**22- DETAILED STATEMENT ON INVESTMENTS OF EARMARKED FUNDS**

**(` in lakh)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Reserve Fund or Deposit Account** | | **Balance as on 31 March 2024** | | | | **Balance as on 1 April 2023** | | |
| **Cash** | | **Investment** | **Total** | **Cash** | **Investment** | **Total** |
| **J- RESERVE FUNDS** | | | | | | | | |
| **(a)- Reserve Funds bearing interest** | | | | | | | | |
| **8121** | **General and Other Reserve Funds** | | | | | | | |
| 122 | State Disaster Response Fund | | 48,992.93 | 0.00 | 48,992.93 | 20,834.22 | 0.00 | 20,834.22 |
| 129 | State Compensatory Afforestation Fund | | 813.23 | 3,37,569.79 | 3,38,383.02 | (-)2,728.90 | 3,77,546.77 | 3,74,817.87 |
| 130 | State Disaster Mitigation Fund | | 19,941.69 | 0.00 | 19,941.69 | 8,421.69 | 0.00 | 8,421.69 |
| **Total** | **8121** | | **69,747.85** | **3,37,569.79** | **4,07,317.64** | **26,527.01** | **3,77,546.77** | **4,04,073.78** |
| **Total- (a) Reserve Funds bearing Interest** | | | **69,747.85** | **3,37,569.79** | **4,07,317.64** | **26,527.01** | **3,77,546.77** | **4,04,073.78** |
| **(b)- Reserve Funds not bearing interest** | | | | | | | | |
| **8222** | **Sinking Fund** | | | | | | | |
| ***02*** | ***Sinking Fund Investment Account*** | | | | | | | |
| 101 | Sinking Fund- Investment Account | | 0.00 | 3,70,194.00 | 3,70,194.00[[1]](#footnote-1) | 0.00 | 3,28,694.00 | 3,28,694.00 |
| **Total** | **8222** | | 0.00 | 3,70,194.00 | **3,70,194.00** | **0.00** | **3,28,694.00** | **3,28,694.00** |
| **8223** | **Famine Relief Funds** | | | | | | | |
| 101 | Famine Relief Funds | | 876.47 | (-)460.73[[2]](#footnote-2) | 415.74 | 873.56 | (-)460.73 | 412.83 |
| **Total** | **8223** | | **876.47** | **(-)460.73** | **415.74** | **873.56** | **(-)460.73** | **412.83** |
| **8228** | **Revenue Reserve Funds** | | | | | | | |
| 101 | Revenue Reserve Funds | | 389.88 | 72.75 | 462.63 | 389.88 | 72.75 | 462.63 |
| **Total** | **8228** | | **389.88** | **72.75** | **462.63** | **389.88** | **72.75** | **462.63** |
| **8229** | **Development and Welfare Funds** | | | | | | | |
| 101 | Development Funds for Educational purpose Students Welfare Fund | | 2.94 | 0.00 | 2.94 | 2.94 | 0.00 | 2.94 |

**22- DETAILED STATEMENT ON INVESTMENTS OF EARMARKED FUNDS- contd.**

**(` in lakh)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Reserve Fund or Deposit Account** | | **Balance as on 31 March 2024** | | | **Balance as on 1 April 2023** | | |
| **Cash** | **Investment** | **Total** | **Cash** | **Investment** | **Total** |
| **J- RESERVE FUNDS - concld.** | | | | | | | |
| **(b)- Reserve Funds not bearing interest-concld.** | | | | | | | |
| **8229** | **Development and Welfare Funds- concld.** | | | | | | |
| 103 | Development Funds for Agricultural purpose State Agricultural Credit Relief and Guarantee Fund | 0.90 | 5.16 | 6.06 | 0.90 | 5.16 | 6.06 |
| 110 | Electricity Development Fund | 11,239.26 | 0.00 | 11,239.26 | 11,129.02 | 0.00 | 11,129.02 |
| 200 | Other Development and Welfare Funds | | | | | | |
|  | Panchayat Land Revenue Cess and Stamp Duty Fund | 18,201.14 | 0.00 | 18,201.14 | 18,153.19 | 0.00 | 18,153.19 |
| Village Development Fund | 37,537.75 | 0.00 | 37,537.75 | 34,537.75 | 0.00 | 34,537.75 |
| Forest Development Fund | 1,553.48 | 0.00 | 1,553.48 | 1,553.23 | 0.00 | 1,553.23 |
| Chhattisgarh State Pension Fund | 46,965.69 | 26,742.61 | 73,708.30 | 45,604.54 | 0.00 | 45,604.54 |
| Chhattisgarh State Mineral Development Fund | 74,817.77 | 30,071.45 | 1,04,889.22 | 60,747.70 | 27,571.45 | 88,319.15 |
| Infrastructure Development Fund | 12,935.42 | 0.00 | 12,935.42 | 4,778.54 | 0.00 | 4,778.54 |
| Environment Fund | 28,987.93 | 0.00 | 28,987.93 | 22,373.14 | 0.00 | 22,373.14 |
| Dividend on Government Contribution | 517.71 | 0.00 | 517.71 | 1.67 | 0.00 | 1.67 |
| **Total** | **200** | **2,21,516.89** | **56,814.06** | **2,78,330.95** | **1,87,749.76** | **27,571.45** | **2,15,321.21** |
| **Total** | **8229** | **2,32,759.99** | **56,819.22** | **2,89,579.21** | **1,98,882.62** | **27,576.61** | **2,26,459.23** |
| **8235** | **General and Other Reserve Funds** | | | | | | |
| 117 | Guarantee Redemption Fund | 0.00 | 1,500.00 | 1,500.00 | 500.00 | 0.00 | 500.00 |
| 200 | Other Funds | 0.80 | 0.29 | 1.09 | 0.80 | 0.29 | 1.09 |
| **Total** | **8235** | **0.80** | **1,500.29** | **1,501.09** | **500.80** | **0.29** | **501.09** |
| **Total- (b) Reserve Funds not  bearing Interests** | | **2,34,027.14** | **4,28,125.53** | **6,62,152.67** | **2,00,646.86** | **3,55,882.92** | **5,56,529.78** |
| **Total- J- Reserve Funds** | | **3,03,774.99** | **7,65,695.32** | **10,69,470.31** | **2,27,173.87** | **7,33,429.69** | **9,60,603.56** |

**22- DETAILED STATEMENT ON INVESTMENTS OF EARMARKED FUNDS- contd.**

**(` in lakh)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Reserve Fund or Deposit Account** | | **Balance as on 31 March 2024** | | | **Balance as on 1 April 2023** | | |
| **Cash** | **Investment** | **Total** | **Cash** | **Investment** | **Total** |
| **K- DEPOSITS AND ADVANCE[[3]](#footnote-3)** | | | | | | | |
| **(b)- Deposits not bearing interest** | | | | | | | |
| **8449** | **Other Deposits** | | | | | | |
| 103 | Subvention from Central Road and Infrastructure Fund | 7,200.34 | 0.00 | 7,200.34 | 4,468.35 | 0.00 | 4,468.35 |
| **120** | **Miscellaneous Deposits** | | | | | | |
|  | Deposit Account of grants made by the Indian Council of Agricultural Research | 0.58 | 0.00 | 0.58 | 0.58 | 0.00 | 0.58 |
| Deposit Account of grants from the Central Government of Sericulture Industry | 0.15 | 0.00 | 0.15 | 0.15 | 0.00 | 0.15 |
| Deposit Account of grants from the Central Government for the Development of Handloom Industry | 0.44 | 0.00 | 0.44 | 0.44 | 0.00 | 0.44 |
| Deposit Account of grants made from the fund for the benefit of Cotton Growers | 0.10 | 0.00 | 0.10 | 0.10 | 0.00 | 0.10 |
| Deposit Account of grants from the Central Government for the Food Production Schemes | 9.78 | 0.00 | 9.78 | 9.78 | 0.00 | 9.78 |
| Deposit Account of grants from the Central Government for Financing Cotton Extension Schemes | 0.44 | 0.00 | 0.44 | 0.44 | 0.00 | 0.44 |

**22- DETAILED STATEMENT ON INVESTMENTS OF EARMARKED FUNDS- contd.**

**(` in lakh)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Reserve Fund or Deposit Account** | | **Balance as on 31 March 2024** | | | **Balance as on 1 April 2023** | | |
| **Cash** | **Investment** | **Total** | **Cash** | **Investment** | **Total** |
| **K- DEPOSITS AND ADVANCE- contd.** | | | | | | | |
| **(b)- Deposits not bearing interest- contd.** | | | | | | | |
| **8449** | **Other Deposits- contd.** | | | | | | |
| **120** | **Miscellaneous Deposits- contd.** | | | | | | |
|  | Deposit Account of grants from the Central Government for Intensive Cultivation and more Food Grain Production Schemes | 0.94 | 0.00 | 0.94 | 0.94 | 0.00 | 0.94 |
| Deposit Account of grants from UNICEF | 0.84 | 0.00 | 0.84 | 0.84 | 0.00 | 0.84 |
| Deposit Account of amount received for the Supply of Food Grains to Other States | 0.02 | 0.00 | 0.02 | 0.02 | 0.00 | 0.02 |
| Deposit Account of grants made by National Cooperative Development Council | 83.27 | 0.00 | 83.27 | 83.27 | 0.00 | 83.27 |
| Deposit Account of grants received from Ford Foundation for giving loans to artisans | 0.13 | 0.00 | 0.13 | 0.13 | 0.00 | 0.13 |
| Deposits for payment of honorarium to enumerators of 1991 Census | 16.59 | 0.00 | 16.59 | 16.59 | 0.00 | 16.59 |
| Deposit Account of amount received from fertilizer dealer | 0.01 | 0.00 | 0.01 | 0.01 | 0.00 | 0.01 |

**22- DETAILED STATEMENT ON INVESTMENTS OF EARMARKED FUNDS- contd.**

**(` in lakh)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Reserve Fund or Deposit Account** | | **Balance as on 31 March 2024** | | | **Balance as on 1 April 2023** | | |
| **Cash** | **Investment** | **Total** | **Cash** | **Investment** | **Total** |
| **K- DEPOSITS AND ADVANCE- concld.** | | | | | | | |
| **(b)- Deposits not bearing interest- concld.** | | | | | | | |
| **8449** | **Other Deposits- concld.** | | | | | | |
| **120** | **Miscellaneous Deposits- concld.** | | | | | | |
|  | Deposits of University grants Commission | 0.90 | 0.00 | 0.90 | 0.90 | 0.00 | 0.90 |
| **Total** | **120** | **114.19** | **0.00** | **114.19** | **114.19** | **0.00** | **114.19** |
| **Total- 8449- Other Deposits** | | **7,314.53** | **0.00** | **7,314.53** | **4,582.54** | **0.00** | **4,582.54** |
| **Total-(b) Deposits not bearing Interest** | | **7,314.53** | **0.00** | **7,314.53** | **4,582.54** | **0.00** | **4,582.54** |
| **Total- K- Deposits and Advances** | | **7,314.53** | **0.00** | **7,314.53** | **4,582.54** | **0.00** | **4,582.54** |
| **GRAND TOTAL- RESERVE FUND AND DEPOSIT ACCOUNT** | | **3,11,089.52** | **7,65,695.32** | **10,76,784.84** | **2,31,756.41** | **7,33,429.69** | **9,65,186.10** |

**22- DETAILED STATEMENT ON INVESTMENTS OF EARMARKED FUNDS- concld.**

**Explanatory note to Statement No. 22**

**Details of Sinking Fund**

**(` in lakh)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Description of Loan** | **Balance as on  1 April 2023** | **Add- Amount Appropriated from Revenue** | **Add- Interest  on Invest-ment** | **Total** | **Interest paid on purchase of securities** | **Less- Discharge during the year** | **Amount transferred to  Miscellaneous Government Account** | **Balance as on  31 March 2024** | **Remarks** |
| **(1) Sinking Fund for Amortization of Loans-**  Transfer from Revenue Accounts towards General Sinking Fund | 3,28,694.00 | 41,500.00 | -- | 3,70,194.00 | -- | -- | -- | 3,70,194.00 | -- |

### CONSOLIDATED SINKING FUND INVESTMENTS ACCOUNT

**(` in lakh)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Description of Loan** | **Balance on  1 April 2023** | **Purchase of Securities** | **Total** | **Sale of Securities** | **Balance on  31 March 2024** | **Face Value** | **Market/Cost Value** |
| Sinking Fund for Open Market Loans | 3,28,694.00 | 41,500.00 | 3,70,194.00 | **--** | 3,70,194.00 | 7,32,339.13 | **--** |

1. As per the notification relating to creation of Sinking Fund, the contribution to the fund and periodic accretion by way of interest is invested in Government of India Securities. As per the information received from Reserve Bank of India, the balance of Consolidated Sinking Fund as on 31 March 2024 is ` 7,32,339.13 lakh. [↑](#footnote-ref-1)
2. Amount is under reconciliation. [↑](#footnote-ref-2)
3. There is no Earmarked Funds under k-(a) Deposits bearing Interest category. [↑](#footnote-ref-3)