

सत्यमेव जयते

FINANCE ACCOUNTS 2017-18 VOLUME - I



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF CHHATTISGARH

FINANCE ACCOUNTS

VOLUME- I

2017-18

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 2018 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Chhattisgarh for the year 2017-18.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Chhattisgarh being presented separately for the year ended 31 March 2018.

Emphasis of Matter

I want to draw attention to :

1. Chhattisgarh Housing Board (CHB) availed loan of ₹ 161.02 crore from Canara Bank for construction of 6,424 residential houses for Government officials in various districts of Chhattisgarh. Government of Chhattisgarh (GoCG) undertook to repay the principal and interests accruing on this loan. Similarly, Chhattisgarh Police Housing Corporation Limited (CPHCL) availed loans of ₹ 132.63 crore from Allahabad Bank and ₹ 37.52 crore from Canara Bank for construction of 10,000 residential houses for Police officials. GoCG had approved provision of ₹ 100.00 crore in yearly budget for repayment of loan relating to CPHCL. Thus, in effect liability on the loans entirely vested with GoCG and not with CHB and CPHCL, though not reflected in the accounts of GoCG. Consequently, the liability of GoCG was understated by ₹ 331.17 crore.
2. Twelve departments of the State Government had drawn ₹ 3,846.56 crore against 1,387 AC bills during the financial year 2017-18, but did not submit 160 DC bills amounting to ₹ 132.95 crore before the close of the financial year. Therefore, there is no assurance that the amount of ₹ 132.95 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorized by the Legislature.
3. Government provided budgetary support (grants & subsidies) and accepted liability (guarantee) for ₹ 9,463.02 crore in 10 PSUs during the period for which their accounts are in arrear up to 31 March 2018. These PSUs have not finalized their accounts for the last one to four years in gross

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violation of the provisions of the Companies Act. I am, therefore, unable to discharge my responsibilities with regard to the certification of accounts of these PSUs as required under CAG's DPC Act, 1971 and the Companies Act.

The audit observations on the above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2018.



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Date: 31st July 2019

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 2017-18 is ₹ 100.00 crore.

GUIDE TO FINANCE ACCOUNTS- contd.

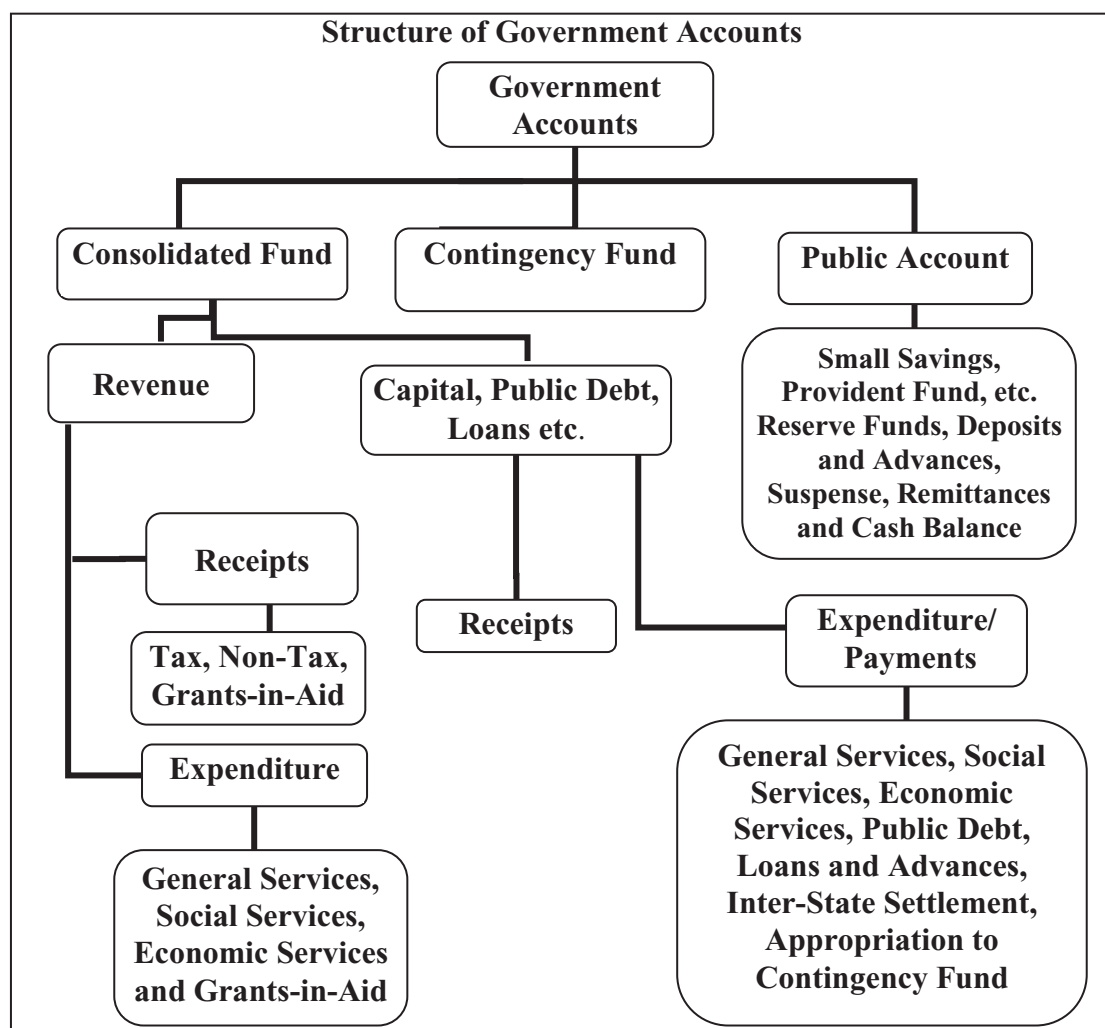
Part III: - The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable like Small Savings and Provident Funds, Deposits (bearing interest and not bearing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

3. Government accounts of Chhattisgarh are presented under seven tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Group Heads (four digits), Sub-Heads (two to four digits), Object Heads/Detailed Head (two digits) and Sub Detail Heads (three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Group Heads represent source of expenditure (i.e. States resources or Central Grants, etc), Sub-Heads represent schemes, Object Heads represent purpose/object of expenditure and Sub-Detail Heads represent further classification of Object Heads (i.e. if the Object Head is Salary, then Sub Detail Heads represent Pay, Dearness Allowance, House Rent Allowance, etc.).
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2018).

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

GUIDE TO FINANCE ACCOUNTS- contd.

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



B. WHAT THE FINANCE ACCOUNTS CONTAIN

The Finance Accounts are presented in two volumes.

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

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

GUIDE TO FINANCE ACCOUNTS- contd.

- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts in Consolidated Fund:** This Statement comprises Revenue and Capital Receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 14, 17 and 18 of Part - I in Volume - II of Finance Accounts
- 4. Statement of Expenditure in Consolidated Fund:** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 of Part - I in Volume - II.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 of Part -I in Volume - II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (internal debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Saving, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 of Part - I in Volume - II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 of Part - I in Volume - II.
- 8. Comparative Summary of Government Investment in the Share Capital and Debentures of different concerns for the year 2016-17 and 2017-18:** 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 2017-18:** 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 2017-18.

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

Part - I of Volume - II

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

GUIDE TO FINANCE ACCOUNTS- contd.

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

GUIDE TO FINANCE ACCOUNTS- contd.

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

Part- II of Volume- II

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

C. READY RECKONER

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

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

GUIDE TO FINANCE ACCOUNTS- conold.

D. PERIODICAL AND BOOK ADJUSTMENTS

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

Example of periodical adjustment and book adjustment are given below:

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

E. ROUNDING

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

SUMMARISED STATEMENTS

1. STATEMENT OF

Assets ¹	Reference (Sr. No.)		As on 31 March 2018	As on 31 March 2017
	Notes to Accounts	Statement/ Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	--	--	0.00	0.00
(ii) Departmental Balances	--	2,21	10.28	8.70
(iii) Permanent Cash Imprest	--	2,21	0.34	0.34
(iv) Cash Balance Investments	--	2,21	4,070.85	2,512.00
(v) Deposits with Reserve Bank of India	2(iv)	2,21	637.60	339.18
(vi) Investments from Earmarked Fund ²	--	2,21	2,085.84	1,798.63
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.	3(iv)	5,8,16,19	6,866.37	6,723.60
(ii) Other Capital Expenditure	--	5,16	66,863.11	56,568.22
Contingency Fund Expenditure (un-recouped)	--	--	0.00	0.00
Loans and Advances	3(iii)	7,18	1,172.15	1,373.68
Advances with Departmental Officers	--	21	1.74	1.92
Suspense and Miscellaneous Balances³	--	--	0.00	0.00
Remittance Balances	3(v)	12,21	236.66	307.58
Cumulative excess of expenditure over receipts	--	12	0.00	0.00
Total	--	--	81,944.94	69,633.85

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

² Includes ₹ 1,943.64 crore of Investment in Government of India Securities and ₹ 142.20 crore of Investment in the Share Capital of Joint Venture Company "Chhattisgarh East Railway Limited", "Chhattisgarh East West Railway Limited" and "Chhattisgarh Railway Corporation Limited".

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 ⁴	Reference (Sr. No.)		As on 31 March 2018	As on 31 March 2017
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government				
Market Loans	--	6,17	26,552.11	18,452.12
Compensation and other Bonds	--	6,17	918.53	918.53
Loans from Financial Institutions	--	6,17	3,889.20	3,197.91
Special Securities issued to National Small Savings Fund	--	6,17	5,330.60	5,761.73
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	1.09	1.63
Loans for State/Union Territory Plan Schemes	--	6,17	1,873.53	2,044.89
Loans for Central Plan Schemes	--	6,17	0.19	0.19
Loans for Centrally Sponsored Plan Schemes	--	6,17	(-)0.23 ⁵	(-)0.23
Other Loans	--	6,17	0.69	0.68
Other loans for State /Union Territory with Legislature Schemes	--	6,17	464.30	0.00
Contingency Fund (Corpus)	--	21	100.00	100.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	--	12,17,21	6,075.40	4,592.47
(ii) Deposits	--	12,17,21	6,238.73	6,117.96
(iii) Reserve Funds	3(viii)	12,21,22	3,648.78	4,141.61
(iv) Remittance Balance	--		0.00	0.00
(v) Suspense and Miscellaneous Balances	3(v)	12,21	114.08 ⁶	163.79
Cumulative excess of receipts over expenditure⁷	--	--	26,737.94	24,140.57
Total	--	--	81,944.94	69,633.85

⁴ The figures of assets and liabilities are cumulative figures. Liabilities shown above do not include the amount of ₹ 2,286.17 crore of off budget liabilities of the State Government. Please refer Paragraph 3(i) of "Notes to Accounts".

⁵ 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.

⁶ Includes closing balance of ₹ 54.96 crore under Major Head 8658 -"Suspense Accounts" and ₹ 59.12 crore under Major Head 8670 -"Cheques and Bills".

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2017-18	2016-17		2017-18	2016-17
Part-I- Consolidated Fund					
Section A- Revenue					
Revenue Receipts	59,647.07	53,685.25	Revenue Expenditure	56,229.75	48,164.60
Tax Revenue	40,649.49	37,754.37	Salaries ¹	12,773.11 ^{2,3}	11,076.73
Own Tax Revenue	19,894.68	18,945.21	Subsidy ¹	5,004.96 ⁴	4,189.14
Share of Union Taxes/Duties	20,754.81	18,809.16	Grants-in-Aid ^{1,5}	22,929.82 ⁶	17,785.95
Non-Tax Revenue	6,340.42	5,669.25	General Services	8,625.93	7,985.16
Interest Receipt	180.44	157.24	Interest Payment and Servicing of Debt	3,298.33 ⁷	2,886.83
Others	6,159.98	5,512.01	Pension and Other Retirement Benefits	3,923.58 ⁸	3,486.27
Grants-in-Aid from the Central Government	12,657.16	10,261.63	Others	1,404.02	1,612.06
			Social Services	3,190.56	3,882.37
			Economic Services	2,340.71⁹	2,094.70
			Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,364.66	1,150.55
Revenue Deficit	0.00	0.00	Revenue Surplus	3,417.32	5,520.65

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 'General', 'Social' and 'Economic' services does not include expenditure on salaries, subsidies and Grants-in-Aid (explained in footnote 2,3,4 and 6).

² Includes expenditure booked under Object Head 01- Salary and 07- Work Charged Contingency Establishment of ₹ 12,447.56 crore and ₹ 325.55 crore respectively.

³ Expenditure on Salary under General, Social and Economic Services is ₹ 4,035.74 crore, ₹ 6,729.77 crore and ₹ 2,007.60 crore respectively. For details please see Appendix - I.

⁴ Expenditure on Subsidy under General, Social and Economic Services is ₹ 26.04 crore, ₹ 13.65 crore and ₹ 4,965.27 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 ₹ 182.70 crore, ₹ 14,437.61 crore and ₹ 8,309.51 crore respectively. For details please see Statement No.10 and Appendix - III.

⁷ Includes ₹ 6.00 crore for payment of Interest on off budget liabilities. For details please see Paragraph 3(i)(c) of "Notes to Accounts".

⁸ Includes expenditure booked under Object head 12- Pension and Retirement Benefits- ₹ 3,897.22 crore, 25- Material and Supplies- ₹ 4.36 crore and 37- Inter Account Transfer- ₹ 22.00 crore.

⁹ Includes ₹ 4.88 crore for payment of Interest on off budget liabilities. For details please see Paragraph 3(i) (a) of "Notes to Accounts".

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2017-18	2016-17		2017-18	2016-17
Section B-Capital					
Capital Receipts	3.32	2.37	Capital Expenditure	10,000.96¹⁰	9,470.51
			General Services	303.33	187.54
			Social Services	2,651.78	2,460.62
			Economic Services	7,045.85 ¹¹	6,822.35
Recovery of Loans and Advances	138.59	172.99	Loans and Advances Disbursed	368.76	272.71
General Services	26.71	0.00	General Services	200.00	0.00
Social Services	47.25	107.30	Social Services	93.20	170.57
Economic Services	65.34	64.58	Economic Services	75.56	102.14
Loans and Advances to Government Servants	(-) 0.71 ¹²	1.11	Loans and Advances to Government Servants	0.00	0.00
Public Debt Receipts	9,652.44	5,479.93	Repayment of Public Debt	999.88	1,152.63
Internal Debt (Market Loans, etc.) ¹³	9,187.89	5,098.40	Internal Debt (Market Loans, etc.) ¹³	827.74	982.67
Loans from Government of India	464.55	381.53	Loans from Government of India	172.14	169.96
Inter-State Settlement	1.24	0.38	Inter-State Settlement	1.07	0.44
	--	--	Appropriation to the Contingency Fund	0.00	60.00
Total- Receipts Consolidated Fund	69,442.66	59,340.92	Total- Expenditure Consolidated Fund	67,600.42	59,120.89
Deficit in Consolidated Fund	0.00	0.00	Surplus in Consolidated Fund	1,842.24	220.03

¹⁰ Includes expenditure booked under Grants-in-Aid for creation of Capital Assets of ₹ 2,359.39 crore, Salary of ₹ 89.39 crore and Work Charged Contingency Establishment ₹ 49.36 crore

¹¹ Capital Expenditure of ₹ 198.59 crore classified under Major Head 5054 and ₹ 410.33 crore under Major Head 4853 has been met from Central Road Fund and Mineral Development Fund respectively.

¹² Minus Balance is due to rectification of misclassification. During 2016-17 an amount of ₹ 0.94 crore relating to recovery of pay advance was wrongly booked under this Head. This has been rectified during the 2017-18. Further an amount of ₹ 0.23 crore was booked as recovery of loans and Advances to Government Servants during 2017-18.

¹³ During 2017-18 no loan was received from the National Small Savings Fund of the Central Government but ₹ 431.13 crore and ₹ 572.26 crore was paid towards principal and interest respectively. For details please see Paragraph 2 of Explanatory notes to Statement 6.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2017-18	2016-17		2017-18	2016-17
Part-II Contingency Fund					
Contingency Fund	0.00	60.00	Contingency Fund	0.00	0.00
Part -III- Public Account ¹⁴					
Small Savings, Provident Fund etc.	1,435.87	1,126.89	Small Savings, Provident Fund etc.	795.26	699.93
Reserve and Sinking Fund	1,224.59	1,617.38	Reserve and Sinking Fund	1,989.73	1,232.58
Deposits	3,538.42	3,579.44	Deposits	3,417.65	3,028.78
Advances	500.75	444.20	Advances	500.56	444.18
Suspense and Miscellaneous	1,55,385.53	1,05,088.32	Suspense and Miscellaneous ¹⁵	1,56,996.70	1,05,862.81
Remittances	10,003.60	9,224.16	Remittances	9,932.68	9,175.02
Total- Receipts Public Account	1,72,088.76	1,21,080.39	Total- Expenditure Public Account	1,73,632.58	1,20,443.30
Deficit in Public Account	1,543.82	0.00	Surplus in Public Account	0.00	637.09
Opening Cash Balance	339.18	(-) 577.94	Closing Cash Balance	637.60	339.18
Increase in Cash Balance	298.42	917.12	Decrease in Cash Balance	0.00	0.00

¹⁴ For details please see statement 21 in Volume II.¹⁵ Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these 'other accounts'. Details may please be seen in Statement 21.

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

CASH BALANCE AND INVESTMENT OF CASH BALANCES

(₹ in crore)

Overall Cash Position of the Government	As on 31 March 2018	As on 31 March 2017
A- General Cash Balances		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank ¹⁶	637.60 ¹⁷	339.18
Total	637.60	339.18
(3) Investment held in 'Cash Balance Investment Account'	4,070.85	2,512.00
Total (A)- General Cash Balances	4,708.45	2,851.18
B- Other Cash Balances and Investments		
(1) Cash with the Departmental Officers, viz, Forest and Public Works Departments, Military Secretary to the Governor, etc	10.28	8.70
(2) Permanent advances for contingent expenditure with Departmental Officers	0.34	0.34
(3) Investment of Earmarked Funds	2,085.84	1,798.63
Total (B) Other Cash Balances and Investments	2,096.46	1,807.67
Total (A) and (B)	6,804.91	4,658.85

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 2017-18 the State Government did not avail any of Special Drawing Facility or Normal Ways and Means Advance.

¹⁶ The balance under the Head "Deposits with Reserve Bank" is arrived at after taking into account the Inter-Government monetary settlement pertaining to transactions of the financial year 2017-18 till 10-April-2018.

¹⁷ After the closing of March 2018 account there was a difference of ₹ 31.00 crore (Debit) between the figure reflected in Accounts ₹ 637.60 crore (Debit) and that intimated by Reserve Bank of India ₹ 606.60 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- contd.

CASH BALANCE AND INVESTMENT OF CASH BALANCES- contd.

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

(c) Limits of Ways and Means Advances (WMA): Limit for Normal Ways and Means Advances to the State Government was ₹ 660.00 crore with effect from 1 April 2017 to 31 March 2018. 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
01.04.2017 to 10.04.2017	341.96
11.04.2017	342.01
12.04.2017 to 14.04.2017	341.98
15.04.2017 to 16.04.2017	296.59
17.04.2017	343.30
18.04.2017 to 23.04.2017	341.60
24.04.2017 to 07.05.2017	341.57
08.05.2017	344.00
09.05-2017 to 14.05.2017	341.59
15.05.2017	344.68

¹⁸ The cash balance 'Deposit with Reserve Bank of India' above is the closing cash balance of the year as on 31 March 2018 but worked out by 10 April 2018 and not simply the daily cash balance on 31 March 2018.

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

(₹ in crore)

Period	Limit of Special Drawing Facility
16.05.2017 to 19.05.2017	341.72
20.05.2017 to 21.05.2017	330.16
22.05.2017 to 23.05.2017	341.66
24.05.2017	344.40
25.05.2017 to 01.06.2017	344.33
02.06.2017 to 04.06.2017	349.17
05.06.2017 to 09.06.2017	350.45
10.06.2017 to 11.06.2017	346.74
12.06.2017	350.47
13.06.2017 to 30.06.2017	350.46
01.07.2017	347.13
02.07.2017	353.45
03.07.2017 to 05.07.2017	356.60
06.07.2017	347.27
07.07.2017 to 09.07.2017	343.58
10.07.2017	361.35
11.07.2017 to 14.07.2017	344.45
15.07.2017 to 16.07.2017	344.32
17.07.2017	345.42
18.07.2017 to 01.08.2017	344.32
02.08.2017 to 15.08.2017	344.72
16.08.2017 to 17.08.2017	347.93
18.08.2017 to 27.08.2017	345.22
28.08.2017	346.89
29.08.2017 to 18.09.2017	344.57
19.09.2017	347.84
20.09.2017	348.72
21.09.2017 to 24.09.2017	352.30
25.09.2017	358.47
26.09.2017 to 29.09.2017	352.22
30.09.2017 to 02.10.2017	309.97
03.10.2017 to 10.10.2017	314.79
11.10.2017 to 12.10.2017	317.40
13.10.2017 to 16.10.2017	314.78

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

Annexure to Statement No. 2- contd.

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

Period	Limit of Special Drawing Facility
17.10.2017 to 22.10.2017	313.12
23.10.2017	314.49
24.10.2017 to 08.11.2017	313.11
09.11.2017 to 13.11.2017	313.87
14.11.2017	316.99
15.11.2017 to 19.11.2017	313.86
20.11.2017	325.38
21.11.2017 to 23.11.2017	314.06
24.11.2017	318.80
25.11.2017 to 26.11.2017	314.04
27.11.2017 to 01.12.2017	318.85
02.12.2017 to 03.12.2017	314.56
04.12.2017	323.06
05.12.2017 to 10.12.2017	331.84
11.12.2017 to 12.12.2017	335.48
13.12.2017 to 31.12.2017	331.76
01.01.2018	324.11
02.01.2018 to 08.01.2018	327.84
09.01.2018 to 10.01.2018	316.62
11.01.2018 to 12.01.2018	316.71
13.01.2018 to 14.01.2018	315.31
15.01.2018	316.68
16.01.2018 to 28.01.2018	316.53
29.01.2018	316.74
30.01.2018 to 01.02.2018	316.54
02.02.2018 to 14.02.2018	317.57
15.02.2018 to 27.02.2018	319.70
28.02.2018 to 02.03.2018	318.24
03.03.2018 to 05.03.2018	133.47
06.03.2018 to 18.03.2018	320.46
19.03.2018	326.79
20.03.2018 to 23.03.2018	326.45
24.03.2018 to 25.03.2018	319.97
26.03.2018 to 29.03.2018	326.04
30.03.2018 to 31.03.2018	321.53

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

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

Table: Details of Interest on Ways and Means Advances

SI No	Title	Rate
1.	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 2017-18 are as follows:

Table: Details of Repo Rates

Period	Repo Rate
1-04-2017 to 1-08-2017	6.25 <i>per cent</i>
2-08-2017 to 31-03-2018	6.00 <i>per cent</i>

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2017-18 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 2018: | |

Table: Details of Investment of Cash Balance

		(₹ in crore)
SI No.	Name of the Securities	Amount
1.	Government of India Treasury Bills	4,070.85
Total		4,070.85

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

- (e) Interest received on the Cash Balance Investments during 2017-18 was ₹ 140.20 crore against ₹ 126.78 crore in 2016-17.
- (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		2017-18	2016-17
I. TAX AND NON-TAX REVENUE			
(A)	Tax Revenue		
A.1	Own Tax Revenue	19,894.68	18,945.21
	Land Revenue	446.41	503.66
	Stamps and Registration fees	1,197.47	1,211.35
	State Excise	4,054.00	3,443.51
	State Goods and Service Tax	4,386.56	0.00
	Taxes on Sales, Trade etc.	6,449.60	9,927.21
	Taxes on Goods and Passengers	477.66	1,340.36
	Taxes on Vehicles	1,180.01	985.27
	Taxes and Duties on Electricity	1,688.96	1,495.48
	Other Taxes and Duties on Commodities and Services	10.14	29.06
	Hotel Receipts Tax	3.70	8.71
	Other Taxes on Income and Expenditure	0.17	0.60
A.2	Share of Net Proceeds of Union Taxes/Duties	20,754.81	18,809.16
	Central Goods and Service Tax	291.44	0.00
	Integrated Goods and Service Tax	2,094.36	0.00
	Corporation Tax	6,352.98	6,019.53
	Taxes on Income other than Corporation Tax	5,364.62	4,183.59
	Taxes on Wealth	(-) 0.19	13.78
	Customs	2,093.70	2,589.37
	Union Excise Duties	2,188.50	2,956.84
	Service Tax	2,369.40	3,045.99
	Other Taxes and Duties on Commodities and Services	0.00	0.06
	Total – (A)	40,649.49	37,754.37
(B)	Non-Tax Revenue		
	Interest Receipts	180.44 ¹	157.24
	Others		
	Non-ferrous Mining and Metallurgical Industries	4,911.44 ²	4,141.47
	Major Irrigation	461.23	437.35
	Forestry and Wild Life	291.17	405.15
	Minor Irrigation	121.73	180.84
	Public Works	54.29	41.12

¹ Includes ₹ 11.43 crore of Premiums on Loans raised by State Government.

² Includes ₹ 662.78 crore received from auction of coal blocks (₹ 652.41 crore) and auction of other major minerals other than coal (₹ 10.37 crore).

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2017-18	2016-17
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue -contd.		
	Others-contd.		
	Medical and Public Health	52.56	46.50
	Other Administrative Services	39.81	36.66
	Urban Development	31.37	6.74
	Labour and Employment	20.61	19.35
	Other Social Services	17.42	28.71
	Education, Sports, Art and Culture	17.15	27.04
	Police	17.08	15.29
	Other General Economic Services	12.50	8.73
	Crop Husbandry	12.22	14.40
	Public Service Commission	10.72	2.28
	Industries	10.55	1.95
	Contribution and Recoveries towards Pension and Other Retirement Benefits	10.33	7.44
	Other Rural Development Programmes	8.40	11.22
	Water Supply and Sanitation	7.99	5.70
	Animal Husbandry	7.01	6.25
	Jails	6.38	7.72
	Medium Irrigation	5.91	6.28
	Village and Small Industries	4.83	1.79
	Dividends and Profits	4.80	0.55
	Fisheries	4.45	4.09
	Housing	3.94	3.70
	Social Security and Welfare	3.46	7.71
	Stationery and Printing	3.43	4.48
	Co-operation	2.57	4.05
	Roads and Bridges	2.46	1.83
	Other Agriculture Programmes	1.33	2.46
	Food Storage and Warehousing	0.68	0.49

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2017-18	2016-17
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue –concl.		
	Others- concl.		
	Civil Aviation	0.30	0.71
	Information and Publicity	0.06	0.06
	Family Welfare	0.06	0.05
	Power	0.03	0.00
	Other Fiscal Services	0.00	0.01
	Miscellaneous General Services	(-) 0.29 ³	21.84
	TOTAL- Others	6,159.98	5,512.01
	TOTAL (B)	6,340.42	5,669.25
II. GRANTS FROM GOVERNMENT OF INDIA			
(C)	Grants-in-Aid from the Central Government⁴		
	Non-Plan Grants		
	Grants under the proviso to Article 275 (1) of the Constitution	0.00	1,160.11
	Grants towards contribution to State Disaster Response Fund	0.00	94.87
	Grants from National Disaster Response Fund	0.00	313.39
	Other Grants	0.00	445.05
	Total - Non-Plan Grants	0.00	2,013.42
	Grant for State/Union Territory Plan Schemes		
	Block Grants	0.00	1.61
	Grants under the proviso to Article 275 (1) of the Constitution	0.00	222.06
	Grants from Central Road Fund	0.00	97.12
	Other Grants	0.00	7,464.24
	Total- Grant for State/Union Territory Plan Schemes	0.00	7,785.03

³ Minus figure is due to Refunds more than Receipts. During the year refund was ₹ 9.68 crore and receipt was ₹ 9.39 crore.

⁴ As per Correction slip issued by Controller General of Accounts, New Delhi, Sub-Major Head '01- Non-Plan Grants', '02- Grants for State/Union Territory Plan Schemes', '03- Grants for Central Plan Scheme', '04- Grants for Centrally Sponsored Plan Schemes' and Minor Heads there under have been discontinued w.e.f. 01-April-2017 and New Sub-Major Heads '06- Centrally Sponsored Schemes', '07- Finance Commission Grants' and '08- Other Transfer/Grants to States/Union Territories with Legislatures' have been introduced.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2017-18	2016-17
II. GRANTS FROM GOVERNMENT OF INDIA			
C	Grants-in-Aid from the Central Government- conclud.		
	Grants for Central Plan Schemes	0.00	64.59
	Grants for Centrally Sponsored Plan Schemes	0.00	398.59
	Centrally Sponsored Schemes		
	Central Assistance/Share	9,193.79	0.00
	Externally Aided Projects-Grants for Centrally Sponsored Schemes	81.97 ⁵	0.00
	Total- Grants for Centrally Sponsored Schemes	9,275.76	0.00
	Finance Commission Grants		
	Grants for Rural Local Bodies	1,022.18	0.00
	Grants for Urban Local Bodies	243.80	0.00
	Grants-in-Aid for State Disaster Response Fund	194.25	0.00
	Total- Finance Commission Grants	1,460.23	0.00
	Other Transfers/Grants to State/ Union territories with Legislatures		
	Grants to cover gap in resources	51.90	0.00
	Special Assistance	15.04	0.00
	Grants under the proviso to Article 275 (1) of the Constitution	109.64	0.00
	Grants from Central Road Fund	212.28	0.00
	Compensation for loss of Revenue arising out of implementation of Goods and Service Tax	1,483.00	0.00
	Grants from National Disaster Response Fund	49.31	0.00
	Total- Other Transfers/Grants to State/ Union territories with Legislatures	1,921.17	0.00
	Total- C	12,657.16	10,261.63
	Total- Revenue Receipts (A+B+C)	59,647.07	53,685.25
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital Receipts		
	Others	3.32	2.37
	Total D	3.32	2.37

⁵ Includes ₹ 0.94 crore of Grants-in-Aid for Sustainable Urban Transport Project, ₹ 38.56 crore for Urban Rural Health Mission and ₹ 42.47 crore for National Rural Livelihoods Project.

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

Description		2017-18	2016-17
E.	Public Debt receipts		
	Internal Debt	9,187.89	5,098.40
	Market Loans	8,100.00	4,200.00
	Compensation and other Bonds	0.00	0.00
	Loans from Financial Institutions	1,087.89 ⁶	898.40
	Special Securities issued to National Small Savings Fund of the Central Government	0.00	0.00
	Loans and Advances from the Central Government	464.55	381.53
	Loans for State/Union Territory Plan Schemes	464.55	381.53
	Total –E	9,652.44	5,479.93
F.	Loans and Advances made by the State Government (Recoveries⁷)	138.59	172.99
G.	Inter-State Settlement	1.24	0.38
	Total Receipts in Consolidated Fund⁸ (A+B+C+D+E+F+G)	69,442.66	59,340.92

⁶ The entire Loan of ₹ 1,087.89 crore obtained from National Bank of Agriculture and Rural Development.

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

⁸ For details please refer to Statements No.2, 6, 7 in Volume - I and Statements 14, 17 and 18 in Volume- II.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	38.76	0.00	0.00	38.76
	President, Vice President/Governor, Administrator of Union Territories	8.44	0.00	0.00	8.44
	Council of Ministers	42.54	0.00	0.00	42.54
	Administration of Justice	235.71	0.00	0.00	235.71
	Elections	45.69	0.00	0.00	45.69
A.2	Fiscal Services				
	Land Revenue	476.54	0.00	0.00	476.54
	Stamps and Registration	121.46	0.00	0.00	121.46
	State Excise	172.18	0.00	0.00	172.18
	Taxes on Sales, Trade etc.	67.24	0.00	0.00	67.24
	Taxes on Vehicles	21.70	0.00	0.00	21.70
	Other Taxes and Duties on Commodities and Services	225.03	0.00	0.00	225.03
	Other Fiscal Services	0.06	0.00	0.00	0.06
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	3,098.33	0.00	0.00	3,098.33
A.4	Administrative Services				
	Public Service Commission	14.34	0.00	0.00	14.34
	Secretariat- General Services	118.82	0.00	0.00	118.82
	District Administration	246.41	0.00	0.00	246.41
	Treasury and Accounts Administration	67.27	0.00	0.00	67.27
	Police	3,069.40	47.63	0.00	3,117.03
	Jails	138.11	0.00	0.00	138.11
	Stationery and Printing	8.36	0.00	0.00	8.36
	Public Works	360.07	228.27	0.00	588.34
	Vigilance	2.85	0.00	0.00	2.85
	Other Administrative Services	166.50	27.43	0.00	193.93
A.5	Pension and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	3,923.58	0.00	0.00	3,923.58
	Miscellaneous General Services	1.02	0.00	200.00	201.02
	Total -A- General Services	12,870.41	303.33	200.00	13,373.74

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- contd.

A. EXPENDITURE BY FUNCTION- contd.

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
B	Social Services				
B.1	Education, Sports, Art and Culture (see foot note 1 below)-				
	General Education	11,565.75	667.69 ¹	0.00	12,233.44
	Technical Education	183.08	0.00	0.00	183.08
	Sports and Youth Services	54.41	0.00	0.00	54.41
	Art and Culture	41.32	0.00	0.00	41.32
B.2	Health and Family Welfare				
	Medical and Public Health	3,376.50	401.19	0.00	3,777.69
	Family Welfare	230.20	0.00	0.00	230.20
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	1,378.86	335.17	92.20	1,806.23
	Housing	3,263.96	23.80	0.00	3,287.76
	Urban Development	1,255.81	735.80	1.00	1,992.61
B.4	Information and Broadcasting				
	Information and Publicity	145.30	0.00	0.00	145.30
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	176.15	387.91	0.00	564.06
B.6	Labour and Labour Welfare				
	Labour and Employment	255.00	0.00	0.00	255.00
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	1,524.17	60.67	0.00	1,584.84
	Nutrition	637.30	0.00	0.00	637.30
	Relief on Account of Natural Calamities	260.26	0.00	0.00	260.26
B.8	Others				
	Other Social Services	9.46	39.55	0.00	49.01
	Secretariat- Social Services	14.06	0.00	0.00	14.06
	Total -B- Social Services	24,371.59	2,651.78	93.20	27,116.57

¹ Under Sub sector- Education, Sports, Art and Culture, there are distinct revenue expenditure major heads for General Education, Technical Education, Sports and Youth Services and Art and Culture, but there is a single capital outlay major head for these revenue major heads in major head 4202. Capital expenditure relating to all the four major heads is booked at sub major head level under major head 4202. During 2017-18 the expenditure under these heads was ₹ 565.60 crore, ₹ 62.59 crore, ₹ 39.50 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	3,251.60	3.25	0.00	3,254.85
	Soil and Water Conservation	124.10	19.91	0.00	144.01
	Animal Husbandry	408.95	12.72	0.00	421.67
	Fisheries	79.03	9.78	0.00	88.81
	Forestry and Wild Life	1,162.09	20.09	0.00	1,182.18
	Food Storage and Warehousing	3,455.32	(-) 0.04 ²	5.31	3,460.59
	Agricultural Research and Education	127.06	16.58	0.00	143.64
	Co-operation	159.20	1.97	70.25	161.42
	Other Agricultural Programmes	13.70	0.00	0.00	13.70
C.2	Rural Development				
	Special Programmes for Rural Development	232.78	0.00	0.00	232.78
	Rural Employment	1,642.39	0.00	0.00	1,642.39
	Other Rural Development Programmes	1,820.32	655.53	0.00	2,475.85
C.3	Special Area Programmes	0.00	0.00	0.00	0.00
C.4	Irrigation and Flood Control				
	Major Irrigation	70.47	763.66	0.00	834.13
	Medium Irrigation	388.53	109.21	0.00	497.74
	Minor Irrigation	72.50	784.99	0.00	857.49
	Command Area Development	2.94	9.84	0.00	12.78
	Flood Control and Drainage	0.00	11.01	0.00	11.01
C.5	Energy				
	Power	2,599.57	274.12	0.00	2,873.69
	Non-Conventional Sources of Energy	35.61	550.69	0.00	586.30
C.6	Industry and Minerals				
	Village and Small Industries	169.53	64.21	0.00	233.74
	Industries	200.09	0.00	0.00	200.09
	Non-ferrous Mining and Metallurgical Industries	476.63	0.55	0.00	477.18
	Other Outlays on Industries and Minerals	10.00	0.00	0.00	10.00

² Minus figure is due to refund of unspent amount. An amount of ₹ 19.91 crores was given by the State Government to Chattisgarh State Civil Supplies Corporation for Construction of Godowns during 2013-14. Unspent amount of ₹ 0.04 crore has been refunded by the Corporation during 2017-18.

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	0.15	24.44	0.00	24.59
	Roads and Bridges	943.09	3,703.03	0.00	4,646.12
	Road Transport	0.00	4.53	0.00	4.53
C.8	Communication				
	Other Communication Services	62.18	1.78	0.00	63.96
C.9	Science, Technology and Environment				
	Other Scientific Research	8.33	0.00	0.00	8.33
C.10	General Economic Services				
	Secretariat- Economic Services	53.34	0.00	0.00	53.34
	Tourism	19.11	4.00	0.00	23.11
	Census Surveys and Statistics	26.80	0.00	0.00	26.80
	Other General Economic Services	7.68	0.00	0.00	7.68
	Total - C- Economic Services	17,623.09	7,045.85	75.56	24,744.50
D	Grants-in-Aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,364.66	0.00	0.00	1,364.66
	Total- D- Grants-in-Aid and contributions	1,364.66	0.00	0.00	1,364.66
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	827.74	827.74
	Loans and Advances from the Central Government	0.00	0.00	172.14	172.14
	Total- E- Public Debt	0.00	0.00	999.88	999.88
F	Inter-State Settlement	0.00	0.00	1.07	1.07
G	Appropriation to Contingency Fund	0.00	0.00	0.00	0.00
Total- Consolidated Fund Expenditure		56,229.75	10,000.96	1,369.71	67,600.42

4. STATEMENT OF EXPENDITURE

B. EXPENDITURE BY NATURE

Sl No.	Object of Expenditure	2017-18		
		Revenue	Capital	Total
1	14- Grants-in-Aid	24,293.17	0.00	24,293.17
2	01- Salaries and Allowances	12,447.56	89.39	12,536.95
3	13- Financial Assistance	5,004.96	0.00	5,004.96
4	97- Construction Works	1.13	4,655.27	4,656.40
5	12- Pension and Retirement benefits	3,897.54	0.00	3,897.54 ³
6	35- Interest / Loan Repayments	3,098.33	0.00	3,098.33
7	26- Major Construction Works	0.05	2,722.48	2,722.53
8	45- Construction of Capital Assets	1.32	2,359.39	2,360.71
9	25- Materials and Supplies	1,847.70	2.27	1,849.97
10	37- Inter Account Transactions	1,382.74	0.00	1,382.74
11	11- Scholarship/Stipend and other Benefits	818.95	0.00	818.95
12	27- Minor Construction Works	411.92	375.85	787.77
13	02- Wages	646.84	0.00	646.84
14	24- Maintenance Works	631.85	0.47	632.32
15	04- Office Expenses	578.19	5.22	583.41
16	42- Insurance	575.19	0.00	575.19
17	07- Work charges/Contingency Establishment	325.55	49.36	374.91
18	30- Contribution	345.08	0.00	345.08
19	31- Compensation	21.86	290.26	312.12
20	10- Payment for Professional Services	246.89	2.68	249.57
21	28- Machinery and Equipments	36.80	158.41	195.21
22	29-Purchasing of Land and Building	1.92	185.18	187.10
23	09- Advertisement and Publicity	166.94	0.00	166.94

³ Includes ₹ 3,897.22 crore of Pensionary Benefits to Retired Government Employees, High Court Judges etc. booked under Major Head 2071 and ₹ 0.32 crore to Freedom Fighters booked under Major Head 2235.

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2016-17			2015-16		
Revenue	Capital	Total	Revenue	Capital	Total
18,993.71	45.94	19,039.65	13,751.10	84.07	13,835.17
10,780.63	84.47	10,865.10	10,210.55	87.95	10,298.50
4,189.14	0.00	4,189.14	7,397.12	0.00	7,397.12
1.29	4,100.58	4,101.87	0.71	3,205.87	3,206.58
3,459.20	0.00	3,459.20	3,492.79	0.00	3,492.79
2,686.83	0.00	2,686.83	2,148.91	0.00	2,148.91
0.00	2,984.07	2,984.07	54.68	3,001.98	3,056.66
0.00	1,432.94	1,432.94	0.00	1,265.85	1,265.85
1,936.22	0.00	1,936.22	1,539.06	2.81	1,541.87
1,708.29	0.00	1,708.29	1,713.85	0.00	1,713.85
746.00	0.00	746.00	638.45	0.00	638.45
421.09	318.65	739.74	815.66	26.21	841.87
558.65	0.00	558.65	566.02	0.00	566.02
571.08	0.95	572.03	543.47	0.41	543.88
515.57	0.85	516.42	482.64	0.25	482.89
645.21	0.00	645.21	215.74	0.00	215.74
296.10	41.13	337.23	277.44	35.76	313.20
315.17	0.00	315.17	116.52	0.00	116.52
25.80	284.73	310.53	12.61	184.94	197.55
210.68	2.91	213.59	118.52	0.25	118.77
33.92	109.44	143.36	51.99	71.60	123.59
0.00	234.08	234.08	0.00	266.14	266.14
145.68	0.00	145.68	85.36	0.00	85.36

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

Sl No.	Object of Expenditure	2017-18		
		Revenue	Capital	Total
24	05- Training	132.14	0.00	132.14
25	32- Investment	0.00	109.96	109.96
26	03- Travelling Allowance	76.03	1.89	77.92
27	34- Purchase of Vehicles	19.67	43.71	63.38
28	17- Conferences	52.77	0.00	52.77
29	22- Arms and Ammunition	44.96	0.00	44.96
30	89- Transportation Charges	36.56	0.00	36.56
31	74- Fairs, Festival, Exhibition	28.09	0.00	28.09
32	06- Survey	9.77	15.05	24.82
33	86- Coaching/Competition	17.40	0.00	17.40
34	19- Secret Services Expenses	15.09	0.00	15.09
35	18- Rewards	10.25	0.00	10.25
36	15- Payments of Decretal Amount	1.90	6.27	8.17
37	63- Stock	7.43	0.00	7.43
38	43- Election Expenses	6.51	0.00	6.51
39	08- Publication	5.23	0.00	5.23
40	50- Petrol, Oil and Lubricants for vehicles of Ministers	3.55	0.00	3.55
41	57- Hospitality Expenses	3.39	0.00	3.39
42	33- Tools and Plants	3.21	0.01	3.22
43	55- Grants-in-Aid during Mass Contract Tours	3.17	0.00	3.17
44	52- Electricity and Water charges for furnished Bungalow	2.40	0.00	2.40
45	72- Furnishing of Official Residences	1.85	0.00	1.85
46	49- Daily Allowances	1.30	0.00	1.30
47	69- Honorarium to Non-Government Officials	0.92	0.00	0.92

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2016-17			2015-16		
Revenue	Capital	Total	Revenue	Capital	Total
114.51	0.00	114.51	95.98	0.00	95.98
0.00	603.02	603.02	0.00	21.46	21.46
74.13	1.99	76.12	70.92	1.57	72.49
6.77	25.18	31.95	20.70	0.00	20.70
33.80	0.00	33.80	15.74	0.00	15.74
55.45	0.00	55.45	38.23	0.00	38.23
42.71	0.00	42.71	47.26	0.00	47.26
25.67	0.00	25.67	25.54	0.00	25.54
14.24	5.52	19.76	10.92	10.01	20.93
11.87	0.00	11.87	10.56	0.00	10.56
12.73	0.00	12.73	8.03	0.00	8.03
12.61	0.00	12.61	6.66	0.00	6.66
0.87	5.69	6.56	1.81	3.99	5.80
13.39	0.00	13.39	12.64	0.00	12.64
12.19	0.00	12.19	30.31	0.00	30.31
10.17	0.00	10.17	3.79	0.00	3.79
3.89	0.00	3.89	3.40	0.00	3.40
3.01	0.00	3.01	2.75	0.00	2.75
3.27	0.01	3.28	13.59	4.15	17.74
3.55	0.00	3.55	3.45	0.00	3.45
1.02	0.00	1.02	1.03	0.00	1.03
2.10	0.00	2.10	2.01	0.00	2.01
1.19	0.00	1.19	0.70	0.00	0.70
1.02	0.00	1.02	1.02	0.00	1.02

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

SI No.	Object of Expenditure	2017-18		
		Revenue	Capital	Total
48	90- Remuneration	0.90	0.00	0.90
49	48- Constituency Allowance	0.88	0.00	0.88
50	79-Write off	0.71	0.00	0.71
51	44- Unforeseen Expenses	0.32	0.00	0.32
52	21- Expenses on Witnesses	0.30	0.00	0.30
53	36- Loans and Advances	0.23	0.00	0.23
54	85- Investigation and Research	0.07	0.00	0.07
55	39- Suspense	0.00	0.00	0.00
56	47- Sumptuary and other Allowances	0.00	0.00	0.00
57	40- Deduct- Recoveries	(-)1,039.73	(-)1,072.16	(-)2,111.89
Grand Total		56,229.75	10,000.96	66,230.71⁴

⁴ Excludes expenditure on 'Loans and Advances', 'Public Debt' and 'Inter State Settlement' of ₹ 368.76 crore, ₹ 999.88 crore and ₹ 1.07 crore respectively.

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

2016-17			2015-16		
Revenue	Capital	Total	Revenue	Capital	Total
0.97	0.00	0.97	1.05	0.00	1.05
0.79	0.00	0.79	0.49	0.00	0.49
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.50	0.00	0.50
0.27	0.00	0.27	0.29	0.00	0.29
0.00	0.00	0.00	0.00	0.00	0.00
0.21	0.00	0.21	0.48	0.00	0.48
0.00	0.22	0.22	0.00	0.15	0.15
0.00	0.00	0.00	0.00	0.00	0.00
(-)538.06	(-)811.86	(-) 1,349.92	(-) 961.98	(-) 330.41	(-) 1,292.39
48,164.60	9,470.51	57,635.11	43,701.06	7,945.01	51,646.07

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Increase (+)/ Decrease (-) in percentage during the year 2017-18
A- CAPITAL ACCOUNT OF GENERAL SERVICES						
4055	Capital Outlay on Police	28.74	172.43	47.63	220.06	(+) 65.73
4058	Capital Outlay on Stationery and Printing	0.00	2.05	0.00	2.05	--
4059	Capital Outlay on Public Works	158.80	1,586.67	228.26	1,814.93	(+) 43.74
4070	Capital Outlay on other Administrative Services	0.00	9.85	27.44	37.29	--
Total-A-CAPITAL ACCOUNT OF GENERAL SERVICES		187.54	1,771.00	303.33	2,074.33	(+)61.74
B- CAPITAL ACCOUNT OF SOCIAL SERVICES						
(a) - Capital Account of Education, Sports, Art and Culture-						
4202	Capital Outlay on Education, Sports, Art and Culture	516.95	3,175.75	667.69	3,843.44	(+)29.16
Total- (a)-Capital Account of Education, Sports, Art and Culture		516.95	3,175.75	667.69	3,843.44	(+)29.16
(b)- Capital Account of Health and Family Welfare-						
4210	Capital Outlay on Medical and Public Health	325.00	1,951.63	401.19	2,352.82	(+) 23.44
4211	Capital Outlay on Family Welfare	0.00	6.33	0.00	6.33	--
Total- (b)- Capital Account of Health and Family Welfare		325.00	1,957.96	401.19	2,359.15	(+) 23.44
(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development-						
4215	Capital Outlay on Water Supply and Sanitation	334.13	649.49	335.17	984.66	(+)0.31
4216	Capital Outlay on Housing	26.87	683.60	23.80	707.40	(-)11.43
4217	Capital Outlay on Urban Development	736.03	3,434.84	735.80	4,608.64 ¹	(-)0.03
Total-(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development		1,097.03	4,767.93	1,094.77	6,300.70	(-)0.21
(d)- Capital Account of Information and Broadcasting-						
4220	Capital Outlay on Information and Publicity	0.02	0.79	0.00	0.79	(-)100.00
Total-(d)- Capital Account of Information and Broadcasting		0.02	0.79	0.00	0.79	(-)100.00

¹ Increased by ₹ 438.00 crore. Loan of ₹ 438.00 crore given to Naya Raipur Development Authority (renamed as Atal Nagar Vikas Pradhikaran) for land acquisition during the year 2006-07 has been converted into Capital Expenditure during 2017-18.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Increase (+)/ Decrease (-) in percentage during the year 2017-18
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	366.88	2,447.72	387.91	2,836.13 ²	(+)5.73
Total-(e)- Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		366.88	2,447.72	387.91	2,836.13	(+)5.73
(g)- Capital Account of Social Welfare and Nutrition-						
4235	Capital Outlay on Social Security and Welfare	77.07	600.71	60.67	661.38	(-)21.28
Total- (g)-Capital Account of Social Welfare and Nutrition		77.07	600.71	60.67	661.38	(-)21.28
(h)- Capital Account of Other Social Services-						
4250	Capital Outlay on other Social Services	77.67	316.02	39.55	355.57	(-)49.08
Total- (h)- Capital Account of Other Social Services		77.67	316.02	39.55	355.57	(-)49.08
Total- B-CAPITAL ACCOUNT OF SOCIAL SERVICES		2,460.62	13,266.88	2,651.78	16,357.16³	(+)7.77
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-						
(a)- Capital Account of Agriculture and Allied Activities-						
4401	Capital Outlay on Crop Husbandry	3.65	11.46	3.25	14.71	(-)10.96
4402	Capital Outlay on Soil and Water Conservation	19.38	270.49	19.91	290.40	(+)2.73
4403	Capital Outlay on Animal Husbandry	9.09	40.89	12.72	53.61	(+)39.94
4404	Capital Outlay on Dairy Development	0.00	0.36	0.00	0.36	--
4405	Capital Outlay on Fisheries	1.56	9.26	9.78	19.04	(+)526.92
4406	Capital Outlay on Forestry and Wild Life	16.79	341.49	20.09	361.58	(+)19.65
4408	Capital Outlay on Food Storage and Warehousing	(-)0.77	63.28	(-)0.04 ⁴	64.52 ⁵	(-)94.80
4415	Capital Outlay on Agricultural Research and Education	1.00	1.75	16.58	18.33	(+)1,558.00

² Increased by ₹ 0.50 crore. Loan of ₹ 0.50 crore given to *Chhattisgarh Antyavasai* Co-operative Finance and Development Corporation during the year 2003-04 converted into Share Capital during 2017-18.

³ Increased by ₹ 438.50 crore. Loan of ₹ 438.00 crore given to *Naya Raipur* Development Authority (renamed as *Atal Nagar Vikas Pradhikaran*) for land acquisition during the year 2006-07 has been converted into Capital Expenditure during 2017-18 and Loan of ₹ 0.50 crore given to *Chhattisgarh Antyavasai* Co-operative Finance and Development Corporation during the year 2003-04 converted into Share Capital during 2017-18 .

⁴ Minus figure is due to refund of unspent amount.

⁵ Closing balance increased ₹ 1.28 crore (Net). Increased by ₹ 1.52 crore due to allocation of Share Capital of Chhattisgarh State Warehousing Corporation by Principal Accountant General (A&E) Madhya Pradesh on Proforma basis and reduced by ₹ 0.24 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 2016-17	Progressive Expenditure up to 2016-17	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	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.						
4425	Capital Outlay on Co-operation	41.31	205.33	1.97	204.22 ⁶	(-)95.23
4435	Capital Outlay on other Agriculture Programmes	0.00	0.02	0.00	0.02	--
Total-(a)- Capital Account of Agriculture and Allied Activities		92.01	944.33	84.26	1,026.79⁷	(-)8.42
(b)- Capital Account of Rural Development-						
4515	Capital Outlay on other Rural Development Programmes	366.70	2,898.08	655.53	3,553.61	(+)78.76
Total - (b)- Capital Account of Rural Development		366.70	2,898.08	655.53	3,553.61	(+)78.76
(d)⁸- Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	691.60	6,435.46	763.66	7,199.12	(+)10.42
4701	Capital Outlay on Medium Irrigation	118.08	1,508.37	109.21	1,617.58	(-)7.51
4702	Capital Outlay on Minor Irrigation	1,045.88	9,398.50	784.99	10,183.49	(-)24.94
4705	Capital Outlay on Command Area Development	17.59	447.29	9.84	457.13	(-)44.06
4711	Capital Outlay on Flood Control Projects	14.99	92.76	11.01	103.77	(-)26.55
Total-(d)- Capital Account of Irrigation and Flood Control		1,888.14	17,882.38	1,678.71	19,561.09	(-)11.09
(e)- Capital Account of Energy-						
4801	Capital Outlay on Power Projects	720.02	6,833.57	274.12	7,107.69	(-)61.93
4810	Capital Outlay on New and Renewable energy	187.44	187.44	550.69	738.13	(+)193.80
Total- (e)- Capital Account of Energy		907.46	7,021.01	824.81	7,845.82	(-)9.11
(f)- Capital Account of Industry and Minerals-						
4851	Capital Outlay on Village and Small Industries	84.34	536.67	64.21	600.88	(-)23.87
4852	Capital Outlay on Iron and Steel Industries	26.30	46.30	0.00	46.30	(-)100.00

⁶ Closing balance reduced by ₹ 3.08 crore due to retirement of Capital of Co-operative Societies/Banks.

⁷ Closing balance reduced by ₹ 1.80 crore (Net). Increased by ₹ 1.52 crore due to allocation of Share Capital of Chattisgarh State Warehousing Corporation by Principal Accountant General (A&E) Madhya Pradesh on Proforma basis and reduced by ₹ 3.32 crore due to retirement of Capital of Co-operative Societies/Banks.

⁸ No expenditure has been booked under Major Heads 4551, 4552 and 4575 under sub sector- c- 'Capital Account of Special Areas Programme'.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- contd.

(₹ in crore)

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Increase (+)/ Decrease (-) in percentage during the year 2017-18
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-contd.						
(f)- Capital Account of Industry and Minerals- conclud.						
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries.	0.42	1.42	0.55	1.97	(+)30.95
4875	Capital Outlay on other Industries	0.00	0.30	0.00	0.30	--
4885	Other Capital Outlay on Industries and Minerals	0.00	15.30	0.00	15.30	--
Total - (f)- Capital Account of Industries and Minerals		111.06	599.99	64.76	664.75	(-)41.69
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	14.86	177.02	24.44	201.46	(+)64.47
5054	Capital Outlay on Roads and Bridges	3,408.03	18,580.46	3,703.03	22,283.49	(+)8.66
5055	Capital Outlay on Road Transport	0.00	0.00	4.53	4.53	--
Total-(g)- Capital Account of Transport		3,422.89	18,757.48	3,732.00	22,489.48	(+)9.03
(h) Capital Account of Communication						
5275	Capital Outlay on other Communication Services	7.18	7.18	1.78	8.96	(-)75.21
Total-(h)- Capital Account of Communication		7.18	7.18	1.78	8.96	(-)75.21
(i)- Capital Account of Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	0.30	8.91	0.00	8.91	--
Total-(i)- Capital Account of Science Technology and Environment		0.30	8.91	0.00	8.91	--
(j)- Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	26.61	134.40	4.00	138.40	(-)84.97
5465	Investment in General Financial and Trading Institutions	0.00	0.14	0.00	0.14	--

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- conclud.

(₹ in crore)

Major Head	Description	Expenditure during 2016-17	Progressive Expenditure up to 2016-17	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Increase (+)/ Decrease (-) in percentage during the year 2017-18
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-conclud.						
(j)- Capital Account of General Economic Services- conclud.						
5475	Capital Outlay on other General Economic Services	0.00	0.04	0.00	0.04	--
Total-(j)- Capital Account of General Economic Services		26.61	134.58	4.00	138.58	(-84.97)
Total -C- CAPITAL ACCOUNT OF ECONOMIC SERVICES		6,822.35	48,253.94	7,045.85	55,297.99⁹	(+)3.28
GRAND TOTAL		9,470.51	63,291.82	10,000.96	73,729.48¹⁰	(+)5.60

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 2015-16, 2016-17 and 2017-18 were ₹ 6,192.22 crore, ₹ 6,778.60 crore and ₹ 6,866.37¹¹ crore respectively.
2. The dividend received there from was ₹ 5.73 crore during 2015-16, ₹ 0.55 crore during 2016-17 and ₹ 4.80 crore during 2017-18.
3. Further details are given in Statement 19- Detailed Statement of Investment of the Government.

⁹ Closing balance reduced by ₹ 1.80 crore (Net). Increased by ₹ 1.52 crore due to allocation of Share Capital of Chhattisgarh State Warehousing Corporation by Principal Accountant General (A&E) Madhya Pradesh on Proforma basis and reduced by ₹ 3.32 crore due to retirement of Capital of Co-operative Societies/ Banks.

¹⁰ Closing balance increased by ₹ 436.70 crore (Net). Increased by ₹ 1.52 crore due to allocation of Share Capital of Chhattisgarh State Warehousing Corporation by Principal Accountant General (A&E) Madhya Pradesh on Proforma basis, Increased by ₹ 0.50 crore of loan given to Chhattisgarh *Antyavasai* Co-operative Finance and Development Corporation during the year 2003-04 converted into Share Capital during 2017-18, Increased by ₹ 438.00 crore of loan given to *Naya Raipur Development Authority*(renamed as *Atal Nagar Vikas Pradhikaran*) for land acquisition during the year 2006-07 converted into Capital Expenditure during 2017-18 and reduced by ₹ 3.32 crore due to retirement of Capital of Co-operative Societies/Banks.

¹¹ Includes ₹ 142.20 crore of Investment in the Share Capital of Joint Venture Company "Chhattisgarh East Railway Limited", "Chhattisgarh East West Railway Limited" and "Chhattisgarh Railway Corporation Limited "from 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 2017	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2018	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	18,452.11 ²	8,100.00	0.00	26,552.11	(+)8,100.00	(+)43.90	50.19
Compensation and other Bonds	918.53	0.00	0.00	918.53	0.00	0.00	1.74
Loans from Financial Institutions	3,197.92 ³	1,087.89	396.61	3,889.20	(+) 691.28	(+)21.62	7.35
Special Securities issued to National Small Savings Fund	5,761.73	0.00	431.13	5,330.60	(-) 431.13	(-) 7.48	10.08
Total - 6003	28,330.29	9,187.89	827.74	36,690.44	(+)8,360.15	(+)29.51	69.35
6004 - Loans and Advances from the Central Government							
01-Non-Plan loans	1.62 ⁴	0.00	0.53	1.09	(-)0.53	(-)32.72	0.00
02- Loans to State/Union Territory Plan Schemes	2,044.89	0.25	171.61	1,873.53	(-)171.36	(-)8.38	3.54
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 ⁵	0.00	0.00	0.00
07-Pre 1984-85 Loans	0.69 ⁶	0.00	0.00	0.69	0.00	0.00	0.00
09- Other loans for State /Union Territory with Legislature Schemes	0.00	464.30	0.00	464.30	(+) 464.30	--	--
Total- 6004	2,047.16	464.55	172.14	2,339.57	(+)292.41	(+)14.28	4.42
Total - Public Debt	30,377.45	9,652.44	999.88	39,030.01	(+)8,652.56	(+)28.48	73.77
B - Other Liabilities							
Public Accounts							
Small Savings, Provident Funds etc.	5,434.79 ⁷	1,435.87	795.26	6,075.40	(+)640.61	(+)11.79	11.48
Reserve funds bearing Interest	693.20	263.04	780.69	175.55	(-)517.65	(-)74.78	0.33
Reserve funds not bearing Interest	1,634.88 ⁸	961.55	1,209.04	1,387.39	(-)247.49	(-)15.14	3.13

¹ Detailed Account is at pages 368 to 384.² Reduced by ₹ 0.01 crore due to correction of rounding.³ Increased by ₹ 0.01 crore due to correction of rounding.⁴ Reduced by ₹ 0.01 crore due to correction of rounding.⁵ Minus figure is due to Loan amount of ₹ 0.23 crore was repaid by Chhattisgarh but pertaining to Madhya Pradesh. This amount is recoverable/adjustable on the final decision of Government of Madhya Pradesh.⁶ Increased by ₹ 0.01 crore due to correction of rounding.⁷ Opening balance increased by ₹ 842.32 crore due to receipt of General Provident Fund balance of ₹ 695.35 crore, Departmental Provident Fund balance of ₹ 146.96 crore and Other Miscellaneous Provident Fund balance of ₹ 0.01 crore relating to pre-bifurcation period from Principal Accountant General (A&E), Madhya Pradesh.⁸ Reduced by ₹ 14.90 due to meeting of expenditure of ₹ 12.90 crore of 2014-15 from *Paryavaran Upkar Nidhi* and ₹ 2.00 crore of 2016-17 from *Adhosanrachana Vikas Upkar Nidhi*.

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 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+)/ Decrease (-)		As a per cent of Total Liabilities
					Amount	per cent	
B - Other Liabilities- conclud.							
Public Accounts - conclud.							
Deposits bearing Interest	70.71	386.52	407.54	49.69	(-)21.02	(-)29.73	0.09
Deposits not bearing Interest	6,047.25	3,151.90	3,010.11	6,189.04	(+)141.79	(+)2.34	11.70
Total -Other Liabilities	13,880.83⁹	6,198.88	6,202.64	13,877.07	(-)3.76	(-)0.03	26.23
Total -Public Debt and other liabilities	44,258.28	15,851.32	7,202.52	52,907.08¹⁰	(+)8,648.80	(+)19.54	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 2017-18. 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 2017	Addition during the year	Withdrawals during the year	Balance as on 31 March 2018
Consolidated Sinking Fund	1,746.94	200.00	0.00	1,946.94

The balance of the sinking fund at the end of March 2018, ₹ 1,946.94 crore was invested in the Securities of the Government of India.

⁹ Opening balance increased by ₹ 827.42 crore (Net). For details please see foot note 7 and 8.

¹⁰ Figures of "Public Debt and other liabilities" exclude an amount of ₹ 2,286.17 crore of "Off budget liabilities". The State Government issued Guarantees to Chhattisgarh State Power Distribution Company Limited (CSPDCL) (₹ 1,955.00 crore) for reimbursement of payable amount under *Krishak Jivan Jyoti Yojna*, Chhattisgarh Police Housing Corporation Limited (CPHCL) (₹ 800.00 crore) for construction of residential houses for Police officers and employees and Chhattisgarh Housing Board (CHB) (₹ 800.00 crore) for construction of Residential Houses for Government Employees. The Guarantee orders relating to loan of CSPDCL, Expenditure sanctions relating to payment of Interest/Principal on loans of CPHCL issued by Home Department of Government of Chhattisgarh and Agreement executed between Housing and Environment Department, Government of Chhattisgarh relating to loans of CHB indicate that the loans availed by the Company/Corporation/Board against the Guarantees and Interest thereon would be repaid by the State Government. The loans availed against the above guarantees are ₹ 1,955.00 crore, ₹ 170.15 crore and ₹ 161.02 crore respectively till 31 March 2018.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- contd.

(ii) Explanatory Notes to Statement 6 - contd.

2. **Loans from Small Saving Fund:-** Loans out of the collection in the 'Small Saving Scheme' and 'Public Provident Fund' in the Post Offices are being shared between the State Government and the Central Government. A separate fund viz 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The XIV Finance Commission has recommended that State Governments be excluded from the operations of the NSSF. Based on this recommendation, the Union Cabinet on 18 January 2017 approved the exclusion of all States and Union Territories (except Arunachal Pradesh, Delhi, Kerala and Madhya Pradesh) from investment of National Small Savings Fund collections w.e.f 01-04-2016 and that the investments of the State will be limited solely to discharge the debt obligations already incurred by them until that date. Accordingly, the State Government has not received any loans under NSSF from Government of India from the Financial Year 2016-17. During 2017-18, ₹ 431.13 crore was repaid and ₹ 572.26 crore was paid as interest. The balance outstanding at the end of the year was ₹ 5,330.60 crore which constitute 10.08 *per cent* of the total liabilities of the State Government as on 31 March 2018. The loan contracted till 31-03-2016 from the NSSF will stand completely repaid by the Financial Year 2038-39.
3. **Loans from the Government of India:-** Loans from the Government of India formed 4.42 *per cent* of the total Liabilities as on 31 March 2018. Loans amounting to ₹ 464.55 crore were received from the Government of India during 2017-18. The State Government paid ₹ 172.14 crore towards repayment of Loans and ₹ 133.83 crore on account of interest during the year 2017-18.
4. **Market Loans:-** No loan was due for discharge during 2017-18.
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 2017-18, the State Government received ₹ 1,087.89 crore as loans from National Bank for Agriculture and Rural Development and made repayment of ₹ 396.61 crore (General Insurance Corporation of India: ₹ 0.39 crore, National Bank for Agriculture and Rural Development: ₹ 396.05 crore and National Co-operative Development Corporation: ₹ 0.17 crore). The balance of such loans outstanding at the end of 31 March 2018 was ₹ 3,889.19 crore. The State Government paid ₹ 208.95 crore as interest to various autonomous bodies on loans received from them. Details of loans are given in Statement 17 and its annexure.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- conclud.

(ii) Explanatory Notes to Statement 6- conclud.

6. Service of Debt:-

Interest on debt and other obligations:- The outstanding gross debt and other obligations and the net amount of interest charges met from revenue during 2017-18 are shown below: -

(₹ in crore)

Description	2017-18	2016-17	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.	45,105.41	35,812.24 ¹¹	(+)9,293.17
(b) Other obligations	7,801.67	8,446.04 ¹²	(-)644.37
Total (i)	52,907.08	44,258.28¹³	(+)8,648.80
(ii) Interest paid by the State Government			
(a) On Public Debt and Small Savings, Provident Funds etc	3,021.56	2,615.60	(+)405.96
(b) Off budget Liabilities	6.00 ¹⁴	--	(+) 6.00
(b) On other obligation	70.77	71.24	(-)0.47
Total (ii)	3,098.33	2,686.84	(+)411.49
(iii) Deduct			
(a) Interest realized on other Loans and Advances	27.61	30.19	(-)2.58
(b) Interest realized on Investment of Cash Balances	140.19	126.78	(+)13.41
Total (iii)	167.80	156.97	(+)10.83
	2,930.53	2,529.87	(+)400.66
Net amount of interest charges			
1. <i>Per cent</i> of gross interest to Gross Debt	5.86	6.07	(-)0.21
2. <i>Per cent</i> of gross interest to total Revenue Receipts ¹⁵	5.19	5.00	(+)0.19
3. <i>Per cent</i> of net interest to total Revenue Receipts	4.91	4.71	(+)0.20

Besides, there were interest on "Miscellaneous" account (₹ 12.64 crore). If these are also deducted, the net burden of interest on the revenue would be ₹ 2,917.89 crore which works out to 4.89 *per cent* of the total revenue.

The State Government also received ₹ 4.80 crore during the year as dividend on investments in various undertakings.

7. Appropriation for reduction or avoidance of Debts: During 2017-18 the State Government made a provision of ₹ 200.00 crore under Appropriation for reduction or avoidance of debt.

¹¹ Increased by ₹ 842.32 crore due to receipt of balances prior to 1 November 2000 from Principal Accountant General (A&E), Madhya Pradesh through Proforma transfer.

¹² Reduced by ₹ 14.90 due to meeting of expenditure of ₹ 12.90 crore of 2014-15 from *Paryavaran Upkar Nidhi* and ₹ 2.00 crore of 2016-17 from *Adhosanrachana Vikas Upkar Nidhi*.

¹³ Increased by ₹ 827.42 crore (Net) due to receipt of ₹ 842.32 crore of balances prior to 1 November 2000 from Principal Accountant General (A&E), Madhya Pradesh through Proforma Transfer and reduced by ₹ 14.90 crore due to meeting of expenditure of ₹ 12.90 crore of 2014-15 from *Paryavaran Upkar Nidhi* and ₹ 2.00 crore of 2016-17 from *Adhosanrachana Vikas Upkar Nidhi*.

¹⁴ Excludes an amount of Interest of ₹ 4.88 crore on off budget Liabilities paid from Major Head 2801.

¹⁵ Total Revenue Receipt during 2017-18 is ₹ 59,647.07 crore.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

(₹ in crore)

Loanee Groups	Balance as on 1 April 2017	Disbursements during the year	Repayments during the year	Write-off of irrecoverable Loans and Advances	Balance as on 31 March 2018 (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	177.54 ¹	2.81	20.39	0.00	159.96	(-) 17.58	0.00
Government Companies	117.88	200.00	26.30	0.71 ²	290.87	(+) 172.99	13.07
Universities/Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Panchayati Raj Institutions	15.48	0.00	1.83	0.00	13.65	(-) 1.83	0.00
Municipalities/ Municipal Councils/ Municipal Corporations	338.39	92.20	43.25	0.00	387.34	(+) 48.95	0.00
Urban Development Authorities	45.80 ³	1.00	0.00	0.00	46.80	(+) 1.00	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	200.46 ⁴	70.25	45.98	0.00	224.73	(+) 24.27	33.17
Others	35.37	2.50	0.84	0.00	37.03	(+) 1.66	0.04
Government Servants	5.57 ⁵	0	(-) 0.71 ⁶	0.00	6.28	(+) 0.71	0.00
Total-Loans and Advances	941.98	368.76	137.88	0.71	1,172.15	(+) 230.17	46.28

¹ Reduced by ₹ 0.41 crore (Net). Decreased by ₹ 0.50 crore due to conversion of Loan of ₹ 0.50 crore given to Chhattisgarh *Antyavasai* Co-operative Finance and Development Corporation during the year 2003-04 into Share Capital, increased by ₹ 0.05 crore due to recovery of loans of Co-operative Societies for construction of Godowns wrongly shown under Construction of warehouses by Chhattisgarh State Warehousing Corporation during 2014-15 and increased by ₹ 0.04 crore due to recovery of loans of marketing societies for construction of Godowns (₹ 0.01 crore) and Tribal co-operative and processing society (₹ 0.03 crore) wrongly shown under Chhattisgarh State Warehousing Corporation for Godown Construction during 2016-17.

² Loan balance of Chhattisgarh Infrastructure Development Corporation (CIDC) was written off.

³ Reduced by ₹ 438.00 crore. Loan of ₹ 438.00 crore given to *Naya Raipur* Development Authority (Renamed as *Atal Nagar Vikas Pradhikaran*) for land acquisition during the year 2006-07 has been converted into Capital Expenditure.

⁴ Reduced by ₹ 0.03 crore (Net). Increased by ₹ 0.06 crore due to Pro-forma Adjustment of loan of ₹ 0.06 crore given to Chhattisgarh State Cooperative Bank, Raipur wrongly classified under Revenue Expenditure Head 2401 during 2004-05 and decreased by ₹ 0.09 crore (total) due to correction of depiction as recovery of ₹ 0.05 crore relating to loans of Co-operative Societies for construction of Godowns was wrongly shown under Construction of warehouses by Chhattisgarh State Warehousing Corporation during 2014-15 and ₹ 0.04 crore relating to recovery of loans of marketing societies for construction of Godowns (₹ 0.01 crore) and Tribal co-operative and processing society (₹ 0.03 crore) was wrongly shown under Chhattisgarh Warehousing Corporation for Godown Construction during 2016-17.

⁵ The closing balance as on 31-03-2017 against loans to Government servants was ₹ 1.17 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). During 2017-18, an amount of ₹ 6.74 crore of Loan balance (debit) was apportioned by Principal Accountant General (A&E), Madhya Pradesh on Pro-forma basis. This amount increased the loan balance to ₹ 5.57 crore (Debit).

⁶ Minus Balance is due to rectification of misclassification. During 2016-17 an amount of ₹ 0.94 crore relating to recovery of pay advance was wrongly booked under this Head. This has been rectified during the year. Further an amount of ₹ 0.23 crore was booked as recovery of 'Loans to Government Servants' in 2017-18.

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 2017	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and Advances	Balance as on 31 March 2018 (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	200.00	26.00	0.71	175.00	(+)173.29	0.00
Total- General Services	1.71	200.00	26.00	0.71	175.00	(+)173.29	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	338.28	92.20	43.25	0.00	387.23	(+)48.95	0.00
Urban Development Authorities	45.80 ⁷	1.00	0.00	0.00	46.80	(+)1.00	0.00
Housing Board	4.58	0.00	0.00	0.00	4.58	0.00	0.00
Statutory Corporations	4.39 ⁸	0.00	4.00	0.00	0.39	(-) 4.00	0.00
Others	5.16	0.00	0.00	0.00	5.16	0.00	0.00
Total- Social Services	399.12	93.20	47.25	0.00	445.07	(+)45.95	0.00

⁷ Reduced by ₹ 438.00 crore. Loan of ₹ 438.00 crore given to *Naya Raipur* Development Authority (Renamed as *Atal Nagar Vikas Pradhikaran*) for land acquisition during the year 2006-07 has been converted into Capital Expenditure.

⁸ Reduced by ₹ 0.50 crore. Loan of ₹ 0.50 crore given to Chhattisgarh *Antyavasai* Co-operative Finance and Development Corporation during the year 2003-04 has been converted into Share Capital.

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 2017	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2018 (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	15.48	0.00	1.83	0.00	13.65	(-) 1.83	0.00
Municipal Corporations/ Councils/ Nagar Panchayat	0.11	0.00	0.00	0.00	0.11	0.00	0.00
Statutory Corporations	173.15 ⁹	2.81	16.39	0.00	159.57	(-) 13.58	0.00
Government Companies	116.17	0.00	0.30	0.00	115.87	(-) 0.30	13.07
Co-operative Societies/ Banks	200.46 ¹⁰	70.25	45.98	0.00	224.73	(+)24.27	33.17
Others	30.21	2.50	0.84	0.00	31.87	(+)1.66	0.04
Total- Economic Services	535.58	75.56	65.34	0.00	545.80	(+)10.22	46.28
Loans and Advances to Government Servants	5.57 ¹¹	0.00	(-) 0.71	0.00	6.28	(+)0.71	0.00
Total- Loans and Advances to Government Servants	5.57	0.00	(-) 0.71	0.00	6.28	(+)0.71	0.00
Total	941.98	368.76	137.88	0.71	1,172.15	(+)230.17	46.28

⁹ Increased by ₹ 0.09 crore (Total) due to correction of depiction. ₹ 0.05 crore relating to recovery of loans of Co-operative Societies for construction of Godowns was wrongly shown under Construction of warehouses by Chhattisgarh State Warehousing Corporation during 2014-15 and ₹ 0.04 crore relating to recovery of loans of marketing societies for construction of Godowns (₹ 0.01 crore) and Tribal co-operative and processing society (₹ 0.03 crore) was wrongly shown under Chhattisgarh Warehousing Corporation for Godown Construction during 2016-17.

¹⁰ Reduced by ₹ 0.03 crore (Net). Increased by ₹ 0.06 crore due to Pro-forma Adjustment of loan of ₹ 0.06 crore given to Chhattisgarh State Cooperative Bank, Raipur wrongly classified under Revenue Expenditure Head 2401 during 2004-05 and decreased by ₹ 0.09 crore (total) due to correction of depiction as recovery of ₹ 0.05 crore relating to loans of Co-operative Societies for construction of Godowns was wrongly shown under Construction of warehouses by Chhattisgarh State Warehousing Corporation during 2014-15 and ₹ 0.04 crore relating to recovery of loans of marketing societies for construction of Godowns (₹ 0.01 crore) and Tribal co-operative and processing society (₹ 0.03 crore) was wrongly shown under Chhattisgarh Warehousing Corporation for Godown Construction during 2016-17.

¹¹ The closing balance as on 31-03-2017 against loans to Government servants was ₹ 1.17 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). During 2017-18, an amount of ₹ 6.74 crore of Loan balance (debit) was apportioned by Principal Accountant General (A&E), Madhya Pradesh on Pro-forma basis. This amount increased the loan balance to ₹ 5.57 crore (Debit).

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 2018			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2018
	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
Chattisgarh State Power Generation Company Ltd.	50.32	4.70	55.02	2015-16	108.71 ¹²
Chattisgarh State Power Distribution Company Ltd.	86.35	N/A ¹³	86.35	2015-16	
Chattisgarh State Power Transmission Company Ltd.	15.69	2.80	18.49	2015-16	
Co-operative Societies/Banks/Sugar Mills					
<i>Bhoramdev</i> Co-operative Sugar Mill	10.00	4.27	14.27	2005-06	30.00
<i>Danteshwari Maiya</i> Co-operative Sugar Mill	37.82	4.22	42.04	2005-06	57.82
<i>Mahamaaya</i> Co-operative Sugar Mill	31.72	24.15	55.87	2008-09	65.67
Integrated Co-operative Develop- ment Project- Jagdalpur	0.35	N/A	0.35	2002-03	0.32 ¹²
Integrated Co-operative Develop- ment Project- Jashpur	0.44	N/A	0.44	2004-05	0.44
Integrated Co-operative Develop- ment Project- Raigarh	1.51	N/A	1.51	2002-03	1.42 ¹²
Primary marketing Cooperative Society <i>Dondilohara</i>	0.01	0.01	0.02	2006-07	0.01
Primary marketing Cooperative Society <i>Saragaon</i>	0.03	0.02	0.05	2007-08	0.03
Primary marketing Cooperative Society <i>Akaltara</i>	0.15	0.05	0.20	2010-11	0.15
Wholesale Consumer Co-operative Society <i>Jagdalpur</i>	0.02	0.01	0.03	2006-07	0.02
Loans for Co-operation	17.19	0.44	17.63	Prior to 2000-01	42.67

¹² Balance under Reconciliation¹³ N/A indicates that information is not available.

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

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

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2018
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Others					
Raipur Milk Federation	1.30	N/A	1.30	Prior to 2000-01	1.30
Chhattisgarh Tourism Development Board	5.50	N/A	5.50	2009-10	5.50
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	0.03	0.03	2013-14	0.00
Loans for Education, Sports, Art and Culture	0.90	N/A	0.90	Prior to 2000-01	0.91
Loans for Medical and Public Health	0.03	N/A	0.03	Prior to 2000-01	0.03
Loans for Water Supply and Sanitation	26.57	N/A	26.57	Prior to 2000-01	118.77
Loans for Housing	4.58	N/A	4.58	Prior to 2000-01	4.58
Loans for Urban Development	18.64	N/A	18.64	Prior to 2000-01	315.26
	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	16.91	N/A	16.91	Prior to 2000-01	16.91
Loans for Soil and Water Conservation	8.06	N/A	8.06	Prior to 2000-01	8.06

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

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

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2018
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
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	4.08	N/A	4.08	Prior to 2000-01	195.96
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	1.81	N/A	1.81	Prior to 2000-01	2.12
Loans for Non-Ferrous Mining and Metallurgical Industries	0.01	N/A	0.01	Prior to 2000-01	0.01
Loans for Consumer Industries	0.58	N/A	0.58	Prior to 2000-01	0.58
Other Loans for Industries and Minerals	6.43	N/A	6.43	Prior to 2000-01	6.43
Total	359.45	46.28	405.73		990.27

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 2016-17 AND 2017-18**

(₹ in crore)

Name of the concern	2017-18			2016-17		
	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	37.82 ¹	0.81	2	35.90	0.00
Government Companies	13	6,459.45	3.60	13	6,459.45	0.00
Joint Stock Companies	5	144.80	0.00	4	57.60	0.00
Rural Banks	1	25.15	0.00	1	24.31	0.00
Co-operative Institutions and Local Bodies	1523 ²	199.15	0.39	1,523	201.34	0.55
Total	1544	6,866.37	4.80	1,543	6,778.60	0.55

¹ Includes ₹ 1.52 crore of Share Capital of Chhattisgarh State Warehousing Corporation apportioned by Principal Accountant General (A&E), Madhya Pradesh and ₹ 0.50 crore of loan given to Chhattisgarh *Antyavasai* Co-operative Finance and Development Corporation has been converted into Share Capital during 2017-18.

² 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 GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees¹ given by the State Government for repayment of Loan etc., raised by Statutory Corporations, Government Companies, Local Bodies and other Institutions during the year and sums guaranteed outstanding as on 31 March 2018 in various sectors are shown below:-

SECTOR-WISE GUARANTEE

(₹ in crore)

Sector (No. of Guarantees in brackets)	Maximum Amount Guaranteed as on 31 March 2018	Outstanding at the beginning of 2017 (1-4-2017)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstanding at the end of 2018 (31-03-2018) Principal	Guarantee Commission or fees		Other material details
					Dis- charged	Not Dis- charged		Receivable	Received	
Power (6)	2,884.30 ²	2,739.59	0.00	421.47	0.00	0.00	2,318.12	0.00	0.00	-
Co-operative (8)	1,473.81 ³	1,093.05 ⁴	0.00	2.05	0.00	0.00	1,091.00	10.00	5.00	--
State Financial Corporation (54)	268.79 ⁵	81.92	18.02 ⁶	16.57	0.00	0.00	83.37	0.00	0.00	--
Urban Development and Housing (90)	1,058.90 ⁷	63.65	161.02	5.48	0.00	0.00	219.19	0.82	0.00	--
Others(4)	864.09 ⁸	3.76	170.15	3.67	0.00	0.00	170.24	0.85	0.00	--
Total	6,549.89⁹	3,981.97	349.19	449.24	0.00	0.00	3,881.92	11.67	5.00	

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

² Guarantees amounting to ₹500.00 crore (Valid from January 2016 to December 2016) dropped during the year as it pertains to guarantees for cash credit facility which was wrongly included in previous years and also not shown in Budget estimate Part V. This Guarantee of ₹ 500.00 crore was extended from January 2017 to December 2017 and was also included in the Finance Accounts 2016-17. Hence this Guarantee was also dropped during the year. Guarantees of ₹1, 500.00 crore dropped on receipt of No Dues Certificate from the Financial Institution. Further, it also includes guarantee of ₹ 1, 955.00 crore given to Chhattisgarh State Power Distribution Company Limited (CSPDCL) to avail loans from Financial Institutions for implementation of "Krishak Jivan Jyoti Yojna". The liability to repay the entire loan availed by CSPDCL along with interest rests with the State Government.

³ Guarantees amounting to ₹ 445.00 crore dropped during the year on receipt of No Dues Certificate from Financial Institution and guarantees amounting to ₹ 4,800.00 crore dropped during the year as it pertains to extended guarantees which was wrongly included in previous year.

⁴ The outstanding amount of Guarantees of ₹ 3.00 crore as on 31-03-2017 crore was taken as per the budget estimate which depicts the balances as on 31-12-2016. As per the information received from the bank, the actual balance as on 31-03-2017 was ₹ 2.00 crore Hence, the opening balance has been reduced by ₹ 1.00 crore.

⁵ Guarantees amounting to ₹ 6.57 crore dropped during the year on receipt of No Dues Certificate from Financial Institution.

⁶ Fresh loans drawn against the old existing guarantee of ₹ 25.56 crore which is included under "Maximum amount Guaranteed as on 31-03-2018".

⁷ During 2017-18, Government of Chhattisgarh issued guarantees to Chhattisgarh Housing Board for availing Loans of ₹ 800.00 crore from Canara Bank for construction of 6,424 residential buildings for Government Officers and Employees. This is an off budget liability of the State Government and loan along with interest would be paid by the State Government. Loan availed against this guarantee till 31-03-2018 is ₹ 161.02 crore.

⁸ Guarantees amounting to ₹ 3.67 crore dropped during the year on receipt of No Dues Certificate from Financial Institution. Further, Government of Chhattisgarh issued guarantees to Chhattisgarh Police Housing Corporation for availing Loans of ₹ 800.00 crore from two financial institutions i.e. Allahabad Bank (₹ 400.00 crore) and Canara Bank (₹ 400.00 crore) for construction of 10,000 residential houses for Police Officers and Employees. This is an off budget liability of the State Government and loan along with interest would be paid by the State Government. Loan availed against this guarantee till 31-03-2018 is ₹ 170.15 crore. Hence this amount has been shown as addition during the year instead of ₹ 800.00 crore. It also includes fresh guarantee of ₹ 64.00 crore given to *Dau Kalyan Singh* Postgraduate Institute and Research Centre, Raipur

⁹ New guarantees given by State Government during the year was ₹1,664.00 crore and guarantees dropped during the year was ₹ 7,755.24 crore.

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

(₹ in crore)

Name/Category of Grantee	Total Funds Released as Grants-in-Aid during 2017-18			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column No.(2)		
	(1)	(2)		(3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1. Panchayati Raj Institutions	5,885.90	5,013.46	10,899.36	473.69	0.00	473.69
(i) Zilla Panchayats	789.33	4,832.32	5,621.65	0.87	0.00	0.87
(ii) Janpad Panchayats	2,654.03	181.14	2,835.17	0.00	0.00	0.00
(iii) Gram Panchayats	2,442.54	0.00	2,442.54	472.82	0.00	472.82
2. Urban Local Bodies	2,611.13	814.62	3,425.75	453.75	0.00	453.75
(i) Municipal Corporations	1,448.83	670.77	2,119.60	311.60	0.00	311.60
(ii) Municipal Councils	679.73	90.54	770.27	116.13	0.00	116.13
(iii) Nagar Panchayats	482.57	53.31	535.88	26.02	0.00	26.02
3. Public Sector Undertakings	1,669.72	20.85	1,690.57	289.13	15.30	304.43
(i) Government Companies	1,653.59	15.30	1,668.89	288.12	15.30	303.42
(ii) Statutory Corporations	16.13	5.55	21.68	1.01	0.00	1.01
4. Autonomous Bodies	446.07	151.10	597.17	138.17	151.10	289.27
(i) Universities	235.45	0.00	235.45	22.78	0.00	22.78
(ii) Development Authorities	135.93	151.10	287.03	90.39	151.10	241.49
(iii) Co-operative Institutions	27.28	0.00	27.28	0.00	0.00	0.00
(iv) Others	47.41	0.00	47.41	25.00	0.00	25.00
5. Non-Government Organizations	0.67	0.00	0.67	0.45	0.00	0.45
6. Others (not covered by item 1 to 5)	4,957.54	5,082.82	10,040.36¹	878.27	91.85	970.12
Total	15,571.03	11,082.85	26,653.88²	2,233.46	258.25	2,491.71³

¹ Includes Grants-in-Aid given to Commissions (₹ 8.64 crore), Colleges (₹ 76.17 crore), Boards (₹ 53.42 crore), Societies other than Co-operatives (₹ 4,242.70 crore), Associations (₹ 7.08 crore), Personal Grants (₹ 1,080.89 crore), Pujari and Sevadar of Government Temples (₹ 0.30 crore), Jal Samitiyan (₹ 4.41 crore), Private Organisations (₹ 12.56 crore), Academies (₹ 2.98 crore), Government Music Schools (₹ 0.18 crore), Agencies (₹ 949.04 crore), Foundations (₹ 0.03 crore), Federations (₹ 25.47 crore), Forest Management Societies (₹ 37.59 crore), Schools (₹ 163.17 crore), Parishads (₹ 124.00 crore), Institute (₹ 8.95 crore), Centers (₹ 37.14 crore), Committees (₹ 0.88 crore), Veterinary Hospitals and Dispensaries (₹ 1.44 crore), Missions (₹ 482.17 crore), Fisheries Co-operative (₹ 12.83 crore), Self Help Group (₹ 2.75 crore) and others (₹ 2,705.57 crore).

² Expenditure booked under the Object Head 14- Grants-in-Aid (₹ 24,293.17 crore) and 45- Grant-in-Aid for creation of Capital Assets (₹ 2,360.71) have been included.

³ Includes expenditure booked under Object Head 45- Grants-in-Aid for creation of Capital Assets (₹ 2,360.71 crore), Object Head 14-002- Development Grant (₹ 129.53 crore) and Object Head 14-004- Infrastructure Grant (₹ 1.47 crore).

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

(₹ in crore)

Name/Category of the Grantee		Total Value of Grants-in-Aid in kind during 2017-18	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.	59.41	0.00
	MH 2202-02-106-5904 Free supply of text books.	39.63	0.00
	MH 2202-01-108-5904 Free supply of text books.	48.51	0.00
	MH 2202-03-103-9805 Free distribution of books and stationery to tribal students.	0.68	0.00
	MH 2801-80-101-7305 Free supply of electricity to agriculture pumps of 5 H.P.	849.67	0.00
	MH 2203-00-001-7745 Free distribution of Laptop to final year students of Engineering college, Medical college and other technical education and tablet to final year students of Commerce, Arts and Science graduate/post-graduate.	47.07	0.00
	Total	1,044.97	0.00

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2017-18			2016-17		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	3,720.18	52,509.57	56,229.75	3,300.88	44,863.72	48,164.60
Expenditure Heads (Capital Account)	24.17	9,976.79	10,000.96	21.04	9,449.47	9,470.51
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	999.88	369.83	1,369.71	1,152.63	333.15	1,485.78
Total	4,744.23	62,856.19	67,600.42	4,474.55	54,646.34	59,120.89
(a) The figures have been arrived as follows : -						
Public Debt						
Internal Debt of the State Government	827.74	0.00	827.74	982.67	0.00	982.67
Loans and Advances from the Central Government	172.14	0.00	172.14	169.96	0.00	169.96
Loans and Advances*						
Loans for General Services	0.00	200.00	200.00	0.00	0.00	0.00
Loans for Social Services	0.00	93.20	93.20	0.00	170.57	170.57
Loans for Economic Services	0.00	75.56	75.56	0.00	102.14	102.14
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	1.07	1.07	0.00	0.44	0.44
Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	60.00	60.00
TOTAL	999.88	369.83	1,369.71	1,152.63	333.15	1,485.78

* A more detailed account is given in Statement 18- Detailed Statement of Loans and Advances given by the Government at pages 387 to 426. The percentage of charged expenditure and voted expenditure to total expenditure during 2016-17 and 2017-18 was as under: -

Year	Percentage of Total Expenditure	
	Charged	Voted
2016-17	7.57	92.43
2017-18	7.02	92.98

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2017-18**

(₹ in crore)

Description	01 April 2017	2017-18	31 March 2018
Capital and Other Expenditure			
Capital Expenditure (Sub sector wise)			
Other General Services	184.33	75.07	259.40
Public Works	1,586.67	384.37 ¹	1,971.04
Education, Sports, Art and Culture	3,175.75	667.69	3,843.45 ²
Health and Family Welfare	1,957.96	401.19	2,359.15
Water Supply, Sanitation, Housing and Urban Development	5,205.93 ³	1,094.77	6,300.69 ⁴
Information and Broadcasting	0.79	0.00	0.79
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,448.22 ⁵	387.91	2,836.13
Social Welfare and Nutrition	600.71	60.67	661.38
Other Social Services	316.02	39.55	355.57
Agriculture and Allied Activities	945.85 ⁶	84.26	1,026.79 ⁷
Rural Development	2,898.08	655.53	3,553.61
Irrigation and Flood Control	17,882.38	1,678.71	19,561.08 ⁸
Energy	7,021.01	1,050.56 ⁹	8,071.57
Industry and Minerals	1,483.12	475.09 ¹⁰	1,958.21
Transport	18,900.71	4,011.57 ¹¹	22,912.28
Other Communication Service	7.18	1.78	8.96
Science Technology and Environment	8.91	0.00	8.91
General Economic Services	134.58	4.00	138.59 ¹²
Total - Capital Expenditure	64,758.20	11,072.72	75,827.60¹³
Loans and Advances-			
General Services			
Miscellaneous General Services	1.71	173.29 ^(a)	175.00

¹ This is Gross figure ₹ 156.11 crore booked under Major Head 4059 has been transferred to *Adhosaranchana Vikas Upkar Nidhi* (8229-200).

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

³ Increased by ₹ 438.00 crore. Loan of ₹ 438.00 crore given to *Naya Raipur Development Authority* (renamed as *Atal Nagar Vikas Pradhikaran*) for land acquisition during the year 2006-07 has been converted into Capital Expenditure.

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

⁵ Increased by ₹ 0.50 crore. Loan of ₹ 0.50 crore given to Chhattisgarh *Antyavasai* Co-operative Finance and Development Corporation during the year 2003-04 has been converted into Share Capital.

⁶ Opening balance increased by ₹ 1.52 crore due to allocation of Share Capital of Chhattisgarh State Warehousing Corporation by Principal Accountant General(A&E) Madhya Pradesh on Proforma basis.

⁷ Closing balance decreased by ₹ 3.32 crore due to retirement of capital of Co-operative Societies and Banks.

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

⁹ This is Gross figure. ₹ 225.75 crore booked under Major Head 4801(₹ 3.12 crore) and 4810 (₹ 222.63 crore) has been transferred to Electricity Development Fund (8229-110).

¹⁰ This is Gross figure. ₹ 410.33 crore booked under Major Head 4853 has been transferred to Mineral Development Fund (8229-200).

¹¹ This is Gross figure. ₹ 80.98 crore booked under Major Head 5054 has been transferred to *Adhosaranchana Vikas Upkar Nidhi* (8229-200) and ₹ 198.59 crore booked under Major Head 5054 has been transferred to Central Road Fund (8449-200).

¹² Increased by ₹ 0.01 crore due to correction in rounding.

¹³ Closing balance reduced by ₹ 3.32 crore due to Retirement of capital of Co-operative Societies and Bank.

(a) Includes written off loans of ₹ 0.71 crore.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2017-18 - contd.**

(₹ in crore)

Description	01 April 2017	2017-18	31 March 2018
Capital and Other Expenditure- conclud.			
Loans and Advances- conclud.			
Social Services			
Loans for Education, Sports, Art and Culture	4.90	(-) 4.00 ¹⁴	0.90
Health and Family Welfare	0.03	0.00	0.03
Water Supply, Sanitation, Housing and Urban Development	388.66 ¹⁵	49.95	438.61
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2.56 ¹⁶	0.00	2.56
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	410.51 ¹⁷	10.57	421.08
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	10.11	(-) 0.35 ¹⁸	9.76
General Economic Services	5.50	0.00	5.50
Loans to Government Servants	5.57 ¹⁹	0.71	6.28
Total - Loans and Advances	941.98²⁰	230.17	1,172.15
Inter-State Settlement	0.00	(-)0.17 ²¹	0.00
Appropriation to Contingency Fund	0.00	0.00	0.00
Total - Capital and Other Expenditure	65,700.18²²	11,302.72	76,999.75²³
Deduct- Contribution from Contingency Fund	0.00	0.00	0.00
Deduct- Contribution from Miscellaneous Capital Receipts	55.83	3.32	59.15
Deduct- Contribution from Adhosaranchana Vikas Upkar Nidhi	0.00	237.09²⁴	237.09

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

¹⁵ Reduced by ₹ 438.00 crore. Loan of ₹ 438.00 crore given to *Naya Raipur* Development Authority (renamed as *Atal Nagar Vikas Pradhikaran*) for land acquisition during the year 2006-07 has been converted into Capital Expenditure.

¹⁶ Reduced by ₹ 0.50 crore. Loan of ₹ 0.50 crore given to Chhattisgarh *Antyavasai* Co-operative Finance and Development Corporation during the year 2003-04 converted into Share Capital.

¹⁷ Increased by ₹ 0.06 crore due to Proforma Adjustment of loan of ₹ 0.06 crore given to Chhattisgarh State Cooperative Bank, Raipur wrongly classified under Revenue Expenditure Head 2401 during 2004-05.

¹⁸ Minus Figure is due to recoveries of loan more than disbursement.

¹⁹ The closing balance as on 31-03-2017 against loans to Government servants was ₹ 1.17 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 July 2018, an amount of ₹ 6.74 crore of Loan balance was apportioned by Principal Accountant General (A&E), Madhya Pradesh on Pro-forma basis. This amount increased the loan balance to ₹ 5.57 crore (Debit).

²⁰ Reduced by ₹ 431.70 crore. For details please see foot note 15, 16, 17 and 19.

²¹ This is net figure. An amount of ₹ 1.07 crore was debited and ₹ 1.24 crore was credited under this head. Transaction under this head represents balances of General Provident Fund subscribers relating to the post bifurcation period transferred from and to Principal Accountant General (A&E), Madhya Pradesh

²² Opening balance increased by ₹ 8.32 crore due to allocation of Share Capital of Chhattisgarh State Warehousing Corporation under Major Head 4408 (₹ 1.52 crore), loan balance under Major Head 7610 (₹ 6.74 crore) by Principal Accountant General (A&E) Madhya Pradesh and Proforma adjustment of loan of ₹ 0.06 crore given to Chhattisgarh State Cooperative Bank under Major Head 6425 wrongly classified under Revenue Expenditure Head 2401 during 2004-05

²³ Closing balance reduced by ₹ 3.15 crore (Net). Reduced by ₹ 3.32 crore due to retirement of capital of Co-operative Societies and Banks and increased by ₹ 0.17 crore of Inter-State settlement being head closed to Government Account.

²⁴ Expenditure booked under Major Head 4059- ₹ 156.11 crore and 5054- ₹ 80.98 crore met from the fund.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2017-18 - contd.**

(₹ in crore)

Description	01 April 2017	2017-18	31 March 2018
Capital and Other Expenditure- conclud.			
Deduct- Contribution from Electricity Development Fund	0.00	225.75 ²⁵	225.75
Deduct- Contributions from Chhattisgarh Mineral Development Fund	883.13	410.33	1,293.46
Deduct- Contribution from Central Road Fund	143.23	198.59	341.82
Net-Capital and other Expenditure	64,617.99²²	10,227.64	74,842.48²⁶

²⁵ Expenditure booked under Major Head 4801- ₹ 3.12 crore and 4810- ₹ 222.63 crore met from the fund.

²⁶ Closing balance reduced by ₹ 3.15 crore (Net). Reduced by ₹ 3.32 crore due to retirement of capital of Co-operative Societies and Banks and increased by ₹ 0.17 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 2017-18 - contd.**

(₹ in crore)

Description	01 April 2017	2017-18	31 March 2018
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2017-18	--	(+) 3,417.32	--
(i) Add- Adjustment on Account of Retirement /Disinvestment	(-) 55.83	0.00	(-) 59.15²⁷
(ii) Debt			
Internal Debt of the State Government	28,330.29	8,360.15	36,690.44
Loans and Advances from the Central Government	2,047.16	292.41	2,339.57
Small Savings, Provident Fund, etc	5,434.79 ²⁸	640.61	6,075.40
Total (ii) - Debt	35,812.24²⁹	9,293.17	45,105.41
(iii) Other Obligations			
Contingency Fund	100.00	0.00	100.00
Deposits and Advances	6,116.04	120.95	6,236.99
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	154.75	(-)51.29	103.46
Reserve Funds	4,126.71 ³⁰	(-)477.93	3,648.78
Remittances	(-) 307.58	70.92	(-) 236.66
Total (iii) - Other Obligations	10,189.92³¹	(-)337.35	9,852.57
Total - Debt and other Obligations (ii+iii)	46,002.16	8,955.82	54,957.98
(iv) Deduct - Cash Balance	339.18	298.42	637.60
(v) Deduct – Investments	4,310.63	1,846.06 ³²	6,156.69 ³³
(vi) Deduct- Appropriation to Contingency Fund	--	--	--
(vii) Add- Miscellaneous Government Account- Amount written off during 2016-17	--	(-)1.02 ³⁴	--
Net Provision of funds (i)+(ii)+(iii)-(iv)-(v)-(vi)+(vii)	41,296.52³⁵	6,810.32	48,104.54 (A)

²⁷ Retirement of capital of Co-operative Societies and Banks of ₹ 3.32 crore has been included to balance the Statement.

²⁸ Opening balance increased by ₹ 842.32 crore due to receipt of General Provident Fund balance of ₹ 695.35 crore, Departmental Provident Fund balance of ₹ 146.96 crore and Other Miscellaneous Provident Fund balance of ₹ 0.01 crore relating to pre-bifurcation period from Principal Accountant General (A&E), Madhya Pradesh

²⁹ Opening balance increased by ₹ 842.32 crore. For details please see Foot Note No. 28

³⁰ Reduced by ₹ 14.90 crore due to meeting of expenditure from *Paryavaran Upkar Nidhi* (₹ 12.90 crore) and *Adhosanrachana Vikas Upkar Nidhi* (₹ 2.00 crore) during 2014-15 and 2016-17 respectively.

³¹ Opening balance increased by ₹ 827.42 crore. Please see Foot Note No. 28 and 30.

³² Includes ₹ 87.20 crore of Investment in the Share Capital of Joint Venture Companies " Chhattisgarh East Railway Limited" and "Chhattisgarh East West Railway Limited" from Reserve Funds.

³³ Includes 'Cash Balance Investment' of ₹ 4,070.85 crore and 'Investment from Earmarked Fund' of ₹ 2,085.84 crore.

³⁴ Minus figure is due to writing off of ₹ 1.02 crore of balance under Major Head 8658-113 (₹ 0.67 crore), 8550-101 (₹ 0.09 crore) and 8786 (₹ 0.26 crore).

³⁵ Increased by ₹ 827.42 crore (Net). Reduced by ₹ 14.90 crore due to meeting of expenditure of 2014-15 and 2016-17 from Reserve Fund and increased by ₹ 842.32 crores due to receipt of balances prior to 1 November 2000 from Principal Accountant General (A&E), Madhya Pradesh through Proforma Transfer.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2017-18 - contd.**

(A) Differs from ₹ 48,106.84 crore (₹ 41,296.52 crore Plus ₹ 6,810.32 crore) by ₹ 2.30 crore due to adjustment of Retirement of Capital of ₹ 3.32 crore and non inclusion of amount written off ₹ 1.02 crore in the Closing Balance as these heads are closed to Government Accounts. The difference of ₹ 26,737.94 crore, between the Net capital and other expenditure as on 31 March 2018 (₹ 74,842.48 crore) and the Net provision of funds (₹ 48,104.54 crore) is explained below.

		(₹ in crore)
Sl. No.	Description	Amount
1.	Cumulative Revenue surplus from 2000-01 to 2017-18	27,056.05
2.	Net effect of Proforma transfer from Principal Accountant General (A&E) Madhya Pradesh from 2000-01 to 2017-18 relating to General Provident Fund balances, etc.	(-) 4,754.40
3.	Add- Proforma reduction under the head 8229-200 during 2011-12 due to recoupment of expenditure of Panchayat and Land Revenue Cess and Stamp Duty Fund for the period 2006-07 to 2010-11.	118.00
4.	Add-Proforma Increase of Capital Expenditure under "Agriculture and Allied Activities" due to proforma transfer of Share Capital of from Principal Accountant General(A&E) Madhya Pradesh	
	Chattisgarh Forest Development Corporation(2012-13)	6.55
	Chattisgarh State Ware Housing Corporation (2017-18)	1.52
5.	Add- Proforma increase of loan under "Agriculture and Allied Activities" during 2013-14 due to proforma transfer of loan of Chattisgarh State Minor Forest Produce Federation from Principal Accountant General (A&E) Madhya Pradesh.	0.06
6.	Deduct-Proforma reduction of Capital Expenditure under "Energy" during 2012-13 due to rectification of misclassification.	0.03
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 during 2015-16	2.00
	Major Head 4801- Adjustment of Share Certificates issued by Chattisgarh State Power Holding Company Ltd as Share Capital of the State Government.	4,300.05
8	Major Head 5054- Due to transfer of expenditure relating to Pre-bifurcation period from Principal Accountant General (A&E) Madhya Pradesh.	12.83
9.	Major Head 4225- Adjustment of Loan to Chattisgarh State <i>Antyavasai Vitt evam Vikas Nigam</i> as Share Capital during 2017-18	0.50

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2017-18 - conclud.**

(₹ in crore)

SI No.	Description	Amount
10.	Major Head 4217- Adjustment of Loan to <i>Naya Raipur Development Authority</i> (renamed as <i>Atal Nagar Vikas Pradhikaran</i>) as Capital Expenditure during 2017-18	438.00
11.	Deduct- Proforma Reduction in Sector F-“Loans and Advance” during 2015-16 under the following Major Heads.	
	Major Head 6216- Conversion of loan into Capital Expenditure(2015-16)	10.57
	Major Head 6425- Conversion of loan into grants(2015-16)	10.51
	Major Head 6852- Conversion of loan into grants(2015-16)	22.96
	Major Head 6217- Conversion of loan into Capital Expenditure(2017-18)	438.00
	Major Head 6225- Conversion of loan into Share Capital(2017-18)	0.50
12.	Add- Proforma increase of Loans and Advances under “Energy” during 2012-13 due to rectification of misclassification.	0.03
13.	Add- Proforma increase of Loans and Advances under “Agriculture and Allied Activities” during 2017-18 due to rectification of misclassification.	0.06
14.	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
15.	Add-Pro-forma increase under Major Head 7610 from Principal Accountant General(A&E) Madhya Pradesh	
	2009-10	0.82
	2011-12	0.36
	2016-17	10.21
	2017-18	6.74
16.	Deduct –Amount of Contingency Fund wrongly depicted under Application of Funds side till 2008-09	40.00
17.	Deduct- Miscellaneous Government Accounts up to 2017-18- Amounts written off	152.56
18.	Deduct- Inter-State settlement from 2000-01 to 2017-18	26.42
19.	Deduct- Proforma reduction under J- Reserve Fund- Recoupment of Expenditure relating to State Disaster Response Fund during 2016-17	(-) 278.65
20.	Deduct- Proforma reduction under J- Reserve Fund- Recoupment of Expenditure relating to <i>Adhosaranchana Vikas Upkar Nidhi</i> during 2017-18	(-)14.90
21.	Deduct- Proforma reduction under K- Deposit and Advances due to rounding.	0.01
22.	Deduct- Appropriation to Contingency Fund during 2016-17	60.00
	Total	26,737.94

**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 2018: -

			(₹ in crore)
Debit Balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
46,991.54	A to D, G, H and Part of L (MH 8680 only)	Government Accounts	--
--	E	Public Debt	39,030.01
1,172.15	F	Loans and Advances	--
		Contingency Fund	
--		Contingency Fund	100.00
		Public Account	
--	I	Small Savings, Provident Funds, etc.	6,075.40
	J	Reserve Funds	
--		(i) Reserve funds bearing interest	175.55
--		(ii) Reserve funds not bearing Interest	3,473.23
--		Gross Balance	3,648.78
2,085.84		Investments	--
	K	Deposits and Advances	
--		Deposits bearing Interest	49.69
--		Deposits not bearing Interest	6,189.04
1.74		Advances	--
	L	Suspense and Miscellaneous	
4,070.85		Investments	--
--		Other Items	103.46
236.66	M	Remittances	--
637.60	N	Cash Balance	--
55,196.38		TOTAL	55,196.38

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

After the closure of March 2018 account there was a net difference of ₹ 31.00 crore (Dr) between the figures reflected in account i.e. ₹ 637.60 crore (Dr) and ₹ 606.60 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
40,410.37	A	Amount at the Debit of Government Account on 1 April 2017	--
--	B	Receipt Heads (Revenue Account)	59,647.07
--	C	Receipt Heads (Capital Account)	3.32
56,229.75	D	Expenditure Heads (Revenue Account)	--
10,000.96	E	Expenditure Heads (Capital Account)	--
1.02	F	Suspense and Miscellaneous (Miscellaneous Government Accounts)	--
1.07	G	Inter-State Settlement	1.24
--	H	Appropriation to Contingency Fund	--
--	I	Amount at the Debit of Government Account on 31 March 2018	46,991.54
1,06,643.17	TOTAL		1,06,643.17

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

- (a) Opening balance of ₹ 40,410.37 crore (Dr) as on 1 April 2017 increased from the previous year's Closing balance of ₹ 39,151.25 crore (Cr) by ₹ 1,259.12 crore (Cr) due to Proforma transfer/correction of balances as under:

(₹ in crore)

Heads in respect of which the opening balance on 1 April 2017 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	(+) 842.31	--
60- Other Provident Fund		
103- Other Miscellaneous Provident Fund	(+) 0.01	--
Total – 8009 - State Provident Funds	(+) 842.32	--
Total I - Small Savings Provident Fund, etc	(+) 842.32	--
J- Reserve Fund		
8229- Development and Welfare Funds		
200- Other Development and Welfare Fund	(-) 14.90	--
Total – 8229 - Development and Welfare Funds	(-) 14.90	--
Total - J- Reserve Fund	(-) 14.90	--
F- Loans and Advances		
6217 – Loans for Urban Development		
01 – State Capital Development		
800 – Other loans	--	(-) 438.00
Total - 6217 – Loans for Urban Development	--	(-) 438.00
6225 – Loans for Welfare of Scheduled castes, Scheduled Tribes, Other Backward Classes and Minorities		
03 – Welfare of Backward Classes		
800 – Other loans	--	(-) 0.50
Total -6225 –Loans for Welfare of Scheduled castes, Scheduled Tribes, Other Backward Classes and Minorities	--	(-) 0.50
6425 – Loans for Co-operation		
107 – Loans to Credit Co-operatives	--	(+) 0.06
Total - 6425 – Loans for Co-operation	--	(+) 0.06
7610- Loans and Advances to Government Servants		
201- House Building Advances	--	(+) 1.44
202- Advances for purchase of Motor Conveyances	--	(+) 0.82
204- Advances for purchase of Computers	--	(+) 0.04
800- Other Advances	--	(+) 4.44
Total- 7610- Loans and Advances to Government Servants	--	(+) 6.74
Total F- Loans and Advances	--	(-) 431.70
Total	(+) 827.42	(-) 431.70
Net	(+) 1,259.12 (Cr)	

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 2017 to 31 March 2018. The accounts of receipts and expenditure of the Government of Chhattisgarh have been compiled based on the initial accounts rendered by 28 Treasuries, 53 Public Works Divisions, 62 Irrigation Divisions, 36 Public Health Engineering Divisions, 53 Forest Divisions, 29 Rural Engineering Service Divisions and 32 Rural Development Divisions, four Road Development Divisions and Advices of the Reserve Bank of India. The rendition of monthly accounts was satisfactory and no accounts have been excluded at the end of the year.
- (ii) **Basis of Accounting:** With the exception of some book adjustments (Annexure-A), "Nil Payment" vouchers, and, "at source" deduction towards General Provident Fund, House Building Advances, etc., the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as Government investments are valued at historical cost, i.e., the value at the year of acquisition/ purchase. Physical Assets are not depreciated or amortized. Losses of Physical Assets at the end of their life are also not expensed or recognized. Retirement benefits disbursed during the accounting period have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.
- (iii) **Currency in which Accounts are kept:** The accounts of Government of Chhattisgarh are maintained in Indian Rupee.
- (iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form, as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis of selecting appropriate heads under which the transactions are to be classified.
- (v) **Classification between Revenue and Capital:** Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. As per Indian Government Accounting Standards (IGAS)-2, expenditure on Grants-in-Aid is to be

NOTES TO ACCOUNTS - contd.

classified as Revenue Expenditure regardless of end utilisation. Further, Para 324(1) and 324(2) of Madhya Pradesh/Chhattisgarh State Financial Code Volume 1 also mentions the same. However, during the year, Government of Chhattisgarh, made budget provision and classified expenditure of ₹ 2,362.54 crore relating to Grants-in-Aid for creation of Capital Assets, Office Expenses, Professional Services, and Maintenance work under Capital Major Heads instead of Revenue Section (Annexure- B (i) to B (iv)).

(2) Quality of Accounts:

- (i) Goods and Service Tax - Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Service Tax (IGST):** As per sanction order issued by the Ministry of Finance, Government of India, an amount of ₹ 322.00 crore was received on account of advance apportionment of IGST and an amount of ₹ 2,094.36 crore was stated to have been devolved to the Chhattisgarh Government, on the basis of the recommendation of the Fourteenth Finance Commission and the same has been booked on the basis of actual receipts accordingly.
- (ii) Booking under the Minor Head 800- 'Other Expenditure' and 'Other Receipts':** Minor Head 800- Other Expenditure/Other Receipts are intended to be operated only when the appropriate Minor Head has not been provided in the Accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year an amount of ₹ 2,522.98 crore under 46 revenue receipt heads and ₹ 1,579.97 crore under 46 expenditure heads, constituting 4.23 *per cent* of total revenue receipt (₹ 59,647.07 crore) and 2.39 *per cent* of total expenditure of ₹ 66,230.71 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 Annexure- (C) and (D) respectively.
- (iii) 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 Budget Controlling Officers (BCOs) are required to reconcile the receipts and expenditure of the Government recorded in their books with the figures accounted for by the Accountant General (A&E). During the year, out of 94 BCOs, 24 BCOs have fully reconciled and One BCO have partially reconciled expenditure of ₹ 15,778.00 crore (23.34 *per cent* of total expenditure of ₹ 67,600.42 crore). Similarly on receipts side, out of 40 BCOs, 12 BCOs have fully reconciled receipts of ₹ 20,199.98 crore (29.09 *per cent* of total receipts of ₹ 69,442.66 crore). Un-reconciled receipts and expenditure affect the accuracy and completeness of accounts.

NOTES TO ACCOUNTS - contd.

- (iv) **Reconciliation of Cash Balance:** As on 31 March 2018, there is a net difference of ₹ 30.99 crore (Dr.) 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 Central Accounts Section, Reserve Bank of India, Nagpur which is responsible for maintaining the Cash Balance of the State Government.
- (v) **Unadjusted Abstract Contingency (AC) Bills:** To meet emergent expenditure for which details are not available at that point of time, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money by presenting Abstract Contingency (AC) bills by debiting Service Heads and they are required to present Detailed Contingency (DC) bills (vouchers in 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. As on 31 March 2018, DC bills are yet to be submitted for 160 AC bills amounting to ₹ 132.95 crore drawn during 2017-18. Major defaulting departments which have not submitted DC bills are Co-operative: ₹ 114.00 crore (85.75 percent), Industries: ₹ 15.39 crore (11.58 percent), Village Industries: ₹ 2.73 crore (2.05 percent), Agriculture: ₹ 0.37 crore (0.28 percent), Social Security and Welfare: ₹ 0.36 crore (0.27 percent).

Out of ₹ 3,846.56 crore drawn against AC bills in 2017-18, AC bills amounting to ₹ 575.73 crore (14.97 per cent) were drawn in the month of March 2018 alone, of which AC bills for ₹ 44.64 crore (7.75 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.

- (vi) **Outstanding Utilisation Certificates (UCs) against Grants-in-Aid sanctioned by the State Government:** As per Rule 182 of Chhattisgarh Financial Code Volume - I, in case of an annual or non-recurring conditional grant, the Departmental officer on whose signature or counter-signature the Grants-in-Aid bill is drawn, shall furnish the Utilisation Certificate to the Accountant General on or before 30 September of the year following that to which the grant is related. As on 31 March 2018, 317 UC's amounting to ₹ 2,413.40 crore are outstanding, details of which are as follows:-

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

Year	Number of Utilisation Certificate awaited	Amount
Up to 2014-15	62	89.76
2015-16	07	1.82
2016-17	05	18.03
2017-18*	243	2,303.79
Total	317	2,413.40

* Except where the sanction order specifies otherwise, UC's in respect of grants drawn during 2017-18 become due only in 2018-19.

Departments which have not submitted UCs are mainly Urban Administration: ₹ 1,946.52 crore (80.65 per cent), Skill Development, Technical Education and Employment: ₹ 54.06 crore (2.24 per cent), Housing and Environment: ₹ 8.30 crore (0.34 per cent), Revenue: ₹ 1.56 crore (0.06 per cent).

Further, the amount of UCs outstanding as on 31 March 2017 have decreased by 97.82 per cent from ₹ 5,016.78 crore to ₹ 109.61 crore at the end of 31 March 2018 as shown below:

Year	UCs outstanding as on 31 March 2017		Clearance during 2017-18		UCs outstanding as on 31 March 2018	
	Number	Amount	Number	Amount	Number	Amount
Up to 2014-15	793	3,414.95	731	3,325.19	62	89.76
2015-16	432	869.65	425	867.83	07	1.82
2016-17	182	732.18	177	714.15	05	18.03
Total	1407	5,016.78	1333	4,907.17	74	109.61

- (vii) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** During 2017-18, the State Government of Chhattisgarh opened 52 new Sub Heads(42 under the Revenue Section and 10 under 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 ₹ 575.11 crore under the Revenue Section and ₹ 306.44 crore under the Capital Section from these heads.
- (viii) **Transfer of funds to Personal Deposit (PD) Accounts:** As per subsidiary rule 543 of the State Treasury Code, the State Government is authorized to open Personal Deposit Account (which forms part of the Public Account) wherein, funds are drawn from the Consolidated Fund (by debiting expenditure head) to be utilized for specific purposes. Unspent balances lying in

NOTES TO ACCOUNTS - contd.

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 ₹ 1.98 crore from several Major Heads during March 2018 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 2018 is given below:

Details of Personal Deposit Accounts

(₹ in crore)

Opening Balance		Addition during the year/Receipts		Closed during the year/ Disbursements		Outstanding	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
281	1,892.47	02	643.80*	20	779.27*	263**	1,757.00

* Includes receipts and disbursements during the year.

** Out of the total 263 number of Personal Deposit Accounts, 10 accounts having a total balance of ₹ 1.37 crore remained inoperative as on 31-03-2018.

(i) During the year 2017-18, an amount of ₹ 643.80 crore was received and ₹ 779.27 crore was disbursed in 121 PD accounts. The net addition was ₹ (-) 135.47 crore.

(ii) Amount lying unspent for more than one year and less than three years: ₹ 226.85 crore

(iii) Amount lying unspent for more than three years: ₹ 1,665.62 crore

3. Other Items :

(i) **Off budget liabilities of State Government:** In addition to the budgeted liabilities of ₹ 52,904.96 crore, the State Government has an off budget liability towards various financial Institutions as detailed below:

(a) Chhattisgarh State Power Distribution Company Limited (CSPDCL): Government of Chhattisgarh had a Liability of ₹ 1,955.00 crore on CSPDCL for providing free electricity to BPL consumers under two sub schemes " Grants for Single lamp connection" and "Grants for providing free electricity to agriculture pumps of 5 HP" of "*Krishak Jivan Jyoti Yojna*". In order to discharge this liability, Government of Chhattisgarh, issued guarantees to CSPDCL in 2016-17 (valid for five years) for availing Loans of ₹ 1,955.00 crore from various financial institutions with the condition that the liability to repay the loans availed under the above Guarantee along with interest rests with the State Government. The loan and interest due would be repaid initially by CSPDCL to the Financial Institutions and the State Government would pay the same to CSPDCL. CSPDCL availed the entire loan during 2016-17 and repaid ₹ 136.88 crore of principal and ₹ 191.22 crore of interest during 2017-18 against which the State Government paid ₹ 4.88 crore to CSPDCL as Interest.

NOTES TO ACCOUNTS - contd.

(b) Chhattisgarh Housing Board (CHB): During 2017-18, Government of Chhattisgarh issued guarantees to CHB(valid up to 2031) for availing Loans of ₹ 800.00 crore from Canara Bank for construction of 6,424 residential buildings for Government Officers and Employees. In this connection, an agreement was executed between Housing and Environment Department, Government of Chhattisgarh and Chhattisgarh Housing Board on 14 July 2017. As per the agreement, the Housing and Environment Department shall pay interest and installment amount on the loan obtained for the activity to CHB on actual basis. During 2017-18, CHB availed loans of ₹ 161.02 crore till March, 2018 and paid interest of ₹ 2.59 crore against which no amount was paid by the State Government to CHB.

(c) Chhattisgarh Police Housing Corporation Limited (CPHCL): Government of Chhattisgarh issued guarantees to CPHCL in June/July, 2017(valid up to 2027) for availing Loans of ₹ 800.00 crore from two financial institutions i.e. Allahabad Bank (₹ 400.00 crore) and Canara Bank (₹ 400.00 crore) for construction of 10,000 residential houses for Police Officers and Employees. During 2017-18, CPHCL availed loans of ₹ 170.15 crore till March, 2018 and paid interest of ₹ 5.87 crore against which ₹ 6.00 crore was paid as interest by the State Government to CPHCL.

- (ii) 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 ₹ 3,530.01 crore (6.28 *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 to be 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 2017-18, ₹ 381.97 crore was credited to the fund which consists of ₹ 379.20 crore of Employee contribution and ₹ 2.77 Crore of Employee and Employer contribution of employees posted on deputation to Zilla Panchayat, etc. Against the total amount credited to the fund during the year, an amount of ₹ 395.59 crore consisting of ₹ 394.58 crore and ₹ 1.01 crore of Employee and Employer contribution of deputation employees was

NOTES TO ACCOUNTS - contd.

transferred to trustee bank resulting in excess transfer to the tune of ₹ 13.62 crore (untransferred amounts of previous years). Further, against the employee contribution of ₹ 379.20 crore, the State Government contributed ₹ 393.57 crore resulting in excess contribution of ₹ 14.37 crore (untransferred amounts of previous years). As on 31 March 2018, ₹ 42.53 crore remained under the Deposit head 8342-117. Discrepancy between the figures of closing balance of this head shown in the Finance Accounts (₹ 42.53 crore) and those intimated by the State Government (₹ 14.51 crore) is under reconciliation.

Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

- (iii) **Loans and Advances:** The State Government sanctions Loans and Advances to various Public Sector Undertakings, Statutory Corporations, Local Bodies, etc., and Government employees. As on 31 March 2018, outstanding loans extended by the State Government amounted to ₹ 1,172.15 crore of which loans amounting to ₹ 359.45 crore (30.67 per cent) were in arrears with accumulated interest of ₹ 46.28 crore. The total amount of arrears includes loans of ₹ 40.52 crore given by erstwhile Madhya Pradesh Government during the period prior to 31-10-2000 and no repayment has been made there against till 31.03.2018. The decision of the State Government in the matter is awaited (August 2018). The details of these loans are shown in Annexure - F. Detailed information of overdue principal and interest in respect of Loans and Advances, whose accounts are maintained by the State Departments, is awaited as of 31 March 2018. 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 (₹ 108.71 crore) and those intimated by the State Government entities (₹ 152.36 crore) are under reconciliation. The details are as under:

Details of difference of Loans

(₹ in crore)

SI No.	Name of the Company	Figures as per Finance Accounts	Figures as per Company
1	Chhattisgarh State Power Distribution Company Ltd.	108.71	86.35
2	Chhattisgarh State Power Generation Company Ltd.		50.32
3	Chhattisgarh State Power Transmission Company Ltd.		15.69
	Total	108.71	152.36

NOTES TO ACCOUNTS - contd.

- (iv) **Investment of the State Government:** Details of Government Investments in various Public Sector Undertakings, Statutory Corporations, Rural Banks, Government Companies, Joint Stock Companies and Co-operative Institutions and Local Bodies are depicted in Statement 8 and 19 of the Finance Accounts. At the end of the year, Government invested ₹ 6,866.37 crore in 1544 entities. Discrepancies between the figures of Investments shown in the Finance Accounts (₹ 6,433.70 crore) and those intimated by the State Government entities (₹ 6,621.94 crore) are under reconciliation. The details are as under:

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

Sl No.	Name of the Company	Figures as per Finance Accounts	Figures as per Company
1.	Chhattisgarh State Power Holding Company	6,416.05	6,593.69
2.	Chhattisgarh Industrial Development Corporation	11.10	1.60
3.	Chhattisgarh Forest Development Corporation	6.55	26.65
	Total	6,433.70	6,621.94

- (v) **Suspense and Remittance Balances:** The Finance Accounts reflect the net balances under Suspense and Remittance Heads as detailed in Statement 21 of the Finance Accounts (Volume II). The outstanding balances under these heads have been worked out by aggregating the outstanding debit and credit balances separately under various Heads. The position of Gross and Net figures under major Suspense and Remittance Heads for the last three years is given in Annexure-G.
- (vi) **Guarantees:** The State Government extends guarantees to Government Companies, Statutory Corporations, Local Bodies etc., on the loans taken from financial institutions. Guarantees are contingent liabilities on the Consolidated Fund of the State. Guarantees reported in Statement 9 and Statement 20 is on the basis of information received from the State Government. Chhattisgarh Fiscal Responsibility and Budget Management (Amendment) Act, 2018 does not prescribe any limit within which the State Government can give Guarantees. During the year 2017-18, Government of Chhattisgarh extended guarantees of ₹ 1,664.00 crore and the total guarantee availed is ₹ 331.17 crore. The total outstanding guarantees at the end of March 2018 were ₹ 3,881.92 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 2017-18,

NOTES TO ACCOUNTS - contd.

against the guarantee fees receivable of ₹ 11.67 crore, ₹ 5.00 crore was received and credited to the Government Account. Discrepancy between the figures of Guarantee of Chhattisgarh State *Nishaktjan* Finance and Development Corporation shown in the Finance Accounts (₹ 35.31 crore) and those intimated by the Corporation (₹ 32.50 crore¹) is under reconciliation.

- (vii) **Transfer of funds to various Implementing Agencies:** The State Government provides funds to State/District Level Agencies/Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2017-18, an amount of ₹ 24,293.17 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 by the Agency	Balance lying in bank accounts
Chhattisgarh Road Development Corporation Ltd.	1.Engineering, Procurement and Construction 2. Transport Network (Roads)	853.54	391.86	461.68
Chhattisgarh Rajya Antya-vasayi Sahkari Vitt evam Vikas Nigam	Local Development Programme funded by Special Central Assistance	20.00	3.78	16.22

Source:- Information received from Institutions

(viii) 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

¹ Figures are as per the accounts of 2016-17.

NOTES TO ACCOUNTS - contd.

which, 12 funds were active and four funds have been inactive between 2000-2001 and 2017-18. The total accumulated balance at the end of 31 March 2018 in these funds was ₹ 3,648.78 crore (₹ 3,629.79 crore in active funds and ₹ 18.99 crore in inactive funds), out of which, ₹ 2,085.84 crore (57.17 per cent) was invested. Details of inactive funds are given in Annexure - H.

- (b) **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 2017-18, the State Government contributed ₹ 200.00 crore against the minimum of ₹ 217.15 crore (representing 0.5 per cent of outstanding liabilities of ₹ 43,430.86 crore as on 31 March 2017) resulting in a short contribution of ₹ 17.15 crore. As on 31 March 2018, an amount of ₹ 1,946.94 crore was lying in the Fund, and the total amount was invested in Government of India securities.
- (c) **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 15-05-2018 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 2018 was ₹ 3,881.92 crore.
- (d) **State Disaster Response Fund (SDRF):** Government of India, Ministry of Home Affairs vide Office Memorandum dated 30 July 2015 issued guidelines on Constitution and Administration of SDRF based on the recommendations of Fourteenth Finance Commission. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25.

In 2017-18, the State Government transferred ₹ 259.00 crore (₹ 194.25 crore of Central Share and ₹ 64.75 crore of State Share) to the fund. An amount of ₹ 49.31 crore of Grants-in-Aid from National Disaster Response Fund received in March 2018 was not transferred to the Fund. From the available balance in the Fund, expenditure of ₹ 780.69 crore initially incurred under MH 2245- Relief on Account of Natural Calamities was set off, leaving a balance of ₹ 175.55 crore in the Fund as of 31 March 2018.

NOTES TO ACCOUNTS - contd.

As per the notification on SDRF, the balance of the fund is to be invested in Government of India securities, auctioned treasury bills, interest earning deposits and certificate of deposits with Scheduled Commercial Banks. The Finance Department of the State Government has informed that, no proposal was received from the Revenue and Disaster Management Department for investment of available funds due to drought situation during the year, hence, the balance available in the fund during the year has been invested by Reserve Bank of India in 14 days Treasury bill keeping in view the availability of Cash balance and interest earned thereon is credited to the accounts of the State Government.

- (e) **Gramin Vikas Nidhi:** The State Government constituted the *Gramin Vikas Nidhi* in 2001-02 for providing employment in rural areas. During 2017-18, an amount of ₹ 29.08 crore was transferred to the fund from Major Head 2030-02-797 and the balance of the Fund as on 31 March 2018 was ₹ 214.76 crore. No transaction has been made from this Fund since inception.
- (ix) **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 2017-18 the Public Works Department, Water Resources Department, Public Health Engineering Department and Panchayat and Rural Development Department collected ₹ 54.97 crore and transferred ₹ 58.21 crore (includes balance of previous years also) to the Welfare Board and balance of ₹ 3.29 crore has been kept under Public Account Major Head 8443.

(₹ in crore)	
Name of the Department	Amount not transferred
Public Works Department	2.49
Public Health Engineering Department	0.23
Rural Engineering Services (Panchayat and Rural Development Department)	0.35
Rural Development Division (Panchayat and Rural Development Department)	0.22
Total	3.29

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

- (x) **Cheques and Bills:** Credit balance under Major Head 8670 Cheques and Bills indicates cheques issued but remained uncashed as on 31 March 2018. The opening balance on this account as on 1 April 2017 was ₹ 36.00 crore (Credit). During 2017-18, cheques worth

NOTES TO ACCOUNTS - contd.

₹ 55,398.68 crore were issued, against which cheques worth ₹ 55,375.56 crore were encashed leaving a closing balance of ₹ 59.12 crore (Credit).

(xi) Restructuring of Centrally Sponsored Schemes (CSS):

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 2016-17. These Schemes are now classified as 'Centrally Sponsored Schemes'. Government of Chhattisgarh, however, has continued with the budgetary depiction in terms of earlier years and not in terms of the restructured pattern.

Out of ₹ 11,307.19² crore depicted in Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Grants-in-Aid to the Government of Chhattisgarh in 2017-18, clearance memos from Central Accounts Section, Reserve Bank of India, Nagpur and supporting sanction orders from the respective ministries were received in respect of ₹ 12,638.16^{3,4} crore and appropriately booked in the accounts of the State Government. All the GOI releases for the year 2017-18 and booked under Major Head 1601 have been mapped with the corresponding State Schemes and depicted in Appendix V- A. Instances where the GOI releases have been received for Central Schemes, but the entire fund has not been utilised during the year or spent in excess of releases has been depicted in Annexure to Statement No. 15.

(xii) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget): Inspite 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 ₹ 6,490.81 crore directly to the implementing agencies in Chhattisgarh during 2017-18 as against ₹ 1,112.05 crore in 2016-17, which is an increase of 483.68 *per cent*. Details are at Appendix-VI.

(xiii) Rush of expenditure: Of the total expenditure of ₹ 67,600.42 crore during 2017-18, ₹ 10,249.78 crore (i.e. 15.16 *per cent* of the total expenditure) was incurred in March 2018 of which ₹ 726.96 crore (i.e. 1.08 *per cent* of the total expenditure of the year and 7.09 *per cent* of the March expenditure alone) was spent on the last day, i.e., 31 March 2018 as detailed below:

² Details of sanction amounts released by GOI for the year 2017-18 has been downloaded from PFMS Portal.

³ Figures booked under Centrally Sponsored Schemes ₹ 9,256.76 crore, Finance Commission Grants ₹ 1,460.23 crore and Other Transfer/Grants to States/ Union Territories with Legislatures ₹ 1,921.17 crore under Major Head 1601 in Statement No. 14.

⁴ ₹ 1,483.00 crore relating to Goods and service Tax compensation not included in PFMS portal but included in the Accounts of the State Government, Grants-in-Aid of ₹ 7.48 crore initially given to Chhattisgarh and later transferred to Kolkata by Reserve Bank of India and Grants-in-Aid in kind of ₹ 144.55 crore included in the PFMS portal but not included in the Accounts of the State Government.

NOTES TO ACCOUNTS - contd.**Details of Drawals on 31 March 2018****(₹ in crore)**

Detail of Drawals	Amount
From Treasury	663.87
From Works Division	52.68
From Forest Division	1.29
From Rural Engineering Services	9.12
Total	726.96

- (xiv) **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 ₹ 12.81crore (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 2018, 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.
- (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 2018. 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:

NOTES TO ACCOUNTS - contd.**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 2017-18 is ₹ 3,417.32 crore.
Fiscal Deficit	Maximum 3.50 <i>per cent</i> if Debt-GSDP ratio during 2016-17 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 2017-18 is ₹ 6,810.32 crore which is 2.33 <i>per cent</i> of GSDP (₹ 2,91,680.72 crore)
Debt-GSDP ratio of 2016-17	25 <i>per cent</i>	Total outstanding Debt including Public account liabilities as on 31.03.2017 was ₹ 43,430.86 crore and GSDP was ₹ 2,90,139.79 crore. Percentage of Debt to GSDP is 14.97 <i>per cent</i> .
Percentage of Interest Payments to Revenue Receipts	10 <i>per cent</i>	Interest Payments during the year 2016-17 was ₹ 2,686.83 crore and Revenue Receipt was ₹ 53,685.25 crore. Percentage of Interest Payments to Revenue Receipts is 5.00 <i>per cent</i> .

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

- (xvi) **Public Private Partnership Projects in the State:** To the extent of information received, there are no Public Private Partnership Projects in the State.
- (xvii) **Impact on Revenue Surplus and Fiscal Deficit:** Impact on Revenue Surplus and Fiscal Deficit of the State Government as per details given in the preceding paragraphs is given below:

Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over - Statement	Under - Statement	Over-Statement	Under-Statement
1 (v)	Grants-in-Aid booked under Capital Section instead of Revenue	2,359.39	--	--	--

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

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over - Statement	Under - Statement	Over-Statement	Under-Statement
1 (v)	Office Expenses booked under Capital Section	0.18			
1 (v)	Professional Service Expenditure booked under Capital Section instead of Revenue	2.50	--	--	--
1 (v)	Maintenance Expenditure booked under Capital Section instead of Revenue	0.47	--	--	--
3 (viii) (b)	Short Contribution to Sinking Fund	17.15	--	--	17.15
3 (viii) (d)	Non transfer of Grants-in-Aid of National Disaster Response Fund	49.31	--	--	49.31
TOTAL (Net) Impact		2,429.00	--	--	66.46

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	61.44	Transfer to <i>Paryavaran Upkar Nidhi</i>
		<i>Adhosaranchana Vikas Upkar Nidhi</i>	2029-797	8229-200	151.78	Transfer to <i>Adhosaranchana Vikas Upkar Nidhi</i>
2.	<i>Adhosaranchana Vikas Upkar Nidhi</i>	Land Revenue	8229-200	2029	101.00	Expenditure met from <i>Adhosaranchana Vikas Upkar Nidhi</i>
		Capital Outlay on Public Works	8229-200	4059	156.11	
		Capital Outlay on Roads and Bridges	8229-200	5054	80.98	
3.	Stamps and Registration	Other Welfare Funds- <i>Panchayat</i> land Revenue Cess and Stamp Duty Fund	2030-02-797	8229-200	51.73	Transfer to <i>Panchayat</i> Land Revenue Cess and Stamp Duty Fund
		Other Welfare Funds <i>Gramin Vikas</i> Fund	2030-02-797	8229-200	29.08	Transfer to <i>Gramin Vikas</i> Fund
4.	Other Taxes on Duties and Electricity	Electricity Development Fund	2045-797	8229-110	217.08	Transfer to Electricity Development Fund
5.	Electricity Development Fund	Capital Outlay on Power Projects	8229-110	4801	3.12	Expenditure met from Electricity Development Fund
		Capital Outlay on Non Conventional sources of energy	8229-110	4810	222.63	
		Non Conventional Sources of Energy	8229-110	2810	14.10	
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	419.55	Transfer of yearly Interest on General Provident Fund Subscriptions
8.	Interest Payment	Insurance and Pension Funds	2049-60-701	8011-107	66.25	Transfer of Interest of State Government Employees Group Insurance Fund

NOTES TO ACCOUNTS- contd.

ANNEXURE-A

STATEMENT OF PERIODICAL/OTHER ADJUSTMENTS- conclud.

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

(₹ in crore)

Sl. No.	Transfer		Head of Account		Amount	Remarks
	From	To	From	To		
9.	Interest Payment	Family Benefit Fund	2049-60-701	8342-120	4.52	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	259.00	Transfer of Central and State Share to State Disaster Response Fund
12.	General and other Reserve Funds – State Disaster Response Fund	Relief on Account of Natural Calamities	8121-122	2245-05-901	780.69	Expenditure met from State Disaster Response Fund
13.	Forestry and Wild Life	Other Development Fund- Forest Development Fund	2406-01-797	8229-200	19.40	Transfer to Forest Development Fund.
14.	Other Development Fund- Forest Development Fund	Forestry and Wild Life	8229-200	2406-01-902	20.77	Expenditure met from Forest Development Fund
15.	Non- Ferrous Mining and Metallurgical Industries	Other Development Funds- Mineral Development Fund	2853-02-797	8229-200	158.95	Transfer to Chhattisgarh Mineral Development Fund
16.	Other Development Funds- Mineral Development Fund	Non- Ferrous Mining and Metallurgical Industries	8229-200	4853-01-902	410.33	Expenditure met from Mineral Development Fund
17.	Roads and Bridges	Subventions from Central Road Fund	3054-797	8449-103	212.28	Transfer to Central Road Fund.
18.	Subventions from Central Road Fund	Roads and Bridges	8449-103	5054-03-902	198.59	Expenditure met from Central Road Fund

NOTES TO ACCOUNTS- contd.

ANNEXURE-B (i)

DETAILS OF GRANTS-IN-AID UNDER CAPITAL SECTION

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

(₹ in crore)

Sl No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1	4059	Capital Outlay on Public Works	45	Grants for creation of Capital Assets	21.60
2	4202	Capital Outlay on Education, Sports, Art and Culture	45	Grants for creation of Capital Assets	25.47
3	4210	Capital outlay on Medical and Public Health	45	Grants for creation of Capital Assets	9.60
4	4217	Capital Outlay on Urban Development	45	Grants for creation of Capital Assets	442.71
5	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	45	Grants for creation of Capital Assets	248.01
6	4403	Capital Outlay on Animal Husbandry	45	Grants for creation of Capital Assets	0.25
7	4515	Capital Outlay on Other Rural Development Programme	45	Grants for creation of Capital Assets	557.96
8	4801	Capital Outlay on Power Projects	45	Grants for creation of Capital Assets	274.09
9	4810	Capital Outlay on New and Renewable Energy	45	Grants for creation of Capital Assets	773.32
10	4851	Capital Outlay on Village and Small Industries	45	Grants for creation of Capital Assets	0.60
11	5275	Capital Outlay on Other Communication Services	45	Grants for creation of Capital Assets	1.78
12	5452	Capital Outlay on Tourism	45	Grants for creation of Capital Assets	4.00
Total					2,359.39

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

Sl No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4059	Capital Outlay on Capital Works	04	Office Expenses	0.10
2.	4801	Capital Outlay on Power Projects	04	Office Expenses	0.03
3.	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	04	Office Expenses	0.05
Totals					0.18

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

Sl No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1.	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	10	Professional Service Expenditure	2.50
Total					2.50

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

Sl No.	Major Heads	Nomenclature	Object Head Code	Nomenclature	Amount
1	4851	Capital Outlay on Village and Small Industries	24	Maintenance Work	0.47
Total					0.47

NOTES TO ACCOUNTS- contd.

ANNEXURE-C

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

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

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Expenditure	Expenditure booked under Minor Head-800- Other Expenditure during 2017-18	Percentage of Expenditure booked under Minor Head-800- Other Expenditure to Total Expenditure
1	2029	Land Revenue	577.59	101.00	17.49
2	2075	Miscellaneous General Services	1.03	0.31	30.10
3	2245	Relief on Account of Natural Calamities	1,040.95	137.35	13.19
4	2250	Other Social Services	9.46	1.57	16.60
5	2810	Power	49.72	16.62	33.43
6	2852	Industries	200.08	23.58	11.79
7	2853	Non-ferrous Mining and Metallurgical Industries	476.63	281.31	59.02
8	3275	Other Communication Services	62.18	62.18	100
9	3454	Census Surveys and Statistics	26.80	4.72	17.61
10	4070	Capital Outlay on Other Administrative Services	27.43	27.43	100
11	4405	Capital Outlay on Fisheries	9.78	8.68	88.75
12	4700	Capital Outlay on Major Irrigation	763.76	631.09	82.63
13	4701	Capital Outlay on Medium Irrigation	109.21	93.61	85.72
14	4801	Capital Outlay on Power Projects	277.24	105.00	37.87
15	5055	Capital Outlay on Road Transport	4.53	4.03	88.96

NOTES TO ACCOUNTS- contd.

ANNEXURE-D

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

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Receipt	Receipts booked under Minor Head -800- Other Receipts during 2017-18	Percentage of Receipt booked under Minor Head -800-Other Receipts to Total Receipts
1	0029	Land Revenue	446.41	97.90	21.93
2	0039	State Excise	4,054.00	874.31	21.57
3	0043	Taxes and Duties on Electricity	1,688.95	223.00	13.20
4	0045	Other Taxes and Duties on Commodities and Services	10.14	4.22	41.62
5	0055	Police	17.08	13.56	79.39
6	0056	Jails	6.38	1.35	21.16
7	0058	Stationery and Printing	3.43	2.67	77.84
8	0059	Public Works	54.29	53.27	98.12
9	0070	Other Administrative Services	39.81	22.02	55.31
10	0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	10.33	8.50	82.28
11	0075	Miscellaneous General Services	(-) 0.29 ⁵	0.59	--
12	0202	General Education	17.15	1.95	11.37
13	0210	Medical and Public Health	52.56	7.26	13.81
14	0211	Family Welfare	0.06	0.06	100
15	0217	Urban Development	31.37	31.38	100.03
16	0220	Information and Publicity	0.06	0.06	100
17	0230	Labour and Employment	20.61	7.40	35.90
18	0235	Social Security and Welfare	3.46	3.57	103.18

⁵ Minus figure is due to refunds more than receipts. Refunds during the year was ₹ 9.69 crore and receipts was ₹ 9.40 crore.

NOTES TO ACCOUNTS- contd.

ANNEXURE-D

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

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

(₹ in crore)

Sl No.	Major Head	Nomenclature	Total Receipt	Receipts booked under Minor Head -800- Other Receipts during 2017-18	Percentage of Receipt booked under Minor Head -800-Other Receipts to Total Receipts
19	0250	Other Social Services	17.42	4.41	25.32
20	0401	Crop Husbandry	12.22	2.74	22.42
21	0403	Animal Husbandry	7.01	2.85	40.66
22	0405	Fisheries	4.45	1.70	38.20
23	0406	Forestry and Wild Life	291.17	94.04	32.30
24	0408	Food Storage and Warehousing	0.68	0.31	45.59
25	0425	Co-operation	2.57	0.68	26.46
26	0435	Other Agricultural Programmes	1.33	1.33	100.00
27	0515	Other Rural Development Programmes	8.40	1.92	22.86
28	0701	Medium Irrigation	5.91	1.98	33.50
29	0702	Minor Irrigation	121.73	121.73	100
30	0801	Power	0.03	0.03	100
31	0852	Industries	10.55	11.51	109.10
32	0853	Non- ferrous Mining and Metallurgical Industries	4,911.44	683.38	13.91
33	1053	Civil Aviation	0.30	0.30	100
34	1475	Other General Economic Services	12.49	2.63	21.06

Note: Receipts under Minor Head 800 under Major Head 0217, 0235 and 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 ₹ 0.01 crore, ₹ 0.11 crore, ₹ 0.96 crore respectively.

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

Sl. No.	Administrator	Major Head	Amount
1.	Collector, Land Record, Mahasamund	2029	0.25
2.	Superintendent, Central Jail, Bilaspur	2056	0.47
3.	Joint Director, Panchayat Welfare, Bilaspur	2235	0.10
4.	Collector, Land Record, Dhamtari	2029	0.30
5.	Deputy District Election Officer, Dhamtari	2015	0.02
6.	Tahsildar, Sitapur, Ambikapur	2053	0.72
7.	Director, Archeology and Archives, Raipur	2205	0.12
TOTAL			1.98

NOTES TO ACCOUNTS - contd.

ANNEXURE-F

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

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Nomenclature	Amount
6210	03	105	Other Miscellaneous Loans	0.03
6216	02	195	Loans to Housing Colony for women, <i>Harijan Sudhar Griha Nirmal Niwas</i> Co-operative Society, etc	0.02
6216	02	796	Lower Income Group Housing Scheme financed by Life Insurance Corporation, etc	2.80
6216	02	800	Other Loans	0.25
6216	03	796	Life Insurance Corporation loan for Middle Income Group Housing Scheme	0.18
6216	80	796	Loans to Economically Weaker Section of Society financed by General Insurance Corporation, etc.	1.33
6225	01	789	Scheme for Liberation and Rehabilitation of Scavengers	0.39
6225	01	800	Scheme for Liberation and Rehabilitation of Scavengers, etc.	1.99
6225	02	794	Special Central Assistance to Tribal Sub Plan	0.02
6225	02	796	Loans to Tribal cultivators	0.05
6225	02	800	Loans for Welfare of Scheduled Tribes	0.01
6235	01	103	Housing loans to Non-Agriculture families. etc	0.04
6235	01	200	Loans under the Scheme of consolidation of settlement of landless labourers. etc	0.01
6235	60	200	Loans to educated unemployed under Employment Promotion Programme, etc.	0.81

NOTES TO ACCOUNTS - contd.

ANNEXURE-F

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

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Nomenclature	Amount
6235	60	796	Loans to Educated Unemployed, Scheduled Tribe Farmers, etc.	0.09
6235	60	800	Loans to Professional Exam Board	0.06
6245	01	102	Loans for Water Scarcity arising out of Natural Calamities	0.21
6250	60	800	Loans to Educated Unemployed, Agriculturist and Non-agriculturist, etc.	0.91
6401	--	105	Loans to Municipal Corporation for local manurial resources, Village Panchayats, Construction of Fertiliser Godowns, etc.	0.17
6401	--	110	Other Miscellaneous loans	0.02
6401	--	195	Other Miscellaneous loans	0.04
6401	--	796	Loans under Government Machine Tractor Station etc.	0.09
6401	--	800	Loans under Land Improvement Act, Distribution of Improved Seeds, etc.	6.59
6402	--	102	Land Improvement Loan Act	1.36
6402	--	796	Loans for Contour Building, National Water acquisition scheme.	3.47
6402	--	800	Loans for construction of Minor Canals in Irrigation areas, Construction of new well.	0.01
6403	--	102	Other Miscellaneous loans	0.01

NOTES TO ACCOUNTS - contd.

ANNEXURE-F

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

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Nature of loan	Amount
6403	--	103	Loans to Madhya Pradesh State Co-operative Poultry Federation, selected Private Poultry Keepers for extension of Water Poultry, etc.	0.25
6408	01	796	Construction of Godown Grid, Functionality of Mobile fair price shop, etc.	0.59
6408	02	195	Loans to Co-operative Societies for Establishment of Cold Storage Plant, Marketing Societies, Co-operative Societies for purchase of Oil Seeds, etc.	0.42
6425	--	108	Loans for Establishment of Processing Units, Cold Storage Plants, Margin Money Loans to Rice Mills, etc.	1.16
6425	--	796	Loans under Tribal Area Sub Plan	8.26
6425	--	800	Loans to Harijan Farmers, Fishermen's Co-operatives, etc.	0.01
6435	01	101	Other Miscellaneous loans	0.02
6435	01	796	Loans under Tribal Area Sub Plan	0.01
6515	--	102	Loans for Financing Community Development Project, Applied Nutrition Programme, etc.	0.20
6515	--	103	Loans to Panchayats for Construction Work of Public Utility, Contour Building, etc	0.38
6702	--	796	Loans for Construction of new wells and repairing old wells, Installation Pump set, etc.	0.07

NOTES TO ACCOUNTS - contd.

ANNEXURE-F

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

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Nature of loan	Amount
6702	--	800	Loans under land Improvement Act, Agriculture Loan Act, etc.	0.05
6705	--	800	Loans for Integrated Diary and Agriculture Development under Central Scheme etc.	0.05
6851	--	109	Loans to Primary Weavers Co-operative Societies for establishment of Processing Units, Conversion of Handloom into Power loom, Supply of Weaving Appliances etc.	0.38
6851	--	200	Loans for Establishment of District Industry Centre	0.21
6851	--	796	Loans to Madhya Pradesh State Adivasi Development Federation for collection of small Forest Products, Seeds, Improvement of Handloom Machines, Loans to Handicraft Board, State Khadi Board, etc.	0.49
6853	01	190	Loans to Madhya Pradesh State Mining Corporation	0.01
6860	01	190	Loans for Project Package, Establishment of Handloom Units, etc	0.06
6860	01	796	Loans for Project Package	0.11
6860	03	800	Loans to Leather Development Corporation	0.02
6860	04	190	Loans to Public Sector and other Undertakings	0.38
6885	01	796	Loans under Tribal Area Sub Plan	1.64
6885	01	800	Other Loans	0.17
6885	60	190	Loans to Public Sector and other Undertakings	0.60

NOTES TO ACCOUNTS - contd.**ANNEXURE-F****DETAILS OF LOAN TO BE WRITTEN-OFF****(Refer Para: 3 (iii) of Notes to Accounts)****(₹ in crore)**

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

NOTES TO ACCOUNTS- contd.

ANNEXURE-G

DETAILS OF MAJOR SUSPENSE AND REMITTANCE HEADS

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

(₹ in crore)

Head of Accounts	2015-16		2016-17		2017-18	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101 Pay and Accounts Office-Suspense	47.52	2.50	48.21	0.44	54.38	0.14
Net	Dr. 45.02		Dr 47.77		Dr 54.24	
8658-102 Suspense Account (Civil)	60.39	49.21	2.20	0.16	19.26	0.98
Net	Dr. 11.18		Dr 2.04		Dr18.28	
8658-107- Cash Settlement Suspense Account	38.68	6.70	0.00	0.00	0.00	0.00
Net	Dr. 31.98		0.00		0.00	
8658-109- Reserve Bank Suspense - Headquarters	(-) 0.19	(-) 11.31	(-) 0.37	(-) 3.08	(-)0.67	(-)0.08
Net	Dr. 11.12		Dr 2.71		Cr 0.59	
8658-110- Reserve Bank Suspense – Central Accounts Office	(-) 5.21	(-) 3.03	0.73	0.15	0.14	0.00
Net	Cr. 2.18		Dr 0.58		Dr 0.14	
8658-129- Material Purchase Settlement Suspense Account.	23.80	112.87	0.00	87.29	0.00	85.40
Net	Cr 89.07		Cr 87.29		Cr 85.40	
8782-102-Public Works Remittances	59,907.05	59,867.75	29.92	22.45	18.29	11.50
Net	Dr. 39.30		Dr 7.47		Dr 6.79	
8782-103- Forest Remittance	12,764.04	12,736.20	12.14	0.33	10.84	7.11
Net	Dr. 27.84		Dr 11.81		Dr 3.73	

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

Major Head	Name of Reserve Fund	Balance as on 31 March 2018	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	--

