



सत्यमेव जयते

FINANCE ACCOUNTS 2020-21 VOLUME-I



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF CHHATTISGARH

FINANCE ACCOUNTS

VOLUME- I

2020-21

GOVERNMENT OF CHHATTISGARH

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CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Chhattisgarh for the year ending 31 March 2021 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 Principal 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.

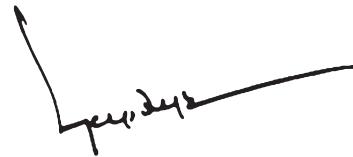
On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts 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 2020-21.

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 2021.

Emphasis of Matter

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

The State Government has an off-budget liability of ₹ 510.16 crore towards repayment of loans taken by various entities during 2020-21, in addition to its total budgeted liabilities of ₹ 92,714.22 crore as of 31 March 2021. While the Government has provided guarantees for repayment of these liabilities in case of default by the borrowing entity, it has not disclosed those liabilities appropriately in its budget document. The audit observation on the above issue have been detailed in the State Finances Audit Report for the year ended 31 March 2021.



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date: 7 Mar 2022

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 outgoing 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 2020-21 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.

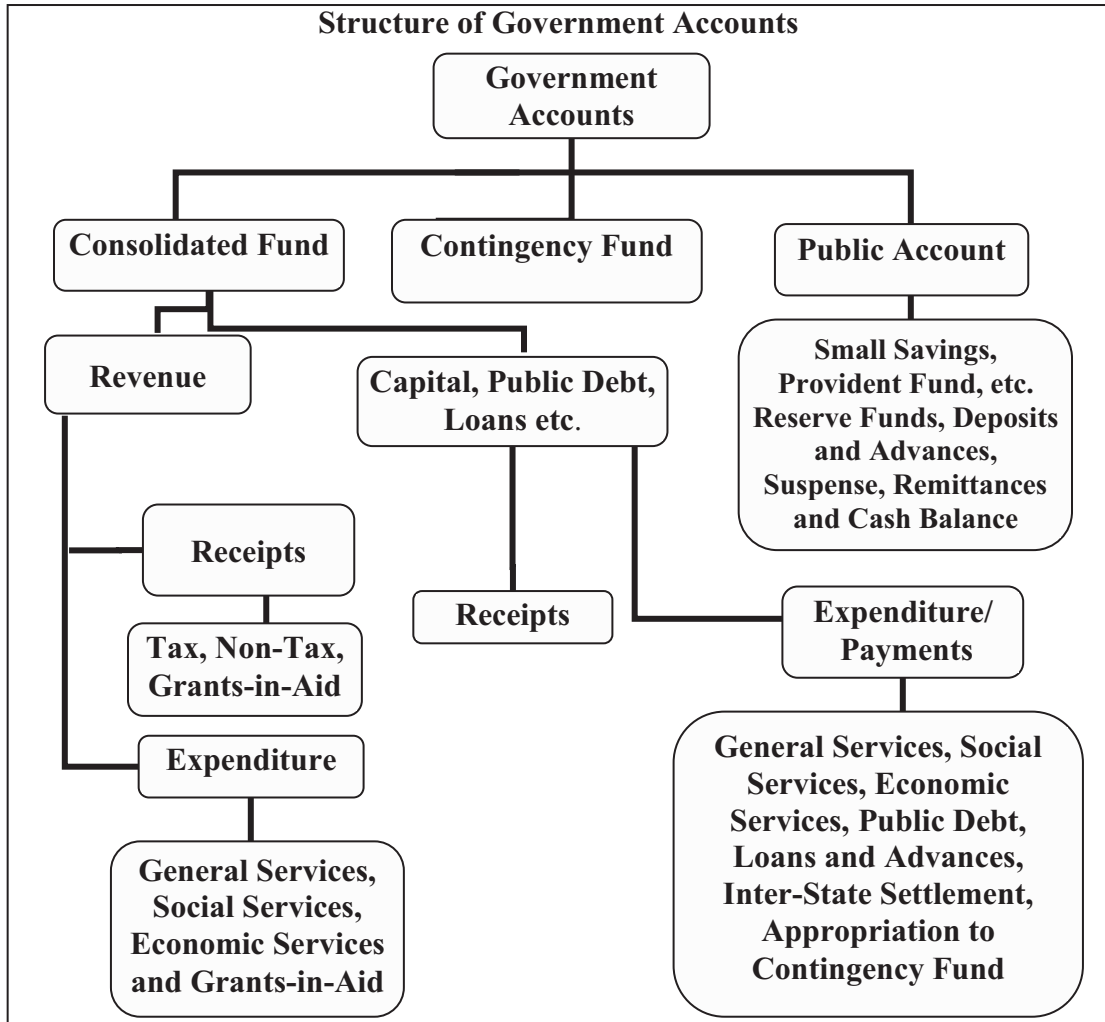
3. Government accounts of Chhattisgarh are presented under seven tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Group Heads (four digits), Sub-Heads (two to four digits), Object Heads/Detailed Head (two digits) and Sub Detail Heads (three 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 2021).

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 statements 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 2019-20 and 2020-21:** 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 2020-21:** 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 2020-21.

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

Part - I of Volume - II

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

GUIDE TO FINANCE ACCOUNTS- contd.

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

GUIDE TO FINANCE ACCOUNTS- contd.

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

Part- II of Volume- II

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

C. READY RECKONER

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

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

GUIDE TO FINANCE ACCOUNTS- conclud.

D. PERIODICAL AND BOOK ADJUSTMENTS

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

Example of periodical adjustment and book adjustment are given below:

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

E. ROUNDING

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

SUMMARISED STATEMENTS

1. STATEMENT OF

Assets ¹	Reference (Sr. No.)		As on 31 March 2021	As on 31 March 2020
	Notes to Accounts	Statement/ Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	--	--	0.00	0.00
(ii) Departmental Balances	--	2,21	11.95	12.17
(iii) Permanent Cash Imprest	--	2,21	0.34	0.34
(iv) Cash Balance Investments	--	2,21	3,389.68	5,246.81
(v) Deposits with Reserve Bank of India	4 (viii)	2,21	(-) 1,121.67	(-) 1,094.99
(vi) Investments from Earmarked Fund ²	--	2,21	7,181.07	7,232.27
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.	2 (xi)	5,8,16,19	7,119.10 ³	7,123.59
(ii) Other Capital Expenditure	--	5,16	94,794.07	85,770.24
Contingency Fund Expenditure (un-recouped)	--	--	0.00	0.00
Loans and Advances	--	7,18	1,342.78	1,397.08
Advances with Departmental Officers	--	21	1.83	1.83
Suspense and Miscellaneous Balances⁴	--	--	0.00	0.00
Remittance Balances	4 (iii)	12, 21	329.38	278.30
Cumulative excess of expenditure over receipts	--	12	0.00	0.00
Total	--	--	1,13,048.53	1,05,967.64

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

² Includes ₹ 7,038.87 crore of Investment in Government of India Securities and ₹ 142.20 crore of Investment from Chhattisgarh State Mineral Development Fund in the Share Capital of Joint Venture Company "Chhattisgarh East Railway Limited", "Chhattisgarh East West Railway Limited" and "Chhattisgarh Railway Corporation Limited".

³ The total Share capital Investment of the State Government, Government Companies/Corporations, etc is ₹ 7,261.30 crore of which ₹ 7,119.10 crore has been Invested from Capital Major Heads and ₹ 142.20 crore has been invested from Earmarked Fund- "Chhattisgarh State Mineral Development Fund".

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

FINANCIAL POSITION

(₹ in crore)

Liabilities ⁵	Reference (Sr. No.)		As on 31 March 2021	As on 31 March 2020
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government				
Market Loans	--	6,17	60,932.10	50,432.10
Compensation and other Bonds	--	6,17	918.53	918.53
Loans from Financial Institutions	--	6,17	4,713.08	4,601.06
Special Securities issued to National Small Savings Fund	--	6,17	3,975.10	4,430.98
Ways and means advance from RBI	--	6,17	0.00	0.00
(ii) Loans and Advances from the Central Government				
Non-Plan Loans	--	6,17	0.56	0.56
Loans for State/Union Territory Plan Schemes	--	6,17	1,271.57	1,486.63
Loans for Central Plan Schemes	--	6,17	0.19	0.19
Loans for Centrally Sponsored Plan Schemes	--	6,17	0.00	0.00
Pre 1984-85 Loans	--	6,17	0.69	0.69
Other loans for State /Union Territory with Legislature Schemes	--	6,17	4,896.29 ⁶	1,275.98
Contingency Fund (Corpus)	--	21	100.00	100.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	--	12,17,21	8,021.40	7,617.67
(ii) Deposits	--	12,17,21	5,985.11	5,483.29
(iii) Reserve Funds	4 (ii)	12,21,22	9,180.67	9,697.05
(iv) Remittance Balance	--	--	0.00	0.00
(v) Suspense and Miscellaneous Balances	4 (iii)	12,21	77.19 ⁷	89.52
Cumulative excess of receipts over expenditure⁸	--	--	12,976.05	19,833.39
Total	--	--	1,13,048.53	1,05,967.64

⁵ The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) of 'Notes to Accounts'.

⁶ Includes back to back loan of ₹ 3,109.00 crore provided during 2020-21 in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

⁷ Includes closing balance of ₹ 20.08 crore under Major Head 8658- "Suspense Accounts" and ₹ 57.11 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		
	2020-21	2019-20		2020-21	2019-20
Part-I- Consolidated Fund					
Section A- Revenue					
Revenue Receipts	63,176.18	63,868.70	Revenue Expenditure	70,032.84	73,477.31
Tax Revenue	43,226.74	42,323.69	Salaries ¹	20,990.75 ^{2,3}	20,857.63
Own Tax Revenue	22,889.20	22,117.85	Subsidy ¹	7,307.93 ⁴	11,483.23
Share of Union Taxes/Duties	20,337.54	20,205.84	Grants-in-Aid ^{1,5}	19,789.37 ⁶	19,152.98
Non-Tax Revenue	7,136.95	7,933.77	General Services	14,478.72⁷	13,822.11
Interest Receipt	89.77	232.41	Interest Payment and Servicing of Debt	5,908.11	5,235.33
Others	7,047.18	7,701.36	Pension and Other Retirement Benefits	7,135.79 ⁸	6,637.98
Grants-in-Aid from the Central Government	12,812.49	13,611.24	Others	1,434.82	1,948.80
			Social Services	3,753.28	4,493.21
			Economic Services	2,587.48	2,547.83
			Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,125.31⁹	1,120.32
Revenue Déficit	6,856.66	9,608.61	Revenue Surplus	0.00	0.00

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

² Includes expenditure booked under Object Head 01- Salary and 07- Work Charged/ Contingency Establishment of ₹ 20,656.09 crore and ₹ 334.66 crore respectively.

³ Expenditure on Salary under General, Social and Economic Services is ₹ 4,819.31 crore, ₹ 14,081.42 crore and ₹ 2,090.02 crore respectively. For details please see Appendix- I.

⁴ Expenditure on Subsidy under General, Social and Economic Services is ₹ 4.76 crore, ₹ 3.43 crore and ₹ 7,299.74 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 ₹ 283.39 crore, ₹ 7,228.04 crore and ₹ 12,277.94 crore respectively. For details please see Statement No.10 and Appendix- III.

⁷ Includes ₹ 212.20 crore for payment of Interest/Principal on off budget liabilities.

⁸ Includes expenditure booked under Object head 12- Pension and Retirement Benefits- ₹ 7,114.61 crore, 25- Material and Supplies- ₹ 5.62 crore, 37- Inter Account Transfer- ₹ 22.00 crore, 30- Contribution- ₹ 0.01 crore and 40- Deduct Recoveries- ₹ (-) 6.45 crore.

⁹ Grants-in-Aid given by the State Government during 2020-21 is ₹ 1,185.88 crore out of which ₹ 60.57 crore has been transferred to Panchayat Land Revenue Cess and Stamp Duty Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2020-21	2019-20		2020-21	2019-20
Section B-Capital					
Capital Receipts	4.85	4.70	Capital Expenditure	9,024.19¹⁰	8,566.39
			General Services	509.03	194.48
			Social Services	2,934.64	1,912.33
			Economic Services	5,580.52 ¹¹	6,459.58
Recovery of Loans and Advances	104.80	256.78	Loans and Advances Disbursed	50.50	56.11
General Services	0.00	100.00	General Services	0.00	0.00
Social Services	38.55	4.03	Social Services	0.50	45.22
Economic Services	66.23	152.62	Economic Services	50.00	10.89
Loans and Advances to Government Servants	0.02	0.13	Loans and Advances to Government Servants	0.00	0.00
Public Debt Receipts	21,581.68	19,587.53	Repayment of Public Debt	8,020.29	8,695.03
Internal Debt (Market Loans, etc.) ¹²	17,961.37	19,308.36	Internal Debt (Market Loans, etc.) ¹²	7,805.23	8,479.52
Loans from Government of India	3,620.31 ¹³	279.17	Loans from Government of India	215.06	215.51
Inter-State Settlement	(-) 0.67¹⁴	0.13	Inter-State Settlement	0.01	0.05
Total- Receipts Consolidated Fund	84,866.84	83,717.84	Total- Expenditure Consolidated Fund	87,127.83	90,794.89
Deficit in Consolidated Fund	2,260.99	7,077.05	Surplus in Consolidated Fund	--	0.00

¹⁰ Includes expenditure booked under Grants-in-Aid for creation of Capital Assets of ₹ 1,837.67 crore, Salary of ₹ 86.45 crore and Work Charged/Contingency Establishment of ₹ 37.98 crore.

¹¹ Capital Expenditure of ₹ 492.58 crore classified under Major Head 4801 (₹ 150.00 crore) and 4810 (₹ 50.00 crore) met from Electricity Development Fund (₹ 200.00 crore), ₹ 26.30 crore classified under Major Head 4853 met from Mineral Development Fund and ₹ 266.28 crore classified under Major Head 5054 has been met from Central Road Fund.

¹² During 2020-21 no loan was received from the National Small Savings Fund of the Central Government but ₹ 455.88 crore and ₹ 416.82 crore was paid towards principal and interest respectively. For details please see Paragraph 2 of Explanatory notes to Statement 6.

¹³ Includes back to back loan of ₹ 3,109.00 crore provided in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

¹⁴ Minus figure is due to clearance of General Provident Fund credits received from Madhya Pradesh.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2020-21	2019-20		2020-21	2019-20
Part-II Contingency Fund					
Contingency Fund	0.00	4.92	Contingency Fund	0.00	0.00
Part -III- Public Account ¹⁵					
Small Savings, Provident Fund etc.	1,690.60	2,013.00	Small Savings, Provident Fund etc.	1,286.87	1,227.74
Reserve and Sinking Fund	6,057.17	7,007.85	Reserve and Sinking Fund	6,522.35	6,198.61
Deposits	4,094.42	3,313.34	Deposits	3,592.60	3,837.39
Advances	444.25	510.19	Advances	444.25	510.28
Suspense and Miscellaneous	1,39,629.30	1,52,357.50	Suspense and Miscellaneous ¹⁶	1,37,784.28	1,47,852.23
Remittances	8,570.63	9,010.70	Remittances	8,621.71	8,929.91
Total- Receipts Public Account	1,60,486.37	1,74,212.58	Total- Expenditure Public Account	1,58,252.06	1,68,556.16
Deficit in Public Account	0.00	0.00	Surplus in Public Account	2,234.31	5,656.42
Opening Cash Balance	(-)1,094.99	320.72	Closing Cash Balance	(-)1,121.67	(-)1,094.99
Increase in Cash Balance	--	--	Decrease in Cash Balance	26.68	1,415.71

¹⁵ For details please see statement 21 in Volume- II.¹⁶ 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 2021	As on 31 March 2020
A- General Cash Balances		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank ¹⁷	(-) 1,121.67 ¹⁸	(-)1,094.99
Total	(-)1,121.67	(-)1,094.99
(3) Investment held in 'Cash Balance Investment Account'	3,389.68	5,246.81
Total (A)- General Cash Balances	2,268.01	4,151.82
B- Other Cash Balances and Investments		
(1) Cash with the Departmental Officers, viz, Forest and Public Works Departments, Military Secretary to the Governor, etc	11.95	12.17
(2) Permanent advances for contingent expenditure with Departmental Officers	0.34	0.34
(3) Investment of Earmarked Funds	7,181.07	7,232.27
Total (B) Other Cash Balances and Investments	7,193.36	7,244.78
Total (A) and (B)	9,461.37	11,396.60

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 2020-21, the State Government had availed Special Drawing Facility for 30 days to maintain minimum balance of ₹ 0.72 crore with the Bank.

¹⁷ 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 2020-21 till 10-April-2021.

¹⁸ After the closing of March 2021 account there was a difference of ₹ 194.71 crore (Credit) between the figure reflected in Accounts ₹ 1,121.67 crore (Credit) and that intimated by Reserve Bank of India ₹ 926.96 crore (Debit) under Deposit with Reserve Bank included in Cash Balance. The difference is mainly due to erroneous reporting by the accredited banks to Central Account Section, Reserve Bank of India. As on 30 June 2021, the said net difference stood at ₹ 195.02 crore (Credit).

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 balance¹⁹ 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 ₹ 858.00 crore with effect from 1 April 2020 to 16 April 2020 and ₹ 1,056.00 crore with effect from 17 April 2020 to 31 March 2021. 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
01.04.2020	5,795.58
02.04.2020 to 06.04.2020	5,790.11
07.04.2020 to 09.04.2020	5,790.13
10.04.2020	5,789.67
11.04.2020 to 12.04.2020	5,789.07
13.04.2020 to 15.04.2020	5,790.54
16.04.2020	5,679.07
17.04.2020	5,680.29
18.04.2020 to 01.05.2020	5,679.07
02.05.2020 to 07.05.2020	5,679.10
08.05.2020	5,679.00
09.05.2020 to 10.05.2020	5,676.93
11.05.2020 to 13.05.2020	5,680.75

¹⁹ The cash balance 'Deposit with Reserve Bank of India' above is the closing cash balance of the year as on 31 March 2021 but worked out by 10 April 2021 and not simply the daily cash balance on 31 March 2021.

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
14.05.2020 to 19.05.2020	5,680.72
20.05.2020 to 22.05.2020	5,680.68
23.05.2020 to 25.05.2020	5,669.47
26.05.2020	5,685.25
27.05.2020 to 01.06.2020	5,680.37
02.06.2020	5,690.90
03.06.2020	5,680.44
04.06.2020	5,442.51
05.06.2020	5,454.41
06.06.2020 to 09.06.2020	5,443.30
10.06.2020 to 16.06.2020	5,443.29
17.06.2020 to 18.06.2020	5,447.52
19.06.2020 to 21.06.2020	5,447.74
22.06.2020 to 23.06.2020	5,447.76
24.06.2020 to 25.06.2020	5,447.75
26.06.2020 to 30.06.2020	5,448.38
01.07.2020	4,975.20
02.07.2020 to 07.07.2020	4,972.22
08.07.2020	4,972.99
09.07.2020 to 10.07.2020	4,973.23
11.07.2020 to 12.07.2020	4,972.92
13.07.2020	4,974.30
14.07.2020	4,976.00
15.07.2020	4,974.62
16.07.2020 to 27.07.2020	4,973.51
28.07.2020	4,973.71
29.07.2020 to 01.08.2020	4,973.51
02.08.2020	4,968.83
03.08.2020 to 09.08.2020	4,973.52
10.08.2020 to 14.08.2020	4,974.13
15.08.2020 to 16.08.2020	4,963.12
17.08.2020 to 19.08.2020	4,974.31
20.08.2020	4,976.06
21.08.2020 to 27.08.2020	4,976.04
28.08.2020	4,978.83
29.08.2020 to 30.08.2020	4,977.62
31.08.2020 to 03.09.2020	4,978.82
04.09.2020 to 06.09.2020	4,979.50
07.09.2020 to 11.09.2020	4,980.82
12.09.2020 to 13.09.2020	4,980.78

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
14.09.2020 to 15.09.2020	4,980.82
16.09.2020	4,981.03
17.09.2020 to 18.09.2020	4,981.13
19.09.2020	4,975.25
20.09.2020	4,973.57
21.09.2020 to 22.09.2020	5,002.24
23.09.2020	4,983.27
24.09.2020 to 29.09.2020	4,983.30
30.09.2020	4,983.78
01.10.2020 to 06.10.2020	4,912.72
07.10.2020 to 08.10.2020	4,913.33
09.10.2020	4,777.05
10.10.2020 to 11.10.2020	4,775.60
12.10.2020 to 16.10.2020	4,777.05
17.10.2020 to 18.10.2020	4,775.84
19.10.2020 to 03.11.2020	4,777.07
04.11.2020 to 07.11.2020	4,776.95
08.11.2020	4,774.57
09.11.2020	4,778.66
10.11.2020	4,780.80
11.11.2020 to 13.11.2020	4,777.88
14.11.2020 to 16.11.2020	4,774.33
17.11.2020 to 19.11.2020	4,777.85
20.11.2020 to 23.11.2020	4,777.80
24.11.2020	4,788.73
25.11.2020 to 01.12.2020	4,777.91
02.12.2020	4,777.98
03.12.2020 to 04.12.2020	1,161.90
05.12.2020 to 06.12.2020	1,150.28
07.12.2020 to 09.12.2020	1,162.44
10.12.2020 to 11.12.2020	1,159.74
12.12.2020 to 13.12.2020	1,159.54
14.12.2020 to 16.12.2020	1,159.73
17.12.2020 to 18.12.2020	1,164.29
19.12.2020 to 20.12.2020	1,163.32
21.12.2020	1,164.63
22.12.2020	1,164.65
23.12.2020	1,164.63
24.12.2020 to 25.12.2020	4,654.78
26.12.2020 to 27.12.2020	4,654.30

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
28.12.2020 to 31.12.2020	4,655.99
01.01.2021	4,731.59
02.01.2021 to 07.01.2021	4,730.52
08.01.2021	4,732.38
09.01.2021 to 10.01.2021	4,722.82
11.01.2021 to 12.01.2021	4,733.99
13.01.2021	4,732.61
14.01.2021 to 15.01.2021	4,732.65
16.01.2021 to 22.01.2021	4,731.93
23.01.2021 to 24.01.2021	4,731.92
25.01.2021 to 27.01.2021	4,731.93
28.01.2021	4,731.92
29.01.2021 to 01.02.2021	4,870.64
02.02.2021	4,875.43
03.02.2021 to 09.02.2021	4,870.76
10.02.2021 to 14.02.2021	4,871.23
15.02.2021 to 16.02.2021	4,882.74
17.02.2021 to 19.02.2021	4,871.68
20.02.2021 to 21.02.2021	4,869.91
22.02.2021 to 23.02.2021	4,872.73
24.02.2021 to 26.02.2021	4,871.62
27.02.2021 to 28.02.2021	4,861.98
01.03.2021	4,873.31
02.03.2021 to 03.03.2021	4,872.10
04.03.2021 to 05.03.2021	4,872.11
06.03.2021 to 07.03.2021	4,870.81
08.03.2021	4,872.09
09.03.2021 to 12.03.2021	4,875.06
13.03.2021 to 14.03.2021	4,875.02
15.03.2021	4,875.06
16.03.2021	4,876.93
17.03.2021	4,877.24
18.03.2021	4,931.52
19.03.2021	4,931.63
20.03.2021 to 21.03.2021	4,929.03
22.03.2021	4,951.26
23.03.2021	4,932.26
24.03.2021	5,050.33
25.03.2021	5,050.34
26.03.2021 to 29.03.2021	5,050.33
30.03.2021	5,050.32

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

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

Table: Details of Interest on Ways and Means Advances

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

Repo Rates during the year 2020-21 are as follows:

Table: Details of Repo Rates

Period	Repo Rate
01-04-2020 to 21-05-2020	4.40 <i>per cent</i>
22-05-2020 to 31-03-2021	4.00 <i>per cent</i>

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2020-21 is given below:

(i)	Number of days on which the minimum balance was maintained without taking any advance-	335
(ii)	Number of days on which minimum balance was maintained by taking Special Drawing Facility-	30
(iii)	Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means Advance-	Nil
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken-	Nil
(v)	Number of days on which overdrafts were taken-	Nil

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

- (d) Following are the details of investments made from the General Cash Balance as on 31 March 2021:

Table: Details of Investment of Cash Balance

		(₹ in crore)
Sl. No.	Name of the Securities	Amount
1.	Government of India Treasury Bills	3,389.68
Total		3,389.68

- (e) Interest received on the Cash Balance Investments during 2020-21 was ₹ 29.66 crore against ₹ 196.10 crore in 2019-20.
- (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		2020-21	2019-20
I. TAX AND NON-TAX REVENUE			
(A)	Tax Revenue		
A.1	Own Tax Revenue	22,889.20	22,117.85
	Land Revenue	937.71	551.50
	Stamps and Registration fees	1,584.94	1,634.63
	State Excise	4,635.80	4,952.36
	State Goods and Service Tax	7,925.01	7,894.82
	Taxes on Sales, Trade etc.	4,236.04	3,931.37
	Taxes on Goods and Passengers	79.83	40.51
	Taxes on Vehicles	1,148.07	1,274.85
	Taxes and Duties on Electricity	2,341.41	1,837.00
	Hotel Receipts Tax	0.18	0.63
	Other Taxes on Income and Expenditure	0.21	0.18
A.2	Share of Net Proceeds of Union Taxes/Duties	20,337.54	20,205.84
	Central Goods and Service Tax	6,068.90	5,733.71
	Corporation Tax	6,117.65	6,889.42
	Taxes on Income other than Corporation Tax	6,269.51	5,398.34
	Taxes on Wealth	0.00	0.30
	Customs	1,097.20	1,280.78
	Union Excise Duties	686.04	890.49
	Service Tax	84.52	0.00
	Other Taxes and Duties on Commodities and Services	13.72	12.80
	Total – (A)	43,226.74	42,323.69
(B)	Non-Tax Revenue		
	Interest Receipts	89.77 ¹	232.41
	Others		
	Non-ferrous Mining and Metallurgical Industries	5,538.49 ²	6,195.73
	Major Irrigation	445.91	437.04
	Forestry and Wild Life	277.09	249.37
	Minor Irrigation	232.72	287.54
	Medical and Public Health	95.75	88.88

¹ Includes ₹ 15.51 crore of Premiums on Loans raised by State Government.

² Includes ₹ 316.74 crore received from auction of coal blocks (₹ 297.69 crore) and auction of other minerals other than coal (₹ 19.05 crore).

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2020-21	2019-20
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue - contd.		
	Others-contd.		
	Contribution and Recoveries towards Pension and Other Retirement Benefits	61.84	82.32
	Urban Development	10.20	53.65
	Public Works	32.23	45.98
	Miscellaneous General Services	75.20	40.49
	Other Administrative Services	35.67	35.75
	Labour and Employment	22.46	24.43
	Police	29.06	21.55
	Crop Husbandry	23.23	20.84
	Other Social Services	16.02	16.73
	Education, Sports, Art and Culture	18.63	14.83
	Other General Economic Services	11.86	10.78
	Animal Husbandry	9.72	8.66
	Public Service Commission	8.25	8.23
	Jails	4.89	8.06
	Industries	12.08	6.41
	Village and Small Industries	2.84	6.18
	Stationery and Printing	1.99	5.97
	Medium Irrigation	5.16	5.71
	Housing	4.77	4.52
	Fisheries	5.77	4.27
	Water Supply and Sanitation	5.06	4.19
	Other Rural Development Programmes	37.70	2.82
	Social Security and Welfare	13.33	2.61
	Dividends and Profits	2.29	2.39
	Food Storage and Warehousing	1.30	1.62
	Other Agriculture Programmes	1.86	1.27
	Co-operation	2.88	1.14

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2020-21	2019-20
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue – conclud.		
	Others - conclud.		
	Roads and Bridges	0.89	0.82
	Information and Publicity	0.04	0.55
	Family Welfare	0.00	0.03
	TOTAL- Others	7,047.18	7,701.36
	TOTAL (B)	7,136.95	7,933.77
II. GRANTS FROM GOVERNMENT OF INDIA			
(C)	Grants-in-Aid from the Central Government		
	Centrally Sponsored Schemes		
	Central Assistance/Share	6,829.98	7,525.38
	Externally Aided Projects-Grants for Centrally Sponsored Schemes ³	145.57	282.86
	Total- Grants for Centrally Sponsored Schemes	6,975.55	7,808.24
	Finance Commission Grants		
	Grants for Rural Local Bodies	1,454.00	1,415.89
	Grants for Urban Local Bodies	403.50	451.56
	Grants-in-Aid for State Disaster Response Fund	345.60	177.30
	Grants-in-Aid for State Disaster Mitigation Fund	86.40	0.00
	Total- Finance Commission Grants	2,289.50	2,044.75
	Other Transfers/Grants to State/ Union territories with Legislatures		
	Special Assistance	0.60	80.19
	Grants under the proviso to Article 275 (1) of the Constitution	99.76	225.01
	Grants from Central Road Fund	234.92	371.61
	Compensation for loss of Revenue arising out of implementation of Goods and Service Tax	3,212.16	3,081.44
	Total- Other Transfers/Grants to State/ Union territories with Legislatures	3,547.44	3,758.25
	Total- C	12,812.49	13,611.24
	Total- Revenue Receipts (A+B+C)	63,176.18	63,868.70

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

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- conclud.

(₹ in crore)

Description		2020-21	2019-20
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital Receipts		
	Others	4.85	4.70
	Total - D	4.85	4.70
E.	Public Debt receipts		
	Internal Debt	17,961.37	19,308.36
	Market Loans	13,000.00	11,680.00
	Compensation and Other Bonds	0.00	0.00
	Loans from Financial Institutions	934.85 ⁴	969.68
	Special Securities issued to National Small Savings Fund of the Central Government	0.00	6,658.68
	Special Drawing facility on 91 days deposit	4,026.52	0.00
	Loans and Advances from the Central Government	3,620.31	279.17
	Loans for State/Union Territory Plan Schemes	3,620.31 ⁵	279.17
	Total –E	21,581.68	19,587.53
F.	Loans and Advances made by the State Government (Recoveries⁶)	104.80	256.78
G.	Inter-State Settlement	(-) 0.67	0.13
	Total Receipts in Consolidated Fund⁷ (A+B+C+D+E+F+G)	84,866.84	83,717.84

⁴ The entire Loan of ₹ 934.85 crore was obtained from National Bank of Agriculture and Rural Development.

⁵ Includes back to back loan of ₹ 3,109.00 crore provided in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

⁶ For details please refer to Statement No.7 in Volume- I and Statement No. 18 in Volume-II.

⁷ 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	41.54	0.00	0.00	41.54
	President, Vice President/Governor, Administrator of Union Territories	9.69	0.00	0.00	9.69
	Council of Ministers	51.92	0.00	0.00	51.92
	Administration of Justice	290.60	0.00	0.00	290.60
	Elections	70.01	0.00	0.00	70.01
A.2	Fiscal Services				
	Land Revenue	324.20	0.00	0.00	324.20
	Stamps and Registration	109.91	0.00	0.00	109.91
	State Excise	70.21	0.00	0.00	70.21
	Taxes on Sales, Trade etc.	68.05	0.00	0.00	68.05
	Taxes on Vehicles	29.65	0.00	0.00	29.65
	Other Taxes and Duties on Commodities and Services	233.51	0.00	0.00	233.51
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	275.00	0.00	0.00	275.00
	Interest Payments	5,633.11	0.00	0.00	5,633.11
A.4	Administrative Services				
	Public Service Commission	15.92	0.00	0.00	15.92
	Secretariat- General Services	142.15	0.00	0.00	142.15
	District Administration	296.50	0.00	0.00	296.50
	Treasury and Accounts Administration	75.44	0.00	0.00	75.44
	Police	3,909.77	106.22	0.00	4,015.99
	Jails	141.10	0.00	0.00	141.10
	Stationery and Printing	5.12	0.00	0.00	5.12
	Public Works	480.27	400.11	0.00	880.38
	Other Administrative Services	176.52	2.70	0.00	179.22
A.5	Pension and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	7,135.79	0.00	0.00	7,135.79
	Miscellaneous General Services	0.20	0.00	0.00	0.20
	Total -A- General Services	19,586.18	509.03	0.00	20,095.21

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	13,964.06	415.91 ¹	0.00	14,379.97
	Technical Education	164.94	0.00	0.00	164.94
	Sports and Youth Services	30.09	0.00	0.00	30.09
	Art and Culture	32.53	0.00	0.00	32.53
B.2	Health and Family Welfare				
	Medical and Public Health	4,924.27	511.71	0.00	5,435.98
	Family Welfare	247.90	0.00	0.00	247.90
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	340.38	907.93	0.00	1,248.31
	Housing	284.29	62.40	0.00	346.69
	Urban Development	1,559.45	626.80	0.50	2,186.75
B.4	Information and Broadcasting				
	Information and Publicity	160.81	0.00	0.00	160.81
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	204.51	358.30	0.00	562.81
B.6	Labour and Labour Welfare				
	Labour and Employment	226.92	0.00	0.00	226.92
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	1,983.31	34.28	0.00	2,017.59
	Nutrition	544.38	0.00	0.00	544.38
	Relief on Account of Natural Calamities	378.13	0.00	0.00	378.14
B.8	Others				
	Other Social Services	6.18	17.31	0.00	23.49
	Secretariat- Social Services	14.02	0.00	0.00	14.02
	Total -B- Social Services	25,066.17	2,934.64	0.50	28,001.32

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 2020-21 the expenditure under these heads was ₹ 364.28 crore, ₹ 34.16 crore, ₹ 14.47 crore and ₹ 3.00 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	7,519.38	2.98	0.00	7,522.36
	Soil and Water Conservation	64.13	16.66	0.00	80.79
	Animal Husbandry	426.76	5.16	0.00	431.92
	Fisheries	117.01	1.22	0.00	118.23
	Forestry and Wild Life	1,039.07	19.98	0.00	1,059.05
	Food Storage and Warehousing	4,311.02	0.00	0.00	4,311.02
	Agricultural Research and Education	150.81	37.88	0.00	188.69
	Co-operation	176.33	0.00	50.00	226.33
	Other Agricultural Programmes	13.73	0.00	0.00	13.73
C.2	Rural Development				
	Special Programmes for Rural Development	281.33	0.00	0.00	281.33
	Rural Employment	971.90	0.00	0.00	971.90
	Other Rural Development Programmes	2,453.72	350.57	0.00	2,804.29
C.3	Special Area Programmes				
C.4	Irrigation and Flood Control				
	Major Irrigation	89.70	335.25	0.00	424.95
	Medium Irrigation	375.27	71.12	0.00	446.39
	Minor Irrigation	79.35	705.73	0.00	785.08
	Command Area Development	1.78	1.38	0.00	3.16
	Flood Control and Drainage	0.00	19.89	0.00	19.89
C.5	Energy				
	Power	4,393.81	52.11	0.00	4,445.92
	New and Renewable Energy	49.70	500.00	0.00	549.70
C.6	Industry and Minerals				
	Village and Small Industries	175.21	12.47	0.00	187.67
	Industries	155.76	0.00	0.00	155.76
	Non-ferrous Mining and Metallurgical Industries	216.45	0.27	0.00	216.72
	Other Outlays on Industries and Minerals	13.65	0.00	0.00	13.65

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	0.50	8.70	0.00	9.20
	Roads and Bridges	1,058.30	3,351.28	0.00	4,409.58
	Road Transport	0.00	3.97	0.00	3.97
C.8	Communication				
	Other Communication Services	35.63	70.00	0.00	105.63
C.9	Science, Technology and Environment				
	Other Scientific Research	8.99	3.00	0.00	11.99
C.10	General Economic Services				
	Secretariat- Economic Services	19.77	0.00	0.00	19.77
	Tourism	21.81	10.90	0.00	32.71
	Census Surveys and Statistics	26.71	0.00	0.00	26.71
	Other General Economic Services	7.60	0.00	0.00	7.60
	Total - C- Economic Services	24,255.18	5,580.52	50.00	29,885.69
D	Grants-in-Aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,125.31	0.00	0.00	1,125.31
	Total- D- Grants-in-Aid and contributions	1,125.31	0.00	0.00	1,125.31
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	7,805.23	7,805.23
	Loans and Advances from the Central Government	0.00	0.00	215.06	215.06
	Total- E- Public Debt	0.00	0.00	8,020.29	8,020.29
F	Inter-State Settlement	0.00	0.00	0.01	0.01
G	Appropriation to Contingency Fund	0.00	0.00	0.00	0.00
	Total - Consolidated Fund Expenditure	70,032.84	9,024.19	8,070.80	87,127.83

4. STATEMENT OF EXPENDITURE

B. EXPENDITURE BY NATURE

Sl No.	Object of Expenditure	2020-21		
		Revenue	Capital	Total
1	14- Grants-in-Aid	20,975.25	0.00	20,975.25
2	01- Salaries and Allowances	20,656.09	86.45	20,742.54
3	13- Financial Assistance	7,307.93	0.00	7,307.93
4	12- Pension and Retirement benefits	7,114.99	0.00	7,114.99 ²
5	97- Construction Works	0.99	3,282.80	3,283.79
6	35- Interest / Loan Repayments	5,812.54	41.36 ³	5,853.90
7	26- Major Construction Works	0.05	3,260.56	3,260.61
8	45- Creation of Capital Assets	0.00	1,837.67	1,837.67
9	25- Materials and Supplies	2,798.15	2.36	2,800.51
10	37- Inter Account Transactions	1,344.34	0.00	1,344.34
11	42- Insurance	596.33	0.00	596.33
12	24- Maintenance Works	848.97	0.00	848.97
13	27- Minor Construction Works	430.57	518.16	948.73
14	02- Wages	886.95	0.01	886.96
15	11- Scholarship/Stipend and other Benefits	615.81	0.00	615.81
16	04- Office Expenses	616.32	3.43	619.75
17	30- Contribution	342.72	0.00	342.72
18	07- Work charges/Contingency Establishment	334.66	37.98	372.64
19	09- Advertisement and Publicity	184.57	0.00	184.57
20	31- Compensation	22.68	82.45	105.13
21	10- Payment for Professional Services	385.83	24.75	410.58
22	28- Machinery and Equipments	47.54	282.85	330.39
23	43- Election Expenses	28.25	0.00	28.25

² Includes ₹ 7,114.61 crore of Pensionary Benefits to Retired Government employees, High Court Judges etc. booked under Major Head 2071 and ₹ 0.38 Crore to Freedom fighters booked under Major Head 2235.

³ Includes ₹ 27.36 crore paid by the State Government for payment of interest on loan of ₹ 195.00 crore availed by Chhattisgarh Housing Board in respect to purchase of 728 flats by the State Government and payment of ₹ 14.00 crore towards the loan taken by *Dau Kalyan Singh* Super Specialty Hospital against the State Government Guarantee of ₹ 64.00 crore.

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2019-20			2018-19		
Revenue	Capital	Total	Revenue	Capital	Total
20,328.74	0.00	20,328.74	22,898.67	0.00	22,898.67
20,495.12	90.59	20,585.71	16,698.87	95.31	16,794.18
11,483.23	0.00	11,483.23	8,323.01	0.00	8,323.01
6,611.11	0.00	6,611.11	5,403.09	0.00	5,403.09
1.40	3,444.73	3,446.13	0.29	3,970.86	3,971.15
4,978.12	33.23	5,011.35	3,652.60	0.00	3,652.60
0.00	2,882.37	2,882.37	0.00	2,566.50	2,566.50
0.00	1,939.61	1,939.61	0.00	1,998.74	1,998.74
2,421.26	2.30	2,423.56	1,453.91	2.10	1,456.01
1,306.50	0.00	1,306.50	1,004.04	0.00	1,004.04
977.26	0.00	977.26	839.74	0.00	839.74
859.75	0.29	860.04	763.27	0.21	763.48
426.90	221.61	648.51	335.73	302.50	638.23
764.94	0.01	764.95	632.66	0.01	632.67
1,031.95	0.00	1,031.95	577.92	0.00	577.92
668.81	0.75	669.56	514.74	0.85	515.59
379.41	0.00	379.41	385.02	0.00	385.02
362.51	50.75	413.26	332.17	48.58	380.75
260.66	0.00	260.66	241.01	0.00	241.01
27.72	137.62	165.34	16.79	218.66	235.45
311.95	8.56	320.51	222.62	3.95	226.57
37.62	95.86	133.48	25.88	137.78	163.66
190.81	0.00	190.81	100.33	0.00	100.33

4. STATEMENT OF EXPENDITURE

B. EXPENDITURE BY NATURE- contd.

Sl No.	Object of Expenditure	2020-21		
		Revenue	Capital	Total
24	03- Travelling Allowance	52.06	1.75	53.81
25	05- Training	12.92	0.00	12.92
26	22- Arms and Ammunition	47.49	0.00	47.49
27	29-Purchasing of Land and Building	0.00	0.00	0.00
28	17- Conferences	18.72	0.00	18.72
29	74- Fairs, Festival, Exhibition	18.71	0.00	18.71
30	89- Transportation Charges	51.71	0.00	51.71
31	06- Survey	3.53	31.84	35.37
32	34- Purchase of Vehicles	1.11	24.12	25.23
33	19- Secret Services Expenses	15.48	0.00	15.48
34	15- Payments of Decretal Amount	4.80	0.25	5.05
35	08- Publication	5.18	0.00	5.18
36	86- Coaching/Competition	6.45	0.00	6.45
37	32- Investment	0.00	0.49	0.49
38	18- Rewards	12.48	0.00	12.48
39	63- Stock	11.45	0.00	11.45
40	55- Grants-in-Aid during Mass Contract Tours	8.33	0.00	8.33
41	50- Petrol, Oil and Lubricants for vehicles of Ministers	4.79	0.00	4.79
42	57- Hospitality Expenses	2.46	0.00	2.46
43	33- Tools and Plants	3.38	0.03	3.41
44	52- Electricity and Water charges for furnished Bungalow	2.53	0.00	2.53
45	49- Daily Allowances	1.29	0.00	1.29
46	72- Furnishing of Official Residences	6.66	0.00	6.66
47	90- Remuneration	2.65	0.00	2.65
48	69- Honorarium to Non-Government Officials	0.88	0.00	0.88

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2019-20			2018-19		
Revenue	Capital	Total	Revenue	Capital	Total
111.49	1.96	113.45	98.27	1.92	100.19
104.57	0.00	104.57	72.52	0.00	72.52
45.37	0.00	45.37	46.53	0.00	46.53
0.00	77.85	77.85	0.00	41.65	41.65
52.61	0.00	52.61	35.77	0.00	35.77
25.77	0.00	25.77	30.73	0.00	30.73
49.08	0.00	49.08	30.27	0.00	30.27
4.47	14.40	18.87	7.55	17.80	25.35
18.32	15.33	33.65	4.89	18.99	23.88
15.23	0.00	15.23	14.86	0.00	14.86
11.27	2.43	13.70	3.25	8.10	11.35
6.53	0.00	6.53	11.26	0.00	11.26
9.88	0.00	9.88	10.03	0.00	10.03
0.00	2.51	2.51	0.00	9.78	9.78
15.92	0.00	15.92	7.50	0.00	7.50
14.89	0.00	14.89	6.27	0.00	6.27
3.43	0.00	3.43	3.32	0.00	3.32
4.72	0.00	4.72	3.16	0.00	3.16
4.90	0.00	4.90	2.66	0.00	2.66
3.04	0.03	3.07	2.07	0.00	2.07
1.39	0.00	1.39	1.22	0.00	1.22
0.94	0.00	0.94	1.01	0.00	1.01
8.54	0.00	8.54	0.95	0.00	0.95
3.72	0.00	3.72	0.87	0.00	0.87
0.87	0.00	0.87	0.78	0.00	0.78

4. STATEMENT OF EXPENDITURE

B. EXPENDITURE BY NATURE- conclud.

Sl No.	Object of Expenditure			
		Revenue	Capital	Total
49	44- Unforeseen Expenses	0.00	0.00	0.00
50	48- Constituency Allowance	0.81	0.00	0.81
51	21- Expenses on Witnesses	0.20	0.00	0.20
52	39- Suspense	0.00	0.00	0.00
53	40- Deduct- Recoveries	(-) 1,614.76	(-) 495.12	(-) 2,109.88
Grand Total		70,032.84	9,024.19	79,057.03⁴

⁴ Excludes expenditure on 'Loans and Advances', 'Public Debt' and 'Inter State Settlement' of ₹ 50.50 crore, ₹ 8,020.29 crore and ₹ 0.01 crore respectively.

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

2019-20			2018-19		
Revenue	Capital	Total	Revenue	Capital	Total
0.00	0.00	0.00	0.75	0.00	0.75
0.65	0.00	0.65	0.70	0.00	0.70
0.49	0.00	0.49	0.39	0.00	0.39
0.00	0.00	0.00	0.00	(-) 0.03	(-) 0.03
(-) 966.55	(-) 456.40	(-) 1,422.95	(-) 408.77	(-) 540.82	(-) 949.59
73,477.31	8,566.39	82,043.70	64,411.17	8,903.45	73,314.62

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase (+)/ Decrease (-) in percentage during the year 2020-21
A- CAPITAL ACCOUNT OF GENERAL SERVICES						
4055	Capital Outlay on Police	43.01	277.00	106.22	383.22	(+)146.97
4058	Capital Outlay on Stationery and Printing	0.00	4.74	0.00	4.74	0.00
4059	Capital Outlay on Public Works	148.85	2,202.21	400.11	2,602.32	(+)168.80
4070	Capital Outlay on other Administrative Services	2.62	47.84	2.70	50.54	(+)3.05
Total-A-CAPITAL ACCOUNT OF GENERAL SERVICES		194.48	2,531.79	509.03	3,040.82	(+)161.74
B- CAPITAL ACCOUNT OF SOCIAL SERVICES						
(a) - Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	315.32	4,744.76	415.91	5,160.67	(+)31.90
Total- (a)-Capital Account of Education, Sports, Art and Culture		315.32	4,744.76	415.91	5,160.67	(+)31.90
(b)- Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	361.83	2,942.90	511.71	3,454.61	(+)41.42
4211	Capital Outlay on Family Welfare	0.00	16.30	0.00	16.30	0.00
Total- (b)- Capital Account of Health and Family Welfare		361.83	2,959.20	511.71	3,470.91	(+)41.42
(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	375.18	1,644.08	907.93	2,552.01	(+)142.00
4216	Capital Outlay on Housing	53.34	825.49	62.40	887.89	(+)16.99
4217	Capital Outlay on Urban Development	529.70	5,526.23	626.80	6,153.03	(+)18.33
Total-(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development		958.22	7,995.80	1,597.13	9,592.93	(+)66.68
(d)- Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	0.05	1.68	0.00	1.68	(-)100.00
Total-(d)- Capital Account of Information and Broadcasting		0.05	1.68	0.00	1.68	(-)100.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase (+)/ Decrease (-) in percentage during the year 2020-21
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	230.46	3,547.71	358.30	3,906.01	(+)55.47
Total-(e)- Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		230.46	3,547.71	358.30	3,906.01	(+)55.47
(g)- Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	30.84	763.40	34.28	797.68	(+)11.15
Total- (g)-Capital Account of Social Welfare and Nutrition		30.84	763.40	34.28	797.68	(+)11.15
(h)- Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	15.61	403.74	17.31	421.05	(+)10.89
Total- (h)- Capital Account of Other Social Services		15.61	403.74	17.31	421.05	(+)10.89
Total- B-CAPITAL ACCOUNT OF SOCIAL SERVICES		1,912.33	20,416.29	2,934.64	23,350.93	(+)53.46
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES						
(a)- Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	6.99	31.80	2.98	34.78	(-)57.37
4402	Capital Outlay on Soil and Water Conservation	24.92	364.58	16.66	381.24	(-)33.15
4403	Capital Outlay on Animal Husbandry	6.85	83.71	5.16	88.87	(-)24.67
4404	Capital Outlay on Dairy Development	0.00	1.99	0.00	1.99	0.00
4405	Capital Outlay on Fisheries	3.19	23.60	1.22	24.82	(-)61.76
4406	Capital Outlay on Forestry and Wild Life	27.17	435.49	19.98	455.47	(-)26.46
4408	Capital Outlay on Food Storage and Warehousing	0.68	83.30	0.00	83.28 ¹	(-)100.00
4415	Capital Outlay on Agricultural Research and Education	26.05	60.11	37.88	97.99	(+)45.41
4425	Capital Outlay on Co-operation	1.68	291.84	0.00	287.01 ²	(-)100.00

¹ Closing balance reduced by ₹ 0.02 crore due to retirement of Capital of Co-operative Societies/Banks² Closing balance reduced by ₹ 4.83 crore due to retirement of Capital of Co-operative Societies/Banks

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase (+)/ Decrease (-) in percentage during the year 2020-21
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES- contd.						
(a)- Capital Account of Agriculture and Allied Activities- conclud.						
4435	Capital Outlay on other Agricultural Programmes	0.00	2.24	0.00	2.24	0.00
Total-(a)- Capital Account of Agriculture and Allied Activities		97.53	1,378.66	83.88	1,457.69³	(-)14.00
(b)- Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	505.20	4,837.48	350.57	5,188.05	(-)30.61
Total - (b)- Capital Account of Rural Development		505.20	4,837.48	350.57	5,188.05	(-)30.61
(d)⁴ Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	387.39	8,298.24	335.25	8,633.49	(-)13.46
4701	Capital Outlay on Medium Irrigation	58.28	1,977.88	71.12	2,049.00	(+)22.03
4702	Capital Outlay on Minor Irrigation	667.97	11,991.20	705.73	12,696.93	(+)5.65
4705	Capital Outlay on Command Area Development	1.51	470.13	1.38	471.51	(-)8.61
4711	Capital Outlay on Flood Control Projects	10.21	141.35	19.89	161.24	(+)94.81
Total-(d)- Capital Account of Irrigation and Flood Control		1,125.36	22,878.80	1,133.37	24,012.17	(+)0.71
(e)- Capital Account of Energy						
4801	Capital Outlay on Power Projects	42.08	7,477.35	52.11	7,529.46	(+)23.84
4810	Capital Outlay on New and Renewable energy	474.62	1,677.74	500.00	2,177.74	(+)5.35
Total- (e)- Capital Account of Energy		516.70	9,155.09	552.11	9,707.20	(+)6.85
(f)- Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	8.85	676.38	12.47	688.85	(+)40.90
4852	Capital Outlay on Iron and Steel Industries	0.00	46.39	0.00	46.39	0.00

³ Closing balance reduced by ₹ 4.85 crore due to retirement of capital of Co-operative Societies/ Banks.⁴ No expenditure has been booked under Major Heads 4551, 4552 and 4575 under sub sector- c- 'Capital Account of Special Areas Programme'.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase (+)/ Decrease (-) in percentage during the year 2020-21
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	0.37	4.24	0.27	4.51	(-)27.03
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	0.00	0.01	0.00	0.01	0.00
4858	Capital Outlay on Engineering Industries	0.00	0.02	0.00	0.02	0.00
4860	Capital Outlay on Consumer Industries	0.00	3.18	0.00	3.18	0.00
4875	Capital Outlay on other Industries	0.00	12.14	0.00	12.14	0.00
4885	Other Capital Outlay on Industries and Minerals	0.00	26.35	0.00	26.35	0.00
Total - (f)- Capital Account of Industries and Minerals		9.22	768.71	12.74	781.45	(+)38.18
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	7.03	212.44	8.70	221.14	(+)23.76
5054	Capital Outlay on Roads and Bridges	3,928.86	30,008.09	3,351.28	33,359.37	(-)14.70
5055	Capital Outlay on Road Transport	6.00	51.33	3.97	55.30	(-)33.83
Total-(g)- Capital Account of Transport		3,941.89	30,271.86	3,363.95	33,635.81	(-)14.66
(h) Capital Account of Communication						
5275	Capital Outlay on other Communication Services	250.00	466.96	70.00	536.96	(-)72.00
Total-(h)- Capital Account of Communication		250.00	466.96	70.00	536.96	(-)72.00
(i)- Capital Account of Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	0.00	11.04	3.00	14.04	(+)100.00
Total-(i)- Capital Account of Science Technology and Environment		0.00	11.04	3.00	14.04	(+)100.00
(j)- Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	13.68	173.01	10.90	183.91	(-)20.32

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

(₹ in crore)

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase (+)/ Decrease (-) in percentage during the year 2020-21
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-concl'd.						
(j)- Capital Account of General Economic Services-concl'd.						
5465	Investment in General Financial and Trading Institutions	0.00	0.15	0.00	0.15	0.00
5475	Capital Outlay on other General Economic Services	0.00	3.99	0.00	3.99	0.00
Total-(j)- Capital Account of General Economic Services		13.68	177.15	10.90	188.05	(-) 20.32
Total -C- CAPITAL ACCOUNT OF ECONOMIC SERVICES		6,459.58	69,945.75	5,580.52	75,521.42⁵	(-) 13.61
GRAND TOTAL		8,566.39	92,893.83	9,024.19	1,01,913.17⁶	(+) 5.34

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 2018-19, 2019-20 and 2020-21 were ₹ 7,268.04 crore, ₹ 7,265.79 crore and ₹ 7,261.30⁷ crore respectively.
2. The dividend received there from was ₹ 1.49 crore during 2018-19, ₹ 2.39 crore during 2019-20 and ₹ 2.29 crore during 2020-21.
3. Further details are given in Statement 19- Detailed Statement of Investment of the Government.

⁵ Closing balance reduced by ₹ 4.85 crore due to retirement of capital of Co-operative Societies/ Banks.

⁶ Closing balance reduced by ₹ 4.85 crore due to Retirement of Capital of Co-operative Societies/ Banks.

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

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings	Balance as on 01 April 2020	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2021	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	50,432.10	13,000.00	2,500.00	60,932.10	(+)10,500.00	(+)20.82	65.72
Compensation and other Bonds	918.53	0.00	0.00	918.53	0.00	0.00	0.99
Loans from Financial Institutions	4,601.06	934.85	822.83	4,713.08	(+)112.02	(+)2.43	5.08
Special Securities issued to National Small Savings Fund	4,430.98	0.00	455.88	3,975.10	(-)455.88	(-)10.29	4.29
Special Drawing Facility	0.00	4,026.52	4,026.52	0.00	0.00	0.00	0.00
Total - 6003	60,382.67	17,961.37	7,805.23	70,538.81	(+)10,156.14	(+)16.82	76.08
6004 - Loans and Advances from the Central Government							
01-Non-Plan loans	0.56	0.00	0.00	0.56	0.00	0.00	0.00
02- Loans to State/Union Territory Plan Schemes	1,486.63	0.00	215.06	1,271.57	(-) 215.06	(-) 14.47	1.37
03-Loans for Central Plan Schemes	0.19	0.00	0.00	0.19	0.00	0.00	0.00
07-Pre 1984-85 Loans	0.69	0.00	0.00	0.69	0.00	0.00	0.00
09- Other loans for State /Union Territory with Legislature Schemes	1,275.98	3,620.31 ^{2,3}	0.00	4,896.29	(+) 3,620.31	(+) 283.73	5.28
Total- 6004	2,764.05	3,620.31	215.06	6,169.30	(+)3,405.25	(+) 123.20	6.65
Total - Public Debt	63,146.72	21,581.68	8,020.29	76,708.11	(+)13,561.39	(+) 21.48	82.73
B - Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	7,617.67	1,690.60	1,286.87	8,021.40	(+) 403.73	(+) 5.30	8.65
Reserve funds bearing Interest	1,101.77	5,386.32	5,873.25	614.84	(-) 486.93	(-)44.20	0.66
Reserve funds not bearing Interest	1,363.01	670.85	649.10	1,384.76	(+)21.75	(+)1.60	1.50
Deposits bearing Interest	37.29	1,141.51	1,145.64	33.16	(-) 4.13	(-) 11.08	0.04

¹ Detailed Account is at pages 373 to 392.

² Includes back to back loan of ₹ 3,109.00 crore provided in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

³ It also includes ₹ 286.00 crore as Block loans under "Scheme for Special Assistance to States for Capital Expenditure".

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

(₹ in crore)

Nature of Borrowings	Balance as on 01 April 2020	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2021	Net Increase (+)/ Decrease (-)		As a per cent of Total Liabilities
					Amount	per cent	
B - Other Liabilities- conclud.					Amount	per cent	
Public Accounts - conclud.							
Deposits not bearing Interest	5,446.00	2,952.91	2,446.96	5,951.95	(+) 505.95	(+) 9.29	6.42
Total -Other Liabilities	15,565.74	11,842.19	11,401.82	16,006.11	(+) 440.37	(+) 2.83	17.27
Total -Public Debt and other liabilities	78,712.46	33,423.87	19,422.11	92,714.22⁴	(+)14,001.76	(+) 17.79	100.00

(ii) Explanatory Notes to Statement 6

- 1. Amortization arrangements:-** The State Government has constituted a Consolidated Sinking Fund from the Financial Year 2006-07 by substituting the extant Sinking Fund. The new fund will be utilized as an amortization fund for redemption of the outstanding Liabilities (Internal Debt and Public Account Liabilities) of the Government beginning from the year 2011-12. The State Government's contribution to the fund will be at least 0.50 *per cent* of the outstanding liabilities as at the end of the previous year, the source of contribution being the general revenue or from other sources such as disinvestment proceeds. However, no amount has been utilized by the Government for redemption of outstanding liabilities during 2020-21. 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 2020	Addition during the year	Withdrawals during the year	Balance as on 31 March 2021
Consolidated Sinking Fund	2,311.94	275.00	0.00	2,586.94

The balance of the sinking fund at the end of March 2021, ₹ 2,586.94 crore was invested in the Securities of the Government of India.

⁴ Includes back to back loan of ₹ 3,109.00 crore provided during 2020-21 in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- contd.

(ii) Explanatory Notes to Statement 6 - contd.

2. **Loans from Small Saving Fund:-** Loans out of the collection in the 'Small Saving Scheme' and 'Public Provident Fund' in the Post Offices are being shared between the State Government and the Central Government. A separate fund viz 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The XIV Finance Commission has recommended that State Governments be excluded from the operations of the NSSF. Based on this recommendation, the Union Cabinet on 18 January 2017 approved the exclusion of all States and Union Territories (except Arunachal Pradesh, Delhi, Kerala and Madhya Pradesh) from investment of National Small Savings Fund collections w.e.f 01-04-2017 and that the investments of the State will be limited solely to discharge the debt obligations already incurred by them until that date. Accordingly, the State Government has not received any loans under NSSF from Government of India from the Financial Year 2018-19. During 2020-21, ₹ 455.88 crore was repaid and ₹ 416.82 crore was paid as interest. The balance outstanding at the end of the year was ₹ 3,975.10 crore which constitute 4.29 *per cent* of the total liabilities of the State Government as on 31 March 2021. 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 6.65 *per cent* of the total Liabilities as on 31 March 2021. Loans amounting to ₹ 3,620.31 crore were received from the Government of India during 2020-21. The State Government paid ₹ 215.06 crore towards repayment of Loans and ₹ 118.84 crore on account of interest during the year 2020-21.
4. **Market Loans:-** Loan amounting to ₹ 1,000.00 crore and ₹ 1,500.00 crore pertaining to 8.04 *per cent* Chhattisgarh State Development Loan 2020 and 7.64 *per cent* Chhattisgarh State Development loan 2021 respectively was discharged during the year 2020-21.
5. **Loans from Financial Institutions:-** This category of borrowing includes loans obtained by the Government from various Financial Institutions, 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 2020-21, the State Government received ₹ 934.85 crore as loans from National Bank for Agriculture and Rural Development and made repayment of ₹ 822.83 crore (National Bank for Agriculture and Rural Development: ₹ 822.30 crore, General Insurance Corporation of India ₹ 0.40

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- conclud.**(ii) Explanatory Notes to Statement 6 - conclud.**

crore and National Co-operative Development Corporation: ₹ 0.13 crore). The balance of such loans outstanding at the end of 31 March 2021 was ₹ 4,713.08 crore. The State Government paid ₹ 226.09 crore as interest to various Financial Institutions on loans received from them. Details of loans are given in Statement 17 and its annexure.

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 2020-21 are shown below: -

(₹ in crore)

Description	2020-21	2019-20	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.	84,729.51	70,764.39	(+) 13,965.12
(b) Other obligations	7,984.71	7,948.07	(+) 36.64
Total (i)	92,714.22⁴	78,712.46	(+) 14,001.76
(ii) Interest paid by the State Government			
(a) On Public Debt and Small Savings, Provident Funds etc	5,181.41	4,762.19	(+) 419.22
(b) Off Budget Liabilities	212.20 ⁵	129.79	(+) 82.41
(c) On other obligation	239.50	78.36	(+) 161.14
Total (ii)	5,633.11	4,970.34	(+) 662.77
(iii) Deduct			
(a) Interest realized on other Loans and Advances	6.88	1.67	(+) 5.21
(b) Interest realized on Investment of Cash Balances	29.66	196.10	(-) 166.44
Total (iii)	36.54	197.77	(-) 161.23
Net amount of interest charges	5,596.57	4,772.57	(+) 824.00
1. <i>Per cent</i> of gross interest to Gross Debt	6.08	6.31	(-) 0.23
2. <i>Per cent</i> of gross interest to total Revenue Receipts ⁶	8.92	7.78	(+) 1.14
3. <i>Per cent</i> of net interest to total Revenue Receipts	8.86	7.47	(+) 1.39

Besides, there were interest on "Miscellaneous" account (₹ 53.23 crore). If these are also deducted, the net burden of interest on the revenue would be ₹ 5,543.34 crore which works out to 8.77 *per cent* of the total revenue.

The State Government also received ₹ 2.29 crore during the year as dividend on investments in various undertakings.

7. Appropriation for reduction or avoidance of Debts:- During 2020-21 the State Government made a expenditure of ₹ 275.00 crore under Appropriation for reduction or avoidance of debt.

⁵ Off Budget Liabilities represents loans taken by three entities Chhattisgarh Housing Board, Chhattisgarh Police Housing Corporation Limited and State Urban Development Authority against the Government guarantee for which State Government has assumed the liability to repay principal and interest through budget provision. During the year, State Government has booked interest payment of ₹ 212.20 crore (interest ₹ 188.01 crore and principal ₹ 24.19 crore), for the loans taken by the above three entities, in the budget head 2049".

⁶ Total Revenue Receipt during 2020-21 is ₹ 63,176.18 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 2020	Disbursements during the year	Repayments during the year	Write-off of irrecoverable Loans and Advances	Balance as on 31 March 2021 (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	112.83	0.00	44.31	0.00	68.52	(-) 44.31	0.00
Government Companies	381.93	0.00	0.00	0.00	381.93	0.00	5.57
Universities/Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Panchayati Raj Institutions	13.08	0.00	0.98	0.00	12.10	(-) 0.98	0.00
Municipalities/ Municipal Councils/ Municipal Corporations	324.57 ¹	0.00	38.55	0.00	286.02	(-) 38.55	0.00
Urban Development Authorities	108.11 ²	0.50	0.00	0.00	108.61	(+) 0.50	0.00
Housing Board	49.30	0.00	0.00	0.00	49.30	0.00	0.00
Co-operative Societies/ Co-operative Corporation/Banks	363.45 ¹	50.00	20.93	0.00	392.52	(+) 29.07	105.77
Others	37.03 ²	0.00	0.01	0.00	37.02	(-) 0.01	0.46
Government Servants	5.87	0.00	0.02	0.00	5.85	(-) 0.02	0.00
Total - Loans and Advances	1,397.08	50.50	104.80	0.00	1,342.78	(-) 54.30	111.80

¹ Reduced by ₹ 0.01 crore due correction in rounding.² Increased by ₹ 0.01 crore due correction in rounding.

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

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

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

(₹ in crore)

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

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

(₹ in crore)

Sector	Balance as on 1 April 2020	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and Advances	Balance as on 31 March 2021 (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	75.00	0.00	0.00	0.00	75.00	0.00	0.00
Total- General Services	75.00	0.00	0.00	0.00	75.00	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	324.46 ¹	0.00	38.55	0.00	285.91	(-) 38.55	0.00
Urban Development Authorities	108.11 ²	0.50	0.00	0.00	108.61	(+) 0.50	0.00
Housing Board	49.30	0.00	0.00	0.00	49.30	0.00	0.00
Statutory Corporations	0.54	0.00	0.00	0.00	0.54	0.00	0.00
Others	5.16	0.00	0.00	0.00	5.16	0.00	0.00
Total- Social Services	488.48	0.50	38.55	0.00	450.43	(-) 38.05	0.00

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 2020	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2021 (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	13.08	0.00	0.98	0.00	12.10	(-) 0.98	0.00
Municipal Corporations/ Councils/ Nagar Panchayat	0.11	0.00	0.00	0.00	0.11	0.00	0.00
Statutory Corporations	112.29	0.00	44.31	0.00	67.98	(-) 44.31	0.00
Government Companies	306.93	0.00	0.00	0.00	306.93	0.00	5.57
Co-operative Societies/ Banks	363.45 ¹	50.00	20.93	0.00	392.52	(+) 29.07	105.77
Others	31.87 ²	0.00	0.01	0.00	31.86	(-) 0.01	0.46
Total- Economic Services	827.73	50.00	66.23	0.00	811.50	(-) 16.23	111.80
Loans and Advances to Government Servants	5.87	0.00	0.02	0.00	5.85	(-) 0.02	0.00
Total- Loans and Advances to Government Servants	5.87	0.00	0.02	0.00	5.85	(-) 0.02	0.00
Total	1,397.08	50.50	104.80	0.00	1,342.78	(-) 54.30	111.80

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 2021			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Government Companies³					
Chhattisgarh Industrial Development Corporation	0.00	5.57	5.57	2005-06	0.00
Co-operative Societies/Banks/Sugar Mills					
<i>Bhoramdev</i> Co-operative Sugar Mill (6425)	64.00	19.40	83.40	2016-17	77.00
<i>Danteshwari Maiya</i> Co-operative Sugar Mill (6425)	74.82	28.03	102.85	2011-12	74.82
<i>Mahamaaya</i> Co-operative Sugar Mill (6425)	70.67	35.25	105.92	2010-11	103.67
<i>Lauh Purush Sardar Vallabh Bhai Patel</i> Sugar Mill Limited (6425)	82.00	21.37	103.37	2017-18	95.00
Primary Agriculture Credit Co-operative Societies (6408)	12.37	0.20	12.57	2019-20	7.93#
Integrated Co-operative Development Project- Jagdalpur (6425)	1.27	1.03	2.30	Prior to 2000-01	0.24#
Integrated Co-operative Development Project- Jashpur (6425)	0.48	0.22	0.70	Prior to 2000-01	0.43#
Integrated Co-operative Development Project- Raigarh (6425)	0.47	0.18	0.65	Prior to 2000-01	1.41
Wholesale Consumer Co-operative Society Jagdalpur (6425)	0.01	0.01	0.02	2014-15	0.01
Primary marketing Co-operative Society Dondilohara (6408)	0.01	0.01	0.02	2014-15	0.01
Primary marketing Co-operative Society Saragaon (6408)	0.03	0.02	0.05	2015-16	0.03
Primary marketing Co-operative Society Akaltara (6408)	0.14	0.05	0.19	2015-16	0.14

Balance under Reconciliation

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

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

(₹ in crore)

Loanee Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Others					
Raipur Milk Federation (6403)	1.30	0.00	1.30	Prior to 2000-01	1.30
Chhattisgarh Tourism Development Board (7452)	5.50	0.00	5.50	2009-10	5.50
M/S Kanchan Stone, Barbaspur, Mahasmund (6851)	0.02	0.02	0.04	2016-17	0.02
M/S M I Polymers, Urla, Raipur (6851)	0.00	0.02	0.02	2013-14	0.00
Loans for Education, Sports, Art and Culture (6202)	0.90	0.00	0.90	Prior to 2000-01	0.91
	0.01	0.00	0.01	After 2000-01	
Loans for Medical and Public Health (6210)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for Water Supply and Sanitation (6215)	26.57	0.00	26.57	Prior to 2000-01	26.57
Loans for Housing (6216)	49.30	0.00	49.30	Prior to 2000-01	49.30
Loans for Urban Development (6217)	18.64	0.00	18.64	Prior to 2000-01	24.50
	5.86	0.00	5.86	After 2000-01	
Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (6225)	2.71	0.00	2.71	Prior to 2000-01	2.71
Loans for Social Security and Welfare (6235)	1.16	0.00	1.16	Prior to 2000-01	1.23
	0.07	0.00	0.07	After 2000-01	
Loans for Relief on account of Natural Calamity (6245)	0.83	0.00	0.83	Prior to 2000-01	0.83
Loans for other Social Services (6250)	0.91	0.00	0.91	Prior to 2000-01	0.91
Loans for Crop Husbandry (6401)	20.90	0.00	20.90	Prior to 2000-01	24.54
	3.64	0.00	3.64	Prior to 2010-11	
Loans for Soil and Water Conservation (6402)	8.06	0.00	8.06	Prior to 2000-01	8.06

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

(₹ in crore)

Loanee Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2021
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Loans for Animal Husbandry (6403)	0.26	0.00	0.26	Prior to 2000-01	0.26
Loans for Dairy Development (6404)	0.01	0.00	0.01	Prior to 2000-01	0.01
Loans for Forestry and Wild Life (6406)	12.75	0.00	12.75	Prior to 2000-01	12.75
Loans for Food Storage and Warehousing(6408)	5.14	0.00	5.14	Prior to 2000-01	5.14
Loans for Co-operation (6425)	17.25	0.42	17.67	Prior to 2000-01	17.25
Loans for other Agricultural Programmes (6435)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for other Rural Development Programmes (6515)	0.58	0.00	0.58	Prior to 2000-01	0.58
Loans for Minor Irrigation (6702)	0.12	0.00	0.12	Prior to 2000-01	0.12
Loans for Command Area Development (6705)	0.05	0.00	0.05	Prior to 2000-01	0.05
Loans for Power Projects (6801)	271.74	0.00	271.74	Prior to 2000-01	271.74
Loans for Village and Small Industries (6851)	1.81	0.00	1.81	Prior to 2000-01	1.82
	0.01	0.00	0.01	2005-06	
Loans for Non-Ferrous Mining and Metallurgical Industries (6853)	0.01	0.00	0.01	Prior to 2000-01	0.01
Loans for Consumer Industries (6860)	1.56	0.00	1.56	Prior to 2000-01	1.56
Other Loans for Industries and Minerals (6885)	6.43	0.00	6.43	Prior to 2000-01	6.43
Loans for Road Transport (7055)	6.17	0.00	6.17	Prior to 2000-01	6.17
Loans for Tourism (7452)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for General Financial and Trading Institutions (7465)	0.01	0.00	0.01	Prior to 2000-01	0.01
Total	776.64	111.80	888.44		831.06

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.

**8. COMPARATIVE SUMMARY OF GOVERNMENT INVESTMENT IN THE SHARE
CAPITAL AND DEBENTURES OF DIFFERENT CONCERNS FOR THE
YEAR 2019-20 AND 2020-21**

(₹ in crore)

Name of the concern	2020-21			2019-20		
	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	88.34	0.00	10	87.88	0.40
Government Companies	28	6,683.34	2.25	28	6,683.34	1.55
Joint Stock Companies	22	145.21	0.00	22	145.21	0.00
Rural Banks	02	25.15	0.00	02	25.15	0.00
Co-operative Institutions and Local Bodies	1460	319.26	0.04	1460	324.21	0.44
Total	1522	7,261.30	2.29	1522	7,265.79	2.39

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 2021 in various sectors are shown below:-

SECTOR – WISE GUARANTEE

(₹ in crore)

Sector (No. of Guarantees in Brackets)	Maximum Amount Guaran- teed as on 31 March 2021	Outstand- ing at the beginning of 2020 (1-4-2020)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstand- ing at the end of 2021 (31-03-2021)	Guarantee Commission/ Fee		Other material details
					Dis- Charged	Not Dis- Charged		Prin- cipal	Receiv- able	
Power (5)	2,455.00	1,504.38 ²	12.69 ³	429.44	0.00	0.00	1,087.63	0.00	0.00	Nil
Co- operative (20)	14,845.81 ⁴	13,829.87	1,945.48 ⁵	1,348.90	0.00	0.00	14,426.45	74.58	74.59	Nil
State Financial Corpora- tion (59)	392.40	112.10	0.00	9.71	0.00	0.00	102.39	0.00	0.00	Nil
Urban Develop- ment and Housing (93)	8,137.49 ⁶	2,487.39 ⁷	1,224.16 ⁸	81.74	0.00	0.00	3,629.81	2.00	0.00	Nil
Others (3)	864.09 ⁹	535.68 ¹⁰	78.45	24.28	0.00	0.00	589.85	0.00	0.00	Nil
Total	26,694.79⁴	18,469.42¹⁰	3,260.78	1,894.07	0.00	0.00	19,836.13	76.58	74.59	Nil

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

² Increased by ₹ 0.01 crore due to rounding off.

³ Addition of ₹ 12.69 crore is due to conversion of moratorium amount to loan balance.

⁴ Decreased by ₹ 1,300.00 crore. Guarantee pertaining to Chhattisgarh Rajya Nagariya Apoorti Nigam dropped during the year was ₹ 1,000.00 crore and maximum amount guaranteed is reduced due to partial surrender of ₹ 300.00 crore of one guarantee amounting to ₹ 1,300.00 crore pertaining to Chhattisgarh State Marketing Federation, Raipur.

⁵ Fresh loan of ₹ 1,945.48 crore was drawn by Chhattisgarh State Marketing Federation, Raipur against old existing guarantee during the year.

⁶ During 2017-18, Government of Chhattisgarh issued guarantees to Chhattisgarh Housing Board for availing Loans of ₹ 800.00 crore from Canara Bank for construction of 6,424 residential buildings for Government Officers and Employees and during 2018-19, Government of Chhattisgarh issued guarantees to Chhattisgarh Housing Board for availing loans of ₹ 195.00 crore from Allahabad Bank for purchase of residential buildings by the State Government. During 2020-21, loan availed against the guarantee of ₹ 800.00 crore is ₹ 106.72 crore. Further, in another case, Government of Chhattisgarh issued a guarantee of ₹ 3,357.00 crore to State Urban Development Authority (SUDA), Raipur for payment of State Share under the scheme 'Pradhan Mantri Awaas Yojana' with the condition that the liability to repay the loans availed under the above Guarantee along with interest rest with the State Government. During 2020-21, ₹ 325.00 crore of loan was availed against the guarantee of ₹ 3,357.00 crore. Loans availed against the guarantees issued to CHB and SUDA are off budget liabilities of the State Government for which State Government makes budget provision for payment of principal and interest

⁷ Decreased by ₹ 0.01 crore due to rounding off.

⁸ Fresh loan of ₹ 792.44 crore was drawn by Chhattisgarh Rural Housing Corporation against old existing guarantee during the year.

⁹ Government of Chhattisgarh issued guarantees to Chhattisgarh Police Housing Corporation for availing loans of ₹ 800.00 crore from two financial institutions i.e. Allahabad Bank (₹ 400.00 crore) and Canara Bank (₹ 400.00 crore) for construction of 10,000 residential houses for Police Officers and Employees. During 2020-21, loan availed against this existing guarantee is ₹ 78.45 crore. Loan availed against the above guarantee is an off budget liability of the State Government for which State Government has assumed the liability to repay principal and interest through budget provision.

¹⁰ Increased by ₹ 10.06 crore on the basis of information received from Dau Kalyan Singh Postgraduate Institute and Research Centre.

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

(₹ in crore)

(1)	(2)			(3)		
	Name/Category of Grantee	Total Funds Released as Grants-in-Aid during 2020-21		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						
(i) Zilla Panchayats	341.98	1,059.17	1,401.15	0.00	0.00	0.00
(ii) Janpad Panchayats	439.40	0.00	439.40	0.00	0.00	0.00
(iii) Gram Panchayats	2,574.51	6.73	2,581.24	103.61	0.00	103.61
2. Urban Local Bodies						
(i) Municipal Corporations	1,363.35	948.70	2,312.05	298.44	0.00	298.44
(ii) Municipal Councils	576.40	40.79	617.19	163.73	0.00	163.73
(iii) Nagar Panchayats	596.31	28.62	624.93	214.25	0.00	214.25
3. Public Sector Undertakings						
(i) Government Companies	1,826.14	0.00	1,826.14	200.04	0.00	200.04
(ii) Statutory Corporations	17.90	2.65	20.55	0.00	0.00	0.00
4. Autonomous Bodies						
(i) Universities	204.97	0.00	204.97	0.00	0.00	0.00
(ii) Development Authorities	159.03	70.90	229.93	89.36	70.90	160.26
(iii) Co-operative Institutions	140.72	0.00	140.72	0.00	0.00	0.00
(iv) Others	10.65	0.00	10.65	0.00	0.00	0.00
5. Non-Government Organizations	0.50	0.00	0.50	0.50	0.00	0.50
6. Others (not covered by item 1 to 5)	8,801.25	3,602.25	12,403.50¹	637.99	243.00	880.99
Total	17,053.11	5,759.81	22,812.92²	1,707.92	313.90	2,021.82³

¹ Includes Grants-in-Aid given to Commissions (₹ 7.10 crore), Colleges (₹ 77.08 crore), Boards (₹ 45.03 crore), Societies other than Co-operatives (₹ 2,017.92 crore), Associations (₹ 2.08 crore), Personal Grants (₹ 1,256.29 crore), *Jal Samitiyan* (₹ 3.97 crore), Private Organisations (₹ 11.00 crore), Academies (₹ 2.14 crore), Government Music Schools (₹ 0.28 crore), Agencies (₹ 942.78 crore), Foundations (₹ 0.04 crore), Federations (₹ 40.97 crore), Schools (₹ 190.54 crore), *Parishads* (₹ 24.26 crore), Institute (₹ 9.55 crore), Centers (₹ 24.35 crore), Committees (₹ 0.91 crore), Veterinary Hospitals and Dispensaries (₹ 1.27 crore), Missions (₹ 1,064.35 crore), Fisheries Co-operative (₹ 14.92 crore), Self Help Group (₹ 6.05 crore), Pujari and Sevadar (₹ 0.17 crore) and others (₹ 6,660.45 crore).

² Expenditure booked under the Object Head 14- Grants-in-Aid (₹ 20,975.25 crore) and 45- Grant-in-Aid for creation of Capital Assets (₹ 1,837.67 crore) have been included.

³ Includes expenditure booked under Object Head 45- Grants-in-Aid for creation of Capital Assets (₹ 1,837.67 crore), Object Head 14-004- Infrastructure Grant (₹ 6.23 crore) and expenditure on creation of capital assets booked under MH 2055-14-002 Development grant (₹ 177.92 crore).

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 2020-21	Value of Grants-in-Aid in kind being Capital Asset in Nature
(1)		(2)	(3)
1.	Panchayati Raj Institutions	0.00	0.00
2.	Urban Local Bodies	0.00	0.00
3.	Public Sector Undertakings	0.00	0.00
4.	Autonomous Bodies	0.00	0.00
5.	Non-Government Organizations	0.00	0.00
6.	Others:-		
	MH 2202-02-109-5551 Free cycle distribution to high school girls.	63.69	0.00
	MH 2403-00-101-8898 Free distribution of Cattle to SC/ST beneficiaries	15.18	0.00
	MH 2403-00-106-5260 Free distribution of advanced breed bull to the beneficiaries of villages not having artificial insemination facility	0.74	0.00
	MH 2403-00-101-4082 Special Animal Husbandry Programme	2.39	0.00
	MH 2403-00-103-846 Free distribution of Poultry birds to Scheduled Tribe beneficiaries	5.17	0.00
	MH 2403-00-105-4016 Grant for distribution of Male Pigs for breeding	0.03	0.00
	MH 2851-00-104-6913 Kumbhkar Terakota Shilp Yojana	0.70	0.00
	Total	87.90	0.00

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	6,149.98	63,882.86	70,032.84	5,570.70	67,906.61	73,477.31
Expenditure Heads (Capital Account)	19.02	9,005.17	9,024.19	46.50	8,519.89	8,566.39
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	8,020.29	50.51	8,070.80	8,695.03	56.16	8,751.19
Total	14,189.29	72,938.54	87,127.83	14,312.23	76,482.66	90,794.89
(a) The figures have been arrived as follows : -						
Public Debt						
Internal Debt of the State Government	7,805.23	0.00	7,805.23	8,479.52	0.00	8,479.52
Loans and Advances from the Central Government	215.06	0.00	215.06	215.51	0.00	215.51
Loans and Advances*						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	0.50	0.50	0.00	45.22	45.22
Loans for Economic Services	0.00	50.00	50.00	0.00	10.89	10.89
Loans to Government servants, etc.	0.00	0.00	0.00	0.00	0.00	0.00
Inter-State Settlement						
Inter-State Settlement	0.00	0.01	0.01	0.00	0.05	0.05
Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	8,020.29	50.51	8,070.80	8,695.03	56.16	8,751.19

* A more detailed account is given in Statement 18- Detailed Statement of Loans and Advances given by the Government at pages 393 to 434. The percentage of charged expenditure and voted expenditure to total expenditure during 2019-20 and 2020-21 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2019-20	15.76	84.24
2020-21	16.29	83.71

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2020-21**

(₹ in crore)

Description	01 April 2020	2020-21	31 March 2021
Capital and Other Expenditure			
Capital Expenditure (Sub sector wise)			
Other General Services	329.58	108.92	438.50 ^A
Public Works	2,390.21	400.11	2,790.32
Education, Sports, Art and Culture	4,744.76	415.91	5,160.67
Health and Family Welfare	2,959.20	511.71	3,470.91
Water Supply, Sanitation, Housing and Urban Development	7,995.80	1,597.13	9,592.93
Information and Broadcasting	1.68	0.00	1.68
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,547.71	358.30	3,906.01
Social Welfare and Nutrition	763.40	34.28	797.68
Other Social Services	403.74	17.31	421.05
Agriculture and Allied Activities	1,378.66	83.88	1,457.69 ¹
Rural Development	4,837.48	350.57	5,188.05
Irrigation and Flood Control	22,878.80	1,133.37	24,012.17
Energy	10,353.57	752.11 ²	11,105.68
Industry and Minerals	2,067.42	39.04 ³	2,106.46
Transport	31,273.53	3,630.23 ⁴	34,903.76
Other Communication Service	466.96	70.00	536.96
Science Technology and Environment	11.04	3.00	14.04
General Economic Services	177.15	10.90	188.05
Total - Capital Expenditure	96,580.69	9,516.77	1,06,092.61⁵

A. Includes expenditure of Capital Outlay on Police (₹ 383.22 crore). Capital Outlay on Stationery and Printing (₹ 4.74 crore) and Capital Outlay on Other Administrative Services (₹50.54 crore).

¹ Closing balance decreased by ₹ 4.85 crore due to retirement of capital of Co-operative Societies and Banks.

² This is Gross figure. ₹ 200.00 crore booked under Major Head 4801 (₹ 150.00 crore) and 4810 (₹ 50.00 crore) has been transferred to Electricity Development Fund (8229-110).

³ This is Gross figure. ₹ 26.30 crore booked under Major Head 4853 has been transferred to Mineral Development Fund (8229-200).

⁴ This is Gross figure. ₹ 266.28 crore booked under Major Head 5054 has been transferred to Central Road Fund (8449-103).

⁵ Closing balance decreased by ₹ 4.85 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 2020-21- contd.**

(₹ in crore)

Description	01 April 2020	2020-21	31 March 2021
Capital and Other Expenditure- conclud.			
Loans and Advances- conclud.			
General Services			
Miscellaneous General Services	75.00	0.00	75.00
Social Services			
Loans for Education, Sports, Art and Culture	0.91 ⁶	0.00	0.91
Health and Family Welfare	0.03	0.00	0.03
Water Supply, Sanitation, Housing and Urban Development	481.86	(-)38.05 ⁷	443.81
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	533.45 ⁸	(-)16.22 ⁷	517.23
Rural Development	0.58	0.00	0.58
Irrigation and Flood Control	0.17	0.00	0.17
Energy	271.75	0.00	271.75
Industry and Minerals	10.08	(-) 0.01 ⁷	10.07
Transport	6.17	0.00	6.17
General Economic Services	5.53	0.00	5.53
Loans to Government Servants	5.87	(-) 0.02 ⁷	5.85
Total - Loans and Advances	1,397.08	(-) 54.30⁷	1,342.78
Inter-State Settlement	0.00	0.68 ⁹	0.00
Appropriation to Contingency Fund	0.00	0.00	0.00
Total - Capital and Other Expenditure	97,977.77	9,463.15	1,07,435.39¹⁰
Deduct-Contribution from Contingency Fund	0.00	0.00	0.00
Deduct-Contribution from Miscellaneous Capital Receipts	69.11	4.85	73.96
Deduct- Contribution from Infrastructure and Environment Development Fund			
Major Head - 4059	188.00	0.00	188.00
Major Head - 5054	209.68	0.00	209.68

⁶ Increased by ₹ 0.01 crore due correction in rounding.

⁷ Minus figure is due to recoveries of loan more than disbursement.

⁸ Reduced by ₹ 0.01 crore due correction in rounding

⁹ This is net figure. An amount of ₹ 0.01 crore was debited and ₹ (-) 0.67 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.

¹⁰ Closing balance reduced by ₹ 5.53 crore (Net). Reduced by ₹ 4.85 crore due to retirement of capital of Co-operative Societies and Banks and by ₹ 0.68 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 2020-21- contd.**

(₹ in crore)

Description	01 April 2020	2020-21	31 March 2021
Capital and Other Expenditure- conclud.			
Deduct- Contribution from Electricity Development Fund	1,198.48	200.00 ¹¹	1,398.48
Deduct- Contributions from Chhattisgarh State Mineral Development Fund	1,298.71	26.30	1,325.01
Deduct- Contribution from Central Road Fund	791.99	266.28	1,058.27
Net-Capital and other Expenditure	94,221.80	8,965.72	1,03,181.99¹²

¹¹ Expenditure booked under Major Head 4801- ₹ 150.00 crore and 4810- ₹ 50.00 crore met from the fund.

¹² Closing balance reduced by ₹ 5.53 crore (Net). Reduced by ₹ 4.85 crore due to retirement of capital of Co-operative Societies and Banks and decreased by ₹ 0.68 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 2020-21- contd.**

(₹ in crore)

Description	01 April 2020	2020-21	31 March 2021
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2020-21		(-) 6,856.66	
(i) Add- Adjustment on Account of Retirement/ Disinvestment	(-) 69.11	0.00	(-) 73.96 ¹³
(ii) Debt			
Internal Debt of the State Government	60,382.67	10,156.14	70,538.81
Loans and Advances from the Central Government	2,764.05	3,405.25	6,169.30 ¹⁴
Small Savings, Provident Fund, etc	7,617.67	403.73	8,021.40
Total (ii) - Debt	70,764.39	13,965.12	84,729.51
(iii) Other Obligations			
Contingency Fund	100.00	0.00	100.00
Deposits and Advances	5,481.46	501.82	5,983.28
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	77.01	(-)12.11	64.90
Reserve Funds	9,697.05	(-)516.38	9,180.67
Remittances	(-)278.30	(-)51.08	(-)329.38
Total (iii) - Other Obligations	15,077.22	(-)77.75	14,999.47
Total - Debt and other Obligations (ii+iii)	85,841.61	13,887.37	99,728.98
(iv) Deduct - Cash Balance	(-) 1,094.99	(-) 26.68	(-) 1,121.67
(v) Deduct – Investments	12,479.08	(-) 1,908.33	10,570.75 ¹⁵
(vi) Deduct- Appropriation to Contingency Fund	0.00	0.00	0.00
Net Provision of funds (i)+(ii)+(iii)-(iv)-(v)-(vi)	74,388.41	15,822.38	90,205.94 (A)

¹³ Retirement of capital of Co-operative Societies and Banks of ₹ 4.85 crore has been included to balance the Statement.

¹⁴ Includes back to back loan of ₹ 3,109.00 crore provided during 2020-21 in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State

¹⁵ Includes 'Cash Balance Investment' of ₹ 3,389.68. crore and 'Investment from Earmarked Fund' of ₹ 7,181.07 crore.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2020-21- contd.**

(A) Differs from ₹ 90,210.79 crore (₹ 74,388.41 crore plus ₹ 15,822.38 crore) by ₹ 4.85 crore due to adjustment of Retirement of Capital of ₹ 4.85 crore. The difference of ₹ 12,976.05 crore, between the Net capital and other expenditure as on 31 March 2021 (₹ 1,03,181.99 crore) and the Net provision of funds (₹ 90,205.94 crore) is explained below:-

		(₹ in crore)
Sl. No.	Description	Amount
1.	Cumulative Revenue surplus from 2000-01 to 2020-21	11,274.54
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 2020-21- conclud.**

(₹ in crore)

SI No.	Description	Amount
12.	Proforma transfer of repayment relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	0.35
13.	Deduct- Proforma reduction in Sector F-“Loans and Advance” during 2015-16 and 2017-18 under the following Major Heads.	
	Major Head 6216- Conversion of loan into Capital Expenditure (2015-16)	10.57
	Major Head 6425- Conversion of loan into grants (2015-16)	10.51
	Major Head 6852- Conversion of loan into grants (2015-16)	22.96
	Major Head 6217- Conversion of loan into Capital Expenditure(2017-18)	438.00
	Major Head 6225- Conversion of loan into Share Capital (2017-18)	0.50
14.	Add: Proforma increase in Major Head 6408 due transfer of expenditure and repayment relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	2.12
15.	Add- Proforma increase of Loans and Advances under “Energy” during 2012-13 due to rectification of misclassification.	0.03
16.	Add- Proforma increase of Loans and Advances under “Agriculture and Allied Activities” during 2017-18 due to rectification of misclassification.	0.06
17.	Deduct- Proforma reduction of recovery of Loans and Advances under “Education, Sports, Art and Culture” during 2012-13 due to rectification of misclassification.	4.00
18.	Add-Pro-forma increase under Major Head 7610 due to receipt of loan amount from Principal Accountant General (A&E) Madhya Pradesh	
	2009-10	0.82
	2011-12	0.36
	2016-17	10.21
	2017-18	6.74
19.	Deduct –Amount of Contingency Fund wrongly depicted under Application of Funds side till 2008-09	40.00
20.	Deduct- Miscellaneous Government Accounts up to 2018-19- Amounts written off	152.56
21.	Deduct- Inter-State settlement from 2000-01 to 2020-21	26.70
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 Infrastructure Development Fund and Environment Fund during 2017-18	(-) 14.90
24.	Deduct- Proforma reduction under K- Deposit and Advances due to rounding.	0.01
25.	Deduct-Proforma reduction under Loan and Advances-Water Supply, Sanitation, Housing and Urban Development due to rounding.	0.01
26.	Deduct- Appropriation to Contingency Fund during 2016-17	60.00
Total		12,976.05

**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 2021: -

(₹ in crore)			
Debit Balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
88,937.12	A to D, G, H and Part of L (MH 8680 only)	Government Accounts	
	E	Public Debt	76,708.11 ¹
1,342.78	F	Loans and Advances	--
--		Contingency Fund	--
--		Contingency Fund	100.00
--		Public Account	--
--	I	Small Savings, Provident Funds, etc.	8,021.40
--	J	Reserve Funds	--
--		(i) Reserve funds bearing interest	5,070.59
--		(ii) Reserve funds not bearing Interest	4,110.08
--		Gross Balance	9,180.67
7,181.07		Investments	--
--	K	Deposits and Advances	--
--		Deposits bearing Interest	33.16
--		Deposits not bearing Interest	5,951.95
1.83		Advances	--
--	L	Suspense and Miscellaneous	--
3,389.68		Investments	--
--		Other Items	64.90
329.38	M	Remittances	--
--	N	Cash Balance	1,121.67
1,01,181.86		TOTAL	1,01,181.86

¹ Includes back to back loan of ₹ 3,109.00 crore provided during 2020-21 in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

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

After the closure of March 2021 account there was a net difference of ₹ 194.71 crore (Cr) between the figures reflected in account i.e. ₹ 1,121.67 crore (Cr) and ₹ 926.96 crore (Dr) intimated by Reserve Bank of India regarding “Deposits with Reserve Bank” included in the Cash Balance. The difference is under reconciliation. As on 30 June 2021, the said net difference stood at ₹ 195.02 crore (Cr).

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- conclud.**

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
73,060.44	A	Amount at the Debit of Government Account on 1 April 2020	
--	B	Receipt Heads (Revenue Account)	63,176.18
--	C	Receipt Heads (Capital Account)	4.85
70,032.84	D	Expenditure Heads (Revenue Account)	--
9,024.19	E	Expenditure Heads (Capital Account)	--
--	F	Suspense and Miscellaneous (Miscellaneous Government Accounts)	--
0.01	G	Inter-State Settlement	(-) 0.67
--	H	Appropriation to Contingency Fund	--
--	I	Amount at the Debit of Government Account on 31 March 2021	88,937.12
1,52,117.48	TOTAL		1,52,117.48

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 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Chhattisgarh have been compiled based on the initial accounts rendered by 29 Treasuries, 53 Forest Divisions, 57 Public Works Divisions, 62 Water Resource Department, 36 Public Health Engineering Divisions, 64 Rural Engineering Service/Other Division, Advices of the Reserve Bank of India and other Pay and Accounts Offices. No accounts have been excluded at the end of the year.
- (ii) Basis of Accounting:** With the exception of some periodical adjustment and book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and financial assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in physical assets at the end of their life are also not expensed or recognized. Retirement benefits disbursed during the accounts 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 Rupees.
- (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, 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 for selecting appropriate heads of accounts under which the transactions are to be classified.
- (v) Classification of Capital and Revenue Expenditure:** 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 or of reducing permanent liabilities.

NOTES TO ACCOUNTS- contd.**2. Consolidated Fund:**

- (i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State's GST collection was ₹ 7,925.01 crore compared to ₹ 7,894.82 crore in 2019-20, registering an increase of ₹ 30.19 crore (0.38 *per cent*). This includes Advance Apportionment of IGST amounting to ₹ 698.09 crore. In addition, the State received an amount of ₹ 6,068.90 crore as its share of net proceeds assigned to the State under Central Goods and Service Tax. The total receipts under GST were ₹ 13,993.91 crore. The State received compensation of ₹ 3,212.15 crore on account of loss of revenue arising out of implementation of GST during 2020-21.
- (ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2020-21 Government of Chhattisgarh incorrectly booked expenditure of ₹ 1,865.85 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The above expenditure relates to Grant in Aid for creation of capital assets (₹ 1,837.67 crore), Office Expenses (₹ 3.43 crore) and Professional Services (₹ 24.75 crore). The impact of misclassification on the Revenue/Fiscal Deficit of the State is given under para-7 and the details of Misclassification has been depicted in **Annexure-B (i) to B (iii)**
- (iii) **Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):** All Budget Controlling Officers (BCOs) are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Chhattisgarh. During the year 2020-21, receipts amounting to ₹ 47,539.69 crore (56.02 *per cent* of total receipts) and expenditure amounting to ₹ 78,520.40 crore (90.12 *per cent* of total expenditure) were reconciled by the State Government.
- (iv) **Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:** The minor head 800- Other Expenditure/Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of minor head-800 should be discouraged since it renders the accounts opaque.

During the year 2020-21, expenditure of ₹ 1,268.92 crore under 47 revenue and capital major heads of accounts, constituting about 1.61 *per cent* of the total Revenue and Capital expenditure (₹ 79,057.03 crore) was classified under Minor Head 800- Other Expenditure in the accounts. Instances of substantial expenditure (50 *per cent* and above) booked under minor head 800- Other Expenditure are given at **Annexure C**.

NOTES TO ACCOUNTS- contd.

Similarly, receipt of ₹ 3,030.67 crore under 43 revenue major heads of accounts, constituting 4.80 *per cent* of the total Revenue Receipts (₹ 63,176.18 crore) was classified under Minor head 800- Other Receipts in the accounts. Instances of substantial receipts (50 *per cent* and above) booked under the minor head 800- Other Receipt are given in **Annexure D**.

- (v) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** During 2020-21, the State Government of Chhattisgarh opened 88 new sub heads (54 under the Revenue Section, 25 under Capital section and Nine 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 made budget provisions under these heads and incurred expenditure of ₹ 9,530.51 crore under the Revenue Section and ₹ 1,044.07 crore under the Capital Section in these heads during 2020-21.
- (vi) **Transfer of funds to Personal Deposit (PD) Accounts:** PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21 an amount of ₹ 11.28 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹ 491.06 crore was credited through challans. This includes ₹ 0.86 crore transferred in March 2021 from the Consolidated Fund of the State. This is 0.17 *per cent* of the total credit to PD account during the year, of which, ₹ 0.50 crore was transferred on the last working day of March 2021.

In terms of serial no. 2 (b) of State Government Order under Subsidiary Rule 543 of Chhattisgarh Treasury Code, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer at the end of the financial year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Accountant General (A&E) by 31st March every year.

NOTES TO ACCOUNTS- contd.

44 Administrators (out of 208) of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures and 44 annual verification certificates were furnished by them to the Treasury Officer for onward submission to Accountant General office. Details of PD accounts as on 31st March 2021 are given below:

(₹ in crore)

Opening Balance as on April 2020		Addition during the year -2020-21		Closed/ withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of PD Account	Amount	Number of PD Account	Amount	Number of PD Account	Amount	Number of PD Account	Amount
223	1,585.26	3	502.34	18	526.65	208	1,560.95

State Government's order below Subsidiary Rule 590 of Chhattisgarh Treasury Code, state that the Administrator shall maintain detailed account of the scheme/project for which the PD Account has been opened. As per rule 543 of State Treasury Code, if any PD Account is not operated upon for a period of three years and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed. During the year, 18 in-operative Personal Deposit Accounts having a balance of ₹ 0.06 crore were closed. As on 31 March 2021, 16 Personal Deposit accounts having a balance of ₹ 13.54 crore remained inoperative out of total 208 Personal Deposit Accounts.

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

Out of 208 AC bills amounting to ₹ 2,947.73 crore, drawn during the year 2020-21, 54 AC bills amounting to ₹ 734.50 crore (24.91 per cent) were drawn in March 2021. DC bills in respect of a total of 460 AC bills amounting to ₹ 295.53 crore were not received as on 31 March, 2021. Details of unadjusted AC bills as on 31 March 2021 pending submission of DC bills are given below:

NOTES TO ACCOUNTS- contd.

(₹ in crore)		
Year	No. of unadjusted AC Bills	Amount
2017-18	16	0.20
2018-19	86	0.98
2019-20	186	191.46
2020-21	172	102.89
Total	460	295.53

The major defaulting department that had not submitted DC bills is Co-operative Department amounting to ₹ 284.26 crore i.e. 96.19 *per cent* (5 bills of ₹ 184.26 crore – 2019-20 and 3 bills of ₹100 crore for 2020-21).

- (viii) **Utilization Certificates (UCs) for Grants-in-Aid not received:** As per Rules 182 of the Chhattisgarh Financial Code Volume-1, in case of an annual or non-recurring conditional grant, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, who shall furnish the Utilization Certificate to the Accountant General on or before 30 September of the following year to which the grant is related. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹ 80.03 crore pertaining to outstanding UCs for the period upto 03/2020 was cleared. The position of outstanding UCs as on 31.03.2021 is given below:

(₹ in crore)		
Year*	Number of UCs Outstanding	Amount
Up to 2018-19	67	245.61
2019-20	155	3,445.21
2020-21	238	3,326.11
Total	460	7,016.93

* The year mentioned above relates to “Due year” i.e. on or before 30 September of the following year to which the grant is related.

Major defaulting departments that had not submitted UCs are Urban Welfare Department ₹ 3,780.43 crore (53.88 *per cent*), Panchayat and Rural Development ₹ 3,018.82 crore (43.02 *per cent*) and Agriculture Department ₹ 135.76 crore (1.93 *per cent*). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure E**.

- (ix) **Liabilities towards Retirement benefits:** The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 31st October 2004, Ex-legislators and Judges was ₹ 6,006.79 crore during the year 2020-21.

NOTES TO ACCOUNTS- contd.

- (x) **Interest Adjustment:** Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21 are given below:

(₹ in crore)				
Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees (8342-117)	25.83	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund	1.83	Nil

Non-payment/short payment of the interest ₹ 1.83 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹ 1.83 crore.

- (xi) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹ 0.49 crore in 2020-21. Government investment of ₹ 7,261.30 crore as on 31 March 2021 yielded dividend of ₹ 2.29 crore (0.03 per cent) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:-

(₹ in crore)		
Category	Number of entities	Investment at the end of the year 2021
Statutory Corporation	10	88.34
Government Companies	28	6,683.34
Other Joint Stock Companies	22	145.21
Rural Banks	02	25.15
Co-operative Banks & Societies	1460	319.26
Total	1522	7,261.30

There are discrepancies between the figures of investments shown in the Finance Accounts (₹ 18.72 crore) and those intimated by the State Government entities (₹ 28.25 crore) which is under reconciliation as detailed below:

NOTES TO ACCOUNTS- contd.**Details of difference of Investment**

(₹ in crore)			
Sl. No.	Name of the Company	Figures as per Finance Accounts	Figures as per Company
1.	Chhattisgarh State Industrial Development Corporation ¹	11.10	1.60
2.	Chhattisgarh State Forest Development Corporation ²	7.62	26.65
Total		18.72	28.25

- (xii) **Grants/Loans given to PSUs where accounts are not finalized:** Government of Chhattisgarh issued Grants/Subsidy to four PSUs/Statutory Bodies etc. whose accounts are not finalized till 31 March 2021. The details are given in **Annexure- F**.
- (xiii) **Guarantees given by the Government:** In terms of the Chhattisgarh State Government Guarantees Rule, 2020 (Amended), the total Government Guarantees given in a financial year shall not exceed 100 *per cent* of the State Own Revenue Receipts in the preceding year as in the books of the Accountant General. No fresh guarantee was given by the State Government during the year.

As on 31 March 2021, the total outstanding Guarantee was ₹ 19,836.13 crore (180 nos.) given to 25 institutions of which 75 Guarantees given to six institutions (₹ 2,048.77 crore) were exempted from paying Guarantee commission and 105 Guarantees given to 19 institutions (₹ 17,787.77 crore) were to be charged 0.5 *per cent* Guarantee commission as per Government of Chhattisgarh order no. 28/2002, dated 22.05.2002. As per the Guarantee statements received from institutions, only two institutions viz. Chhattisgarh State Marketing Federation (15 Guarantees amounting to ₹ 14,369.00 crore) and *Atal Nagar Vikas Pradhikaran* (one Guarantees amounting to ₹ 100.00 crore) have declared receivable Guarantee commission of ₹ 74.58 crore and ₹ 2.00 crore respectively of which only Chhattisgarh State Marketing Federation has paid Guarantee commission of ₹ 74.59 crore which constituted 0.42 *per cent* of the Guaranteed amount (₹ 17,787.77³ crore) as on 31 March 2021.

¹ As the information relating to the Investment has not been received from the company, figures shown as on 31 March 2017 have been depicted under the table..

² As the information relating to the Investment has not been received from the company, figures shown as on 31 March 2020 have been depicted under the table.

³ Total outstanding Guarantees as on 31 March 2021 ₹ 19,836.13 crore less outstanding Guarantee of Guarantee fees exempted institutions ₹ 2,048.77 crore.

NOTES TO ACCOUNTS- contd.

(xiv) **Expenditure on Ecology and Environment:** The National Environment Policy, 2006 is intended to main stream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and control of Pollution”, “Environment Research and Education” and “Environment Protection” etc. are compiled from the vouchers/Budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional heads of accounts. During the year 2020-21, Government of Chhattisgarh incurred ₹ 21.93 crore against the budget allocation of ₹ 37.12 crore under Major Head 2401 and 2406. The expenditure incurred during 2020-21 was ₹ 21.93 crore i.e. 0.03 *per cent* of the total Revenue Expenditure of ₹ 70,032.84 crores. Major Head wise details of expenditure vis-a-vis Budget is given in **Annexure G**.

(xv) **Incomplete projects aged five years and more:** As per information received from the State Government, there are 152 incomplete projects under the Water Resource Department and 132 incomplete project under Public Works Department, which are aged five years or more. The details of incomplete projects along with revised cost has been included in **Appendix IX**.

(xvi) **Transfer of Funds to various Implementing Agencies:** The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹ 22,812.92 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/ programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xvii) **Writing off of Central Loans:** Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the

NOTES TO ACCOUNTS- contd.

effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Chhattisgarh made excess repayment of ₹ 0.04 crore (Principal ₹ 0.03 crore and Interest ₹ 0.01 crore) during the period from 2010-11 to 2012-13. The excess amount has not been adjusted by Ministry of Finance till 31 March 2021.

- (xviii) **Special Drawing Facility (earlier known as Special Ways & Means Advances) from RBI availed by the Government of Chhattisgarh during 2020-21:** The Government of Chhattisgarh availed Special Drawing Facility amounting to ₹ 4,026.52 crore from the RBI during 2020-21. The Government has repaid the entire amount of Special Drawing Facility during 2020-21. The interest paid on the Special Drawing Facility during 2020-21 was ₹ 1.06 crore.
- (xix) **Committed Liabilities:** In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities and the same has been reflected in Appendix-XII.
- (xx) **Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:** Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹ 7,013.36 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes to the Government of Chhattisgarh in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹ 6,975.55 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601-“Grants-in-Aid from the Central Government”.

NOTES TO ACCOUNTS- contd.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 10,626.39 crore (Revenue Expenditure ₹ 8,196.21 crore and Capital Expenditure ₹ 2,430.18 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

- (xxi) **Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):** As per PFMS portal of CGA, ₹ 12,538.27 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹ 12,812.49 crore (including amount transferred through RBI and other sources i.e. Treasury Deposit).

Out of total amount of ₹ 12,538.27 crore, ₹ 3,596.32 crore being the Central Assistance/Share was transferred to the intermediaries i.e. Registered Societies (Government Autonomous Bodies) and ₹ 8,941.95 crore to State Government PSUs, Statutory Bodies, Local Bodies and State Government Institutions.

The direct transfer of fund to the implementing agencies has increased by 68.28 *per cent* as compared to 2019-20 (from ₹ 7,450.85 crore in 2019-20 to ₹ 12,538.27 crore in 2020-21). Details are in **Appendix-VI**.

- (xxii) **Off Budget Liabilities of State Government:** The Fifteenth Finance Commission recommended that all committed expenditure and developmental expenditure are met from the augmented borrowing space without resort to off-budget or any non-transparent means of financing for any expenditures. The State Government has an off-budget liability not reflected in the accounts, towards various Financial Institutions in addition to the budgeted liabilities of ₹ 92,714.22 crore as on 31 March 2021. The details are given below: -

(₹ in crore)		
S. No.	Name of Institution/ Organization	Amount
1	Chhattisgarh Housing Board (CHB)	946.95
2	Chhattisgarh Police Housing Corporation Limited (CPHCL)	562.03
3	State Urban Development Agency (SUDA)	825.00

The State Government is not disclosing the off-budget liabilities in their budget documents.

NOTES TO ACCOUNTS- contd.

- (xxiii) **Adverse Balance:** Minus balances appearing in the accounts during the year are given below. The minus balances under these were due to less apportionment of pre bifurcation period (prior to 2000-01) balances.

(₹ in crore)		
Major Heads	Major Head Description	Minus balance
6425-107	Loans for Co-operation	(-) 1.09
8223-102	Famine Relief Fund	4.61 (Credit)

3. **Contingency Fund:** As per Chhattisgarh Contingency Fund Act, 2001 read with Chhattisgarh Contingency Fund (Amendment) Act, 2015, no advances shall be made out of the Contingency Fund, except for the purpose of meeting unforeseen expenditure pending authorization of such expenditure by the legislature of the State under appropriation made by the law.

The Contingency Fund of the State of Chhattisgarh has a corpus of ₹ 100.00 crore. During the year 2020-21, ₹ 13.39 crore was drawn from the Contingency Fund and the same was recouped before the closure of the year. The balance of the Fund as on 31 March 2021 is ₹ 100.00 crore.

4. **Public Account:**

(i) **National Pension System:**

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

During the year 2020-21, the total contribution to the Defined Contributory Pension Scheme was ₹ 2,268.59 crore (₹ 1,133.84 crore of Employee contribution and 1,129.00 crore Government Contribution and ₹ 5.75 crore of Employee and Employer contribution of

NOTES TO ACCOUNTS- contd.

Employees posted on deputation (including AIS Officer)). The Government transferred ₹ 1,133.25 crore to the Public Account under Major Head 8342-117 Defined Contributory Pension Scheme. The Government contribution to NPS was less by 4.84⁴ crore which resulted in understatement of Revenue and Fiscal Deficit to that extent.

During the year 2020-21, ₹ 1,133.25 crore (consisting of ₹ 1,130.76 crore of Employee contribution and ₹ 2.49 crore of Employee and Employer contribution of deputation employees) was transferred to NSDL/Trustee Bank. The State Government transferred ₹ 1,129.00 crore of employer's contribution to NSDL without routing it through MH 8342-117 into Public Account. The balance amount of ₹ 11.18 crore (₹ 3.08 crore of employees contribution, ₹ 3.26 crore of employee and employer contribution of employees posted on deputation and ₹ 4.84 crore of employer's contribution) is yet to be transferred to the NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

(ii) Reserve Funds: Details of Reserve Funds and their investments are available in Statements 21 and 22 of the Finance Accounts. There were 17 Reserve Funds earmarked for specific purposes, out of which, 14 funds were operative and three funds are inoperative. The total accumulated balance at the end of 31 March 2021 in these funds was ₹ 9,180.67 crore (₹ 9,180.57 crore in operative funds and ₹ 0.10 crore in in-operative funds), out of which ₹ 7,181.07 crore (78.22 *per cent*) was invested. Of the total accumulated balance, ₹ 5,070.59 crore was under Interest bearing Reserve Fund and ₹ 4,110.08 crore under Non-Interest bearing Reserve Fund.

(A) Reserve Funds bearing Interest:**(a) State Disaster Response Fund (SDRF):**

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-'8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2020-2021, the State Government received ₹ 345.60 crore as Central Government Share. The State Government share during the year is ₹ 115.20 crore. The State Government transferred ₹ 230.40 crore (Central Share ₹ 172.80 crore, State Share ₹ 57.60 crore) to the Fund under Major Head 8121-122 SDRF. The State Government did not receive any amount from the Central Government towards NDRF.

⁴ The employers contribution has been calculated at the rate of 10 *per cent* as the exclusive information for AIS Officer's share has not been provided by the State Government.

NOTES TO ACCOUNTS- contd.

Non transfer of remaining amount Central Share of ₹ 172.80 crore and State Share of ₹ 57.60 crore understates the Revenue Deficit and Fiscal Deficit. In addition, the State Government also transferred ₹ 89.00 crore (Central Share ₹ 66.75 crore received during 2019-20 and State Share ₹ 22.25 crore) to the fund during the year. The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)							
Opening balance (01 April -2020)	Transfer of Centre's Contribution	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
491.88	239.55*	79.85**	0.00	328.73 ⁵	717.50	103.11	Nil

* ₹ 172.80 Crore of 2020-21 and ₹ 66.75 crore of 2019-20.

** ₹ 57.60 crore of 2020-21 and ₹ 22.25 crore of 2019-20.

The entire expenditure of ₹ 717.50 crore incurred on natural calamities was set off (Major Head 2245- Relief on Account of Natural Calamities) against the Fund balance of ₹ 820.61 crore, leaving a balance of ₹ 103.11 crore in the Fund as of 31 March 2021.

- (b) **State Disaster Mitigation Fund:** Fifteenth Finance Commission recommended creation of funds for disaster mitigation. The cost sharing between the Union and State Governments to fund the total corpus of SDMF will be in the ratio of 75:25.

During the year 2020-21, the State Government received ₹ 86.40 crore as Central Share. The State Government's share during the year is ₹ 28.80 crore. The State Government transferred ₹ 57.60 crore (Central share ₹ 43.20 crore and State share ₹ 14.40 crore) to the fund. Non transfer of remaining amount Central Share of ₹ 43.20 crore along with State Share of ₹ 14.40 crore understates the Revenue Deficit and Fiscal Deficit to that extent. The details are as under:

(₹ in crore)					
Opening balance (01 April 2020)	Transfer of Centre's Contribution	State Share	Total receipts during the year	Balance in the fund	Invested by RBI/State Government during the year
Nil	43.20	14.40	57.60	57.60	57.14

No expenditure was booked in the fund during the year. The balance of the fund as on 31 March 2021 was ₹ 57.60 crore of which ₹ 57.14 crore has been invested in 91 day Treasury Bills.

⁵ Includes ₹ 9.33 crore of Treasury Deposit.

NOTES TO ACCOUNTS- contd.

- (c) **State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. Government of Chhattisgarh has established a special fund "State Compensatory Afforestation Fund" vide notification in September 2018 under distinct Minor Head 129 - "State Compensatory Afforestation Fund- Chhattisgarh" below Major Head 8121- "General and Other Reserve Funds".

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund. This accounting procedure is yet to be implemented by the State Government.

Currently, the user agencies are depositing the entire amount into the National CAMPA Fund, New Delhi. During the year 2020-21, the State Government neither received any fund from the user agencies nor credited the same under Major Head 8336-Civil Deposit. The State Government also did not receive any fund from National Compensatory Afforestation Deposit. Chhattisgarh Government has now given their consent for opening of a new account for this purpose which will be functional on receipt of approval from National CAMPA Authority.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

The balance of fund as on 31 March 2020 was ₹ 5,391.84 crore. The State Government earned interest of ₹ 218.05 crore from the funds invested in 2019-20. Further, expenditure

NOTES TO ACCOUNTS- contd.

amounting to ₹ 700.00 crore was booked in the fund. The total balance of the fund as on 31 March 2021 was ₹ 4,909.89 crore of which an amount of ₹ 4,398.61 crore has been invested in 364 days Treasury Bills.

B Reserve Funds not bearing Interest:**(a) Consolidated Sinking Fund:**

The Government of Chhattisgarh set up the Consolidated Sinking Fund for amortization of loans in 2006-07. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their Outstanding Liabilities (Internal Debt + Public Account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

(₹ in crore)						
Opening balance as on 01 April 2020	Additions to the Fund (Contribution/ interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required contribution	Contribution during the year				
2,311.94	393.56	275.00	0.00	2,586.94	275.00	2,586.94

(b) **Guarantee 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 has not created Guarantee Redemption Fund as intimated vide letter dated 29 June 2021.

(c) **Inoperative Reserve Funds:** There are three in-operative Reserve Funds in Chhattisgarh as on 31 March 2021:

Details of Inoperative Reserve Funds

(₹ in crore)			
Major Head	Minor Head	Balance as on 31 March 2021	Year from which Inoperative
8229-Development and Welfare Funds	101- Development Funds for Educational Purposes	Cr 0.03	2011-12
8229-Development and Welfare Funds	102- Development Funds for Agricultural Purposes	Cr 0.06	2000-01
8235- General and Other Reserve Funds	200- Other Funds	Cr 0.01	2000-01
Total		Cr. 0.10	

NOTES TO ACCOUNTS- contd.

- (iii) **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 figures under major Suspense and Remittance Heads for the last three years is given in **Annexure –H**.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

- (iv) **MH 8670 Cheques and Bills:** Credit balance under Major Head 8670 Cheques and Bills indicates cheques issued but remaining uncashed as on 31 March 2021. The opening balance on this account as on 1 April 2020 was ₹ 59.85 crore (Credit). During 2020-21, cheques worth ₹ 65,386.33 crore were issued, against which cheques worth ₹ 65,389.08 crore were encashed during the year, leaving a closing balance of ₹ 57.10 crore (Credit) as on 31st March 2021. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, without any cash outflow from the Government of Chhattisgarh till 31 March 2021.
- (v) **Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”, and an equivalent amount transferred to the Public Account under Major Head “8449- Other Deposits-103 Subvention from Central Road Fund”, by debiting the Revenue expenditure Major Head “3054- Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or under statement of Revenue Deficit 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).

During the year 2020-21, the State Government received grant of ₹ 234.92 crore towards Central Road Fund and transferred an amount of ₹ 296.54 crore (₹ 176.63 crore of 2020-21 and ₹ 119.91 crore relating to the year 2019-20) to the Deposit Head 8449 through expenditure Head 3054. The State Government incurred expenditure of ₹ 266.28 crore from

NOTES TO ACCOUNTS- contd.

the fund during the year and closing balance in the fund was ₹ 30.26 crore as on 31st March 2021.

An amount of ₹ 58.29 crore was not transferred to the fund by the State Government resulting in understatement of Revenue/Fiscal Deficit which is given in Para-7. An amount of ₹ 67.18 crore related to the year 2019-20 was also not transferred by the State Government.

- (vi) **Building and other Construction Workers Welfare Cess:** The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Chhattisgarh have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 2008 under the Act and have constituted Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹ 35.32 crore as Labour Cess under Major Head 8443 and transferred ₹ 35.86 crore (includes balance of previous years ₹ 6.66 crore also) to the Building and Other Construction Workers Welfare Board. The un-transferred amount under the Major head 8443 was ₹ 6.12 crore as on 31 March, 2021.

- (vii) **Other Cesses:** The amount of cess collected in previous year has to be transferred into the respective fund under public account in the ensuing year. In the previous financial year, the Government collected ₹ 219.90 crore as Infrastructure Development Cess and ₹ 219.90 crore as Environment Cess (other than Labour Cess) under Minor Head 103-Rates and Cess on Land below the Major Head 0029- Land Revenue for subsequent transfer into the Infrastructure Development Fund and Environment Fund. Out of total collection of ₹ 439.80 crore, no amount was transferred to the fund by the State Government during the year 2020-21. Details of Cess collected in the previous year but not transferred into the fund during 2020-21 are given below:

(₹ in crore)			
SI No	Head of Account	Description of Cess	Amount
1.	8229-200	Infrastructure Development Cess	219.90
2	8229-200	Environment Cess	219.90
Total			439.80

NOTES TO ACCOUNTS- contd.

Non transfer of cess into relevant funds resulted in understatement of Revenue and Fiscal Deficit by ₹ 439.80 crore. The details of cess collected but not transferred by State Government in the past years is given in **Annexure- I**.

- (viii) **Cash Balance:** The Cash balance as on 31 March 2021 as per record of Accountant General was ₹ 1,121.67 crore (Cr.) and that reported by the Reserve Bank of India (RBI) was ₹ 926.96 crore (Dr.). There was a net difference of ₹ 194.71 crore (Cr.) mainly due to erroneous reporting by the accredited banks to the Central Accounts Section, Reserve Bank of India, Nagpur which is responsible for maintaining the Cash Balance of the State Government. This difference is under reconciliation.

The differential in Cash Balance for the previous years are as follows:-

(₹ in crore)	
Year (As on 31 March)	Cash Balance
Upto 2015-16	70.98 (Dr)
2016-17	57.25 (Cr)
2017-18	31.00 (Dr)
2018-19	401.87 (Dr)
2019-20	8.96 (Cr)
2020-21	194.71(Cr)

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

- (a) **IGAS 1- Guarantees given by the Governments:** IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. 11 out of 13 guarantee institutions (i.e. Eighty five *per cent*) have furnished the information relating to guarantees in prescribed format of IGAS-I. Hence, State Government is not fully compliant with this IGAS.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government.

- (b) **IGAS 2- Accounting and classification of Grants-in-aid:** As per IGAS-2, expenditure relating to Grants-in-aid are classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2.

NOTES TO ACCOUNTS- contd.

However, an amount of ₹ 1,837.67 crore towards Grants-in-aid was booked under Capital Heads, which is in violation of the provisions of IGAS-2. Detailed information in respect of Grants-in-aid given in kind has also not been furnished by the State Government. 13 out of 94 Budget Controlling Officers i.e, 14 per cent have furnished the information relating to Grant-in-aid in prescribed format of IGAS-2. Hence, State Government is not fully compliant with this IGAS.

- (c) **IGAS 3- Loans and Advances made by the Government:** Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

Recovery of loans given to Statutory Bodies/PSUs, etc. amounting to ₹ 888.44 crore (Principal ₹ 776.64 crore and Interest ₹ 111.80 crore) was overdue at the end of the year (details in Statement 7, Section 3). 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. The decision of the State Government in the matter for its write off is awaited. The details of these loans are shown in **Annexure –J**.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹ 172.95 crore to Statutory Bodies/ Other entities (details in Additional Disclosures to Statement 18). Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. No loanee have confirmed the balances of loan outstanding at the end of the year 2020-21.

53 out of 94 Budget Controlling Officers i.e., 57 *per cent* have furnished the information relating to loans and advances made by the Government in prescribed format of IGAS-3. Hence, State Government is not fully compliant with this IGAS.

NOTES TO ACCOUNTS- contd.

6. Disclosure under FRBM Act.

Disclosure under Chhattisgarh Fiscal Responsibility and Budget Management (FRBM /MTEFP) Act, 2005: In terms of Section 4 (1) of the Chhattisgarh Fiscal Responsibility and Budget Management (FRBM) Act 2005, the Government of Chhattisgarh presented the Medium Term Fiscal Policy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements there against are depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1.	Revenue Deficit shall not exceed (-) 2.90 <i>per cent</i> during the period 2020-21	The Government of Chhattisgarh had a Revenue Deficit of ₹ 6,856.66 crore in 2020-21 (10.85 <i>per cent</i> of total revenue receipt)
2.	Fiscal deficit shall not exceed 5 <i>per cent</i> of GSDP during the period 2020-21	The Fiscal Deficit of ₹ 15,822.38 crore as per the accounts was 4.52 <i>per cent</i> of GSDP for 2020-21
3.	Outstanding debt expressed as percentage of GSDP shall be less than 21.59 <i>per cent</i> of GSDP during 2020-21.	The outstanding debt of ₹ 89,605.22 crore ⁶ for 2020-21 was 25.58 <i>per cent</i> of GSDP
4.	Primary Deficit shall be less than 1.57 <i>per cent</i> of GSDP	The Primary Deficit is ₹ 10,189.27 ⁷ crore which is 2.91 <i>per cent</i> of GSDP (₹ 3,50,270.00 crore) at current prices.
5.	Percentage of Interest Payment to State Own Revenue shall not exceed 16.51 <i>per cent</i>	The percentage of Interest payment to States Own Revenue is 18.76 <i>per cent</i> . The Interest Payment was ₹ 5,633.11 crore and States Own Revenue was ₹ 30,026.15 crore ⁸ .
6.	Interest payment and Pension shall not exceed 14.48 <i>per cent</i> of Total Revenue Receipt	The expenditure on Interest Payment and Pension was ₹ 12,768.90 crore which is 20.21 <i>per cent</i> of Total Revenue Receipt of ₹ 63,176.18 crore

* Source of GSDP: Economic Survey, 2020-21 of Directorate of Economics and Statistics, Government of Chhattisgarh.

The Fiscal Deficit of ₹ 15,822.38 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution, Special Securities issued to National Small Saving Fund etc.) ₹ 10,156.14 crore, (ii) Loans and Advances from the Central Government

⁶ This debt does not include ₹ 3,109.00 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST Compensation, vide GoI's letter No. F.No. 40 (1) PF-S/2021-22 dated 10-12-2021.

⁷ Fiscal Deficit ₹ 15,822.38 crore minus Interest Payment ₹ 5,633.11 crore.

⁸ Includes Own Tax Revenue ₹ 22,889.20 crore and Non Tax Revenue ₹ 7,136.95 crore.

NOTES TO ACCOUNTS- contd.

₹ 3,405.25 crore, (iii) Small Savings, Provident Fund etc. ₹ 403.73 crore, (iv) Deposit and Advances ₹ 501.82 crore, (v) Sinking Funds and Reserve Funds ₹ (-) 465.18 crore, (vi) Suspense & Miscellaneous ₹ 1,845.02 crore, (vii) Remittances ₹ (-) 51.08 crore, (viii) Decrease in Cash Balance ₹ 26.68 crore.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) No disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) No disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies and Statement of Assets.
- (iii) No disclosure relating to revenue receipts accrued but not received.

7. Impact on Revenue deficit and Fiscal deficit: Impact on Revenue Deficit and Fiscal Deficit of the Government of Chhattisgarh as brought out in the preceding paragraphs is tabulated below:

Impact on Revenue Deficit and Fiscal Deficit**(₹ in crore)**

Para No.	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Over Statement	Under Statement	Over Statement	Under Statement
2(ii)	Grants-in-Aid booked under Capital Section instead of Revenue	--	1,837.67	--	--
2(ii)	Office Expenses booked under Capital Section	--	3.43	--	--
2(ii)	Professional Service Expenditure booked under Capital Section instead of Revenue	--	24.75	--	--
2(x)	Interest liabilities on National Pension Scheme	--	1.83	--	1.83
4 (i)	National Pension Scheme	--	4.84	--	4.84
4 (ii) (A) (a)	Non Transfer of Central share of Grants-in-Aid to State Disaster Response Fund	--	172.80	--	172.80
4 (ii) (A) (a)	Non Transfer of corresponding State Share of Grants-in-Aid to State Disaster Response Fund	--	57.60	--	57.60

NOTES TO ACCOUNTS- contd.

Impact on Revenue Deficit and Fiscal Deficit- conclud.

(₹ in crore)

Para No.	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Over Statement	Under Statement	Over Statement	Under Statement
4 (ii) (A) (b)	Non Transfer of Central share of Grants-in-Aid to State Disaster Mitigation Fund	--	43.20	--	43.20
	Non Transfer of corresponding State Share of Grants-in-Aid to State Disaster Mitigation Fund	--	14.40	--	14.40
4(vii)	Non Transfer of Infrastructure Development Cess	--	219.90	--	219.90
4(vii)	Non Transfer of Environment Cess	--	219.90	--	219.90
4 (v)	Non transfer of Grants-in-Aid of Central Road Fund	--	58.29	--	58.29
Total (Net) Impact		--	2,658.61	--	792.76

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.	Stamp and Registration	Village Development Fund	2030-797	8229-200	23.02	Transfer to Village Development Fund
		Panchayat Land Revenue Cess and Stamp Duty Fund	2030-797	8229-200	60.78	Transfer to Panchayat Land Revenue Cess and Stamp Duty Fund
2.	Other Taxes on Duties and Electricity	Electricity Development Fund	2045-797	8229-110	225.00	Transfer to Electricity Development Fund
3.	Electricity Development Fund	Capital Outlay on Power Projects	8229-110	4801-902	150.00	Expenditure met from Electricity Development Fund
		Capital Outlay on Non-Conventional Sources of Energy	8229-110	4810-902	50.00	
		Non-Conventional Sources of Energy	8229-110	2810-902	25.00	
4.	Appropriation for reduction or avoidance of Debt	Sinking Fund	2048-101	8222-02-101	275.00	Transfer to Sinking Fund for redemption of open market loans
5.	Interest Payment	General Provident Fund	2049-03-104	8009-01-101	478.45	Transfer of yearly Interest on State Provident Fund
6.	Interest Payment	Insurance and Pension Funds	2049-60-701	8011-107	62.50	Transfer of Interest to State Government Employees Group Insurance Scheme
7.	Interest payment	Family Benefit Fund	2049-60-701	8342-120	1.90	Transfer of Interest to 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

NOTES TO ACCOUNTS – contd.

ANNEXURE – A

STATEMENT OF PERIODICAL/OTHER ADJUSTMENTS- conclud.

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

(₹ in crore)

Sl. No.	Transfer		Head of Account		Amount	Remark
9.	Relief on Account of Natural Calamities	General and other Reserve Funds- State Disaster Response Fund	2245-05-101	8121-122	319.40	Transfer of Central and State Share to State Disaster Response Fund
		State Disaster Mitigation Fund	2245-05-101	8121-130	57.60	Transfer of Central and State Share to State Disaster Mitigation Fund
10.	General and other Reserve Funds- State Disaster Response Funds	Relief on Account of Natural Calamities	8121-122	2245-05-901	717.50	Expenditure met from State Disaster Response Fund
11.	State Compensatory Afforestation Fund	Forestry and Wild Life	8121-129	2406-04-902	700.00	Expenditure met from State Compensatory Afforestation Fund
12.	Non-Ferrous Mining and Metallurgical Industries	Other Development Funds- Chhattisgarh State Mineral Development Fund	2853-02-797	8229-200	65.00	Transfer to Chhattisgarh State Mineral Development Fund.
13.	Other Development Funds- Mineral Development Fund	Non-Ferrous Mining and Metallurgical Industries	8229-200	4853-01-902	26.30	Expenditure met from Mineral Development Fund
				6853-01-902	62.00	
14.	Roads and Bridges	Subventions from Central Road Fund	3054-797	8449-103	296.54	Transfer to Central Road Fund
15.	Subvention from Central Road Fund	Roads and Bridges	8449-103	5054-03-902	266.28	Expenditure met from Central Road Fund
16.	Other Welfare Funds- Panchayat land Revenue Cess and Stamp Duty Fund	Compensation and Assignment to Local Bodies	8229-200	3604-902	60.56	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: 2 (ii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4059	Capital Outlay on Public Works	45	Creation of Capital Assets	2.53
2.	4202	Capital Outlay on Education, Sports, Art and Culture	45	Creation of Capital Assets	0.32
3.	4215	Capital Outlay on Water Supply and Sanitation	45	Creation of Capital Assets	109.87
4.	4217	Capital Outlay on Urban Development	45	Creation of Capital Assets	571.55
5.	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	45	Creation of Capital Assets	160.89
6.	4515	Capital Outlay on Other Rural Development Programme	45	Creation of Capital Assets	163.60
7.	4801	Capital Outlay on Power Project	45	Creation of Capital Assets	201.64
8.	4810	Capital Outlay on New and Renewable Energy	45	Creation of Capital Assets	550.00
9.	4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	45	Creation of Capital Assets	0.87
10.	5275	Capital Outlay on Other Communication Services	45	Creation of Capital Assets	70.00
11.	5452	Capital Outlay on Tourism	45	Creation of Capital Assets	6.40
Total					1,837.67

NOTES TO ACCOUNTS – contd.**ANNEXURE – B (ii)****DETAILS OF OFFICE EXPENSES UNDER CAPITAL SECTION****(Refer Para: 2 (ii) of Notes to Accounts)****(₹ in crore)**

Sl. No.	Major Head	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4070	Capital Outlay on Other Administrative Services	04	Office Expenses	0.01
2.	4210	Capital Outlay on Medical and Public Health	04	Office Expenses	0.06
3.	4215	Capital Outlay on Water Supply and Sanitation	04	Office Expenses	1.15
4.	4700	Capital Outlay on Major Irrigation	04	Office Expenses	0.42
5.	4701	Capital Outlay on Medium Irrigation	04	Office Expenses	0.42
6.	4801	Capital Outlay on Power Projects	04	Office Expenses	0.47
7.	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	04	Office Expenses	0.90
Total					3.43

NOTES TO ACCOUNTS – contd.

ANNEXURE – B (iii)
DETAILS OF PROFESSIONAL SERVICE EXPENDITURE UNDER
CAPITAL SECTION

(Refer Para: 2 (ii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4700	Capital Outlay on Major Irrigation	10	Professional Service Expenditure	0.14
2.	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10	Professional Service Expenditure	24.61
Total					24.75

NOTES TO ACCOUNTS – contd.

ANNEXURE - C

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

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Expenditure	Expenditure booked under Minor Head-800- Other Expenditure during 2020-21	Percentage of Expenditure booked under Minor Head -800- Other Expenditure to Total Expenditure
1.	2075	Miscellaneous General Services	0.20	0.20	100.00
2.	2245	Relief on account of Natural Calamities	1,095.63*	517.30	47.21
3.	2810	New and Renewable Energy	49.70	29.70	59.76
4.	2853	Non-Ferrous Mining and Metallurgical Industries	216.45	116.65	53.89
5.	3275	Other Communication Services	35.63	35.63	100.00
6.	4070	Capital outlay on Other Administrative Services	2.70	2.70	100.00
7.	4700	Capital Outlay on Major Irrigation	335.25	204.60	61.03
8.	4701	Capital Outlay on Medium Irrigation	71.12	56.47	79.40
9.	4801	Capital Outlay on Power Project	202.10*	150.00	74.22
10.	5053	Capital Outlay on Civil Aviation	8.70	7.60	87.36
11.	5055	Capital outlay on Road Transport	3.97	3.97	100.00
12.	5425	Capital outlay on Other Scientific and Environmental Research	3.00	3.00	100.00
Total			1,156.95	1,127.82	

* Expenditure Shown under Major Head 2245 and 4801 are Gross Expenditure. An amount of ₹ 717.50 crore and ₹ 150.00 crore has been transferred to State Disaster Response Fund and Energy Development Fund respectively.

NOTES TO ACCOUNTS- contd.

ANNEXURE - D

STATEMENT OF MAJOR HEAD WISE RECEIPTS BOOKED UNDER MINOR
HEAD 800- OTHER RECEIPTS

(Refer Para:2 (iv) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Total Receipt	Receipts booked under Minor Head-800- Other Receipts during 2020-21	Percentage of Receipts booked under Minor Head -800-Other Receipts to Total Receipts
1.	0049	Interest receipts	89.77	53.24	59.31
2.	0055	Police	29.06	25.90	89.13
3.	0058	Stationery and Printing	1.99	1.57	78.89
4.	0059	Public works	32.23	31.70	98.36
5.	0070	Other Administrative Services	35.67	19.95	55.93
6.	0217	Urban Development	10.20	10.20	100.00
7.	0220	Information and Publicity	0.04	0.04	100.00
8.	0235	Social Security and Welfare	13.33	13.34	100.07
9.	0408	Food Storage and Warehousing	1.30	1.30	100.00
10.	0435	Other Agriculture Programmes	1.86	1.75	94.09
11.	0515	Other Rural Development Programmes	37.69	34.72	92.12
12.	0702	Minor Irrigation	232.72	233.63	100.39
13.	0852	Industries	12.08	12.92	106.95
Total			497.94	440.26	

(*) Receipts under Major Head 0235, 0702 and 0852 appear to be more than the total receipts of the concerned Major Heads due to refund of revenue. Refund of revenue under these Major Heads was ₹ 0.01 crore, ₹ 2.26 crore and ₹ 0.84 crore respectively.

NOTES TO ACCOUNTS- contd.

ANNEXURE - E

AGE WISE ANALYSIS OF UCs OF LINE DEPARTMENTS HAVING HIGHEST
PENDENCY

(Refer Para: 2 (viii) of Notes to Accounts)

(₹ in crore)

Age analysis of Utilisation Certificates								
Sl. No.	Name of the Department	Major Head	Year				Total Amount	Per cent
			Upto 2016-17	2017-18	2018-19	2019-20		
1	Urban Welfare Department	3604	6.90	3.88	1,498.62	2,271.03	3,780.43	53.88
2	Panchayat and Rural Development	3604	41.35	129.30	1,940.08	908.09	3,018.82	43.02
3	Agriculture Department	2401	--	4.32	5.98	125.46	135.76	1.93

NOTES TO ACCOUNTS – contd.

ANNEXURE - F

GRANT, SUBSIDIES AND GUARANTEES ISSUED BY STATE GOVERNMENT IN PSUs
WHOSE ACCOUNTS ARE NOT FINALISED TILL 31 MARCH 2021

(Refer Para: 2 (xii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of the PSU	Year up to which accounts finalised	Period of accounts pending finalization	Grants and Guarantee by the State Government during the year for which accounts are in arrears			
				Grant	Others (Subsidy etc.)	Guarantee	Total
1.	Chhattisgarh State Industrial Development Corporation Limited	2016-17	2017-18 to 2019-20	120.41	0.00	0.00	120.41
2.	Chhattisgarh Infrastructure Development Corporation Limited	2018-19	2019-20	13.00	0.00	0.00	13.00
3.	Chhattisgarh Medical Services Corporation	2018-19	2019-20	0.00	1.25	0.00	1.25
4.	Raipur Smart City Limited	2016-17	2017-18 to 2019-20	12.00	0.00	0.00	12.00
Total				145.41	1.25	0.00	146.66

NOTES TO ACCOUNTS- contd.

ANNEXURE - G
EXPENDITURE ON ECOLOGY AND ENVIRONMENT
(Refer Para: 2 (xiv) of Notes to Accounts)

(₹ in crore)

Sl No.	Major Head	Sub Major Head	Minor Head	Sub head	Nomenclature	Expenditure incurred during 2020-21	Budget provision	Percentage of expenditure to budget provision
1.	2401	--	107	2680	Plant Protection Scheme	0.40	0.66	60.61
2.	2406	01	101	2536	Environmental Forestry	5.66	15.82	35.78
3.	2406	02	110	3943	Protection and Development of Wild Life	9.22	9.30	99.14
4.	2406	02	110	7887	Formation of Elephant Protection Squads in Elephant Affected Areas	0.60	2.70	22.22
5.	2406	04	101	7857	Ecology Services Development Project	6.05	8.64	70.02
Total						21.93	37.12	

NOTES TO ACCOUNTS – contd.

ANNEXURE – H
DETAILS OF MAJOR SUSPENSE AND REMITTANCE HEADS
(Refer Para: 4 (iii) of Notes to Accounts)

(₹ in crore)

Head of Accounts	2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101- Pay and Accounts Office - Suspense	52.55	18.83	67.35	19.50	75.32	15.59
Net	Dr. 33.72		Dr. 47.85		Dr 59.73	
8658-102- Suspense Account (Civil)	32.44	0.17	30.81	0.17	29.62	0.17
Net	Dr. 32.27		Dr. 30.64		Dr.29.45	
8658-109- Reserve Bank Suspense- Headquarter	2.61	3.02	0.03	0.68	1.61	0.04
Net	Cr. 0.41		Cr. 0.65		Dr.1.57	
8658-110- Reserve Bank Suspense- Central Accounts Office	1.72	0.00	3.57	0.01	13.62	0.01
Net	Dr. 1.72		Dr. 3.56		Dr.13.61	
8658-112-Tax deducted at source	0.00	65.08	0.00	71.10	0.00	63.14
Net	Cr. 65.08		Cr.71.10		Dr.63.14	
8658-113-Provident Fund Suspense	46.08	0.00	44.35	0.00	20.62	0.00
Net	Dr. 46.08		Dr. 44.35		Dr. 20.62	
8658-123-All India Service Officers-Group Insurance Scheme	0.00	0.16	0.00	0.19	0.00	0.27
Net	Cr. 0.16		Cr. 0.19		Cr.0.27	
8658-129- Material Purchase Settlement Suspense Account	0.00	84.11	0.00	84.11	0.00	81.67
Net	Cr. 84.11		Cr. 84.11		Cr.81.67	
8782-102- Public Works Remittance	112.34	9.13	74.83	42.43	74.32	9.13
Net	Dr. 103.21		Dr. 32.40		Dr.65.19	
8782-103- Forest Remittance	37.83	5.22	36.20	5.44	50.44	5.56
Net	Dr. 32.61		Dr. 30.76		Dr.44.88	

NOTES TO ACCOUNTS – contd.

ANNEXURE – I

DETAILS OF INFRASTRUCTURE DEVELOPMENT CESS COLLECTED AND TRANSFERRED INTO INFRASTRUCTURE DEVELOPMENT FUND

(Refer Para: 4 (vii) of Notes to Accounts)

(₹ in crore)

Year	Cess Collected	Cess transferred into Fund till the end of 2020-21	Amount of Cess not transferred into fund
2016-17	225.17	225.17	0.00
2017-18	165.84	Not transferred	165.84
2018-19	174.00	Not transferred	174.00
2019-20	219.90	Not transferred	219.90
Total	784.91	225.17	559.77

DETAILS OF ENVIRONMENT CESS COLLECTED AND TRANSFERRED INTO ENVIRONMENT FUND

(₹ in crore)

Year	Cess Collected	Cess transferred into Fund till the end of 2020-21	Amount of Cess not transferred into fund
2016-17	61.44	61.44	0.00
2017-18	165.87	Not transferred	165.87
2018-19	174.00	Not transferred	174.00
2019-20	219.90	Not transferred	219.90
Total	621.21	61.44	559.77

NOTES TO ACCOUNTS – contd.

ANNEXURE – J

DETAILS OF LOAN TO BE WRITTEN-OFF

(Refer Para: 5 (c) 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	Other Miscellaneous Loans	0.02
6216	02	796	Loans under Tribal Area Sub Plan	2.80
6216	02	800	Other Loans	0.25
6216	03	796	Loans under Tribal Area Sub Plan	0.18
6216	80	796	Loans under Tribal Area Sub Plan	1.33
6225	01	789	Scheme for Liberation and Rehabilitation of Scavengers	0.39
6225	01	800	Other Miscellaneous Loans	1.99
6225	02	794	Special Central Assistance to Tribal Sub Plan	0.02
6225	02	796	Loans under Tribal Area Sub Plan	0.05
6225	02	800	Other Miscellaneous Loans	0.01
6235	01	103	Other Miscellaneous Loans	0.04
6235	01	200	Other Miscellaneous Loans	0.01
6235	60	200	Loans to Educated Unemployed under Employment Promotion Programme, etc.	0.81
6235	60	796	Loans under Tribal Area Sub Plan	0.09
6235	60	800	Other Miscellaneous Loans	0.06
6245	01	102	Loans for Water Scarcity arising out of Natural Calamities.	0.21
6250	60	800	Loans to Educated Unemployed, loans under unemployment and other miscellaneous loans.	0.91
6401	--	105	Loans to Municipalities and Corporations for local manorial resources, purchase of motor cycles and other miscellaneous loans	0.17
6401	--	110	Other Miscellaneous Loans	0.02
6401	--	195	Other Miscellaneous Loans	0.04
6401	--	796	Loans under Tribal Area Sub Plan	0.09
6401	--	800	Loans under Land Improvement Loans Act, Agriculturist Loan Act etc.	6.59
6402	--	102	Land Improvement Loan Act	1.36
6402	--	796	Loans under Tribal Area Sub Plan	3.47

NOTES TO ACCOUNTS – contd.

ANNEXURE – J

DETAILS OF LOAN TO BE WRITTEN-OFF- contd.

(Refer Para: 5 (c) of Notes to Accounts)

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Nomenclature	Amount
6402	--	800	Other Miscellaneous Loans	0.01
6403	--	102	Other Miscellaneous Loans	0.01
6403	--	103	Other Miscellaneous Loans	0.25
6408	01	796	Loans under Tribal Area Sub Plan	0.59
6408	02	195	Loans to Co-operative Societies for Establishment of Cold Storage Plant, Marketing Societies for construction of Godowns etc.	0.42
6425	--	108	Loans for Establishment of Processing Units, Organisation of Cold Storage, Establishment of Soyabean complex, Soap Factory Durg and Margin Money Loans to Rice Mills	1.16
6425	--	796	Loans under Tribal Area Sub Plan	8.26
6425	--	800	Consumption Loans to Harijan Farmers, Other Miscellaneous Loans (Loans to Fishermen's Cooperatives).	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 under Tribal Area Sub Plan	0.07
6702	--	800	Other Miscellaneous Loans	0.05
6705	--	800	Other Miscellaneous Loans	0.05
6851	--	109	Loans to Primary Weavers Co-operative Societies for establishment of Processing Units, Power loom Co-operatives, Conversion of Handloom into Power loom, etc.	0.38
6851	--	200	Loans for Establishment of District Industry Centre	0.21

NOTES TO ACCOUNTS – conclud.**ANNEXURE – J****DETAILS OF LOAN TO BE WRITTEN-OFF- conclud.****(Refer Para: 5 (c) of Notes to Accounts)****(₹ in crore)**

Major Head	Sub Major Head	Minor Head	Nomenclature	Amount
6851	--	796	Loans under Tribal Area Sub Plan	0.49
6853	01	190	Loan to Public Sector and other undertaking	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	Other Miscellaneous Loans	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 Undertaking	0.60
6885	60	796	Loans to Tribal Area Sub Plan	0.54
6885	60	800	Sales Tax loans to new industries and other miscellaneous loans	3.48
Total				40.52

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