	3,547.71	(-) 32.12
Total-(e)- Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		339.50	3,317.25	230.46	3,547.71	(-) 32.12
(g)- Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	9.92	732.56	30.84	763.40	(+)210.89
Total- (g)-Capital Account of Social Welfare and Nutrition		9.92	732.56	30.84	763.40	(+)210.89
(h)- Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	28.83	388.13	15.61	403.74	(-)45.86
Total- (h)- Capital Account of Other Social Services		28.83	388.13	15.61	403.74	(-)45.86
Total- B-CAPITAL ACCOUNT OF SOCIAL SERVICES		1,773.79	18,503.96	1,912.33	20,416.29	(+)7.81
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES						
(a)- Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	2.77	24.81	6.99	31.80	(+)152.35
4402	Capital Outlay on Soil and Water Conservation	17.81	339.66	24.92	364.58	(+)39.92
4403	Capital Outlay on Animal Husbandry	21.41	76.86	6.85	83.71	(-)68.01
4404	Capital Outlay on Dairy Development	0.00	1.99	0.00	1.99	0.00
4405	Capital Outlay on Fisheries	1.10	20.41	3.19	23.60	(+)190.00
4406	Capital Outlay on Forestry and Wild Life	20.54	408.32	27.17	435.49	(+)32.28
4408	Capital Outlay on Food Storage and Warehousing	0.61	82.63	0.68	83.30 ¹	(+)11.48
4415	Capital Outlay on Agricultural Research and Education	15.64	34.06	26.05	60.11	(+)66.56
4425	Capital Outlay on Co-operation	7.02	294.86	1.68	291.84 ²	(-)76.07

¹ Closing balance reduced by ₹ 0.01 crore due to retirement of Capital of Co-operative Societies/Banks.² Closing balance reduced by ₹ 4.69 crore due to retirement of Capital of Co-operative Societies/Banks and ₹ 0.01 crore due to rectification of misclassification.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase (+)/ Decrease (-) in percentage during the year 2019-20
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES- contd.						
(a)- Capital Account of Agriculture and Allied Activities- conclud.						
4435	Capital Outlay on other Agriculture Programmes	0.00	2.24	0.00	2.24	0.00
Total-(a)- Capital Account of Agriculture and Allied Activities		86.90	1,285.84	97.53	1,378.66³	(+)12.23
(b)- Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	588.68	4,332.28	505.20	4,837.48	(-)14.18
Total - (b)- Capital Account of Rural Development		588.68	4,332.28	505.20	4,837.48	(-)14.18
(d)⁴ Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	635.56	7,910.85	387.39	8,298.24	(-)39.05
4701	Capital Outlay on Medium Irrigation	65.24	1,919.60	58.28	1,977.88	(-)10.67
4702	Capital Outlay on Minor Irrigation	848.90	11,323.23	667.97	11,991.20	(-)21.31
4705	Capital Outlay on Command Area Development	11.38	468.62	1.51	470.13	(-)86.73
4711	Capital Outlay on Flood Control Projects	27.37	131.14	10.21	141.35	(-)62.70
Total-(d)- Capital Account of Irrigation and Flood Control		1,588.45	21,753.44	1,125.36	22,878.80	(-)29.15
(e)- Capital Account of Energy						
4801	Capital Outlay on Power Projects	130.00	7,435.27	42.08	7,477.35	(-)67.63
4810	Capital Outlay on New and Renewable energy	464.99	1,203.12	474.62	1,677.74	(+)2.07
Total- (e)- Capital Account of Energy		594.99	8,638.39	516.70	9,155.09	(-)13.16
(f)- Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	19.93	667.53	8.85	676.38	(-)55.59
4852	Capital Outlay on Iron and Steel Industries	0.00	46.39	0.00	46.39	0.00

³ Closing balance Pradesh reduced by ₹ 4.70 crore due to retirement of capital of Co-operative Societies/ Banks and ₹ 0.01 crore due to rectification of misclassification

⁴ No expenditure has been booked under Major Heads 4551, 4552 and 4575 under sub sector- c- 'Capital Account of Special Areas Programme'.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase (+)/ Decrease (-) in percentage during the year 2019-20
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-contd.						
(f)- Capital Account of Industry and Minerals- conclud.						
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.52	3.87	0.37	4.24	(-)28.85
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	0.00	0.01	0.00	0.01	0.00
4858	Capital Outlay on Fertilizer Industries	0.00	0.02	0.00	0.02	0.00
4860	Capital Outlay on Consumer Industries	0.00	3.18	0.00	3.18	0.00
4875	Capital Outlay on other Industries	0.00	12.14	0.00	12.14	0.00
4885	Other Capital Outlay on Industries and Minerals	0.00	26.35	0.00	26.35	0.00
Total - (f)- Capital Account of Industries and Minerals		20.45	759.49	9.22	768.71	(-)54.91
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	2.17	205.41	7.03	212.44	(+)223.96
5054	Capital Outlay on Roads and Bridges	3,765.51	26,079.23	3,928.86	30,008.09	(+)4.34
5055	Capital Outlay on Road Transport	3.09	45.33	6.00	51.33	(+)94.17
Total-(g)- Capital Account of Transport		3,770.77	26,329.97	3,941.89	30,271.86	(+)4.54
(h) Capital Account of Communication						
5275	Capital Outlay on other Communication Services	208.00	216.96	250.00	466.96	(+)20.19
Total-(h)- Capital Account of Communication		208.00	216.96	250.00	466.96	(+)20.19
(i)- Capital Account of Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	2.13	11.04	0.00	11.04	(-)100.00
Total-(i)- Capital Account of Science Technology and Environment		2.13	11.04	0.00	11.04	(-)100.00
(j)- Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	13.77	159.33	13.68	173.01	(-)0.65

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-concl'd.

(₹ in crore)

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase (+)/ Decrease (-) in percentage during the year 2019-20
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-concl'd.						
(j)- Capital Account of General Economic Services-concl'd.						
5465	Investment in General Financial and Trading Institutions	0.00	0.15	0.00	0.15	0.00
5475	Capital Outlay on other General Economic Services	0.00	3.99	0.00	3.99	0.00
Total-(j)- Capital Account of General Economic Services		13.77	163.47	13.68	177.15	(-) 0.65
Total -C- CAPITAL ACCOUNT OF ECONOMIC SERVICES		6,874.14	63,490.88	6,459.58	69,945.75⁵	(-) 6.03
GRAND TOTAL		8,903.45	84,332.15	8,566.39	92,893.83⁶	(-) 3.79

EXPLANATORY NOTES

1. The total net Investment of Government since the formation of Chhattisgarh State in Share Capital of different Companies/Corporations/Co-operative Societies and Banks at the end of 2017-18, 2018-19 and 2019-20 were ₹ 6,866.37 crore, ₹ 7,268.04 and ₹ 7,265.79⁷ crore respectively.
2. The dividend received there from was ₹ 4.80 crore during 2017-18, ₹ 1.49 crore during 2018-19 and ₹ 2.39 crore during 2019-20.
3. Further details are given in Statement 19- Detailed Statement of Investment of the Government.

⁵ Closing balance reduced by ₹ 4.70 crore due to retirement of capital of Co-operative Societies/ Banks and ₹ 0.01 crore due to rectification of misclassification.

⁶ Closing balance reduced by ₹ 4.70 crore due to Retirement of Capital of Co-operative Societies/ Banks and ₹ 0.01 crore due to rectification of misclassification.

⁷ Includes ₹ 142.20 crore of Investment in the Share Capital of Joint Venture Company "Chhattisgarh East Railway Limited", "Chhattisgarh East West Railway Limited" and "Chhattisgarh Railway Corporation Limited" from Chhattisgarh State Mineral Development Fund.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings	Balance as on 01 April 2019	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-)		As a per cent of Total Liabilities
					Amount	per cent	
A -Public Debt -							
6003 -Internal Debt of the State Government							
Market Loans	39,452.10	11,680.00	700.00	50,432.10	(+)10,980.00	(+)27.83	64.07
Compensation and other Bonds	918.53	0.00	0.00	918.53	0.00	0.00	1.17
Loans from Financial Institutions	4,296.34	969.68	664.96	4,601.06	(+)304.72	(+)7.09	5.85
Special Securities issued to National Small Savings Fund	4,886.86	0.00	455.88	4,430.98	(-)455.88	(-)9.33	5.63
Special Drawing Facility	0.00	6,658.68	6,658.68	0.00	0.00	--	0.00
Total - 6003	49,553.83	19,308.36	8,479.52	60,382.67	(+)10,828.84	(+)21.85	76.71
6004 - Loans and Advances from the Central Government							
01-Non-Plan loans	0.56	0.00	0.00	0.56	0.00	0.00	0.00
02- Loans to State/Union Territory Plan Schemes	1,681.69	0.78	195.84 ²	1,486.63	(-)195.06	(-)11.60	1.89
03-Loans for Central Plan Schemes	0.19	0.00	0.00	0.19	0.00	0.00	0.00
07-Pre 1984-85 Loans	0.69	0.00	0.00	0.69	0.00	0.00	0.00
09- Other loans for State /Union Territory with Legislature Schemes	1,017.26	278.39	19.67	1,275.98	(+)258.72	(+)25.43	1.62
Total- 6004	2,700.39	279.17	215.51	2,764.05	(+)63.66	(+)2.36	3.51
Total - Public Debt	52,254.22	19,587.53	8,695.03	63,146.72	(+)10,892.50	(+)20.85	80.22
B - Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	6,832.41	2,013.00	1,227.74	7,617.67	785.26	(+)11.49	9.68
Reserve funds bearing Interest	400.70	6,235.57 ³	5,534.50	1,101.77	701.07	(+)174.96	1.40
Reserve funds not bearing Interest	1,254.84	772.28	664.11 ⁴	1,363.01	(+)108.17	(+)8.62	1.73
Deposits bearing Interest	42.90	1,069.96	1,075.57	37.29	(-)5.61	(-)13.08	0.05

¹ Detailed Account is at pages 402 to 419.² Includes ₹ 10.43 crore. After writing off of outstanding loans of Ministry of Agriculture as on 31 March 2010 pertaining to Central Plan Schemes/Centrally Sponsored Plan Schemes as per the recommendation of 13th Finance Commission by Ministry of Finance, Ministry of Agriculture has transferred the excess amount received from Chhattisgarh State against repayment of loan (₹ 2.64 crore) and payment of interest (₹ 7.79 crore) amounting to ₹ 10.43 crore to the account of Ministry of Finance and this amount was adjusted against the outstanding balance of loan in the accounts of Ministry of Finance.³ Includes ₹ 5,791.70 crore of Compensatory Afforestation Fund (CAMPA) transferred by Government of India from National Compensatory Afforestation Deposit and ₹ 81.25 crore of interest on Investment of CAMPA funds. It also includes ₹ 18.89 crore of unutilised balance of Compensatory Afforestation Fund transferred from Major Head 8229-200-0028 with the consent of the State Government.⁴ An amount of ₹ 18.89 crore of unutilised balance of Compensatory Afforestation Fund transferred to Major Head 8121-129 with the consent of the State Government.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- contd.**(i) Statement of Public Debt and Other Liabilities- conclud.****(₹ in crore)**

Nature of Borrowings	Balance as on 01 April 2019	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-)		As a per cent of Total Liabilities
					Amount	per cent	
B - Other Liabilities- conclud.					Amount	per cent	
Public Accounts - conclud.							
Deposits not bearing Interest	5,964.44	2,243.38	2,761.82	5,446.00	(-)518.44	(-)8.69	6.92
Total -Other Liabilities	14,495.29	12,334.19	11,263.74	15,565.74	(+)1,070.45	(+)7.38	19.78
Total -Public Debt and other liabilities	66,749.51	31,921.72	19,958.77	78,712.46⁵	(+)11,962.95	(+)17.92	100.00

(ii) Explanatory Notes to Statement 6

- 1. Amortization arrangements:-** The State Government has constituted a Consolidated Sinking Fund from the Financial Year 2006-07 by substituting the extant Sinking Fund. The new fund will be utilized as an amortization fund for redemption of the outstanding Liabilities (Internal Debt and Public Account Liabilities) of the Government beginning from the year 2011-12. The State Government's contribution to the fund will be at least 0.50 per cent of the outstanding liabilities as at the end of the previous year, the source of contribution being the general revenue or from other sources such as disinvestment proceeds. However, no amount has been utilized by the Government for redemption of outstanding liabilities during 2019-20. The balance of the fund at the beginning of the year and at the end of the year is as under:-

(₹ in crore)

Name of the Fund	Balance as on 1 April 2019	Addition during the year	Withdrawals during the year	Balance as on 31 March 2020
Consolidated Sinking Fund	2,046.94	265.00	0.00	2,311.94

The balance of the sinking fund at the end of March 2020, ₹ 2,311.94 crore was invested in the Securities of the Government of India.

⁵ Figures of "Public Debt and other liabilities" exclude "Off budget liabilities" of the State Government. The State Government issued Guarantees to Chhattisgarh State Power Distribution Company Limited (CSPDCL) (₹ 1,955.00 crore) for reimbursement of payable amount under *Krishak Jiwan Jyoti Yojna*, Chhattisgarh Police Housing Corporation Limited (CPHCL) (₹ 800.00 crore) for construction of residential houses for Police officers and employees, Chhattisgarh Housing Board (CHB) (₹ 800.00 crore and ₹ 195.00 crore) for construction of Residential Houses for Government Employees and Purchase of Flats by State Governments respectively and State Urban Development Authority (SUDA) (₹ 3,357.00 crore) for State Government Share under *Pradhan Mantri Awas Yojna- House for all Mission*. The Guarantee orders relating to loan of CSPDCL, Expenditure sanctions relating to payment of Interest/Principal on loans of CPHCL and SUDA and Agreement executed between Housing and Environment Department, Government of Chhattisgarh relating to loans of CHB indicate that the loans availed by the Company/Corporation/Board against the Guarantees and Interest thereon would be repaid by the State Government. The loans availed against the above guarantees by CSPDCL, CPHCL, CHB and SUDA are ₹ 1,955.00 crore, ₹ 470.39 crore, ₹ 840.24 crore and ₹ 500.00 crore respectively till 31 March 2020.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- contd.

(ii) Explanatory Notes to Statement 6 - contd.

2. **Loans from Small Saving Fund:-** Loans out of the collection in the 'Small Saving Scheme' and 'Public Provident Fund' in the Post Offices are being shared between the State Government and the Central Government. A separate fund viz 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The XIV Finance Commission has recommended that State Governments be excluded from the operations of the NSSF. Based on this recommendation, the Union Cabinet on 18 January 2017 approved the exclusion of all States and Union Territories (except Arunachal Pradesh, Delhi, Kerala and Madhya Pradesh) from investment of National Small Savings Fund collections w.e.f 01-04-2017 and that the investments of the State will be limited solely to discharge the debt obligations already incurred by them until that date. Accordingly, the State Government has not received any loans under NSSF from Government of India from the Financial Year 2017-18. During 2019-20, ₹ 455.88 crore was repaid and ₹ 460.37 crore was paid as interest. The balance outstanding at the end of the year was ₹ 4,430.98 crore which constitute 5.63 *per cent* of the total liabilities of the State Government as on 31 March 2020. The loan contracted till 31-03-2016 from the NSSF will stand completely repaid by the Financial Year 2038-39.
3. **Loans from the Government of India:-** Loans from the Government of India formed 3.51 *per cent* of the total Liabilities as on 31 March 2020. Loans amounting to ₹ 279.17 crore were received from the Government of India during 2019-20. The State Government paid ₹ 215.51 crore towards repayment of Loans and ₹ 133.76 crore on account of interest during the year 2019-20.
4. **Market Loans:-** Loan amounting to ₹ 700.00 crore pertaining to 8.25 *per cent* Chhattisgarh State Development Loan 2019 was discharged during the year 2019-20.
5. **Loans from Autonomous Bodies:-** This category of borrowing includes loans obtained by the Government from various autonomous bodies, such as Life Insurance Corporation of India, National Bank for Agriculture and Rural Development, National Co-operative Development Corporation, General Insurance Corporation of India and Compensation and Other Bonds.
 During the year 2019-20, the State Government received ₹ 969.68 crore as loans from National Bank for Agriculture and Rural Development and made repayment of ₹ 664.96 crore (National Bank for Agriculture and Rural Development: ₹ 664.80 crore and National Co-operative Development Corporation: ₹ 0.16 crore). The balance of such loans outstanding at the end of 31 March 2020 was ₹ 4,601.06 crore. The State Government paid ₹ 288.36 crore as interest to various autonomous bodies on loans received from them. Details of loans are given in Statement 17 and its annexure.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- conclud.

(ii) Explanatory Notes to Statement 6 - conclud.

6. Service of Debt:-

Interest on debt and other obligations:- The outstanding gross debt and other obligations and the net amount of interest charges met from revenue during 2019-20 are shown below: -

(₹ in crore)			
Description	2019-20	2018-19	Net Increase (+) / Decrease (-)
(i) Gross Debt and other obligation outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	70,764.39	59,086.63	(+)11,677.76
(b) Other obligations	7,948.07	7,662.88	(+)285.19
Total (i)	78,712.46	66,749.51	(+)11,962.95
(ii) Interest paid by the State Government			
(a) On Public Debt and Small Savings, Provident Funds etc	4,762.19	3,563.27	(+) 1,198.92
(b) Off Budget Liabilities	129.79	23.60	(+) 106.19
(c) On other obligation	78.36	65.68	(+) 12.68
Total (ii)	4,970.34	3,652.55	(+) 1,317.79
(iii) Deduct			
(a) Interest realized on other Loans and Advances	1.67	28.32	(-)26.65
(b) Interest realized on Investment of Cash Balances	196.10	144.33	(+)51.77
Total (iii)	197.77	172.65	(+)25.12
Net amount of interest charges	4,772.57	3,479.90	(+) 1,292.67
1. <i>Per cent</i> of gross interest to Gross Debt	6.31	5.47	(+)0.84
2. <i>Per cent</i> of gross interest to total Revenue Receipts ⁶	7.78	5.61	(+)2.17
3. <i>Per cent</i> of net interest to total Revenue Receipts	7.47	5.35	(+)2.12

Besides, there were interest on "Miscellaneous" account (₹ 34.64 crore). If these are also deducted, the net burden of interest on the revenue would be ₹ 4,737.93 crore which works out to 7.42 *per cent* of the total revenue.

The State Government also received ₹ 2.39 crore during the year as dividend on investments in various undertakings.

7. Appropriation for reduction or avoidance of Debts: During 2019-20 the State Government made a expenditure of ₹ 265.00 crore under Appropriation for reduction or avoidance of debt.

⁶ Total Revenue Receipt during 2019-20 is ₹ 63,868.70 crore.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1: Summary of Loans and Advances- Loanee group wise

(₹ in crore)

Loanee Groups	Balance as on 1 April 2019	Disburse-ments during the year	Repay-ments during the year	Write-off of irrecover-able Loans and Advances	Balance as on 31 March 2020 (2+3) -(4+5)	Net Increase (+)/ Decrease(-) during the year (6-2)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Statutory Corporations	137.54	8.39	33.10	0.00	112.83	(-) 24.71	0.00
Government Companies	590.64	0.00	208.71	0.00	381.93	(-) 208.71	5.57
Universities/Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Panchayati Raj Institutions	13.37	0.00	0.29	0.00	13.08	(-) 0.29	0.00
Municipalities/ Municipal Councils/ Municipal Corporations	298.39	30.22	4.03	0.00	324.58	(+) 26.19	0.00
Urban Development Authorities	93.10	15.00	0.00	0.00	108.10	(+) 15.00	0.00
Housing Board	49.30	0.00	0.00	0.00	49.30	0.00	0.00
Co-operative Societies/ Co-operative Corporation/Banks	371.48 ¹	0.00	8.02	0.00	363.46	(-) 8.02	64.83
Others	37.02 ²	2.50	2.50	0.00	37.02	0.00	0.03
Government Servants	6.00	0.00	0.13	0.00	5.87	(-) 0.13	0.00
Total-Loans and Advances	1,597.75	56.11	256.78	0.00	1,397.08	(-) 200.67	70.43

¹ Increased by ₹ 0.01 crore. This amount pertains to retirement of share capital investment and was wrongly booked as repayment of loan during 2013-14.

² Reduced by ₹ 0.01 crore due correction in rounding.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- contd.

Section 1: Summary of Loans and Advances- Loanee group wise- conclud.

Following are the cases of Loan having been sanctioned as “Loan in perpetuity”

(₹ in crore)

Sl. No.	Loanee entity	Year of Sanction	Sanction order No.	Amount	Rate of Interest
No such case					

Section 2: Summary of Loans and Advances- Sector-wise

(₹ in crore)

Sector	Balance as on 1 April 2019	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and Advances	Balance as on 31 March 2020 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year (6-2)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Services							
Government Companies	175.00	0.00	100.00	0.00	75.00	(-)100.00	0.00
Total- General Services	175.00	0.00	100.00	0.00	75.00	(-)100.00	0.00
Social Services							
Universities/Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Municipal Corporation/ Municipal Councils/ Nagar Panchayat	298.28	30.22	4.03	0.00	324.47	(+) 26.19	0.00
Urban Development Authorities	93.10	15.00	0.00	0.00	108.10	(+) 15.00	0.00
Housing Board	49.30	0.00	0.00	0.00	49.30	0.00	0.00
Statutory Corporations	0.54	0.00	0.00	0.00	0.54	0.00	0.00
Others	5.16	0.00	0.00	0.00	5.16	0.00	0.00
Total- Social Services	447.29	45.22	4.03	0.00	488.48	(+) 41.19	0.00

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- contd.

Section 2: Summary of Loans and Advances- Sector-wise- concld.

(₹ in crore)

Sector	Balance as on 1 April 2019	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2020 (2+3)-(4+5)	Net Increase(+)/ Decrease(-) during the Year (6-2)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Economic Services							
Panchayati Raj Institutions	13.37	0.00	0.29	0.00	13.08	(-) 0.29	0.00
Municipal Corporations/ Councils/ Nagar Panchayat	0.11	0.00	0.00	0.00	0.11	0.00	0.00
Statutory Corporations	137.00	8.39	33.10	0.00	112.29	(-) 24.71	0.00
Government Companies	415.64	0.00	108.71	0.00	306.93	(-) 108.71	5.57
Co-operative Societies/ Banks	371.48 ¹	0.00	8.02	0.00	363.46	(-) 8.02	64.83
Others	31.86 ²	2.50	2.50	0.00	31.86	0.00	0.03
Total- Economic Services	969.46	10.89	152.62	0.00	827.73	(-) 141.73	70.43
Loans and Advances to Government Servants	6.00	0.00	0.13	0.00	5.87	(-) 0.13	0.00
Total- Loans and Advances to Government Servants	6.00	0.00	0.13	0.00	5.87	(-) 0.13	0.00
Total	1,597.75	56.11	256.78	0.00	1,397.08	(-) 200.67	70.43

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- contd.
Section 3: Summary of repayments in arrears from Loanee entities

(₹ in crore)

Loanee Entity	Amount of arrears as on 31 March 2020			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2020
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Government Companies³					
Chhattisgarh Industrial Development Corporation	0.00	5.57	5.57	2005-06	0.00
Co-operative Societies/Banks/Sugar Mills					
<i>Bhoramdev</i> Co-operative Sugar Mill (6425)	29.00	7.57	36.57	2016-17	74.00
<i>Danteshwari Maiya</i> Co-operative Sugar Mill (6425)	56.83	22.04	78.87	2011-12	74.82
<i>Mahamaaya</i> Co-operative Sugar Mill (6425)	59.67	26.90	86.57	2010-11	89.67
<i>Loh Purush Sardar Ballabh Bhai</i> Patel Co-operative Sugar Mills (6425)	25.00	6.13	31.13	2017-18	82.00
Primary Agriculture Credit Co- operative Societies (6408)	13.06	0.20	13.26	2019-20	8.69 [#]
Integrated Co-operative Develop- ment Project- Jagdalpur (6425)	1.26	1.04	2.30	Prior to 2000-01	0.31 [#]
Integrated Co-operative Develop- ment Project- Jashpur (6425)	0.49	0.22	0.71	Prior to 2000-01	0.44
Integrated Co-operative Develop- ment Project- Raigarh (6425)	0.49	0.21	0.70	Prior to 2000-01	1.41
Wholesale Consumer Co-operative Society <i>Jagdalpur</i> (6425)	0.02	0.01	0.03	2014-15	0.02
Primary marketing Cooperative Society <i>Dondilohara</i> (6408)	0.01	0.01	0.02	2014-15	0.01
Primary marketing Cooperative Society <i>Saragaon</i> (6408)	0.02	0.03	0.05	2015-16	0.03
Primary marketing Cooperative Society <i>Akaltara</i> (6408)	0.14	0.05	0.19	2015-16	0.14

Balance under Reconciliation

³ Details of loans in arrear from Chhattisgarh State Power Generation Company, Chhattisgarh State Power Transmission Company and Chhattisgarh State Power Distribution Company are awaited.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- contd.
Section 3: Summary of repayments in arrears from Loanee entities- contd.

(₹ in crore)

Loanee Entity	Amount of arrears as on 31 March 2020			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2020
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Others					
Raipur Milk Federation (6403)	1.30	0.00	1.30	Prior to 2000-01	1.30
Chhattisgarh Tourism Development Board (7452)	5.50	0.00	5.50	2009-10	5.50
M/S Kanchan Stone, Barbaspur, Mahasmund (6851)	0.02	0.01	0.03	2016-17	0.02
M/S M I Polymers, Urla, Raipur (6851)	0.00	0.02	0.02	2013-14	0.00
Loans for Education, Sports, Art and Culture (6202)	0.90	0.00	0.90	Prior to 2000-01	0.91
	0.01	0.00	0.01	After 2000-01	
Loans for Medical and Public Health (6210)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for Water Supply and Sanitation (6215)	26.57	0.00	26.57	Prior to 2000-01	26.57
Loans for Housing (6216)	49.30	0.00	49.30	Prior to 2000-01	49.30
Loans for Urban Development (6217)	18.64	0.00	18.64	Prior to 2000-01	24.50
	5.86	0.00	5.86	After 2000-01	
Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (6225)	2.71	0.00	2.71	Prior to 2000-01	2.71
Loans for Social Security and Welfare (6235)	1.16	0.00	1.16	Prior to 2000-01	1.23
	0.07	0.00	0.07	After 2000-01	
Loans for Relief on account of Natural Calamity (6245)	0.83	0.00	0.83	Prior to 2000-01	0.83
Loans for other Social Services (6250)	0.91	0.00	0.91	Prior to 2000-01	0.91
Loans for Crop Husbandry (6401)	20.91	0.00	20.91	Prior to 2000-01	24.55
	3.64	0.00	3.64	Prior to 2010-11	
Loans for Soil and Water Conservation (6402)	8.06	0.00	8.06	Prior to 2000-01	8.06

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- conclud.
Section 3: Summary of repayments in arrears from Loanee Group- conclud.

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2020			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2020
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Loans for Animal Husbandry (6403)	0.26	0.00	0.26	Prior to 2000-01	0.26
Loans for Dairy Development (6404)	0.01	0.00	0.01	Prior to 2000-01	0.01
Loans for Forestry and Wild Life (6406)	12.75	0.00	12.75	Prior to 2000-01	12.75
Loans for Food Storage and Warehousing(6408)	5.14	0.00	5.14	Prior to 2000-01	5.14
Loans for Co-operation (6425)	17.26 ⁴	0.42	17.68	Prior to 2000-01	17.26
Loans for other Agricultural Programmes (6435)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for other Rural Development Programmes (6515)	0.58	0.00	0.58	Prior to 2000-01	0.58
Loans for Minor Irrigation (6702)	0.12	0.00	0.12	Prior to 2000-01	0.12
Loans for Command Area Development (6705)	0.05	0.00	0.05	Prior to 2000-01	0.05
Loans for Village and Small Industries (6851)	1.81	0.00	1.81	Prior to 2000-01	1.82
	0.01	0.00	0.01	2005-06	
Loans for Non-Ferrous Mining and Metallurgical Industries (6853)	0.01	0.00	0.01	Prior to 2000-01	0.01
Loans for Consumer Industries (6860)	1.56	0.00	1.56	Prior to 2000-01	1.56
Other Loans for Industries and Minerals (6885)	6.43	0.00	6.43	Prior to 2000-01	6.43
Loans for Road Transport (7055)	6.17	0.00	6.17	Prior to 2000-01	6.17
Loans for Tourism (7452)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for General Financial and Trading Institutions (7465)	0.01	0.00	0.01	Prior to 2000-01	0.01
Total	384.64	70.43	455.07		530.19

Note: Loans shown as relating to periods prior to 2000-01 have been allocated to Chhattisgarh by the Government of Madhya Pradesh consequent to reorganization of the State.

⁴ Increased by ₹ 0.01 crore. This amount was wrongly booked as repayment during 2013-14 and actually pertains to retirement of share capital investment.

**8. COMPARATIVE SUMMARY OF GOVERNMENT INVESTMENT IN THE SHARE
CAPITAL AND DEBENTURES OF DIFFERENT CONCERNS FOR THE
YEAR 2018-19 AND 2019-20**

(₹ in crore)

Name of the concern	2019-20			2018-19		
	Number of concerns	Investment at the end of the year	Dividend received during the year	Number of concerns	Investment at the end of the year	Dividend received during the year
Statutory Corporations	10	87.88	0.40	10	86.92	0.00
Government Companies	28	6,683.34	1.55	28	6,683.34	0.84
Joint Stock Companies	22	145.21	0.00	22	145.21	0.00
Rural Banks	02	25.15	0.00	02	25.15	0.00
Co-operative Institutions and Local Bodies	1460	324.21	0.44	1523	327.42	0.65
Total	1522	7,265.79	2.39	1591	7,268.04	1.49

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees¹ given by the State Government for repayment of Loan etc., raised by Statutory Corporations, Government Companies, Local Bodies and other Institutions during the year and sums guaranteed outstanding as on 31 March 2020 in various sectors are shown below:-

SECTOR – WISE GUARANTEE

(₹ in crore)

Sector (No. of Guarantees in Brackets)	Maximum Amount Guaran- teed as on 31 March 2020	Outstand- ing at the beginning of 2020 (1-4-2019)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstand- ing at the end of 2020 (31-03-2020)	Guarantee Commission of Fee		Other material details
					Dis- Charged	Not Dis- Charged		Principal	Receiv- able	
Power (5)	2,455.00 ²	1,895.62	0.00	391.25	0.00	0.00	1,504.37	0.00	0.00	Nil
Co- operative (21)	16,145.81 ³	7,320.25	7,554.52	1,044.90	0.00	0.00	13,829.87	78.71	34.71	Nil
State Financial Corpora- tion (59)	392.40 ⁴	101.32	19.84 ⁵	9.06	0.00	0.00	112.10	0.00	0.00	Nil
Urban Develop- ment and Housing (93)	8,137.49 ⁶	1,806.71 ⁷	686.36 ⁸	5.67	0.00	0.00	2,487.40	1.50	0.00	Nil
Others (3)	864.09 ⁹	435.01 ¹⁰	111.68	21.07	0.00	0.00	525.62	0.00	0.00	Nil
Total	27,994.79¹¹	11,558.91¹²	8,372.40	1,471.95	0.00	0.00	18,459.36	80.21	34.71	Nil

¹ Institution wise guarantees are shown in Statement No. 20 of Volume- II.

² The maximum amount guaranteed includes guarantee of ₹ 1, 955.00 crore given to Chhattisgarh State Power Distribution Company Limited (CSPDCL) to avail loans from Financial Institutions for implementation of "Krishak Jivan Jyoti Yojna". The liability to repay the entire loan availed by CSPDCL along with interest rests with the State Government. This is an off budget liability of the State Government.

³ Addition of eleven new guarantees amounting to ₹ 9,800.00 crore was issued. Guarantees of ₹ 1,378.00 crore has been dropped on receipt of No Dues Certificate from the Financial Institution.

⁴ Decreased by ₹ 1.00 crore on the basis of information received from the Chhattisgarh State Nishaktjan Finance and Development Corporation, Raipur.

⁵ Fresh loan of ₹ 19.84 crore was drawn against old existing guarantee during the year.

⁶ During 2017-18, Government of Chhattisgarh issued guarantees to Chhattisgarh Housing Board for availing Loans of ₹ 800.00 crore from Canara Bank for construction of 6,424 residential buildings for Government Officers and Employees and during 2018-19, Government of Chhattisgarh issued guarantees to Chhattisgarh Housing Board for availing loans of ₹ 195.00 crore from Allahabad Bank for purchase of residential buildings by the State Government. During 2019-20, loan availed against the guarantee of ₹ 800.00 crore is ₹ 82.58 crore. Further, in another case, Government of Chhattisgarh issued a guarantee of ₹ 3,357.00 crore to State Urban Development Authority (SUDA), Raipur for payment of State Share under the scheme 'Pradhan Mantri Awaas Yojana' with the condition that the liability to repay the loans availed under the above Guarantee along with interest rest with the State Government. During 2019-20, ₹ 500.00 crore of loan was availed against the guarantee of ₹ 3,357.00 crore. These are off budget liabilities of the State Government and loan along with interest would be paid by the State Government.

⁷ Increased by ₹ 792.44 crore on the basis of information received from Chhattisgarh Rural Housing Corporation.

⁸ Fresh loan of ₹ 103.78 crore was drawn against old existing guarantee during the year.

⁹ Government of Chhattisgarh issued guarantees to Chhattisgarh Police Housing Corporation for availing loans of ₹ 800.00 crore from two financial institutions i.e. Allahabad Bank (₹ 400.00 crore) and Canara Bank (₹ 400.00 crore) for construction of 10,000 residential houses for Police Officers and Employees. This is an off budget liability of the State Government and loan along with interest would be paid by the State Government. During 2019-20, loan availed against this existing guarantee is ₹ 111.68 crore.

¹⁰ Decreased by ₹ 2.95 crore on the basis of information received from Chhattisgarh Police Housing Corporation Limited.

¹¹ During the year, eleven new guarantees amounting to ₹ 9,800.00 crore was issued and guarantees dropped during the year was ₹ 1,378.00 crore and maximum guarantee amount has been decreased by ₹ 1.00 crore on receipt of information from Chhattisgarh State Nishaktjan Finance and Development Corporation, Raipur.

¹² Increased by ₹ 789.49 crore (Net) on receipt of information from Chhattisgarh Rural Housing Corporation (increased by ₹ 792.44 crore) and Chhattisgarh Police Housing Corporation Limited (decreased by ₹ 2.95 crore).

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT
(i) Grants-in-Aid paid in cash

(₹ in crore)

Name/Category of Grantee	Total Funds Released as Grants-in-Aid during 2019-20			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column No.(2)		
	(1)	(2)		(3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1. Panchayati Raj Institutions						
(i) Zilla Panchayats	260.18	1,639.87	1,900.05	0.00	0.00	0.00
(ii) Janpad Panchayats	380.84	182.34	563.18	0.00	0.00	0.00
(iii) Gram Panchayats	3,526.06	17.54	3,543.60	271.37	0.00	271.37
2. Urban Local Bodies						
(i) Municipal Corporations	1,274.29	566.01	1,840.30	177.92	0.00	177.92
(ii) Municipal Councils	631.96	38.69	670.65	155.90	0.00	155.90
(iii) Nagar Panchayats	597.22	30.77	627.99	142.11	0.00	142.11
3. Public Sector Undertakings						
(i) Government Companies	2,101.38	0.00	2,101.38	180.56	0.00	180.56
(ii) Statutory Corporations	12.77	0.00	12.77	0.00	0.00	0.00
4. Autonomous Bodies						
(i) Universities	273.67	0.00	273.67	6.19	0.00	6.19
(ii) Development Authorities	171.10	63.96	235.06	109.68	63.96	173.64
(iii) Co-operative Institutions	2,245.85	0.00	2,245.85	0.00	0.00	0.00
(iv) Others	68.54	0.00	68.54	40.84	0.00	40.84
5. Non-Government Organizations	1.57	0.00	1.57	0.00	0.00	0.00
6. Others (not covered by item 1 to 5)	5,416.36	2,767.38	8,183.74¹	747.09	245.34	992.43
Total	16,961.79	5,306.56	22,268.35²	1,831.66	309.30	2,140.96³

¹ Includes Grants-in-Aid given to Commissions (₹ 8.05 crore), Colleges (₹ 146.63 crore), Boards (₹ 50.42 crore), Societies other than Co-operatives (₹ 1,753.79 crore), Associations (₹ 2.62 crore), Personal Grants (₹ 596.13 crore), *Jal Samitiyan* (₹ 3.76 crore), Private Organisations (₹ 14.48 crore), Academies (₹ 2.82 crore), Government Music Schools (₹ 0.28 crore), Agencies (₹ 942.51 crore), Foundations (₹ 0.04 crore), Federations (₹ 19.46 crore), Schools (₹ 232.78 crore), *Parishads* (₹ 105.19 crore), Institute (₹ 43.14 crore), Centers (₹ 115.18 crore), Committees (₹ 1.20 crore), Veterinary Hospitals and Dispensaries (₹ 1.45 crore), Missions (₹ 2,520.65 crore), Fisheries Co-operative (₹ 11.51 crore), Self Help Group (₹ 6.54 crore), Pujari and Sevadar (₹ 0.24 crore) and others (₹ 1,604.87 crore).

² Expenditure booked under the Object Head 14- Grants-in-Aid (₹ 20,328.74 crore) and 45- Grant-in-Aid for creation of Capital Assets (₹ 1,939.61 crore) have been included.

³ Includes expenditure booked under Object Head 45- Grants-in-Aid for creation of Capital Assets (₹ 1,939.61 crore), Object Head 14-004- Infrastructure Grant (₹ 1.37 crore) and expenditure on creation of capital assets booked under MH 2055-14-002 Development grant (₹ 199.98 crore).

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT- contd.
(ii) Grants-in-Aid paid in kind

(₹ in crore)

Name/Category of the Grantee		Total Value of Grants-in-Aid in kind during 2019-20	Value of Grants-in-Aid in kind being Capital Asset in Nature
(1)		(2)	(3)
1.	Panchayati Raj Institutions	0.00	0.00
2.	Urban Local Bodies	0.00	0.00
3.	Public Sector Undertakings	0.00	0.00
4.	Autonomous Bodies	0.00	0.00
5.	Non-Government Organizations	0.00	0.00
6.	Others:-		
	MH 2202-02-109-5551 Free cycle distribution to high school girls.	63.00	0.00
	MH 2202-01-106-5904 Free supply of text books.	65.91	0.00
	MH 2202-01-108-5904 Free supply of text books.	124.34	0.00
	MH 2202-01-197-2952 School Uniform to Girls	0.33	0.00
	MH 2202-01-197-2949 Girls Uniform	27.12	0.00
	MH 2202-02-109-2949 Girls Uniform	9.73	0.00
	MH 2203-00-001-7745 Free distribution of Laptop to final year students of Engineering college, Medical college and other technical education and tablet to final year students of Commerce, Arts and Science graduate/post-graduate.	2.09	0.00
	MH 2202-01-109-1394 Free supply of books to the SC/ST/OBC beneficiaries	30.18	0.00
	MH 2230-01-103-7435 Unorganised labour security and welfare Board	17.35	0.00
	MH 2230-01-103-8977 Unorganised cleaning workers welfare Board	4.04	0.00

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT- conclud.
(ii) Grants-in-Aid paid in kind

(₹ in crore)

Name/Category of the Grantee	Total Value of Grants-in-Aid in kind during 2019-20	Value of Grants-in-Aid in kind being Capital Asset in Nature
(1)	(2)	(3)
6. Others:- conclud.		
MH 2230-01-103-8989 Contract labours, working women and Hamal Board	7.75	0.00
MH 2403-00-101-8898 Free distribution of Cattle to SC/ST beneficiaries	11.00	0.00
MH 2403-00-106-5260 Free distribution of advanced breed bull to the beneficiaries of villages not having artificial insemination facility	0.14	0.00
MH 2403-00-101-4082 Special Animal Husbandry Programme	2.01	0.00
MH 2403-00-103-846 Free distribution of Poultry birds to Scheduled Tribe beneficiaries	1.10	0.00
MH 2403-00-105-4016 Grant for distribution of Male Pigs for breeding	0.16	0.00
MH 2851-00-104-6913 Kumbhkar Terakota Shilp Yojana	1.30	0.00
Total	367.55	0.00

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	5,570.70	67,906.61	73,477.31	4,102.98	60,308.19	64,411.17
Expenditure Heads (Capital Account)	46.50	8,519.89	8,566.39	28.07	8,875.38	8,903.45
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	8,695.03	56.16	8,751.19	1,145.89	240.69	1,386.58
Total	14,312.23	76,482.66	90,794.89	5,276.94	69,424.26	74,701.20
(a) The figures have been arrived as follows : -						
Public Debt						
Internal Debt of the State Government	8,479.52	0.00	8,479.52	953.27	0.00	953.27
Loans and Advances from the Central Government	215.51	0.00	215.51	192.62	0.00	192.62
Loans and Advances*						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	45.22	45.22	0.00	90.44	90.44
Loans for Economic Services	0.00	10.89	10.89	0.00	150.00	150.00
Loans to Government servants, etc.	0.00	0.00	0.00	0.00	0.00	0.00
Inter-State Settlement						
Inter-State Settlement	0.00	0.05	0.05	0.00	0.25	0.25
Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	8,695.03	56.16	8,751.19	1,145.89	240.69	1,386.58

* A more detailed account is given in Statement 18- Detailed Statement of Loans and Advances given by the Government at pages 420 to 464. The percentage of charged expenditure and voted expenditure to total expenditure during 2018-19 and 2019-20 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2018-19	7.06	92.94
2019-20	15.76	84.24

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2019-20**

(₹ in crore)

Description	01 April 2019	2019-20	31 March 2020
Capital and Other Expenditure			
Capital Expenditure (Sub sector wise)			
Other General Services	283.95	45.63	329.58 ^A
Public Works	2,214.46	175.75 ¹	2,390.21
Education, Sports, Art and Culture	4,429.44	315.32	4,744.76
Health and Family Welfare	2,597.37	361.83	2,959.20
Water Supply, Sanitation, Housing and Urban Development	7,037.58	958.22	7,995.80
Information and Broadcasting	1.63	0.05	1.68
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,317.25	230.46	3,547.71
Social Welfare and Nutrition	732.56	30.84	763.40
Other Social Services	388.13	15.61	403.74
Agriculture and Allied Activities	1,285.83 ²	97.53	1,378.66 ³
Rural Development	4,332.28	505.20	4,837.48
Irrigation and Flood Control	21,753.44	1,125.36	22,878.80
Energy	9,654.86	698.71 ⁴	10,353.57
Industry and Minerals	2,056.35	11.07 ⁵	2,067.42
Transport	27,086.05	4,187.48 ⁶	31,273.53
Other Communication Service	216.96	250.00	466.96
Science Technology and Environment	11.04	0.00	11.04
General Economic Services	163.47	13.68	177.15
Total - Capital Expenditure	87,562.65⁷	9,022.74	96,580.69⁸

A. Includes expenditure of Capital Outlay on Police (₹ 277.00 crore). Capital Outlay on Stationery and Printing (₹ 4.74 crore) and Capital Outlay on Other Administrative Services (₹ 47.84 crore).

¹ This is Gross figure ₹ 26.90 crore booked under Major Head 4059 has been transferred to *Adhosaranchana Vikas Upkar Nidhi* (8229-200).

² Reduced by ₹ 0.01 crore due to rectification of misclassification. This amount pertains to retirement of share capital investment and was misclassified under Loans and Advances.

³ Closing balance decreased by ₹ 4.70 crore due to retirement of capital of Co-operative Societies and Banks.

⁴ This is Gross figure. ₹ 182.01 crore booked under Major Head 4801 (₹100.00 crore) and 4810 (₹ 82.01 crore) has been transferred to Electricity Development Fund (8229-110).

⁵ This is Gross figure. ₹ 1.85 crore booked under Major Head 4853 has been transferred to Mineral Development Fund (8229-200).

⁶ This is Gross figure. ₹ 47.04 crore booked under Major Head 5054 has been transferred to *Adhosaranchana Vikas Upkar Nidhi* (8229-200) and ₹ 198.55 crore booked under Major Head 5054 has been transferred to Central Road Fund (8449-103).

⁷ Reduced by ₹ 0.01 crore due to rectification of misclassification. This amount pertains to retirement of share capital investment and was misclassified under Loans and Advances.

⁸ Closing balance decreased by ₹ 4.70 crore due to retirement of capital of Co-operative Societies and Banks.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2019-20- contd.**

(₹ in crore)

Description	01 April 2019	2019-20	31 March 2020
Capital and Other Expenditure- concld.			
Loans and Advances- concld.			
General Services			
Miscellaneous General Services	175.00	(-)100.00 ⁹	75.00
Social Services			
Loans for Education, Sports, Art and Culture	0.90	0.00	0.90
Health and Family Welfare	0.03	0.00	0.03
Water Supply, Sanitation, Housing and Urban Development	440.67 ¹⁰	41.19	481.86
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2.71	0.00	2.71
Social Welfare and Nutrition	2.06	0.00	2.06
Other Social Service	0.91	0.00	0.91
Economic Services			
Agriculture and Allied Activities	566.46 ¹¹	(-)33.00 ⁹	533.46
Rural Development	0.58	0.00	0.58
Irrigation and Flood Control	0.17	0.00	0.17
Energy	380.46	(-)108.71 ⁹	271.75
Industry and Minerals	10.10	(-)0.02	10.08
Transport	6.17	0.00	6.17
General Economic Services	5.53	0.00	5.53
Loans to Government Servants	6.00	(-)0.13 ⁹	5.87
Total - Loans and Advances	1,597.75¹²	(-)200.67⁹	1,397.08
Inter-State Settlement	0.00	(-) 0.08 ¹³	0.00
Appropriation to Contingency Fund	0.00	0.00	0.00
Total - Capital and Other Expenditure	89,160.40¹⁴	8,821.99	97,977.77¹⁵
Deduct- Contribution from Contingency Fund	0.00	0.00	0.00
Deduct- Contribution from Miscellaneous Capital Receipts	64.41	4.70	69.11
Deduct- Contribution from Adhosaranchana Vikas Upkar Nidhi			
Major Head - 4059	161.10	26.90	188.00
Major Head - 5054	162.64	47.04	209.68

⁹ Minus Figure is due to recoveries of loan more than disbursement.

¹⁰ Reduced by ₹ 0.01 crore due correction in rounding.

¹¹ Increased by ₹ 0.01 crore due to rectification of misclassification. This amount pertains to retirement of share capital investment and was misclassified under Loans and Advances.

¹² Reduced by ₹ 0.01 crore due correction in rounding and Increased by ₹ 0.01 crore due to rectification of misclassification. This amount pertains to retirement of share capital investment and was misclassified under Loans and Advances.

¹³ This is net figure. An amount of ₹ 0.05 crore was debited and ₹ 0.13 crore was credited under this head. Transactions under this head represents balances of General Provident Fund subscribers relating to post bifurcation period transferred from and to the Principal Accountant General (A&E), Madhya Pradesh.

¹⁴ Reduced by ₹ 0.01 crore due to rectification of misclassification. This amount pertains to retirement of share capital investment and was misclassified under Loans and Advances.

¹⁵ Closing balance reduced by ₹ 4.62 crore (Net). Reduced by ₹ 4.70 crore due to retirement of capital of Co-operative Societies and Banks, and increased by ₹ 0.08 crore of Inter-State settlement being head closed to Government Account.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2019-20- contd.**

(₹ in crore)

Description	01 April 2019	2019-20	31 March 2020
Capital and Other Expenditure- conclud.			
Deduct- Contribution from Electricity Development Fund	1,016.47	182.01 ¹⁶	1,198.48
Deduct- Contributions from Chhattisgarh Mineral Development Fund	1,296.86	1.85	1,298.71
Deduct- Contribution from Central Road Fund	593.44	198.55	791.99
Net-Capital and other Expenditure	85,865.48¹⁴	8,360.94	94,221.80¹⁷

¹⁶ Expenditure booked under Major Head 4801- ₹ 100.00 crore and 4810- ₹ 82.01 crore met from the fund.

¹⁷ Closing balance reduced by ₹ 4.62 crore (Net). Reduced by ₹ 4.70 crore due to retirement of capital of Co-operative Societies and Banks and increased by ₹ 0.08 crore of Inter-State settlement being head closed to Government Account.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2019-20- contd.**

(₹ in crore)

Description	01 April 2019	2019-20	31 March 2020
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2019-20	--	(-) 9,608.61	--
(i) Add- Adjustment on Account of Retirement/ Disinvestment	(-) 64.41	0.00	(-)69.11¹⁸
(ii) Debt			
Internal Debt of the State Government	49,553.83	10,828.84	60,382.67
Loans and Advances from the Central Government	2,700.39	63.66	2,764.05
Small Savings, Provident Fund, etc	6,832.41	785.26	7,617.67
Total (ii) - Debt	59,086.63	11,677.76	70,764.39
(iii) Other Obligations			
Contingency Fund	95.08	4.92	100.00
Deposits and Advances	6,005.60	(-) 524.14	5,481.46
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	83.95	(-) 6.94	77.01
Reserve Funds	3,840.85	5,856.20	9,697.05
Remittances	(-)359.09	80.79	(-)278.30
Total (iii) - Other Obligations	9,666.39	5,410.83	15,077.22
Total - Debt and other Obligations (ii+iii)	68,753.02	17,088.59	85,841.61
(iv) Deduct - Cash Balance	320.72	(-) 1,415.71	(-) 1,094.99
(v) Deduct – Investments	11,944.33	534.75	12,479.08¹⁹
(vi) Deduct- Appropriation to Contingency Fund	--	--	--
Net Provision of funds (i)+(ii)+(iii)-(iv)-(v)-(vi)	56,423.56	17,969.55	74,388.41 (A)

¹⁸ Retirement of capital of Co-operative Societies and Banks of ₹ 4.70 crore has been included to balance the Statement.

¹⁹ Includes 'Cash Balance Investment' of ₹ 5,246.81 crore and 'Investment from Earmarked Fund' of ₹ 7,232.27 crore.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2019-20- contd.**

(A) Differs from ₹ 74,393.11 crore (₹ 56,423.56 crore Plus ₹ 17,969.55 crore) by ₹ 4.70 crore due to adjustment of Retirement of Capital of ₹ 4.70 crore. The difference of ₹ 19,833.39 crore, between the Net capital and other expenditure as on 31 March 2020 (₹ 94,221.80 crore) and the Net provision of funds (₹ 74,388.41 crore) is explained below:-

		(₹ in crore)
Sl. No.	Description	Amount
1.	Cumulative Revenue surplus from 2000-01 to 2019-20	18,131.20
2.	Net effect of Proforma transfer from Principal Accountant General (A&E) Madhya Pradesh from 2000-01 to 2018-19 relating to General Provident Fund balances, etc.	(-) 2,910.34
3.	Add- Proforma reduction under the head 8229-200 during 2011-12 due to recoupment of expenditure of Panchayat and Land Revenue Cess and Stamp Duty Fund for the period 2006-07 to 2010-11.	118.00
4.	Add-Proforma increase of Capital Expenditure under "Agriculture and Allied Activities" due to proforma transfer of Share Capital of from Principal Accountant General(A&E) Madhya Pradesh	
	Chattisgarh Forest Development Corporation(2012-13)	6.55
	Chattisgarh State Ware Housing Corporation (2017-18)	1.52
5.	Add- Proforma increase of loan under "Agriculture and Allied Activities" during 2013-14 due to proforma transfer of loan of Chattisgarh State Minor Forest Produce Federation from Principal Accountant General (A&E) Madhya Pradesh.	0.06
6.	Deduct-Proforma reduction of Capital Expenditure under "Energy" during 2012-13 due to rectification of misclassification.	0.03
	Add- Proforma increase of Capital Expenditure during 2015-16 under the following Major Heads.	
7.	Major Head 4055 - Adjustment of Loan to Chattisgarh Housing Board as Capital Expenditure	10.57
	Major Head 4055- Adjustment of Grant as Share Capital Investment of the State Government in Chattisgarh Police Housing Corporation during 2015-16	2.00
	Major Head 4801- Adjustment of Share Certificates issued by Chattisgarh State Power Holding Company Ltd as Share Capital of the State Government during 2015-16 and 2018-19	4,475.90
8.	Major Head 5054- Due to transfer of expenditure relating to Pre-bifurcation period from Principal Accountant General (A&E) Madhya Pradesh.	12.83
9.	Major Head 4225- Adjustment of Loan to Chattisgarh State <i>Antyavasai Vitt evam Vikas Nigam</i> as Share Capital during 2017-18	0.50
10.	Major Head 4217- Adjustment of Loan to <i>Naya Raipur Development Authority</i> (renamed as <i>Atal Nagar Vikas Pradhikaran</i>) as Capital Expenditure during 2017-18	438.00
11.	Proforma transfer of expenditure relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	(-) 2.47

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2019-20- conclud.**

(₹ in crore)

SI No.	Description	Amount
12.	Proforma transfer of repayment relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	0.35
13.	Deduct- Proforma reduction in Sector F-“Loans and Advance” during 2015-16 and 2017-18 under the following Major Heads.	
	Major Head 6216- Conversion of loan into Capital Expenditure(2015-16)	10.57
	Major Head 6425- Conversion of loan into grants(2015-16)	10.51
	Major Head 6852- Conversion of loan into grants(2015-16)	22.96
	Major Head 6217- Conversion of loan into Capital Expenditure(2017-18)	438.00
	Major Head 6225- Conversion of loan into Share Capital(2017-18)	0.50
14.	Add: Proforma increase in Major Head 6408 due transfer of expenditure and repayment relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	2.12
15.	Add- Proforma increase of Loans and Advances under “Energy” during 2012-13 due to rectification of misclassification.	0.03
16.	Add- Proforma increase of Loans and Advances under “Agriculture and Allied Activities” during 2017-18 due to rectification of misclassification.	0.06
17.	Deduct- Proforma reduction of recovery of Loans and Advances under “Education, Sports, Art and Culture” during 2012-13 due to rectification of misclassification.	4.00
18.	Add-Pro-forma increase under Major Head 7610 due to receipt of loan amount from Principal Accountant General(A&E) Madhya Pradesh	
	2009-10	0.82
	2011-12	0.36
	2016-17	10.21
	2017-18	6.74
19.	Deduct –Amount of Contingency Fund wrongly depicted under Application of Funds side till 2008-09	40.00
20.	Deduct- Miscellaneous Government Accounts up to 2018-19- Amounts written off	152.56
21.	Deduct- Inter-State settlement from 2000-01 to 2019-20	26.02
22.	Deduct- Proforma reduction under J- Reserve Fund- Recoupment of Expenditure relating to State Disaster Response Fund during 2016-17	(-)278.65
23.	Deduct- Proforma reduction under J- Reserve Fund- Recoupment of Expenditure relating to <i>Adhosaranchana Vikas Upkar Nidhi</i> during 2017-18	(-)14.90
24.	Deduct- Proforma reduction under K- Deposit and Advances due to rounding.	0.01
25.	Deduct-Proforma reduction under Loan and Advances-Water Supply, Sanitation, Housing and Urban Development due to rounding.	0.01
26.	Deduct- Appropriation to Contingency Fund during 2016-17	60.00
Total		19,833.39

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT**

A. The following is a summary of the balances as on 31 March 2020: -

(₹ in crore)			
Debit Balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
73,060.44	A to D, G, H and Part of L (MH 8680 only)	Government Accounts	--
--	E	Public Debt	63,146.72
1,397.08	F	Loans and Advances	--
--		Contingency Fund	--
--		Contingency Fund	100.00
--		Public Account	--
--	I	Small Savings, Provident Funds, etc.	7,617.67
--	J	Reserve Funds	--
--		(i) Reserve funds bearing interest	5,883.73
--		(ii) Reserve funds not bearing Interest	3,813.32
--		Gross Balance	9,697.05
7,232.27		Investments	--
--	K	Deposits and Advances	--
--		Deposits bearing Interest	37.29
--		Deposits not bearing Interest	5,446.00
1.83		Advances	--
--	L	Suspense and Miscellaneous	--
5,246.81		Investments	--
--		Other Items	77.01
278.30	M	Remittances	--
--	N	Cash Balance	1,094.99
87,216.73		TOTAL	87,216.73

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-contd.

After the closure of March 2020 account there was a net difference of ₹ 8.96 crore (Cr) between the figures reflected in account i.e. ₹ 1,094.99 crore (Cr) and ₹ 1,086.03 crore (Dr) intimated by Reserve Bank of India regarding “Deposits with Reserve Bank” included in the Cash Balance. The difference is under reconciliation.

B. Government Account: Under the system of book-keeping followed in Government Accounts, the amount booked under Revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this, the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the Financial Position of the Government as it does not take into account all the physical assets of the State, such as Lands, Buildings, Communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT- contd.**

The net amount at the Debit of Government Account at the end of the year has been arrived at as under:

Debit	Details		Credit
54,890.22	A	Amount at the Debit of Government Account on 1 April 2019	
--	B	Receipt Heads (Revenue Account)	63,868.70
--	C	Receipt Heads (Capital Account)	4.70
73,477.31	D	Expenditure Heads (Revenue Account)	--
8,566.39	E	Expenditure Heads (Capital Account)	--
--	F	Suspense and Miscellaneous (Miscellaneous Government Accounts)	--
0.05	G	Inter-State Settlement	0.13
--	H	Appropriation to Contingency Fund	--
--	I	Amount at the Debit of Government Account on 31 March 2020	73,060.44
1,36,933.97	TOTAL		1,36,933.97

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT- conclud.**

(a) During the year 2019-20 Proforma correction of balances was carried out under the following heads:

(₹ in crore)		
Heads in respect of which the opening balance on 1 April 2019 has been changed	Credit Balance Increase (+)/ Decrease (-)	Debit Balance Increase (+)/ Decrease (-)
F- Loans and Advances		
Loans for water supply, sanitation and housing	--	(-) 0.01
6425- Loans for Co-operatives		
107- Loans Credit Co-operatives	--	(+) 0.01
Total- 6425	--	(+) 0.01
Total	--	0.00

NOTES TO ACCOUNTS**1. Summary of Significant Accounting Policies :-**

- (i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Chhattisgarh for the period 1 April 2019 to 31 March 2020. The accounts of receipts and expenditure of the Government of Chhattisgarh have been compiled based on the initial accounts rendered by 28 Treasuries, 53 Public Works Divisions, 62 Irrigation Divisions, 36 Public Health Engineering Divisions, 53 Forest Divisions, 29 Rural Engineering Service Divisions, 33 Rural Development Divisions, four Road Development Divisions and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.
- (ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), “Nil Payment” vouchers, and, “at source” deduction towards General Provident Fund, House Building Advances, etc., the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as Government investments are valued at historical cost, i.e., the value at the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses of Physical Assets at the end of their life are also not expensed or recognized. Retirement benefits disbursed during the accounting period have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payments of retirement benefits for the past and the present service of its employees is not included in the accounts.
- (iii) **Currency in which Accounts are kept:** The accounts of Government of Chhattisgarh are maintained in Indian Rupee.
- (iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form, as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis of selecting appropriate heads under which the transactions are to be classified.
- (v) **Classification between Revenue and Capital:** Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. As per Indian Government Accounting Standards (IGAS)-2, expenditure on Grants-in-Aid for creation of Capital Assets shall not except specifically

NOTES TO ACCOUNTS – contd.

authorized by the Governor on the advice of the Accountant General, be debited to Capital Expenditure. However, during 2019-20, the State Government made budget provision and classified an expenditure of ₹ 1,939.61 crore as Grants-in-Aid for creation of capital assets under Capital section without obtaining the concurrence of Accountant General. Further, an expenditure of ₹ 9.59 crore relating to Office Expenses (₹ 0.75 crore), Professional services (₹ 8.55 crore) and Maintenance Expenditure (₹ 0.29 crore) was also booked under Capital Section instead of Revenue Section.(Annexure-B (i) to B (iv)).

(vi) Compliance with Indian Government Accounting Standards: Three Indian Government Accounting Standards (IGASs) have been notified by Government of India, the details of compliance with which is given below :

- 1. Guarantees given by Government- Disclosure requirements (IGAS 1):** Seventy *per cent* of Guarantee institutions have furnished the information relating to guarantees in prescribed format of IGAS-I. The details of Guarantees are shown in Budget Documents (Volume-5) of the State Government. Hence, State Government is not fully compliant with this IGAS.
- 2. Accounting and Classification of Grants-in-Aid (IGAS 2):** In compliance with the above standards, Grants-in-Aid received by the government are classified and accounted as revenue receipts of the State Government. Grants-in-Aid disbursed by the Government are accounted as revenue expenditure of the State Government but the State Government has disbursed Grants-in-Aid of ₹ 1,939.61 crore for creation of Capital Assets and accounted as Capital Expenditure instead of Revenue Expenditure. Information relating to Grants-in-Aid have not been received from the State Government in prescribed format of IGAS 2. Hence, State Government is not fully compliant with this IGAS.
- 3. Loans and Advances made by the Government (IGAS 3):** All the disclosures as mentioned in this Standard have been included in the Finance Accounts. Information relating to additional disclosure i.e. arrear of loans have been received from the State Government in prescribed format of IGAS 3. Hence, State Government is fully compliant with this IGAS.

NOTES TO ACCOUNTS- contd.

(2) Quality of Accounts:

(i) Goods and Services Tax (GST) -

During the year 2019-20, the State's GST collection was ₹ 7,894.82 crore as compared to ₹ 8,203.41 crore in 2018-2019, registering a decrease of ₹ 308.59 crore (3.76 *per cent*). Advance Apportionment of ₹ 176.94 crore has been adjusted during the year. An amount of ₹ 5,733.71 crore has been received by the State Government as its share of net proceeds assigned to the State under Central Goods and Service Tax as per the recommendations of the Fourteenth Finance Commission. The total receipts under GST were ₹ 13,628.53 crore. The State received compensation of ₹ 3,081.44 crore on account of loss of revenue arising out of implementation of GST during 2019-20.

(ii) Booking under Minor Head 800- Other Receipt and Other Expenditure: Minor Head 800- Other Expenditure/ Other Receipts is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head-800 is to be discouraged since it renders the accounts opaque. During the year, expenditure of ₹ 976.82 crore constituting about 1.19 *per cent* of the total expenditure of ₹ 82,043.70 crore was booked under Minor Head 800- Other Expenditure under various Revenue and Capital Expenditure Major Heads. Similarly, receipts of ₹ 3,447.19 crore constituting 5.40 *per cent* of the total Revenue Receipts of ₹ 63,868.70 crore was booked under Minor head 800- Other Receipts under various Revenue Receipt Major Heads. Instances, where a substantial proportion (50 *per cent* or more) of the receipts and expenditure were classified under Minor Head 800- Other Receipts/Other Expenditure are given in **Annexure – C and D** respectively.

(iii) Reconciliation of Receipt and Expenditure between the Budget Controlling Officers (BCO's) and Accountant General (A&E): All Budget Controlling Officers (BCOs) are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E) to exercise effective control, keep within the budget grants and ensure accuracy in the accounts. During the year, expenditure of ₹ 48,667.61 crore i.e. 53.60 *per cent* of total Consolidated Fund expenditure of ₹ 90,794.89 crore has been reconciled by the 19 BCOs fully and by 39 BCOs partially out of the 94 BCOs. Similarly, receipts of ₹ 71,783.68 crore i.e. 85.74 *per cent* of total Consolidated Fund receipts of ₹ 83,717.84 crore has been reconciled during the year by 14 BCOs fully

NOTES TO ACCOUNTS – contd.

and 14 BCOs partially out of 40 BCOs. Un-reconciled receipts and expenditure affect the accuracy and completeness of accounts.

- (iv) **Reconciliation of Cash Balance:** The Cash Balance of the year 2019-20 as worked out by the Office of the Accountant General (A&E) as per accounts was ₹ 1,094.99 crore (Cr.) and as reported by Reserve Bank of India(RBI) was ₹ 1,086.03 crore (Dr.). The un-reconciled Cash balance difference for the year 2019-20 is ₹ 8.96 crore. This difference is mainly due to erroneous reporting by the accredited banks to the Central Accounts Section, Reserve Bank of India, Nagpur which is responsible for maintaining the Cash Balance of the State Government and is under reconciliation. The cash balance difference between the RBI and Accountant General (A&E) for previous years is shown below :

Details of unreconciled Cash Balance

(₹ in crore)

Year (As on 31 March)	Balance as per RBI	Balance as per AG's Book	Net Difference
2014-15	125.66 (Dr)	134.31 (Cr)	8.65 (Cr)
2015-16	648.92 (Dr)	577.94 (Cr.)	70.98 (Dr)
2016-17	396.43 (Cr)	339.18 (Dr)	57.25 (Cr)
2017-18	606.60 (Cr)	637.60 (Dr)	31.00 (Dr)
2018-19	81.15 (Dr)	320.72 (Dr)	401.87 (Dr)

No Cash Balance differences were written off by the RBI during the year. However, an amount of ₹ 18.32 crore (Credit) net comprising of ₹ 58.60 crore (Debit) and ₹ 76.92 crore (Credit) was adjusted to the State Government Accounts by the RBI due to Cash Balance reconciliation carried out by the Accountant General during the Year.

- (v) **Unadjusted Abstract Contingent (AC) Bills:** To meet emergent expenditure for which details are not available at that point of time, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money by presenting Abstract Contingent (AC) bills by debiting Service Heads and they are required to present Detailed Contingent (DC) bills in support of the expenditure incurred. Controlling Officers are required to submit DC bills to the Accountant General (A&E) not later than 25th of the following month (Sub rule 327 of Treasury Code). Non submission of DC bills with relevant documents of expenditure incurred renders the expenditure opaque. The details of outstanding DC Bills as on 31 March 2020 is given below :

NOTES TO ACCOUNTS – contd.

Details of Outstanding Detailed Contingent Bills

(₹ in crore)		
Year	Number of pending DC bills	Amount
2017-18	19	0.23
2018-19	96	1.14
2019-20	200	200.22
Total	315	201.59

Among the major defaulting departments which have not submitted DC bills, Department of Co-operative individually contributes 91.40 *per cent* i.e. ₹ 184.26 crore of the total Outstanding DC Bills. Some other defaulting departments are Technical Education: ₹ 6.35 crore (3.15 *per cent*), Labour and Employment: ₹ 3.85 crore (1.90 *per cent*), Social Security and Welfare: ₹ 2.06 crore (1.02 *per cent*) and Agriculture: ₹ 1.78 crore (0.88 *per cent*).

Out of ₹ 3,275.52 crore drawn against AC bills in 2019-20, AC Bills amounting to ₹ 365.87 crore (11.17 *per cent*) were drawn in the month of March 2020 alone, of which AC bills for ₹ 184.26 crore (50.36 *per cent* of the amount drawn in March) were drawn on the last day of the Financial Year. Significant expenditure against AC bill in March indicates that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary planning.

- (vi) **Outstanding Utilisation Certificates (UCs) against Grants-in-Aid sanctioned by the State Government:** 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 Accountant General on or before 30 September of the following year to which the grant is related. As on 31 March 2020, 256 UC's amounting to ₹ 3,770.85 crore are outstanding as detailed below :

Details of Outstanding Utilisation Certificates

(₹ in crore)		
Due Year	Number of Utilisation Certificate awaited	Amount
Up to 2017-18	32	48.24
2018-19	45	229.20
2019-20	179	3,493.41
Total	256	3,770.85

NOTES TO ACCOUNTS – contd.

Departments which have not submitted UCs relating to the period upto 2019-2020 are mainly Housing and Environment: ₹ 2,047.55 crore (54.30 percent), Urban Administration: ₹ 850.21 crore (22.55 per cent), Panchayat and Rural Development: ₹ 710.00 crore (18.83 per cent), Electronic and Information Technology: ₹ 63.42 crore (1.68 per cent) and Skill Development, Technical Education and Employment: ₹ 54.06 crore (1.43 per cent).

(vii) Opening of New Sub Heads/Detailed Heads of Accounts without advice: During 2019-20, the State Government of Chhattisgarh opened 77 new Sub Heads (57 under the Revenue Section, 17 under Capital section and three under both Revenue and Capital) in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India and Para 303 of Chhattisgarh Financial Code Part-I. The State Government provided budget provisions under these heads and incurred expenditure of ₹ 6,571.93 crore under the Revenue Section and ₹ 39.55 crore under the Capital Section in these heads during 2019-20.

(viii) Transfer of funds to Personal Deposit (PD) Accounts: As per subsidiary rule 543 of the State Treasury Code, the State Government is authorized to open Personal Deposit Account (which forms part of the Public Account) wherein, funds are drawn from the Consolidated Fund (by debiting expenditure head) to be utilized for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund before the closure of the Financial Year. The State Government transferred an amount of ₹ 0.27 crore from Major Head 2056 into the Major Head 8443-106-‘Personal Deposit Account’ during March 2020, the details of which are shown in **Annexure - E**. Such transfers at the end of the financial year indicate that transfer was done to prevent lapse of budgetary provision. The position of PD Accounts as on 31 March 2020 is given below :

Details of Personal Deposit Accounts**(₹ in crore)**

Opening Balance		Addition / Receipts during the year		Closed/ Disbursements during the year		Outstanding	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
231	1,891.10	Nil	272.05	8/115	577.89	223	1,585.26

Inoperative Personal Deposit Account: - During the year 8 In-operative Personal Deposit Accounts having a balance of ₹ 2.17 crore were closed. As on 31 March 2020, 11 Personal

NOTES TO ACCOUNTS – contd.

Deposit accounts having a balance of ₹ 0.96 crore remained inoperative out of total 223 Personal Deposit Accounts.

3. Other Item:

- (i) **Off Budget liabilities of State Government:** The State Government has an off budget liability towards various Financial Institutions in addition to the budgeted liabilities of ₹ 78,712.46 crore as detailed below :
- (a) **Chhattisgarh State Power Distribution Company Limited (CSPDCL):** Government of Chhattisgarh had a liability of ₹ 1,955.00 crore towards CSPDCL for providing free electricity to BPL consumers under two sub schemes “Grants for Single lamp connection” and “ Grants for providing free electricity to agriculture pumps of 5 HP” of “*Krishak Jivan Jyoti Yojna*”. In order to discharge this liability, Government of Chhattisgarh, issued guarantees to CSPDCL in 2016-2017 (valid for five years) for availing Loans of ₹ 1,955.00 crore from various financial institutions with the condition that the liability to repay the loans availed under the above Guarantee along with interest rests with the State Government. The loan and interest due would be repaid initially by CSPDCL to the Financial Institutions and the State Government would pay the same to CSPDCL. During 2019-20, the State Government made a provision of ₹ 585.00 crore and ₹ 2,664.50 crore under both the above schemes and released entire amount to CSPDCL. No distinct budget provisions have been made in the Annual budget for payment of Principal and Interest on ₹ 1,955.00 crore. As a result, the amount of Principal/Interest paid by the State Government to CSPDCL during 2019-20 could not be ascertained. Further, CSPDCL has repaid ₹ 950.63 crore of Principal and ₹ 519.56 crore of interest to the Union Bank of India, Power Finance Corporation Limited and Rural Electrical Corporation Limited till March 2020.
- (b) **Chhattisgarh Housing Board (CHB):** During 2017-18, Government of Chhattisgarh issued guarantees to CHB (valid up to 2031) for availing Loans of ₹ 800.00 crore from Canara Bank for construction of 6,424 residential buildings for Government Officers and Employees. In this connection, an agreement was executed between Housing and Environment Department, Government of Chhattisgarh and Chhattisgarh Housing Board on 14 July 2017. As per the agreement, the Housing and Environment

NOTES TO ACCOUNTS – contd.

Department shall pay interest and installment amount to the CHB on the loan obtained on actual basis. As on 31 March 2020, the total loan availed by CHB is ₹ 645.24 crore (which included loan of ₹ 82.58 crore availed during 2019-20) and paid interest of ₹ 87.03¹ crore (including interest of ₹ 50.80 crore paid in 2019-20). However, during 2019-20, the State Government paid ₹ 67.66 crore to CHB towards payment of Interest. Hence, the State Government has made short payment of ₹ 19.37 crore to CHB. This short payment will understate the Revenue and Fiscal Deficit by ₹ 19.37 crore.

During 2018-19, the State Government purchased 728 flats at a cost of ₹ 216.64 crore from CHB with the condition that CHB will obtain a loan for the above amount and State Government would repay the amount of loan to CHB in 15 years. The State Government in September 2018 issued a guarantee for ₹ 195.00 crore to CHB for obtaining loan from Allahabad Bank. CHB obtained the entire loan during 2018-19. As on 31 March 2020, CHB paid interest of ₹ 24.29 crore² (which included ₹ 16.62 crore paid in 2019-20) against which the State Government paid an amount of ₹ 23.11 crore to CHB for payment of Interest. Hence, the State Government has made short payment of ₹ 1.18 crore to CHB. This short payment will understate the Revenue and Fiscal Deficit by ₹ 1.18 crore.

- (c) **Chhattisgarh Police Housing Corporation Limited (CPHCL):** Government of Chhattisgarh issued guarantees to CPHCL in June/July, 2017 (valid up to 2027) for availing Loans of ₹ 800.00 crore from two financial institutions i.e. Allahabad Bank (₹ 400.00 crore) and Canara Bank (₹ 400.00 crore) for construction of 10,000 residential houses for Police Officers and Employees. During 2019-20, CPHCL availed loans of ₹ 111.68 crore (Allahabad Bank- ₹ 54.35 crore and Canara Bank- ₹ 57.33 crore). CPHCL paid ₹ 6.42 crore against repayment of Principal and ₹ 36.41 crore against interest to the financial institutions out of ₹ 48.30 crore received from the State Government. The total liabilities of the State Government as on 31 March 2020 is ₹ 470.39 crore³ (including ₹ 371.91 crore⁴ up to 31 March 2019) towards Principal.

¹Increased by ₹ 0.03 crore on receipt of information from Chhattisgarh Housing Board.

²Increased by ₹ 1.38 crore on receipt of information from Chhattisgarh Housing Board.

³ The total amount paid by the State Government to CPHCL up to 2019-20 is ₹ 77.90 crore and the total amount paid by CPHCL to financial Institution towards payment of Principal and Interest is ₹ 71.13 crore. the difference of ₹ 6.77 crore has been retained by CPHCL. Hence, the total liabilities of the State Government has been reduced by ₹ 6.77 crore.

⁴ Decreased by ₹ 2.95 crore on receipt of information from Chhattisgarh Police Housing Corporation Limited.

NOTES TO ACCOUNTS – contd.

- (a) **State Urban Development Agency (SUDA):** Government of Chhattisgarh issued block guarantees to SUDA in February 2018 (Valid up to 2022) for availing loans of ₹ 3,357.00 crore from Financial Institutions for payment of State Share in “*Pradhan Mantri Awaas Yojana*” (Urban) with the condition that the State Government would make Budget provisions for payment of Principal and Interest in the Annual Budget.

For availing loans against the above guarantee, a Memorandum of Agreement was executed between SUDA and State Bank of India for a loan of ₹ 825.00 crore in June 2019. During 2019-20, SUDA availed loans of ₹ 500.00 crore and paid interest of ₹ 25.67 crore against which State Government paid ₹ 13.83 crore to SUDA. Hence, the State Government has made short payment of ₹ 11.84 crore to the SUDA. This short payment will understate the Revenue and Fiscal Deficit.

- (ii) **National Pension Scheme:** State Government employees recruited on or after 1 November 2004 are eligible for the new “Defined Contributory Pension Scheme”. As per the guidelines of the scheme, the employee contributes 10 *per cent* of basic pay and dearness allowance and a matching contribution will be made by the State Government. The employees’ contribution is credited to the Public Account under Major Head 8342-117 and thereafter transferred to the designated fund manager through the National Securities Depository Limited (NSDL).

During the year 2019-20, ₹ 1,063.71 crore was collected (consisting of ₹ 1,059.29 crore of Employee contribution and ₹ 4.42 crore of Employee and Employer contribution of employees posted on deputation), out of which an amount of ₹ 1,060.29 crore (consisting of ₹ 1,058.45 crore of Employee contribution and ₹ 1.84 crore of Employee and Employer contribution of deputation employees) was transferred to NSDL resulting in less transfer to the tune of ₹ 3.42 crore. The State Government contributed ₹ 1,057.21 crore instead of ₹ 1,059.29 crore as employer’s share and directly transferred it to NSDL without routing it through Public Account. Hence, the short contribution of ₹ 2.08 crore will understate the Revenue and Fiscal deficit. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

NOTES TO ACCOUNTS – contd.

- (iii) **(a) Loans and Advances :** The State Government sanctions Loans and Advances to various Public Sector Undertakings, Statutory Corporations, Local Bodies, etc., and Government employees. As on 31 March 2020, outstanding loans extended by the State Government amounted to ₹ 1,397.08 crore of which loans amounting to ₹ 384.64 crore (27.53 per cent) were in arrears with accumulated interest of ₹ 70.43 crore. The total amount of arrears includes loans of ₹ 40.52 crore given by erstwhile Madhya Pradesh Government during the period prior to 31 October 2000 and apportioned to Chhattisgarh State on 01 November 2000 and no repayment has been made thereagainst. The decision of the State Government in the matter for its write off is awaited. The details of these loans are shown in **Annexure - F**. Detailed information of overdue principal and interest in respect of Loans and Advances, whose accounts are maintained by the State Departments, is awaited as of 31 March 2020. Consequently, the assets position of the Government of Chhattisgarh representing the loans and advances given by the State Government cannot be confirmed. Discrepancies between the figures of Loan and Advances shown in the Finance Accounts (₹ 380.46 crore) and those intimated by the State Government entities (₹ 151.65 crore) are under reconciliation. The details are as under :

Details of difference of Loans⁵**(₹ in crore)**

Sl. No.	Name of the Company	Figures as per Finance Accounts	Figures as per Company
1.	Chhattisgarh State Power Distribution Company Ltd.	380.46	85.63
2.	Chhattisgarh State Power Generation Company Ltd.		50.33
3.	Chhattisgarh State Power Transmission Company Ltd.		15.69
	Total	380.46	151.65

- (b) Unsettled terms and condition of loan:** As on 31 March 2020, State Government has sanctioned loans amounting to ₹ 180.84 crore to following loanee entities without finalising the terms and conditions of loans :

⁵ As the information relating to the loan has not been received from the companies, figures shown in the year 2018-19 have been depicted under the table.

NOTES TO ACCOUNTS – contd.

Details of Unsettled Terms and Conditions of Loan

(₹ in crore)				
Sl. No.	Loanee Entity	Year of sanction	Number of loans	Amount of loan
1	Atal Nagar Vikas Pradhikaran	2018-19	3	45.80
2	Real Estate Authority	2018-19	1	0.50
3	Chhattisgarh State Ware Housing Corporation	2019-20	1	8.39
4	Chhattisgarh Mineral Development Corporation	2018-19	1	82.65
		2019-20	1	43.50
Total				180.84

- (iv) **Investment of the State Government:** 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 ₹ 7,265.79 crore in 1522 entities. There are discrepancies between the figures of investments shown in the Finance Accounts (₹ 52.99 crore) and those intimated by the State Government entities (₹ 28.25 crore) which is under reconciliation as detailed below :

Details of difference of Investment⁶

(₹ in crore)			
SI. No.	Name of the Company	Figures as per Finance Accounts	Figures as per Company
1.	Chhattisgarh Industrial Development Corporation	45.37	1.60
2.	Chhattisgarh Forest Development Corporation	7.62	26.65
Total		52.99	28.25

- (v) **Suspense and Remittance Balances:** The Finance Accounts reflect the net balances under Suspense and Remittance Heads as detailed in Statement 21 of the Finance Accounts (Volume- II). 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 Gross and Net figures under major Suspense and Remittance Heads for the last three years is given in **Annexure - G**.

⁶ As the information relating to the Investment has not been received from the companies, figures shown in the year 2018-19 have been depicted under the table.

NOTES TO ACCOUNTS – contd.

- (vi) **Guarantees:** The State Government extends guarantees to Government Companies, Statutory Corporations, Local Bodies etc., on the loans taken from financial institutions. Guarantees are contingent liabilities on the Consolidated Fund of the State. Guarantees reported in Statement 9 and Statement 20 is on the basis of information received from the State Government. As per Chhattisgarh State Government Guarantees Rules, 2003 framed by legislature by law under article 293 of the constitution, the total outstanding guarantees in a financial year shall not exceed seventy *per cent* of the State Revenue Receipts in the preceding year as in the book of the Accountant General. The total outstanding guarantees at the end of March 2020 were ₹ 18,459.36 crore which is 63.37 *per cent* of State Revenue Receipts i.e., ₹ 29,130.28 crore⁷. As per Government of Chhattisgarh order No. 28/2002 dated 22 May 2002, a guarantee fee at the rate of 0.5 *per cent* is to be charged on the Guarantees given unless specifically exempted. During the year 2019-20, against the guarantee fees receivable of ₹ 80.21 crore, ₹ 34.71 crore was received and credited to the Government Account.
- (vii) **Transfer of funds to various Implementing Agencies:** The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2019-20, an amount of ₹ 22,268.35 crore⁸ was given by the State Government to various implementing agencies for implementation of Government scheme/works/ programmes. Since the funds are not being spent fully by the implementing agencies in the same Financial Year, there remain substantial amounts of unspent balances in the bank accounts of these implementing agencies. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.
- (viii) **Contingency Fund:** The Government of Chhattisgarh has set up a Contingency Fund under Article 267 (2) of the Constitution of India with corpus of ₹ 100.00 crore. Advances from this fund are made for the purposes of meeting unforeseen expenditure which are recouped to the fund to the full extent as soon as the State Legislature authorizes additional

⁷ The State Revenue Receipts comprise of State Own Tax Revenue and Non-Tax Revenue. During 2018-19, the State Own Tax Revenue was ₹ 21,427.26 crore and Non-Tax Revenue was ₹ 7,703.02 crore.

⁸ Includes expenditure on Grant-in-Aid ₹ 20,328.74 crore and Grants-in-Aid for creation of Capital Assets ₹ 1,939.61 crore.

NOTES TO ACCOUNTS – contd.

expenditure. During the year 2019-20, an amount of ₹ 8.95 crore was drawn from the Contingency Fund and the same was recouped before the closure of the year. Further, an amount of ₹ 4.92 crore drawn in 2018-19 was also recouped during the year. The balance of the Fund as on 31 March 2020 is ₹ 100.00 crore.

- (ix) **Reserve Funds:** Details of Reserve Funds and their investments are available in Statements 21 and 22 of the Finance Accounts. There were 17 Reserve Funds earmarked for specific purposes, out of which, 14 funds were operative and three funds are inoperative. The total accumulated balance at the end of 31 March 2020 in these funds was ₹ 9,697.04 crore (₹ 9,696.94 crore in operative funds and ₹ 0.10 crore in in-operative funds), out of which ₹ 7,232.27 crore (74.58 per cent) was invested.

I. Operative Reserve Funds:**(a) Interest Bearing Reserve Funds:**

- (i) **State Disaster Response Fund (SDRF):** Government of India, Ministry of Home Affairs vide Office Memorandum dated 30 July 2015 issued guidelines on Constitution and Administration of SDRF based on the recommendations of Fourteenth Finance Commission. In September 2018, Government of India, Ministry of Home Affairs decided to enhance its contribution to the fund from 75 per cent to 90 per cent with effect from 1 April 2018. However, the Central Government continued to contribute in the existing pattern of 75 per cent in the year 2018-19 and 2019-20 instead of revised sharing pattern.

During the year 2019-20, State Government received ₹ 177.30 crore from the Central Government as its Share to SDRF. As per the above guidelines, State Government had to transfer the entire amount of Central Share of ₹ 177.30 crore and the corresponding State Share of ₹ 59.10 crore to SDRF but the State Government transferred ₹ 147.40 crore into the SDRF (Central Share- ₹ 110.55 crore out of ₹ 177.30 crore and State Share of ₹ 36.85 crore). Non transfer of Central Share of ₹ 66.75 crore and corresponding State Share of ₹ 22.25 crore will understate the Revenue Deficit and Fiscal Deficit. In addition, the State Government also transferred ₹ 194.60 crore (₹ 125.10 crore of Central Share received during 2018-2019 and corresponding State Share of ₹ 41.70 crore and ₹ 27.80 crore being the difference of 15 per cent of State Share less transferred relating to 2018-2019). An expenditure of ₹ 252.54 crore incurred under MH 2245- 'Relief on Account of Natural Calamities' was set off, leaving a balance of ₹ 491.88 crore in the SDRF as of 31 March 2020.

NOTES TO ACCOUNTS – contd.

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

- (ii) **State Compensatory Afforestation Fund:** Government of Chhattisgarh issued a notification in September 2018 for establishing a special fund “State Compensatory Afforestation Fund” under interest bearing section of Public Account of State of Chhattisgarh under distinct Minor Head 129 - “State Compensatory Afforestation Fund- Chhattisgarh” below Major Head 8121- “General and Other Reserve Funds”. In August 2019, Ministry of Environment, Forest and Climate Change, transferred Compensatory Afforestation Management and Planning Authority (CAMPA) funds amounting to ₹ 5,791.70 crore from ‘National Compensatory Afforestation Deposits’ under Major Head 8336- Civil Deposits’ to “State Compensatory Afforestation Fund” of Chhattisgarh under Major Head 8121-“General and Other Reserve Funds”. During 2019-20, State Government invested CAMPA funds amounting to ₹ 6,118.75 crore (₹ 5,624.76 crore in September 2019 and ₹ 493.99 crore in December 2019) in 91 days Treasury bill and earned an interest of ₹ 81.25 crore thereon. Further, expenditure amounting to ₹ 500.00 crore was booked in the fund. The total balance of the fund as on 31 March 2020 was ₹ 5,391.84⁹ crore.

As per section 2(6) of Compensatory Afforestation fund (Accounting Procedure) Rule, 2018 the monies received by the State Government from the User Agencies shall be credited in “State Compensatory Afforestation Deposits” below Major Head 8336- Civil Deposits in Public Account of State and 10 *per cent* credited into the National Fund on yearly basis as per sub section (4) of section 3 of Compensatory Afforestation Fund Act, 2016. This accounting procedure is yet to be implemented by the State Government.

(b) Non Interest Bearing Reserve Funds:

- (i) **Consolidated Sinking Fund (CSF):** The State Government constituted the Consolidated Sinking Fund in 2006-07 for redemption of outstanding liabilities in terms of the recommendation of the Twelfth Finance Commission. As notified by the State Government, annual contributions to the Fund are to be made at a modest scale of at least 0.5 *per cent* of the liabilities outstanding (Internal Debt plus Public Account liabilities) at the end of the

⁹ Includes transfer of ₹ 18.89 crore of unutilised balance of Compensatory Afforestation Fund from Major Head 8229 with the consent of the State Government.

NOTES TO ACCOUNTS – contd.

previous financial year. In 2019-20, the State Government contributed ₹ 265.00 crore (including balance of ₹ 120.00 crore of 2018-2019) against the minimum requirement of ₹ 333.75 crore (representing 0.5 per cent of outstanding liabilities of ₹ 66,749.51 crore as on 31 March 2019) resulting in a short contribution of ₹ 188.75 crore. As on 31 March 2020, an amount of ₹ 2,311.94 crore was lying in the Fund, and the total amount was invested in Government of India securities.

- (ii) **Guarantees Redemption Fund (GRF):** The Twelfth Finance Commission had recommended the constitution of a GRF to meet the State's obligation on guarantees. However, Government of Chhattisgarh vide their letter No.459/F-2013-04-00749/B-4 dated 30 July 2020 has decided not to create Guarantee Redemption Fund as the maximum guarantees sanctioned by the State Government were of medium and low risk and the Guarantees are given only after complete examination of Guarantee proposals received from the Institutions and estimation of Financial Position. Guarantees outstanding as on 31 March 2020 was ₹ 18,459.36 crore.

Government of Chhattisgarh issued guarantee of ₹ 64.00 crore to *Dau Kalyan Singh* (DKS) Post Graduate Institute and Research Centre in October 2017 for establishment of the Institute. DKS institute availed the loan of ₹ 64.00 crore in March 2018 from Punjab National Bank (PNB). The loan was to be repaid from June 2018 by *Dau Kalyan Singh* (DKS) Post Graduate Institute and Research Centre from its own resources. However, during 2019-20 the State Government released an amount of ₹ 10.12 crore to DKS Post Graduate Institute and Research Centre for repayment of Installment of Loan from Major Head 4210 under object head-35- Repayment of Interest/Loan.

- (iii) **Gramin Vikas Nidhi:** - The State Government operates this fund from Public Account under Major Head 8229-200- 'Other Development Funds'. During 2019-20, ₹ 50.90 crore was transferred to the fund and the balance of the fund as on 31 March 2020 was ₹ 265.66 crore. No expenditure has been made from this Fund since inception.
- (iv) **Infrastructure Development Fund:** The State Government enacted "Chhattisgarh (*Adhosarnchana Vikas Evam Paryavaran*) *Upkar Adhiniyam*, 2005 to raise funds for infrastructure and environment improvement projects. As per Section 3 (2) of "Chhattisgarh (*Adhosarnchana Vikas Evam Paryavaran*) *Upkar Adhiniyam*, 2005, Infrastructure Development Cess is levied on all lands on which land revenue or rent is levied at the rate

NOTES TO ACCOUNTS – contd.

depending upon the classification of land which will be credited into Infrastructure Development Fund (maintained at Scheme level) in Public Account at Minor Head 200- Other Development and Welfare Fund below Major Head 8229- Development and Welfare Fund. The Fund had a balance of ₹ 423.39 crore as on 31 March 2017. The State Government did not transfer cess amounting ₹ 174.00 crore collected in 2018-19 into the Infrastructure Development Fund till 31 March 2020 resulting in understatement of Revenue and Fiscal Deficit. In addition to this, State Government collected cess of ₹ 391.04 crore (₹ 225.17 crore of 2016-17 and ₹ 165.87 crore of 2017-18) out of which ₹ 225.17 crore was transferred in to the fund till 31 March 2020. The total amount of cess not transferred to the fund related to the period from 2016-17 to 2018-19 is ₹ 339.87 crore. During the period from 2016-17 to 2019-20 an expenditure of ₹ 600.78 crore was booked in the Fund. The Balance of the Fund as on 31 March 2020 is ₹ 47.78 crore.

- (v) **Environment Fund:** The State Government formed Environment Fund under section 6 (1) of the *Adhiniyam* into which the fund collected through Environment Cess will be transferred. As per Section 4(2) of “Chhattisgarh (*Adhosarnchana Vikas Evam Paryavaran*) *Upkar Adhiniyam*, 2005, the Environment Cess is levied on all lands on which land revenue or rent is levied at the rate depending upon the classification of land. The Cess collected under the act would be credited into Environment Fund (maintained at scheme level) in Public Account at Minor Head -200- ‘Other Development Funds’ below Major Head 8229- Development and Welfare Fund. Provision for booking of expenditure was made at scheme head level under various major heads till 2017-18 and at the end of the year, the expenditure, if any, booked there against was debited to Public Account Major Head 8229-200-0021. No distinct provision for booking expenditure relating to Environment Development Fund has been made in the Budget from 2018-19.

The Balance of the Fund as on 31 March 2017 was ₹ 175.19 crore. The State Government did not transfer cess amounting ₹ 174.00 crore collected in 2018-19 into the Environment Fund till 31 March 2020 resulting in understatement of Revenue and Fiscal Deficit. In addition to this, State Government collected cess of ₹ 227.31 crore (₹ 61.44 crore of 2016-17 and ₹ 165.87 crore of 2017-18) out of which ₹ 61.44 crore was transferred to the fund till 31 March 2020. The total amount of cess not transferred to the fund related to the

NOTES TO ACCOUNTS – contd.

period from 2016-17 to 2018-19 is ₹ 339.87 crore. During the period from 2016-17 to 2017-18 an expenditure of ₹ 12.90 crore was booked in the Fund. However, no expenditure is booked in the Fund during the year 2018-19 and 2019-20. The balance of the Fund as on 31 March 2020 is ₹ 223.73 crore.

II. Inoperative Reserve Funds: The following Reserve Funds are in-operative as on 31 March 2020:

Details of Inoperative Reserve Funds

(₹ in crore)

Major Head	Name of Reserve fund	Balance as on 31 March 2020	Year from which Inoperative
8229-Development and Welfare Funds	Development Funds for Educational Purposes	Cr 0.03	2011-12
	Development Funds for Agriculture Purposes	Cr 0.06	2000-01
8235- General and Other Reserve Funds	Other Funds	Cr 0.01	2000-01
Total		Cr 0.10	--

(x) **Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”, and an equivalent amount transferred to the Public Account under Major Head “8449- Other Deposits-103 Subvention from Central Road Fund”, by debiting the Revenue expenditure Major Head “3054- Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus (or understatement of Revenue Deficits) in the accounts. Expenditure on specific road works is initially booked under the relevant Revenue or Capital Major Heads (Major Heads 3054 or 5054) and is subsequently adjusted from the Fund balance by way of minus debit under Major Heads 3054/5054 by corresponding debit to the Fund (Major Head 8449-103).

In contravention to the above accounting procedure, out of the Government of India releases of ₹ 371.61 crore from Central Road Fund during 2019-20, ₹ 198.55 crore only was transferred by the State Government to “8449- Other Deposits-103- “Subvention from Central Road Fund” in the Public Account which resulted in understatement of Revenue Deficit and Fiscal Deficit of ₹ 173.06 crore.

NOTES TO ACCOUNTS – contd.

- (xi) **Building and Other Construction Workers’ Welfare Cess:** As per the provisions of “Building and Other Construction Workers’ Welfare Cess Act, 1996”, cess at the rate of one *percent* of the cost of work is to be collected and transferred to the Building and Other Construction Workers’ Welfare Board. During the year 2019-20, the Public Works Department, Water Resources Department, Public Health Engineering Department and Panchayat and Rural Development Department collected ₹ 33.48 crore and transferred ₹ 31.71 crore (includes balance of previous years also) to the Welfare Board and balance of ₹ 6.66 crore has been accounted under Public Account Major Head 8443. The details are as under :

Details of un-transferred Building & other Construction Workers’ Welfare Cess

Name of the Department	Amount not transferred (₹ in crore)
Public Works Department	5.22
Public Health Engineering Department	0.31
Rural Engineering Services (Panchayat and Rural Development Department)	0.25
Rural Development Division (Panchayat and Rural Development Department)	0.88
Total	6.66

- (xii) **Cheques and Bills:** Credit balance under Major Head 8670 Cheques and Bills indicates cheques issued but remained unencashed as on 31 March 2020. The opening balance on this account as on 1 April 2019 was ₹ 60.82 crore (Credit). During 2019-20, cheques worth ₹ 68,045.62 crore were issued, against which cheques worth ₹ 68,046.59 crore were encashed leaving a closing balance of ₹ 59.85 crore (Credit).
- (xiii) **Grant, Subsidies and Guarantees issued by the State Government to Public Sector Undertakings (PSUs) whose accounts are in arrear:** Government provided budgetary support (grants & subsidies), and accepted liability (guarantee) for ₹ 17,610.71 crore in 14 PSUs’ during the period whose accounts are in arrear up to 31 March 2020. The details of which are shown in **Annexure-H**.
- (xiv) **Restructuring of Centrally Sponsored Schemes (CSS):** Government of India (GOI), NITI *Aayog* vide Office Memorandum dated 17 August 2016 rationalized all existing 66 Centrally Sponsored Schemes into 28 Umbrella Schemes from 2016-17. These Schemes are now classified as ‘Centrally Sponsored Schemes’.

NOTES TO ACCOUNTS – contd.

Out of ₹ 13,504.06 crore depicted in Public Financial Management System (PFMS) portal of Controller General of Accounts as Grants-in-Aid to the Government of Chhattisgarh in 2019-20, clearance memos from Central Accounts Section, Reserve Bank of India, Nagpur and supporting sanction orders from the respective ministries were received in respect of ₹ 13,611.24¹⁰ crore and appropriately booked in the accounts of the State Government.

All the Government of India releases for the year 2019-20 and booked under Major Head 1601 have been mapped with the corresponding State Scheme and depicted in Appendix V-A. Instances where the Government of India releases have been received for Central Schemes, but the entire fund has not been utilized during the year or spent in excess of releases has been depicted in Annexure to Statement No. 15.

- (xv) **Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget):** As per Para 2.2(ii) of Budget Circular 2019-20 of Ministry of Finance, Department of Expenditure, New Delhi the Central Sector Schemes will include all those schemes which are entirely funded and implemented by the Central Agencies viz. Ministries/ Departments or various agencies of Government of India such as autonomous bodies and other special purpose vehicles. In some cases as an exception, and with the specific prior consent of Finance Ministry (Department of Expenditure) the central sector schemes may be allowed to be implemented through the concerned State implementing agencies. The transfer of funds in such cases will be done directly to the implementing agencies and not through the State Treasuries. During 2019-20, an amount of ₹ 7,450.85 crore was transferred directly to the implementing agencies in Chhattisgarh as per PFMS Portal of Controller General of Accounts (CGA). The Details are at Appendix-VI.
- (xvi) **Writing off of Central Loans:** In terms of the recommendations of the Thirteenth Finance Commission, Ministry of Finance (Department of Expenditure), Government of India, vide sanction order dated 29 February 2012, wrote off Central Loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Governments by Ministries (except those advanced by the Ministry of Finance itself) outstanding as on 31 March 2010 and limited to current balance outstanding in the ledger of the Ministries.

¹⁰ Figures booked under Centrally Sponsored Schemes ₹ 7,808.24 crore, Finance Commission Grants ₹ 2,044.75 crore and other Transfer/Grants to States/Union Territories with Legislatures ₹ 3,758.25 crore under Major Head 1601 in statement No. 14.

NOTES TO ACCOUNTS – contd.

Repayment of principal and interest, if any, after 31 March 2010 against these written-off loans was to be adjusted against future repayments of loans due from States against current loans from Ministry of Finance (Department of Expenditure), Government of India. State Government made excess repayment of ₹ 0.04 crore (Principal: ₹ 0.03 crore and Interest ₹ 0.01 crore) during the period from 2010-11 to 2012-13 in respect of loans of Ministry of Road Transport and Highways. The above excess amount has not been adjusted by Ministry of Finance till 31 March 2020.

- (xvii) **National Resource Accounts (NRA):** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to nomenclature viz “Environment”, “Waste Management”, “Prevention and control of Pollution”, “Environment Research and Education” and “Environment Protection” are compiled from the vouchers and Budget documents rendered by the State Government. The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional heads of accounts. Normally, the expenditure relating to environment protection is booked under the Major Head 3435-‘Ecology and Environment’. However, the State Government has not made any budget provisions for booking of expenditure relating to the above activities under Major Head 3435; and has made budget provisions under various Major Heads for incurring expenditure related to ecology and environment in the years 2017-18, 2018-19 and 2019-20 as detailed below :

Details of Budget Provision and Expenditure related to NRA**(₹ in crore)**

Major Head	Scheme Nomenclature	2017-18		2018-19		2019-20	
		Budget (Original +Supply-mentry)	Expen-diture	Budget (Original +Supply-mentry)	Expen-diture	Budget (Original +Supply-mentry)	Expen-diture
2401-107	Plant Protection Scheme	0.59	0.39	0.62	0.42	0.66	0.41
2406-01-101	Environmental Forestry	12.50	12.12	13.22	7.63	14.54	14.45

NOTES TO ACCOUNTS – contd.

Details of Budget Provision and Expenditure related to NRA

(₹ in crore)

Major Head	Scheme Nomenclature	2017-18		2018-19		2019-20	
		Budget (Original +Supply-mentry)	Expen-diture	Budget (Original +Supply-mentry)	Expen-diture	Budget (Original +Supply-mentry)	Expen-diture
2406-02-110	Protection and Development of Wild Life	8.80	8.73	8.80	6.22	8.80	8.28
2406-02-110	Formation of Elephant protection Squads in Elephant affected areas	0.00	0.00	2.66	0.06	2.66	0.74
4406-02-110	Formation of Elephant protection Squads in Elephant affected areas	0.00	0.00	2.80	2.33	0.00	0.00
2406-04-101	Ecology Services Development Project	8.00	8.00	8.64	8.64	8.64	8.64
4401-107	N.M.E.T submission on Plant Protection and Quarantine Schemes	0.50	0.00	0.50	0.00	0.20	0.00
TOTAL		30.39	29.24	37.24	25.30	35.50	32.52

(xviii) **Fiscal Targets as per Chhattisgarh Fiscal Responsibility and Budget Management (CFRBM) Act, 2005/Mid Term Fiscal Policy (MTFP) Statement:** The fiscal targets for the year as per the Mid Term Fiscal Policy Statement for the year 2019-20 presented before the State Legislature as per section 4(1) of Chhattisgarh Fiscal Responsibility and Budget Management (CFRBM) Act, 2005 and the achievements there against are depicted in the table below :

NOTES TO ACCOUNTS – contd.

Details of targets as per the MTFP and Achievements

Area	Target	Achievement/Shortfall
Revenue Deficit as a percentage of Total Revenue Receipts	(-) 1.44 <i>per cent</i>	The percentage of Revenue Deficit to Total Revenue Receipts is 15.04 <i>per cent</i> . As per accounts, the Revenue Deficit for 2019-20 is ₹ 9,608.61 crore and the Total Revenue Receipts during the year was ₹ 63,868.70 crore.
Fiscal Deficit as a percentage of Gross State Domestic Product	2.99 <i>per cent</i>	As per accounts, the Fiscal Deficit for 2019-20 is ₹ 17,969.55 crore which is 5.46 <i>per cent</i> of GSDP (₹ 3,29,180.00 crore) at current prices.
Total Outstanding Liabilities as a percentage of Gross State Domestic Product	21.23 <i>per cent</i>	Total outstanding Debt including Public account liabilities as on 31.03.2020 was ₹ 78,712.46 crore and GSDP was ₹ 3,29,180.00 crore at current prices. Percentage of Debt to GSDP is 23.91 <i>per cent</i> .
Interest Payment as percentage of State own Revenue	14.14 <i>per cent</i>	The percentage of Interest payment to States Own Revenue is 16.54 <i>per cent</i> . The Interest Payment was ₹ 4,970.33 crore and States Own Revenue was ₹ 30,051.62 crore ¹¹ .
Primary Deficit as percentage of GSDP	1.76 <i>per cent</i>	The Primary Deficit is ₹ 12,999.22 crore ¹² which is 3.95 <i>per cent</i> of GSDP (₹ 3,29,180.00 crore) at current prices.
Interest Payment and Pension as percentage of Total Revenue Receipts	11.78 <i>per cent</i>	The expenditure on Interest Payment and Pension was ₹ 11,608.31 crore ¹³ which is 18.18 <i>per cent</i> of Total Revenue Receipts of ₹ 63,868.70 crore.

* Source of GSDP: Directorate of Economics and Statistics, Government of Chhattisgarh.

(xix) Public Private Partnership Projects in the State:- As per the information received from the State Government, a scheme “D.A.V. *Mukhyamantri* Model School” is being implemented on “seat sharing and operation and management model”. The State Government incurred an expenditure of ₹ 28.84 crore on the scheme during the year.

(xx) Impact on Revenue Deficit and Fiscal Deficit: Impact on Revenue Deficit and Fiscal Deficit of the State Government as per details given in the preceding paragraphs is given below :

¹¹ Includes Own Tax Revenue ₹ 22,117.85 crore and Non Tax Revenue ₹ 7,933.77 crore.

¹² Fiscal Deficit ₹ 17,969.55 crore minus Interest Payment ₹ 4,970.33 crore.

¹³ Includes Interest Payment of ₹ 4,970.33 crore and Pension and Other Retirement Benefits of ₹ 6,637.98 crore.

NOTES TO ACCOUNTS – contd.

Impact on Revenue Deficit and Fiscal Deficit

(₹ in crore)

Para No.	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Over Statement	Under Statement	Over Statement	Under Statement
1(v)	Grants-in-Aid booked under Capital Section instead of Revenue	--	1,939.61	--	--
1(v)	Office Expenses booked under Capital Section	--	0.75	--	--
1(v)	Professional Service Expenditure booked under Capital Section instead of Revenue	--	8.55	--	--
1(v)	Maintenance Expenditure booked under Capital Section instead of Revenue	--	0.29	--	--
3(i)(b)	Chhattisgarh Housing Board	--	19.37	--	19.37
3(i)(b)	Chhattisgarh Housing Board	--	1.18	--	1.18
3(i)(d)	State Urban Development Agency	--	11.84	--	11.84
3(ii)	National Pension Scheme	--	2.08	--	2.08
3(ix)(I) (a)(i)	Non Transfer of Central share of Grants-in-Aid to State Disaster Response Fund	--	66.75	--	66.75
	Non Transfer of corresponding State Share of Grants-in-Aid to State Disaster Response Fund	--	22.25	--	22.25
3(ix)(I) (b)(i)	Short Contribution to Sinking Fund	--	188.75	--	188.75
3(ix)(I) (b)(iv)	Non Transfer of Infrastructure Development Cess	--	174.00	--	174.00
3(ix)(I) (b)(v)	Non Transfer of Environment Cess	--	174.00	--	174.00
3(x)	Non transfer of Grants-in-Aid of Central Road Fund	--	173.06	--	173.06
Total (Net) Impact		--	2,782.48		833.28

NOTES TO ACCOUNTS – contd.

ANNEXURE – A

STATEMENT OF PERIODICAL/OTHER ADJUSTMENTS

(Refer Para: 1 (ii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Transfer		Head of Account		Amount	Remark
	From	To	From	To		
1	Land Revenue	Environment Fund	2029-797	8229-200	0.00	Transfer to Environment Fund
		Infrastructure Development Fund	2029-797	8229-200	73.39	Transfer to Infrastructure Development Fund
2	Stamp and Registration	<i>Gramin Vikas Nidhi</i>	2030-797	8229-200	50.90	Transfer to <i>Gramin Vikas Nidhi</i>
		Panchayat Land Revenue Cess and Stamp Duty Fund	2030-797	8229-200	119.45	Transfer to Panchayat Land Revenue Cess and Stamp Duty Fund
3	<i>Adhosaranchana Vikas Upkar Nidhi</i>	Land Revenue	8229-200	2029	0.10	Expenditure met from <i>Adhosaranchana Vikas Upkar Nidhi</i>
		Capital Outlay on Public Works	8229-200	4059	26.90	
		Capital Outlay on Roads and Bridges	8229-200	5054	47.04	
4	Other Taxes on Duties and Electricity	Electricity Development Fund	2045-797	8229-110	230.00	Transfer to Electricity Development Fund
5	Electricity Development Fund	Capital Outlay on Power Projects	8229-110	4801	100.00	Expenditure met from Electricity Development Fund
		Capital Outlay on Non Conventional Sources of Energy	8229-110	4810	82.01	
		Non Conventional Sources of Energy	8229-110	2810	19.10	
6	Appropriation for reduction or avoidance of Debt	Sinking Fund	2048-101	8222-02-101	265.00	Transfer to Sinking Fund for redemption of open market loans
7	Interest Payment	General Provident Fund	2049-03-104	8009-01-101	528.25	Transfer of yearly Interest on General Provident Fund Subscriptions
8	Interest Payment	Insurance and Pension Funds	2049-60-701	8011-107	66.49	Transfer of Interest of State Government Employees Group Insurance Funds
9	Interest payment	Family Benefit Fund	2049-60-701	8342-120	3.12	Transfer of Interest of Family Benefit Fund
10	Pension and Other Retirement Benefits	Other Development and Welfare Fund-Pension Fund	2071-01-797	8229-200	22.00	Transfer to Pension Fund for meeting Pension and other Retirement Expenditure

NOTES TO ACCOUNTS – contd.

ANNEXURE – A

STATEMENT OF PERIODICAL/OTHER ADJUSTMENTS

(Refer Para: 1 (ii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Transfer		Head of Account		Amount	Remark
	From	To	From	To		
11	Relief on Account of Natural Calamities	General and other Reserve Funds-State Disaster Response Fund	2245-05-101	8121-122	342.00	Transfer of Central and State Share to State Disaster Response Funds
12	Relief on Account of Natural Calamities	General and other Reserve Funds-State Disaster Response Funds	2245-80-103	8121-122	0.00	Transfer of Grants-in-Aid received from National Disaster Response Fund.
13	General and other Reserve Funds-State Disaster Response Funds	Relief on Account of Natural Calamities	8121-122	2245-05-901	252.54	Expenditure met from State Disaster Response Fund
				2245-80-901	0.00	
14	Forestry and Wild Life	Other Development Fund-Forest Development Fund	2406-01-797	8229-200	5.21	Transfer to Forest Development Fund
15	Other Development Fund-Forest Development Fund	Forestry and Wild Life	8229-200	2406-01-902	4.27	Expenditure met from Forest Development Fund
16	Non-Ferrous Mining and Metallurgical Industries	Other Development Funds- Mineral Development Fund	2853-02-797	8229-200	0.00	Transfer to Chhattisgarh Mineral Development Fund.
17	Other Development Funds- Mineral Development Fund	Non-Ferrous Mining and Metallurgical Industries	8229-200	4853-01-902	1.85	Expenditure met from Mineral Development Fund
				6853-01-902	43.50	
18	Roads and Bridges	Subventions from Central Road Fund	3054-797	8449-103	198.55	Transfer to Central Road Fund
19	Subvention from Central Road Fund	Roads and Bridges	8449-103	5054-03-902	198.55	Expenditure met from Central Road Fund
20	Other Welfare Funds- Panchayat land Revenue Cess and Stamp Duty Fund	Compensation and Assignment to Local Bodies	8229-200	3604-902	55.44	Expenditure met from Panchayat Land Revenue Cess and Stamp Duty Fund.

NOTES TO ACCOUNTS – contd.

ANNEXURE – B (i)

DETAILS OF GRANTS-IN-AID UNDER CAPITAL SECTION
(Refer Para: 1 (v) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4059	Capital Outlay on Public Works	45	Creation of Capital Assets	6.01
2.	4202	Capital Outlay on Education, Sports, Art and Culture	45	Creation of Capital Assets	0.06
3.	4215	Capital Outlay on Water Supply and Sanitation	45	Creation of Capital Assets	101.85
4.	4217	Capital Outlay on Urban Development	45	Creation of Capital Assets	374.08
5.	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	45	Creation of Capital Assets	173.64
6.	4403	Capital Outlay on Animal Husbandry	45	Creation of Capital Assets	6.19
7.	4515	Capital Outlay on Other Rural Development Programme	45	Creation of Capital Assets	316.37
8.	4801	Capital Outlay on Power Project	45	Creation of Capital Assets	142.09
9.	4810	Capital Outlay on New and Renewable Energy	45	Creation of Capital Assets	556.64
10.	5275	Capital Outlay on Other Communication Services	45	Creation of Capital Assets	250.00
11.	5452	Capital Outlay on Tourism	45	Creation of Capital Assets	12.68
Total					1,939.61

NOTES TO ACCOUNTS – contd.

ANNEXURE – B (ii)

DETAILS OF OFFICE EXPENSES UNDER CAPITAL SECTION

(Refer Para: 1 (v) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4059	Capital Outlay on Public Works	04	Office Expenses	0.05
2.	4700	Capital Outlay on Major Irrigation	04	Office Expenses	0.41
3.	4701	Capital Outlay on Medium Irrigation	04	Office Expenses	0.22
4.	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	04	Office Expenses	0.07
Total					0.75

NOTES TO ACCOUNTS – contd.**ANNEXURE – B (iii)****DETAILS OF PROFESSIONAL SERVICE EXPENDITURE UNDER
CAPITAL SECTION****(Refer Para: 1 (v) of Notes to Accounts)****(₹ in crore)**

Sl. No.	Major Head	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4700	Capital Outlay on Major Irrigation	10	Professional Service Expenditure	6.77
2.	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10	Professional Service Expenditure	1.78
Total					8.55

NOTES TO ACCOUNTS – contd.**ANNEXURE – B (iv)****DETAILS OF MAINTANENCE WORK EXPENDITURE UNDER
CAPITAL SECTION****(Refer Para: 1 (v) of Notes to Accounts)****(₹ in crore)**

Sl. No.	Major Head	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	24	Maintenance Work	0.10
2.	4235	Capital Outlay on Social Security and Welfare	24	Maintenance Work	0.19
Total					0.29

NOTES TO ACCOUNTS- contd.

ANNEXURE - C

**STATEMENT OF MAJOR HEAD WISE EXPENDITURE BOOKED UNDER
MINOR HEAD 800- OTHER EXPENDITURE
(Refer Para: 2 (ii) of Notes to Accounts)**

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Expenditure	Expenditure booked under Minor Head-800- Other Expenditure during 2019-20	Percentage of Expenditure booked under Minor Head -800- Other Expenditure to Total Expenditure
1.	2075	Miscellaneous General Services	0.24	0.24	100.00
2.	2853	Non-ferrous Mining and Metallurgical Industries	166.77	128.41	77.00
3.	3275	Other Communication Services	71.39	71.39	100.00
4.	4070	Capital Outlay on Other Administrative Services	2.62	2.62	100.00
5.	4405	Capital Outlay on Fisheries	3.19	1.69	52.98
6.	4700	Capital Outlay on Major Irrigation	387.39	251.41	64.90
7.	4701	Capital Outlay on Medium Irrigation	58.28	41.88	71.86
8.	4801	Capital Outlay on Power Project	142.09	100.00	70.38
9.	5055	Capital Outlay on Road Transport	6.00	6.00	100.00
Total			837.97	603.64	

NOTES TO ACCOUNTS- contd.

ANNEXURE - D

**STATEMENT OF MAJOR HEAD WISE RECEIPTS BOOKED UNDER MINOR
HEAD 800- OTHER RECEIPTS
(Refer Para: 2 (ii) of Notes to Accounts)**

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Receipt	Receipts booked under Minor Head-800- Other Receipts during 2019-20	Percentage of Receipts booked under Minor Head -800- Other Receipts to Total Receipts
1.	0023	Hotel Receipts Tax	0.63	0.33	52.38
2.	0051	Public Service Commission	8.23	5.11	62.09
3.	0055	Police	21.55	14.68	68.12
4.	0056	Jails	8.06	5.40	67.00
5.	0058	Stationery and Printing	5.97	5.43	90.95
6.	0059	Public works	45.98	44.28	96.30
7.	0211	Family Welfare	0.03	0.03	100.00
8.	0217	Urban Development	53.65	53.68	100.06*
9.	0220	Information and Publicity	0.55	0.55	100.00
10.	0235	Social Security and Welfare	2.61	2.61	100.00
11.	0408	Food Storage and Warehousing	1.62	1.37	84.57
12.	0435	Other Agriculture Programmes	1.27	1.25	98.43
13.	0702	Minor Irrigation	287.54	306.12	106.46*
14.	0851	Village and Small Industries	6.18	3.30	53.40
15.	0852	Industries	6.41	6.49	101.25*
Total			450.28	450.63	

(*) Receipts under Major Head 0217, 0702 and 0852 appear to be more than the total receipts of the concerned Major Heads due to refund of revenue. Refund of revenue under these Major Heads was ₹ 0.04 crore, ₹ 18.59 crore and ₹ 0.08 crore respectively.

NOTES TO ACCOUNTS – contd.**ANNEXURE – E****DETAILS OF PERSONAL DEPOSIT ACCOUNTS****(Refer Para: 2 (viii) of Notes to Accounts)**

(₹ in crore)

Sl. No.	Administrator	Major Head	Amount
1.	Superintendent, Central Jail, Bilaspur	2056	0.27
Total			0.27

NOTES TO ACCOUNTS – contd.

ANNEXURE – F

DETAILS OF LOAN TO BE WRITTEN-OFF
(Refer Para: 3 (iii) of Notes to Accounts)

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Nomenclature	Amount
6210	03	105	Other Miscellaneous	0.03
6216	02	195	Loans to Housing Colony for Women, Harijan Sudhar Griha Nirmal Niwas Co-operative Society, etc.	0.02
6216	02	796	Lower Income Group Housing Scheme financed by Life Insurance Corporation, etc.	2.80
6216	02	800	Other Loans	0.25
6216	03	796	Life Insurance Corporation Loan for Middle Income Group Housing Scheme	0.18
6216	80	796	Loans to Economically Weaker Section of Society financed by General Insurance Corporation, etc.	1.33
6225	01	789	Scheme for Liberation and Rehabilitation of Scavengers	0.39
6225	01	800	Scheme for Liberation and Rehabilitation of Scavengers, etc.	1.99
6225	02	794	Special Central Assistance to Tribal Sub Plan	0.02
6225	02	796	Loans to Tribal Cultivator	0.05
6225	02	800	Loans for Welfare of Scheduled Tribes	0.01
6235	01	103	Housing Loans to Non-Agriculture Families, etc.	0.04
6235	01	200	Loans under the Scheme of Consolidation of Settlement of Landless Labourers, etc.	0.01
6235	60	200	Loans to Educated Unemployed under Employment Promotion Programme, etc.	0.81
6235	60	796	Loans to Educated Unemployed, Scheduled Tribe Farmers, etc.	0.09
6235	60	800	Loans to Professional Exam Board	0.06
6245	01	102	Loans for Water Scarcity arising out of Natural Calamities.	0.21
6250	60	800	Loans to Educated Unemployed, Agriculturist and Non- agriculturist, etc.	0.91

NOTES TO ACCOUNTS – contd.

ANNEXURE – F

DETAILS OF LOAN TO BE WRITTEN-OFF
(Refer Para: 3 (iii) of Notes to Accounts)

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Nomenclature	Amount
6401	--	105	Loans to Municipal Corporation for local manorial resources, Village Panchayats, Construction of Fertiliser Godowns, etc.	0.17
6401	--	110	Other Miscellaneous Loans	0.02
6401	--	195	Other Miscellaneous Loans	0.04
6401	--	796	Loans under Government Machine Tractor Station etc.	0.09
6401	--	800	Loans under Land Improvement Act, Distribution of Improved Seeds, etc.	6.59
6402	--	102	Land Improvement Loan Act	1.36
6402	--	796	Loans for Contour Building, National Water Acquisition Scheme	3.47
6402	--	800	Loans for Construction of Minor Canal in Irrigation areas, Construction of new well	0.01
6403	--	102	Other Miscellaneous Loans	0.01
6403	--	103	Loans to Madhya Pradesh State Co-operative Poultry Federation, selected Private Poultry Keepers for extension of Water Poultry, etc.	0.25
6408	01	796	Construction of Godown Grid, Functionality of Mobile fair price shop, etc.	0.59
6408	02	195	Loans to Co-operative Societies for Establishment of Cold Storage Plant, Marketing Societies, Co-operative Societies, for purchase of Oil Seeds, etc.	0.42
6425	--	108	Loans for Establishment of Processing Units, Cold Storage Plants, Margin Money Loans to Rice Mills, etc.	1.16
6425	--	796	Loans under Tribal Area Sub Plan	8.26
6425	--	800	Loans to Harijan Farmers, Fishermen's Co-operatives, etc.	0.01
6435	01	101	Other Miscellaneous Loans	0.02
6435	01	796	Loans under Tribal Area Sub Plan	0.01

NOTES TO ACCOUNTS – contd.

ANNEXURE – F

DETAILS OF LOAN TO BE WRITTEN-OFF
(Refer Para: 3 (iii) of Notes to Accounts)

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Nomenclature	Amount
6515	--	102	Loans for Financing Community Development Project, Applied Nutrition Programme, etc.	0.20
6515	--	103	Loans to Panchayats for Construction Work of Public Utility, Contour Building, etc.	0.38
6702	--	796	Loans for Construction of new wells and repairing old wells, installation Pump set, etc.	0.07
6702	--	800	Loans under land Improvement Act, Agriculture Loan Act, etc.	0.05
6705	--	800	Loans for Integrated Dairy and Agriculture Development under Central Scheme etc.	0.05
6851	--	109	Loans to Primary Weavers Co-operative Societies for establishment of Processing Units, Conversion of Handloom into Power loom, Supply of Weaving Applications etc.	0.38
6851	--	200	Loans for Establishment of District Industry Centre	0.21
6851	--	796	Loans to Madhya Pradesh State Adivasi Development Federation for collection of small Forest Products, Seeds, Improvement of Handloom Machines, Loans to Handicraft Board, State Khadi Board, etc.	0.49
6853	01	190	Loans to Madhya Pradesh State Mining Corporation	0.01
6860	01	190	Loans for Project Package, Establishment of Handloom Units, etc.	0.06
6860	01	796	Loans for Project Package	0.11
6860	03	800	Loans to Leather Development Corporation	0.02
6860	04	190	Loans to Public Sector and other Undertakings	0.38
6885	01	796	Loans under Tribal Area Sub Plan	1.64

NOTES TO ACCOUNTS – contd.

ANNEXURE – F

DETAILS OF LOAN TO BE WRITTEN-OFF
(Refer Para: 3 (iii) of Notes to Accounts)

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Nomenclature	Amount
6885	01	800	Other Loans	0.17
6885	60	190	Loans to Public Sector and other Undertaking	0.60
6885	60	796	Loans to Tribal Area Sub Plan	0.54
6885	60	800	Loans to new Industries etc.	3.48
Total				40.52

NOTES TO ACCOUNTS – contd.

ANNEXURE – G

DETAILS OF MAJOR SUSPENSE AND REMITTANCE HEADS

(Refer Para: 3 (v) of Notes to Accounts)

(₹ in crore)

Head of Accounts	2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101- Pay and Accounts Office - Suspense	54.38	0.14	52.55	18.83	67.35	19.50
Net	Dr. 54.24		Dr. 33.72		Dr. 47.85	
8658-102- Suspense Account (Civil)	19.26	0.98	32.44	0.17	30.81	0.17
Net	Dr. 18.28		Dr. 32.27		Dr. 30.64	
8658-109- Reserve Bank Suspense- Headquarter	(-) 0.67	(-) 0.08	2.61	3.02	0.03	0.68
Net	Cr. 0.59		Cr. 0.41		Cr. 0.65	
8658-110- Reserve Bank Suspense- Central Accounts Office	0.14	0.00	1.72	0.00	3.57	0.01
Net	Dr. 0.14		Dr. 1.72		Dr. 3.56	
8658-112-Tax deducted at source	0.00	84.04	0.00	65.08	0.00	71.10
Net	Cr. 84.04		Cr. 65.08		Cr. 71.10	
8658-113-Provident Fund Suspense	42.58	0.00	46.08	0.00	44.35	0.00
Net	Dr. 42.58		Dr. 46.08		Dr. 44.35	
8658-123-All India Service Officers-Group Insurance Scheme	0.00	0.17	0.00	0.16	0.00	0.19
Net	Cr. 0.17		Cr. 0.16		Cr. 0.19	
8658-129- Material Purchase Settlement Suspense Account	0.00	85.40	0.00	84.11	0.00	84.11
Net	Cr. 85.40		Cr. 84.11		Cr. 84.11	
8782-102- Public Works Remittance	18.29	11.50	112.34	9.13	74.83	42.43
Net	Dr. 6.79		Dr. 103.21		Dr. 32.40	
8782-103- Forest Remittance	10.84	7.11	37.83	5.22	36.20	5.44
Net	Dr. 3.73		Dr. 32.61		Dr. 30.76	

NOTES TO ACCOUNTS – conclud.

ANNEXURE – H

**GRANT, SUBSIDIES AND GUARANTEES ISSUED BY STATE GOVERNMENT IN PSUs
WHOSE ACCOUNTS ARE IN ARREAR
(Refer Para: 3 (xiii) of Notes to Accounts)**

(₹ in crore)

Sl. No.	Name of the PSU	Year up to which accounts finalised	Period of accounts pending finalization	Grants and Guarantee by the State Government during the year for which accounts are in arrears			
				Capital Grant	Others	Guarantee	Total
1.	Chhattisgarh State Power Generation Company Limited	2018-19	2019-20	0.00	29.21	0.00	29.21
2.	Chhattisgarh State Power Distribution Company Limited	2018-19	2019-20	181.75	4,651.13	3,255.00	8,087.88
3.	Chhattisgarh State Civil Supplies Corporation Limited	2018-19	2019-20	0.00	4,135.60	1,000.00	5,135.60
4.	Chhattisgarh <i>Rajya Van Vikas Nigam</i>	2018-19	2019-20	0.00	1.00	429.30	430.30
5.	Chhattisgarh <i>Rajya Beej Evam Krishi Vikas Nigam</i> Limited	2018-19	2019-20	0.00	152.97	0.00	152.97
6.	Chhattisgarh State Warehousing Corporation	2018-19	2019-20	0.00	8.39	0.00	8.39
7.	Chhattisgarh <i>Nishakt Jan Vitt Evam Vikas Nigam</i>	2018-19	2019-20	0.00	0.55	0.00	0.55
8.	Chhattisgarh Police Housing Corporation Limited	2018-19	2019-20	39.85	3.25	0.00	43.10
9.	Chhattisgarh Road Development Corporation Limited	2018-19	2019-20	94.52	0.00	0.00	94.52
10.	Chhattisgarh Rural Housing Corporation Limited	2018-19	2019-20	0.00	103.78	3,427.28	3,531.06
11.	Chhattisgarh Mineral Development Corporation Limited (including CFS)	2018-19	2019-20	0.00	43.50	0.00	43.50
12.	Chhattisgarh State Industrial Development Corporation Limited	2015-16	2016-17 to 2019-20	28.63	0.00	0.00	28.63
13.	Chhattisgarh Infrastructure Development Corporation Limited	2015-16	2016-17 to 2019-20	0.00	13.00	0.00	13.00
14.	Raipur Smart City Limited	2016-17	2017-18 to 2019-20	12.00	0.00	0.00	12.00
Total				356.75	9,142.38	8,111.58	17,610.71

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