



सत्यमेव जयते

FINANCE ACCOUNTS 2018-19 VOLUME-I



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF CHHATTISGARH

FINANCE ACCOUNTS

VOLUME - I

2018-19

GOVERNMENT OF CHHATTISGARH

TABLE OF CONTENTS		
Subject		Page
Volume I		
	Certificate of the Comptroller and Auditor General of India	iii - vii
	Guide to Finance Accounts	ix- xvi
1.	Statement of Financial Position	2-3
2.	Statement of Receipts and Disbursements	4-6
	Annexure to Statement No. 2 - Cash Balance and Investment of Cash Balances	7-12
3.	Statement of Receipts in Consolidated Fund	13-17
4.	Statement of Expenditure in Consolidated Fund	18-27
	Expenditure by Function	
	Expenditure by Nature	
5.	Statement of Progressive Capital Expenditure	28-34
6.	Statement of Borrowings and other Liabilities	35-38
7.	Statement of Loans and Advances given by the Government	39-45
8.	Comparative summary of Government Investment in the Share Capital and Debentures of different concerns for the year 2017-18 and 2018-19	46-48
9.	Statement of Guarantees given by the Government	49
10.	Statement of Grants-in-Aid given by the Government	50-52
11.	Statement of Voted and Charged Expenditure	53
12.	Statement on Sources and Application of Funds for Expenditure (other than on Revenue Account) to the end of 2018-19	54-61
13.	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	62-66
	Notes to Accounts	67-86
	Annexures-	
	(A) Statement of Periodical/Other Adjustments	87-88
	(B) (i) Details of Grants-in-Aid under Capital Section	89
	(B) (ii) Details of Office Expenses under Capital Section	90
	(B) (iii) Details of Professional Service Expenditure under Capital Section	91
	(B) (iv) Details of Maintenance Work Expenditure under Capital Section	92
	(C) Statement of Major Head wise Expenditure booked under Minor Head 800- Other Expenditure	93
	(D) Statement of Major Head wise Receipts booked under Minor Head 800- Other Receipts	94-95
	(E) Details of Personal Deposit Accounts	96
	(F) Details of Loan to be written off	97-101
	(G) Details of Major Suspense and Remittance Heads	102
Volume II		
Part I		
14.	Detailed Statement of Revenue and Capital Receipts by Minor Heads	104-149
15.	Detailed Statement of Revenue Expenditure by Minor Heads	150-215
16.	Detailed Statement of Capital Expenditure	216-425
17.	Detailed Statement of Borrowings and other Liabilities	426-443
18.	Detailed Statement of Loans and Advances made by the Government	444-495

(ii)

TABLE OF CONTENTS		
Volume II		Pages
Part I		
19.	Detailed Statement of Investments of the Government	496-531
20.	Statement of Guarantees given by the Government	532-539
21.	Detailed Statement on Contingency Fund and other Public Account Transactions	540-553
22.	Detailed Statement on Investments of Earmarked Funds	554-559
Part -II – Appendices		
I	Comparative Expenditure on Salary by Major Heads	562-578
II	Comparative Expenditure on Subsidy	579-586
III	Grants-in-Aid given by the State Government (Institution-wise and Scheme-wise)	587-661
IV	Details of Externally Aided Projects	662-665
V	Expenditure on Schemes	
(A)	Central Schemes - (Centrally sponsored and Central Schemes)	666-687
(B)	State Schemes	688-692
VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited figures)	693-706
VII	Acceptance and Reconciliation of Balances in respect of the closing balances shown in Statements 18 and 21	707-708
VIII	(i) Financial Results of Irrigation Works	709
	(ii) Financial Results of Electricity Schemes	710
IX	Commitments of the Government- List of Incomplete Capital Works	711-753
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion	754-773
XI	Major Policy Decisions during the year or New Schemes proposed in the Budget	774-780
XII	Committed Liabilities of the Government	781-784
XIII	Re-organisation of State- Items for which allocation of balances between / among the States has not been finalised	785

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 2019 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.

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 2018-19.

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 2019.

Emphasis of Matter

I want to draw attention to:

1. Chhattisgarh Housing Board (CHB) availed loan of ₹ 401.64 crore from Canara Bank and ₹ 195 crore from Allahabad Bank for construction of 6,424 residential houses of Government officials in various districts of Chhattisgarh and for purchase of 728 flats respectively. Government of Chhattisgarh (GoCG) undertook to repay the principal and interests accruing on this loan. Similarly, Chhattisgarh Police Housing Corporation Limited (CPHCL) availed loans of ₹ 143.76 crore from Allahabad Bank and ₹ 60.95 crore from Canara Bank for construction of 10,000 residential houses for police officials.

Thus, in effect liability on the loans entirely vested with GoCG and not with CHB and CPHCL, though not reflected in the accounts of GoCG. Consequently, the liability of GoCG was understated by ₹ 801.35 crore.

2. With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfill the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

(vii)

3. Government provided budgetary support (grants & subsidies) and accepted liability (guarantee) for ₹ 12,789.88 crore in *nine* PSUs during the period for which their accounts are in arrear up to 31 March 2019. These PSUs have not finalized their accounts for the last *one to four* years in gross violation of the provisions of the Companies Act. I am, therefore, unable to discharge my responsibilities with regard to the certification of accounts of these PSUs as required under CAG's DPC Act, 1971 and the Companies Act.

The audit observations on the above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2019.



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Date: 22 July 2020

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 2018-19 is ₹ 100.00 crore.

GUIDE TO FINANCE ACCOUNTS- contd.

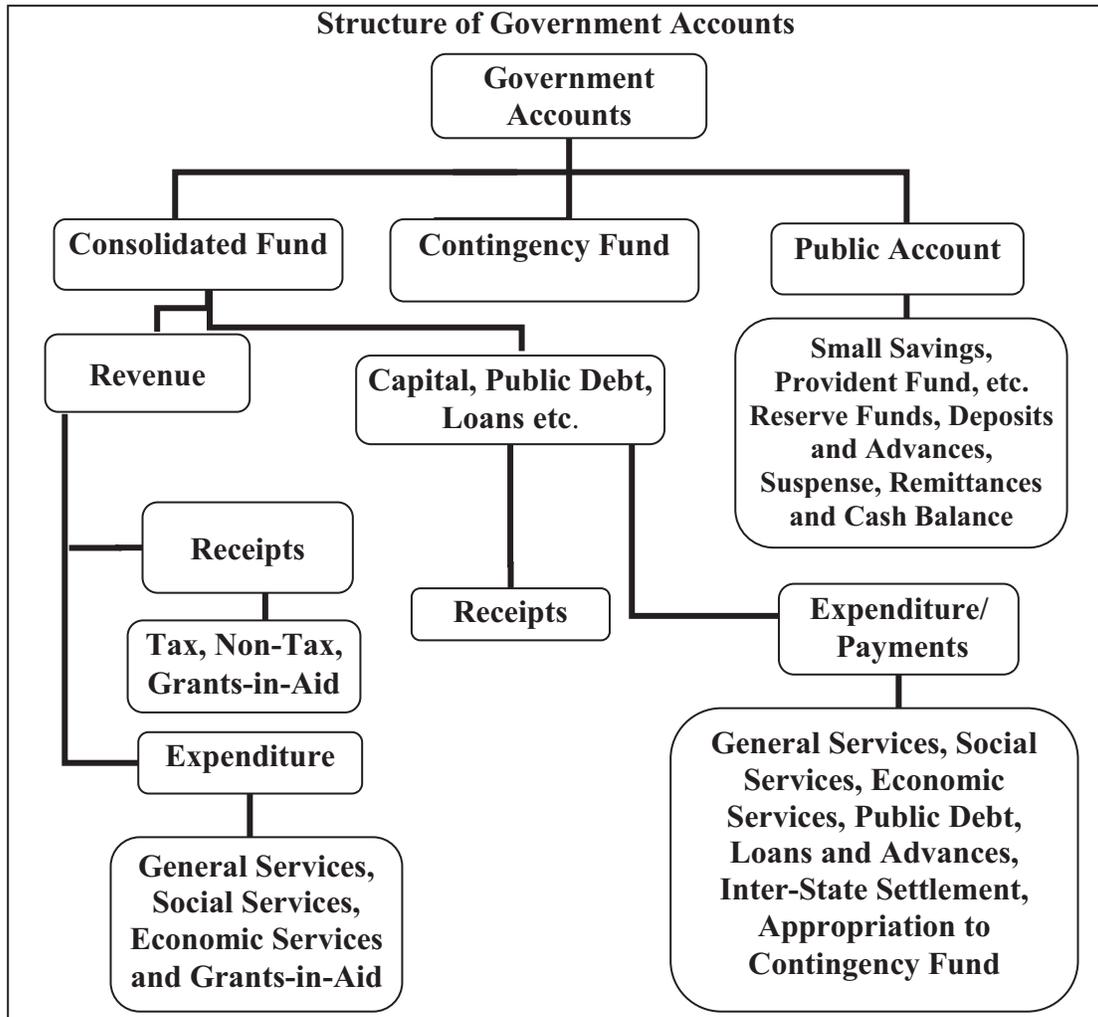
Part III: - The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable like Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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 2019).

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 2017-18 and 2018-19:** 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 2018-19:** 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 2018-19.

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- conold.

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 2019	As on 31 March 2018
	Notes to Accounts	Statement/ Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	--	--	0.00	0.00
(ii) Departmental Balances	--	2,21	12.49	10.28
(iii) Permanent Cash Imprest	--	2,21	0.34	0.34
(iv) Cash Balance Investments	--	2,21	9,759.02	4,070.85
(v) Deposits with Reserve Bank of India	2 (iv)	2,21	320.72	637.60
(vi) Investments from Earmarked Fund ²	--	2,21	2,185.31	2,085.84
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.	3 (iv)	5,8,16,19	7,125.84 ³	6,866.37
(ii) Other Capital Expenditure	--	5,16	77,206.31	66,863.11
Contingency Fund Expenditure (un-recouped)	--	--	4.92	0.00
Loans and Advances	3 (iii)	7,18	1,597.75	1,172.15
Advances with Departmental Officers	--	21	1.74	1.74
Suspense and Miscellaneous Balances⁴	--	--	0.00	0.00
Remittance Balances	3(v)	12,21	359.09	236.66
Cumulative excess of expenditure over receipts	--	12	0.00	0.00
Total	--	--	98,573.53	81,944.94

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

² Includes ₹ 2,043.11 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 Companies/Corporations, etc is ₹ 7,268.04 crore of which ₹ 7,125.84 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 later forms a part of this sector elsewhere in these accounts.

FINANCIAL POSITION

(₹ in crore)

Liabilities ⁵	Reference (Sr. No.)		As on 31 March 2019	As on 31 March 2018
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government				
Market Loans	--	6,17	39,452.10	26,552.11
Compensation and other Bonds	--	6,17	918.53	918.53
Loans from Financial Institutions	--	6,17	4,296.34	3,889.20
Special Securities issued to National Small Savings Fund	--	6,17	4,886.86	5,330.60
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	1.09
Loans for State/Union Territory Plan Schemes	--	6,17	1,681.69	1,873.53
Loans for Central Plan Schemes	--	6,17	0.19	0.19
Loans for Centrally Sponsored Plan Schemes	--	6,17	0.00 ⁶	(-)0.23
Other Loans	--	6,17	0.69	0.69
Other loans for State /Union Territory with Legislature Schemes	--	6,17	1,017.26	464.30
Contingency Fund (Corpus)	--	21	100.00	100.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	--	12,17,21	6,832.41	6,075.40
(ii) Deposits	--	12,17,21	6,007.34	6,238.73
(iii) Reserve Funds	3 (viii)	12,21,22	3,840.85	3,648.78
(iv) Remittance Balance	--		0.00	0.00
(v) Suspense and Miscellaneous Balances	3 (v)	12,21	96.78 ⁷	114.08
Cumulative excess of receipts over expenditure⁸	--	--	29,441.93	26,737.94
Total	--	--	98,573.53	81,944.94

⁵ The figures of assets and liabilities are cumulative figures. Liabilities shown above do not include the amount of ₹ 3,087.52 crore of off budget liabilities of the State Government. Please refer Paragraph 3(i) of "Notes to Accounts".

⁶ Increased by ₹ 0.23 crore due to receipt of loan amount from Government of Madhya Pradesh during 2018-19.

⁷ Includes closing balance of ₹ 35.96 crore under Major Head 8658 -"Suspense Accounts" and ₹ 60.82 crore under Major Head 8670 -"Cheques and Bills".

⁸ 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		
	2018-19	2017-18		2018-19	2017-18
Part-I- Consolidated Fund					
Section A- Revenue					
Revenue Receipts	65,094.93	59,647.07	Revenue Expenditure	64,411.17	56,229.75
Tax Revenue	44,885.95	40,649.49	Salaries ¹	17,031.04 ^{2,3}	12,773.11
Own Tax Revenue	21,427.26	19,894.68	Subsidy ¹	8,323.01 ⁴	5,004.96
Share of Union Taxes/Duties	23,458.69	20,754.81	Grants-in-Aid ^{1,5}	21,978.79 ⁶	22,929.82
Non-Tax Revenue	7,703.02	6,340.42	General Services	10,457.35	8,625.93
Interest Receipt	189.55	180.44	Interest Payment and Servicing of Debt	3,752.55 ⁷	3,298.33
Others	7,513.47	6,159.98	Pension and Other Retirement Benefits	5,428.50 ⁸	3,923.58
Grants-in-Aid from the Central Government	12,505.96	12,657.16	Others	1,276.30	1,404.02
			Social Services	3,348.89	3,190.56
			Economic Services	2,376.93	2,340.71
			Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	895.16⁹	1,364.66
Revenue Deficit	0.00	0.00	Revenue Surplus	683.76	3,417.32

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 ₹ 16,698.87 crore and ₹ 332.17 crore respectively.

³ Expenditure on Salary under General, Social and Economic Services is ₹ 4,485.26 crore, ₹ 10,416.15 crore and ₹ 2,129.63 crore respectively. For details please see Appendix - I.

⁴ Expenditure on Subsidy under General, Social and Economic Services is ₹ 25.81 crore, ₹ 9.83 crore and ₹ 8,287.37 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 ₹ 311.86 crore, ₹ 9,680.07 crore and ₹ 11,986.86 crore respectively. For details please see Statement No.10 and Appendix - III.

⁷ Includes ₹ 23.60 crore for payment of Interest on off budget liabilities. For details please see Paragraph 3(i) (c) of "Notes to Accounts".

⁸ Includes expenditure booked under Object head 12- Pension and Retirement Benefits- ₹ 5,402.66 crore, 25- Material and Supplies- ₹ 3.84 crore and 37- Inter Account Transfer- ₹ 22.00 crore.

⁹ Grants-in-Aid given by the State Government during 2018-19 is ₹ 919.88 crore out of which ₹ 24.72 crore has been transferred to Chhattisgarh Stamp Duty Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2018-19	2017-18		2018-19	2017-18
Section B-Capital					
Capital Receipts	5.26	3.32	Capital Expenditure	8,903.45¹⁰	10,000.96
			General Services	255.52	303.33
			Social Services	1,773.79	2,651.78
			Economic Services	6,874.14 ¹¹	7,045.85
Recovery of Loans and Advances	162.32	138.59	Loans and Advances Disbursed	240.44	368.76
General Services	0.00	26.71	General Services	0.00	200.00
Social Services	133.09	47.25	Social Services	90.44	93.20
Economic Services	28.95	65.34	Economic Services	150.00	75.56
Loans and Advances to Government Servants	0.28	(-) 0.71	Loans and Advances to Government Servants	0.00	0.00
Public Debt Receipts	14,370.10	9,652.44	Repayment of Public Debt	1,145.89	999.88
Internal Debt (Market Loans, etc.) ¹²	13,816.66	9,187.89	Internal Debt (Market Loans, etc.) ¹²	953.27	827.74
Loans from Government of India	553.44	464.55	Loans from Government of India	192.62	172.14
Inter-State Settlement	0.57	1.24	Inter-State Settlement	0.25	1.07
		--	Appropriation to the Contingency Fund	0.00	0.00
Total- Receipts Consolidated Fund	79,633.18	69,442.66	Total- Expenditure Consolidated Fund	74,701.20	67,600.42
Deficit in Consolidated Fund	0.00	0.00	Surplus in Consolidated Fund	4,931.98	1,842.24

¹⁰ Includes expenditure booked under Grants-in-Aid for creation of Capital Assets of ₹ 1,998.74 crore, Salary of ₹ 95.31 crore and Work Charged Contingency Establishment of ₹ 48.58 crore.

¹¹ Capital Expenditure of ₹ 86.65 crore classified under Major Head 4059 (₹ 4.99 crore) and 5054 (₹ 81.66 crore) met from Infrastructure Development Fund, ₹ 195.27 crore classified under Major Head 4801 (₹ 100.00 crore) and 4810 (₹ 95.27 crore) met from Energy Development Fund, ₹ 3.40 crore classified under Major Head 4853 met from Mineral Development Fund and ₹ 251.62 crore classified under Major Head 5054 has been met from Central Road Fund.

¹² During 2018-19 no loan was received from the National Small Savings Fund of the Central Government but ₹ 443.74 crore and ₹ 503.15 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		
	2018-19	2017-18		2018-19	2017-18
Part-II Contingency Fund					
Contingency Fund	0.00	0.00	Contingency Fund	4.92	0.00
Part -III- Public Account¹³					
Small Savings, Provident Fund etc.	1,649.09	1,435.87	Small Savings, Provident Fund etc.	894.58	795.26
Reserve and Sinking Fund	1,024.82	1,224.59	Reserve and Sinking Fund	959.50	1,989.73
Deposits	3,692.51	3,538.42	Deposits	3,923.90	3,417.65
Advances	425.82	500.75	Advances	425.82	500.56
Suspense and Miscellaneous	1,59,728.76	1,55,385.53	Suspense and Miscellaneous ¹⁴	1,65,438.71	1,56,996.70
Remittances	9,858.07	10,003.60	Remittances	9,980.50	9,932.68
Total- Receipts Public Account	1,76,379.07	1,72,088.76	Total- Expenditure Public Account	1,81,623.01	1,73,632.58
Deficit in Public Account	5,243.94	1,543.82	Surplus in Public Account	0.00	0.00
Opening Cash Balance	637.60	339.18	Closing Cash Balance	320.72	637.60
Increase in Cash Balance		298.42	Decrease in Cash Balance	316.88	0.00

¹³ For details please see statement 21 in Volume II.¹⁴ 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 2019	As on 31 March 2018
A- General Cash Balances		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank ¹⁵	320.72 ¹⁶	637.60
Total	320.72	637.60
(3) Investment held in 'Cash Balance Investment Account'	9,759.02	4,070.85
Total (A)- General Cash Balances	10,079.74	4,708.45
B- Other Cash Balances and Investments		
(1) Cash with the Departmental Officers, viz, Forest and Public Works Departments, Military Secretary to the Governor, etc	12.49	10.28
(2) Permanent advances for contingent expenditure with Departmental Officers	0.34	0.34
(3) Investment of Earmarked Funds	2,185.31	2,085.84
Total (B) Other Cash Balances and Investments	2,198.14	2,096.46
Total (A) and (B)	12,277.88	6,804.91

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 2018-19 the State Government did not avail any of Special Drawing Facility or Normal Ways and Means Advance.

¹⁵ 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 2018-19 till 10-April-2019.

¹⁶ After the closing of March 2019 account there was a difference of ₹ 401.87 crore (Debit) between the figure reflected in Accounts ₹ 320.72 crore (Debit) and that intimated by Reserve Bank of India ₹ 81.15 crore (Debit) under Deposit with Reserve Bank included in Cash Balance. Out of the difference of ₹ 401.87 crore, ₹ 399.82 crore is due to payment of Pension by various banks which was included in the balance reported by RBI but not accounted for in the Accounts of the Treasury and ₹ 2.05 crore 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.

For arriving at the daily cash balance¹⁷ 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 2018 to 31 March 2019. 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
01-04-2018	242.90
02-04-2018 to 10-04-2018	248.30
11-04-2018 to 13-04-2018	246.80
14-04-2018 to 16-04-2018	292.19
17-04-2018 to 20-04-2018	245.49
21-04-2018 to 22-04-2018	210.68
23-04-2018	245.65
24-04-2018 to 02-05-2018	244.27
03-05-2018 to 08-05-2018	244.28
09-05-2018 to 13-05-2018	245.16

¹⁷ The cash balance 'Deposit with Reserve Bank of India' above is the closing cash balance of the year as on 31 March 2019 but worked out by 10 April 2019 and not simply the daily cash balance on 31 March 2019.

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
14-05-2018	248.30
15-05-2018 to 20-05-2018	245.47
21-05-2018	256.86
22-05-2018 to 23-05-2018	245.35
24-05-2018	251.49
25-05-2018 to 01-06-2018	251.42
02-06-2018 to 03-06-2018	243.40
04-06-2018	253.68
05-06-2018 to 10-06-2018	261.84
11-06-2018	265.55
12-06-2018 to 30-06-2018	261.82
01-07-2018	238.98
02-07-2018	242.12
03-07-2018 to 06-07-2018	238.97
07-07-2018 to 08-07-2018	242.66
09-07-2018	252.12
10-07-2018	234.36
11-07-2018 to 15-07-2018	234.90
16-07-2018	236.00
17-07-2018 to 23-07-2018	234.90
24-07-2018 to 27-07-2018	234.91
28-07-2018 to 29-07-2018	234.71
30-07-2018 to 01-08-2018	234.90
02-08-2018 to 15-08-2018	434.81
16-08-2018 to 20-08-2018	435.62
21-08-2018 to 27-08-2018	436.71
28-08-2018 to 13-09-2018	437.71
14-09-2018 to 16-09-2018	437.75
17-09-2018 to 18-09-2018	439.40
19-09-2018	441.10
20-09-2018	440.22
21-09-2018 to 23-09-2018	441.55
24-09-2018	448.22
25-09-2018 to 30-09-2018	442.05
01-10-2018 to 02-10-2018	405.58
03-10-2018 to 10-10-2018	446.12
11-10-2018 to 22-10-2018	444.11

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
23-10-2018 to 02-11-2018	442.74
03-11-2018 to 04-11-2018	442.62
05-11-2018 to 07-11-2018	442.74
08-11-2018	440.36
09-11-2018 to 13-11-2018	443.03
14-11-2018	443.05
15-11-2018 to 19-11-2018	443.42
20-11-2018 to 23-11-2018	443.41
24-11-2018 to 25-11-2018	434.42
26-11-2018	450.18
27-11-2018 to 02-12-2018	445.36
03-12-2018	455.83
04-12-2018	447.32
05-12-2018 to 09-12-2018	447.34
10-12-2018	450.98
11-12-2018 to 19-12-2018	447.35
20-12-2018 to 21-12-2018	540.91
22-12-2018 to 23-12-2018	540.89
24-12-2018 to 31-12-2018	540.91
01-01-2019	418.02
02-01-2019 to 07-01-2019	417.58
08-01-2019	418.81
09-01-2019 to 10-01-2019	422.60
11-01-2019 to 13-01-2019	423.66
14-01-2019	425.06
15-01-2019	423.70
16-01-2019 to 23-01-2019	423.71
24-01-2019 to 27-01-2019	423.72
28-01-2019	423.92
29-01-2019 to 30-01-2019	423.71
31-01-2019 to 01-02-2019	224.90
02-02-2019 to 03-02-2019	220.60
04-02-2019 to 14-02-2019	224.93
15-02-2019 to 20-02-2019	226.00
21-02-2019 to 27-02-2019	227.09
28-02-2019 to 05-03-2019	231.50
06-03-2019 to 12-03-2019	44.52

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- conclud.

(₹ in crore)

Period	Limit of Special Drawing Facility
13-03-2019 to 17-03-2019	44.56
18-03-2019	46.85
19-03-2019	45.66
20-03-2019	46.33
21-03-2019	27.75
22-03-2019 to 24-03-2019	46.74
25-03-2019	53.33
26-03-2019 to 31-03-2019	47.26

The Ways and Means Advances 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

Sl 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 2018-19 are as follows:

Table: Details of Repo Rates

Period	Repo Rate
1-04-2018 to 05-06-2018	6.00 <i>per cent</i>
6-06-2018 to 31-07-2018	6.25 <i>per cent</i>
1-08-2018 to 6-02-2019	6.50 <i>per cent</i>
7-02-2019 to 31-03-2019	6.25 <i>per cent</i>

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2018-19 is given below:

- | | | |
|-------|---|-----|
| (i) | Number of days on which the minimum balance was maintained without taking any advance- | 365 |
| (ii) | Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means Advance- | Nil |
| (iii) | Number of days on which minimum balance was maintained by taking Special Drawing Facility- | Nil |

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

- (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
- (d) Following are the details of investments made from the General Cash Balance as on 31 March 2019:

Table: Details of Investment of Cash Balance

		(₹ in crore)
Sl. No.	Name of the Securities	Amount
1.	Government of India Treasury Bills	9,759.02
Total		9,759.02

- (e) Interest received on the Cash Balance Investments during 2018-19 was ₹ 144.33 crore against ₹ 140.20 crore in 2017-18.
- (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		2018-19	2017-18
I. TAX AND NON-TAX REVENUE			
(A)	Tax Revenue		
A.1	Own Tax Revenue	21,427.26	19,894.68
	Land Revenue	487.57	446.41
	Stamps and Registration fees	1,108.46	1,197.47
	State Excise	4,489.03	4,054.00
	State Goods and Service Tax	8,203.41	4,386.56
	Taxes on Sales, Trade etc.	4,087.72	6,449.60
	Taxes on Goods and Passengers	54.51	477.66
	Taxes on Vehicles	1,204.85	1,180.01
	Taxes and Duties on Electricity	1,790.27	1,688.96
	Other Taxes and Duties on Commodities and Services	0.28	10.14
	Hotel Receipts Tax	1.00	3.70
	Other Taxes on Income and Expenditure	0.16	0.17
A.2	Share of Net Proceeds of Union Taxes/Duties	23,458.69	20,754.81
	Central Goods and Service Tax	5,789.33	291.44
	Integrated Goods and Service Tax	462.00	2,094.36
	Corporation Tax	8,157.09	6,352.98
	Taxes on Income other than Corporation Tax	6,007.35	5,364.62
	Other Taxes on Income and Expenditure	42.48	0.00
	Taxes on Wealth	2.98	(-) 0.19
	Customs	1,662.66	2,093.70
	Union Excise Duties	1,104.93	2,188.50
	Service Tax	217.76	2,369.40
	Other Taxes and Duties on Commodities and Services	12.11	0.00
	Total – (A)	44,885.95	40,649.49
(B)	Non-Tax Revenue		
	Interest Receipts	189.55 ¹	180.44
	Others		
	Non-ferrous Mining and Metallurgical Industries	6,110.24 ²	4,911.44
	Major Irrigation	521.81	461.23
	Forestry and Wild Life	236.73	291.17
	Minor Irrigation	164.06	121.73
	Public Works	73.57	54.29

¹ Includes ₹ 7.66 crore of Premiums on Loans raised by State Government.² Includes ₹ 858.71 crore received from auction of coal blocks (₹ 851.10 crore) and auction of other major minerals other than coal (₹ 7.61 crore).

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2018-19	2017-18
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue - contd.		
	Others-contd.		
	Miscellaneous General Services	59.54	(-) 0.29
	Medical and Public Health	52.86	52.56
	Other Administrative Services	42.10	39.81
	Urban Development	30.31	31.37
	Police	29.18	17.08
	Labour and Employment	26.75	20.61
	Crop Husbandry	25.83	12.22
	Contribution and Recoveries towards Pension and Other Retirement Benefits	23.23	10.33
	Education, Sports, Art and Culture	14.04	17.15
	Medium Irrigation	11.32	5.91
	Other General Economic Services	11.19	12.50
	Public Service Commission	8.59	10.72
	Other Social Services	8.12	17.42
	Co-operation	7.93	2.57
	Animal Husbandry	6.11	7.01
	Jails	5.78	6.38
	Social Security and Welfare	5.70	3.46
	Village and Small Industries	5.62	4.83
	Fisheries	5.45	4.45
	Industries	5.31	10.55
	Water Supply and Sanitation	4.57	7.99
	Housing	4.34	3.94
	Other Rural Development Programmes	4.30	8.40
	Stationery and Printing	2.84	3.43
	Roads and Bridges	2.09	2.46
	Dividends and Profits	1.49	4.80
	Other Agriculture Programmes	1.27	1.33

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2018-19	2017-18
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue – conclud.		
	Others - conclud.		
	Food Storage and Warehousing	0.63	0.68
	Information and Publicity	0.33	0.06
	Civil Aviation	0.17	0.30
	Family Welfare	0.07	0.06
	Power	0.00	0.03
	TOTAL- Others	7,513.47	6,159.98
	TOTAL (B)	7,703.02	6,340.42
II. GRANTS FROM GOVERNMENT OF INDIA			
(C)	Grants-in-Aid from the Central Government		
	Centrally Sponsored Schemes		
	Central Assistance/Share	7,724.46	9,193.79
	Externally Aided Projects-Grants for Centrally Sponsored Schemes	490.31 ³	81.97
	Total- Grants for Centrally Sponsored Schemes	8,214.77	9,275.76
	Finance Commission Grants		
	Grants for Rural Local Bodies	1,047.86	1,022.18
	Grants for Urban Local Bodies	282.04	243.80
	Grants-in-Aid for State Disaster Response Fund	349.58	194.25
	Total- Finance Commission Grants	1,679.48	1,460.23
	Other Transfers/Grants to State/ Union territories with Legislatures		
	Grants to cover gap in resources	0.00	51.90
	Special Assistance	23.16	15.04
	Grants under the proviso to Article 275 (1) of the Constitution	113.53	109.64
	Grants from Central Road Fund	214.02	212.28

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

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2018-19	2017-18
II. GRANTS FROM GOVERNMENT OF INDIA			
(C)	Grants-in-Aid from the Central Government- conclud.		
Other Transfers/Grants to State/ Union territories with Legislatures- conclud.			
	Compensation for loss of Revenue arising out of implementation of Goods and Service Tax	2,261.00	1,483.00
	Grants from National Disaster Response Fund	0.00	49.31
	Total- Other Transfers/Grants to State/ Union territories with Legislatures	2,611.71	1,921.17
	Total- C	12,505.96	12,657.16
	Total- Revenue Receipts (A+B+C)	65,094.93	59,647.07
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital Receipts		
	Others	5.26	3.32
	Total - D	5.26	3.32
E.	Public Debt receipts		
	Internal Debt	13,816.66	9,187.89
	Market Loans	12,899.99	8,100.00
	Compensation and other Bonds	0.00	0.00
	Loans from Financial Institutions	916.67 ⁴	1,087.89
	Special Securities issued to National Small Savings Fund of the Central Government	0.00	0.00
	Loans and Advances from the Central Government	553.44	464.55
	Loans for State/Union Territory Plan Schemes	553.44	464.55
	Total –E	14,370.10	9,652.44

⁴ The entire Loan of ₹ 916.67 crore was obtained from National Bank of Agriculture and Rural Development.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- conclud.**(₹ in crore)**

Description		2018-19	2017-18
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
F.	Loans and Advances made by the State Government (Recoveries⁵)	162.32	138.59
G.	Inter-State Settlement	0.57	1.24
	Total Receipts in Consolidated Fund⁶ (A+B+C+D+E+F+G)	79,633.18	69,442.66

⁵ For details please refer to Statement No.7 in Volume - I and Statement No. 18 in 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	39.35	0.00	0.00	39.35
	President, Vice President/Governor, Administrator of Union Territories	9.15	0.00	0.00	9.15
	Council of Ministers	46.79	0.00	0.00	46.79
	Administration of Justice	282.62	0.00	0.00	282.62
	Elections	190.14	0.00	0.00	190.14
A.2	Fiscal Services				
	Land Revenue	282.87	0.00	0.00	282.87
	Stamps and Registration	29.99	0.00	0.00	29.99
	State Excise	72.71	0.00	0.00	72.71
	Taxes on Sales, Trade etc.	62.73	0.00	0.00	62.73
	Taxes on Vehicles	25.37	0.00	0.00	25.37
	Other Taxes and Duties on Commodities and Services	231.70	0.00	0.00	231.70
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	100.00	0.00	0.00	100.00
	Interest Payments	3,652.55	0.00	0.00	3,652.55
A.4	Administrative Services				
	Public Service Commission	14.71	0.00	0.00	14.71
	Secretariat- General Services	131.33	0.00	0.00	131.33
	District Administration	273.01	0.00	0.00	273.01
	Treasury and Accounts Administration	72.09	0.00	0.00	72.09
	Police	3,544.94	13.93	0.00	3,558.87
	Jails	135.77	0.00	0.00	135.77
	Stationery and Printing	7.77	0.00	0.00	7.77
	Public Works	467.55	233.71	0.00	701.26
	Other Administrative Services	178.64	7.88	0.00	186.52
A.5	Pension and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	5,428.50	0.00	0.00	5,428.50
	Total -A- General Services	15,280.28	255.52	0.00	15,535.80

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	12,266.52	490.37 ¹	0.00	12,756.89
	Technical Education	161.80	0.00	0.00	161.80
	Sports and Youth Services	39.56	0.00	0.00	39.56
	Art and Culture	44.07	0.00	0.00	44.07
B.2	Health and Family Welfare				
	Medical and Public Health	3,306.44	214.49	0.00	3,520.93
	Family Welfare	236.45	0.00	0.00	236.45
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	744.53	281.16	44.14	1,069.83
	Housing	2,377.39	30.85	0.00	2,408.24
	Urban Development	1,338.38	378.67	46.30	1,763.35
B.4	Information and Broadcasting				
	Information and Publicity	240.67	0.00	0.00	240.67
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	142.62	339.50	0.00	482.12
B.6	Labour and Labour Welfare				
	Labour and Employment	227.13	0.00	0.00	227.13
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	1,527.04	0.00	0.00	1,527.04
	Nutrition	461.86	9.92	0.00	471.78
	Relief on Account of Natural Calamities	322.21	0.00	0.00	322.21
B.8	Others				
	Other Social Services	4.65	0.00	0.00	4.65
	Secretariat- Social Services	13.62	28.83	0.00	42.45
	Total -B- Social Services	23,454.94	1,773.79	90.44	25,319.17

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 2018-19 the expenditure under these heads was ₹ 393.56 crore, ₹ 40.28 crore, ₹ 56.53 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	8,839.89	2.77	0.00	8,842.66
	Soil and Water Conservation	126.82	17.81	0.00	144.63
	Animal Husbandry	378.34	21.41	0.00	399.75
	Fisheries	73.79	1.10	0.00	74.89
	Forestry and Wild Life	1,018.20	20.54	0.00	1,038.74
	Food Storage and Warehousing	4,105.84	0.61	0.00	4,106.45
	Agricultural Research and Education	96.12	15.64	0.00	111.76
	Co-operation	3,119.17	7.02	150.00	3,276.19
	Other Agricultural Programmes	261.85	0.00	0.00	261.85
C.2	Rural Development				
	Special Programmes for Rural Development	159.64	0.00	0.00	159.64
	Rural Employment	785.67	0.00	0.00	785.67
	Other Rural Development Programmes	1,487.86	588.68	0.00	2,076.54
C.3	Special Area Programmes				
		0.00	0.00	0.00	0.00
C.4	Irrigation and Flood Control				
	Major Irrigation	88.10	635.56	0.00	723.66
	Medium Irrigation	399.34	65.24	0.00	464.58
	Minor Irrigation	77.40	848.90	0.00	926.30
	Command Area Development	2.43	11.38	0.00	13.81
	Flood Control and Drainage	0.00	27.37	0.00	27.37
C.5	Energy				
	Power	2,078.77	130.00	0.00	2,208.77
	Non-Conventional Sources of Energy	26.25	464.99	0.00	491.24
C.6	Industry and Minerals				
	Village and Small Industries	166.57	19.93	0.00	186.50
	Industries	159.62	0.00	0.00	159.62
	Non-ferrous Mining and Metallurgical Industries	191.26	0.52	0.00	191.78
	Other Outlays on Industries and Minerals	10.48	0.00	0.00	10.48

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	2.17	0.00	2.42
	Roads and Bridges	1,015.44	3,765.51	0.00	4,780.95
	Road Transport	0.00	3.09	0.00	3.09
C.8	Communication				
	Other Communication Services	50.15	208.00	0.00	258.15
C.9	Science, Technology and Environment				
	Other Scientific Research	5.73	2.13	0.00	7.86
C.10	General Economic Services				
	Secretariat- Economic Services	17.97	0.00	0.00	17.97
	Tourism	5.70	13.77	0.00	19.47
	Census Surveys and Statistics	24.51	0.00	0.00	24.51
	Other General Economic Services	7.63	0.00	0.00	7.63
	Total - C- Economic Services	24,780.79	6,874.14	150.00	31,804.93
D	Grants-in-Aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	895.16	0.00	0.00	895.16
	Total- D- Grants-in-Aid and contributions	895.16	0.00	0.00	895.16
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	953.27	953.27
	Loans and Advances from the Central Government	0.00	0.00	192.62	192.62
	Total- E- Public Debt	0.00	0.00	1,145.89	1,145.89
F	Inter-State Settlement	0.00	0.00	0.25	0.25
G	Appropriation to Contingency Fund	0.00	0.00	0.00	0.00
	Total - Consolidated Fund Expenditure	64,411.17	8,903.45	1,386.58	74,701.20

4. STATEMENT OF EXPENDITURE**B. EXPENDITURE BY NATURE**

Sl No.	Object of Expenditure	2018-19		
		Revenue	Capital	Total
1	14- Grants-in-Aid	22,898.67	0.00	22,898.67
2	01- Salaries and Allowances	16,698.87	95.31	16,794.18
3	13- Financial Assistance	8,323.01	0.00	8,323.01
4	12- Pension and Retirement benefits	5,403.09	0.00	5,403.09 ²
5	97- Construction Works	0.29	3,970.86	3,971.15
6	35- Interest / Loan Repayments	3,652.60	0.00	3,652.60
7	26- Major Construction Works	0.00	2,566.50	2,566.50
8	45- Construction of Capital Assets	0.00	1,998.74	1,998.74
9	25- Materials and Supplies	1,453.91	2.10	1,456.01
10	37- Inter Account Transactions	1,004.04	0.00	1,004.04
11	42- Insurance	839.74	0.00	839.74
12	24- Maintenance Works	763.27	0.21	763.48
13	27- Minor Construction Works	335.73	302.50	638.23
14	02- Wages	632.66	0.01	632.67
15	11- Scholarship/Stipend and other Benefits	577.92	0.00	577.92
16	04- Office Expenses	514.74	0.85	515.59
17	30- Contribution	385.02	0.00	385.02
18	07- Work charges/Contingency Establishment	332.17	48.58	380.75
19	09- Advertisement and Publicity	241.01	0.00	241.01
20	31- Compensation	16.79	218.66	235.45
21	10- Payment for Professional Services	222.62	3.95	226.57
22	28- Machinery and Equipments	25.88	137.78	163.66
23	43- Election Expenses	100.33	0.00	100.33

² Includes ₹ 5,402.66 crore of Pensionary Benefits to Retired Government employees, High Court Judges etc. booked under Major Head 2071 and ₹ 0.43 Crore to Freedom booked under Major Head 2235.

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2017-18			2016-17		
Revenue	Capital	Total	Revenue	Capital	Total
24,293.17	0.00	24,293.17	18,993.71	45.94	19,039.65
12,447.56	89.39	12,536.95	10,780.63	84.47	10,865.10
5,004.96	0.00	5,004.96	4,189.14	0.00	4,189.14
3,897.54	0.00	3,897.54	3,459.20	0.00	3,459.20
1.13	4,655.27	4,656.40	1.29	4,100.58	4,101.87
3,098.33	0.00	3,098.33	2,686.83	0.00	2,686.83
0.05	2,722.48	2,722.53	0.00	2,984.07	2,984.07
1.32	2,359.39	2,360.71	0.00	1,432.94	1,432.94
1,847.70	2.27	1,849.97	1,936.22	0.00	1,936.22
1,382.74	0.00	1,382.74	1,708.29	0.00	1,708.29
575.19	0.00	575.19	645.21	0.00	645.21
631.85	0.47	632.32	571.08	0.95	572.03
411.92	375.85	787.77	421.09	318.65	739.74
646.84	0.00	646.84	558.65	0.00	558.65
818.95	0.00	818.95	746.00	0.00	746.00
578.19	5.22	583.41	515.57	0.85	516.42
345.08	0.00	345.08	315.17	0.00	315.17
325.55	49.36	374.91	296.10	41.13	337.23
166.94	0.00	166.94	145.68	0.00	145.68
21.86	290.26	312.12	25.80	284.73	310.53
246.89	2.68	249.57	210.68	2.91	213.59
36.80	158.41	195.21	33.92	109.44	143.36
6.51	0.00	6.51	12.19	0.00	12.19

4. STATEMENT OF EXPENDITURE

C. EXPENDITURE BY NATURE- contd.

Sl No.	Object of Expenditure	2018-19		
		Revenue	Capital	Total
24	03- Travelling Allowance	98.27	1.92	100.19
25	05- Training	72.52	0.00	72.52
26	22- Arms and Ammunition	46.53	0.00	46.53
27	29-Purchasing of Land and Building	0.00	41.65	41.65
28	17- Conferences	35.77	0.00	35.77
29	74- Fairs, Festival, Exhibition	30.73	0.00	30.73
30	89- Transportation Charges	30.27	0.00	30.27
31	06- Survey	7.55	17.80	25.35
32	34- Purchase of Vehicles	4.89	18.99	23.88
33	19- Secret Services Expenses	14.86	0.00	14.86
34	15- Payments of Decretal Amount	3.25	8.10	11.35
35	08- Publication	11.26	0.00	11.26
36	86- Coaching/Competition	10.03	0.00	10.03
37	32- Investment	0.00	9.78	9.78
38	18- Rewards	7.50	0.00	7.50
39	63- Stock	6.27	0.00	6.27
40	55- Grants-in-Aid during Mass Contract Tours	3.32	0.00	3.32
41	50- Petrol, Oil and Lubricants for vehicles of Ministers	3.16	0.00	3.16
42	57- Hospitality Expenses	2.66	0.00	2.66
43	33- Tools and Plants	2.07	0.00	2.07
44	52- Electricity and Water charges for furnished Bungalow	1.22	0.00	1.22
45	49- Daily Allowances	1.01	0.00	1.01
46	72- Furnishing of Official Residences	0.95	0.00	0.95
47	90- Remuneration	0.87	0.00	0.87
48	69- Honorarium to Non-Government Officials	0.78	0.00	0.78

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2017-18			2016-17		
Revenue	Capital	Total	Revenue	Capital	Total
76.03	1.89	77.92	74.13	1.99	76.12
132.14	0.00	132.14	114.51	0.00	114.51
44.96	0.00	44.96	55.45	0.00	55.45
1.92	185.18	187.10	0.00	234.08	234.08
52.77	0.00	52.77	33.80	0.00	33.80
28.09	0.00	28.09	25.67	0.00	25.67
36.56	0.00	36.56	42.71	0.00	42.71
9.77	15.05	24.82	14.24	5.52	19.76
19.67	43.71	63.38	6.77	25.18	31.95
15.09	0.00	15.09	12.73	0.00	12.73
1.90	6.27	8.17	0.87	5.69	6.56
5.23	0.00	5.23	10.17	0.00	10.17
17.40	0.00	17.40	11.87	0.00	11.87
0.00	109.96	109.96	0.00	603.02	603.02
10.25	0.00	10.25	12.61	0.00	12.61
7.43	0.00	7.43	13.39	0.00	13.39
3.17	0.00	3.17	3.55	0.00	3.55
3.55	0.00	3.55	3.89	0.00	3.89
3.39	0.00	3.39	3.01	0.00	3.01
3.21	0.01	3.22	3.27	0.01	3.28
2.40	0.00	2.40	1.02	0.00	1.02
1.30	0.00	1.30	1.19	0.00	1.19
1.85	0.00	1.85	2.10	0.00	2.10
0.90	0.00	0.90	0.97	0.00	0.97
0.92	0.00	0.92	1.02	0.00	1.02

4. STATEMENT OF EXPENDITURE

B. EXPENDITURE BY NATURE- conclud.

SI No.	Object of Expenditure	2018-19		
		Revenue	Capital	Total
48	44- Unforeseen Expenses	0.75	0.00	0.75
49	48- Constituency Allowance	0.70	0.00	0.70
50	21- Expenses on Witnesses	0.39	0.00	0.39
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	(-) 0.03 ³	(-) 0.03
55	40- Deduct- Recoveries	(-) 408.77	(-) 540.82	(-) 949.59
Grand Total		64,411.17	8,903.45	73,314.62⁴

³ Minus figure is due to adjustment of Miscellaneous Works Advances.

⁴ Excludes expenditure on 'Loans and Advances.', 'Public Debt' and 'Inter State Settlement' of ₹ 240.44 crore ₹ 1,145.89 crore and ₹ 0.25 crore respectively.

IN CONSOLIDATED FUND- conclud.

(₹ in crore)

2017-18			2016-17		
Revenue	Capital	Total	Revenue	Capital	Total
0.32	0.00	0.32	0.00	0.00	0.00
0.88	0.00	0.88	0.79	0.00	0.79
0.30	0.00	0.30	0.27	0.00	0.27
0.23	0.00	0.23	0.00	0.00	0.00
0.07	0.00	0.07	0.21	0.00	0.21
0.71	0.00	0.71	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.22	0.22
(-) 1,039.73	(-) 1,072.16	(-) 2,111.89	(-) 538.06	(-) 811.86	(-) 1,349.92
56,229.75	10,000.96	66,230.71	48,164.60	9,470.51	57,635.11

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase (+)/ Decrease (-) in percentage during the year 2018-19
A- CAPITAL ACCOUNT OF GENERAL SERVICES						
4055	Capital Outlay on Police	47.63	220.06	13.93	233.99	(-) 70.75
4058	Capital Outlay on Stationery and Printing	0.00	2.05	0.00	4.74*	0.00
4059	Capital Outlay on Public Works	228.26	1,814.93	233.71	2,053.36*	(+) 2.39
4070	Capital Outlay on other Administrative Services	27.44	37.29	7.88	45.22*	(-) 71.28
Total-A-CAPITAL ACCOUNT OF GENERAL SERVICES		303.33	2,074.33	255.52	2,337.31¹	(-) 15.76
B- CAPITAL ACCOUNT OF SOCIAL SERVICES						
(a) - Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	667.69	3,843.44	490.37	4,429.44*	(-) 26.56
Total- (a)-Capital Account of Education, Sports, Art and Culture		667.69	3,843.44	490.37	4,429.44	(-) 26.56
(b)- Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	401.19	2,352.82	214.49	2,581.07*	(-) 46.54
4211	Capital Outlay on Family Welfare	0.00	6.33	0.00	16.30*	0.00
Total- (b)- Capital Account of Health and Family Welfare		401.19	2,359.15	214.49	2,597.37	(-) 46.54
(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	335.17	984.66	281.16	1,268.90*	(-)16.11
4216	Capital Outlay on Housing	23.80	707.40	30.85	772.15*	(+) 29.62
4217	Capital Outlay on Urban Development	735.80	4,608.64	378.67	4,996.53	(-) 48.54
Total-(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development		1,094.77	6,300.70	690.68	7,037.58	(-) 36.91
(d)- Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	0.00	0.79	0.00	1.63*	0.00
Total-(d)- Capital Account of Information and Broadcasting		0.00	0.79	0.00	1.63	0.00

* Includes amount apportioned by Principal Accountant General (A&E) Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh. Details of Amount apportioned are shown at Page 33 and 34.

¹ Increased by ₹ 7.46 crore due to apportionment of balances by Principal Accountant General (A&E) Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh. Details of Major Head wise apportionment are shown at Page 33 and 34.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase (+)/ Decrease (-) in percentage during the year 2018-19
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	387.91	2,836.13	339.50	3,317.25*	(-) 12.48
Total-(e)- Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		387.91	2,836.13	339.50	3,317.25	(-) 12.48
(g)- Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	60.67	661.38	9.92	732.56*	(-) 83.65
Total- (g)-Capital Account of Social Welfare and Nutrition		60.67	661.38	9.92	732.56	(-) 83.65
(h)- Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	39.55	355.57	28.83	388.13*	(-) 27.10
Total- (h)- Capital Account of Other Social Services		39.55	355.57	28.83	388.13	(-) 27.10
Total- B-CAPITAL ACCOUNT OF SOCIAL SERVICES		2,651.78	16,357.16	1,773.79	18,503.96²	(-) 33.11
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES						
(a)- Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	3.25	14.71	2.77	24.81*	(-) 14.77
4402	Capital Outlay on Soil and Water Conservation	19.91	290.40	17.81	339.66*	(-) 10.55
4403	Capital Outlay on Animal Husbandry	12.72	53.61	21.41	76.86*	(+) 68.32
4404	Capital Outlay on Dairy Development	0.00	0.36	0.00	1.99*	0.00
4405	Capital Outlay on Fisheries	9.78	19.04	1.10	20.41*	(-) 88.75
4406	Capital Outlay on Forestry and Wild Life	20.09	361.58	20.54	408.32*	(+) 22.40
4408	Capital Outlay on Food Storage and Warehousing	(-) 0.04	64.52	0.61	82.63 ^{3*}	(+) 1,625.00
4415	Capital Outlay on Agricultural Research and Education	16.58	18.33	15.64	34.06*	(-) 5.67
4425	Capital Outlay on Co-operation	1.97	204.22	7.02	294.86 ^{4*}	(+) 256.35

² Increased by ₹ 373.01 crore due to apportionment of balances by Principal Accountant General (A&E) Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh. Details of Major Head wise apportionment are shown at Page 33 and 34.

³ Closing balance reduced by ₹ 2.48 crore (Net). Reduced by ₹ 0.01crore due to retirement of Capital of Co-operative Societies/Banks and reduced by ₹ 2.47 crore due to transfer of expenditure relating to construction of Godowns by Chhattisgarh State Marketing Federation to Major Head 6408.

⁴ Closing balance reduced by ₹ 4.90 crore (Net). Reduced by ₹ 5.25 crore due to retirement of Capital of Co-operative Societies/Banks and increased by ₹ 0.35 crore due to transfer of recoveries of expenditure relating to construction of Godowns by Chhattisgarh State Marketing Federation to Major Head 6408.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase (+)/ Decrease (-) in percentage during the year 2018-19
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES						
(a)- Capital Account of Agriculture and Allied Activities						
4435	Capital Outlay on other Agriculture Programmes	0.00	0.02	0.00	2.24*	0.00
Total-(a)- Capital Account of Agriculture and Allied Activities		84.26	1,026.79	86.90	1,285.84⁵	(+) 3.13
(b)- Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	655.53	3,553.61	588.68	4,332.28*	(-) 10.20
Total - (b)- Capital Account of Rural Development		655.53	3,553.61	588.68	4,332.28	(-)10.20
(d)⁶ Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	763.66	7,199.12	635.56	7,910.85*	(-) 16.77
4701	Capital Outlay on Medium Irrigation	109.21	1,617.58	65.24	1,919.60*	(-) 40.26
4702	Capital Outlay on Minor Irrigation	784.99	10,183.49	848.90	11,323.23*	(+) 8.14
4705	Capital Outlay on Command Area Development	9.84	457.13	11.38	468.62*	(+) 15.65
4711	Capital Outlay on Flood Control Projects	11.01	103.77	27.37	131.14	(+) 148.59
Total-(d)- Capital Account of Irrigation and Flood Control		1,678.71	19,561.09	1,588.45	21,753.44	(-) 5.38
(e)- Capital Account of Energy						
4801	Capital Outlay on Power Projects	274.12	7,107.69	130.00	7,435.27 ⁷ *	(-) 52.58
4810	Capital Outlay on New and Renewable energy	550.69	738.13	464.99	1,203.12	(-) 15.56
Total- (e)- Capital Account of Energy		824.81	7,845.82	594.99	8,638.39	(-) 27.86
(f)- Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	64.21	600.88	19.93	667.53*	(-) 68.96
4852	Capital Outlay on Iron and Steel Industries	0.00	46.30	0.00	46.39*	0.00

⁵ Closing balance increased by ₹ 172.15 crore (net). Increased by ₹ 179.53 crore due to apportionment of balances by Principal Accountant General (A&E) Madhya Pradesh and reduced by ₹ 7.38 crore (Net) due to retirement of capital of Co-operative Societies/ Banks (₹ 5.26 crore) and transfer of expenditure and recoveries of Chhattisgarh State Marketing Federation from Major Head 4408 (₹ 2.47 crore expenditure and 4425 (Recoveries of ₹ 0.35 crore) to Major Head 6408.

⁶ No expenditure has been booked under Major Heads 4551, 4552 and 4575 under sub sector- c- 'Capital Account of Special Areas Programme'.

⁷ Proforma increased by ₹ 175.85 crore. Share Certificates of ₹ 175.85 crore issued by Chhattisgarh State Power Holding Company adjusted as Share Capital Investment in the account of the State Government.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase (+)/ Decrease (-) in percentage during the year 2018-19
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	0.55	1.97	0.52	3.87*	(-) 5.45
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	0.00	0.00	0.00	0.01*	0.00
4858	Capital Outlay on Fertilizer Industries	0.00	0.00	0.00	0.02*	0.00
4860	Capital Outlay on Consumer Industries	0.00	0.00	0.00	3.18*	0.00
4875	Capital Outlay on other Industries	0.00	0.30	0.00	12.14*	0.00
4885	Other Capital Outlay on Industries and Minerals	0.00	15.30	0.00	26.35*	0.00
Total - (f)- Capital Account of Industries and Minerals		64.76	664.75	20.45	759.49	(-) 68.42
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	24.44	201.46	2.17	205.41*	(-)91.12
5054	Capital Outlay on Roads and Bridges	3,703.03	22,283.49	3,765.51	26,079.23*	(+)1.69
5055	Capital Outlay on Road Transport	4.53	4.53	3.09	45.33*	(-)31.79
Total-(g)- Capital Account of Transport		3,732.00	22,489.48	3,770.77	26,329.97	(-)1.04
(h) Capital Account of Communication						
5275	Capital Outlay on other Communication Services	1.78	8.96	208.00	216.96	(+) 11,585.39
Total-(h)- Capital Account of Communication		1.78	8.96	208.00	216.96	(+) 11,585.39
(i)- Capital Account of Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	0.00	8.91	2.13	11.04	(+) 100.00
Total-(i)- Capital Account of Science Technology and Environment		0.00	8.91	2.13	11.04	(+) 100.00
(j)- Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	4.00	138.40	13.77	159.33*	(+) 244.25

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase (+)/ Decrease (-) in percentage during the year 2018-19
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	0.14	0.00	0.15*	0.00
5475	Capital Outlay on other General Economic Services	0.00	0.04	0.00	3.99*	0.00
Total-(j)- Capital Account of General Economic Services		4.00	138.58	13.77	163.47	(+) 244.25
Total -C- CAPITAL ACCOUNT OF ECONOMIC SERVICES		7,045.85	55,297.99	6,874.14	63,490.88⁸	(-)2.44
GRAND TOTAL		10,000.96	73,729.48	8,903.45	84,332.15⁹	(-)10.97

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 2016-17, 2017-18 and 2018-19 were ₹ 6,778.60 crore, ₹ 6,866.37 and ₹ 7,268.04¹⁰ crore respectively.
2. The dividend received there from was ₹ 0.55 crore during 2016-17, ₹ 4.80 crore during 2017-18 and ₹ 1.49 crore during 2018-19.
3. Further details are given in Statement 19- Detailed Statement of Investment of the Government.

⁸ Closing balance increased by ₹ 1,318.75 crore (Net). Increased by ₹ 1,150.28 crore due to apportionment of balances by Principal Accountant General (A&E) Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh. Details of Major Head wise apportionment are shown at Page 33 and 34. Further, increased by ₹ 175.85 crore due to adjustment of Share Certificates of ₹ 175.85 crore issued by Chhattisgarh State Power Holding Company adjusted as Share Capital Investment in the account of the State Government and reduced by ₹ 7.38 crore (Net) due to retirement of capital of Co-operative Societies/ Banks (₹ 5.26 crore) and transfer of expenditure and recoveries of Chhattisgarh State Marketing Federation from Major Head 4408 (₹ 2.47 crore expenditure and 4425 (Recoveries of ₹ 0.35 crore) to Major Head 6408.

⁹ Closing balance increased by ₹ 1,699.22 crore. For details please see foot note 1, 2 and 8 above.

¹⁰ 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.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- contd.

During 2018-19, an amount of ₹ 1,530.75 crore was apportioned to Chhattisgarh by the office of Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. The details of amount apportioned under various Major Heads are as under:

(₹ in crore)		
Major Head	Name of the Head	Amount apportioned to Chhattisgarh during 2018-19
Sector	A- General Services	
4055	Capital Outlay on Police	0.00
4058	Capital Outlay on Stationery and Printing	2.69
4059	Capital Outlay on Public Works	4.72
4070	Capital Outlay on other Administrative Services	0.05
Total	A- General Services	7.46
Sector	B- Social Services	
4202	Capital Outlay on Education, Sports, Art and Culture	95.63
4210	Capital Outlay on Medical and Public Health	13.76
4211	Capital Outlay on Family Welfare	9.97
4215	Capital Outlay on Water Supply and Sanitation	3.08
4216	Capital Outlay on Housing	33.90
4217	Capital Outlay on Urban Development	9.22
4220	Capital Outlay on Information and Publicity	0.84
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	141.62
4235	Capital Outlay on Social Security and Welfare	61.26
4250	Capital Outlay on other Social Services	3.73
Total	B- Social Services	373.01
Sector	C- Economic Services	
4401	Capital Outlay on Crop Husbandry	7.33
4402	Capital Outlay on Soil and Water Conservation	31.45
4403	Capital Outlay on Animal Husbandry	1.84
4404	Capital Outlay on Dairy Development	1.63
4405	Capital Outlay on Fisheries	0.27
4406	Capital Outlay on Forestry and Wild Life	26.20
4408	Capital Outlay on Food Storage and Warehousing	19.98
4415	Capital Outlay on Agricultural Research and Education	0.09
4425	Capital Outlay on Co-operation	88.52
4435	Capital Outlay on other Agriculture Programmes	2.22
4515	Capital Outlay on other Rural Development Programmes	189.99
4700	Capital Outlay on Major Irrigation	76.17
4701	Capital Outlay on Medium Irrigation	236.78
4702	Capital Outlay on Minor Irrigation	290.84
4705	Capital Outlay on Command Area Development	0.11
4711	Capital Outlay on Flood Control Projects	0.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- conclud.

(₹ in crore)

Major Head	Name of the Head	Amount apportioned to Chhattisgarh during 2018-19
4801	Capital Outlay on Power Projects	21.73
4810	Capital Outlay on New and Renewable energy	0.00
4851	Capital Outlay on Village and Small Industries	46.72
4852	Capital Outlay on Iron and Steel Industries	0.09
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	1.38
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	0.01
4858	Capital Outlay on Fertilizer Industries	0.02
4860	Capital Outlay on Consumer Industries	3.18
4875	Capital Outlay on other Industries	11.84
4885	Other Capital Outlay on Industries and Minerals	11.05
5053	Capital Outlay on Civil Aviation	1.78
5054	Capital Outlay on Roads and Bridges	30.23
5055	Capital Outlay on Road Transport	37.71
5275	Capital Outlay on other Communication Services	0.00
5425	Capital Outlay on other Scientific and Environmental Research	0.00
5452	Capital Outlay on Tourism	7.16
5465	Investment in General Financial and Trading Institutions	0.01
5475	Capital Outlay on other General Economic Services	3.95
Total	C- Economic Services	1,150.28
	GRAND TOTAL	1,530.75

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 2018	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2019	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	26,552.11	12,899.99 ²	0.00	39,452.10	(+)12,899.99	(+)48.58	59.10
Compensation and other Bonds	918.53	0.00	0.00	918.53	0.00	0.00	1.38
Loans from Financial Institutions	3,889.20	916.67	509.53	4,296.34	(+)407.14	(+)10.47	6.44
Special Securities issued to National Small Savings Fund	5,330.60	0.00	443.74	4,886.86	(-)443.74	(-)8.32	7.32
Total - 6003	36,690.44	13,816.66	953.27	49,553.83	(+)12,863.39	(+)35.06	74.24
6004 - Loans and Advances from the Central Government							
01-Non-Plan loans	1.09	0.00	0.53	0.56	(-) 0.53	(-)48.62	0.00
02- Loans to State/Union Territory Plan Schemes	1,873.53	0.25	192.09	1,681.69	(-)191.84	(-)10.24	2.52
03-Loans for Central Plan Schemes	0.19	0.00	0.00	0.19	0.00	0.00	0.00
04- Loans for Centrally Sponsored Schemes	(-)0.23	0.23 ³	0.00	0.00	(+) 0.23	(+)100.00	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	464.30	552.96	0.00	1,017.26	(+) 552.96	(+)119.10	1.52
Total- 6004	2,339.57	553.44	192.62	2,700.39	(+)360.82	(+)15.42	4.04
Total - Public Debt	39,030.01	14,370.10	1,145.89	52,254.22	(+)13,224.21	(+)33.88	78.28
B - Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	6,077.90 ⁴	1,649.09	894.58	6,832.41	(+)754.51	(+)12.41	10.24
Reserve funds bearing Interest	202.83 ⁵	540.68	342.81	400.70	(+)197.87	(+)97.55	0.60
Reserve funds not bearing Interest	1,387.39	484.14	616.69	1,254.84	(-)132.55	(-) 9.55	1.88
Deposits bearing Interest	49.69	767.19	773.98	42.90	(-)6.79	(-)13.66	0.06

¹ Detailed Account is at pages 426 to 443.² Ledger Balance of ₹ 0.01 crore relating to 6.75 percent Madhya Pradesh State Development Loan -1992 in the books of Reserve Bank of India, Nagpur and Chennai written off.³ Amount received from the Government of Madhya Pradesh. This amount represents loan allocated to Chhattisgarh after bifurcation of state and repaid by Government of Chhattisgarh but later allocated to Madhya Pradesh. The repayment of loan made by Government of Chhattisgarh was received from Government of Madhya Pradesh during the year 2018-19.⁴ Opening balance increased by ₹ 2.50 crore due to apportionment of balances prior to 01 November 2000 from Principal Accountant General (A&E), Madhya Pradesh through Proforma Transfer. This apportionment has been done with the consent of State Government of Madhya Pradesh and Chhattisgarh.⁵ Opening balance increased by ₹ 27.28 crore due to apportionment of balances prior to 01 November 2000 from Principal Accountant General (A&E), Madhya Pradesh through Proforma Transfer (₹ 27.27 crore) and rounding off (₹ 0.01 crore). This apportionment has been done with the consent of State Government of Madhya Pradesh and Chhattisgarh.

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

(₹ in crore)

Nature of Borrowings	Balance as on 01 April 2018	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2019	Net Increase (+)/ Decrease (-)		As a per cent of Total Liabilities
					Amount	per cent	
B - Other Liabilities- concld.					Amount	per cent	
Public Accounts - concld.							
Deposits not bearing Interest	6,189.04	2,925.32	3,149.92	5,964.44	(-) 224.60	(-) 3.63	8.94
Total -Other Liabilities	13,906.85	6,366.42	5,777.98	14,495.29	(+) 588.44	(+) 4.23	21.72
Total -Public Debt and other liabilities	52,936.86	20,736.52	6,923.87	66,749.51⁶	(+)13,812.65	(+)26.09	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 0.5 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 2018-19. 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 2018	Addition during the year	Withdrawals during the year	Balance as on 31 March 2019
Consolidated Sinking Fund	1,946.94	100.00	0.00	2,046.94

The balance of the sinking fund at the end of March 2019, ₹ 2,046.94 crore was invested in the Securities of the Government of India.

⁶ 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 and Chhattisgarh Housing Board (CHB) (₹ 800.00 crore and ₹ 195.00 crore) for construction of Residential Houses for Government Employees and Purchase of Flats respectively. The Guarantee orders relating to loan of CSPDCL, Expenditure sanctions relating to payment of Interest/Principal on loans of CPHCL issued by Home Department of Government of Chhattisgarh 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 and CHB are ₹ 1,955.00 crore, ₹ 374.86 crore and ₹ 757.66 crore respectively till 31 March 2019.

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 01-04-2016 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 2016-17. During 2018-19, ₹ 443.74 crore was repaid and ₹ 503.15 crore was paid as interest. The balance outstanding at the end of the year was ₹ 4,886.86 crore which constitute 7.32 *per cent* of the total liabilities of the State Government as on 31 March 2019. 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 4.04 *per cent* of the total Liabilities as on 31 March 2019. Loans amounting to ₹ 553.44 crore were received from the Government of India during 2018-19. The State Government paid ₹ 192.62 crore towards repayment of Loans and ₹ 139.48 crore on account of interest during the year 2018-19.
- 4. Market Loans:-** No loan was due for discharge during 2018-19.
- 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 2018-19, the State Government received ₹ 916.67 crore as loans from National Bank for Agriculture and Rural Development and made repayment of ₹ 509.53 crore (General Insurance Corporation of India: ₹ 0.36 crore, National Bank for Agriculture and Rural Development: ₹ 509.00 crore and National Co-operative Development Corporation: ₹ 0.17 crore). The balance of such loans outstanding at the end of 31 March 2019 was ₹ 4,296.34 crore. The State Government paid ₹ 176.31 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 2018-19 are shown below: -

(₹ in crore)

Description	2018-19	2017-18	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.	59,086.63	45,105.41	(+) 13,981.22
(b) Other obligations	7,662.88	7,801.67	(-) 138.79
Total (i)	66,749.51	52,907.08	(+) 13,842.43
(ii) Interest paid by the State Government			
(a) On Public Debt and Small Savings, Provident Funds etc	3,563.27	3,021.56	(+) 541.71
(b) Off budget Liabilities	23.60	6.00	(+) 17.60
(c) On other obligation	65.68	70.77	(-) 5.09
Total (ii)	3,652.55	3,098.33	(+) 554.22
(iii) Deduct			
(a) Interest realized on other Loans and Advances	28.32	27.61	(+) 0.71
(b) Interest realized on Investment of Cash Balances	144.33	140.19	(+) 4.14
Total (iii)	172.65	167.80	(+) 4.85
Net amount of interest charges	3,479.90	2,930.53	(+) 549.37
1. <i>Per cent</i> of gross interest to Gross Debt	5.47	5.86	(-) 0.39
2. <i>Per cent</i> of gross interest to total Revenue Receipts ⁷	5.61	5.19	(+) 0.42
3. <i>Per cent</i> of net interest to total Revenue Receipts	5.35	4.91	(+) 0.44

Besides, there were interest on “Miscellaneous” account (₹ 16.89 crore). If these are also deducted, the net burden of interest on the revenue would be ₹ 3,463.01 crore which works out to 5.32 *per cent* of the total revenue.

The State Government also received ₹ 1.49 crore during the year as dividend on investments in various undertakings.

7. Appropriation for reduction or avoidance of Debts: During 2018-19 the State Government made a expenditure of ₹ 100.00 crore under Appropriation for reduction or avoidance of debt.

⁷ Total Revenue Receipt during 2018-19 is ₹ 65,094.93 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 2018	Disbursements during the year	Repayments during the year	Write-off of irrecoverable Loans and Advances	Balance as on 31 March 2019 (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	160.11 ¹	0.00	22.57	0.00	137.54	(-) 22.57	0.00
Government Companies	591.24 ²	0.00	0.60	0.00	590.64	(-) 0.60	14.47
Universities/Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Panchayati Raj Institutions	13.65	0.00	0.28	0.00	13.37	(-) 0.28	0.00
Municipalities/ Municipal Councils/ Municipal Corporations	387.34	44.14	133.09	0.00	298.39	(-) 88.95	0.00
Urban Development Authorities	46.80	46.30	0.00	0.00	93.10	(+) 46.30	0.00
Housing Board	49.30 ³	0.00	0.00	0.00	49.30	0.00	0.00
Co-operative Societies/ Co-operative Corporation/Banks	226.96 ⁴	150.00	5.49 ⁵	0.00	371.47	(+) 144.51	42.35
Others	37.04 ⁶	0.00	0.01	0.00	37.03	(-) 0.01	0.03
Government Servants	6.28	0.00	0.28	0.00	6.00	(-) 0.28	0.00
Total-Loans and Advances	1,519.63⁷	240.44	162.32	0.00	1,597.75	(+) 78.12	56.85

¹ Increased by ₹ 0.15 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. Details of amount apportioned are shown at page no. 45.

² Increased by ₹ 300.37 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. Details of amount apportioned are shown at page no. 45

³ Increased by ₹ 44.72 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. Details of amount apportioned are shown at page no. 45

⁴ Increased by ₹ 2.23 crore (Net). Increased by ₹ 0.11 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh, increased by ₹ 2.47 crore due to transfer of balances from Major Head-4408 and reduced by ₹ 0.35 crore due to transfer of repayment from Major Head-4425. Details of amount apportioned are shown at page no.45

⁵ Includes ₹ 1.08 crore of recoveries relating to construction of Godowns credited under Major Head-0425 during the period from 2006-07 to 2009-10 (₹ 0.32crore) and 2011- 12 (₹ 0.76 crore).

⁶ Increased by ₹ 0.01 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. Details of amount apportioned are shown at page no. 45

⁷ Increased by ₹ 347.48 crore (Net). Increased by ₹ 345.36 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh, increased by ₹ 2.47 crore due to transfer of balances from Major Head-4408 and reduced by ₹ 0.35 crore due to transfer of repayment from Major Head-4425. Details of amount apportioned are shown at page no.45

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

Section 1: Summary of Loans and Advances- Loanee groupwise- 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 2018	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and Advances	Balance as on 31 March 2019 (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	0.00	0.00	175.00	0.00	0.00
Total- General Services	175.00	0.00	0.00	0.00	175.00	0.00	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	387.23	44.14	133.09	0.00	298.28	(-) 88.95	0.00
Urban Development Authorities	46.80	46.30	0.00	0.00	93.10	(+) 46.30	0.00
Housing Board	49.30 ⁸	0.00	0.00	0.00	49.30	0.00	0.00
Statutory Corporations	0.54 ⁹	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	489.94¹⁰	90.44	133.09	0.00	447.29	(-) 42.65	0.00

⁸ Increased by ₹ 44.72 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. Details of amount apportioned are shown at page no.45.

⁹ Increased by ₹ 0.15 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. Details of amount apportioned are shown at page no. 45

¹⁰ Increased by ₹ 44.87 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. Details of amount apportioned are shown at page no.45

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

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

(₹ in crore)

Sector	Balance as on 1 April 2018	Disbursements during the Year	Repay-ments during the Year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2019 (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	13.65	0.00	0.28	0.00	13.37	(-) 0.28	0.00
Municipal Corporations/ Councils/ Nagar Panchayat	0.11	0.00	0.00	0.00	0.11	0.00	0.00
Statutory Corporations	159.57	0.00	22.57	0.00	137.00	(-) 22.57	0.00
Government Companies	416.24 ¹¹	0.00	0.60	0.00	415.64	(-) 0.60	14.47
Co-operative Societies/ Banks	226.96 ¹²	150.00	5.49 ¹³	0.00	371.47	(+) 144.51	42.35
Others	31.88 ¹⁴	0.00	0.01	0.00	31.87	(-) 0.01	0.03
Total- Economic Services	848.41¹⁵	150.00	28.95	0.00	969.46	(+) 121.05	56.85
Loans and Advances to Government Servants	6.28	0.00	0.28	0.00	6.00	(-) 0.28	0.00
Total- Loans and Advances to Government Servants	6.28	0.00	0.28	0.00	6.00	(-) 0.28	0.00
Total	1,519.63¹⁶	240.44	162.32	0.00	1,597.75	(+) 78.12	56.85

¹¹ Increased by ₹ 300.37 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. Details of amount apportioned are shown at page no 45.

¹² Increased by ₹ 2.23 crore (Net). Increased by ₹ 0.11 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh, increased by ₹ 2.47 crore due to transfer of balances from Major Head-4408 and reduced by ₹ 0.35 crore due to transfer of repayment from Major Head-4425. Details of amount apportioned are shown at page no 45.

¹³ Includes ₹ 1.08 crore of recoveries relating to construction of Godowns credited under Major Head 0425 during the period from 2006-07 to 2009-10 (₹ 0.32crore) and 2011-12 (₹ 0.76 crore).

¹⁴ Increased by ₹ 0.01 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh. Details of amount apportioned are shown at page no 45.

¹⁵ Increased by ₹ 302.61crore (Net). Increased by ₹ 300.49 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh, increased by ₹ 2.47 crore due to transfer of balances from Major Head-4408 and reduced by ₹ 0.35 crore due to transfer of repayment from Major Head-4425. Details of amount apportioned are shown at page no 45.

¹⁶ Increased by ₹ 347.48 crore (Net). Increased by ₹ 345.36 crore due to apportionment of balances by the Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Chhattisgarh, increased by ₹ 2.47 crore due to transfer of balances from Major Head-4408 and reduced by ₹ 0.35 crore due to transfer of repayment from Major Head-4425. Details of amount apportioned are shown at page no 45.

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 2019			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2019
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Government Companies					
Chhattisgarh State Marketing Corporation Ltd.(6075)	174.00	--	174.00	2017-18	174.00
Chhattisgarh Industrial Development Corporation	0.00	5.57	5.57	2005-06	0.00
Chhattisgarh State Power Generation Company Ltd.(6801)	50.33	4.70	55.03	2008-09	380.46 [#]
Chhattisgarh State Power Distribution Company Ltd.(6801)	85.63	N/A ¹⁷	85.63	2008-09	
Chhattisgarh State Power Transmission Company Ltd.(6801)	15.69	4.20	19.89	2008-09	
Co-operative Societies/Banks/Sugar Mills					
Bhoramdev Co-operative Sugar Mill (6425)	30.00	4.35	34.35	2017-18	75.00
Danteshwari Maiya Co-operative Sugar Mill (6425)	46.91	17.52	64.43	2011-12	75.82
Mahamaaya Co-operative Sugar Mill (6425)	41.39	14.18	55.57	2010-11	95.17
Loh Purush Sardar Ballabh Bhai Patel Co-operative Sugar Mills (6425)	25.00	3.74	28.74	2017-18	82.00
Primary Agriculture Credit Co-operative Societies (6408)	13.51	0.53	14.04	2012-13	9.12 [#]
Integrated Co-operative Development Project- Jagdalpur (6425)	1.27	1.08	2.35	Prior to 2000-01	0.32 [#]
Integrated Co-operative Development Project- Jashpur (6425)	0.50	0.22	0.72	Prior to 2000-01	0.44 [#]
Integrated Co-operative Development Project- Raigarh (6425)	0.49	0.21	0.70	Prior to 2000-01	1.42 [#]
Wholesale Consumer Co-operative Society Jagdalpur (6425)	0.02	0.01	0.03	2006-07	0.02
Primary Marketing Cooperative Society Pendra road (6408)	0.01	0.00	0.01	2008-09	0.01
Primary marketing Cooperative Society Dondilohara (6408)	0.01	0.01	0.02	2006-07	0.01
Primary marketing Cooperative Society Saragaon(6408)	0.03	0.02	0.05	2007-08	0.03
Primary marketing Cooperative Society Akaltara (6408)	0.14	0.05	0.19	2010-11	0.14

[#] Balance under Reconciliation¹⁷ N/A indicates that information is not available.

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 2019			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2019
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Others					
Raipur Milk Federation (6403)	1.30	N/A	1.30	Prior to 2000-01	1.30
Chhattisgarh Tourism Development Board(7452)	5.50	N/A	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	N/A	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	N/A	0.03	Prior to 2000-01	0.03
Loans for Water Supply and Sanitation(6215)	26.57	N/A	26.57	Prior to 2000-01	26.57
Loans for Housing (6216)	49.29	N/A	49.29	Prior to 2000-01	49.29
Loans for Urban Development(6217)	18.64	N/A	18.64	Prior to 2000-01	24.50
	5.86	N/A	5.86	After 2000-01	
Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes(6225)	2.71	N/A	2.71	Prior to 2000-01	2.71
Loans for Social Security and Welfare(6235)	1.16	N/A	1.16	Prior to 2000-01	1.23
	0.07	N/A	0.07	After 2000-01	
Loans for Relief on account of Natural Calamity (6245)	0.83	N/A	0.83	Prior to 2000-01	0.83
Loans for other Social Services (6250)	0.91	N/A	0.91	Prior to 2000-01	0.91
Loans for Crop Husbandry (6401)	20.92	N/A	20.92	Prior to 2000-01	24.56
	3.64	N/A	3.64	Prior to 2010-11	
Loans for Soil and Water Conservation (6402)	8.06	N/A	8.06	Prior to 2000-01	8.06

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

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2019			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2019
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Loans for Animal Husbandry (6403)	0.26	N/A	0.26	Prior to 2000-01	0.26
Loans for Dairy Development (6404)	0.01	N/A	0.01	Prior to 2000-01	0.01
Loans for Forestry and Wild Life (6406)	12.75	N/A	12.75	Prior to 2000-01	12.75
Loans for Food Storage and Warehousing(6408)	5.14	N/A	5.14	Prior to 2000-01	5.14
Loans for Co-operation (6425)	17.25	0.43	17.68	Prior to 2000-01	17.25
Loans for other Agricultural Programmes (6435)	0.03	N/A	0.03	Prior to 2000-01	0.03
Loans for other Rural Development Programmes (6515)	0.58	N/A	0.58	Prior to 2000-01	0.58
Loans for Minor Irrigation (6702)	0.12	N/A	0.12	Prior to 2000-01	0.12
Loans for Command Area Development (6705)	0.05	N/A	0.05	Prior to 2000-01	0.05
Loans for Village and Small Industries (6851)	1.81	N/A	1.81	Prior to 2000-01	1.82
	0.01	N/A	0.01	2005-06	
Loans for Non-Ferrous Mining and Metallurgical Industries (6853)	0.01	N/A	0.01	Prior to 2000-01	0.01
Loans for Consumer Industries (6860)	1.56	N/A	1.56	Prior to 2000-01	1.56
Other Loans for Industries and Minerals (6885)	6.43	N/A	6.43	Prior to 2000-01	6.43
Loans for Road Transport (7055)	6.17	N/A	6.17	Prior to 2000-01	6.17
Loans for Tourism (7452)	0.03	N/A	0.03	Prior to 2000-01	0.03
Loans for General Financial and Trading Institutions (7465)	0.01	N/A	0.01	Prior to 2000-01	0.01
Total	683.57	56.85	740.42		1,092.60

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.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-concl'd.
Details of Apportionment of Loans and Advances made during 2018-19

(₹ in crore)

Social Services		
Housing Board		
Major Head	Description	Amount
6216	Loans for Housing	44.72
Statutory Corporations		
Major Head	Description	Amount
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-	
	Loans to Madhya Pradesh Backward Class Finance and Development Corporations	0.15
	Total-Social Services	44.87
Economic Services		
Government Companies		
Major Head	Description	Amount
6401	Loans for Crop Husbandry-	
	Loans to Madhya Pradesh Seed and Farm Development Corporation	7.64
6406	Loans for Forestry and Wild Life	
	Loans to Madhya Pradesh Forest Development Corporation	12.75
6408	Loans for Food Storage and Warehousing	
	Loans to State Civil Supply Corporation	1.06
6801	Loans for Power Projects	
	Loans to Madhya Pradesh Electricity Board	271.74
6860	Loans for Consumer Industries	
	Loans to Madhya Pradesh State Textile Corporation	0.89
	Loans to Madhya Pradesh State Industries Corporation	0.09
	Total-6860	0.98
7055	Loans for Road Transport	
	Loans to Madhya Pradesh State Road Transport Corporation	6.17
7452	Loans for Tourism	
	Loans to Madhya Pradesh Tourism Board	0.71
	Total-Government Companies	300.37
Co-operative Societies/ Banks		
Major Head	Description	Amount
6425	Loans for Co-operation	
	Loans to Madhya Pradesh State Tribal Co-operative Development Corporation	0.11
Others		
Major Head	Description	Amount
7465	Loans for General Financial and Trading Institutions	0.01
	Total-Economic Services	300.49
	Grand Total	345.36

**8. COMPARATIVE SUMMARY OF GOVERNMENT INVESTMENT IN THE SHARE
CAPITAL AND DEBENTURES OF DIFFERENT CONCERNS FOR THE
YEAR 2017-18 AND 2018-19**

(₹ in crore)

Name of the concern	2018-19			2017-18		
	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	86.92 ¹	0.00	2	37.82	0.81
Government Companies	28	6,683.34 ²	0.84	13	6,459.45	3.60
Joint Stock Companies	22	145.21 ³	0.00	5	144.80	0.00
Rural Banks	02	25.15	0.00	1	25.15	0.00
Co-operative Institutions and Local Bodies	1523 ⁴	327.42 ^{5,6}	0.65	1523	199.15	0.39
Total	1591	7,268.04^{7,8}	1.49	1544	6,866.37	4.80

¹ Includes ₹ 46.55 crore of Share Capital Investment of Statutory Corporations apportioned by Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh. The details are shown at page no 47.

² Includes ₹ 48.05 crore of Share Capital Investment of Government Companies apportioned by Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh. The details are shown at page no 47. Further, this amount includes adjustment of Share Certificates of ₹ 175.85 crore issued by Chhattisgarh State Power Holding Company as Share Capital Investment of the State Government during 2018-19.

³ Includes ₹ 0.41 crore of Share Capital Investment of Government Companies apportioned by Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh. The details are shown at page no 48.

⁴ Includes 917 Primary Agriculture Credit Co-operative Societies, 469 Tribal Co-operative Service Cooperative Societies, 26 Service Co-operative Societies, 13 Chhattisgarh Krishi Evam Gramin Vikas Banks, 4 Sugar Mills, 7 District Co-operative Banks, 59 Primary Marketing Co-operative Societies, 6 Weaver Societies, 5 Fisheries Co-operative Societies, 9 Consumer Stores, 5 Labour Co-operatives, 3 Integrated Co-operative Development Projects.

⁵ Includes ₹ 128.58 crore of Share Capital Investment of Co-operative Institutions and local bodies apportioned by Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh. The details are shown at Page 49.

⁶ Reduced by ₹ 2.12 crore (Net). ₹ 7.66 crore given to Chhattisgarh State Marketing Federation for construction of Godowns during the year from 2001-02 to 2005-06 (repayable in 10 equal instalments) and ₹ 5.54 crore of repayment transferred to Loans and Advances.

⁷ Includes ₹ 223.59 crore of Share Capital Investment of Government Companies apportioned by Principal Accountant General (A&E), Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh. The details are shown at page 47 - 48.

⁸ Includes ₹ 7,125.84 crore of investment from Capital Expenditure heads and ₹ 142.20 crore of investment from Reserve Fund.

**8. COMPARATIVE SUMMARY OF GOVERNMENT INVESTMENT IN THE SHARE
CAPITAL AND DEBENTURES OF DIFFERENT CONCERNS FOR THE
YEAR 2017-18 AND 2018-19- contd.**

Details of Apportionment of Share Capital Investment during 2018-19

		(₹ in crore)
Sl. No.	Name of the Statutory Corporation/Government Company/ Co-operative Institution	Amount apportioned during 2018-19
STATUTORY CORPORATIONS		
1.	Madhya Pradesh State Road Transport Corporation.	37.76
2.	Madhya Pradesh <i>Rajya Pashudhan Evam Kukkut Vikas Nigam</i> Bhopal.	0.36
3.	Madhya Pradesh <i>Rajya Beej Evam Farm Vikas Nigam</i> Bhopal.	2.06
4.	Agriculture Refinance and Development Corporation, Bombay.	0.04
5.	Madhya Pradesh <i>Mahila</i> Financial Corporation.	0.14
6.	Tribal Financial and Development Corporation.	3.44
7.	Madhya Pradesh State Employees Housing Corporation.	1.07
8.	Madhya Pradesh Backward Classes and Minority Finance and Development Corporation, Bhopal.	1.69
Total	Statutory Corporations	46.55
GOVERNMENT COMPANIES		
1.	Madhya Pradesh Argo Industries Development Corporation, Bhopal.	0.52
2.	The Banana and Fruit Development Corporation, Madras.	0.01
3.	Madhya Pradesh <i>Rajya Vann Vikas Nigam Ltd.</i> , Bhopal.	1.08
4.	Madhya Pradesh State Industrial Development Corporation.	21.20
5.	Madhya Pradesh Trade Investment Facilitation Corporation Ltd.	0.12
6.	Madhya Pradesh State Industries Corporation Ltd.	6.47
7.	Madhya Pradesh Laghu Udhog Nigam Ltd.	0.71
8.	Madhya Pradesh State Textile Corporation, Bhopal.	1.86
9.	National Newsprint and Paper Mills Ltd, Neapanagar.	0.45
10.	Manganese Ore (India) Ltd.	0.39
11.	Madhya Pradesh State Mining Corporation Ltd.	0.58
12.	National Project Construction Corporation Ltd., New Delhi.	0.03
13.	Dhar Transport Company Ltd., Dhar	0.01
14.	Madhya Pradesh Lift Irrigation Corporation Ltd.	1.56
15.	Madhya Pradesh Tourism Development Corporation, Bhopal.	6.22
16.	Madhya Pradesh <i>Rajya Setu Nirman Nigam Ltd</i> , Bhopal.	1.36
17.	Madhya Pradesh Panchayati Raj Finance and Rural Development Corporation, Bhopal.	0.07
18.	Madhya Pradesh Police Housing Corporation.	0.47
19.	Madhya Pradesh Leather Development Corporation Bhopal.	0.43
20.	Madhya Pradesh Film Development Corporation, Bhopal.	0.28
21.	Samachar Bharti News Agency, New Delhi.	0.02
22.	Madhya Pradesh Urja Vikas Nigam, Bhopal.	0.18

**8. COMPARATIVE SUMMARY OF GOVERNMENT INVESTMENT IN THE SHARE
CAPITAL AND DEBENTURES OF DIFFERENT CONCERNS FOR THE
YEAR 2017-18 AND 2018-19- conclud.**

Details of Apportionment of Share Capital Investment during 2018-19

(₹ in crore)

Sl. No.	Name of the Statutory Corporation/Government Company/ Co-operative Institution	Amount apportioned during 2018-19
GOVERNMENT COMPANIES – conclud.		
23.	Madhya Pradesh State Industries Electronics Development Corporation, Bhopal.	4.03
24.	Madhya Pradesh Urban Development Finance Corporation.	0.01
Total	Government Companies	48.05
JOINT STOCK COMPANIES		
1.	Investment Corporation of India Ltd., Bombay.	0.01
2.	M/s Shama Engine Valve Ltd., New Delhi.	0.01
3.	Machinery Manufacturing Corporation Ltd., Bombay.	0.01
4.	Jiwaji Rao Sugar Company Ltd. Dalauda, District – Mandsaur.	0.02
5.	Maharani Parvati Bai Sugar Mills Ltd., Saranpur.	0.01
6.	Vikram Sugar Mills Ltd., Aalot.	0.00 ⁹
7.	Kesar Sugar Works Ltd., Bombay.	0.01
8.	The Gwalior Sugar Company, Dabra.	0.18
9.	Bengal Nagpur Cotton Mills, Ltd., Rajnandgaon.	0.00 ¹⁰
10.	The Kalyanmal Mills, Ltd., Indore.	0.00 ¹¹
11.	Associated Cement Companies Ltd., Bombay.	0.01
12.	Hindalco Ltd., Bombay.	0.01
13.	Tata Iron and Steel Company Ltd., Bombay.	0.09
14.	Industrial Investment Trust Ltd., Bombay.	0.00 ¹²
15.	Dewas (Senior) Electric Supply Company Pvt. Ltd., Dewas.	0.00 ¹³
16.	The Tata Power Company, Ltd., Bombay.	0.03
17.	The Central Provision Transport Services, Ltd., Nagpur.	0.02
Total	Joint Stock Companies	0.41
RURAL BANKS		
1.	The Bank of Dewas Ltd., Dewas.	0.00 ¹⁴
CO-OPERATIVE BANKS AND SOCIETIES		128.58
Grand Total		223.59

⁹ Actual amount is ₹ 27,000.00

¹⁰ Actual amount is ₹ 12,000.00

¹¹ Actual amount is ₹ 6,000.00

¹² Actual amount is ₹ 5,000.00

¹³ Actual amount is ₹ 4,000.00

¹⁴ Actual amount is ₹ 4,000.00

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 2019 in various sectors are shown below:-

SECTOR-WISE GUARANTEE

Sector (No. of Guarantees in brackets)	Maximum Amount Guaranteed as on 31 March 2019	Outstanding at the beginning of 2018 (1-4-2018)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2019 (31-03-2019)	Guarantee Commission or fees		Other material details
					Dis-charged	Not Dis-charged		Receivable	Received	
Power (6)	2,455.00 ²	2,318.12	0.00	422.50	0.00	0.00	1,895.62	0.00	0.00	--
Co-operative (15)	7,723.81 ³	1,091.00	6,250.00	20.75	0.00	0.00	7,320.25	36.00	5.00	--
State Financial Corporation (60)	393.40 ⁴	83.37	41.01	23.06	0.00	0.00	101.32	0.00	0.00	--
Urban Development and Housing (93)	8,137.49 ⁵	219.19	800.42 ⁶	5.34	0.00	0.00	1,014.27	3.49	0.00	--
Others (3)	864.09 ⁷	170.24	267.72 ⁸	0.00	0.00	0.00	437.96	1.62	0.00	--
Total	19,573.79⁹	3,881.92	7,359.15	471.65	0.00	0.00	10,769.42	41.11	5.00	--

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

² Guarantees of ₹429.30 crore dropped on receipt of No Dues Certificate from the Financial Institution. 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 "Krisnak Jivan Jyoti Yojna". The liability to repay the entire loan availed by CSPDCL along with interest rests with the State Government.

³ Addition of seven new guarantees amounting to ₹ 6,250.00 crore.

⁴ Addition of six new guarantees amounting to ₹ 124.61 crore.

⁵ Addition of four new guarantees amounting to ₹ 7,079.28 crore. 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. These are an off budget liability of the State Government and loan along with interest would be paid by the State Government. Till 31-03-2019, loan availed against the guarantee of ₹ 800.00 crore is ₹ 401.64 crore and loan availed against the guarantee of ₹ 195.00 crore is ₹ 195.00 crore. Guarantee amounting to ₹ 0.69 crore dropped on receipt of No Dues Certificate from the Financial Institute.

⁶ Fresh loan of ₹ 401.64 crore drawn against the old existing guarantee of ₹ 800.00 crore issued by the Government of Chhattisgarh to the Chhattisgarh Housing Board which is included under "Maximum Amount Guaranteed as on 31.03.2019".

⁷ 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 2018-19, loan availed against this existing guarantee is ₹ 204.71 crore.

⁸ Fresh loan of ₹ 63.01 crore was drawn against the old existing guarantee of ₹ 64.00 crore given to *Daav Kalyan Singh* Postgraduate Institute and Research Centre, Raipur.

⁹ New guarantees given by State Government during the year was ₹ 13,453.89 crore and guarantees dropped during the year was ₹ 429.99 crore.

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

(₹ in crore)

(1) Name/Category of Grantee	(2) Total Funds Released as Grants-in-Aid during 2018-19			(3) Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column No.(2)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1. Panchayati Raj Institutions	3,608.36	3,296.81	6,905.17	443.83	0.00	443.83
(i) Zilla Panchayats	301.94	3,122.68	3,424.61	0.20	0.00	0.20
(ii) Janpad Panchayats	1,190.59	169.77	1,360.36	0.00	0.00	0.00
(iii) Gram Panchayats	2,115.83	4.36	2,120.20	443.63	0.00	443.63
2. Urban Local Bodies	1,841.74	936.99	2,778.73	262.77	0.00	262.77
(i) Municipal Corporations	974.72	807.70	1,782.42	143.66	0.00	143.66
(ii) Municipal Councils	479.61	85.38	564.99	67.05	0.00	67.05
(iii) Nagar Panchayats	387.41	43.91	431.32	52.06	0.00	52.06
3. Public Sector Undertakings	1,514.89	1.07	1,515.96	243.42	0.00	243.42
(i) Government Companies	1,503.19	0.00	1,503.19	241.80	0.00	241.80
(ii) Statutory Corporations	11.70	1.07	12.77	1.62	0.00	1.62
4. Autonomous Bodies	425.28	132.27	557.55	119.63	132.27	251.90
(i) Universities	170.44	0.00	170.44	5.00	0.00	5.00
(ii) Development Authorities	141.14	130.27	271.41	89.63	130.27	219.90
(iii) Co-operative Institutions	70.11	0.00	70.11	0.00	0.00	0.00
(iv) Others	43.59	2.00	45.59	25.00	2.00	27.00
5. Non-Government Organizations	0.30	0.00	0.30	0.30	0.00	0.30
6. Others (not covered by item 1 to 5)	9,791.98	3,347.72	13,139.70¹	812.96	215.27	1,028.23
Total	17,182.55	7,714.86	24,897.41²	1,882.91	347.54	2,230.45³

¹ Includes Grants-in-Aid given to Commissions (₹ 8.25 crore), Colleges (₹ 71.85 crore), Boards (₹ 47.72 crore), Societies other than Co-operatives (₹ 2,870.45 crore), Associations (₹ 1.64 crore), Personal Grants (₹ 358.26 crore), Jal Samitiyan (₹ 4.01 crore), Private Organisations (₹ 12.59 crore), Academies (₹ 2.20 crore), Government Music Schools (₹ 0.18 crore), Agencies (₹ 838.17 crore), Foundations (₹ 0.03 crore), Federations (₹ 14.83 crore), Forest Management Societies (₹ 14.92 crore), Schools (₹ 133.22 crore), Parishads (₹ 65.78 crore), Institute (₹ 7.71 crore), Centers (₹ 25.39 crore), Committees (₹ 0.48 crore), Veterinary Hospitals and Dispensaries (₹ 0.83 crore), Missions (₹ 310.70 crore), Fisheries Co-operative (₹ 8.73 crore), Self Help Group (₹ 5.96 crore) and others (₹ 8,335.80 crore).

² Expenditure booked under the Object Head 14- Grants-in-Aid (₹ 22,898.67 crore) and 45- Grant-in-Aid for creation of Capital Assets (₹ 1,998.74) have been included.

³ Includes expenditure booked under Object Head 45- Grants-in-Aid for creation of Capital Assets (₹ 1,998.74 crore), Object Head 14-002- Development Grant (₹ 231.27 crore) and Object Head 14-004- Infrastructure Grant (₹ 0.44 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 2018-19	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.	22.79	0.00
	MH 2202-01-108-5904 Free supply of text books.	0.49	0.00
	MH 2202-03-103-9805 Free distribution of books and stationery to tribal students.	0.45	0.00
	MH 2801-80-101-7305 Free supply of electricity to agriculture pumps of 5 H.P.	818.23	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.	29.14	0.00
	MH 2204-00-104-5223 Free distribution of tracksuits to the youth participated in the Youth Festival	0.79	0.00
	MH 2202-01-109-1394 Free supply of books to the SC/ST/OBC beneficiaries	9.89	0.00
	MH 2403-00-101-8898 Free distribution of Cattle to SC/ST beneficiaries	14.45	0.00
	MH 2403-00-106-5260 Free distribution of advanced breed bull to the beneficiaries of villages not having artificial insemination facility	0.73	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 2018-19	Value of Grants-in-Aid in kind being Capital Asset in Nature
(1)	(2)	(3)
6. Others:- conclud.		
MH 2403-00-106-7734 Free distribution of goat to SC/ST beneficiaries	0.02	0.00
MH 2403-00-103-846 Free distribution of Poultry birds to ST beneficiaries	2.38	0.00
MH 2403-00-105-9332 Free distribution of advanced breed swine for upgradation of breed	0.94	0.00
MH 2403-00-106-9333 Free distribution of graded Jamunapali goat of advanced breed.	0.41	0.00
Total	900.71	0.00

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2018-19			2017-18		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	4,102.98	60,308.19	64,411.17	3,720.18	52,509.57	56,229.75
Expenditure Heads (Capital Account)	28.07	8,875.38	8,903.45	24.17	9,976.79	10,000.96
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	1,145.89	240.69	1,386.58	999.88	369.83	1,369.71
Total	5,276.94	69,424.26	74,701.20	4,744.23	62,856.19	67,600.42
(a) The figures have been arrived as follows : -						
Public Debt						
Internal Debt of the State Government	953.27	-	953.27	827.74	0.00	827.74
Loans and Advances from the Central Government	192.62	-	192.62	172.14	0.00	172.14
Loans and Advances*						
Loans for General Services	-	-	-	0.00	200.00	200.00
Loans for Social Services	-	90.44	90.44	0.00	93.20	93.20
Loans for Economic Services	-	150.00	150.00	0.00	75.56	75.56
Loans to Government servants, etc.	-	-	-	0.00	0.00	0.00
Inter-State Settlement						
Inter-State Settlement	0.00	0.25	0.25	0.00	1.07	1.07
Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	1,145.89	240.69	1,386.58	999.88	369.83	1,369.71

* A more detailed account is given in Statement 18- Detailed Statement of Loans and Advances given by the Government at pages 444 to 495. The percentage of charged expenditure and voted expenditure to total expenditure during 2017-18 and 2018-19 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2017-18	7.02	92.98
2018-19	7.06	92.94

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2018-19**

(₹ in crore)

Description	01 April 2018	2018-19	31 March 2019
Capital and Other Expenditure			
Capital Expenditure (Sub sector wise)			
Other General Services	262.14*	21.81	283.95 ^A
Public Works	1,975.76*	238.70 ¹	2,214.46
Education, Sports, Art and Culture	3,939.07 ^{*2}	490.37	4,429.44
Health and Family Welfare	2,382.88*	214.49	2,597.37
Water Supply, Sanitation, Housing and Urban Development	6,346.90 ^{*3}	690.68	7,037.58
Information and Broadcasting	1.63*	0.00	1.63
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,977.75*	339.50	3,317.25
Social Welfare and Nutrition	722.64*	9.92	732.56
Other Social Services	359.30*	28.83	388.13
Agriculture and Allied Activities	1,204.20 ^{*4}	86.90	1,285.84 ⁵
Rural Development	3,743.60*	588.68	4,332.28
Irrigation and Flood Control	20,164.99 ^{*6}	1,588.45	21,753.44
Energy	8,864.60 ^{*7}	790.26 ⁸	9,654.86
Industry and Minerals	2,032.50*	23.85 ⁹	2,056.35
Transport	22,982.00*	4,104.05 ¹⁰	27,086.05
Other Communication Service	8.96	208.00	216.96
Science Technology and Environment	8.91	2.13	11.04
General Economic Services	149.70 ^{*11}	13.77	163.47
Total - Capital Expenditure	78,127.53¹²	9,440.39	87,562.66¹³

* Includes amount apportioned by Principal Accountant General (A&E) Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh.

^A Includes expenditure of Capital Outlay on Police (₹ 233.99 crore). Capital Outlay on Stationery and Printing (₹ 4.74 crore) and Capital Outlay on Other Administrative Services (₹ 45.22 crore).

¹ This is Gross figure. ₹ 4.99 crore booked under Major Head 4059 has been transferred to *Adhosaranchana Vikas Upkar Nidhi* (8229-200).

² Opening balance reduced by ₹ 0.01 crore due to correction in rounding.

³ Opening balance increased by ₹ 0.01 crore due to correction in rounding.

⁴ Opening balance reduced by ₹ 2.12 crore due to transfer of expenditure and recoveries of Chhattisgarh State Marketing Federation from Major Head 4408 (₹ 2.47 crore) and 4425 (₹ 0.35 crore of recoveries) to Major Head 6408.

⁵ Closing balance decreased by ₹ 5.26 crore due to retirement of capital of Co-operative Societies and Banks.

⁶ Opening balance increased by ₹ 0.01 crore due to correction in rounding.

⁷ Increased by ₹ 771.30 crore. Increased by ₹ 175.85 crore due to adjustment of Share Certificates of ₹ 175.85 crore issued by Chhattisgarh State Power Holding Company as Share Capital Investment in the Accounts of the State Government and increased by ₹ 595.45 crore due to depiction of expenditure relating to 'Electricity Development Fund' of 2014-15 (₹158.31 crore), 2015-16 (₹ 209.35 crore) and 2016-17 (₹ 227.79 crore) against the line item "Deduct- Contribution from Electricity Development Fund".

⁸ This is Gross figure. ₹ 195.27 crore booked under Major Head 4801 (₹100.00 crore) and 4810 (₹ 95.27 crore) has been transferred to Electricity Development Fund (8229-110).

⁹ This is Gross figure. ₹ 3.40 crore booked under Major Head 4853 has been transferred to Mineral Development Fund (8229-200).

¹⁰ This is Gross figure. ₹ 81.66 crore booked under Major Head 5054 has been transferred to *Adhosaranchana Vikas Upkar Nidhi* (8229-200) and ₹ 251.62 crore booked under Major Head 5054 has been transferred to Central Road Fund (8449-103).

¹¹ Opening balance reduced by ₹ 0.01 crore due to correction in rounding.

¹² Increased by ₹ 2,299.93 crore (Net). Increased by ₹ 1,530.75 crore due to apportionment of loan balances by Principal Accountant General (A&E) Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh, increased by ₹595.45 crore due to depiction of expenditure relating to 'Electricity Development Fund' of 2014-15(₹158.31 crore), 2015-16(₹ 209.35 crore) and 2016-17(₹ 227.79 crore) against the line item "Deduct- Contribution from Electricity Development Fund", increased by ₹ 175.85 crore due to adjustment of Share Certificates issued by Chhattisgarh State Power Holding Company as Share Capital Investment in the Accounts of the State Government and reduced by ₹ 2.12 crore due to transfer of expenditure and recoveries of Chhattisgarh State Marketing Federation from Major Head 4408 (₹ 2.47 crore of expenditure) and 4425 (₹ 0.35 crore of recoveries) to Major Head 6408 and. Details of apportionment of loan balances of ₹ 1,530.75 crore are shown at page no 60.

¹³ Closing balance decreased by ₹ 5.26 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 2018-19- contd.**

(₹ in crore)

Description	01 April 2018	2018-19	31 March 2019
Capital and Other Expenditure-concltd.			
Loans and Advances-concltd.			
General Services			
Miscellaneous General Services	175.00	0.00	175.00
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	483.33*	(-) 42.65 ¹⁴	440.68
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	444.76* ¹⁵	121.69	566.45
Rural Development	0.58	0.00	0.58
Irrigation and Flood Control	0.17	0.00	0.17
Energy	380.46*	0.00	380.46
Industry and Minerals	10.74*	(-)0.64 ¹⁴	10.10
Transport	6.17*	0.00	6.17
General Economic Services	5.53*	0.00	5.53
Loans to Government Servants	6.28	(-)0.28 ¹⁴	6.00
Total - Loans and Advances	1,519.63¹⁶	78.12	1,597.75
Inter-State Settlement	0.00	(-)0.32 ¹⁷	0.00
Appropriation to Contingency Fund	0.00	0.00	0.00
Total - Capital and Other Expenditure	79,647.16	9,518.19	89,160.41¹⁸
Deduct- Contribution from Contingency Fund	0.00	0.00	0.00
Deduct- Contribution from Miscellaneous Capital Receipts	59.15	5.26	64.41
Deduct- Contribution from Adhosaranchana Vikas Upkar Nidhi			
Major Head - 4059	156.11	4.99	161.10
Major Head - 5054	80.98	81.66	162.64

¹⁴ Minus Figure is due to recoveries of loan more than disbursement.

¹⁵ Increased by ₹ 2.12 crore due to transfer of expenditure and recoveries of Chattisgarh State Marketing Federation from Major Head 4408 (₹ 2.47 crore of expenditure) and 4425 (₹ 0.35 crore of recoveries) to Major Head 6408.

¹⁶ Increased by ₹ 347.48 crore due to apportionment of loan balances of ₹ 345.36 crore by Principal Accountant General (A&E) Madhya Pradesh with the consent of Government of Madhya Pradesh and Government of Chhattisgarh and increased by ₹ 2.12 crore due to transfer of transfer of expenditure and recoveries of Chhattisgarh State Marketing Federation from Major Head 4408 (₹ 2.47 crore payment) and 4425 (₹ 0.35 crore of recoveries) to Major Head 6408. Details of apportionment of loan balances of ₹ 345.36 crore are shown at page 60 to 61.

¹⁷ This is net figure. An amount of ₹ 0.25 crore was debited and ₹ 0.57 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.

¹⁸ Closing balance reduced by ₹ 4.94 crore (Net). Reduced by ₹ 5.26 crore due to retirement of capital of Co-operative Societies and Banks, and increased by ₹ 0.32 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 2018-19- contd.**

(₹ in crore)

Description	01 April 2018	2018-19	31 March 2019
Capital and Other Expenditure- conclud.			
Deduct- Contribution from Electricity Development Fund	821.20 ¹⁹	195.27 ²⁰	1,016.47
Deduct- Contributions from Chhattisgarh Mineral Development Fund	1,293.46	3.40	1,296.86
Deduct- Contribution from Central Road Fund	341.82	251.62	593.44
Net- Capital and other Expenditure	76,894.44	8,975.99	85,865.49²¹

¹⁹ Increased by ₹595.45 crore due to depiction of expenditure relating to 'Electricity Development Fund' wrongly shown against the line item "Energy" under the heading "Capital and Other Expenditure" during 2014-15 (₹158.31 crore), 2015-16(₹ 209.35 crore) and 2016-17 (₹ 227.79 crore).

²⁰ Expenditure booked under Major Head 4801- ₹ 100.00 crore and 4810- ₹ 95.27 crore met from the fund.

²¹ Closing balance reduced by ₹ 4.94 crore (Net). Reduced by ₹ 5.26 crore due to retirement of capital of Co-operative Societies and Banks and increased by ₹ 0.32 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 2018-19- contd.**

(₹ in crore)

Description	01 April 2018	2018-19	31 March 2019
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2018-19	--	(+) 683.76	--
(i) Add- Adjustment on Account of Retirement/ Disinvestment	(-) 59.15	0.00	(-) 64.41²²
(ii) Debt			
Internal Debt of the State Government	36,690.44	12,863.39	49,553.83
Loans and Advances from the Central Government	2,339.57	360.82	2,700.39
Small Savings, Provident Fund, etc	6,077.90 ²³	754.51	6,832.41
Total (ii) - Debt	45,107.91	13,978.72	59,086.63
(iii) Other Obligations			
Contingency Fund	100.00	(-) 4.92	95.08
Deposits and Advances	6,236.99	(-) 231.39	6,005.60
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	105.74 ²⁴	(-) 21.79	83.95
Reserve Funds	3,676.05 ²⁵	164.80	3,840.85
Remittances	(-) 236.66	(-) 122.43	(-)359.09
Total (iii) - Other Obligations	9,882.12²⁶	(-) 215.73	9,666.39
Total - Debt and other Obligations (ii+iii)	54,990.03	13,762.99	68,753.02
(iv) Deduct - Cash Balance	637.60	(-) 316.88	320.72
(v) Deduct - Investments	6,156.69	5,787.64	11,944.33 ²⁷
(vi) Deduct - Appropriation to Contingency Fund	--	--	--
Net Provision of funds (i)+(ii)+(iii)-(iv)-(v)-(vi)+(vii)	48,136.59²⁸	8,292.23	56,423.56^(A)

²² Retirement of capital of Co-operative Societies and Banks of ₹ 5.26 crore has been included to balance the Statement.

²³ Opening balance increased by ₹ 2.50 crore due to apportionment of balances from Principal Accountant General, Madhya Pradesh.

²⁴ Increased by ₹ 2.28 crore due to apportionment of balances from Principal Accountant General, Madhya Pradesh.

²⁵ Increased by ₹ 27.27 crore due to apportionment of balances from Principal Accountant General, Madhya Pradesh.

²⁶ Opening balance increased by ₹ 29.55 crore. Please see Foot Note No. 24 and 25.

²⁷ Includes 'Cash Balance Investment' of ₹ 9,759.02 crore and 'Investment from Earmarked Fund' of ₹ 2,185.31 crore.

²⁸ Increased by ₹ 32.05 crore. For details please see foot note no. 23, 24 and 25.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2018-19- contd.**

(A) Differs from ₹ 56,428.82 crore (₹ 48,136.59 crore Plus ₹ 8,292.23 crore) by ₹ 5.26 crore due to adjustment of Retirement of Capital of ₹ 5.26 crore. The difference of ₹ 29,441.93 crore, between the Net capital and other expenditure as on 31 March 2019 (₹ 85,865.49 crore) and the Net provision of funds (₹ 56,423.56 crore) is explained below.

		(₹ in crore)
Sl. No.	Description	Amount
1.	Cumulative Revenue surplus from 2000-01 to 2018-19	27,739.81
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 2018-19- contd.**

(₹ in crore)

Sl. 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 2018-19	26.10
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- Appropriation to Contingency Fund during 2016-17	60.00
	Total	29,441.93

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2018-19 - contd.**

During 2018-19, an amount of ₹ 1,876.11 crore of Capital Expenditure and Loans and Advances was apportioned to Chhattisgarh by the office of Principal Accountant General, Madhya Pradesh. The details of amount apportionment under various Major Heads are as under:

Details of apportionment of Capital Expenditure

Head of Account	Amount apportioned to Chhattisgarh during 2018-19 (₹ in crore)
A- General Services	
Other General Services	2.74
Public Works	4.72
Total-A- General Services	7.46
B- Social Services	
Education, Sports, Art and Culture	95.63
Health and Family Welfare	23.73
Water Supply, Sanitation, Housing and Urban Development	46.20
Information and Broadcasting	0.84
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	141.62
Social Welfare and Nutrition	61.26
Other Social Services	3.73
Total-B- Social Services	373.01
C- Economic Services	
Agriculture and Allied Activities	179.53
Rural Development	189.99
Irrigation and Flood Control	603.90
Energy	21.73
Industry and Minerals-	74.29
Transport	69.72
Communication	0.00
Science Technology and Environment	0.00
General Economic Services	11.12
Total-C- Economic Services	1,150.28
GRAND TOTAL	1,530.75
Details of apportionment of Loans and Advances	
A- General Services	
Miscellaneous General Services	0.00
Total A- General Services	0.00

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2018-19 - conclud.**

(₹ in crore)	
Head of Account	Amount apportioned to Chhattisgarh during 2018-19
B- SOCIAL SERVICES	
Loans for Education, Sports, Art and Culture	0.00
Health and Family Welfare	0.00
Water Supply, Sanitation, Housing and Urban Development	44.72
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.15
Social Welfare and Nutrition	0.00
Other Social Service	0.00
TOTAL - B- Social Services	44.87
C- Economic Services	
Agriculture and Allied Activities	21.56
Rural Development	0.00
Irrigation and Flood Control	0.00
Energy	271.75
Industry and Minerals	0.98
Transport	6.17
General Economic Services	0.03
Loans to Government Servants	0.00
TOTAL- C- Economic Services	300.49
Total - Loans and Advances	345.36
GRAND TOTAL	1,876.11

**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 2019: -

			(₹ in crore)
Debit Balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
54,890.22	A to D, G, H and Part of L (MH 8680 only)	Government Accounts	--
--	E	Public Debt	52,254.22
1,597.75	F	Loans and Advances	--
		Contingency Fund	
--		Contingency Fund	95.08
		Public Account	
--	I	Small Savings, Provident Funds, etc.	6,832.41
	J	Reserve Funds	
--		(i) Reserve funds bearing interest	400.70
--		(ii) Reserve funds not bearing Interest	3,440.15
--		Gross Balance	3,840.85
2,185.31		Investments	--
	K	Deposits and Advances	
--		Deposits bearing Interest	42.90
--		Deposits not bearing Interest	5,964.44
1.74		Advances	--
	L	Suspense and Miscellaneous	
9,759.02		Investments	--
--		Other Items	83.95
359.09	M	Remittances	--
320.72	N	Cash Balance	--
69,113.85		TOTAL	69,113.85

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

After the closure of March 2019 account there was a net difference of ₹ 401.87 crore (Dr) between the figures reflected in account i.e. ₹ 320.72 crore (Dr) and ₹ 81.15 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:

			(₹ in crore)
Debit	Details		Credit
46,676.11	A	Amount at the Debit of Government Account on 1 April 2018	--
--	B	Receipt Heads (Revenue Account)	65,094.93
--	C	Receipt Heads (Capital Account)	5.26
64,411.17	D	Expenditure Heads (Revenue Account)	--
8,903.45	E	Expenditure Heads (Capital Account)	--
--	F	Suspense and Miscellaneous (Miscellaneous Government Accounts)	--
0.25	G	Inter-State Settlement	0.57
--	H	Appropriation to Contingency Fund	--
--	I	Amount at the Debit of Government Account on 31 March 2019	54,890.22
1,19,990.98	TOTAL		1,19,990.98

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

- (a) Opening balance of ₹ 46,676.11 crore (Dr) as on 1 April 2018 reduced from the previous year's Closing balance of ₹ 46,991.54 crore (Cr) by ₹ 315.43 crore (Cr) due to Proforma transfer/correction of balances as under:

		(₹ in crore)	
Heads in respect of which the opening balance on 1 April 2018 has been changed		Credit Balance Increase (+)/ Decrease (-)	Debit Balance Increase (+)/ Decrease (-)
F- Loans and Advances			
6216- Housing			
02- Urban Housing			
201- Loans for Housing Boards		--	(+)17.28
03- Urban Housing			
201- Loans to Housing Boards		--	(+) 0.31
80- General			
190- Loans to Public Sector and Other Undertakings		--	(+) 1.40
201- Loans to Housing Boards		--	(+) 25.73
Total - 6216		--	(+) 44.72
6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
03- Welfare of Backward Classes			
800- Other Loans		--	(+) 0.15
Total- 6225		--	(+) 0.15
6401- Loans for Crop Husbandry			
190- Loans to Public Sector and Other Undertakings		--	(+) 0.71
800- Other Loans		--	(+) 6.93
Total- 6401		--	(+) 7.64
6406- Loans for Forestry and Wild Life			
104- Forestry		--	(+) 12.75
Total -6406		--	(+) 12.75
6408- Loans for Food Storage and Warehousing			
195- Loans to Co-operatives	Apportioned amount	--	(+)1.00
	Proforma Transfer from Major Head 4408 and 4425	--	(+) 2.12
794- Special Central Assistance for Tribal sub-plan		--	(+) 0.06
Total-6408		--	(+) 3.18
6425- Loans for Co-operatives			
800- Other Loans		--	(+) 0.11
Total- 6425		--	(+) 0.11
6801- Loans for Power Projects			
190- Loans for Public Sector and Other Undertakings		--	(+) 21.38
205-Transmission and Distribution		--	(+) 19.92

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

(₹ in crore)

Heads in respect of which the opening balance on 1 April 2018 has been changed	Credit Balance Increase (+)/ Decrease (-)	Debit Balance Increase (+)/ Decrease (-)
6801- Loans for Power Projects		
796- Tribal Area Sub Plan	--	(+) 106.87
800- Other Loans to Electricity Boards	--	(+) 123.58
Total- 6801	--	(+) 271.75
6860-Loans for Consumer Industries		
01- Textiles		
190- Loan to Public Sector and Other undertaking	--	(+) 0.98
Total 6860	--	(+) 0.98
7055- Loans for Road Transport		
101- Loans in perpetuity to Road Transport Corporation	--	(+) 6.17
Total 7055	--	(+) 6.17
7452- Loans to Tourism		
01-Tourist Infrastructure		
101- Tourist Centres	--	(+) 0.00
796- Tribal Area Sub Plan	--	(+) 0.02
Total- 7452	--	(+) 0.02
7465- Loans for General Financial and Trading Institutions		
101- General Financial Institutions	--	(+) 0.01
Total- 7465	--	(+) 0.01
Total - F- Loans and Advances	--	347.48
I - Small Savings Provident Fund, etc		
8011- Insurance and Pension Funds		
107- State Government Employees Group Insurance Scheme	(+) 2.50	--
Total – 8011- Insurance and Pension Funds	(+) 2.50	--
Total I - Small Savings Provident Fund, etc	(+) 2.50	--
J- Reserve Fund		
8121- General and Other Reserve Funds		
122- State Disaster Response Fund	(+) 27.27	--
Total – 8121 - Development and Welfare Funds	(+) 27.27	--
Total - J- Reserve Fund	(+) 27.27	--
L- Suspense and Miscellaneous		
8658- Suspense Account		
112- Tax Deducted at Source (TDS)	(+) 3.82	--
113- Provident Fund Suspense		(+) 1.54
Total 8658	(+) 3.82	(+) 1.54
Total - L- Suspense and Miscellaneous	(+) 3.82	(+) 1.54
Total	(+) 33.59	(+) 349.02
Net	(-) 315.43	

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 2018 to 31 March 2019. 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. The rendition of monthly accounts was satisfactory and 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 payment 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 authorized by the Governor on the advice

NOTES TO ACCOUNTS - contd.

of the Accountant General, be debited to Capital Expenditure. However, during 2018-19, the State Government, made budget provision and classified an expenditure of ₹ 1,998.74 crore as Grants-in-Aid for creation of capital assets under Capital section without obtaining the concurrence of Accountant General. Further, an expenditure of ₹ 5.01 crore relating to Office Expenses (₹ 0.85 crore), Professional Services (₹ 3.95 crore) and Maintenance Expenditure (₹ 0.21 crore) was also booked under Capital Section instead of Revenue Section. **(Annexure-B (i) to B (iv)).**

(2) Quality of Accounts:

(i) Goods and Services Tax -

(a) Balance under Receipts Awaiting Transfer (RAT): Goods and Service Tax was introduced from 1 July, 2017. Raipur City Treasury gets Challan Identification Number data (CIN) (paid challan details) in respect of State Goods and Services Tax from two sources, Goods and Services Tax Network(GSTN) and Reserve Bank of India(RBI). The challan wise details received from GSTN, contain minor head wise details, whereas those received from RBI depict only Major Heads. During the year 2018-19, GSTN could not provide CIN details for ₹ 4.44 crores up to the date of closing of accounts for 2018-19. With the result this amount continued to remain under Minor Head 500- "Receipts awaiting Transfer to other Minor Heads" below Major Head 0006- State Goods and Services Tax. There are also cases where CIN data was received from GSTN but not from RBI. Since Government Accounts are maintained on cash basis, these receipts which amounted to ₹ 0.02 crore did not get credited to the Government of Chhattisgarh.

(b) Advance Apportionment and assignment of Un-apportioned Integrated Goods and Service Tax (IGST): As per sanction order issued by the Ministry of Finance, Government of India, an amount of ₹ 64.40 crore was adjusted¹ against the advance apportionment of ₹ 322.00 crore of IGST received during the year 2017-18 and an amount of ₹ 462.00 crore was stated to have been assigned to the Chhattisgarh Government, on the basis of the recommendation of the Fourteenth Finance Commission.

(ii) Booking under the Minor Head 800- 'Other Expenditure' and 'Other Receipts': Minor Head 800- Other Expenditure/Other Receipts are intended to be operated only when the appropriate Minor Head has not been provided in the Accounts. Routine operation of Minor

¹ As per Government of India, Ministry of Finance letter dated 25-February 2018, an amount of ₹ 322.00 crore was released as Provisional/Advance apportionment of IGST with a mention that this amount would be adjusted in 10 equal monthly installments during the period from April 2018 to January 2019. During 2018-19, an amount of ₹ 64.40 crore only was recovered during April 2018 (₹ 32.20 crore) and May 2018(₹ 32.20 crore).

NOTES TO ACCOUNTS - contd.

Head 800 is to be discouraged, since it renders the accounts opaque. During the year, an amount of ₹ 2,749.90 crore under 44 revenue receipt heads and ₹ 1,033.96 crore under 47 expenditure heads, constituting 4.22 *per cent* of total revenue receipt (₹ 65,094.93 crore) and 1.41 *per cent* of total expenditure of ₹ 73,314.62 crore (Revenue and Capital) of Government of Chhattisgarh, incurred under Major heads have been classified under 800- Other Receipts/Expenditure. Instances where a substantial proportion (10 *per cent or more*) of the expenditure and receipts were classified under the Minor Head 800- Other Receipts/Expenditure are listed in **Annexure-(C) and (D) respectively.**

- (iii) **Reconciliation of Receipt and Expenditure between the Budget Controlling Officers (BCO's) and Accountant General (A&E):** To exercise effective control of expenditure, to keep it within the budget grants and to ensure its accuracy in their accounts, all Budget Controlling Officers (BCOs) are required to reconcile the receipts and expenditure of the Government recorded in their books with the figures accounted for by the Accountant General (A&E). During the year, out of 94 BCOs, 44 BCOs have fully reconciled and 20 BCOs have partially reconciled constituting a total expenditure of ₹ 42,232.60 crore (56.54 *per cent* of total Consolidated Fund expenditure of ₹ 74,701.20 crore). Similarly on receipts side, out of 40 BCOs, 13 BCOs have fully reconciled and similar number of BCOs have partially reconciled constituting total receipts of ₹ 26,157.33 crore (32.85 *per cent* of total Consolidated Fund receipts of ₹ 79,633.18 crore). Un-reconciled receipts and expenditure affect the accuracy and completeness of accounts.
- (iv) **Reconciliation of Cash Balance:** As on 31 March 2019, there is a net difference of ₹ 401.87 crore (Dr.)² between the Cash balance of State Government, as reported by the RBI and Cash balance arrived at by the Accountant General (A&E). This difference is mainly due to payment of ₹ 399.82 crore of Pension by Nine Banks³ which was included in the RBI balance reported by RBI but not accounted for in the Accounts of the Treasury.
- (v) **Unadjusted Abstract Contingency (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 Contingency (AC) bills by debiting Service Heads and they are required to present Detailed Contingency (DC) bills (vouchers in

² At the end of July 2019 the difference was ₹ 401.16 crore (Debit).

³ Bank of India (₹ 83.76 crore), Central Bank of India (₹ 108.64 crore), Union Bank of India (₹ 15.67 crore), Punjab National Bank (₹ 39.17 crore), Dena Bank (₹ 85.51 crore), Oriental Bank of Commerce (₹ 3.99 crore), UCO Bank (₹ 18.10 crore), Bank of Maharashtra (₹ 7.08 crore) and Allahabad Bank (₹ 37.90 crore).

NOTES TO ACCOUNTS - contd.

support of final expenditure) in all these cases. Controlling Officers are required to dispatch all detailed bills so as to reach the Accountant General (A&E) not later than 25th of the month following that to which they relate (Sub rule 327 of State Treasury Code). Non submission of DC bills with relevant documents of expenditure incurred renders the expenditure under AC bills opaque. The details of outstanding DC Bills to the end of the year 31 March 2019 is given below-

Details of pending Detailed Contingency Bills

(₹ in crore)		
Year	Number of pending DC bills	Amount
2017-18	40	115.08
2018-19	248	69.57
Total	288	184.65

Major defaulting departments which have not submitted DC bills are Co-operative: ₹ 170.36 crore (92.27 percent), Industries: ₹ 4.89 crore (2.65 percent), Village Industries: ₹ 5.95 crore (3.22 percent), Social Security and Welfare: ₹ 1.32 crore (0.71 percent).

- (vi) **Outstanding Utilisation Certificates (UCs) against Grants-in-Aid sanctioned by the State Government:** As per Rule 182 of Chhattisgarh Financial Code Volume - I, in case of an annual or non-recurring conditional grant, the Departmental officer on whose signature or counter-signature the Grants-in-Aid bill is drawn, shall furnish the Utilisation Certificate to the Accountant General on or before 30 September of the year following that to which the grant is related. As on 31 March 2019, 534 UC's amounting to ₹ 7,019.33 crore are outstanding, details of which are as follows:-

Details of Outstanding Utilisation Certificates

(₹ in crore)		
Year	Number of Utilisation Certificate awaited	Amount
Up to 2016-17	46	68.70
2017-18	231	2,299.44
2018-19*	257	4,651.19
Total	534	7,019.33

* Except where the sanction order specifies otherwise, UC's in respect of grants drawn during 2018-19 become due only in 2019-20.

Departments which have not submitted UCs relating to the period upto 2017-18 are mainly Urban Administration: ₹ 1,199.43 crore (50.65 per cent), Panchayat and Rural Development: ₹ 909.09 crore (38.39 per cent), Housing and Environment: ₹ 119.58 crore

NOTES TO ACCOUNTS - contd.

(5.05 per cent), Skill Development, Technical Education and Employment: ₹ 54.06 crore (2.28 per cent), Agriculture Department : ₹ 35.57 crore (1.50 per cent) and Electronic and Information Technology : ₹ 25.82 crore (1.09 per cent).

- (vii) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** During 2018-19, the State Government of Chhattisgarh opened 41 new Sub Heads (34 under the Revenue Section, five under Capital section and one 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 funds under these heads and incurred expenditure of ₹ 4,112.71 crore under the Revenue Section and ₹ 4.99 crore under the Capital Section from these heads during 2018-19.
- (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 drew an amount of ₹ 0.50 crore from several Major Heads during March 2019 and deposited in the PD Accounts, 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 2019 is given below:

Details of Personal Deposit Accounts

(₹ in crore)

Opening Balance		Addition during the year/Receipts		Closed during the year/ Disbursements		Outstanding	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
263	1,757.00	02	508.61*	34	374.51*	231**	1,891.10

* Includes receipts / disbursements during the year.

** Out of the total 231 number of Personal Deposit Accounts, 20 accounts having a total balance of ₹ 3.47 crore remained inoperative as on 31 March 2019.

- (i) During the year 2018-19, an amount of ₹ 508.61 crore was received and ₹ 374.51 crore was disbursed in 113 PD accounts. The net addition was ₹ 134.10 crore.
- (ii) Amount lying unspent for more than one year and less than three years: ₹ 126.18 crore.
- (iii) Amount lying unspent for more than three years: ₹ 1,630.82 crore

NOTES TO ACCOUNTS - contd.

3. Other Items :

(i) **Off budget liabilities of State Government:** In addition to the budgeted liabilities of ₹ 66,749.51 crore, the State Government has an off budget liability towards various financial Institutions as detailed below:

(a) Chhattisgarh State Power Distribution Company Limited (CSPDCL): Government of Chhattisgarh had a Liability of ₹ 1,955.00 crore on 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 2016-17 (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. The State Government makes budget provisions for subsidy along with payment of Principal and Interest of the loan against the guarantee of ₹ 1,955.00 crore. During 2018-19, the State Government made a provision of ₹ 363.14 crore and ₹ 2,975.68 crore under both the above schemes and released ₹ 363.14 crore and ₹ 1,645.31 crore respectively to CSPDCL. The sanction orders relating to releases of these schemes do not distinctly indicate the amount released towards Subsidy and towards repayment 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 2018-19 could not be ascertained. Further, CSPDCL has repaid ₹ 559.38 crore of Principal and ₹ 404.10 crore of interest to the Financial Institution till March 2019.

(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 Department shall pay interest and installment amount on the loan obtained for the activity to CHB on actual basis. During 2018-19, CHB availed loans of ₹ 401.64 crore and paid interest of ₹ 33.61 crore against which no amount was paid by the State Government to CHB. Till 31 March 2019, the total loan availed by CHB is ₹ 562.66 crore (including ₹ 161.02 crore up to 31 March 2018) and total interest paid by CHB is ₹ 36.20 crore (including ₹ 2.59 crore up to 31 March 2018).

NOTES TO ACCOUNTS - contd.

Further, 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 loans 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 and paid interest of ₹ 6.29 crore against which no amount was paid by the State Government to CHB.

The total Liability of the State Government as on 31 March 2019 in both the above cases is ₹ 757.66 crore (including ₹ 161.02 crore up to 31 March 2018) towards Principal and ₹ 42.49 crore towards Interest (Including ₹ 2.59 crore up to 31 March 2018).

(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 2018-19, CPHCL availed loans of ₹ 204.71 crore and paid interest of ₹ 22.53 crore against which ₹ 23.60 crore was paid as interest by the State Government to CPHCL.

The total Liability of the State Government as on 31 March 2019 is ₹ 374.86 crore (including ₹ 170.15 crore up to 31 March 2018) towards Principal.

(ii) Liabilities on Retirement benefits:

Employees recruited on or after 1 November 2004: 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 the basic pay and Dearness allowance and a matching contribution would 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)/Trustee Bank. The employers' contributions are directly debited to Major Head 2071 and transferred to NSDL/Trustee Bank. During the year 2018-19, ₹ 760.25⁴ crore was credited to the fund which consists of ₹ 757.01 crore of Employee contribution and ₹ 3.24 Crore of Employee and Employer contribution of employees posted on deputation to Zilla Panchayat, etc. Against the total amount of ₹ 760.25 crore credited to the fund during the year, an amount of ₹ 760.07⁵ crore consisting of ₹ 757.09 crore of Employee

⁴ The total amount credited to the fund is ₹ 765.82 crore which includes ₹ 760.25 crore of employees contribution for the year 2018-19 and ₹ 5.57 crore of employee contribution relating to the years from 2006-07 to 2017-18 wrongly credited under Major Head 8342-120.

⁵ The total amount debited to the fund is ₹ 785.94 crore which includes ₹ 760.07 crore of employee contribution for the year 2018-19, rectification of misclassification of ₹ 25.52 crore of employee contribution wrongly debited under Major Head 8342-120 during 2017-18 and ₹ 0.35 crore of refund of arrears of sixth pay commission to Judicial Officers.

NOTES TO ACCOUNTS - contd.

Contribution and ₹ 2.98 crore of Employee and Employer contribution of deputation employees was transferred to trustee bank resulting in less transfer to the tune of ₹ 0.18 crore. Further, against the employee contribution of ₹ 757.01 crore, the State Government contributed ₹ 757.00 crore resulting in less contribution of ₹ 0.01 crore. As on 31 March 2019, ₹ 22.41 crore remained under the Deposit head 8342-117. Discrepancy between the figures of closing balance of this head shown in the Finance Accounts (₹ 22.41 crore) and those intimated by the State Government (₹ 17.14 crore) is under reconciliation. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

- (iii) **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 2019, outstanding loans extended by the State Government amounted to ₹ 1,597.75⁶ crore of which loans amounting to ₹ 683.57 crore (42.78 per cent) were in arrears with accumulated interest of ₹ 56.85 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 there against till 31 March 2019. The decision of the State Government in the matter for its write off is awaited (September 2019). 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 2019. 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 Loans

(₹ 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		380.46⁷	151.65

⁶ Includes ₹ 345.36 crore apportioned to Chhattisgarh during 2018-19.

⁷ Includes ₹ 271.74 crore apportioned to Chhattisgarh during 2018-19.

NOTES TO ACCOUNTS - contd.

- (iv) **Investment of the State Government:** Details of Government Investments in various Public Sector Undertakings, Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies and 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 ₹ 7,268.04⁸ crore in 1591 entities. 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) are under reconciliation. The details are as under:

Details of difference of Investment

(₹ in crore)

Sl No.	Name of the Company	Figures as per Finance Accounts	Figures as per Company
1.	Chhattisgarh Industrial Development Corporation	45.37 ⁹	1.60
2.	Chhattisgarh Forest Development Corporation	7.62 ¹⁰	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**.
- (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 2019 were ₹ 10,769.42 crore which is 41.05 *per cent* of State Revenue Receipts i.e., ₹ 26,235.10 crore¹¹. No guarantee was invoked during the year. 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

⁸ Includes ₹ 223.59 crore apportioned to Chhattisgarh during 2018-19.

⁹ Includes ₹ 34.27 crore apportioned to Chhattisgarh during 2018-19.

¹⁰ Includes ₹ 1.08 crore apportioned to Chhattisgarh during 2018-19.

¹¹ The State Revenue Receipts comprise of State Own Tax Revenue and Non-Tax Revenue. During 2017-18 the State Own Tax Revenue was ₹ 19,894.68 crore and Non-Tax Revenue was ₹ 6,340.42 crore.

NOTES TO ACCOUNTS - contd.

given unless specifically exempted. During the year 2018-19, against the guarantee fees receivable of ₹ 41.11 crore, ₹ 5.00 crore was received and credited to the Government Account. Discrepancy between the figures of Guarantee of Chhattisgarh State *Nishaktjan* Finance and Development Corporation shown in the Finance Accounts (₹ 71.31 crore) and those intimated by the Corporation (₹ 36.00 crore) is under reconciliation.

(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. 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) Reserve Funds:

Details of Reserve Funds and their investments are available in Statements 21 and 22 of the Finance Accounts. There were 16 Reserve Funds earmarked for specific purposes, out of which, 12 funds were operative and four funds are inoperative for a period ranging between 2000-2001 and 2018-19. The total accumulated balance at the end of 31 March 2019 in these funds was ₹ 3,840.85 crore (₹ 3,821.86 crore in operative funds and ₹ 18.99 crore in inoperative funds), out of which, ₹ 2,185.31 crore (56.90 *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 terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. However, 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* w.e.f. 1 April 2018.

NOTES TO ACCOUNTS - contd.

In 2018-19, the State Government transferred ₹ 320.81 crore (₹ 224.47 crore of Central Share, ₹ 47.03 crore of State Share and ₹ 49.31 crore of grants of National Disaster Response Fund received in 2017-18) to the fund. Further, an amount of ₹ 125.10 crore of Grants-in-Aid of State Disaster Response Fund received from Government of India in December 2018 and corresponding State Share of ₹ 13.90 crore was not transferred to the Fund. From the available balance in the Fund, expenditure of ₹ 133.53 crore initially incurred under MH 2245- Relief on Account of Natural Calamities was set off, leaving a balance of ₹ 400.70 crore in the Fund as of 31 March 2019.

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. During 2018-19, an amount of ₹ 209.28 crore was invested in 182 days treasury bills and earned an interest of ₹ 7.25 crore on these investments which was credited to the fund

(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 previous financial year. In 2018-19, the State Government contributed ₹ 100.00 crore against the minimum of ₹ 264.54 crore (representing 0.5 *per cent* of outstanding liabilities of ₹ 52,907.08 crore as on 31 March 2018) resulting in a short contribution of ₹ 164.54 crore. As on 31 March 2019, an amount of ₹ 2,046.94 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 dated 20 May 2019 has decided not to create Guarantee Redemption Fund as the maximum guarantees sanctioned by the State Government were of medium and low risk and there has been no default in repayment of loans by the Institutions since the formation of State 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 2019 was ₹ 10,769.42 crore.

NOTES TO ACCOUNTS - contd.

(iii) **Gramin Vikas Nidhi:** The State Government constituted the *Gramin Vikas Nidhi* in 2001-02 for providing employment in rural areas. During 2018-19, no amount was transferred to the fund and the balance of the Fund as on 31 March 2019 was ₹ 214.76 crore. No transaction has been made from this Fund since inception.

(iv) **Non transfer of Infrastructure Development Cess and Environment Development Cess:** The State Government enacted an act in 2005 to raise funds to implement infrastructure development projects and environment improvement projects. The Act is known "Chhattisgarh (*Adhosarnchana Vikas Evam Paryavaran*) *Upkar Adhiniyam*, 2005. As per the act, the Infrastructure Development Cess and Environment Development Cess is levied on all lands on which land revenue or rent is levied. The Rate of Cess depends upon the classification of land¹².

(a) Infrastructure Development Fund:-The State Government operates this fund from the Public Account under Major Head 8229- 200- 'Other Development Funds'-0026- 'Infrastructure Development Cess Fund'. Infrastructure Development Cess is collected under Major Head 0029-103-0063. Transfer of the Cess is made from Major Head 2029-797-6754-'Transfer to Infrastructure Development Fund' to Major Head 8229-200-0026. Provision for booking of expenditure is made at scheme head level under various major heads and at the end of the year, the expenditure, if any, booked there against is debited to Public Account Major Head 8229-200-0026.

Review of receipts and expenditure during the period from 2016-17 to 2017-18 revealed that during 2016-17 the State Government collected ₹ 225.17 crore of Cess and transferred ₹ 151.78 crore during 2017-18 to this fund. Similarly, ₹ 165.87 crore of Cess was collected during 2017-18 but no amount was transferred to the fund during 2018-19 resulting to an overstatement of Revenue Surplus of ₹ 165.87 crore. During the period from 2016-17 to 2017-18 an expenditure of ₹ 340.09 crore¹³ was booked in the Fund. Further, during 2018-19 an expenditure of ₹ 186.65 crore is also booked in the Fund. The Balance of the Fund as on 31 March 2019 is ₹ 48.44 crore.

(b) Environment Fund: The State Government operates this fund from the Public Account under Major Head 8229- 200- 'Other Development Funds'-0021- 'Environment Cess Fund'. Environment Cess is collected under Major Head 0029-103-0062. Transfer of the Cess is made

¹² On land covered under coal and iron ore mining lease- ₹ 7.50 on each tonnes of annual dispatch of mineral, On land covered under mining lease other than Coal and Iron ore- 7.50 percent of the amount of royalty payable annually and On land other than land covered under the above - 7.50 percent of the amount of land revenue or rent, as the case may be, payable annually.

¹³ Includes ₹ 2.00 crore of expenditure of 2016-17 adjusted in the accounts of 2017-18 on Proforma basis.

NOTES TO ACCOUNTS - contd.

from Major Head 2029-797-6753-'Transfer to Environment Development Fund' to Major Head 8229-200-0021. 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 of expenditure relating to Environment Development Fund has been made in the Budget during 2018-19.

Review of receipts and expenditure during the period from 2016-17 to 2017-18 revealed that during 2016-17 the State Government collected ₹ 61.44 crore of Cess and transferred the entire amount to this fund during 2017-18. Similarly ₹ 165.87 crore of Cess was collected during 2017-18 but no amount is transferred to the fund during 2018-19 resulting to an overstatement of Revenue Surplus of ₹ 165.87 crore. During the period from 2016-17 to 2017-18 an expenditure of ₹ 12.90 crore¹⁴ was booked in the Fund and no expenditure is booked in the Fund during 2018-19. The balance of the Fund as on 31 March 2019 is ₹ 223.73 crore.

II. Inoperative Reserve Funds:

There are four Reserve Funds which are inoperative for a period ranging between 2000-01 to 2018-19. The details are as under:

DETAILS OF INACTIVE RESERVE FUNDS

(₹ in crore)			
Major Head	Name of Reserve Fund	Balance as on 31 March 2019	Year from which Inoperative
8229- Development and Welfare Funds	Development Funds for Educational Purposes	Cr 0.03	2011-12
	Development funds for Agricultural Purposes	Cr 0.06	2000-01
	Compensatory Afforestation Fund	Cr 18.89	2008-09
8235- General and Other Reserve Funds	Other Funds	Cr 0.01	2000-01
Total		Cr 18.99	--

(ix) Deposit Accounts

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

¹⁴ Expenditure of ₹ 12.90 crore of 2014-15 adjusted in the accounts of 2017-18 on Proforma basis.

NOTES TO ACCOUNTS - contd.

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).

The State Government adhered to the above procedure till 2017-18. In contravention to the above accounting procedure, out of the Government of India releases of ₹ 214.02 crore from Central Road fund during 2018-19, ₹ 200.00 crore only was transferred by the State Government to “8449- Other Deposits-103 Subvention from Central Road Fund” in the Public Account which resulted to overstatement of Revenue Surplus and understatement of Fiscal Deficit to the tune of ₹ 14.02 crore.

- (x) **Building and Other Construction Workers' Welfare Cess:** As per the provisions enshrined “in "Building and Other Construction Workers' Welfare Cess Act, 1996" cess at the rate of one *per cent* of the cost of work is to be collected and transferred to the Building and Other Construction Workers' Welfare Board. During the year 2018-19 the Public Works Department, Water Resources Department, Public Health Engineering Department and Panchayat and Rural Development Department collected ₹ 50.51 crore and transferred ₹ 52.66 crore (includes balance of previous years also) to the Welfare Board and balance of ₹ 4.89 crore has been kept under Public Account Major Head 8443.

(₹ in crore)	
Name of the Department	Amount not transferred
Public Works Department	3.77
Public Health Engineering Department	0.15
Rural Engineering Services (Panchayat and Rural Development Department)	0.17
Rural Development Division (Panchayat and Rural Development Department)	0.80
Total	4.89

Accounting Rules have not been framed for accountal of the Building and Other Construction Workers' Welfare Cess.

NOTES TO ACCOUNTS – contd.

- (xi) **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 State Legislature authorizes additional expenditure. During the year ₹ 14.73 crore was drawn from the Contingency Fund and ₹ 9.81 crore was recouped and ₹ 4.92 crore was not recouped till March 2019. The balance of the fund as on 31 March 2019 was ₹ 95.08 crore.
- (xii) **Cheques and Bills:** Credit balance under Major Head 8670 Cheques and Bills indicates cheques issued but remained uncashed as on 31 March 2019. The opening balance on this account as on 1 April 2018 was ₹ 59.12 crore (Credit). During 2018-19, cheques worth ₹ 60,469.72 crore were issued, against which cheques worth ₹ 60,468.02 crore were encashed leaving a closing balance of ₹ 60.82 crore (Credit).
- (xiii) **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'. Government of Chhattisgarh, however, has continued with the budgetary depiction in terms of earlier years and not in terms of the restructured pattern.

Out of ₹ 12,430.17¹⁵ crore depicted in Public Financial Management System (PFMS) portal of Controller General of Accounts as Grants-in-Aid to the Government of Chhattisgarh in 2018-19, clearance memos from Central Accounts Section, Reserve Bank of India, Nagpur and supporting sanction orders from the respective ministries were received in respect of ₹ 12,505.96^{16,17} crore and appropriately booked in the accounts of the State Government. All the GOI releases for the year 2018-19 and booked under Major Head 1601 have been mapped with the corresponding State Schemes and depicted in Appendix V-A. Instances where the GOI releases have been received for Central Schemes, but the entire fund has not be utilised during the year or spent in excess of releases has been depicted in Annexure to Statement No 15.

¹⁵ Details of amounts released by GOI for the year 2018-19 has been downloaded from PFMS Portal.

¹⁶ Figures booked under Centrally Sponsored Schemes ₹ 8,214.77 crore, Finance Commission Grants ₹ 1,679.48 crore and Other Transfer/Grants to States/ Union Territories with Legislatures ₹ 2,611.71 crore under Major Head 1601 in Statement No. 14.

¹⁷ Recovery of ₹ 1.00 crore relating to Integrated Development of Wild life Habitats and ₹ 0.22 crore relating to Sustainable Urban Transport Project recovered from the State Government by Reserve Bank of India not included in the PFMS portal, ₹ 15.00 crore of relating to Organs of State included in PFMS portal but classified as reimbursement of election expenses under Major Head 2015, Grants-in-Aid in Kind of ₹ 99.67 crores included in PFMS portal but not in the accounts of the State Government, ₹ 1.22 crores relating to National Rural Livelihood Mission and National Rural Health Mission (NRHM) included in PFMS portal for the year 2018-19 but the same has been booked in the accounts of the State Government in the year 2019-20, Grants of ₹ 12.78 crores and ₹ 7.66 crores relating to NRHM and National Urban Health Mission respectively not included in the PFMS portal but has been included in the accounts of the State Government, Grants in Aid relating to Urban Local Bodies of ₹ 141.02 crore not included in the PFMS portal but included in the Accounts of the State Government and Treasury Deposit of ₹ 31.44 crore not included in the PFMS Portal but included in the accounts of the State Government.

NOTES TO ACCOUNTS – contd.

- (xiv) **Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget):** As per Para 3.2(ii) of Budget Circular 2018-19 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 the 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 2018-19, an amount of ₹ 6,381.79 crore was transferred directly to the implementing agencies in Chhattisgarh. The Details are at Appendix-VI.
- (xv) **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. 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) in respect of Loans of Ministry of Road Transport and Highways and ₹ 12.81 crore (Principal: ₹ 5.03 crore and Interest: ₹ 7.78 crore) in respect of Loans of Ministry of Agriculture. Out of the above excess payment of ₹ 12.81 crore of Ministry of Agriculture, Ministry of Finance adjusted ₹ 3.26 crore during 2012-13 and ₹ 7.16 crore during 2018-19 against the outstanding loans of Ministry of Finance and the remaining amount of ₹ 2.39 crore was adjusted by the Ministry of Agriculture against their loan balance. This adjustment has not been carried out in the Finance Accounts for the want of requisite information relating to loans i.e whether the loans are to be adjusted against the outstanding block loans, back to back basis loans, 12th Finance Commission Loans, etc and the year to which the outstanding loans relate.

NOTES TO ACCOUNTS – contd.

- (xvi) **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 2018-19 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:

Details of targets as per the MTFP and achievements

Area	Target	Achievement/ Shortfall
Revenue Deficit as a percentage of Total Revenue Receipts	(-) 6.10 <i>per cent</i>	As per accounts, the Revenue Surplus for 2018-19 is ₹ 683.76 crore.
Fiscal Deficit as a percentage of Gross State Domestic Product	3.07 <i>per cent</i>	As per accounts, the Fiscal Deficit for 2018-19 is ₹ 8,292.23 crore which is 2.66 <i>per cent</i> of GSDP (₹ 3,11,659.54 crore) at current prices.
Total Outstanding Liabilities as a percentage of Gross State Domestic Product	18.06 <i>per cent</i>	Total outstanding Debt including Public account liabilities as on 31.03.2019 was ₹ 66,749.51 crore and GSDP was ₹ 3,11,659.54 crore at current prices. Percentage of Debt to GSDP is 21.42 <i>per cent</i> .
Interest Payment as percentage of State own Revenue	10.96 <i>per cent</i>	The percentage of Interest payment to States Own Revenue is 12.54 <i>per cent</i> The Interest Payment was ₹ 3,652.55 crore and States Own Revenue was ₹ 29,130.28 crore ¹⁸ .
Primary Deficit as percentage of GSDP	1.92 <i>per cent</i>	The Primary Deficit is ₹ 4,639.68 crore ¹⁹ which is 1.49 <i>per cent</i> of GSDP (₹ 3,11,659.54 crore) at current prices
Interest Payment and Pension as percentage of Total Revenue Receipts	12.46 <i>per cent</i>	The expenditure on Interest Payment and Pension was ₹ 9,081.05 crore ²⁰ which is 13.95 percent of Total Revenue Receipts of ₹ 65,094.93 crore.

* Source of GSDP: Ministry of Statistics and Programme Implementation's portal of Government of India.

- (xvii) **Public Private Partnership Projects in the State:-**To the extent of information received, there are no Public Private Partnership Projects in the State.

¹⁸ Includes Own Tax Revenue - ₹ 21,427.26 crore and Non Tax Revenue - ₹ 7,703.02 crore.

¹⁹ Fiscal Deficit ₹ 8,292.23 crore minus Interest Payment ₹ 3,652.55 crore.

²⁰ Includes Interest payment of ₹ 3,652.55 crore and Pension and Other Retirement Benefits of ₹ 5,428.50 crore

NOTES TO ACCOUNTS – contd.

(xviii) Compliance of Indian Government Accounting Standards: Till today, three Indian Government Accounting Standards (IGASs) were notified by Government of India. They are :

- i. Guarantees given by Government- Disclosure requirements (IGAS 1)
- ii. Accounting and Classification of Grants-in-Aid (IGAS 2)
- iii. Loans and Advances made by the Governments (IGAS 3)

The compliance of these three standards are as follows:

1. Guarantees given by Government- Disclosure requirements (IGAS 1): Accounting Standard on Guarantees requires that the State Government

- a. Set up tracking unit for Guarantees under the Department of Finance for maintaining a database of Guarantees sanctioned, annulled and outstanding.
- b. Form a Guarantees Redemption fund or make arrangement for Automatic Debit mechanism for discharging the obligations arising out of such guarantee executed by the Government.
- c. Disclose the details of Guarantees in the budget documents.
- d. Other materials details.

In compliance to the above standards, the work of tracking of Guarantee is done by the concerned Administrative Department. The State Government vide letter dated 20 May 2019 has informed that Guarantees Redemption Fund has not been created as the maximum guarantees sanctioned by the State Government are of medium and low risk and there has been no default in repayment of loans by the Institutions since the formation of State and the Guarantees are given only after complete examination of Guarantee proposals received from the Institutions and estimation of Financial Position. The details of Guarantees are shown in Budget Documents (Volume 5) of the State Government.

2. Accounting and Classification of Grants-in-Aid (IGAS 2): Accounting Standards on Grants-in-Aid (IGAS-2) requires that:

- a. Grants-in-Aid disbursed by a Grantor shall be classified and accounted as revenue receipts of the State Government.
- b. Grants-in-Aid disbursed by a Grantor shall be classified and accounted as revenue expenditure.
- c. The expenditure on Grants-in-Aid for creation of Capital assets shall not except specifically authorized by the Governor on the advice of the Accountant General, be debited to Capital Head.
- d. Grants-in Aid in kind shall be disclosed in the Financial Statements of the grantee at the time of their receipt.

NOTES TO ACCOUNTS – contd.

In compliance to the above standards, Grants-in-Aid received by the government is 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. During 2018-19, the State Government, made budget provision and classified an expenditure of ₹ 1,998.74 crore as Grants-in-Aid for creation of capital assets under Capital section without obtaining the concurrence of Accountant General. Grants-in-Aid in kind are not being accounted as receipts of the State Government.

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.

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

Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over - Statement	Under – Statement	Over-Statement	Under-Statement
1 (v)	Grants-in-Aid booked under Capital Section instead of Revenue	1,998.74	--	--	--
1 (v)	Office Expenses booked under Capital Section	0.85	--	--	--
1 (v)	Professional Service Expenditure booked under Capital Section instead of Revenue	3.95	--	--	--
1 (v)	Maintenance Expenditure booked under Capital Section instead of Revenue	0.21	--	--	--
2 (iv)	Expenditure on pension not included in the Accounts	399.82	--	--	399.82
3 (viii)(I) (a)(i)	Non transfer of Grants-in-Aid of State Disaster Response Fund	125.10	--	--	125.10
	Non transfer State Share of Grants-in-Aid of State Disaster Response Fund	13.90	--	--	13.90
3(viii)(I) (b) (i)	Short Contribution to Sinking Fund	164.54	--	--	164.54
3(viii)(I) (b)(iv)(a)	Non Transfer of Infrastructure Development Cess	165.87	--	--	165.87

NOTES TO ACCOUNTS – contd.**Impact on Revenue Surplus and Fiscal Deficit****(₹ in crore)**

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over - Statement	Under – Statement	Over- Statement	Under- Statement
3(viii)(I) (b)(iv)(b)	Non Transfer of Environment Cess	165.87	--	--	165.87
3 (ix)	Non transfer of Grants-in-Aid of Central Road Fund	14.02	--	--	14.02
3(xi)	Non adjustment of Advance from Contingency Fund	4.92	--	--	4.92
TOTAL (Net) Impact		3,057.79	--	--	1,054.04

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.	<i>Adhosaranchana Vikas Upkar Nidhi</i>	Land Revenue	8229-200	2029	100.00	Expenditure met from <i>Adhosaranchana Vikas Upkar Nidhi</i>
		Capital Outlay on Public Works	8229-200	4059	4.99	
		Capital Outlay on Roads and Bridges	8229-200	5054	81.66	
2.	Other Taxes on Duties and Electricity	Electricity Development Fund	2045-797	8229-110	223.00	Transfer to Electricity Development Fund
3.	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	95.27	
		Non Conventional Sources of Energy	8229-110	2810	9.80	
4.	Appropriation for reduction or avoidance of Debt	Sinking Fund	2048-101	8222-02-101	100.00	Transfer to Sinking Fund for redemption of open market loans
5.	Interest Payment	General Provident Fund	2049-03-104	8009-01-101	488.89	Transfer of yearly Interest on General Provident Fund Subscriptions
6.	Interest Payment	Insurance and Pension Funds	2049-60-701	8011-107	61.79	Transfer of Interest of State Government Employees Group Insurance Fund
7.	Interest Payment	Family Benefit Fund	2049-60-701	8342-120	3.88	Transfer of Interest of Family Benefit Fund
8.	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
9.	Relief on Account of Natural Calamities	General and other Reserve Funds- State Disaster Response Fund	2245-05-101	8121-122	271.50	Transfer of Central and State Share to State Disaster Response Fund
10.	Relief on Account of Natural Calamities	General and other Reserve Funds- State Disaster Response Fund	2245-80-103	8121-122	49.31	Transfer of Grants-in-Aid received from National Disaster Response Fund.

NOTES TO ACCOUNTS- contd.

ANNEXURE-A

STATEMENT OF PERIODICAL/OTHER ADJUSTMENTS- contd.

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

(₹ in crore)

Sl. No.	Transfer		Head of Account		Amount	Remarks
	From	To	From	To		
11.	General and other Reserve Funds – State Disaster Response Fund	Relief on Account of Natural Calamities	8121-122	2245-05-901	128.23	Expenditure met from State Disaster Response Fund
				2245-80-901	5.30	
12.	Forestry and Wild Life	Other Development Fund- Forest Development Fund	2406-01-797	8229-200	20.23	Transfer to Forest Development Fund.
13.	Other Development Fund- Forest Development Fund	Forestry and Wild Life	8229-200	2406-01-902	14.05	Expenditure met from Forest Development Fund
14.	Non- Ferrous Mining and Metallurgical Industries	Other Development Funds- Mineral Development Fund	2853-02-797	8229-200	118.00	Transfer to Chhattisgarh Mineral Development Fund
15.	Other Development Funds- Mineral Development Fund	Non- Ferrous Mining and Metallurgical Industries	8229-200	4853-01-902	3.40	Expenditure met from Mineral Development Fund
				6853-01-902	82.65	
16.	Roads and Bridges	Subventions from Central Road Fund	3054-797	8449-103	200.00	Transfer to Central Road Fund.
17.	Subventions from Central Road Fund	Roads and Bridges	8449-103	5054-03-902	251.62	Expenditure met from Central Road Fund
18.	Other Welfare Funds- Panchayat land Revenue Cess and Stamp Duty Fund	Compensation and Assignments to Local Bodies	8229-200	3604-902	24.72	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 Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4059	Capital Outlay on Public Works	45	Creation of Capital Assets	9.39
2.	4202	Capital Outlay on Education, Sports, Art and Culture	45	Creation of Capital Assets	1.39
3.	4215	Capital Outlay on Water Supply and Sanitation	45	Creation of Capital Assets	24.02
4.	4217	Capital Outlay on Urban Development	45	Creation of Capital Assets	227.70
5.	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	45	Creation of Capital Assets	219.93
6.	4403	Capital Outlay on Animal Husbandry	45	Creation of Capital Assets	5.00
7.	4515	Capital Outlay on Other Rural Development Programme	45	Creation of Capital Assets	498.16
8.	4801	Capital Outlay on Power Projects	45	Creation of Capital Assets	230.00
9.	4810	Capital Outlay on New and Renewable Energy	45	Creation of Capital Assets	560.26
10.	5275	Capital Outlay on Other Communication Services	45	Creation of Capital Assets	208.00
11.	5425	Capital Outlay on other Scientific and Environmental Research	45	Creation of Capital Assets	2.12
12.	5452	Capital Outlay on Tourism	45	Creation of Capital Assets	12.77
Total					1,998.74

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 Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4700	Capital Outlay on Major Irrigation	04	Office Expenses	0.36
2.	4701	Capital Outlay on Medium Irrigation	04	Office Expenses	0.43
3.	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	04	Office Expenses	0.06
Totals					0.85

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 Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4700	Capital Outlay on Major Irrigation	10	Professional Service Expenditure	0.61
2.	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10	Professional Service Expenditure	3.34
Total					3.95

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

Sl. No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4235	Capital Outlay on Social Security and Welfare	24	Maintenance Work	0.21
Total					0.21

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 2018-19	Percentage of Expenditure booked under Minor Head- 800- Other Expenditure to Total Expenditure
1.	2029	Land Revenue	282.87	100.00	35.35
2.	2245	Relief on Account of Natural Calamities	322.21	89.41	27.75
3.	2250	Other Social Services	4.65	0.84	18.06
4.	2810	New and Renewable Energy	26.25	11.81	44.99
5.	2853	Non-ferrous Mining and Metallurgical Industries	191.26	37.09	19.39
6.	3275	Other Communication Services	50.15	50.15	100.00
7.	4070	Capital Outlay on Other Administrative Services	7.88	7.88	100.00
8.	4406	Capital Outlay on forestry and wildlife	20.54	3.33	16.21
9.	4408	Capital Outlay on food storage and warehousing	0.62	0.12	19.35
10.	4700	Capital Outlay on Major Irrigation	635.56	501.07	78.84
11.	4701	Capital Outlay on Medium Irrigation	65.25	48.71	74.65
12.	4801	Capital Outlay on Power Projects	130.00	100.00	76.92
13.	5055	Capital Outlay on Road Transport	3.09	3.09	100.00

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 2018-19	Percentage of Receipt booked under Minor Head -800-Other Receipts to Total Receipts
1.	0029	Land Revenue	487.57	93.22	19.12
2.	0039	State Excise	4,489.02	979.34	21.82
3.	0043	Taxes and Duties on Electricity	1,790.27	239.29	13.37
4.	0051	Public Service Commission	8.58	2.18	25.41
5.	0055	Police	29.18	23.44	80.33
6.	0056	Jails	5.78	2.46	42.56
7.	0058	Stationery and Printing	2.84	2.14	75.35
8.	0059	Public Works	73.57	75.56	102.70*
9.	0070	Other Administrative Services	42.10	23.30	55.34
10.	0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	23.23	7.49	32.24
11.	0202	General Education	14.04	2.82	20.09
12.	0210	Medical and Public Health	52.86	6.77	12.81
13.	0211	Family Welfare	0.07	0.07	100.00
14.	0217	Urban Development	30.31	30.32	100.03*
15.	0220	Information and Publicity	0.33	0.33	100
16.	0230	Labour and Employment	26.75	10.86	40.60
17.	0235	Social Security and Welfare	5.70	5.70	100.00
18.	0401	Crop Husbandry	25.83	16.90	65.43
19.	0403	Animal Husbandry	6.11	2.43	39.77
20.	0405	Fisheries	5.45	2.11	38.72
21.	0406	Forestry and Wild Life	236.73	92.35	39.01
22.	0408	Food Storage and Warehousing	0.63	0.65	103.17*
23.	0435	Other Agricultural Programmes	1.28	1.23	96.09
24.	0515	Other Rural Development Programmes	4.30	1.41	32.79

(*) Receipts under Major Head 0059, 0217, 0408 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 ₹ 3.70 crore, ₹ 0.02 crore, ₹ 0.01 crore and ₹ 0.01 crore respectively.

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 2018-19	Percentage of Receipt booked under Minor Head -800-Other Receipts to Total Receipts
25.	0701	Medium Irrigation	11.32	2.20	19.43
26.	0702	Minor Irrigation	164.06	164.06	100.00
27.	0852	Industries	5.31	5.32	100.19*
28.	0853	Non- ferrous Mining and Metallurgical Industries	6,110.24	883.44	14.46
29.	1053	Civil Aviation	0.17	0.17	100.00

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	0.31
2.	Joint Director Panchayat Welfare, Bilaspur	2235	0.08
3.	Collector (Land Record), Dhamtari	2029	0.08
4.	Deputy Director Election Officer, Dhamtari	2015	0.03
TOTAL			0.50

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 Loans	0.03
6216	02	195	Loans to Housing Colony for women, <i>Harijan Sudhar Griha Nirmal Niwas</i> 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 cultivators	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

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
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
6401	--	105	Loans to Municipal Corporation for local manurial 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 Canals in Irrigation areas, Construction of new well.	0.01
6403	--	102	Other Miscellaneous loans	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	Nature of loan	Amount
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
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

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	Nature of loan	Amount
6702	--	800	Loans under land Improvement Act, Agriculture Loan Act, etc.	0.05
6705	--	800	Loans for Integrated Diary 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 Appliances 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
6885	01	800	Other Loans	0.17
6885	60	190	Loans to Public Sector and other Undertakings	0.60

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	Nature of loan	Amount
6885	60	796	Loans under Tribal Area Sub Plan	0.54
6885	60	800	Loans to new Industries etc.	3.48
Total				40.52

NOTES TO ACCOUNTS- conclud.

ANNEXURE-G

DETAILS OF MAJOR SUSPENSE AND REMITTANCE HEADS
(Refer Para: 3 (v) of Notes to Accounts)

(₹ in crore)

Head of Accounts	2016-17		2017-18		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101 Pay and Accounts Office-Suspense	48.21	0.44	54.38	0.14	52.55	18.83
Net	Dr 47.77		Dr 54.24		Dr 33.72	
8658-102 Suspense Account (Civil)	2.20	0.16	19.26	0.98	32.44	0.17
Net	Dr 2.04		Dr 18.28		Dr 32.27	
8658-109- Reserve Bank Suspense - Headquarters	(-) 0.37	(-) 3.08	(-) 0.67	(-) 0.08	2.61	3.02
Net	Dr 2.71		Cr 0.59		Cr 0.41	
8658-110- Reserve Bank Suspense – Central Accounts Office	0.73	0.15	0.14	0.00	1.72	0.00
Net	Dr 0.58		Dr 0.14		Dr 1.72	
8658-129- Material Purchase Settlement Suspense Account.	0.00	87.29	0.00	85.40	0.00	84.11
Net	Cr 87.29		Cr 85.40		Cr 84.11	
8782-102-Public Works Remittances	29.92	22.45	18.29	11.50	112.34	9.13
Net	Dr 7.47		Dr 6.79		Dr 103.21	
8782-103- Forest Remittance	12.14	0.33	10.84	7.11	37.83	5.22
Net	Dr 11.81		Dr 3.73		Dr 32.61	

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
2020
www.cag.gov.in**



agchattisgarh@cag.gov.in