

सत्यमेव जयते

FINANCE ACCOUNTS 2016-17 VOLUME - I



GOVERNMENT OF CHHATTISGARH

FINANCE ACCOUNTS

VOLUME- I

2016-17

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 2017 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

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

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

(v)

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Chhattisgarh for the year 2016-17.

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 Reports on the Government of Chhattisgarh being presented separately for the year ended 31 March 2017.


(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Date : 21 March 2018

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 2016-17 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 Plan 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.).

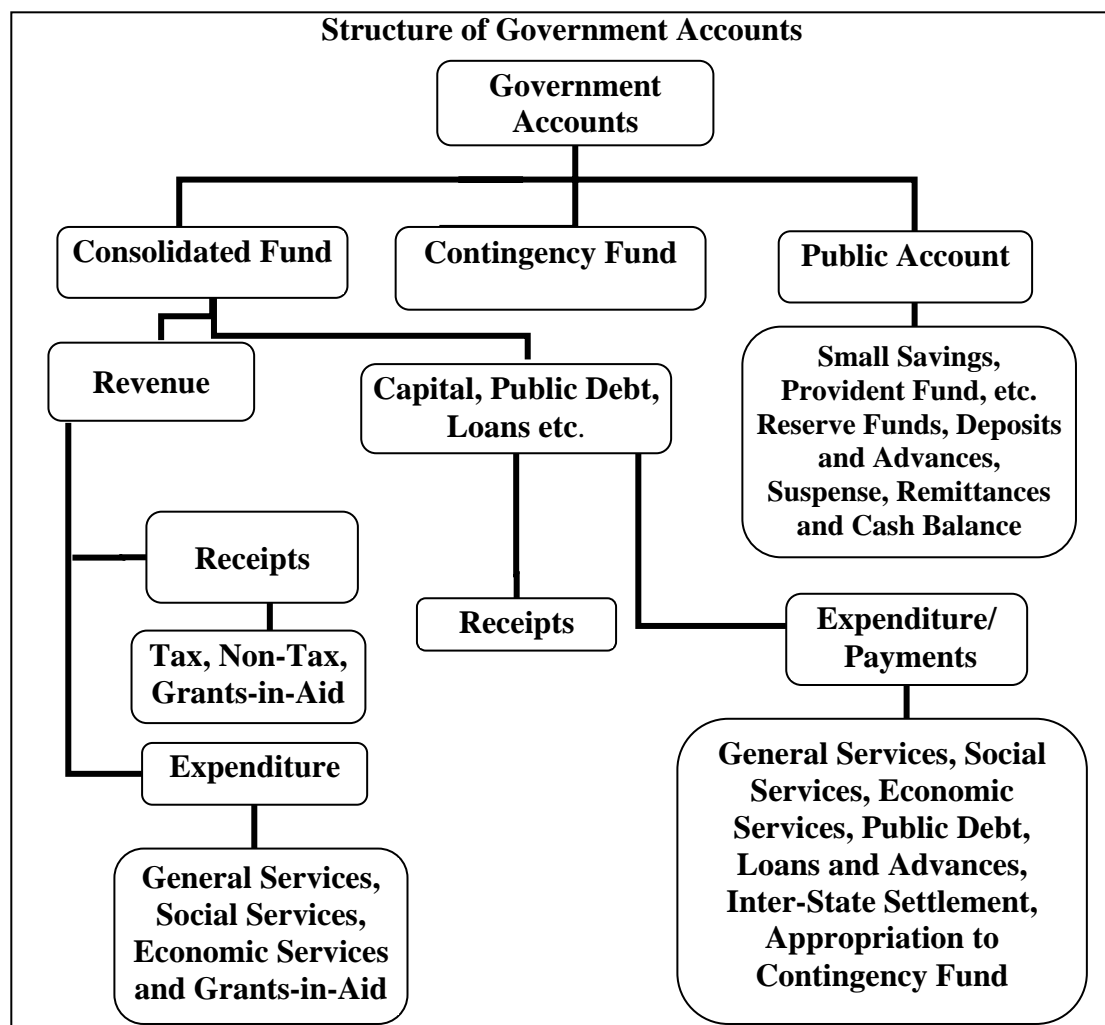
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2017).

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

GUIDE TO FINANCE ACCOUNTS- contd.

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



B. WHAT THE FINANCE ACCOUNTS CONTAIN

The Finance Accounts are presented in two volumes.

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

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

GUIDE TO FINANCE ACCOUNTS- contd.

- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts in Consolidated Fund:** This Statement comprises Revenue and Capital Receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 14, 17 and 18 of Part - I in Volume - II of Finance Accounts
- 4. Statement of Expenditure in Consolidated Fund:** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 of Part - I in Volume - II.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 of Part -I in Volume - II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (internal debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Saving, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 of Part - I in Volume - II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 of Part - I in Volume - II.
- 8. Comparative Summary of Government Investment in the Share Capital and Debentures of different concerns for the year 2015-16 and 2016-17:** 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 2016-17:** 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 2016-17.
- 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 Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Plan 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 and II)	Detailed Statements (Volume II)	Appendices
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/acre, wherever occurring, is due to rounding.

SUMMARISED STATEMENTS

1. STATEMENT OF

Assets ¹	Reference (Sr. No.)		As on 31 March 2017	As on 31 March 2016
	Notes to Accounts	Statement/ Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	--	--	0.00	0.00
(ii) Departmental Balances	--	2,21	8.70	11.54
(iii) Permanent Cash Imprest	--	2,21	0.34	0.32
(iv) Cash Balance Investments	--	2,21	2,512.00	1,856.17
(v) Deposits with Reserve Bank of India	2.3	2,21	339.18	(-) 577.94
(vi) Investments from Earmarked Fund ²	--	2,21	1,798.63	1,543.63
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.	3.3	5,8,16,19	6,723.60	6,192.22
(ii) Other Capital Expenditure	--	5,16	56,568.22	47,631.46
Contingency Fund Expenditure (un-recouped)	--	--	0.00	0.00
Loans and Advances	3.2	7,18	1,373.68	1,263.75
Advances with Departmental Officers	--	21	1.92	1.94
Suspense and Miscellaneous Balances³	--	--	0.00	0.00
Remittance Balances	3.4	12,21	307.58	356.72
Cumulative excess of expenditure over receipts	--	12	0.00	0.00
Total	--	--	69,633.85	58,279.81

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

² Includes ₹ 1,743.63 crore of Investment in Government of India Securities and ₹ 55.00 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".

³ In this statement the line item "Suspense and Miscellaneous Balances" does not include Cash Balance Investment Account, Departmental Balances and Permanent Cash Imprest which are included separately above, though the later forms a part of this sector elsewhere in these accounts.

FINANCIAL POSITION

(₹ in crore)

Liabilities ¹	Reference (Sr. No.)		As on 31 March 2017	As on 31 March 2016
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government				
Market Loans	--	6,17	18,452.12	14,554.44
Compensation and other Bonds	--	6,17	918.53	918.53
Loans from Financial Institutions	--	6,17	3,197.91	2,559.33
Special Securities issued to National Small Savings Fund	--	6,17	5,761.73	6,182.26
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	1.63	2.16
Loans for State/Union Territory Plan Schemes	--	6,17	2,044.89	1,832.79
Loans for Central Plan Schemes	--	6,17	0.19	0.19
Loans for Centrally Sponsored Plan Schemes	--	6,17	(-)0.23 ⁴	(-)0.23
Other Loans	--	6,17	0.68	0.68
Contingency Fund (Corpus)	--	21	100.00	40.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	--	12,17,21	4,592.47	4,163.66
(ii) Deposits	--	12,17,21	6,117.96	5,567.30
(iii) Reserve Funds	3.8	12,21,22	4,141.61	3,579.11
(iv) Remittance Balance	--		0.00	0.00
(v) Suspense and Miscellaneous Balances	3.4	12,21	163.79 ⁵	140.77
Cumulative excess of receipts over expenditure⁶	--	--	24,140.57	18,738.82
Total	--	--	69,633.85	58,279.81

⁴ Minus figure is due to repayment of Loan of ₹ 0.23 crore by Chhattisgarh but allocated to Madhya Pradesh. The amount is recoverable / adjustable after the final decision of the Government of Madhya Pradesh.

⁵ Includes closing balance of Major Head 8658 -"Suspense Accounts"- ₹ 127.79 crore and Major Head 8670 -"Cheques and Bills" - ₹ 36.00 crore.

⁶ 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		
	2016-17	2015-16		2016-17	2015-16
Part-I- Consolidated Fund					
Section A- Revenue					
Revenue Receipts	53,685.25	46,067.71	Revenue Expenditure	48,164.60	43,701.06
Tax Revenue	37,754.37	32,791.33	Salaries ¹	11,076.73 ^{2, 3}	10,487.99
Own Tax Revenue	18,945.21	17,074.86	Subsidy ¹	4,189.14 ⁴	7,397.12
Share of Union Taxes/Duties	18,809.16	15,716.47	Grants-in-aid ^{1,5}	17,785.95 ⁶	12,816.92
Non-Tax Revenue	5,669.25	5,214.79	General Services	7,985.16	7,136.92
Interest Receipt	157.24	108.23	Interest Payment and Servicing of Debt	2,886.83	2,348.91
Others	5,512.01	5,106.56	Pension and Other Retirement Benefits	3,486.27 ⁷	3,518.58
Grants-in-aid from the Central Government	10,261.63	8,061.59	Others	1,612.06	1,269.43
			Social Services	3,882.37	3,209.58
			Economic Services	2,094.70	1,752.12
			Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,150.55⁸	900.41
Revenue Deficit	0.00	0.00	Revenue Surplus	5,520.65	2,366.65

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 'Social', 'General' 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 ₹ 10,780.63 crore and ₹ 296.10 crore respectively.

³ Expenditure on Salary under General, Social and Economic Services is ₹ 3,443.14 crore, ₹ 5,803.72 crore and ₹ 1,829.87 crore respectively. For details please see Appendix - I.

⁴ Expenditure on Subsidy under General, Social and Economic Services is ₹ 0.74 crore, ₹ 11.28 crore and ₹ 4,177.12 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 ₹ 67.19 crore, ₹ 11,644.24 crore and ₹ 6,074.52 crore respectively. For details please see Statement No.10 and Appendix - III.

⁷ Includes expenditure booked under Object head 12- Pension and Retirement Benefits- ₹ 3,458.86 crore, 25- Material and Supplies- ₹ 5.41 crore and 37- Inter Account Transfer- ₹ 22.00 crore.

⁸ Grants-in-aid given by the State Government during 2016-17 under this head is ₹ 1,207.76 crore of which ₹ 57.21 crore has been recouped from Panchayat Land Revenue Cess and Stamp Duty Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2016-17	2015-16		2016-17	2015-16
Section B-Capital					
Capital Receipts	2.37	2.84	Capital Expenditure	9,470.51	7,945.01
			General Services	187.54	362.33
			Social Services	2,460.62	1,807.01
			Economic Services	6,822.35 ⁹ ¹⁰	5,775.67
Recovery of Loans and Advances	172.99	296.39	Loans and Advances Disbursed	272.71	164.73
General Services	0.00	171.98	General Services	0.00	1.00
Social Services	107.30	79.62	Social Services	170.57	44.40
Economic Services	64.58	44.48	Economic Services	102.14	119.33
Loans and Advances to Government Servants	1.11	0.31	Loans and Advances to Government Servants	0.00	0.00
Public Debt Receipts	5,479.93	7,251.15	Repayment of Public Debt	1,152.63	1,250.18
Internal Debt (Market Loans, etc.) ¹¹	5,098.40	7,105.87	Internal Debt (Market Loans, etc.) ¹¹	982.67	1,086.11
Loans from Government of India	381.53	145.28	Loans from Government of India	169.96	164.07
Inter-State Settlement	0.38	0.52	Inter-State Settlement	0.44	0.49
	--	--	Appropriation to the Contingency Fund	60.00	0.00
Total- Receipts Consolidated Fund	59,340.92	53,618.61	Total- Expenditure Consolidated Fund	59,120.89	53,061.47
Deficit in Consolidated Fund	0.00	0.00	Surplus in Consolidated Fund	220.03	557.14

⁹ Includes expenditure booked under Object Head 01- Salary and 07- Work Charged Contingency Establishment of ₹ 84.47 crore and ₹ 41.13 crore respectively and Grants-in-aid for creation of Capital Assets of ₹ 1,478.88 crore.

¹⁰ Capital Expenditure of ₹ 97.12 crore classified under Major Head 5054 and ₹ 475.33 under Major Head 4853 has been recouped from Central Road Fund and Mineral Development Fund respectively.

¹¹ During 2016-17 ₹ no loan was received from the National Small Savings Fund of the Central Government but ₹ 420.53 crore and ₹ 614.82 crore was paid towards principal and interest respectively.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2016-17	2015-16		2016-17	2015-16
Part-II Contingency Fund					
Contingency Fund	60.00	0.00	Contingency Fund	0.00	0.00
Part -III- Public Account ¹²					
Small Savings, Provident Fund etc.	1,126.89	1,094.55	Small Savings, Provident Fund etc.	699.93	580.25
Reserve and Sinking Fund	1,617.38	1,628.56	Reserve and Sinking Fund	1,232.58	1,238.63
Deposits	3,579.44	2,927.91	Deposits	3,028.78	2,997.45
Advances	444.20	490.35	Advances	444.18	490.34
Suspense and Miscellaneous	1,05,088.32	73,567.12	Suspense and Miscellaneous ¹³	1,05,862.81	75,390.65
Remittances	9,224.16	8,601.45	Remittances	9,175.02	8,613.39
Total- Receipts Public Account	1,21,080.39	88,309.94	Total- Expenditure Public Account	1,20,443.30	89,310.71
Deficit in Public Account	0.00	1,000.77	Surplus in Public Account	637.09	0.00
Opening Cash Balance	(-) 577.94	(-)134.31	Closing Cash Balance	339.18	(-) 577.94
Increase in Cash Balance	917.12	0.00	Decrease in Cash Balance	0.00	443.63

¹² For details please refer to statement 21 in Volume II.¹³ 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 2017	As on 31 March 2016
A- General Cash Balances		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank ¹⁴	339.18 ¹⁵	(-) 577.94
Total	339.18	(-) 577.94
(3) Investment held in 'Cash Balance Investment Account'	2,512.00	1,856.17
Total (A)- General Cash Balances	2,851.18	1,278.23
B- Other Cash Balances and Investments		
(1) Cash with the Departmental Officers, viz, Forest and Public Works Departments, Military Secretary to the Governor, etc	8.70	11.54
(2) Permanent advances for contingent expenditure with Departmental Officers	0.34	0.32
(3) Investment of Earmarked Funds	1,798.63	1,543.63
Total (B) Other Cash Balances and Investments	1,807.67	1,555.49
Total (A) and (B)	4,658.85	2,833.72

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 2016-17 the State Government did not avail any of Special Drawing Facility or Normal Ways and Means Advance.

¹⁴ 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 2016-17 till 10-April-2017.

¹⁵ After the closing of March 2017 account there was a difference of ₹ 57.25 crore (Credit) between the figure reflected in Accounts ₹ 339.18 crore (Debit) and that intimated by Reserve Bank of India ₹ 396.43 crore (Credit) under Deposit with Reserve Bank included in Cash Balance which is under reconciliation. The difference is due to improper verification of date-wise monthly statement by Treasury Officers and misreporting of transactions either by agency bank to its nodal branch or by nodal branch to Reserve Bank of India.

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

For arriving at the daily cash balance¹⁶ for the purpose of Grant of Ways and Means Advances/Overdraft, the Reserve Bank of India evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at Reserve Bank of India counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills, if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Special Ways and Means Advances /Ways and Means Advances/Over Draft.

(c) Limits of Ways and Means Advances (WMA): Limit for Normal Ways and Means Advances to the State Government was ₹ 660.00 crore with effect from 1 April 2016 to 31 March 2017. 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
01.04.2016 to 10.04.2016	344.78
11.04.2016	344.79
12.04.2016	344.82
13.04.2016 to 15.04.2016	344.79
16.04.2016 to 17.04.2016	343.13
18.04.2016 to 21.04.2016	344.83
22.04.2016 to 02.05.2016	344.84
03.05.2016 to 04.05.2016	344.96
05.05.2016 to 06.05.2016	344.84
07.05.2016 to 08.05.2016	342.42
09.05.2016 to 11.05.2016	344.82
12.05.2016 to 15.05.2016	341.86
16.05.2016 to 19.05.2016	344.82
20.05.2016 to 23.05.2016	345.13
24.05.2016	346.92
25.05.2016 to 01.06.2016	347.03
02.06.2016 to 10.06.2016	349.85
11.06.2016 to 12.06.2016	349.84
13.06.2016 to 21.06.2016	349.85
22.06.2016	349.87

¹⁶ The cash balance 'Deposit with Reserve Bank of India' above is the closing cash balance of the year as on 31 March 2017 but worked out by 10 April 2017 and not simply the daily cash balance on 31 March 2017.

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

Period	Limit of Special Drawing Facility
23.06.2016 to 30.06.2016	257.54
01.07.2016	282.69
02.07.2016 to 03.07.2016	272.86
04.07.2016 to 08.07.2016	282.19
09.07.2016 to 10.07.2016	265.22
11.07.2016 to 12.07.2016	282.42
13.07.2016 to 15.07.2016	282.41
16.07.2016 to 17.07.2016	281.29
18.07.2016 to 27.07.2016	282.40
28.07.2016 to 31.07.2016	282.56
01.08.2016	273.03
02.08.2016	276.22
03.08.2016 to 15.08.2016	273.34
16.08.2016	278.25
17.08.2016	270.54
18.08.2016 to 26.08.2016	273.25
27.08.2016 to 28.08.2016	270.88
29.08.2016 to 18.09.2016	273.20
19.09.2016 to 20.09.2016	273.41
21.09.2016 to 23.09.2016	273.99
24.09.2016 to 25.09.2016	268.94
26.09.2016 to 29.09.2016	275.19
30.09.2016	279.27
01.10.2016 to 10.10.2016	272.25
11.10.2016 to 12.10.2016	269.60
13.10.2016 to 15.10.2016	272.23
16.10.2016	270.53
17.10.2016 to 21.10.2016	272.19
22.10.2016 to 23.10.2016	270.78
24.10.2016 to 07.11.2016	272.16
08.11.2016	274.53
09.11.2016 to 14.11.2016	272.10
15.11.2016	275.23
16.11.2016 to 19.11.2016	272.20
20.11.2016	260.91
21.11.2016 to 23.11.2016	272.23
24.11.2016	275.06
25.11.2016	279.83
26.11.2016 to 01.12.2016	275.05
02.12.2016 to 04.12.2016	278.34
05.12.2016 to 09.12.2016	279.15
10.12.2016 to 11.12.2016	275.49
12.12.2016	275.48
13.12.2016 to 31.12.2016	279.20

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

CASH BALANCE AND INVESTMENT OF CASH BALANCES- contd.

Table: Limits of Special Drawing Facility - concld.

(₹ in crore)

Period	Limit of Special Drawing Facility
01.01.2017	275.81
02.01.2017 to 03.01.2017	278.92
04.01.2017 to 08.01.2017	275.40
09.01.2017 to 10.01.2017	292.65
11.01.2017 to 13.01.2017	275.85
14.01.2017 to 15.01.2017	275.73
16.01.2017 to 17.01.2017	276.96
18.01.2017 to 27.01.2017	275.85
28.01.2017 to 29.01.2017	275.82
30.01.2017 to 01.02.2017	276.02
02.02.2017 to 14.02.2017	276.35
15.02.2017 to 16.02.2017	277.04
17.02.2017 to 27.02.2017	274.34
28.02.2017 to 02.03.2017	274.35
03.03.2017 to 14.03.2017	459.12
15.03.2017 to 19.03.2017	367.42
20.03.2017	368.73
21.03.2017 to 23.03.2017	373.21
24.03.2017 to 27.03.2017	379.38
28.03.2017 to 29.03.2017	374.33
30.03.2017 to 31.03.2017	374.71

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

Table: Details of Interest on Ways and Means Advances

Sl No	Title	Rate
1.	Normal WMA up to 90 days	Repo rate
2.	91 days and above	Repo rate plus one <i>per cent</i>
3.	Special Drawing Facility	Repo rate minus one <i>per cent</i>
4.	Overdraft up to 100 <i>per cent</i> Normal Ways and Means Advance	Repo rate plus two <i>per cent</i>
5.	Overdraft exceeding 100 <i>per cent</i> Normal Ways and Means Advance	Repo rate plus five <i>per cent</i>

Repo Rates during the year 2016-17 are as follows:

Table: Details of Repo Rates

Period	Repo Rate
1-04-2016 to 4-04-2016	6.75 <i>per cent</i>
5-04-2016 to 3-10-2016	6.50 <i>per cent</i>
4-10-2016 to 31-03-2017	6.25 <i>per cent</i>

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

CASH BALANCE AND INVESTMENT OF CASH BALANCES- conclud.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2016-17 is given below:

- | | | |
|-------|---|-----|
| (i) | Number of days on which the minimum balance was maintained without taking any advance. | 365 |
| (ii) | Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means Advance. | Nil |
| (iii) | Number of days on which minimum balance was maintained by taking Special Drawing Facility | Nil |
| (iv) | Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | Nil |
| (v) | Number of days on which overdrafts were taken | Nil |
- (d) Following are the details of investments made from the General Cash Balance as on 31 March 2017:

Table: Details of Investment of Cash Balance

		(₹ in crore)
Sl No.	Name of the Securities	Amount
1.	Government of India Treasury Bills	2,512.00
Total		2,512.00

- (e) Interest received on the Cash Balance Investments during 2016-17 was ₹ 126.78 crore against ₹ 50.35 crore in 2015-16.
- (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		2016-17	2015-16
I. TAX AND NON-TAX REVENUE			
(A)	Tax Revenue		
A.1	Own Tax Revenue	18,945.21	17,074.86
	Land Revenue	503.66	363.84
	Stamps and Registration fees	1,211.35	1,185.22
	State Excise	3,443.51	3,338.40
	Taxes on Sales, Trade etc.	9,927.21	8,908.36
	Taxes on Goods and Passengers	1,340.36	1,040.26
	Taxes on Vehicles	985.27	829.22
	Taxes and Duties on Electricity	1,495.48	1,372.84
	Other Taxes and Duties on Commodities and Services	29.06	28.79
	Hotel Receipts Tax	8.71	7.26
	Other Taxes on Income and Expenditure	0.60	0.67
A.2	Share of Net Proceeds of Union Taxes/Duties	18,809.16	15,716.47
	Corporation Tax	6,019.53	4,950.08
	Taxes on Income other than Corporation Tax	4,183.59	3,455.09
	Taxes on Wealth	13.78	0.92
	Customs	2,589.37	2,504.03
	Union Excise Duties	2,956.84	2,069.99
	Service Tax	3,045.99	2,727.11
	Other Taxes and Duties on Commodities and Services	0.06	9.16
	Other Taxes on Income and Expenditure	0.00	0.09
	Total – (A)	37,754.37	32,791.33
(B)	Non-Tax Revenue		
	Interest Receipts	157.24 ¹	108.23
	Others		
	Non-ferrous Mining and Metallurgical Industries	4,141.47 ²	3,709.52
	Major Irrigation	437.35	502.17
	Forestry and Wild Life	405.15	409.75
	Minor Irrigation	180.84	121.91
	Medical and Public Health	46.50	43.15

¹ Includes ₹ 10.74 crore of Premium on Loans raised by State Government.² Includes ₹ 863.02 crore received from auction of coal blocks (₹ 857.76 crore) and auction of other major minerals other than coal (₹ 5.26 crore).

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2016-17	2015-16
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue -contd.		
	Others-contd.		
	Public Works	41.12	42.74
	Other Administrative Services	36.66	65.52
	Other Social Services	28.71	29.15
	Education, Sports, Art and Culture	27.04	13.07
	Miscellaneous General Services	21.84	9.46
	Labour and Employment	19.35	16.52
	Police	15.29	11.40
	Crop Husbandry	14.40	10.57
	Other Rural Development Programmes	11.22	30.20
	Other General Economic Services	8.73	7.92
	Jails	7.72	5.93
	Social Security and Welfare	7.71	3.49
	Contribution and Recoveries towards Pension and Other Retirement Benefits	7.44	6.20
	Urban Development	6.74	3.11
	Medium Irrigation	6.28	6.10
	Animal Husbandry	6.25	6.43
	Water Supply and Sanitation	5.70	9.23
	Stationery and Printing	4.48	2.58
	Fisheries	4.09	3.73
	Co-operation	4.05	11.30
	Housing	3.70	3.50
	Other Agriculture Programmes	2.46	2.04
	Public Service Commission	2.28	5.78
	Industries	1.95	1.22
	Roads and Bridges	1.83	2.36
	Village and Small Industries	1.79	1.24
	Civil Aviation	0.71	3.32

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2016-17	2015-16
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue –concl.		
	Others- concl.		
	Dividends and Profits	0.55	5.73
	Food Storage and Warehousing	0.49	0.08
	Information and Publicity	0.06	0.09
	Family Welfare	0.05	0.05
	Other Fiscal Services	0.01	0.00
	TOTAL- Others	5,512.01	5,106.56
	TOTAL (B)	5,669.25	5,214.79
II. GRANTS FROM GOVERNMENT OF INDIA			
(C)	Grants-in-aid from the Central Government		
	Non-Plan Grants		
	Grants under the proviso to Article 275 (1) of the Constitution	1,160.11	718.57
	Grants towards contribution to State Disaster Response Fund	94.87	249.73
	Grants from National Disaster Response Fund	313.39	522.31
	Other Grants	445.05	838.18
	Total - Non-Plan Grants	2,013.42	2,328.79
	Grant for State/Union Territory Plan Schemes		
	Block Grants	1.61 ³	48.27
	Grants under the proviso to Article 275 (1) of the Constitution	222.06	227.14
	Grants from Central Road Fund	97.12	84.13
	Other Grants	7,464.24	4,416.29
	Total- Grant for State/Union Territory Plan Schemes	7,785.03	4,775.83

³ Amount relates to Externally Aided Projects. For project wise details please refer to Appendix - IV in Volume - II.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- conclud.

(₹ in crore)

Description		2016-17	2015-16
II. GRANTS FROM GOVERNMENT OF INDIA			
C	Grants-in-aid from the Central Government- conclud.		
	Grants for Central Plan Schemes	64.59	91.37
	Grants for Centrally Sponsored Plan Schemes	398.59	865.60
	Total- C	10,261.63	8,061.59
	Total- Revenue Receipts (A+B+C)	53,685.25	46,067.71
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital Receipts		
	Others	2.37	2.84
	Total D	2.37	2.84
E.	Public Debt receipts		
	Internal Debt	5,098.40	7,105.87
	Market Loans	4,200.00	4,850.00
	Compensation and other Bonds	0.00	870.12
	Loans from Financial Institutions	898.40 ⁴	673.52
	Special Securities issued to National Small Savings Fund of the Central Government	0.00	712.23
	Loans and Advances from the Central Government	381.53	145.28
	Loans for State/Union Territory Plan Schemes	381.53	145.28
	Total -E	5,479.93	7,251.15
F.	Loans and Advances made by the State Government (Recoveries⁵)	172.99	296.39
G.	Inter-State Settlement	0.38	0.52
	Total Receipts in Consolidated Fund⁶ (A+B+C+D+E+F+G)	59,340.92	53,618.61

⁴ Includes Loan obtained from National Bank of Agriculture and Rural Development (₹ 898.02 crore) and National Co-operative Development Corporation (₹ 0.38 crore).

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

⁶ For details refer to Statement No. 6, 7, 14, 17 and 18 in Volume - I and 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	34.72	0.00	0.00	34.72
	President, Vice President/Governor, Administrator of Union Territories	7.92	0.00	0.00	7.92
	Council of Ministers	39.04	0.00	0.00	39.04
	Administration of Justice	203.22	0.00	0.00	203.22
	Elections	19.78	0.00	0.00	19.78
A.2	Fiscal Services				
	Land Revenue	582.66	0.00	0.00	582.66
	Stamps and Registration	127.36	0.00	0.00	127.36
	State Excise	166.61	0.00	0.00	166.61
	Taxes on Sales, Trade etc.	56.72	0.00	0.00	56.72
	Taxes on Vehicles	21.32	0.00	0.00	21.32
	Other Taxes and Duties on Commodities and Services	247.91	0.00	0.00	247.91
	Other Fiscal Services	0.90	0.00	0.00	0.90
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	200.00	0.00	0.00	200.00
	Interest Payments	2,686.83	0.00	0.00	2,686.83
A.4	Administrative Services				
	Public Service Commission	14.43	0.00	0.00	14.43
	Secretariat- General Services	108.39	0.00	0.00	108.39
	District Administration	215.37	0.00	0.00	215.37
	Treasury and Accounts Administration	55.95	0.00	0.00	55.95
	Police	2,624.55	28.74	0.00	2,653.29
	Jails	123.57	0.00	0.00	123.57
	Stationery and Printing	10.23	0.00	0.00	10.23
	Public Works	319.25	158.80	0.00	478.05
	Other Administrative Services	142.96	0.00	0.00	142.96
A.5	Pension and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	3,486.27	0.00	0.00	3,486.27
	Miscellaneous General Services	0.27	0.00	0.00	0.27
	Total -A- General Services	11,496.23	187.54	0.00	11,683.77

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 note 1 below statement)-				
	General Education	10,805.24	516.95 ¹	0.00	11,322.19
	Technical Education	193.29	0.00	0.00	193.29
	Sports and Youth Services	42.52	0.00	0.00	42.52
	Art and Culture	38.31	0.00	0.00	38.31
B.2	Health and Family Welfare				
	Medical and Public Health	2,768.83	325.00	0.00	3,093.83
	Family Welfare	198.44	0.00	0.00	198.44
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	1,337.58	334.13	63.07	1,734.78
	Housing	1,249.59	26.87	0.00	1,276.46
	Urban Development	1,516.90	736.03	107.50	2,360.43
B.4	Information and Broadcasting				
	Information and Publicity	121.22	0.02	0.00	121.24
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	196.36	366.88	0.00	563.24
B.6	Labour and Labour Welfare				
	Labour and Employment	220.04	0.00	0.00	220.04
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	1,424.67	77.07	0.00	1,501.74
	Nutrition	646.43	0.00	0.00	646.43
	Relief on Account of Natural Calamities	560.57	0.00	0.00	560.57
B.8	Others				
	Other Social Services	9.41	77.67	0.00	87.08
	Secretariat- Social Services	12.21	0.00	0.00	12.21
	Total -B- Social Services	21,341.61	2,460.62	170.57	23,972.80

¹ Under Sub sector- Education, Sports and Youth Services, 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 2016-17 the expenditure under these heads was ₹ 410.85 crore, ₹ 91.87 crore, ₹ 14.23 crore and ₹ Nil respectively.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- contd.

A. EXPENDITURE BY FUNCTION- contd.

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	1,537.65	3.65	0.00	1,541.30
	Soil and Water Conservation	122.81	19.38	0.00	142.19
	Animal Husbandry	346.27	9.09	0.00	355.36
	Fisheries	74.44	1.56	0.00	76.00
	Forestry and Wild Life	1,030.74	16.79	0.00	1,047.53
	Food Storage and Warehousing	3,212.97	(-) 0.77 ²	46.74	3,258.94
	Agricultural Research and Education	108.01	1.00	0.00	109.01
	Co-operation	318.86	41.31	55.40	415.57
	Other Agricultural Programmes	16.96	0.00	0.00	16.96
C.2	Rural Development				
	Special Programmes for Rural Development	252.87	0.00	0.00	252.87
	Rural Employment	2,330.29	0.00	0.00	2,330.29
	Other Rural Development Programmes	1,715.95	366.70	0.00	2,082.65
C.3	Special Area Programmes	0.00	0.00	0.00	0.00
C.4	Irrigation and Flood Control				
	Major Irrigation	66.96	691.60	0.00	758.56
	Medium Irrigation	349.05	118.08	0.00	467.13
	Minor Irrigation	92.62	1,045.88	0.00	1,138.50
	Command Area Development	3.30	17.59	0.00	20.89
	Flood Control and Drainage	12.90	14.99	0.00	27.89
C.5	Energy				
	Power	1,009.77	720.02	0.00	1,729.79
	Non-Conventional Sources of Energy	26.12	187.44	0.00	213.56
C.6	Industry and Minerals				
	Village and Small Industries	156.60	84.34	0.00	240.94
	Industries	118.62	26.30	0.00	144.92
	Non-ferrous Mining and Metallurgical Industries	477.60	0.42	0.00	478.02
	Other Outlays on Industries and Minerals	5.50	0.00	0.00	5.50

² Minus figure is due to recoveries more than expenditure. Recoveries during the year 2016-17 under the head was ₹ 0.77 crore and Expenditure was nil.

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	0.49	14.86	0.00	15.35
	Roads and Bridges	653.10	3,408.03	0.00	4,061.13
C.8	Communication				
	Other Communication Services	59.09	7.18	0.00	66.27
C.9	Science, Technology and Environment				
	Other Scientific Research	12.48	0.30	0.00	12.78
C.10	General Economic Services				
	Secretariat- Economic Services	14.94	0.00	0.00	14.94
	Tourism	22.85	26.61	0.00	49.46
	Census Surveys and Statistics	19.82	0.00	0.00	19.82
	Other General Economic Services	6.58	0.00	0.00	6.58
	Total - C- Economic Services	14,176.21	6,822.35	102.14	21,100.70
D	Grants-in-aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,150.55	0.00	0.00	1,150.55
	Total- D- Grants-in-aid and contributions	1,150.55	0.00	0.00	1,150.55
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	982.67	982.67
	Loans and Advances from the Central Government	0.00	0.00	169.96	169.96
	Total- E- Public Debt	0.00	0.00	1,152.63	1,152.63
F	Inter-State Settlement	0.00	0.00	0.44	0.44
G	Appropriation to Contingency Fund	0.00	0.00	60.00	60.00
	Total- Consolidated Fund Expenditure	48,164.60	9,470.51	1,485.78	59,120.89

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

Sl No.	Object of Expenditure	2016-17		
		Revenue	Capital	Total
1	14- Grants-in-aid	18,993.71	45.94	19,039.65
2	01- Salaries and Allowances	10,780.63	84.47	10,865.10
3	13- Financial Assistance	4,189.14	0.00	4,189.14
4	97- Construction Works	1.29	4,100.58	4,101.87
5	12- Pension and Retirement benefits	3,459.20	0.00	3,459.20 ³
6	26- Major Construction Works	0.00	2,984.07	2,984.07
7	35- Interest / Loan Repayments	2,686.83	0.00	2,686.83
8	25- Materials and Supplies	1,936.22	0.00	1,936.22
9	37- Inter Account Transactions	1,708.29	0.00	1,708.29
10	45- Construction of Capital Assets	0.00	1,432.94	1,432.94
11	11- Scholarship/Stipend and other Benefits	746.00	0.00	746.00
12	27- Minor Construction Works	421.09	318.65	739.74
13	42- Insurance	645.21	0.00	645.21
14	32- Investment	0.00	603.02	603.02
15	24- Maintenance Works	571.08	0.95	572.03
16	02- Wages	558.65	0.00	558.65
17	04- Office Expenses	515.57	0.85	516.42
18	07- Work charges/Contingency Establishment	296.10	41.13	337.23
19	30- Contribution	315.17	0.00	315.17
20	31- Compensation	25.80	284.73	310.53
21	29-Purchasing of Land and Building	0.00	234.08	234.08
22	10- Payment for Professional Services	210.68	2.91	213.59
23	09- Advertisement and Publicity	145.68	0.00	145.68

³ Includes ₹ 3,458.86 crore of Pensionary Benefits to Retired Government Employees, High Court Judges etc. booked under Major Head 2071, Political Pension of ₹ 0.01 crore booked under Major Head 2075 and ₹ 0.33 crore to Freedom Fighters booked under Major Head 2235.

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2015-16			2014-15		
Revenue	Capital	Total	Revenue	Capital	Total
13,751.10	84.07	13,835.17	15,159.76	3.12	15,162.88
10,210.55	87.95	10,298.50	9,339.82	78.81	9,418.63
7,397.12	0.00	7,397.12	3,746.58	0.00	3,746.58
0.71	3,205.87	3,206.58	3.09	2,858.38	2,861.47
3,492.79	0.00	3,492.79	3,223.82	0.00	3,223.82
54.68	3,001.98	3,056.66	109.99	1,813.92	1,923.91
2,148.91	0.00	2,148.91	1,726.62	0.00	1,726.62
1,539.06	2.81	1,541.87	1,401.84	5.35	1,407.19
1,713.85	0.00	1,713.85	823.66	0.00	823.66
0.00	1,265.85	1,265.85	0.00	1,013.54	1,013.54
638.45	0.00	638.45	719.07	0.00	719.07
815.66	26.21	841.87	710.82	667.15	1,377.97
215.74	0.00	215.74	285.14	0.00	285.14
0.00	21.46	21.46	0.00	44.30	44.30
543.47	0.41	543.88	687.14	0.41	687.55
566.02	0.00	566.02	584.70	0.00	584.70
482.64	0.25	482.89	435.97	0.24	436.21
277.44	35.76	313.20	236.78	35.80	272.58
116.52	0.00	116.52	210.57	0.00	210.57
12.61	184.94	197.55	5.77	158.18	163.95
0.00	266.14	266.14	0.00	0.00	0.00
118.52	0.25	118.77	92.99	0.61	93.60
85.36	0.00	85.36	93.08	0.00	93.08

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

Sl No.	Object of Expenditure	2016-17		
		Revenue	Capital	Total
24	28- Machinery and Equipments	33.92	109.44	143.36
25	05- Training	114.51	0.00	114.51
26	03- Travelling Allowance	74.13	1.99	76.12
27	22- Arms and Ammunition	55.45	0.00	55.45
28	89- Transportation Charges	42.71	0.00	42.71
29	17- Conferences	33.80	0.00	33.80
30	34- Purchase of Vehicles	6.77	25.18	31.95
31	74- Fairs, Festival, Exhibition	25.67	0.00	25.67
32	06- Survey	14.24	5.52	19.76
33	63- Stock	13.39	0.00	13.39
34	19- Secret Services Expenses	12.73	0.00	12.73
35	18- Rewards	12.61	0.00	12.61
36	43- Election Expenses	12.19	0.00	12.19
37	86- Coaching/Competition	11.87	0.00	11.87
38	08- Publication	10.17	0.00	10.17
39	15- Payments of Decretal Amount	0.87	5.69	6.56
40	50- Petrol, Oil and Lubricants for vehicles of Ministers	3.89	0.00	3.89
41	55- Grants-in-aid during Mass Contract Tours	3.55	0.00	3.55
42	33- Tools and Plants	3.27	0.01	3.28
43	57- Hospitality Expenses	3.01	0.00	3.01
44	72- Furnishing of Official Residences	2.10	0.00	2.10
45	49- Daily Allowances	1.19	0.00	1.19
46	52- Electricity and Water charges for furnished Bungalow	1.02	0.00	1.02
47	69- Honorarium to Non-Government Officials	1.02	0.00	1.02

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2015-16			2014-15		
Revenue	Capital	Total	Revenue	Capital	Total
51.99	71.60	123.59	45.71	51.53	97.24
95.98	0.00	95.98	32.38	0.00	32.38
70.92	1.57	72.49	85.57	1.40	86.97
38.23	0.00	38.23	34.91	0.00	34.91
47.26	0.00	47.26	39.33	0.00	39.33
15.74	0.00	15.74	7.50	0.00	7.50
20.70	0.00	20.70	24.57	0.00	24.57
25.54	0.00	25.54	27.65	0.00	27.65
10.92	10.01	20.93	2.58	3.19	5.77
12.64	0.00	12.64	9.79	0.00	9.79
8.03	0.00	8.03	6.30	0.00	6.30
6.66	0.00	6.66	2.62	0.00	2.62
30.31	0.00	30.31	62.04	0.00	62.04
10.56	0.00	10.56	9.23	0.00	9.23
3.79	0.00	3.79	2.97	0.00	2.97
1.81	3.99	5.80	1.02	5.02	6.04
3.40	0.00	3.40	3.15	0.00	3.15
3.45	0.00	3.45	3.34	0.00	3.34
13.59	4.15	17.74	10.02	0.02	10.04
2.75	0.00	2.75	3.41	0.00	3.41
2.01	0.00	2.01	3.73	0.00	3.73
0.70	0.00	0.70	0.43	0.00	0.43
1.03	0.00	1.03	1.04	0.00	1.04
1.02	0.00	1.02	1.20	0.00	1.20

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

Sl No.	Object of Expenditure	2016-17		
		Revenue	Capital	Total
48	90- Remuneration	0.97	0.00	0.97
49	48- Constituency Allowance	0.79	0.00	0.79
50	21- Expenses on Witnesses	0.27	0.00	0.27
51	85- Investigation and Research	0.21	0.00	0.21
52	39- Suspense	0.00	0.22	0.22
53	44- Unforeseen Expenses	0.00	0.00	0.00
54	47- Sumptuary and other Allowances	0.00	0.00	0.00
55	40- Deduct- Recoveries	(-)538.06	(-)811.86	(-) 1,349.92
Grand Total		48,164.60	9,470.51	57,635.11⁴

⁴ Excludes expenditure on 'Loans and Advances', 'Public Debt', 'Inter State Settlement' and 'Appropriation to Contingency Fund' of ₹ 272.71 crore, ₹ 1,152.63 crore, ₹ 0.44 crore and ₹ 60.00 crore respectively.

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

2015-16			2014-15		
Revenue	Capital	Total	Revenue	Capital	Total
1.05	0.00	1.05	1.52	0.00	1.52
0.49	0.00	0.49	0.32	0.00	0.32
0.29	0.00	0.29	0.28	0.00	0.28
0.48	0.00	0.48	0.97	0.00	0.97
0.00	0.15	0.15	0.00	0.00	0.00
0.50	0.00	0.50	0.00	0.00	0.00
0.00	0.00	0.00	0.01	0.00	0.01
(-) 961.98	(-) 330.41	(-) 1,292.39	(-) 459.50	(-) 196.73	(-) 656.23
43,701.06	7,945.01	51,646.07	39,561.29	6,544.25	46,105.54

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2015-16	Progressive Expenditure up to 2015-16	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Increase (+)/ Decrease (-) in percentage during the year 2016-17
A- CAPITAL ACCOUNT OF GENERAL SERVICES						
4055	Capital Outlay on Police	19.26	143.69	28.74	172.43	(+)49.22
4058	Capital Outlay on Stationery and Printing	0.00	2.05	0.00	2.05	0.00
4059	Capital Outlay on Public Works	343.07	1,427.87	158.80	1,586.67	(-)53.71
4070	Capital Outlay on other Administrative Services	0.00	9.85	0.00	9.85	0.00
Total-A-CAPITAL ACCOUNT OF GENERAL SERVICES		362.33	1,583.46	187.54	1,771.00	(-)48.24
B- CAPITAL ACCOUNT OF SOCIAL SERVICES						
(a) - Capital Account of Education, Sports, Art and Culture-						
4202	Capital Outlay on Education, Sports, Art and Culture	497.27	2,658.80	516.95	3,175.75	(+)3.96
Total- (a)-Capital Account of Education, Sports, Art and Culture		497.27	2,658.80	516.95	3,175.75	(+)3.96
(b)- Capital Account of Health and Family Welfare-						
4210	Capital Outlay on Medical and Public Health	289.82	1,626.63	325.00	1,951.63	(+)12.14
4211	Capital Outlay on Family Welfare	0.00	6.33	0.00	6.33	0.00
Total- (b)- Capital Account of Health and Family Welfare		289.82	1,632.96	325.00	1,957.96	(+)12.14
(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development-						
4215	Capital Outlay on Water Supply and Sanitation	143.76	315.36	334.13	649.49	(+)132.42
4216	Capital Outlay on Housing	21.45	656.73	26.87	683.60	(+)25.27
4217	Capital Outlay on Urban Development	491.83	2,698.81	736.03	3,434.84	(+)49.65
Total-(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development		657.04	3,670.90	1,097.03	4,767.93	(+)66.97
(d)- Capital Account of Information and Broadcasting-						
4220	Capital Outlay on Information and Publicity	0.02	0.77	0.02	0.79	0.00
Total-(d)- Capital Account of Information and Broadcasting		0.02	0.77	0.02	0.79	0.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2015-16	Progressive Expenditure up to 2015-16	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Increase (+)/ Decrease (-) in percentage during the year 2016-17
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	240.73	2,080.84	366.88	2,447.72	(+)52.40
Total-(e)- Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		240.73	2,080.84	366.88	2,447.72	(+)52.40
(g)- Capital Account of Social Welfare and Nutrition-						
4235	Capital Outlay on Social Security and Welfare	49.26	523.64	77.07	600.71	(+)56.46
Total- (g)-Capital Account of Social Welfare and Nutrition		49.26	523.64	77.07	600.71	(+)56.46
(h)- Capital Account of Other Social Services-						
4250	Capital Outlay on other Social Services	72.87	238.35	77.67	316.02	(+)6.59
Total- (h)- Capital Account of Other Social Services		72.87	238.35	77.67	316.02	(+)6.59
Total- B-CAPITAL ACCOUNT OF SOCIAL SERVICES		1,807.01	10,806.26	2,460.62	13,266.88	(+)36.17
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-						
(a)- Capital Account of Agriculture and Allied Activities-						
4401	Capital Outlay on Crop Husbandry	0.00	7.81	3.65	11.46	--
4402	Capital Outlay on Soil and Water Conservation	19.62	251.11	19.38	270.49	(-)1.27
4403	Capital Outlay on Animal Husbandry	4.03	31.80	9.09	40.89	(+)125.56
4404	Capital Outlay on Dairy Development	0.00	0.36	0.00	0.36	--
4405	Capital Outlay on Fisheries	0.75	7.70	1.56	9.26	(+)108.00
4406	Capital Outlay on Forestry and Wild Life	19.13	324.70	16.79	341.49	(-)12.23
4408	Capital Outlay on Food Storage and Warehousing	(-) 0.79	64.05	(-)0.77 ¹	63.28	(+)3.80
4415	Capital Outlay on Agricultural Research and Education	0.00	0.75	1.00	1.75	(+)100.00
4425	Capital Outlay on Co-operation	20.43	166.39	41.31	205.33 ²	(+)102.20

¹ Minus expenditure is due to receipts more than expenditure. During 2016-17, ₹ 0.77 crore was received as receipts and expenditure was nil.² Closing balance reduced by ₹ 2.37 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 2015-16	Progressive Expenditure up to 2015-16	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Increase (+)/ Decrease (-) in percentage during the year 2016-17
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-contd.						
(a)- Capital Account of Agriculture and Allied Activities- conclud.						
4435	Capital Outlay on Other Agriculture Programmes	0.00	0.02	0.00	0.02	0.00
Total-(a)- Capital Account of Agriculture and Allied Activities		63.17	854.69	92.01	944.33³	(+)45.65
(b)- Capital Account of Rural Development-						
4515	Capital Outlay on other Rural Development Programmes	721.19	2,531.38	366.70	2,898.08	(-)49.15
Total - (b)- Capital Account of Rural Development		721.19	2,531.38	366.70	2,898.08	(-)49.15
⁴(d)- Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	589.20	5,743.86	691.60	6,435.46	(+)17.38
4701	Capital Outlay on Medium Irrigation	66.41	1,390.29	118.08	1,508.37	(+)77.80
4702	Capital Outlay on Minor Irrigation	1,057.61	8,352.62	1,045.88	9,398.50	(-)1.11
4705	Capital Outlay on Command Area Development	18.33	429.70	17.59	447.29	(-)4.04
4711	Capital Outlay on Flood Control Projects	5.16	77.77	14.99	92.76	(+)190.50
Total-(d)- Capital Account of Irrigation and Flood Control		1,736.71	15,994.24	1,888.14	17,882.38	(+)8.72
(e)- Capital Account of Energy-						
4801	Capital Outlay on Power Projects	130.00	6,113.55	720.02	6,833.57 ⁵	(+)453.86
4810	Capital Outlay on New and Renewable energy	0.00	0.00	187.44	187.44	(+)100.00
Total- (e)- Capital Account of Energy		130.00	6,113.55	907.46	7,021.01	(+)598.05
(f)- Capital Account of Industry and Minerals-						
4851	Capital Outlay on Village and Small Industries	37.97	452.33	84.34	536.67	(+)122.12
4852	Capital Outlay on Iron and Steel Industries	15.00	20.00	26.30	46.30	(+)75.33
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries.	0.00	1.00	0.42	1.42	(+)100.00

³ Closing balance reduced by ₹ 2.37 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 Area Programmes'.

⁵ Includes Share capital of ₹ 23.12 crore apportioned from Principal Accountant General (A&E), Madhya Pradesh.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- contd.

(₹ in crore)

Major Head	Description	Expenditure during 2015-16	Progressive Expenditure up to 2015-16	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Increase (+)/ Decrease (-) in percentage during the year 2016-17
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-concltd.						
(f)- Capital Account of Industry and Minerals- concltd.						
4875	Capital Outlay on other Industries	0.00	0.30	0.00	0.30	0.00
4885	Other Capital Outlay on Industries and Minerals	0.00	15.30	0.00	15.30	0.00
Total - (f)- Capital Account of Industries and Minerals		52.97	488.93	111.06	599.99	(+)109.67
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	56.79	162.16	14.86	177.02	(-)73.83
5054	Capital Outlay on Roads and Bridges	3,012.13	15,172.43	3,408.03	18,580.46	(+)13.14
Total-(g)- Capital Account of Transport		3,068.92	15,334.59	3,422.89	18,757.48	(+)11.53
(h) Capital Account of Communication						
5275	Capital Outlay on Other Communication Services	0.00	0.00	7.18	7.18	(+)100.00
Total-(h)- Capital Account of Communication		0.00	0.00	7.18	7.18	(+)100.00
(i)- Capital Account of Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	2.71	8.61	0.30	8.91	(-)88.93
Total-(i)- Capital Account of Science Technology and Environment		2.71	8.61	0.30	8.91	(-)88.93
(j)- Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	0.00	107.79	26.61	134.40	(+)100.00
5465	Investment in General Financial and Trading Institutions	0.00	0.14	0.00	0.14	0.00
5475	Capital Outlay on other General Economic Services	0.00	0.04	0.00	0.04	0.00
Total-(j)- Capital Account of General Economic Services		0.00	107.97	26.61	134.58	(+)100.00
Total -C- CAPITAL ACCOUNT OF ECONOMIC SERVICES		5,775.67	41,433.96	6,822.35	48,253.94⁶	(+)18.12
GRAND TOTAL		7,945.01	53,823.68	9,470.51	63,291.82⁶	(+)19.20

⁶ Closing balance reduced by ₹ 2.37 crore due to retirement of Capital of Co-operative Societies/Banks.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- conclud.**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 2014-15, 2015-16 and 2016-17 were ₹ 1,872.53 crore, ₹ 6,192.22 crore and ₹ 6,778.60⁷ crore respectively.
2. The dividend received therefrom was ₹ 0.86 crore during 2014-15, ₹ 5.73 crore during 2015-16 and ₹ 0.55 crore during 2016-17.
3. Further details are given in Statement 19-Detailed Statement of Investment of Government.

⁷ Includes ₹ 55.00 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 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 2016	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2017	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	14,554.44	4,200.00	302.32	18,452.12	(+ 3,897.68)	(+ 26.78)	42.49
Compensation and other Bonds	918.53	0.00	0.00	918.53	0.00	0.00	2.11
Loans from Financial Institutions	2,559.33	898.40	259.82	3,197.91	(+ 638.58)	(+ 24.95)	7.36
Special Securities issued to National Small Savings Fund	6,182.26	0.00	420.53	5,761.73	(-) 420.53	(-) 6.80	13.27
Total - 6003	24,214.56	5,098.40	982.67	28,330.29	(+) 4,115.73	(+) 17.00	65.23
6004 - Loans and Advances from the Central Government							
01-Non-Plan loans	2.16	0.00	0.53	1.63	(-) 0.53	(-) 24.54	0.00
02- Loans to State/Union Territory Plan Schemes	1,832.79	381.53	169.43	2,044.89	(+ 212.10)	(+ 11.57)	4.71
03-Loans for Central Plan Schemes	0.19	0.00	0.00	0.19	0.00	0.00	0.00
04- Loans for Centrally Sponsored Schemes	(-) 0.23	0.00	0.00	(-) 0.23 ²	0.00	0.00	0.00
07-Pre 1984-85 Loans	0.68	0.00	0.00	0.68	0.00	0.00	0.00
Total- 6004	1,835.59	381.53	169.96	2,047.16	(+) 211.57	(+)11.53	4.71
Total - Public Debt	26,050.15	5,479.93	1,152.63	30,377.45	(+)4,327.30	(+)16.61	69.94
B - Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	4,165.51 ³	1,126.89	699.93	4,592.47	(+ 426.96)	(+ 10.25)	10.57
Reserve funds bearing Interest	369.80 ⁴	566.51	243.11	693.20	(+ 323.40)	(+ 87.45)	1.60
Reserve funds not bearing Interest	1,588.38	1,050.87	989.47	1,649.78	(+ 61.40)	(+ 3.87)	3.80

¹ Detailed Account is at pages 331 to 347.

² Minus figure is due to Loan amount of ₹ 0.23 crore was repaid by Chhattisgarh but pertaining to Madhya Pradesh. This amount is adjustable on the final decision of Government of Madhya Pradesh.

³ Opening balance increased by ₹ 1.85 crore (credit) due to receipt of balances prior to 1 November 2000 from Principal Accountant General (A&E), Madhya Pradesh through Proforma transfer.

⁴ Reduced by ₹ 77.30 crore due to recoupment of expenditure relating to the period from 2000-01 to 2014-15 after reconciliation by the Department.

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 2016	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2017	Net Increase (+)/ Decrease (-)		As a per cent of Total Liabilities
					Amount	per cent	
B - Other Liabilities- conclud.					Amount	per cent	
Public Accounts - conclud							
Deposits bearing Interest	72.45	313.01	314.75	70.71	(-) 1.74	(-) 2.40	0.16
Deposits not bearing Interest	5,494.85	3,266.43	2,714.03	6,047.25	(+)552.40	(+) 10.05	13.92
Total -Other Liabilities	11,690.99⁵	6,323.71	4,961.29	13,053.41	(+)1,362.42	(+) 11.65	30.06
Total -Public Debt and other liabilities	37,741.14⁵	11,803.64	6,113.92	43,430.86	(+)5,689.72	(+)15.08	100.00

(ii) Explanatory Notes to Statement 6

- 1. Amortization arrangements:-** The State Government has constituted a Consolidated Sinking Fund from the Financial Year 2006-07 by substituting the extant Sinking Fund. The new fund will be utilized as an amortization fund for redemption of the outstanding Liabilities (Internal Debt and Public Account Liabilities) of the Government beginning from the year 2011-12. The State Government's contribution to the fund will be at least 0.5 per cent of the outstanding liabilities as at the end of the previous year, the source of contribution being the general revenue or from other sources such as disinvestment proceeds. However, no amount has been utilized by the Government for redemption of outstanding liabilities during 2016-17. 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 2016	Addition during the year	Withdrawals during the year	Balance as on 31 March 2017
Consolidated Sinking Fund Scheme	1,546.94	200.00	0.00	1,746.94

The balance of the sinking fund at the end of March 2017, ₹ 1,746.94 crore was invested in the Securities of the Government of India.

- 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. As per decision taken by Ministry of Finance, Department of Economic Affairs, Government of India, the minimum share of States in net small savings collections in a year, for Investment in the State Government securities, was reduced from 80 to 50 per cent and the remaining is invested

⁵ Increased by ₹ 1.85 crore (credit) due to receipt of balances prior to 1 November 2000 from Principal Accountant General (A&E), Madhya Pradesh through Proforma transfer and reduced by ₹ 77.30 crore due to recoupment of expenditure relating to the period from 2000-01 to 2014-15 after reconciliation by the Department. Hence reduced by ₹ 75.45 crore (Net).

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- contd.

(ii) Explanatory Notes to Statement 6 - contd.

in Central Government Securities. The decision came into force from 01 December 2011. During 2016-17 while no loan was received from National Small Savings Funds, ₹ 420.53 crore was repaid and ₹ 614.82 crore was paid as interest. The balance outstanding at the end of the year was ₹ 5,761.73 crore which constitute 13.27 per cent of the total liabilities of the State Government as on 31 March 2017.

- 3. Loans from the Government of India:-** Loans from the Government of India formed 4.71 per cent of the total Liabilities as on 31 March 2017. Loans amounting to ₹ 381.53 crore were received from the Government of India during 2016-17. The State Government paid ₹ 169.96 crore towards repayment of Loans and ₹ 137.49 crore on account of interest during the year 2016-17.
- 4. Market Loans:-** Loan amounting to ₹ 302.32 crore pertaining to 5.90 per cent Chhattisgarh State Development Loan 2017 was discharged during the year 2016-17.
- 5. Loans from Autonomous Bodies:-** This category of borrowing includes loans obtained by the Government from various autonomous bodies, such as Life Insurance Corporation of India, National Bank for Agriculture and Rural Development, National Co-operative Development Corporation, General Insurance Corporation of India and Compensation and Other Bonds.

During the year 2016-17, the State Government received ₹ 898.40 crore as loans from such bodies (National Bank for Agriculture and Rural Development: ₹ 898.02 crore and National Co-operative Development Corporation: ₹ 0.38 crore) and made repayment of ₹ 259.82 crore (General Insurance Company: ₹ 0.40 crore, National Bank for Agriculture and Rural Development: ₹ 259.28 crore and National Co-operative Development Corporation: ₹ 0.14 crore). The balance of such loans outstanding at the end of 31 March 2017 was ₹ 3,197.91 crore. The State Government paid ₹ 185.21 crore as interest to various autonomous bodies 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 2016-17 are shown below: -

(₹ in crore)

Description	2016-17	2015-16	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.	34,969.92	30,215.66	(+) 4,754.26
(b) Other obligations	8,460.94	7,525.48	(+) 935.46
Total (i)	43,430.86	37,741.14⁶	(+) 5,689.72
(ii) Interest paid by the State Government			
(a) On Public Debt and Small Savings, Provident Funds etc	2,615.60	2,077.24	(+) 538.36
(b) On other obligation	71.24	71.67	(-) 0.43
Total (ii)	2,686.84	2,148.91	(+) 537.93

⁶ Increased by ₹ 1.85 crore (credit) due to receipt of balances prior to 1 November 2000 from Principal Accountant General (A&E), Madhya Pradesh through Proforma transfer and reduced by ₹ 77.30 crore due to recoupment of expenditure relating to the period from 2000-01 to 2014-15 after reconciliation by the Department. Hence reduced by ₹ 75.45 crore (Net).

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

(₹ in crore)			
Description	2016-17	2015-16	Net Increase (+) / Decrease (-)
(iii) Deduct			
(a) Interest on other Loans and Advances	30.19	47.02	(-) 16.83
(b) Interest realized on Investment of Cash Balances	126.78	50.35	(+) 76.43
Total (iii)	156.97	97.37	(+) 59.60
Net amount of interest charges	2,529.87	2,051.54	(+) 478.33
1. <i>Per cent</i> of gross interest to Gross Debt	6.19	5.68	(+) 0.51
2. <i>Per cent</i> of gross interest to total Revenue Receipts ⁷	5.00	4.66	(+) 0.34
3. <i>Per cent</i> of net interest to total Revenue Receipts	4.71	4.45	(+) 0.26

Besides, there were interest on "Miscellaneous" account (₹ 0.27 crore⁸). If these are also deducted, the net burden of interest on the revenue would be ₹ 2,529.60 crore which works out to 4.71 *per cent* of the total revenue.

The State Government also received ₹ 0.55 crore during the year as dividend on investments in various undertakings.

7. Appropriation for reduction or avoidance of Debts: During 2016-17 the State Government made a provision of ₹ 200.00 crore under Appropriation for reduction or avoidance of debt.

⁷ Total Revenue Receipt during 2016-17 is ₹ 53,685.25 crore.

⁸ This amount represents Interest received on Deposits of Saving Bank Accounts of Chief Executive Officer, Janpad Panchayats (₹ 0.24 crore) and Labour Judge cum Commissioners (₹ 0.03 crore).

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1: Summary of Loans and Advances- Loanee groupwise

(₹ in crore)

Loanee Groups	Balance as on 1 April 2016	Disbursements during the year	Repayments during the year	Write-off of irrecoverable Loans and Advances	Balance as on 31 March 2017 (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	151.72 ¹	44.24	18.01	0.00	177.95	26.23	0.00
Government Companies	118.50 ²	0.00	0.62	0.00	117.88	(-)0.62	5.57
Universities/Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Panchayati Raj Institutions	16.07 ³	0.00	0.59	0.00	15.48	(-)0.59	0.00
Municipalities/Municipal Councils/ Municipal Corporations	310.12 ⁴	135.57	107.30	0.00	338.39	28.27	0.00
Urban Development Authorities	448.80	35.00	0.00	0.00	483.80	35.00	0.00
Housing Board	4.58	0.00	0.00	0.00	4.58	0.00	0.00
Co-operative Societies/ Co-operative Corporation/Banks	187.94 ⁵	55.40	42.85	0.00	200.49	12.55	12.22
Others	35.38 ⁶	2.50	2.51	0.00	35.37	(-)0.01	0.03
Government Servants	(-)0.06 ⁷	0.00	1.11	0.00	(-)1.17	(-)1.11	0.00
Total-Loans and Advances	1,273.96	272.71	172.99	0.00	1,373.68	99.72	17.82

¹ Increased by ₹ 0.01 crore due to correction in rounding.

² Increased by ₹ 0.01 crore due to correction in rounding.

³ Decreased by ₹ 0.01 crore due to correction in rounding.

⁴ Decreased by ₹ 0.01 crore due to correction in rounding.

⁵ Increased by ₹ 0.02 crore (Net). Increased by ₹ 0.03 crore due to recoveries pertaining to category "Others" wrongly shown under category "Co-operative Societies /Banks" during 2015-16 and decreased by ₹ 0.01 crore due to rounding.

⁶ Decreased by ₹ 0.02 crore (Net). Decreased by ₹ 0.03 crore due to recoveries pertaining to category "Others" was wrongly shown under category "Co-operative Societies/Banks" during 2015-16 and increased by ₹ 0.01 crore due to rounding.

⁷ The closing balance as on 31-03-2016 against loans to Government servants was ₹ 10.27 crore (Credit) due to receipt of recoveries of loans given to Government servants prior to re-organisation of erstwhile Madhya Pradesh without apportionment of the Loan balance (Debit). In May 2017, an amount of ₹ 10.21 crore of Loan balance was apportioned by Principal Accountant General (A&E), Madhya Pradesh on Pro-forma basis. This amount reduced the negative balance (Credit) to ₹ 0.06 crore.

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

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

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

(₹ in crore)

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

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

(₹ in crore)

Sector	Balance as on 1 April 2016	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and Advances	Balance as on 31 March 2017 (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	1.71	0.00	0.00	0.00	1.71	0.00	0.00
Total- General Services	1.71	0.00	0.00	0.00	1.71	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	310.01 ⁸	135.57	107.30	0.00	338.28	28.27	0.00
Urban Development Authorities	448.80	35.00	0.00	0.00	483.80	35.00	0.00
Housing Board	4.58	0.00	0.00	0.00	4.58	0.00	0.00
Statutory Corporations	4.89 ⁹	0.00	0.00	0.00	4.89	0.00	0.00
Others	5.16	0.00	0.00	0.00	5.16	0.00	0.00
Total- Social Services	774.35	170.57	107.30	0.00	837.62	63.27	0.00

⁸ Decreased by ₹ 0.01 crore due to correction in rounding.

⁹ Increased by ₹ 0.01 crore due to correction in rounding.

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 2016	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2017 (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	16.07 ¹⁰	0.00	0.59	0.00	15.48	(-)0.59	0.00
Municipal Corporations/ Councils/ Nagar Panchayat	0.11	0.00	0.00	0.00	0.11	0.00	0.00
Statutory Corporations	146.83	44.24	18.01	0.00	173.06	26.23	0.00
Government Companies	116.79 ¹¹	0.00	0.62	0.00	116.17	(-)0.62	5.57
Co-operative Societies/ Banks	187.94 ¹²	55.40	42.85	0.00	200.49	12.55	12.22
Others	30.22 ¹³	2.50	2.51	0.00	30.21	(-)0.01	0.03
Total- Economic Services	497.96	102.14	64.58	0.00	535.52	37.56	17.82
Loans and Advances to Government Servants	(-)0.06 ¹⁴	0.00	1.11	0.00	(-)1.17	(-)1.11	0.00
Total- Loans and Advances to Government Servants	(-)0.06	0.00	1.11	0.00	(-)1.17	(-)1.11	0.00
Total	1,273.96	272.71	172.99	0.00	1,373.68	99.72	17.82

¹⁰ Decreased by ₹ 0.01 crore due to correction in rounding.¹¹ Increased by ₹ 0.01 crore due to correction in rounding.¹² Increased by ₹ 0.02 crore (Net). Increased by ₹ 0.03 crore due to Recoveries pertaining to category "Others" was wrongly shown under category "Co-operative Societies /Banks during 2015-16 and Decreased by ₹ 0.01 crore due to correction in rounding.¹³ Decreased by ₹ 0.02 crore (Net). Decreased by ₹ 0.03 crore due to Recoveries of ₹ 0.03 crore pertaining to category "Others" was wrongly shown under category "Co-operative Societies/Banks during 2015-16 and Increased by ₹ 0.01 crore due to correction in rounding.¹⁴ The closing balance as on 31-03-2016 against loans to Government servants was ₹ 10.27 crore (Credit) due to receipt of recoveries of loans given to Government servants prior to re-organisation of erstwhile Madhya Pradesh without apportionment of the Loan balance (Debit). In May 2017, an amount of ₹ 10.21 crore of Loan balance was apportioned by Principal Accountant General (A&E), Madhya Pradesh on Pro-forma basis. This amount reduced the negative balance (Credit) to ₹ 0.06 crore.

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

Section 3: Summary of repayments in arrears from Loanee Group

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2017			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2017
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Government Companies					
Chhattisgarh Industrial Development Corporation	0.00	5.57	5.57	2005-06	0.00
Statutory Corporations					
Chattisgarh State Antyavasayi Vitt evam Vikas Nigam	0.50	0.00	0.50 ^a	2003-04	0.50
<i>Chhattisgarh Pathya Pustak Nigam</i>	4.00	0.00	4.00	2010-11	4.00
Co-operative Societies/Banks/Sugar Mills					
Raipur Milk Federation	1.30	N/A ¹⁵	1.30	Prior to 2000-01	1.30
<i>Bhoramdev Co-operative Sugar Mill</i>	0.00	3.87	3.87	2005-06	30.00
<i>Danteshwari Maiya Co-operative Sugar Mill</i>	0.00	2.04	2.04	2010-11	56.32 ¹⁶
<i>Mahamaaya Co-operative Sugar Mill</i>	0.00	5.21	5.21	2009-10	50.67
Integrated Co-operative Develop- ment Project- Jagdalpur	0.35	0.00	0.35	2002-03	0.32 ¹⁷
Integrated Co-operative Develop- ment Project- Jashpur	0.44	0.00	0.44	2004-05	0.44
Integrated Co-operative Develop- ment Project- Raigarh	1.51	0.00	1.51	2002-03	1.42 ¹⁸
Nagrik Sahakari Bank- Bhilai Nagar	0.00	0.63	0.63	2007-08	0.00
Primary marketing Cooperative Society <i>Dondilohara</i>	0.01	0.01	0.02	2006-07	0.01
Primary marketing Cooperative Society <i>Saragaon</i>	0.02	0.01	0.03	2007-08	0.02
Wholesale Consumer Co-operative Society <i>Jagdalpur</i>	0.02	0.01	0.03	2006-07	0.02
<i>Naya Raipur Development Authority</i>	438.00	Interest free	438.00	2011-12	438.00

a. This amount has been shown as Share Capital Investment of the State Government in the accounts of 'Chattisgarh State Antyavasayi Vitt evam Vikas Nigam', but the sanction orders has been issued under 'Loans and Advances' (Major Head 6225) by the State Government. Action for conversion of Loan into Share Capital is in progress.

¹⁵ N/A indicates that information is not available.

¹⁶ Balance is under reconciliation.

¹⁷ Balance is under reconciliation.

¹⁸ Balance is under reconciliation.

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

Section 3: Summary of repayments in arrears from Loanee Group- contd.

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2017			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2017
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Chhattisgarh Tourism Development Board	5.50	N/A	5.50	2009-10	5.50
Others					
M/S Kanchan Stone, Barbaspur, Mahasmund	0.02	0.01	0.03	2016-17	0.02
M/S M I Polymers, Urla, Raipur	0.00	0.02	0.02	N/A	0.00
Loans for Medical and Public Health	0.03	N/A	0.03	Prior to 2000-01	0.03
Loans for Housing	4.58	N/A	4.58	Prior to 2000-01	4.58
Loans for Urban Development	18.65	0.00	18.65	Prior to 2000-01	358.58
	5.86	0.00	5.86	After 2000- 01	
Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2.55	N/A	2.55	Prior to 2000-01	2.55
Loans for Social Security and Welfare	1.23	N/A	1.23	Prior to 2000-01	1.23
Loans for Relief on account of Natural Calamity	0.83	N/A	0.83	Prior to 2000-01	0.83
Loans for other Social Services	0.91	N/A	0.91	Prior to 2000-01	0.91
Loans for Crop Husbandry	16.95	N/A	16.95	Prior to 2000-01	16.95
Loans for Soil and Water Conservation	8.06	N/A	8.06	Prior to 2000-01	8.06
Loans for Animal Husbandry	0.26	N/A	0.26	Prior to 2000-01	0.26
Loans for Dairy Development	0.01	N/A	0.01	Prior to 2000-01	0.01
Loans for Food Storage and Warehousing	3.92	N/A	3.92	Prior to 2000-01	216.81

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

Loanee Group	Amount of arrears as on 31 March 2017			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2017
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Loans for Co-operation	17.57	0.44	18.01	Prior to 2000-01	27.82
Loans for other Agricultural Programmes	0.03	N/A	0.03	Prior to 2000-01	0.03
Loans for other Rural Development Programmes	0.58	N/A	0.58	Prior to 2000-01	0.58
Loans for Minor Irrigation	0.12	N/A	0.12	Prior to 2000-01	0.12
Loans for Command Area Development	0.05	N/A	0.05	Prior to 2000-01	0.05
Loans for Village and Small Industries	1.80	N/A	1.80	Prior to 2000-01	2.17
Loans for Non-Ferrous Mining and Metallurgical Industries	0.01	N/A	0.01	Prior to 2000-01	0.01
Loans for Consumer Industries	0.57	N/A	0.57	Prior to 2000-01	0.57
Other Loans for Industries and Minerals	6.43	N/A	6.43	Prior to 2000-01	6.43
Total	542.67	17.82	560.49		1,237.12

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 2015-16 AND 2016-17

(₹ in crore)

Name of the concern	2016-17			2015-16		
	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	2 ¹	35.90	0.00	6	33.50	0.00
Government Companies	13 ²	6,459.45	0.00	16	5,969.44	4.43
Joint Stock Companies	4	57.60 ³	0.00	1	2.60	0.00
Rural Banks	1	24.31	0.00	1	24.31	0.00
Co-operative Institutions and Local Bodies	1,523 ⁴	201.34	0.55	1,462	162.37	1.30
Total	1,543	6,778.60	0.55	1,486	6,192.22	5.73

¹ The total amount of State Government Investment of ₹ 33.00 crore in the Share Capital of Chhattisgarh State Antyavasai Sahkari Vitt Evam Vikas Nigam was wrongly depicted against five different Corporations viz 'Chhattisgarh State Antyavasai Sahkari Vitt Evam Vikas Nigam' (₹ 26.98 crore), 'National Minority Finance and Development Corporation New Delhi' (₹ 2.71 crore), 'Rashtriya Anusuchit Jati Nigam' (₹ 0.28 crore), 'National Other Backward Class Vitt Vikas Nigam' (₹ 2.07 crore) and 'Chhattisgarh Anusuchit Jati Sahkari Vitt Evam Vikas Nigam' (₹ 0.96 crore). As the entire amount of investment of the State Government of ₹ 33.00 crore is towards the Share Capital of Chhattisgarh State Antyavasai Sahkari Vitt Evam Vikas Nigam, hence the number of Corporations has been reduced from 6 (2015-16) to 2 (2016-17).

² Pursuant to the Chattisgarh State Electricity Transfer Schemes Rules 2010, the total investment of the State Government amounting to ₹ 5,926.05 crore which was presented individually among four Companies in the Finance Accounts 2015-16 viz. 'Chhattisgarh State Power Holding Company Limited' (₹ 4,300.05 crore), 'Chhattisgarh State Power Generation Company Limited' (₹ 1,076.00 crore), 'Chhattisgarh State Power Transmission Company Limited' (₹ 150.00 crore) and 'Chhattisgarh State Power Distribution Company Limited' (₹ 400.00 crore) has now been exhibited against the Chhattisgarh State Power Holding Company Limited alone as this company is an Investment Company of the State Government. Consequently, the number of Companies have been reduced from 16 (2015-16) to 13 (2016-17).

³ Includes ₹ 51.00 crore of Investment in the Share Capital of Joint Venture Company 'Chhattisgarh East Railway Limited' and 'Chhattisgarh East West Railway Limited' and ₹ 4.00 crore in 'Chhattisgarh Railway Corporation Limited'.

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

9. STATEMENT OF GUARANTEES¹ GIVEN BY THE GOVERNMENT

Guarantees 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 2017 in various sectors are shown below:-

SECTOR-WISE GUARANTEE

(₹ in crore)

Sector (No. of Guarantees in brackets)	Maximum Amount Guaranteed as on 31 March 2017	Outstanding at the beginning of 2016 (1-4-2016)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2017 (31-03-2017)	Guarantee Commission or fees		Other material details
					Dis- charged	Not Dis- charged		Principal	Receivable	
Power (12)	5,384.30	827.46	2,955.00	1,042.87	0.00	0.00	2,739.59	0.00	0.00	Nil
Co-operative (14)	6,718.81 ²	1,000.15	1,101.00	1,007.10	0.00	0.00	1,094.05	9.40	4.40	Nil
State Financial Corporation (56)	275.36 ³	87.64	35.33	41.05	0.00	0.00	81.92	0.00	0.00	Nil
Urban Develop- ment and Housing (89)	258.90 ⁴	69.23	0.00	5.58	0.00	0.00	63.65	0.01	0.00	Nil
Others(2)	3.76	3.76	0.00	0.00	0.00	0.00	3.76	0.00	0.00	Nil
Total	12,641.13	1,988.24	4,091.33	2,096.60	0.00	0.00	3,982.97	9.41	4.40	Nil

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

² Guarantees amounting to ₹ 6,302.60 crore dropped on receipt of No Dues Certificate from Financial Institutions.

³ Guarantees amounting to ₹ 31.04 crore dropped on receipt of No Dues Certificate from Financial Institutions and increased by ₹ 0.01 crore due to rounding.

⁴ Increased by ₹ 0.02 crore. Guarantees of ₹ 0.01 crore relating to the year 1982-83 included and guarantee of ₹ 0.01 crore increased due to rectification in depiction.

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

(₹ in crore)

Name/Category of Grantee	Total Funds Released as Grants-in-Aid during 2016-17			Funds Allocated for Creation of Capital Assets out of Total Funds Released under Column No.(2)		
	(1)	(2)		(3)		
	Plan(including Centrally Sponsored Scheme and Central Plan)	Non-Plan	Total	Plan	Non-Plan	Total
1. Panchayati Raj Institutions	6,255.53	2,644.01	8,899.54	220.78	0.00	220.78
(i) Zilla Panchayats	4,154.22	216.66	4,370.88	0.00	0.00	0.00
(ii) Janpad Panchayats	1,658.00	680.98	2,338.98	0.00	0.00	0.00
(iii) Gram Panchayats	443.31	1,746.37	2,189.68	220.78	0.00	220.78
2. Urban Local Bodies	1,573.15	1,661.30	3,234.45	292.69	0.00	292.69
(i) Municipal Corporations	1,031.58	990.08	2,021.66	181.89	0.00	181.89
(ii) Municipal Councils	304.84	381.53	686.37	66.47	0.00	66.47
(iii) Nagar Panchayats	236.73	289.69	526.42	44.33	0.00	44.33
3. Public Sector Undertakings	730.56	69.40	799.96	399.88	0.00	399.88
(i) Government Companies	703.79	65.90	769.69	399.88	0.00	399.88
(ii) Statutory Corporations	26.77	3.50	30.27	0.00	0.00	0.00
4. Autonomous Bodies	428.06	195.44	623.50	197.89	0.00	197.89
(i) Universities	94.35	124.55	218.90	18.01	0.00	18.01
(ii) Development Authorities	232.27	30.00	262.27	179.88	0.00	179.88
(iii) Co-operative Institutions	84.91	40.89	125.80	0.00	0.00	0.00
(iv) Others	16.53	0.00	16.53	0.00	0.00	0.00
5. Non-Government Organizations	0.41	0.00	0.41	0.00	0.00	0.00
6. Others (not covered by item 1 to 5)	6,177.83	736.90	6,914.73¹	376.13	0.02	376.15
Total	15,165.54	5,307.05	20,472.59²	1,487.37	0.02	1,487.39³

¹ Included Grants-in-aid given to Societies other than co-operatives (₹ 4,390.81 crore), Personal Grants (₹ 596.20 crore), Agencies (₹ 493.08 crore), Missions (₹ 427.60 crore), Government Aided Schools (₹ 176.83 crore) and others (₹ 830.21 crore).

² Expenditure booked under the Object Head 14- Grants-in-aid (₹ 19,039.65 crore) and 45- Grant-in-aid for creation of Capital Assets (₹ 1,432.94) have been included.

³ Includes expenditure booked under Object Head 45- Grants-in-aid for creation of Capital Assets (₹ 1,432.94 crore) , Object Head 14-002- Development Grant (₹ 43.58 crore) and Object Head 14-012- Other Grant (₹ 2.36 crore) under Capital section and Object Head 14-004- Infrastructure Grant (₹ 8.51 crore) under Revenue section.

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 2016-17	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.	106.17	0.00
	MH 2202-02-106-5904- Free supply of text books.	93.57	0.00
	MH 2202-03-103-9805- Free distribution of books and stationery to tribal students.	0.70	0.00
	MH 2801-80-101-7305- Free supply of electricity to agriculture pumps of 5 H.P.	259.48	0.00
	MH 3275-800-8913- Free supply for laptop/tablets to students of Technical Education, Medical Education and Higher Education.	5.54	0.00
	Total	465.46	0.00

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2016-17			2015-16		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	3,300.88	44,863.72	48,164.60	2,795.95	40,905.11	43,701.06
Expenditure Heads (Capital Account)	21.04	9,449.47	9,470.51	11.63	7,933.38	7,945.01
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	1,152.63	333.15	1,485.78	1,250.18	165.22	1,415.40
Total	4,474.55	54,646.34	59,120.89	4,057.76	49,003.71	53,061.47
(a) The figures have been arrived as follows : -						
Public Debt						
Internal Debt of the State Government	982.67	0.00	982.67	1,086.11	0.00	1,086.11
Loans and Advances from the Central Government	169.96	0.00	169.96	164.07	0.00	164.07
Loans and Advances*						
Loans for General Services	0.00	0.00	0.00	0.00	1.00	1.00
Loans for Social Services	0.00	170.57	170.57	0.00	44.40	44.40
Loans for Economic Services	0.00	102.14	102.14	0.00	119.33	119.33
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	0.44	0.44	0.00	0.49	0.49
Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	60.00	60.00	0.00	0.00	0.00
TOTAL	1,152.63	333.15	1,485.78	1,250.18	165.22	1,415.40

* A more detailed account is given in Statement 18- Detailed Statement of Loans and Advances given by the Government at pages 348 to 384. The percentage of charged expenditure and voted expenditure to total expenditure during 2015-16 and 2016-17 was as under: -

Year	Percentage of Total Expenditure	
	Charged	Voted
2015-16	7.65	92.35
2016-17	7.57	92.43

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2016-17**

(₹ in crore)

Description	01 April 2016	2016-17	31 March 2017
Capital and Other Expenditure			
Capital Expenditure (Sub sector wise)			
Other General Services	155.59	28.74	184.33
Public Works	1,427.87	158.80	1,586.67
Education, Sports, Art and Culture	2,658.80	516.95	3,175.75
Health and Family Welfare	1,632.96	325.00	1,957.96
Water Supply, Sanitation, Housing and Urban Development	3,670.90	1,097.03	4,767.93
Information and Broadcasting	0.77	0.02	0.79
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,080.84	366.88	2,447.72
Social Welfare and Nutrition	523.64	77.07	600.71
Other Social Services	238.35	77.67	316.02
Agriculture and Allied Activities	854.69	92.01	944.33 ¹
Rural Development	2,531.38	366.70	2,898.08
Irrigation and Flood Control	15,994.24	1,888.14	17,882.38
Energy	6,113.55	907.46	7,021.01 ²
Industry and Minerals	896.73	586.39 ³	1,483.12
Transport	15,370.25	3,530.46 ⁴	18,900.71
Other Communication Service	0.00	7.18	7.18
Science Technology and Environment	8.61	0.30	8.91
General Economic Services	107.97	26.61	134.58
Total - Capital Expenditure	54,267.14	10,053.41	64,318.18⁵

¹ Closing balance decreased by ₹ 2.37 crore due to retirement of capital of Co-operative Societies and Banks.

² Includes ₹ 23.12 crore of Share Capital of Chhattisgarh State Electricity Board apportioned from Principal Accountant General (A&E), Madhya Pradesh.

³ This is Gross figure. ₹ 475.33 crore booked under Major Head 4853 has been transferred to Mineral Development Fund (8449-200).

⁴ This is Gross figure. ₹ 107.57 crore booked under Major Head 5054 has been transferred to Central Road Fund (8449-103).

⁵ Closing balance reduced by ₹ 2.37 crore due to retirement of capital of Co-operative Societies and Bank.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2016-17 - contd.**

(₹ in crore)

Description	01 April 2016	2016-17	31 March 2017
Capital and Other Expenditure- conclud.			
Loans and Advances-			
General Services			
Miscellaneous General Services	1.71	0.00	1.71
Social Services			
Loans for Education, Sports, Art and Culture	4.90	0.00	4.90
Health and Family Welfare	0.03	0.00	0.03
Water Supply, Sanitation, Housing and Urban Development	763.39	63.27	826.66
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3.06	0.00	3.06
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	372.24	38.21	410.45
Rural Development	0.58	0.00	0.58
Irrigation and Flood Control	0.17	0.00	0.17
Energy	108.71	0.00	108.71
Industry and Minerals	10.76	(-) 0.65 ^a	10.11
General Economic Services	5.50	0.00	5.50
Loans to Government Servants	(-) 0.06 ⁶	(-) 1.11	(-) 1.17
Total - Loans and Advances	1,273.96⁷	99.72	1,373.68
Inter-State Settlement	0.00	0.06	0.00
Appropriation to Contingency Fund	0.00	60.00	0.00
Total - Capital and Other Expenditure	55,541.10⁸	10,213.19	65,691.86⁹
Deduct-Contributions from Contingency Fund	0.00	0.00	0.00
Deduct-Contributions from Miscellaneous Capital Receipts	53.46	2.37	55.83
Deduct-Contributions from Chhattisgarh Mineral Development Fund	407.80	475.33	883.13
Deduct-Contributions from Central Road Fund	35.66	107.57	143.23
Deduct-Transfer to Contingency Fund	0.00	60.00	0.00
Net-Capital and other Expenditure	55,044.18⁵	9,567.92	64,609.67¹⁰

a. Minus figure is due to refund of loans by several Weaver Co-operative Societies under Major Head 6851 (0.03 crore) and Chhattisgarh *Ispat Bhoomi* Company Limited under Major Head 6852 (0.62 crore).

⁶ The closing balance as on 31-03-2016 against loans to Government servants was ₹ 10.27 crore (Credit) due to receipt of recoveries of loans given to Government servants prior to re-organisation of erstwhile Madhya Pradesh without apportionment of the Loan balance (Debit). In May 2017, an amount of ₹ 10.21 crore of Loan balance was apportioned by Principal Accountant General (A&E), Madhya Pradesh on Pro-forma basis. This amount reduced the negative balance (Credit) to ₹ 0.06 crore.

⁷ Please see Foot Note No. 5

⁸ Please see Foot Note No.5

⁹ Closing balance reduced by ₹ 62.43 crore. Reduced by ₹ 2.37 crore due to retirement of capital of Co-operative Societies and Banks, ₹ 0.06 crore of Inter-State settlement and ₹ 60.00 crore due to appropriation to Contingency Fund being head closed to Government Account.

¹⁰ Closing balance reduced by ₹ 2.43 crore. Reduced by ₹ 2.37 crore due to retirement of capital of Co-operative Societies and Banks and ₹ 0.06 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 2016-17 - contd.**

(₹ in crore)

Description	01 April 2016	2016-17	31 March 2017
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2016-17	--	(+) 5,520.65	--
(i) Add- Adjustment on Account of Retirement /Disinvestment	(-) 53.46	0.00	(-) 55.83 ^(b)
(ii) Debt			
Internal Debt of the State Government	24,214.56	4,115.73	28,330.29
Loans and Advances from the Central Government	1,835.59	211.57	2,047.16
Small Savings, Provident Fund, etc	4,165.51 ¹¹	426.96	4,592.47
Total (ii) - Debt	30,215.66¹²	4,754.26	34,969.92
(iii) Other Obligations			
Contingency Fund	40.00	60.00	100.00
Deposits and Advances	5,565.36	550.68	6,116.04
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	128.91	25.84	154.75
Reserve Funds	3,501.81 ¹³	639.80	4,141.61
Remittances	(-) 356.72	49.14	(-) 307.58
Total (iii) - Other Obligations	8,879.36¹⁴	1,325.46	10,204.82
Total - Debt and other Obligations (ii+iii)	39,095.02	6,079.72	45,174.74
(iv) Deduct - Cash Balance	(-) 577.94	917.12	339.18
(v) Deduct – Investments	3,399.80	910.83 ¹⁵	4,310.63 ¹⁶
(vi) Deduct- Appropriation to Contingency Fund	--	60.00	--
(vii) Add- Miscellaneous Government Account- Amount written off during 2016-17	--	(-) 144.50 ¹⁷	--
Net Provision of funds (i)+(ii)+(iii)-(iv)-(v)-(vi)+(vii)	36,219.70¹⁸	4,047.27	40,469.10^(A)

¹¹ Opening balance increased by ₹ 1.85 crore due to receipt of balances prior to 1 November 2000 from Principal Accountant General (A&E), Madhya Pradesh, through Proforma Transfer.

¹² Please see Foot Note No. 10.

¹³ Proforma reduced by ₹ 77.30 crore due to recoupment of expenditure relating to the period from 2000-01 to 2014-15 after reconciliation of expenditure of State Disaster Response Fund by the Department.

¹⁴ Please see Foot Note No. 12.

¹⁵ Includes ₹ 55.00 crore of Investment in the Share Capital of Joint Venture Companies " Chhattisgarh East Railway Limited" and "Chhattisgarh East West Railway Limited" from Reserve Funds.

¹⁶ Includes 'Cash Balance Investment' of ₹ 2,512.00 crore and 'Investment from Earmarked Fund' of ₹ 1,798.63 crore.

¹⁷ Minus figure is due to writing off of ₹ 104.07 crore of Credit balance and ₹ 248.57 crores of debit balance of several Major Heads of Public Accounts. Major Head wise details are shown at Page 416 of Statement No. 21.

¹⁸ Reduced by ₹ 75.45 crore (Net). Reduced by 77.30 crore due to recoupment of expenditure relating to the period from 2000-01 to 2014-15 after reconciliation by the Department and increased by ₹ 1.85 crores due to receipt of balances prior to 1 November 2000 from Principal Accountant General (A&E), Madhya Pradesh through Proforma Transfer.

^(b) Retirement of capital of Co-operative Societies and Banks of ₹ 2.37 crore has been included to balance the Statement.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2016-17 - contd.**

(A) Differs from ₹ 40,266.97 crore (₹ 36,219.70 crore Plus ₹ 4,047.27 crore) by ₹ 202.13 crore due to adjustment of Retirement of Capital of ₹ 2.37 crore and non inclusion of amount written off ₹ 144.50 crore and appropriation to Contingency Fund ₹ 60.00 crore in the Closing Balance as these heads are closed to Government Accounts. The difference of ₹ 24,140.57 crore, between the Net capital and other expenditure as on 31 March 2017 (₹ 64,609.67 crore) and the net provision of funds (₹ 40,469.10 crore) is explained below.

(₹ in crore)

Sl. No.	Description	Amount
1.	Cumulative Revenue surplus from 2000-01 to 2016-17	23,638.73
2.	Net effect of Proforma transfer from Principal Accountant General (A&E) Madhya Pradesh from 2000-01 to 2016-17 relating to General Provident Fund balances, etc.	(-) 3,910.90
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" during 2012-13 due to proforma transfer of Share Capital of Chattisgarh Forest Development Corporation from Principal Accountant General(A&E) Madhya Pradesh .	6.55
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
7.	Add- Proforma increase of Capital Expenditure during 2015-16 under the following Major Heads.	
	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.	2.00
	Major Head 4801- Adjustment of Share Certificates issued by Chattisgarh State Power Holding Company Ltd as Share Capital of the State Government.	4,300.05
	Major Head 5054- Due to transfer of expenditure relating to Pre-bifurcation period from Principal Accountant General (A&E) Madhya Pradesh.	12.83

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2016-17 - conclud.**

(₹ in crore)

SI No.	Description	Amount
8.	Deduct- Proforma Reduction in Sector F-“Loans and Advance” during 2015-16 under the following Major Heads.	
	Major Head 6216- Conversion of loan into grants	10.57
	Major Head 6425- Conversion of loan into grants	10.51
	Major Head 6852- Conversion of loan into grants	22.96
9.	Add- Proforma increase of Loans and Advances under “Energy” during 2012-13 due to rectification of misclassification.	0.03
10.	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
11.	Add – Pro-forma increase under Major Head 7610 during 2016-17 from Principal Accountant General(A&E) Madhya Pradesh	10.21
12.	Deduct –Amount of Contingency Fund wrongly depicted under Application of Funds side till 2008-09	40.00
13.	Deduct- Miscellaneous Government Accounts up to 2016-17- Amounts written off	151.55
14.	Deduct- Inter-State settlement from 2000-01 to 2016-17	26.58
15.	Deduct- Proforma reduction under J- Reserve Fund- Recoupment of Expenditure relating to State Disaster Response Fund.	(-) 278.65
16.	Deduct- Proforma reduction under K- Deposit and Advances due to rounding.	0.01
17.	Deduct- Appropriation to Contingency Fund during 2016-17	60.00
	Total	24,140.57

**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 2017: -

			(₹ in crore)
Debit Balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
39,151.25	A to D, G, H and Part of L (MH 8680 only)	Government Accounts	--
--	E	Public Debt	30,377.45
1,373.68	F	Loans and Advances	--
		Contingency Fund	
--		Contingency Fund	100.00
		Public Account	
--	I	Small Savings, Provident Funds, etc.	4,592.47
	J	Reserve Funds	
--		(i) Reserve funds bearing interest	693.20
--		(ii) Reserve funds not bearing Interest	3,448.41
		Gross Balance	4,141.61
1,798.63		Investments	--
	K	Deposits and Advances	
--		Deposits bearing Interest	70.71
--		Deposits not bearing Interest	6,047.25
1.92		Advances	--
	L	Suspense and Miscellaneous	
2,512.00		Investments	--
--		Other Items	154.75
307.58	M	Remittances	--
339.18	N	Cash Balance	--
45,484.24		TOTAL	45,484.24

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

After the closure of March 2017 account there was a net difference of ₹ 57.25 crore (Cr) between the figures reflected in account i.e. ₹ 339.18 crore (Dr) and ₹ 396.43 crore (Cr) intimated by Reserve Bank of India regarding “Deposits with Reserve Bank” included in the Cash Balance. The difference is under reconciliation.

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

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

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

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

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

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

			(₹ in crore)
Debit	Details		Credit
34,999.20	A	Amount at the Debit of Government Account on 1 April 2016	0.00
0.00	B	Receipt Heads (Revenue Account)	53,685.25
0.00	C	Receipt Heads (Capital Account)	2.37
48,164.60	D	Expenditure Heads (Revenue Account)	0.00
9,470.51	E	Expenditure Heads (Capital Account)	0.00
248.57	F	Suspense and Miscellaneous (Miscellaneous Government Accounts)	104.07
0.44	G	Inter-State Settlement	0.38
60.00	H	Appropriation to Contingency Fund	0.00
0.00	I	Amount at the Debit of Government Account on 31 March 2017	39,151.25
92,943.32	TOTAL		92,943.32

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

- (a) Opening balance of ₹ 34,999.20 crore (Dr) as on 1 April 2016 decreased from the previous year's Closing balance of ₹ 35,084.86 crore (Cr) by ₹ 85.66 crore (Cr) due to Proforma transfer/correction of balances as under:

(₹ in crore)

Heads in respect of which the opening balance on 1 April 2016 has been changed	Credit Balance Increase (+)/ Decrease (-)	Debit Balance Increase (+)/ Decrease (-)
I - Small Savings Provident Fund, etc		
8009- State Provident Fund		
01- Civil		
101- General Provident Fund	(+1.85	--
J- Reserve Fund		
8121- General and Other Reserve Funds		
122- State Disaster Response Fund	(-)77.30	--
F- Loans and Advances		
7610- Loans and Advances to Government Servants		
201- House Building Advances	--	4.74
202- Advances for purchase of Motor Conveyances	--	5.28
204- Advances for purchase of Computers	--	0.10
800- Other Advances	--	0.09
Total- 7610- Loans and Advances to Government Servants	--	(+)10.21
Total F- Loans and Advances	--	(+)10.21
Total	(-)75.45	(+)10.21
Net	(-) 85.66	

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 2016 to 31 March 2017. The accounts of receipts and expenditure of the Government of Chhattisgarh have been compiled based on the initial accounts rendered by 28 Treasuries, 53 Public Works Divisions, 62 Irrigation Divisions, 53 Forest Divisions, 36 Public Health Engineering Divisions, 29 Rural Engineering Service Divisions and 33 Rural Development Divisions, four Road Development Divisions and Advices of the Reserve Bank of India. The rendition of monthly accounts was satisfactory and no accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:**

With the exception of some book adjustments (**Annexure-A**), "Nil Payment" vouchers, and, "at source" deduction towards General Provident Fund, House Building Advances, etc., the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as Government investments are valued at historical cost, i.e., the value at the year of acquisition/ purchase. Physical Assets are not depreciated or amortized. Losses of Physical Assets at the end of their life are also not expensed or recognized. Retirement benefits disbursed during the accounting period have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) **Currency in which Accounts are kept:**

The accounts of Government of Chhattisgarh are maintained in Indian Rupee.

(iv) **Form of Accounts:**

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form, as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis of selecting appropriate heads under which the transactions are to be classified.

NOTES TO ACCOUNTS - contd.

- (v) **Classification between Revenue and Capital:** Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. As per Indian Government Accounting Standards (IGAS)-2, expenditure on Grants-in-aid is to be classified as Revenue Expenditure regardless of end utilisation. However, during the year, Government of Chhattisgarh, made budget provision and classified Grants-in-aid of ₹ 1,478.88 crore (given for creation of capital Assets) under Capital Major Heads instead of Revenue Section (**Annexure-B**)
- (2) **Quality of Accounts:**
- (i) **Booking under the Minor Head 800- 'Other Expenditure' and 'Other Receipts':** Minor Head 800- Other Expenditure/Other Receipts are intended to be operated only when the appropriate Minor Head has not been provided in the Accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year an amount of ₹ 2,290.10 crore under 45 revenue receipt heads and ₹ 1,377.39 crore under 43 expenditure heads, constituting 4.27 *per cent* of total revenue receipt (₹ 53,685.25 crore) and 2.39 *per cent* of total expenditure of ₹ 57,635.11 crore (Revenue and Capital) of Government of Chhattisgarh, incurred under Major heads have been classified under 800- Other Receipts/Expenditure. Instances where a substantial proportion (10 *per cent or more*) of the expenditure and receipts were classified under the Minor Head 800- Other Expenditure/Receipts are listed in **Annexures- (C) and (D)** respectively.
- (ii) **Reconciliation of accounts:** To exercise effective control of expenditure, to keep it within the budget grants and to ensure its accuracy of their accounts, all Controlling Officers (COs) are required to reconcile the receipts and expenditure of the Government recorded in their books with the figures accounted for by the Accountant General (A&E). During the year, out of 94 COs, 18 COs have fully reconciled and 18 COs have partially reconciled expenditure of ₹ 21,147.63 crore (35.77 *per cent* of total expenditure of ₹ 59,120.89 crore). Similarly on receipts side, out of 94 COs, 9 COs have fully reconciled and 7 COs have partially reconciled receipts of ₹ 21,249.81 crore (35.81 *per cent* of total receipts of ₹ 59,340.92 crore). Un-reconciled receipts and expenditure affect the accuracy and completeness of accounts.

NOTES TO ACCOUNTS - contd.

- (iii) **Reconciliation of Cash Balance:** As on 31 March 2017, there is a net difference of ₹ 57.25 crore (Cr.) between the Cash balance of State Government, as reported by the RBI and Cash balance arrived at by the Accountant General (A&E). This difference is mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur which is responsible for maintaining the Cash Balance of the State Government.
- (iv) **Unadjusted Abstract Contingency (AC) Bills:** To meet emergent expenditure for which details are not available at that point of time, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money by presenting Abstract Contingency (AC) bills by debiting Service Heads and they are required to present Detailed Contingency (DC) bills (vouchers in support of final expenditure) in all these cases. Controlling Officers are required to despatch all detailed bills so as to reach the Accountant General (A&E) not later than 25th of the month following that to which they relate (Sub rule 327 of State Treasury Code). Non submission of DC bills with relevant documents of expenditure incurred renders the expenditure under AC bills opaque. The details of outstanding AC bills to the end of 31 March 2017 is given below:

Details of pending Detailed Contingency Bills

(₹ in crore)

Year	Number of pending DC bills	Amount
2015-16	03	0.90
2016-17	112	24.29
Total	115	25.19

Out of ₹ 3,556.39 crore drawn against AC bills in 2016-17, AC bills amounting to ₹ 86.61 crore (2.44 *per cent*) were drawn in the month of March 2017 alone, of which AC bills for ₹ 51.01 crore (58.90 *per cent* of the amount drawn in March) were drawn on the last day of the financial year. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary planning.

- (v) **Outstanding Utilisation Certificates (UCs) against Grants-in-aid sanctioned by the State Government:** As per Rule 182 of Chhattisgarh Financial Code Volume - I, in case of an annual or non-recurring conditional grant, the Departmental officer on whose signature or counter-signature the Grants-in-aid bill is drawn, shall furnish the Utilisation Certificate to the Accountant General on or before 30 September of the year following that to which the grant is related. As on 31 March 2017, 1407 UC's amounting to ₹ 5,016.78 crore are outstanding, details of which are given below:-

NOTES TO ACCOUNTS - contd.**Details of Outstanding Utilisation Certificates****(₹ in crore)**

Year	Number of Utilisation Certificate awaited	Amount
Up to 2013-14	612	2,585.00
2014-15	181	829.95
2015-16	432	869.65
2016-17*	182	732.18
Total	1407	5,016.78

* Except where the sanction order specifies otherwise, UC's in respect of grants drawn during 2016-17 become due only in 2017-18.

(vi) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** During 2016-17, the State Government of Chhattisgarh opened 57 new Sub Heads(47 under the Revenue Section, 5 under the Capital Section and 5 under Revenue and Capital section) 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 provided funds under these heads and incurred expenditure of ₹ 1,523.46 crore under the Revenue Section and ₹ 136.37 crore under the Capital Section from these heads.

(vii) **Transfer of funds to Personal Deposit (PD) Accounts:** As per subsidiary rule 543 of the State Treasury Code, the State Government is authorized to open Personal Deposit Account (which forms part of the Public Account) wherein, funds are drawn from the Consolidated Fund (by debiting expenditure head) to be utilized for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund before the closure of the Financial Year. The State Government drew an amount of ₹ 2.56 crore from several Major Heads during March 2017 and deposited in the PD Accounts, the details of which are shown in **Annexure-(E)**. Such transfers at the end of the financial year indicate that transfer was done to prevent lapse of budgetary provision. The position of PD Accounts as on 31 March 2017 is given below:

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

Opening Balance		Addition during the year/Receipts		Closing during the year/ Disbursements		Outstanding	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
292	1,696.46	08	918.64*	19	722.63*	281	1,892.47

* Includes receipts and disbursements during the year.

NOTES TO ACCOUNTS - contd.

3. Other Items :

- (i) **Liabilities on Retirement benefits :** The expenditure during the year on pension and other retirement benefits to State Government employees recruited prior to 31 October 2004 (including High Court Judges and Legislators and Government contribution to Pension Fund) was ₹ 3,185.00 crore (6.61 *per cent* of total Revenue Expenditure). State Government employees recruited on or after 1 November 2004 are eligible for the New Pension Scheme (NPS) which is a Defined Contributory Pension Scheme. As per the guidelines of the scheme, the employee contributes 10 *per cent* of the basic pay and dearness allowance with a matching contribution by the State Government, both of which are initially credited to the Public Account under Major Head 8342 and thereafter transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. While Chhattisgarh State followed the guidelines in respect of employees' contributions, employers' contributions are directly debited to Major Head 2071 and transferred to NSDL/Trustee bank without routing through the Public Account.

During the year 2016-17, ₹ 307.61 crore was credited to the fund which consists of ₹ 305.91 crore of Employee contribution and ₹ 1.70 Crore of Employee and Employer contribution of employees posted on deputation to Zilla Panchayat, etc. Against the total amount of ₹ 307.61 crore credited to the fund during the year, an amount of ₹ 277.49 crore consisting of ₹ 276.70 crore of employee contribution and ₹ 0.79 crore of Employee and Employer contribution of deputation employees only was transferred to trustee bank resulting in short transfer to the tune of ₹ 30.12 crore. Further, against the employee contribution of ₹ 305.91 crore, the State Government contributed ₹ 301.27 crore resulting in short contribution of ₹ 4.64 crore. As on 31 March 2017 ₹ 56.15 crore remained under the Deposit head 8342-117, pending transfer to NSDL/Trustee Bank. Untransferred amount under this deposit head is the liability of the State Government.

The State Government is required to pay interest (estimated at 8.10 *per cent* applicable on General Provident Fund) on the untransferred balances under Major Head 8342, which was not done. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

- (ii) **Loans and Advances:** The State Government sanctions Loans and Advances to various Public Sector Undertakings, Statutory Corporations, Local Bodies, etc., and Government employees. As on 31 March 2017, outstanding loans extended by the State Government amounted to ₹ 1,373.68

NOTES TO ACCOUNTS - contd.

crore. Out of these, loans amounting to ₹ 542.67 crore (39.50 *per cent*) were in arrears with accumulated interest of ₹ 17.82 crore. Detailed information of overdue principal and interest in respect of Loans and Advances, whose accounts are maintained by the State Departments, is awaited as of 31 March 2017. Consequently, the assets position of the Government of Chhattisgarh representing the loans and advances given by the State Government cannot be confirmed. Discrepancies between the figures of Loan and Advances shown in the Finance Accounts (₹ 110.11 crore) and those intimated by the State Government entities (₹ 153.56 crore) are under reconciliation.

- (iii) **Investment of the State Government:** Details of Government Investments in various Public Sector Undertakings, Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies and Co-operative Institutions and Local Bodies are depicted in Statement 8 and 19 of the Finance Accounts. At the end of the year, Government invested ₹ 6,778.60 crore in 1543 entities. Discrepancies between the figures of Investments shown in the Finance Accounts (₹ 6,434.20 crore) and those intimated by the State Government entities (₹ 6,623.97 crore) are under reconciliation.
- (iv) **Suspense and Remittance Balances:** The Finance Accounts reflect the net balances under Suspense and Remittance Heads as detailed in Statement 21 of the Finance Accounts (Volume II). The outstanding balances under these heads have been worked out by aggregating the outstanding debit and credit balances separately under various Heads. The position of Gross and Net figures under major Suspense and Remittance Heads for the last three years is given in **Annexure-F**.
- (v) **Guarantees:** The State Government extends guarantees to Government Companies, Statutory Corporations, Local Bodies etc., on the loans taken from financial institutions. Guarantees are contingent liabilities on the Consolidated Fund of the State. Guarantees reported in Statement 9 and Statement 20 is on the basis of information received from the State Government. Chhattisgarh Fiscal Responsibility and Budget Management (Amendment) Act, 2016 does not prescribe any limit within which the State Government can give Guarantees. During the year 2016-17, Government of Chhattisgarh extended guarantees of ₹ 4,091.33 crore. The total outstanding guarantees at the end of March 2017 were ₹ 3,982.97 crore. No guarantee was invoked during the year. As per Government of Chhattisgarh order No.28/2002 dated 22-5-2002, a guarantee fee at the rate of 0.5 *per cent* is to be charged on the Guarantees given unless specifically exempted. During the year, ₹ 4.40 crore of Guarantee fees was recovered and credited to Government Accounts. Discrepancies between the figures of Guarantees shown in the

NOTES TO ACCOUNTS - contd.

Finance Accounts (₹ 4,993.98 crore) and those intimated by the State Government entities (₹ 2,987.50 crore) are under reconciliation.

- (vi) **Transfer of funds to various Implementing Agencies:** The State Government provides funds to State/District Level Agencies/Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations etc., as grants for implementation of Central Plan, Centrally Sponsored Schemes and State Plan Schemes. During 2016-17, an amount of ₹ 8,984.60 crore was disbursed by the State Government to various implementing agencies for implementation of Government scheme /works/ programmes as grants. The exact amount utilized out of the amount released and the balance lying in the bank accounts of all the implementing agencies is not available. Hence, the Government expenditure as reflected in the Accounts to that extent is, therefore, not final. However, information regarding Grants received from the State Government, expenditure met there from and amount lying in the bank accounts as informed by few implementing agencies are as under:-

Amounts kept in the bank accounts of implementing agencies

(₹ in crore)				
Name of the Institution	Scheme	Grants received from State Government during the year	Expenditure made during the year	Balance lying in bank accounts
<i>Chhattisgarh Gramin Sadak Vikas Abhikaran</i>	<i>Pradhan Mantri Gram Sadak Yojna</i>	741.87	478.96	262.91
<i>Chattisgarh Pramanikarn samiti, Bharat Vaniki evam Krishi</i>	<i>Chattisgarh Certification Society Yojna</i>	0.20	0.19	0.01

Source:- Information received from Institutions

(vii) Reserve Funds and Deposits:

- (a) Details of Reserve Funds and their investments are available in Statements 21 and 22 of the Finance Accounts. There were 16 Reserve Funds earmarked for specific purposes, out of which, 12 funds were active and four funds have been inactive between 2000-2001 and 2016-17. The total accumulated balance at the end of 31 March 2017 in these funds was ₹ 4,141.61 crore (₹ 4,122.62 crore in active funds and ₹ 18.99 crore in inactive funds), out of which, ₹ 1,798.63 crore (43.43 per cent) was invested. Details of inactive funds are given in **Annexure- G**.

NOTES TO ACCOUNTS - contd.

- (b) **Non Discharge of Interest liabilities:** The interest liabilities in respect of Reserve Funds Bearing Interest and Deposits Bearing Interest under sectors J and K respectively of Public Accounts are annual liabilities which the State Government is required to discharge. However no budget provision was made by the State Government for these liabilities even though balances exist in such Reserve Funds and Deposits as on 1 April 2016 as detailed below:

Interest liabilities under Reserve Funds and Deposits

(₹ in crore)				
Sector	Sub-sector	Minimum rate of interest estimated	Balance as on 1-4-2016	Interest due
J- Reserve Funds	(a) Reserve Funds Bearing Interest (State Disaster Response Fund)	6.5 <i>per cent</i> (average of Ways and Means interest rate)	369.80	24.04
K- Deposits and Advances	(a) Deposit Bearing Interest- MH- 8342-117- Defined Contribution Pension Scheme	8.10 <i>per cent</i> (General Provident Fund interest rate)	26.04	2.11
Total				26.15

- (c) **Consolidated Sinking Fund (CSF):** The State Government constituted the Consolidated Sinking Fund in 2006-07 for redemption of outstanding liabilities in terms of the recommendation of the Twelfth Finance Commission. As notified by the State Government, annual contributions to the Fund are to be made at a modest scale of at least 0.5 *per cent* of the liabilities outstanding (Internal Debt plus Public Account liabilities) at the end of the previous Financial year. In 2016-17, the State Government contributed ₹ 200.00 crore against the minimum of ₹ 188.71 crore (representing 0.5 *per cent* of outstanding liabilities of ₹ 37,741.14 crore as on 31 March 2016). As on 31 March 2017, an amount of ₹ 1,746.94 crore was lying in the Fund, and the total amount was invested in Government of India securities.
- (d) **Guarantees Redemption Fund (GRF):** The Twelfth Finance Commission had recommended the constitution of a GRF to meet the State's obligation on guarantees. However Government of Chhattisgarh vide their letter dated 18 May 2017 has decided not to create Guarantee Redemption Fund as the maximum guarantees sanctioned by the State Government were of medium and low risk. Guarantees outstanding as on 31 March 2017 was ₹ 3,982.97 crore.
- (e) **State Disaster Response Fund (SDRF):** Government of India, Ministry of Home Affairs vide Office Memorandum dated 30 July 2015 issued guidelines on Constitution and Administration

NOTES TO ACCOUNTS - contd.

of SDRF based on the recommendations of Fourteenth Finance Commission. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25.

In 2016-17, the State Government transferred ₹ 126.50 crore (₹ 94.87 crore of Central Share and ₹ 31.63 crore of State Share) to the fund. In addition, the State Government also transferred the balance of Government of India contribution for the year 2015-16 along with its State share totalling ₹ 120.50 crore (₹ 90.38 crore of Central Share and ₹ 30.12 crore of State Share) to the fund. Further ₹ 313.38 crore received from National Disaster Response Fund of Government of India was also transferred to SDRF. From the available balance in the Fund, expenditure of ₹ 243.11 crore initially incurred under MH 2245- Relief on Account of Natural Calamities was set off, leaving a balance of 693.20 crore in the Fund as of 31 March 2017.

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

- (f) **Gramin Vikas Nidhi:** The State Government constituted the *Gramin Vikas Nidhi* in 2001-02 for providing employment in rural areas. During 2016-17, an amount of ₹ 26.00 crore was transferred to the fund from Major Head 2030-02-797 and the balance of the Fund as on 31 March 2017 was ₹ 185.68 crore. No transaction has been made from this Fund since inception.
- (viii) **Building and Other Construction Workers' Welfare Cess:** As per the provisions enshrined in "Building and Other Construction Workers' Welfare Cess Act, 1996" cess at the rate of one per cent of the cost of work is to be collected and transferred to the Building and Other Construction Workers' Welfare Board. During the year 2016-17 the Public Works Department, Water Resources Department, Public Health Engineering Department and Panchayat and Rural Development Department collected ₹ 51.97 crore and transferred ₹ 45.05 crore to the Welfare Board and balance of ₹ 6.92 crore has been kept under Public Account Major Head 8443.

(₹ in crore)	
Name of the Department	Amount not transferred
Public Works Department	6.16
Public Health Engineering Department	0.45

NOTES TO ACCOUNTS - contd.

(₹ in crore)

Name of the Department	Amount not transferred
Rural Engineering Services(Panchayat and Rural Development Department)	0.21
Rural Development Division (Panchayat and Rural Development Department)	0.10
Total	6.92

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

(ix) **Cheques and Bills:** Credit balance under Major Head 8670 Cheques and Bills indicates cheques issued but remained uncashed as on 31 March 2017. The opening balance on this account as on 1 April 2016 was ₹ 50.51 crore (Credit). During 2016-17, cheques worth ₹ 46,589.50 crore were issued, against which cheques worth ₹ 46,604.01 crore were encashed leaving a closing balance of ₹ 36.00 crore (Credit).

(x) **Restructuring of Centrally Sponsored Schemes (CSS) and Central Plan Schemes (CPS):**

Government of India (GOI), NITI Aayog vide Office Memorandum dated August 17, 2016 rationalized all existing 66 Centrally Sponsored Schemes into 28 Umbrella Schemes from current year 2016-17. GOI released central assistance directly to the State Government instead of to the implementing agencies. These releases are now classified as 'Central Assistance to the State Plan'. Government of Chhattisgarh, however, has continued with the budgetary depiction in terms of earlier years and not in terms of the restructured pattern.

Out of ₹ 8,289.31¹ crore depicted in Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as central assistance to the State Plan of the Government of Chhattisgarh in 2016-17, clearance memos from Reserve Bank of India, Central Accounts Section, Nagpur and supporting sanction orders from the respective ministries were received only in respect of ₹ 8,248.21² crore and appropriately booked in the accounts of the State Government under Major Head 1601-Grants-in-aid from Central Government. All the GOI releases for the year 2016-17 and booked under Major Head 1601 have been mapped with the corresponding State Schemes and depicted in Appendix V-A. Instances where the GOI releases have been received for Central Plan Schemes, but the entire fund has not been utilised during the year or spent in excess of releases has been depicted in Annexure to Statement No. 15.

¹ Details of sanction amounts released by GOI for the year 2016-17 has been downloaded from PFMS Portal.

² Figures booked under State Plan Schemes ₹ 7,785.03 crore, Central Plan Schemes ₹ 64.59 crore and Centrally Sponsored Schemes ₹ 398.59 crore under Major Head 1601 in Statement No. 14.

NOTES TO ACCOUNTS - contd.

- (xi) **Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget):** In spite of Government of India's decision to release all assistance to CSSs/ACA to the State Government and not to implementing agencies, as per the PFMS portal of the Controller General of Accounts (CGA), Government of India released ₹ 1,112.05 crore directly to the implementing agencies in Chhattisgarh during 2016-17 as against ₹ 466.30 crore in 2015-16, which is an increase of 138.48 *per cent*. Details are at Appendix-VI.
- (xii) **Rush of expenditure:** Of the total expenditure of ₹ 59,120.89 crore during 2016-17, ₹ 10,031.77 crore (i.e., 16.97 *per cent* of the total expenditure) was incurred in March 2017 of which ₹ 417.48 crore (i.e. 0.71 *per cent* of the total expenditure of the year and 4.16 *per cent* of the March expenditure alone) was spent on the last day i.e., 31 March 2017 as detailed below:

Details of Drawals on 31 March 2017

(₹ in crore)

Detail of Drawals	Amount
From Treasury	345.90
From Works Division	61.95
From Forest Division	5.47
From Rural Engineering Services	4.16
Total	417.48

- (xiii) **Writing off of Central Loans:** In terms of the recommendations of the Thirteenth Finance Commission, Ministry of Finance (Department of Expenditure), Government of India, vide sanction order dated 29 February 2012, wrote off Central Loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Governments by Ministries (except those advanced by the Ministry of Finance itself) outstanding as on 31 March 2010 and limited to current balance outstanding in the ledger of the Ministries. Repayment of principal and interest, if any, after 31 March 2010 against these written-off loans was to be adjusted against future repayments of loans due from States against current loans from Ministry of Finance (Department of Expenditure), Government of India. State Government made excess repayment of ₹ 0.04 crore (Principal: ₹ 0.03 crore and Interest: ₹ 0.01 crore) in respect of Loans of Ministry of Road Transport and Highways and ₹ 12.81 crore (Principal: ₹ 5.03 crore and Interest: ₹ 7.78 crore) in respect of Loans of Ministry of Agriculture. The above excess payment has not been adjusted by Ministry of Finance till 31 March 2017, which has resulted in an adverse balance in the loan account of the State Government to the extent of ₹ 5.06 crore in the principal amount.

NOTES TO ACCOUNTS - contd.

(xiv) **Ujwal Discom Assurance Yojana (UDAY)** : Government of India, Ministry of Power in November 2015 approved UDAY scheme under which a Tripartite Memorandum of Understanding was executed amongst Ministry of Power, Government of India; Government of Chhattisgarh and Chhattisgarh State Power Distribution Company (CSPDCL) for facilitating Government of Chhattisgarh to take over 75 per cent of total debt as on 30 September 2015 (₹ 1,740.24 crore) i.e., ₹ 1,305.18 of CSPDCL by issuing SLR bonds of which 50 per cent (₹ 870.12 crore) was to be taken over in 2015-16 and remaining 25 per cent (₹ 435.06 crore) in 2016-17 and the debt taken over by the State Government would not be counted against the Fiscal Deficit. Accordingly, the State Government took over ₹ 870.12 crore in 2015-16. In April 2016, Ministry of Power, Government of India directed that Loans under Restructured Accelerated Power Development and Reforms Programme (R-APDRP) should not be taken over by the State Government. In view of the above direction, the total debt to be taken over by the State Government stood reduced by ₹ 586.64 crore and pegged at ₹ 1,153.60 crore (₹ 1,740.24 crore - ₹ 586.64 crore) of which 75 per cent i.e. ₹ 865.20 crore only was to be taken over by the State Government. Since, the debt amounting to ₹ 870.12 crore was already taken over by the State Government in 2015-16, no debt were raised over during 2016-17. The excess debt of ₹ 4.92 crore (₹ 870.12 crore - ₹ 865.20 crore) taken over by the State Government requires adjustment from CSPDCL.

(xv) **Disclosure under the Chhattisgarh Fiscal Responsibility and Budget Management (CFRBM) Act, 2005**: As per the recommendations of Fourteenth Finance Commission, the State Government amended the CFRBM Act, 2005 in 2016. In terms of the Act (as amended), the State Government shall, by rules, specify the fiscal rules suggested for the FRBM Acts of States by the Finance Commission constituted by the President of India. The State Government vide notification dated 8 July, 2016 framed the fiscal rules for the State for the period 2015-16 to 2019-20 which is as per the fiscal rules specified for the States in paragraph 14.62 and 14.64 of the Fourteenth Finance Commission report. The targets for the State as per the fiscal rules framed by the State Government and achievements/shortfalls there against are depicted in the table below:

Details of targets as per the Fiscal rules and achievements

Area	Target	Achievement/ Shortfall
Revenue Deficit/Surplus	Revenue Surplus	As per accounts, the Revenue Surplus for 2016-17 is ₹ 5,520.65 crore.

NOTES TO ACCOUNTS - contd.**Details of targets as per the Fiscal rules and achievements**

Area	Target	Achievement/ Shortfall
Fiscal Deficit	Maximum 3.50 <i>per cent</i> if Debt-GSDP ratio during 2015-16 is less than or equal to 25 <i>per cent</i> of GSDP and Interest Payments are less than or equal to 10 <i>per cent</i> of Revenue Receipts of preceding year.	As per accounts, the Fiscal Deficit for 2016-17 is ₹ 4,047.27 crore which is 1.39 <i>per cent</i> of GSDP (₹ 2,90,139.70 crore)
Debt-GSDP ratio of 2015-16	25 <i>per cent</i>	Total outstanding Debt including Public account liabilities as on 31.03.2016 was ₹ 37,741.14 crore and GSDP was ₹ 2,51,447.14 crore. Percentage of Debt to GSDP is 15.01 <i>per cent</i> .
Percentage of Interest Payments to Revenue Receipts	10 <i>per cent</i>	Interest Payments during the year 2015-16 was ₹ 2,148.91 crore and Revenue Receipt was ₹ 46,067.71 crore. Percentage of Interest Payments to Revenue Receipts is 4.66 <i>per cent</i> .

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

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

Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Para No.	Item	Impact on Revenue Surplus	Impact on Fiscal Deficit
		Over -Statement	Under- Statement
1 (v)	Grants-in-aid booked under Capital Section instead of Revenue	1,478.88	No impact
3 (i)	Short contribution of Government's matching share towards NPS	4.64	4.64
3 (vii) (b)	Non provision of interest on Reserve and Deposits	26.15	26.15
TOTAL (Net) Impact		1,509.67	30.79

NOTES TO ACCOUNTS- contd.

ANNEXURE-A

STATEMENT OF PERIODICAL/OTHER ADJUSTMENTS

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

(₹ in crore)

Sl. No.	Transfer		Head of Account		Amount	Remark
	From	To	From	To		
1.	Land Revenue	<i>Paryavaran Upkar Nidhi</i>	2029-797	8229-200	87.83	Transfer to <i>Paryavaran Upkar Nidhi</i>
		<i>Adhosaranchana Vikas Upkar Nidhi</i>	2029-797	8229-200	233.81	Transfer to <i>Adhosaranchana Vikas Upkar Nidhi</i>
2.	Stamps and Registration	Other Welfare Funds- <i>Panchayat</i> land Revenue Cess and Stamp Duty Fund	2030-02-797	8229-200	60.00	Transfer to <i>Panchayat</i> Land Revenue Cess and Stamp Duty Fund
		Other Welfare Fund- <i>Gramin Vikas</i> Fund	2030-02-797	8229-200	26.00	Transfer to <i>Gramin Vikas</i> Fund
3.	Other Welfare Funds- <i>Panchayat</i> land Revenue Cess and Stamp duty Fund	Compensation and Assignments to Local Bodies	8229-200	3604-902	57.21	Expenditure met from <i>Panchayat</i> Land Revenue Cess and Stamp Duty Fund.
4.	Other Taxes on Duties and Electricity	Electricity Development Fund	2045-797	8229-110	240.89	Transfer to Electricity Development Fund
5.	Electricity Development Fund	Capital Outlay on Power Projects	8229-110	4801	100.00	Expenditure met from Electricity Development Fund
		Capital Outlay on Non Conventional sources of energy	8229-110	4810	127.79	
		Non Conventional Sources of Energy	8229-110	2810	13.10	
6.	Appropriation for reduction or avoidance of Debt	Sinking Fund	2048-101	8222-02-101	200.00	Transfer to Sinking Fund for redemption of open market loans
7.	Interest Payment	General Provident Fund	2049-03-104	8009-01-101	370.96	Transfer of yearly Interest on General Provident Fund Subscriptions
8.	Interest Payment	Insurance and Pension Funds	2049-60-701	8011-107	64.83	Transfer of Interest of State Government Employees Group Insurance Fund

NOTES TO ACCOUNTS- contd.

ANNEXURE-A

STATEMENT OF PERIODICAL/OTHER ADJUSTMENTS- concld.

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

(₹ in crore)

Sl. No.	Transfer		Head of Account		Amount	Remarks
	From	To	From	To		
9.	Interest Payment	Family Benefit Fund	2049-60-701	8342-120	5.37	Transfer of Interest Family Benefit Fund
10.	Pension and Other Retirement Benefits	Other Development and Welfare Fund- Pension Fund	2071-01-797	8229-200	22.00	Transfer to Pension Fund for meeting Pension and other Retirement Expenditure
11.	Relief on Account of Natural Calamities	General and other Reserve Funds- State Disaster Response Fund	2245-05-101	8121-122	247.00	Transfer of Central and State Share to State Disaster Response Fund
12.	Relief on Account of Natural Calamities	General and other Reserve Funds- National Disaster Response Fund	2245-80-103	8121-122	313.39	Transfer of amounts received from National Disaster Response Fund
13.	General and other Reserve Funds – State Disaster Response Fund	Relief on Account of Natural Calamities	8121-122	2245-05-901	207.57	Expenditure met from State Disaster Response Fund
			8121-122	2245-80-901	35.54	
14.	Forestry and Wild Life	Other Development Fund- Forest Development Fund	2406-01 / 02-797	8229-200	20.84	Transfer to Forest Development Fund.
15.	Other Development Fund- Forest Development Fund	Forestry and Wild Life	8229-200	2406-01-902	16.05	Expenditure met from Forest Development Fund
16.	Non- Ferrous Mining and Metallurgical Industries	Other Development Funds- Mineral Development Fund	2853-02-797	8229-200	159.41	Transfer to Chhattisgarh Mineral Development Fund
17.	Other Development Funds- Mineral Development Fund	Non- Ferrous Mining and Metallurgical Industries	8229-200	4853-01-902	475.33	Expenditure met from Mineral Development Fund
18.	Roads and Bridges	Subventions from Central Road Fund	3054-797	8449-103	97.12	Transfer to Central Road Fund.
19.	Subventions from Central Road Fund	Roads and Bridges	8449-103	5054-03-902	107.57	Expenditure met from Central Road Fund

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

SI No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1	4202	Capital Outlay on Education, Sports, Art and Culture	45	Grants for creation of Capital Assets	28.75
2	4210	Capital outlay on Medical and Public Health	45	Grants for creation of Capital Assets	12.88
3	4217	Capital Outlay on Urban Development	45	Grants for creation of Capital Assets	292.70
4	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	45	Grants for creation of Capital Assets	188.47
5	4515	Capital Outlay on Other Rural Development Programme	45	Grants for creation of Capital Assets	269.45
6	4801	Capital Outlay on Power Projects	45	Grants for creation of Capital Assets	330.00
7	4810	Capital Outlay on New and Renewable Energy	45	Grants for creation of Capital Assets	271.65
8	4851	Capital Outlay on Village and Small Industries	45	Grants for creation of Capital Assets	1.00
9	4852	Capital Outlay on Iron and Steel Industries	45	Grants for creation of Capital Assets	26.30
10	5275	Capital Outlay on Other Communication Services	45	Grants for creation of Capital Assets	4.82
11	5425	Capital Outlay on Other Scientific and Environmental Research	45	Grants for creation of Capital Assets	0.30
12	5452	Capital Outlay on Tourism	45	Grants for creation of Capital Assets	6.62
13	4810	Capital Outlay on New and Renewable Energy	14	Grants-in-aid	43.58
14	5275	Capital Outlay on Other Communication Services	14	Grants-in-aid	2.36
Total					1,478.88

NOTES TO ACCOUNTS- contd.

ANNEXURE-C

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

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Expenditure	Expenditure booked under Minor Head-800- Other Expenditure during 2016-17	Percentage of Expenditure booked under Minor Head-800- Other Expenditure to Total Expenditure
1	2039	State Excise	166.61	35.09	21.06
2	2075	Miscellaneous General Services	0.27	0.27	100.00
3	2245	Relief on Account of Natural Calamities	803.68	90.41	11.25
4	2250	Other Social Services	9.41	1.89	20.09
5	2852	Industries	118.62	21.87	18.44
6	2853	Non-ferrous Mining and Metallurgical Industries	477.60	284.83	59.64
7	3275	Other Communication Services	59.09	59.09	100.00
8	4700	Capital Outlay on Major Irrigation	691.85	575.84	83.23
9	4701	Capital Outlay on Medium Irrigation	118.08	104.47	88.47
10	4801	Capital Outlay on Power Projects	820.02	100.00	12.19
11	5275	Capital Outlay on other Communication Services	7.18	7.18	100.00

NOTES TO ACCOUNTS- contd.

ANNEXURE-D

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

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Receipt	Receipts booked under Minor Head -800- Other Receipts during 2016-17	Percentage of Receipt booked under Minor Head -800-Other Receipts to Total Receipts
1	0023	Hotel Receipt Tax	8.71	0.92	10.56
2	0029	Land Revenue	503.66	181.33	36.00
3	0039	State Excise	3,443.51	365.66	10.62
4	0041	Taxes on Vehicles	985.27	128.90	13.08
5	0043	Taxes and Duties on Electricity	1,495.48	217.16	14.52
6	0047	Other Fiscal Services	0.01	0.01	100.00
7	0055	Police	15.29	11.89	77.76
8	0056	Jails	7.72	1.61	20.85
9	0058	Stationery and Printing	4.48	2.92	65.18
10	0059	Public Works	41.12	33.49	81.44
11	0070	Other Administrative Services	36.66	15.71	42.85
12	0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	7.44	7.03	94.49
13	0202	Education, Sports, Art and Culture	27.04	10.90	40.31
14	0210	Medical and Public Health	46.50	7.50	16.13
15	0211	Medical and Public Health	0.05	0.05	100.00
16	0217	Urban Development	6.74	6.74	100.00
17	0220	Information and Publicity	0.06	0.06	100.00
18	0230	Labour and Employment	19.35	5.46	28.22
19	0235	Social Security and Welfare	7.71	7.71	100.00
20	0250	Other Social Services	28.71	7.26	25.29

NOTES TO ACCOUNTS- contd.

ANNEXURE-D

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

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Receipt	Receipts booked under Minor Head -800- Other Receipts during 2016-17	Percentage of Receipt booked under Minor Head -800-Other Receipts to Total Receipts
21	0401	Crop Husbandry	14.40	6.40	44.44
22	0403	Animal Husbandry	6.25	2.41	38.56
23	0405	Fisheries	4.09	1.48	36.19
24	0406	Forestry and Wild Life	405.15	103.38	25.52
25	0408	Food Storage and Warehousing	0.49	0.33	67.35
26	0435	Other Agricultural Programmes	2.46	2.35	95.53
27	0515	Other Rural Development Programmes	11.22	5.60	49.91
28	0701	Medium Irrigation	6.28	1.71	27.23
29	0702	Minor Irrigation	180.84	180.83	99.99
30	0851	Village and Small Industries	1.79	0.21	11.73
31	0852	Industries	1.95	2.55	130.77 ³
32	0853	Non- ferrous Mining and Metallurgical Industries	4,141.47	884.53	21.36
33	1053	Civil Aviation	0.71	0.71	100.00

3. Receipts under Minor Head 800 under Major Head 0852 appear to be more than the total receipt of the concerned Major Head due to refund of revenue. Refund of Revenue under the above Major Head was ₹ 0.76 crore.

NOTES TO ACCOUNTS- contd.**ANNEXURE-E****DETAILS OF PERSONAL DEPOSIT ACCOUNTS****(Refer Para: 2 (vii) of Notes to Accounts)****(₹ in crore)**

Sl. No.	Administrator	Major Head	Amount
1.	Land Acquisition Officer, Ambikapur	2029	0.54
2.	Collector, Ambikapur	2029	0.61
3.	Collector, Land Record, Dhamtari	2029	0.37
4.	Collector, Land Record, Mahasamund	2029	0.50
5.	Superintendent, Central Jail , Bilaspur	2056	0.13
6.	Director, Archeology Archives Museum and Culture, Raipur	2205	0.17
7.	Joint Director, Panchayat and Social Welfare, Raipur	2235	0.15
8.	Joint Director, Panchayat and Social Welfare, Bilaspur	2235	0.09
TOTAL			2.56

NOTES TO ACCOUNTS- contd.

ANNEXURE-F

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

(₹ in crore)

Head of Accounts	2014-15		2015-16		2016-17	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101 Pay and Accounts Office-Suspense	26.88	2.37	47.52	2.50	48.21	0.44
Net	Dr. 24.51		Dr. 45.02		Dr 47.77	
8658-102 Suspense Account (Civil)	56.84	48.24	60.39	49.21	2.20	0.16
Net	Dr. 8.60		Dr. 11.18		Dr 2.04	
8658-107- Cash Settlement Suspense Account	38.68	6.70	38.68	6.70	0.00	0.00
Net	Dr. 31.98		Dr. 31.98		0.00	
8658-109- Reserve Bank Suspense - Headquarters	(-) 0.47	(-) 6.13	(-) 0.19	(-) 11.31	(-) 0.37	(-) 3.08
Net	Dr. 5.66		Dr. 11.12		Dr 2.71	
8658-110- Reserve Bank Suspense – Central Accounts Office	(-) 2.72	(-) 3.03	(-) 5.21	(-) 3.03	0.73	0.15
Net	Dr. 0.31		Cr. 2.18		Dr 0.58	
8658-129- Material Purchase Settlement Suspense Account.	23.67	112.87	23.80	112.87	0.00	87.29
Net	Cr. 89.20		Cr 89.07		Cr 87.29	
8782-102-Public Works Remittances	52,748.20	52,692.09	59,907.05	59,867.75	29.92	22.45
Net	Dr. 56.11		Dr. 39.30		Dr 7.47	
8782-103- Forest Remittance	11,586.56	11,554.52	12,764.04	12,736.20	12.14	0.33
Net	Dr. 32.04		Dr. 27.84		Dr 11.81	

NOTES TO ACCOUNTS- conclud.**ANNEXURE-G****DETAILS OF INACTIVE RESERVE FUNDS
(Refer Para: 3 (vii)(a) of Notes to Accounts)****(₹ in crore)**

Major Head	Name of Reserve Fund	Balance as on 31 March 2017	Year from which Inoperative
8229- Development and Welfare Funds	Development Fund for Educational Purposes	Cr 0.03	2011-12
	Development fund for Agricultural Purposes	Cr 0.06	2000-01
	Compensatory Afforestation Fund	Cr 18.89	2008-09
8235- General and Other Reserve Fund	Other Funds	Cr 0.01	2000-01
Total		Cr 18.99	--

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