



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

FINANCE ACCOUNTS 2024-25 VOLUME - I



GOVERNMENT OF CHHATTISGARH

FINANCE ACCOUNTS

VOLUME- I

2024-25

GOVERNMENT OF CHHATTISGARH

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Report of the Comptroller and Auditor General of India**Audit of the Finance Accounts of the Government of Chhattisgarh****Opinion**

The Finance Accounts of the Government of Chhattisgarh for the year ended 31 March 2025 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Chhattisgarh for the year 2024-25.

Observations arising from audit of these accounts as well as 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 2025.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Chhattisgarh are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Chhattisgarh for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Chhattisgarh functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Chhattisgarh and the statements received from the Reserve Bank of India.

Statements (8, 17(b)(i), 17(c)(i), 19 and 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 and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is 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.

The Office of the Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent office with distinct cadres, separate reporting lines and management structure.

Date : 29 DEC 2025

Place : New Delhi



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

GUIDE TO FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Chhattisgarh present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/Appropriations.
2. The Accounts of the Government are kept in the following 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 (WMA) extended by the Reserve Bank of India (RBI) 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 'Goods and Services Tax', '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'.

GUIDE TO FINANCE ACCOUNTS- contd.

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 2024-25 is ₹ 100.00 crore.

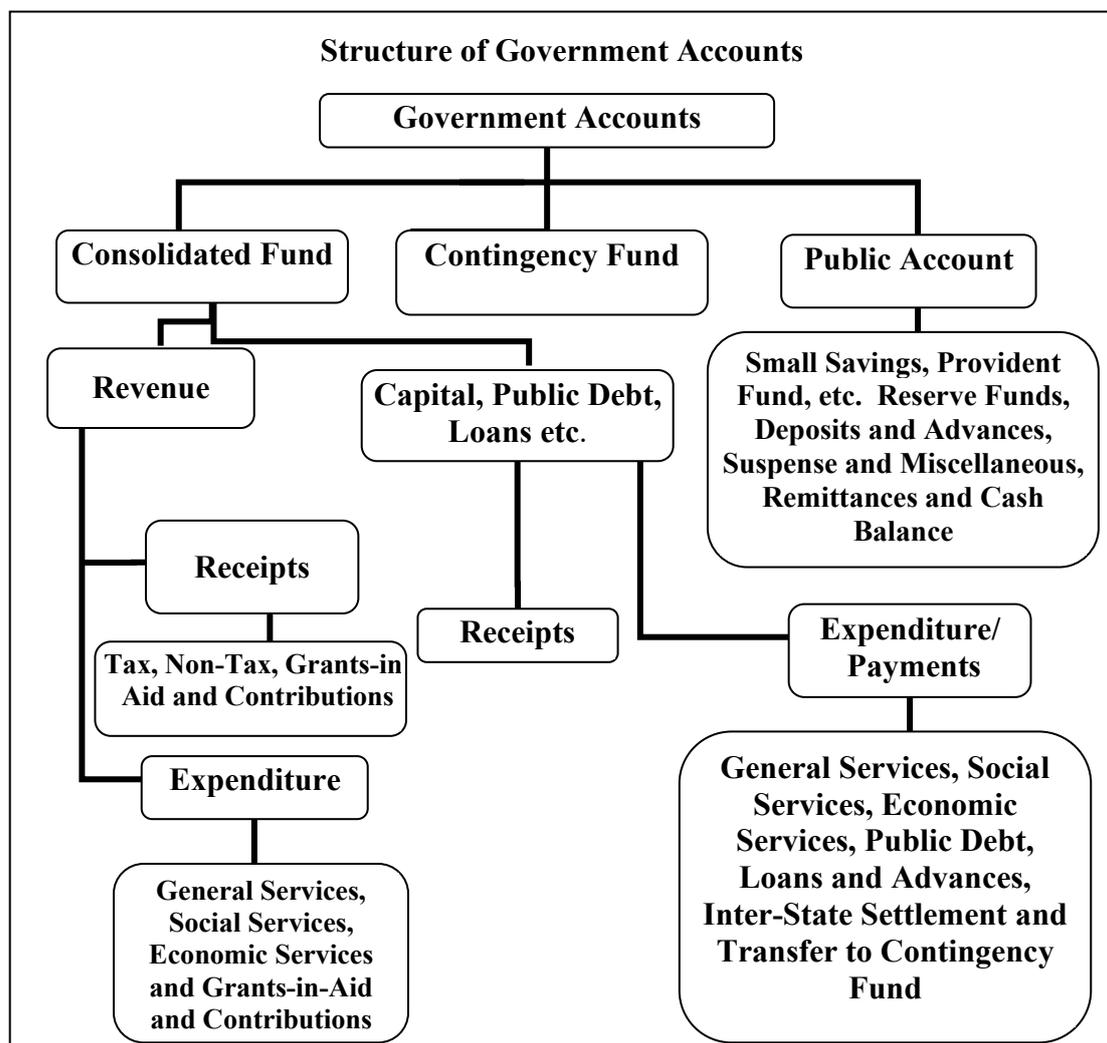
Part III: - The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not 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 are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Head (two to three digits) and Object Heads (two/three/four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
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 31 March 2025).

<i>0005 to 1606</i>	<i>Revenue Receipts</i>
<i>2011 to 3606</i>	<i>Revenue Expenditure</i>
<i>4000</i>	<i>Capital Receipts</i>
<i>4016 to 7810</i>	<i>Capital Expenditure</i> <i>(including Public Debt, Loans and Advances)</i>
<i>7999</i>	<i>Appropriation to the Contingency Fund</i>
<i>8000</i>	<i>Contingency Fund</i>
<i>8001 to 8999</i>	<i>Public Account</i>

GUIDE TO FINANCE ACCOUNTS- contd.

5. 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, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts 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 (Consolidated Fund):** This Statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the Detailed Statement 16 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 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 in Volume- II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the Detailed Statement 19 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 Detailed Statement 20 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 of Sources and Application of Funds for Expenditure other than on Revenue Account:** 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 assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statement 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information/explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders/users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part- I and 13 Appendices in Part- II.

GUIDE TO FINANCE ACCOUNTS- contd.

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. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
- 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. Charged and Voted Expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. 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 in 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; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given 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 details of investments entity wise and Major and Minor Head wise details of investment during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.

GUIDE TO FINANCE ACCOUNTS- contd.

- 21. Detailed Statement on Contingency Fund and 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 balances at the end of the year.
- 22. Detailed Statement of Investments of Earmarked Balances:** This statement depicts details of Investments from the Reserve Funds and Deposits (Public Accounts).

Part- II of Volume II

Part II contains 13 Appendices on various items including salaries, subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented 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 and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Governments for the year.

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	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (Including Grants received), Capital Receipts	2,3	14	--
Revenue Expenditure	2,4	15	I (Salary) II (Subsidy)
Grants-in-Aid given by the Government	2,10	--	III (Grants-in-aid)
Capital Expenditure	1,2,4,5,12	16	I (Salary)
Loans and Advances given by the Government	1,2,7	18	--
Debt Position/ Borrowings	1,2,6	17	--
Investments of the Government in Companies, Corporations etc.	8	19	--
Cash	1,2,12,13	--	--

GUIDE TO FINANCE ACCOUNTS- conclud.

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Balances in Public Account and investment thereof	1,2,12,13	21,22	--
Guarantees	9	20	--
Schemes	--	--	IV (Externally Aided Projects)

SUMMARISED STATEMENTS

1. STATEMENT OF FINANCIAL POSITION

Assets ¹	Reference (Sr. No.)		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement/ Appendix		
Cash			13,368.36	13,797.24
(i) Cash in Treasuries and Local Remittances			0.00	0.00
(ii) Departmental Balances		2,21	12.43	12.07
(iii) Permanent Cash Imprest		2,21	0.34	0.34
(iv) Cash Balance Investments		2,21	3,730.78	5,933.48
(v) Deposits with Reserve Bank of India	5(x)	2,21	223.19	194.40
(vi) Investments from Earmarked Fund ²		2,21	9,401.62	7,656.95
Capital Expenditure			1,61,364.52	1,41,142.72
(i) Investments in Shares of Companies, Corporations, etc.		5,8,16,19	7,241.97 ³	7,232.91
(ii) Other Capital Expenditure		5,16	1,54,122.55	1,33,909.81
Contingency Fund Expenditure (un-recouped)		21	37.42	13.47
Loans and Advances		7,18	1,949.08	1,664.85
Advances with Departmental Officers		21	7.10	7.10
Suspense and Miscellaneous Balances⁴			0.00	0.00
Remittance Balances	5 (iv)	12, 21	2,138.69	351.50
Cumulative excess of expenditure over receipts			0.00	0.00
Difference on account of Rounding Off			0.01	0.00
Total			1,78,865.18	1,56,976.88

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

2. Includes ₹ 8,925.91 crore of Investment in Government of India Securities and ₹ 475.71 crore of Investment from Chhattisgarh State Mineral Development Fund in the Share Capital of Joint Venture Company "Chhattisgarh East Railway Limited", "Chhattisgarh East West Railway Limited" and "Chhattisgarh Railway Corporation Limited".

3. The total Share capital Investment of the State Government, Government Companies/Corporations, etc is ₹ 7,717.68 crore of which ₹ 7,241.97 crore has been invested from Capital Major Heads and ₹ 475.71 crore has been invested from Earmarked Fund- "Chhattisgarh State Mineral Development Fund".

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

1. STATEMENT OF FINANCIAL POSITION - conclud.

(₹ in crore)

Liabilities ⁵	Reference (Sr. No.)		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement/ Appendix		
Borrowings (Public Debt)			1,30,513.39	1,13,887.55
(i) Internal Debt of the State Government		6,17	1,11,559.54	95,140.18
Market Loans		6,17	1,03,032.09	86,032.09
Compensation and other Bonds		6,17	522.16	609.17
Loans from Financial Institutions		6,17	5,853.68	5,891.43
Special Securities issued to National Small Saving Funds of the Central Government		6,17	2,151.61	2,607.49
Ways and Means Advances from the Reserve Bank of India		6,17	0.00	0.00
(ii) Loans and Advances from the Central Government		6,17	18,953.85	18,747.37
Non-Plan Loans		6,17	0.55	0.55
Loans for State/Union Territory Plan Schemes		6,17	1,516.94	1,761.21
Loans for Central Plan Schemes		6,17	0.19	0.19
Loans for Centrally Sponsored Plan Schemes		6,17	0.00	0.00
Pre 1984-85 Loans		6,17	0.68	0.68
Other loans for State /Union Territory with Legislature Schemes		6,17	17,435.49 ⁶	16,984.74
Contingency Fund (Corpus)		21	100.00	100.00
Liabilities on Public Account			32,368.22	28,130.69
(i) Small Savings, Provident Funds, etc.		12,17,21	12,529.16	10,848.71
(ii) Deposits		12,17,21	6,752.32	6,405.35
(iii) Reserve Funds		12,17,21	12,818.53	10,694.70
(iv) Remittance Balance			0.00	0.00
(v) Suspense and Miscellaneous Balances	5 (iv)	12,21	268.21 ⁷	181.93
Cumulative excess of receipts over expenditure⁸			15,883.57	14,858.64
Difference on account of Rounding Off			0.00	0.00
Total			1,78,865.18	1,56,976.88

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

6. Reduced by ₹ 5,966.29 crore (₹ 3,693.56 crore of 2023-24 and ₹ 2,272.73 crore of 2024-25) due to repayment of Loans to state in lieu of GST compensation shortfall wide Ministry of Finance letter no.CCA/FIN/PAO(SL)/R.P. details/2024-25/60, dated-15.05.2025.

7. Includes closing balance of ₹ 211.03 crore under Major Head 8658- "Suspense Accounts" and ₹ 57.18 crore under Major Head 8670 -"Cheques and Bills".

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

Note-Difference between rounded figure of actual full figure and that rounded in this Statement is due to rounding off.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2024-25	2023-24		2024-25	2023-24
Part - I - Consolidated Fund					
Section A - Revenue					
Revenue Receipts (Ref. Statement 3&14)	1,20,290.35	1,03,508.20	Revenue Expenditure (Ref. Statement 4A,4B & 16)	1,25,389.82	1,14,740.96
			Salaries ¹ (Ref. Statement 4B & Appendix I)	30,252.82 ^{2,3}	27,669.25
Tax Revenue (raised by the State) (Ref. Statement 3&14)	44,764.99	38,786.22	Subsidy ¹ (Ref. Statement 4B & Appendix II)	16,539.20 ⁴	10,796.88
			Grants-in-Aid ^{1,5} (Ref. Statement 4B,10& Appendix III)	47,848.68 ^{* 6}	48,188.95
Non-Tax Revenue (Ref. Statement 3&14)	17,420.52	15,147.97	General Services (Ref Statement 4 & 15)	20,502.29⁷	18,880.01
Interest Receipt (Ref. Statement 3&14)	348.08	175.16	Interest Payment and Servicing of Debt (Ref. Statement 4A,4B & 15)	9,432.35	7,213.34
Others (Ref. Statement 3)	17,072.44	14,972.81	Pension and Other Retirement Benefits (Ref. Statement 4A, 4B & 15)	8,510.74 ⁸	9,111.82
			Others (Ref. Statement 4B)	2,559.21	2,554.85
Share of Union Taxes/Duties (Ref. Statement 3&14)	43,844.17	38,481.88	Social Services (Ref Statement 4A & 15)	5,009.42	3,439.14
			Economic Services (Ref Statement 4A & 15)	3,880.09	4,469.16
Grants-in-Aid from the Central Government (Ref. Statement 3&14)	14,260.67	11,092.13	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Ref. Statement 4A & 15)	1,357.32^{* 9}	1,297.57
Revenue Deficit	5,099.47	11,232.76	Revenue Surplus	0.00	0.00

* Grant-in-Aid disbursed includes ₹ 47,848.68 crore and gross expenditure booked under 3604- 14 of ₹ 1,427.32 crore.

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 ₹ 29,799.95 crore and ₹ 452.87 crore respectively.

3. Expenditure on Salary under General, Social and Economic Services is ₹ 7,141.01 crore, ₹ 20,700.10 crore and ₹ 2,411.71 crore respectively. For details please see Appendix- I.

4. Expenditure on Subsidy under General, Social and Economic Services is ₹ 81.39 crore, ₹ 46.62 crore and ₹ 16,411.19 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 ₹ 961.94 crore (includes ₹ 8.69 crore booked under object head 55-"Grants-in-Aid during Mass Contract Tours"), ₹ 26,215.28 crore and ₹ 20,671.46 crore respectively. For details please see Statement No.04B, 10 and Appendix- III.

7. Includes ₹ 718.49 crore for payment of Interest on off budget liabilities.

8. Includes expenditure booked under Object head 12- Pension and Retirement Benefits- ₹ 8,171.59 crore, 25- Material and Supplies- ₹ 5.88 crore, 37- Inter

Account Transfer – Amount transferred to Chhattisgarh State Pension Fund- ₹ 340.00 crore and 40- Deduct Recoveries- ₹ (-) 6.73 crore.

9*. Grants-in-Aid given by the State Government during 2024-25 is ₹ 1,427.32 crore out of which ₹ 70.00 crore has been transferred to Panchayat Land Revenue Cess and Stamp Duty Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2024-25	2023-24		2024-25	2023-24
Section B - Capital					
Capital Receipts (Ref Statement 3&14)	4.81	5.01	Capital Expenditure (Ref Statement 4A, 4B &16)	20,054.62¹⁰	15,418.93
			General Services (Ref Statement 4A&16)	1,183.53	884.24
			Social Services (Ref Statement 4A&16)	8,421.78	7,074.24
			Economic Services (Ref Statement 4A&16)	10,449.31 ¹¹	7,460.45
Recovery of Loans and Advances (Ref Statement 3,7&18)	23.62	24.96	Loans and Advances Disbursed (Ref Statement 4A,7&18)	321.66	311.50
General Services	0.00	0.00	General Services (Ref Statement 4A,7&18)	0.00	0.00
Social Services	0.00	0.50	Social Services (Ref Statement 4A,7&18)	273.66	215.90
Economic Services	23.60	24.40	Economic Services (Ref Statement 4A,7&18)	48.00	95.60
Loans and Advances to Government Servants	0.02	0.06	Loans and Advances to Government Servants	0.00	0.00
Public Debt Receipts (Ref Statement 3, 6 &17)	33,462.79	54,049.73	Repayment of Public Debt (Ref Statement 4A, 6 & 17)	10,870.67	24,112.96
Internal Debt ¹² (Market Loans, etc.) (Ref Statement 3, 6 &17)	27,045.76	50,258.45	Internal Debt ¹² (Market Loans, etc.) (Ref Statement 4A,6&17)	10,626.40	23,873.11
Loans from Government of India (Ref Statement 3,6&17)	6,417.03	3,791.28	Loans from Government of India (Ref Statement 4A, 6 &17)	244.27	239.85
Inter-State Settlement	(-)0.20	0.65	Inter-State Settlement	(-)0.11	0.46
			Appropriation to Contingency Fund**	--	--
Total- Receipts Consolidated Fund (Ref Statement 3)	1,53,781.37	1,57,588.55	Total- Expenditure Consolidated Fund	1,56,636.66	1,54,584.81
Fiscal Deficit (a)	25,447.41	26,933.03	Fiscal Surplus	--	--
Deficit in Consolidated Fund	2,855.29	0.00	Surplus in Consolidated Fund	0.00	3,003.74

10. Includes expenditure booked under Salary of ₹ 62.23 crore and Work Charged/ Contingency Establishment of ₹ 60.53 crore.

11. Capital Expenditure of ₹ 201.20 crore classified under Major Head 4801 (₹ 200.00 crore) and 4810 (₹ 1.20 crore) met from Electricity Development Fund, ₹ 427.64 crore classified under Major Head 4853 met from Chhattisgarh State Mineral Development Fund, ₹ 262.17 crore classified under Major Head 5054 has been met from Central Road and Infrastructure Fund and ₹ 105.85 crore classified under Major Head 4059 (₹ 63.89 crore) and 5054 (₹ 41.96 crore) met from Infrastructure Development Fund and Environment Development Fund.

12. During 2024-25, no loan was received from the National Small Savings Fund of the Central Government but ₹ 455.88 crore and ₹ 240.18 crore was paid towards principal and interest respectively. For details please see Paragraph 2 of Explanatory notes to Statement 6.

(a) Fiscal Deficit = (Revenue Expenditure+Capital Expenditure + Loans and Advances disbursed+Interstate Settlement+Appropriation to Contingency Fund)-(Revenue Receipts + Misc. Capital Receipts + Recovery of Loans and Advances+Interstate Settlement)

*Inter state settlement Account-This depicts figures under MH 7810 relating to the Financial settlement between States/States and Union wherever applicable.

** This will be used only when there is increase/decrease (+/-) in corpus of the Contingency Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2024-25	2023-24		2024-25	2023-24
Part - II - Contingency Fund					
Contingency Fund	112.89	63.49	Contingency Fund	136.84	76.96
Part - III - Public Account¹³					
Small Savings, Provident Fund etc.	3,420.26	3,222.13	Small Savings, Provident Fund etc.	1,739.81	1,700.40
Reserve and Sinking Fund	7,736.06	7,292.47	Reserve and Sinking Fund	7,356.89	6,526.46
Deposits	2,696.31	2,848.20	Deposits	2,349.35	2,589.78
Advances	1,045.12	712.10	Advances	1,045.12	712.20
Suspense and Miscellaneous	3,26,674.01	2,00,606.38	Suspense and Miscellaneous ¹⁴	3,24,385.38	2,06,111.10
Remittances	2,816.06	5,309.37	Remittances	4,603.25	5,362.21
Difference on account of rounding-off	0.00	0.00	Difference on account of rounding-off	0.00	0.00
Total- Receipts Public Account	3,44,387.82	2,19,990.65	Total- Expenditure Public Account	3,41,479.80	2,23,002.15
Deficit in Public Account	0.00	3,011.50	Surplus in Public Account	2,908.02	0.00
Opening Cash Balance	194.40	215.63	Closing Cash Balance	223.19	194.40
Increase in Cash Balance	28.79	0.00	Decrease in Cash Balance	0.00	21.23

13. For details please see statement 21 in Volume- II.

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

Note- Difference between rounded figure of actual full figure and that rounded in this Statement is due to rounding off.

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	As on 31 March 2025	As on 31 March 2024
A-General Cash Balance		
(1) Cash in Treasuries	0.00	0.00
(2) Deposits with the RBI ¹⁵	223.19 ¹⁶	194.40
Total	223.19	194.40
(3) Investments held in Cash Balance Investment Account	3,730.77	5,933.48
Total (A)- General Cash Balances	3,953.96	6,127.88
B- Other Cash Balances and Investments		
(1) Cash with the Departmental Officers, viz, Forest and Public Works Departments, Military Secretary to the Governor, etc	12.43	12.07
(2) Permanent advances for contingent expenditure with Departmental Officers	0.34	0.34
(3) Investment of Earmarked Funds	9,401.62 ¹⁷	7,656.95
Total (B) Other Cash Balances and Investments	9,414.39	7,669.36
Total (A) and (B)	13,368.35	13,797.24

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 balances/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 on any day, the shortfall is made good by taking Special Drawing Facility/ Ways and Means Advances / Over Drafts from time to time. During 2024-25 the State Government had availed Special Drawing Facility for Nine days to maintain minimum balance of ₹ 0.72 Crore with the Bank.

15. The balance under the Head "Deposits with Reserve Bank" is arrived at after taking into account the Inter-Government monetary settlement pertaining to transactions of the financial year 2024-25 till 4-April-2025.

16. After the closing of March 2025 account there was a difference of ₹ 11.78 crore (Credit) between the figure reflected in Accounts ₹ 223.19 crore (Debit) and that intimated by Reserve Bank of India ₹ 234.97 crore (Credit). After the closure of June 2025 Accounts, the above difference stood at ₹ 0.89 crore (Credit) which is under reconciliation.

17. Includes Investment of ₹ 8,925.91 crore in Government of India Securities and Treasury Bills and ₹ 475.71 crore in Share Capital of Joint Venture Companies.

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 balance for the purpose of Grant of Ways and Means Advances/Overdraft, the Reserve Bank of India evaluates the holding 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 day 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 day treasury bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Over Draft.

- (c) **Limits of Ways and Means Advances (WMA):** - Limit for Ordinary Ways and Means Advances to the State Government was ₹ 1,056.00 crore from 01 April 2024 to 30 June 2024 and ₹ 1,434.00 crore from 1 July 2024 to 31 March 2025. The Bank has also agreed to give Special Drawing Facility (earlier known as Special Ways and Means Advances) 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
01-04-2024	4,393.74
02-04-2024 to 07-04-2024	4,400.55
08-04-2024 to 09-04-2024	4,401.44
10-04-2024 to 16-04-2024	4,400.52
17-04-2024	4,399.31
18-04-2024	4,405.45
19-04-2024 to 28-04-2024	4,400.82
29-04-2024 to 03-05-2024	4,401.19
04-05-2024 to 05-05-2024	4,400.26
06-05-2024 to 08-05-2024	4,401.20
09-05-2024	4,260.51
10-05-2024 to 12-05-2024	4,262.23
13-05-2024	4,262.50
14-05-2024	4,263.19
15-05-2024 to 19-05-2024	4,262.47
20-05-2024 to 21-05-2024	4,589.93
22-05-2024	4,259.12
23-05-2024	4,252.95
24-05-2024	4,259.28
25-05-2024 to 26-05-2024	4,254.48

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
27-05-2024 to 28-05-2024	4,254.50
29-05-2024	4,286.99
30-05-2024 to 01-06-2024	5,205.16
02-06-2024	5,194.87
03-06-2024 to 04-06-2024	5,205.26
05-06-2024 to 6-06-2024	5,205.43
07-06-2024 to 12-06-2024	5,209.41
13-06-2024 to 14-06-2024	6,127.39
15-06-2024	6,125.56
16-06-2024 to 17-06-2024	6,117.44
18-06-2024	6,136.40
19-06-2024	6,132.36
20-06-2024	5,878.30
21-06-2024	5,878.29
22-06-2024 to 23-06-2024	5,877.96
24-06-2024 to 25-06-2024	5,878.29
26-06-2024	5,878.28
27-06-2024 to 30-06-2024	6,124.00
01-07-2024 to 30-09-2024	5,650.07
01-10-2024 to 31-12-2024	6,664.84
01-01-2025 to 22-01-2025	8,203.19
23-01-2025	7,677.76
24-01-2025 to 26-01-2025	7,678.29
27-01-2025	7,680.04
28-01-2025	7,680.87
29-01-2025	7,681.45
30-01-2025 to 05-03-2025	8,203.19
06-03-2025	7,429.75
07-03-2025 to 09-03-2025	7,430.18
10-03-2025	7,431.82
11-03-2025	7,433.07
12-03-2025	7,432.69
13-03-2025	7,433.62
14-03-2025	7,434.35
15-03-2025 to 16-03-2025	7,435.06
17-03-2025	7,436.00
18-03-2025	7,436.03
19-03-2025	7,437.01
20-03-2025	6,437.47

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- concld.****(₹ in crore)**

Period	Limit of Special Drawing Facility
21-03-2025 to 23-03-2025	6,438.07
24-03-2025	6,439.51
25-03-2025	6,439.76
26-03-2025	6,440.47
27-03-2025	6,441.21
28-03-2025	6,441.83
29-03-2025	6,442.14
30-03-2025	6,442.51
31-03-2025	6,442.83

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

Table: Details of Interest on Ways and Means Advances

Sl.	Title	Rate
1	Normal WMA up to 90 days	Repo Rate
2	Normal WMA beyond 90 days	Repo Rate plus One <i>per cent</i>
3	Special Drawing Facility(SDF) -Securities linked to Consolidated Sinking Fund / Guarantee Redemption Fund	Repo Rate minus Two <i>per cent</i>
4	SDF - Other securities - Auction Treasury Bills (ATB)	Repo Rate minus One <i>per cent</i>
5	Overdraft up to 100 <i>per cent</i> of Normal Ways and Means Advance	Repo Rate plus Two <i>Per cent</i>
6	Overdraft exceeding 100 <i>per cent</i> of Normal Ways and Means Advance	Repo Rate plus Five <i>per cent</i>

Repo Rates during the year 2024-25 are as follows :

Table: Details of Repo Rates

Period	Repo Rate
01-04-2024 to 06-02-2025	6.50 <i>per cent</i>
07-02-2025 to 31-03-2025	6.25 <i>per cent</i>

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

Annexure to Statement No. 2- contd.

CASH BALANCE AND INVESTMENT OF CASH BALANCES- contd.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2024-25 is given below

- (i) Number of days on which the minimum balance was maintained without taking any advance- 356
- (ii) Number of days on which minimum balance was maintained by taking Special Drawing Facility- 9
- (iii) Number of days on which minimum balance was maintained by taking Ordinary Ways and Means Advance- NIL
- (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken- NIL
- (v) Number of days on which overdrafts were taken- NIL

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

**Details of Special Ways and Means Advances, Ordinary Ways and Means Advances and Overdraft
availed by Government of Chhattisgarh**

(₹ in crore)

Month	Special Drawing Facility		Ways and Means Advances		Ways and Means Advances-Overdraft	
	No. of days	Amount	No. of days	Amount	No. of days	Amount
April/ 2024	...	...	...	...	...	...
May/ 2024	...	...	...	...	...	...
June/ 2024	...	...	...	...	...	...
July/ 2024	...	...	...	...	...	...
August/ 2024	...	...	...	...	...	...
September/ 2024	...	...	...	...	...	...
October/ 2024	03	347.86	...	...	...	...
November/ 2024	...	...	...	...	...	...
December/ 2024	...	...	...	...	...	...
January/ 2025	...	...	...	...	...	...
February/ 2025	06	1,232.91	...	...	...	...
March/ 2025	...	...	...	...	...	...
Total	09	1,580.77	...	...	...	...

- (d) Following are the details of investments made from the General Cash Balance as on 31 March 2025.

Table: Details of Investment of Cash Balance

(₹ in crore)

Sl. No	Name of the Securities	Amount
1	Government of India Treasury Bills	3,730.77
	Total	3,730.77

- (e) Interest received on the Cash Balance Investments during the year 2024-25 was ₹ 290.47 crore against ₹ 26.41 crore in 2023-24.
- (f) Details of Investment 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		2024-25	2023-24
I. TAX AND NON-TAX REVENUE			
(A)	Tax Revenue		
A.1	Own Tax Revenue	44,764.99	38,786.23
	State Goods and Services Tax (SGST)	16,298.59	13,793.29
	Hotel Receipts Tax	0.08	0.35
	Other Taxes on Income and Expenditure	0.36	0.47
	Land Revenue	819.04	847.80
	Stamps and Registration Fees	2,968.94	2,494.18
	State Excise	10,141.84	8,430.41
	Taxes on Sales, Trade etc.	6,880.33	6,513.48
	Taxes on Vehicles	2,317.99	2,048.20
	Taxes on Goods and Passengers	274.58	73.28
	Taxes and Duties on Electricity	5,063.24	4,584.77
A.2	Share of Net Proceeds of Union Taxes/Duties	43,844.17	38,481.88
	Central Goods and Services Tax (CGST)	12,805.19	11,678.76
	Corporation Tax	12,441.04	11,550.56
	Taxes on Income-other than Corporation Tax	15,866.04	13,339.34
	Customs	2,230.61	1,348.55
	Union Excise Duties	429.34	510.32
	Service Tax	1.41	7.18
	Other Taxes and Duties on Commodities and Services	70.54	47.17
	Total - (A)	88,609.16	77,268.11
(B)	Non-Tax Revenue		
	Interest Receipts	348.08	175.16
	Others		
	Dividends and Profits	1.49	3.84
	Public Service Commission	1.06	0.87
	Police	70.29	60.64
	Jails	4.03	4.48
	Stationery and Printing	3.41	3.80
	Public Works	16.85	21.32
	Other Administrative Services	65.34	43.60
	Contributions and Recoveries towards Pension and Other Retirement Benefits	11.65	12.84
	Miscellaneous General Services	154.82	8.19
	Education, Sports, Art and Culture	72.37	32.59
	Medical and Public Health	123.98	35.30
	Family Welfare	0.00	0.00
	Water Supply and Sanitation	30.05	1.52

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2024-25	2023-24
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue - conclud.		
	Others - conclud.		
	Housing	21.63	6.80
	Urban Development	85.42	167.96
	Information and Publicity	0.06	0.02
	Labour and Employment	40.04	34.44
	Social Security and Welfare	8.86	7.67
	Other Social Services	23.55	29.19
	Crop Husbandry	38.16	32.88
	Animal Husbandry	7.85	6.91
	Fisheries	7.65	6.97
	Forestry and Wild Life	868.26	811.28
	Food Storage and Warehousing	2.98	1.53
	Cooperation	2.49	2.68
	Other Agricultural Programmes	1.43	1.37
	Other Rural Development Programmes	13.27	5.33
	Major Irrigation	456.70	448.80
	Medium Irrigation	6.98	4.15
	Minor Irrigation	292.90	342.10
	Coal and Lignite	5,143.96 ¹	0.00
	Village and Small Industries	7.07	4.92
	Industries	8,367.83	10.58
	Non-ferrous Mining and Metallurgical Industries	1,097.18 ²	12,795.35
	Other Industries	0.00	0.01
	Roads and Bridges	1.50	1.19
	Other General Economic Services	21.32	21.71
	Total -Others	17,072.43	14,972.83
	Total - (B)	17,420.51	15,147.99
II. GRANTS FROM GOVERNMENT OF INDIA			
(C)	Grants-in-Aid from the Central Government		
	Centrally Sponsored Schemes		
	Central Assistance/Share	11,798.34	8,176.99
	Externally Aided Project- Grants for Centrally Sponsored Schemes ³	12.82	40.63
	Total- Grant For Centrally Sponsored Schemes	11,811.16	8,217.62

1. includes ₹ 1,895.48 crore received from auction of Coal blocks.

2. Includes ₹ 8.06 crore of auction of major minerals other than Coal.

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

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

		(₹ in crore)	
Description	2024-25	2023-24	
II. GRANTS FROM GOVERNMENT OF INDIA			
(C) Grants-in-Aid from the Central Government - conclud.			
Finance Commission Grants			
Grants for Rural Local Bodies	1,185.25	1,125.00	
Grants to Urban Local Bodies	303.29	373.50	
Grants-in-Aid for State Disaster Response Fund	380.80	181.60	
Grants-in-Aid for State Disaster Mitigation Fund	0.00	90.80	
Grants for Health Sector	80.25	0.00	
Total- Finance Commission Grants	1,949.59	1,770.90	
Other Transfer/Grants to States/Union Territories with Legislatures			
Grants under Provison to Article 275 (1) of the Constitution	145.06	156.77	
NDRF	33.24	0.00	
Grants from Central Road and Infrastructure Fund	177.28	353.60	
Special Assistance	16.70	6.22	
Compensation for loss of Revenue arising out of implementation of Goods and Service Tax	127.62	587.02	
Total- Other Transfer/Grants to States/Union Territories with Legislatures	499.90	1,103.61	
Total - (C)	14,260.65	11,092.13	
Total- Revenue Receipts (A+B+C)	1,20,290.32	1,03,508.23	
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D. Capital Receipts			
Miscellaneous Capital Receipts	4.81	5.01	
Total - D	4.81	5.01	
E. Public Debt Receipts			
Internal Debt	27,045.76	50,258.45	
Market Loans	24,500.00	32,000.00	
Compensation and other Bonds	0.00	0.00	
Loans from Financial Institutions	964.99 ⁴	1,587.44	
Special Securities issued to National Small Savings Fund of the Central Government	0.00	0.00	
Special Drawing facility on 91 days deposit	1,580.77	16,671.01	
Loans and Advances from Central Government	6,417.03	3,791.28	
Other Loans for States/Union Territories with Legislature Schemes	6,417.03	3,791.28	
Total - E	33,462.79	54,049.73	

4. The loan of ₹ 964.99 crore was obtained from National Bank for Agriculture (₹ 942.03 crore) and National Housing Bank (₹ 22.96 crore).

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- conclud.

(₹ in crore)

Description		2024-25	2023-24
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
F.	Loans and Advances made by the State Government (Recoveries⁵)	23.62	24.96
G.	Inter State Settlement	(-)0.20	0.65
	Total Receipts in Consolidated Fund⁶ (A+B+C+D+E+F+G)	1,53,781.34[*]	1,57,588.58

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

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

* The difference of ₹ 0.03 crore between actual rounded figure of full figure. (15,37,81,37,23,723.04) and that shown in the Statement is due to machine rounding.

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	788.71	0.00	0.00	788.71
	Parliament/State/Union Territory Legislatures	68.83	0.00	0.00	68.83
	President, Vice-President/Governor, Administrator of Union Territories	14.38	0.00	0.00	14.38
	Council of Ministers	68.88	0.00	0.00	68.88
	Administration of Justice	624.16	0.00	0.00	624.16
	Elections	12.46	0.00	0.00	12.46
A.2	Fiscal Services	1,831.20	0.00	0.00	1,831.20
	Land Revenue	1,004.68	0.00	0.00	1,004.68
	Stamps and Registration	126.77	0.00	0.00	126.77
	State Excise	113.94	0.00	0.00	113.94
	Taxes on Sales, Trade etc.	108.25	0.00	0.00	108.25
	Taxes on Vehicles	126.83	0.00	0.00	126.83
	Other Taxes and Duties on Commodities and Services	350.73	0.00	0.00	350.73
A.3	Interest Payment and Servicing of Debt	9,432.35	0.00	0.00	9,432.35
	Appropriation for reduction or avoidance of debt	480.00	0.00	0.00	480.00
	Interest Payments	8,952.35	0.00	0.00	8,952.35
A.4	Administrative Services	7,640.77	1,183.53	0.00	8,826.25
	Public Service Commission	23.40	0.00	0.00	23.40
	Secretariat- General Services	347.78	0.00	0.00	347.78
	District Administration	422.77	0.00	0.00	422.77
	Treasury and Accounts Administration	101.26	0.00	0.00	101.26
	Police	5,672.15	853.59	0.00	6,527.69
	Jails	180.67	0.00	0.00	180.67
	Stationery and Printing	7.49	0.14	0.00	7.63
	Public Works	650.89	275.83	0.00	926.72
	Vigilance	6.13	0.00	0.00	6.13
	Other Administrative Services	228.23	53.97	0.00	282.20
A.5	Pensions and Miscellaneous General Services	8,993.60	0.00	0.00	8,993.60
	Pension and Other Retirement Benefits	8,510.74	0.00	0.00	8,510.74
	Miscellaneous General Services	482.86	0.00	0.00	482.86
	Total - A - General Services	28,686.63	1,183.53	0.00	29,872.11

Note - The difference between the actual rounded figure and that rounded in the Statement is due to Machine rounding.

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	21,708.47	199.28	0.00	21,907.75
	General Education	21,326.74	307.28	0.00	21,526.02
	Technical Education	250.92	(-)128.05 ¹	0.00	250.92
	Sports and Youth Services	65.10	19.74	0.00	65.10
	Art and Culture	65.71	0.31	0.00	65.71
B.2	Health and Family Welfare	8,294.36	677.92	0.00	8,972.28
	Medical and Public Health	7,966.57	677.92	0.00	8,644.49
	Family Welfare	327.79	0.00	0.00	327.79
B.3	Water Supply, Sanitation, Housing and Urban Development	8,433.95	7,103.14	273.66	15,810.75
	Water Supply and Sanitation	303.34	3,429.35	17.21	3,749.90
	Housing	6,719.22	839.90	0.00	7,559.12
	Urban Development	1,411.39	2,833.89	256.45	4,501.73
B.4	Information and Broadcasting	476.00	0.89	0.00	476.89
	Information and Publicity	476.00	0.89	0.00	476.89
B.5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	195.35	359.46	0.00	554.81
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	195.35	359.46	0.00	554.81
B.6	Labour and Labour Welfare	334.10	0.00	0.00	334.10
	Labour and Employment	334.10	0.00	0.00	334.10
B.7	Social Welfare and Nutrition	12,494.29	63.07	0.00	12,557.36
	Social Security and Welfare	11,131.43	63.07	0.00	11,194.50
	Nutrition	670.86	0.00	0.00	670.86
	Relief on account of Natural Calamities	692.00	0.00	0.00	692.00
B.8	Others	34.88	18.01	0.00	52.89
	Other Social Services	13.24	18.01	0.00	31.25
	Secretariat – Social Service	21.64	0.00	0.00	21.64
	Total - B - Social Services	51,971.40	8,421.77	273.66	60,666.83

1. Minus figure of ₹ (-)128.05 crore due to recovery of unspent amount of ₹ 185.80 crore and actual expenditure is ₹ 57.75 crore 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	26,776.46	128.61	48.00	26,953.07
	Crop Husbandry	13,909.91	7.73	0.00	13,917.64
	Soil and Water Conservation	54.93	19.49	0.00	74.42
	Animal Husbandry	502.05	4.95	0.00	507.00
	Fisheries	128.53	1.77	0.00	130.30
	Forestry and Wild Life	1,590.40	12.11	0.00	1,602.51
	Food Storage and Ware Housing	10,019.03	0.96	0.00	10,019.99
	Agricultural Research and Education	279.36	62.96	0.00	342.32
	Co-operation	265.45	18.64	48.00	332.09
	Other Agricultural Programmes	26.80	0.00	0.00	26.80
C.2	Rural Development	4,705.10	653.21	0.00	5,358.31
	Special Programmes for Rural Development	645.81	0.00	0.00	645.81
	Rural Employment	1,177.64	0.00	0.00	1,177.64
	Other Rural Development Programmes	2,881.65	653.21	0.00	3,534.86
C.3	Special Areas Programmes	0.00	0.00	0.00	0.00
C.4	Irrigation and Flood Control	624.55	2,005.38	0.00	2,629.93
	Major Irrigation	115.66	565.41	0.00	681.07
	Medium Irrigation	418.17	105.45	0.00	523.62
	Minor Irrigation	90.72	1,259.03	0.00	1,349.75
	Flood Control and Drainage	0.00	75.49	0.00	75.49
C.5	Energy	9,265.50	629.94	0.00	9,895.44
	Power	9,209.37	388.94	0.00	9,598.31
	New and Renewable Energy	56.13	241.00	0.00	297.13
C.6	Industry and Minerals	966.35	513.63	0.00	1,479.98
	Village and Small Industries	238.77	512.33	0.00	751.10
	Industries	681.22	0.00	0.00	681.22
	Non-Ferrous Mining and Metallurgical Industries	46.36	1.30	0.00	47.66
C.7	Transport	792.48	6,336.90	0.00	7,129.38
	Civil Aviation	0.48	37.60	0.00	38.08
	Roads and Bridges	792.00	6,288.66	0.00	7,080.66
	Road Transport	0.00	10.64	0.00	10.64
C.8	Communications	88.91	9.56	0.00	98.47
	Other Communication Service	88.91	9.56	0.00	98.47
C.9	Science, Technology and Environment	13.94	46.07	0.00	60.01
	Other Scientific Research	13.94	46.07	0.00	60.01
C.10	General Economic Services	141.15	126.01	0.00	267.16

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.				
	Secretariat- Economic Services	37.28	0.00	0.00	37.28
	Tourism	58.96	125.88	0.00	184.84
	Census Surveys and Statistics	35.18	0.00	0.00	35.18
	Other General Economic Services	9.73	0.13	0.00	9.86
	Total - C - Economic Services	43,374.44	10,449.31	48.00	53,871.75
D	Grants-In-Aid And Contributions				
	Compensation for assignments to Local Bodies and Panchayati Raj Institutions	1,357.32	0.00	0.00	1,357.32
	Total - D - Grants-In-Aid And Contributions	1,357.32	0.00	0.00	1,357.32
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	10,626.40	10,626.40
	Loans and Advances from the Central Government	0.00	0.00	244.27	244.27
	Total - E - Public Debt	0.00	0.00	10,870.67	10,870.67
F	Inter State Settlement	0.00	0.00	(-) 0.11	(-) 0.11
G	Appropriation to Contingency Fund	0.00	0.00	0.00	0.00
	Total - Consolidated Fund Expenditure	1,25,389.79	20,054.61	11,192.22	1,56,636.62²

2. The difference of ₹ 0.05 crore between the actual rounded full figure (₹ 1,56,636.67 crore) and that shown in the statement is due to machine rounding.

**4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- contd.
B. EXPENDITURE BY NATURE**

(₹ in crore)

Sl No.	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
1	14- Grants-in-Aid ³	49,267.31	0.00	49,267.31	49,556.05	10.00	49,566.05
2	01- Salaries and Allowances ⁴	29,799.95	62.23	29,862.18	27,260.76	64.14	27,324.90
3	35-Interest/Loan Repayment	--	--	--	7,357.93	24,285.76	31,643.69
	001- Loan Repayemts	529.26 ⁵	14,796.98 ⁶	15,326.24	--	--	--
	002-Interest	8,952.35 ⁷	0.00	8,952.35	--	--	--
4	13- Subsidy	16,539.20	0.00	16,539.20	10,796.88	0.00	10,796.88
5	12- Pension and Retirement benefits	8,172.12	0.00	8,172.12 ⁸	8,839.95	0.00	8,839.95
6	97- Construction Works	0.00	5,212.58	5,212.58	0.00	4,874.83	4,874.83
7	26- Major Construction Works	0.00	5,007.71	5,007.71	0.00	4,768.58	4,768.58
8	45- Creation of Capital Assets	0.00	2,811.82	2,811.82	0.00	3,597.45	3,597.45
9	37- Inter Account Transactions	2,607.90	-0.11	2,607.79	2,729.99	0.46	2,730.45
10	25- Materials and supplies	2,505.22	0.00	2,505.22	2,341.31	0.69	2,342.00
11	27- Minor Construction Works	155.89	2,153.16	2,309.05	715.88	1,914.37	2,630.25
12	30- Contribution	1,284.21	0.00	1,284.21	727.47	0.00	727.47
13	04- Office Expenses	1,114.12	2.00	1,116.12	979.85	12.26	992.11
14	29- Purchasing of Land and Building	0.00	1,071.59	1,071.59	0.00	31.84	31.84
15	24- Maintenance Works	1,071.39	0.00	1,071.39	1,076.60	4.38	1,080.98
16	02- Wages	1,044.28	0.01	1,044.29	1,079.67	0.01	1,079.68

3. Grant-in-Aid shown in Statement no 02 includes object head 14 - "Grant-in-Aid" and 55-"Grants-in-Aid during Mass Contract Tours". Includes salary paid from Grant-in-Aid also.

4. The figures of Salaries appearing in Statement no 02 includes 01- "Salaries and Allowances" and 07- "Work Charges/ Contingency Establishment".

5. It include Principal repayment of ₹ 529.26 crore towards OBB booked under Major Head 2216 (₹ 123.27 crore), Major Head 2217 (₹ 98.92 crore) and Major Head 2801 (₹ 307.07 crore).

6. This amount represents ₹ 138.74 crore and ₹ 653.61 crore paid by the State Government for payment of Principal on loan of ₹ 195.00 crore and ₹ 800.00 crore availed by Chhattisgarh Housing Board, ₹ 519.97 crore towards the loan of ₹ 800.00 crore taken by Chhattisgarh Police Housing Corporation Limited, ₹ 14.00 crore on loan availed by *Dau Kalyan Singh* Super Specialty Hospital against the State Government Guarantee of ₹ 64.00 crore and ₹ 2,600.00 crore on loan availed by Chhattisgarh Road and Infrastructure Development Corporation Limited against the guarantee of ₹ 5,225.00 crore and repayment of Public Debt of ₹ 10,870.67 crore.

7. Includes expenditure on interest payment of ₹ 8,952.35 crore booked under Major Head 2049.

8. Includes ₹ 8,171.59 crore of Pensionary Benefits to Retired Government employees, High Court Judges etc. booked under Major Head 2071 and ₹ 0.53 crore to Freedom fighters booked under Major Head 2235.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- contd.
B. EXPENDITURE BY NATURE

(₹ in crore)

SI No.	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
17	11- Scholarship/Stipend and other Benefits	1,025.42	0.00	1,025.42	967.76	0.00	967.76
18	10- Payment for Professional Services	674.38	2.63	677.01	541.04	5.40	546.44
19	42- Insurance	592.22 ⁹	0.00	592.22	710.34	0.00	710.34
20	07- Work Charges/ Contingency Establishment ¹⁰	452.87	60.53	513.40	408.49	54.94	463.43
21	09- Advertisement and Publicity	499.60	0.00	499.60	752.55	0.00	752.55
22	31- Compensation	35.82	369.87	405.69	23.54	142.69	166.23
23	36- Loans and Advances	0.00	321.66	321.66	0.00	311.50	311.50
24	43- Election Expenses	284.46	0.00	284.46	177.92	0.00	177.92
25	28- Machinery and Equipment	0.75	189.46	190.21	12.04	292.64	304.68
26	32- Investment	0.00	188.88	188.88	0.00	89.26	89.26
27	34- Purchase of Vehicles	0.00	161.25	161.25	26.89	96.80	123.69
28	18- Rewards	125.53	0.00	125.53	75.63	0.00	75.63
29	03- Travelling Allowances	91.79	1.49	93.28	78.08	1.47	79.55
30	74- Fairs, Festival, Exhibition	73.97	0.00	73.97	37.35	0.00	37.35
31	17- Conferences	66.45	0.00	66.45	57.81	0.00	57.81
32	05- Training	57.38	0.00	57.38	71.69	0.00	71.69
33	89- Transportation Charges	52.00	0.00	52.00	56.06	0.00	56.06
34	22- Arms and Ammunitions	45.84	0.00	45.84	38.12	0.00	38.12
35	06- Survey	7.62	27.26	34.88	26.71	17.77	44.48
36	15- Payments of Decretal Amount	23.42	8.86	32.28	4.68	15.83	20.51
37	19- Secret Services Expenses	17.44	0.00	17.44	17.45	0.00	17.45
38	63- Stock	13.73	0.00	13.73	13.24	0.00	13.24

9. Includes expenditure booked under Major Head 2052 (₹ 0.28 crore), 'Police Karmi Kalyan Yojana' 2055 (₹ 14.09 crore), 'Vidhyarthi Bima Durghotana Yojana' 2202 (₹ 6.40 crore), 2204 (₹ 0.02 crore), 'Pradhan Mantri Fasal Bima Yojana' 2401 (₹ 571.16 crore) and 2405 (₹ 0.27 crore).

10. Please see footnote no 04.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- conclud.

B. EXPENDITURE BY NATURE

(₹ in crore)

Sl No.	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
39	86- Coaching/Competition	13.65	0.00	13.65	14.26	0.00	14.26
40	57- Hospitality Expenses	9.53	0.00	9.53	4.92	0.00	4.92
41	50- Petrol for vehicles of Ministers	9.00	0.00	9.00	10.45	0.00	10.45
42	55- Grants-in-Aid during Mass Contract Tours ¹¹	8.69	0.00	8.69	8.34	0.00	8.34
43	72- Furnishing of Official Residence	8.32	0.00	8.32	5.86	0.00	5.86
44	08- Publication	7.99	0.00	7.99	19.19	0.00	19.19
45	33- Tools and Plants	4.54	0.03	4.57	3.49	0.03	3.52
46	90- Remuneration	3.20	0.00	3.20	1.67	0.00	1.67
47	52- Electricity and Water charges for furnished Bungalow	2.64	0.00	2.64	2.56	0.00	2.56
48	49- Daily allowances	1.15	0.00	1.15	1.77	0.00	1.77
49	48- Constituency Allowance	1.07	0.00	1.07	1.65	0.00	1.65
50	69- Honorarium to Non-Government Officials	0.97	0.00	0.97	0.91	0.00	0.91
51	21- Expenses on Witnesses	0.73	0.00	0.73	0.48	0.00	0.48
52	85- Investigation and Research	0.04	0.00	0.04	0.07	0.00	0.07
53	98- Adjustment under SNA Model	0.00	0.00	0.00	-67.97	0.00	-67.97
	Total (Gross) (1)	127,255.41	32,449.90	159,705.31	117,567.38	40,593.10	158,160.48
	Deduct- Recoveries (total) (2)	-1,865.59	-1,203.07	-3,068.66	-2,826.43	-976.64	-3,803.07
	Net Total (1+2)	125,389.82	31,246.83	156,636.65	114,740.95	39,616.46	154,357.41

11. Please see footnote no 03

Note- Difference of ₹ 0.01 crore between the rounded actual full figure (₹ 1,56,636.66) and that shown in the statement is due to machine rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure upto 2023-24	Expenditure during 2024-25	Progressive Expenditure up to 2024-25	Increase (+)/ Decrease (-) in percentage during the year 2024-25
A- CAPITAL ACCOUNT OF GENERAL SERVICES						
4055	Capital Outlay on Police	163.67	870.49	853.59	1,724.09	(+)421.53
4058	Capital Outlay on Stationery and Printing	0.12	5.32	0.14	5.46	(+)16.67
4059	Capital Outlay on Public Works	617.00	3,995.46	275.83	4,271.29	(-)55.29
4070	Capital Outlay on Other Administrative Services	103.46	167.09	53.97	221.06	(-)47.83
Total-A- CAPITAL ACCOUNT OF GENERAL SERVICES		884.25	5,038.36	1,183.53	6,221.90	(+)33.85
B- CAPITAL ACCOUNT OF SOCIAL SERVICES						
(a) - Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	1,360.90	7,435.71	199.28	7,634.99	(-)85.36
Total - (a) - Capital Account of Education, Sports, Art and Culture		1,360.90	7,435.71	199.28	7,634.99	(-)85.36
(b) - Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	581.30	5,080.43	677.92	5,758.35	(+)16.62
4211	Capital Outlay on Family Welfare	0.00	16.31	0.00	16.31	0.00
Total - (b) - Capital Account of Health and Family Welfare		581.30	5,096.74	677.92	5,774.66	(+)16.62
(c) - Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	3,107.05	9,604.77	3,429.35	13,034.12	(+)10.37

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Expenditure during 2024-25	Progressive Expenditure up to 2024-25	Increase (+)/ Decrease (-) in percentage during the year 2024-25
B- CAPITAL ACCOUNT OF SOCIAL SERVICES - contd.						
(c) - Capital Account of Water Supply, Sanitation, Housing and Urban Development - conclud.						
4216	Capital Outlay on Housing	86.85	1,160.40	839.90	2,000.31	(+)867.07
4217	Capital Outlay on Urban Development	1,470.45	8,817.49	2,833.89	11,823.38 ¹	(+)92.72
Total - (c) - Capital Account of Water Supply, Sanitation, Housing and Urban Development		4,664.35	19,582.66	7,103.14	26,857.81	(+)52.29
(d) - Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	0.72	2.66	0.89	3.55	(+)23.61
Total - (d) - Capital Account of Information and Broadcasting		0.72	2.66	0.89	3.55	(+)23.61
(e) - Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	331.68	5,110.88	359.46	5,470.34	(+)8.38
Total - (e) - Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		331.68	5,110.88	359.46	5,470.34	(+)8.38
(g) - Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	115.80	933.86	63.07	996.93	(-)45.54
Total - (g) - Capital Account of Social Welfare and Nutrition		115.80	933.86	63.07	996.93	(-)45.54

1. Increased by ₹ 172.00 crore through Prior Period Adjustment shown at Sl no. 04 of Statement no -13. Loan of ₹ 172.00 crore given to Nava Raipur Development Authority during the period from 2016-17 to 2023-24 has been adjusted as Capital Expenditure vide Government of Chhattisgarh, Housing and Environment Departments letter No F-2-25-2024/32 Date 17-03-2025.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Expenditure during 2024-25	Progressive Expenditure up to 2024-25	Increase (+)/ Decrease (-) in percentage during the year 2024-25
B- CAPITAL ACCOUNT OF SOCIAL SERVICES - conclud.						
(h) - Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	19.48	478.17	18.01	496.19	(-)7.55
Total - (h) - Capital Account of Other Social Services		19.48	478.17	18.01	496.19	(-)7.55
Total-B- CAPITAL ACCOUNT OF SOCIAL SERVICES		7,074.23	38,640.68	8,421.77	47,234.47²	(+)19.05
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES						
(a) - Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	1.74	65.61	7.73	73.35	(+)344.25
4402	Capital Outlay on Soil and Water Conservation	17.77	434.23	19.49	453.72	(+)9.68
4403	Capital Outlay on Animal Husbandry	1.65	93.09	4.95	98.04	(+)200.00
4404	Capital outlay on Dairy Development	0.00	1.99	0.00	1.99	0.00
4405	Capital Outlay on Fisheries	1.72	29.63	1.77	31.40	(+)2.91
4406	Capital Outlay on Forestry and Wild Life	33.04	531.05	12.11	543.17	(-)63.35
4408	Capital Outlay on Food Storage and Warehousing	1.35	84.81	0.96	85.77	(-)28.89
4415	Capital Outlay on Agricultural Research and Education	59.42	223.98	62.96	286.94	(+)5.96
4425	Capital Outlay on Cooperation	69.82	443.18	18.64	457.12 ³	(-)73.30

2. Increased by ₹ 172.00 crore. For details please see Foot note 1 of this statement.

3. Closing balance reduced by ₹ 4.70 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 2023-24	Progressive Expenditure up to 2023-24	Expenditure during 2024-25	Progressive Expenditure up to 2024-25	Increase (+)/ Decrease (-) in percentage during the year 2024-25
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES - contd.						
(a) - Capital Account of Agriculture and Allied Activities - conclud.						
4435	Capital Outlay on other Agriculture Programmes	0.00	2.24	0.00	2.24	0.00
Total - (a) - Capital Account of Agriculture and Allied Activities		186.51	1,909.81	128.61	2,033.74 ⁴	(-)31.04
(b) - Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	929.02	7,350.12	653.21	8,003.33	(-)29.69
Total - (b) - Capital Account of Rural Development		929.02	7,350.12	653.21	8,003.33	(-)29.69
(d)⁵ - Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	450.86	9,686.79	565.41	10,252.20	(+)25.41
4701	Capital Outlay on Medium Irrigation	125.98	2,323.91	105.45	2,429.36	(-)16.30
4702	Capital Outlay on Minor Irrigation	861.32	14,945.34	1,259.03	16,204.37	(+)46.17
4705	Capital Outlay on Command Area Development	0.00	471.52	0.00	471.52	0.00
4711	Capital Outlay on Flood Control Projects	49.87	247.60	75.49	323.09	(+)51.37
Total - (d) - Capital Account of Irrigation and Flood Control		1,488.03	27,675.16	2,005.38	29,680.54	(+)34.77
(e) - Capital Account of Energy						
4801	Capital Outlay on Power Projects	623.43	8,611.63	388.94	9,000.57	(-)37.61

4. Closing balance reduced by ₹ 4.70 crore due to retirement of Capital of Co-operative Societies/Banks.

5. No expenditure has been booked under Major Head 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 2023-24	Progressive Expenditure up to 2023-24	Expenditure during 2024-25	Progressive Expenditure up to 2024-25	Increase (+)/ Decrease (-) in percentage during the year 2024-25
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES - contd.						
(e) - Capital Account of Energy - conclud.						
4810	Capital Outlay on New and Renewable Energy	625.15	3,905.01	241.00	4,146.01	(-)61.45
Total - (e) - Capital Account of Energy		1,248.58	12,516.64	629.94	13,146.58	(-)49.55
(f) - Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	68.12	819.82	512.33	1,332.04 ⁶	(+)652.10
4852	Capital Outlay on Iron and Steel Industries	0.00	47.99	0.00	47.99	0.00
4853	Capital Outlay on Non- Ferrous Mining and Metallurgical Industries	0.96	5.92	1.30	7.22	(+)35.42
4854	Capital Outlay on Non-Metallic Mineral Industries	0.00	0.01	0.00	0.01	0.00
4858	Capital Outlay on Engineering Industries	0.00	0.01	0.00	0.01	0.00
4860	Capital Outlay on Consumer Industries	0.00	3.18	0.00	3.18	0.00
4875	Capital Outlay on Other Industries	0.00	12.14	0.00	12.14	0.00
4885	Other Capital Outlay on Industries and Minerals	0.00	26.35	0.00	26.35	0.00
Total - (f) - Capital Account of Industry and Minerals		69.08	915.42	513.63	1,428.94⁶	(+)643.53

6. Reduced by ₹ 0.11 crore due to retirement of Capital of Handloom Societies.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Expenditure during 2024-25	Progressive Expenditure up to 2024-25	Increase (+)/ Decrease (-) in percentage during the year 2024-25
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES - contd.						
(g) - Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	0.82	238.73	37.60	276.32	(+)4,485.37
5054	Capital Outlay on Roads and Bridges	3,466.99	45,541.29	6,288.66	51,829.95	(+)81.39
5055	Capital Outlay on Road Transport	7.19	72.74	10.64	83.37	(+)47.98
Total - (g) - Capital Account of Transport		3,475.00	45,852.76	6,336.90	52,189.64	(+)82.36
(h) - Capital Account of Other Communication services						
5275	Capital Outlay on other Communication Services	0.00	845.83	9.56	855.39	(+)100.00
Total - (h) - Capital Account of Other Communication services		0.00	845.83	9.56	855.39	(+)100.00
(i) - Capital Account of Science, Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	3.07	19.10	46.07	65.17	(+)1,400.65
Total - (i) - Capital Account of Science, Technology and Environment		3.07	19.10	46.07	65.17	(+)1,400.65
(j) - Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	60.97	374.38	125.88	500.26	(+)106.46
5465	Investments in General Financial and Trading Institutions	0.00	0.16	0.00	0.16	0.00
5475	Capital Outlay on other General Economic Services	0.19	4.26	0.13	4.39	(-)31.58

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Expenditure during 2024-25	Progressive Expenditure up to 2024-25	Increase (+)/ Decrease (-) in percentage during the year 2024-25
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES - conclud.						
(j) - Capital Account of General Economic Services - conclud.						
Total - (j) - Capital Account of General Economic Services		61.16	378.80	126.01	504.81	(+)106.03
Total-C- CAPITAL ACCOUNT OF ECONOMIC SERVICES		7,460.45	97,463.64	10,449.31	1,07,908.14 ⁷	(+)40.06
GRAND TOTAL		15,418.93	1,41,142.68 ⁸	20,054.61	1,61,364.51 ^{9,10}	(+)30.06

7. Reduced by ₹ 4.81 crore due to retirement of Capital of Co-operative Societies/Banks (₹ 4.70 crore) and Handloom Societies (₹ 0.11 crore).

8. The rounded figure of actual Full figure is ₹ 1,41,142.71 crore. The difference of ₹ 0.03 crore is due to Machine rounding.

9. Closing balance increased by ₹ 167.19 crore. Increased by ₹ 172.00 crore due to adjustment of loan of ₹ 172.00 crore given to Nava Raipur Development.

Authority during the years from 2016-17 to 2023-24 in to Capital Expenditure vide Government of Chhattisgarh, Housing and Environment Department letter No F-2-25-2024/32 dated 17-03-2025 shown at Sl no. 04 of Statement no -13 and reduced by ₹ 4.81 crore due to retirement of Capital of Co-operative Societies (₹ 4.70 crore) and Handloom Societies (₹ 0.11 crore)

10. Difference of ₹ 0.01 crore between the rounded figure of actual full figure (₹ 1,61,364.52 crore) and that rounded in this Statement (₹ 1,61,364.51 crore) is due to machine rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-concl'd.**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 2022-23, 2023-24 and 2024-25 were ₹ 7,447.77 crore, ₹ 7,533.61 crore and ₹ 7,717.68¹¹ crore respectively.
2. The dividend received there from was ₹ 6.20 crore during 2022-23, ₹ 3.84 crore during 2023-24 and ₹ 1.49 crore during 2024-25.
3. Further details are given in Statement 19- Detailed Statement of Investment of the Government.

11. Includes ₹120.00 crore of investment in the Share Capital of Joint Venture Company " Chhattisgarh East Railway Limited", "Chhattisgarh East West Railway Limited " and ₹ 55.00 crore in " Chhattisgarh Railway Corporation Limited" from Chhattisgarh State Mineral Development Fund during 2024-25.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2024	Receipts during the year	Repay-ments during the year	Balance as on 31 March 2025	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	86,032.09	24,500.00	7,500.00	1,03,032.09	(+)17,000.00	(+)19.76	67.25
Compensation and other Bonds	609.17	0.00	87.01	522.16	(-)87.01	(-)14.28	0.34
Loans from Financial Institutions	5,891.43	964.99	1,002.74	5,853.68	(-)37.75	(-)0.64	3.82
Special Securities issued to National Small Savings Fund	2,607.49	0.00	455.88	2,151.61	(-)455.88	(-)17.48	1.40
Special Drawing Facility	0.00	1,580.77	1,580.77	0.00	0.00	0.00	0.00
Total - 6003	95,140.18	27,045.76	10,626.40	1,11,559.54	(+)16,419.36	(+)17.26	72.81
6004 - Loans and Advances from the Central Government							
01 - Non-Plan Loans	0.55	0.00	0.00	0.55	0.00	0.00	0.00
02 - Loans For State / Union Territory Plan Schemes	1,761.21	0.00	244.27	1,516.94	(-)244.27	(-)13.87	0.99
03 - Loans For Central Plan Schemes	0.19	0.00	0.00	0.19	0.00	0.00	0.00
07 - Pre-1984-85 Loans	0.68	0.00	0.00	0.68	0.00	0.00	0.00
09 - Other Loans for States/Union Territories with Legislature Schemes	11,018.46 ³	6,417.03	0.00	17,435.49 ²	(+)6,417.03	(+)58.24	11.38
Total - 6004	12,781.09³	6,417.03	244.27	18,953.85	(+)6,172.76	(+)48.30	12.37
Total - Public Debt	1,07,921.27	33,462.79	10,870.67	1,30,513.39	(+)22,592.12	(+)20.93	85.18

¹ Detailed Account is at pages 474 to 497.

² Includes Back to Back loan of ₹ 2,107.86 crore provided during 2020-21 (₹ 836.27 crore) and 2021-22 (₹1,271.59 crore) in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

³ Reduced by ₹ 5,966.29 crore shown at serial no 7 of statement no13 (₹ 3,693.56 crore of 2023-24 and ₹ 2,272.73 crore of 2024-25) due to repayment of Loans to state in lieu of GST compensation shortfall vide Ministry of Finance letter no.CCA/FIN/PAO(SL)/R.P. details/2024-25/60, dated-15.05.2025

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 1 April 2024	Receipts during the year	Repay-ments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)		As a per cent of Total Liabilities
					Amount	per cent	
B - Other Liabilities							
Public Account -							
Small Savings, Provident Funds, etc.	10,848.71	3,420.26	1,739.81	12,529.16	(+)1,680.45	(+)15.49	8.18
Reserve Funds bearing Interest	697.48	5,700.40	4,975.09	1,422.79	(+)725.31	(+)103.99	0.93
Reserve Funds not bearing Interest	2,340.27	2,035.65	2,381.80	1,994.12	(-)346.15	(-)14.79	1.30
Deposits bearing Interest	1.16	62.58	68.72	(-)4.98	(-)6.14	(-)529.31	0.00
Deposits not bearing Interest	6,404.18	2,633.74	2,280.63	6,757.29	(+)353.11	(+)5.51	4.41
Total - Other Liabilities	20,291.80	13,852.63	11,446.05	22,698.38	(+)2,406.58	(+)11.86	14.82
Total -Public Debt and Other Liabilities	1,28,213.07⁴	47,315.42	22,316.72	1,53,211.77	(+)24,998.70	(+)19.50	100.00

4. Reduced by ₹ 5,966.29 crore (₹ 3,693.56 crore of 2023-24 and ₹ 2,272.73 crore of 2024-25) due to repayment of Loans to state in lieu of GST compensation shortfall vide Ministry of Finance letter no.CCA/FIN/PAO(SL)/R.P. details/2024-25/60, dated-15.05.2025.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-contd.

(ii) Explanatory Notes to Statement 6

1 Amortization Arrangements: -

The State Government has constituted a Consolidated Sinking Fund from the Financial Year 2006-07 by substituting the extant Sinking Fund. The new fund will be utilized as an amortization fund for redemption of the outstanding Liabilities (Internal Debt and Public Account Liabilities) of the Government beginning from the year 2011-12. The State Government's contribution to the fund will be at least 0.50 per cent of the outstanding liabilities as at the end of the previous year, the source of contribution being the general revenue or from other sources such as disinvestment proceeds. However, no amount has been utilized by the Government for redemption of outstanding liabilities during 2024-25. 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 2024	Addition during the year	Withdrawals during the year	Balance as on 31 March 2025
Consolidated Sinking Fund	3,701.94	480.00	0.00	4,181.94

The balance of the sinking fund at the end of March 2025, ₹ 4,181.94 crore was invested in the Securities of the Government of India

2 Loans from Small Saving Fund:-

Loans out of the collection in the 'Small Saving Scheme' and 'Public Provident Fund' in the Post Offices are being shared between the State Government and the Central Government. A separate fund viz 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The XIV Finance Commission has recommended that State Governments be excluded from the operations of the NSSF. Based on this recommendation, the Union Cabinet on 18 January 2017 approved the exclusion of all States and Union Territories (except Arunachal Pradesh, Delhi, Kerala and Madhya Pradesh) from investment of National Small Savings Fund collections w.e.f 01-04-2017 and that the investments of the State will be limited solely to discharge the debt obligations already incurred by them until that date. Accordingly, the State Government has not received any loans under NSSF from Government of India from the Financial Year 2018-19. During 2024-25, ₹ 455.88 crore was repaid and ₹ 240.18 crore was paid as interest. The balance outstanding at the end of the year was ₹ 2,151.61 crore which constitute 1.40 per cent of the total liabilities of the State Government as on 31 March 2025. 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 12.37 per cent of the total Liabilities as on 31 March 2025. Loans amounting to ₹ 6,417.03 crore were received from the Government of India during 2024-25. The State Government paid ₹ 244.27 crore towards repayment of Loans and ₹ 291.57 crore on account of interest during the year 2024-25

4 Market Loans:-

Market Loan amounting of

- ₹ 1000 crore pertaining 8.14 per cent Chhattisgarh State Development Loan 2025,
- ₹ 1000 crore pertaining 8.18 per cent Chhattisgarh State Development Loan 2025,
- ₹ 1300 crore pertaining 5.40 per cent Chhattisgarh State Development Loan 2024,
- ₹ 250 crore pertaining 8.98 per cent Chhattisgarh State Development Loan 2024,

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-contd.

(ii) Explanatory Notes to Statement 6- contd.

4 Market Loans:-

Market Loan amounting of - conclud.

₹ 500 crore pertaining 8.02 per cent Chhattisgarh State Development Loan 2025,
 ₹ 500 crore pertaining 9.22 per cent Chhattisgarh State Development Loan 2024,
 ₹ 700 crore pertaining 8.08 per cent Chhattisgarh State Development Loan 2025,
 ₹ 700 crore pertaining 8.85 per cent Chhattisgarh State Development Loan 2024,
 ₹ 750 crore pertaining 9.03 per cent Chhattisgarh State Development Loan 2024,
 ₹ 800 crore pertaining 8.06 per cent Chhattisgarh State Development Loan 2025
 were discharged during the year 2024-25.

5 Loans from Financial Institutions:-

This category of borrowing includes loans obtained by the Government from various Financial Institutions, such as Life Insurance Corporation of India, National Bank for Agriculture and Rural Development, National Co-operative Development Corporation, General Insurance Corporation of India, Small Industries Development Bank of India and Compensation and Other Bonds.

During the year 2024-25, the State Government received ₹ 964.99 crore as loans from National Bank for Agriculture and Rural Development (₹ 942.03 crore) and Small Industries Development Bank of India (₹ 22.96 Crore) and made repayment of ₹ 1,002.74 crore (National Bank for Agriculture and Rural Development- ₹ 1,002.59 crore, National Co-operative Development Corporation - ₹ 0.02 crore and General Insurance Corporation of India- ₹ 0.13 crore). The balance of such loans outstanding at the end of 31 March 2025 was ₹ 5,853.68 crore. The State Government paid ₹ 256.13 crore as interest to various Financial Institutions on loans received from them. Details of loans are given in Statement 17 and its annexure.

6 Service of Debt:-

Interest on debt and other obligations:- The outstanding gross debt and other obligations and the net amount of interest charges met from revenue during 2024-25 are shown below: -

(₹ in crore)			
Description	2024-25	2023-24	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.	1,43,042.55	1,18,769.97	(+)24,272.57
(b) Other obligations	10,169.22	9,443.09	(+)726.14
Total (i)	1,53,211.77	1,28,213.06	(+)24,998.71
(ii) Interest paid by the State Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	8,226.62	5,989.46	(+)2,237.16
(b) Off Budget Liabilities	718.49 ⁵	742.15	(-)23.66
(c) On other obligation	7.23	66.72	(-)59.49
Total (ii)	8,952.34	6,798.33	(+)2,154.01

5. The interest off Budget borrowing represents interest on loans taken by five entities- Chhattisgarh Housing Board, Chhattisgarh Police Housing Corporation Limited, State Urban development Agency, Chhattisgarh Road and Infrastructure Development Corporation Limited and Chhattisgarh Rural Housing Corporation against the Government warranty for which State Government has assumed the liability to repay principal & interest through Budget provision. In addition, State Government took over the liability to repay the loans (principal & interest) of Chhattisgarh State Power Generation Company Limited and Chhattisgarh State Power Transmission Company Ltd. and made necessary Budget provisions. During the year, State Government has booked interest payment of ₹ 718.49 crore for the loans taken by the above these entities, in Budget Head 2049.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-concl'd.**(ii) Explanatory Notes to Statement 6 - concl'd.****(₹ in crore)**

Description	2024-25	2023-24	Net Increase(+) /Decrease(-)
(iii) Deduct			
(a) Interest realized on other Loans and Advances	6.49	4.49	(+)2.00
(b) Interest realized on Investment of Cash Balances	290.47	26.41	(+)264.06
Total (iii)	296.96	30.90	(+)266.06
Net amount of interest charges	8,655.38	6,767.43	(+)1,887.95
1. <i>Per cent</i> of gross interest to Gross Debt	5.84	5.30	(+)0.54
2. <i>Per cent</i> of gross interest to total Revenue Receipts ⁶	7.44	6.57	(+)0.87
3. <i>Per cent</i> of net interest to total Revenue Receipts ⁶	7.20	6.54	(+)0.66

Besides, there were interest received on account of Other Receipt/ Interest or other earnings unspent balances amounting to ₹ 51.12 crores. If these are also deducted, the net burden of interest on the revenue would be ₹ 8,604.26 crore which works out to 7.15 *per cent* of the total revenue.

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

7 Appropriation for reduction or avoidance of Debts:-

During 2024-25 the State Government made a expenditure of ₹ 480.00 crore under Appropriation for reduction or avoidance of debt.

6. Total Revenue Receipt during 2024-25 is ₹ 1,20,290.35 crore.

Note- Difference between rounded figure of actual full figure and that rounded in this Statement is due to machine rounding.

7. STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT
Section 1 Summary of Loans and Advances- Loanee group wise

(₹ in crore)

Loanee Groups	Balance as on 1 April 2024	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2025 (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	170.59	0.00	17.80	0.00	152.79	(-)17.80	6.44
Government Companies	322.51 ¹	0.00	0.00	0.00	322.51	0.00	52.00
Universities/ Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Panchayati Raj Institutions	11.87	0.00	1.10	0.00	10.77	(-)1.10	0.00
Municipalities/ Municipal Councils/ Municipal Corporations	362.94 ²	17.21	0.00	0.00	380.15	17.21	0.00
Urban Development Authorities	251.20 ^{3,4}	256.45	0.00	0.00	507.65	256.45	0.00
Housing Board	49.30	0.00	0.00	0.00	49.30	0.00	0.00
Co-operative Societies/ Co-operative Corporation/Banks	438.98 ⁵	48.00	4.70	0.00	482.28	43.30	0.05
Others	37.02	0.00	0.00	0.00	37.02	0.00	0.00
Government Servants	5.72	0.00	0.02	0.00	5.70	(-)0.02	0.00
Total - Loans and Advances	1,651.04 ⁶	321.66	23.62	0.00	1,949.08⁷	298.04	58.49

1. Increased by ₹ 159.50 crore (Net). Amount of ₹165.00 crore given to Chattisgarh State Marketing Corporation from Major Head 2039 during the year 2016-17 (₹ 70.00 crore) and 2017-18 (₹ 95.00 crore) has been adjusted as loan as per State Government letter No. 3314/वित्त/संसा./ब-4 /2024, dated 23.08.2024 and loan of ₹ 5.50 crore given to Chhattisgarh Tourism Board from Major Head 7452 has been reduced (adjusted as Grant) as per State Government letter No. 1298/ वित्त/ संसा./ ब-4 /2025 dated 28.03.2025.prior period adjustment of ₹165.00 crore is shown at serial no 01 of the statement no 13.

2. Reduced by ₹ 1.50 crore. This amount pertains to Loans to Estate Appellate Tribunal Raipur and now included under the Catogary "Urban Development Authorities".

3. Increased by ₹ 1.50 crore. This amount pertains to Loans to Estate Appellate Tribunal Raipur and was included under the Catogary "Municipalities/Municipal Councils/Municipal Corporations".

4. Reduced by ₹172.00 crore shown at serial no 4of statement no 13, Loans amounting to ₹ 172.00 crore given by the State Government during 2016-17 (₹ 35.00 crore), 2018-19 (₹ 45.10 crore), 2019-20 (₹ 15.00 crore), 2021-22 (₹ 35.00 crore), 2022-23 (₹ 12.50 crore) and 2023-24(₹ 29.40 crore) has been adjusted as Capital Expenditure vide State Government Letter No F-2-25/2024/32 dated 17-03-2025.

5. Reduced by ₹ 1.30 crore. Loans amounting to ₹1.30 crore given to Raipur Milk Fedration during pre 2000-01 has been adjusted as Grant vide State Government letter No. 4126/वित्त/संसा./ब-4 /2024 dated 22.11.2024

6. Reduced by ₹ 13.80 crore. For details kindly see footnote no. 1,4 and 5 above.

7. Outstanding balance of loan as on 31 March 2025 of ₹ 1,949.08 crore does not include loan of ₹ 533.87 crore (includes 20.16 crore booked as capital expenditure during the year 2017-18 and adjusted as loan during 2024-25 by the State Government) given to Chhattisgarh State Mineral Development Corporation during the year from 2017-18 to 2023-24. This loan is classified under Major Head 6853 and recouped from Chhattisgarh State Mineral Development Find.

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

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

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

(₹ in crore)

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

Section 2 Summary of Loans and Advances- Sector-wise

(₹ in crore)

Sector	Balance as on 1 April 2024	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2025 (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	190.00 ⁸	0.00	0.00	0.00	190.00	0.00	52.00
Total - General Services	190.00	0.00	0.00	0.00	190.00	0.00	52.00
Social Services							
Universities/Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Municipalities/ Municipal Councils/ Municipal Corporations	362.83 ⁹	17.21	0.00	0.00	380.04	17.21	0.00
Urban Development Authorities	251.20 ^{10,11}	256.45	0.00	0.00	507.65	256.45	0.00
Housing Board	49.30	0.00	0.00	0.00	49.30	0.00	0.00
Statutory Corporations	0.54	0.00	0.00	0.00	0.54	0.00	0.00
Others	5.16	0.00	0.00	0.00	5.16	0.00	0.00
Total - Social Services	669.94	273.66	0.00	0.00	943.60	273.66	0.00
Economic Services							
Panchayati Raj Institutions	11.87	0.00	1.10	0.00	10.77	(-)1.10	0.00
Municipalities/Municipal Councils/Municipal Corporations	0.11	0.00	0.00	0.00	0.11	0.00	0.00
Statutory Corporations	170.05	0.00	17.80	0.00	152.25	(-)17.80	6.44

8. Increased by ₹ 165.00 crore. For details kindly see footnote 1 of this Statement.

9. Reduced by ₹ 1.50 crore. This amount pertains to Loans to Estate Appellate Tribunal Raipur and now included under the Category "Urban Development Authorities".

10. Increased by ₹ 1.50 crore. This amount pertains to Loans to Estate Appellate Tribunal Raipur and was included under the Category "Municipalities / Municipal Councils/Municipal Corporations".

11. Reduced by ₹ 172.00 crore. For details kindly see footnote 4 of this Statement.

7. STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT- contd.
Section 2 Summary of Loans and Advances- Sector-wise- conclud.

(₹ in crore)

Sector	Balance as on 1 April 2024	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2025 (2+3)-(4+5)	Net Increase(+)/ Decrease(-) during the Year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
Government Companies	132.51 ¹²	0.00	0.00	0.00	132.51	0.00	0.00
Co-operative Societies/Co-operative Corporation/Banks	438.98 ¹³	48.00	4.70	0.00	482.28	43.30	0.05
Others	31.86	0.00	0.00	0.00	31.86	0.00	0.00
Total - Economic Services	785.38	48.00	23.60	0.00	809.78	24.40	6.49
Loans and Advances to Government Servants	5.72	0.00	0.02	0.00	5.70	(-)0.02	0.00
Total - Loans and Advances to Government Servants	5.72	0.00	0.02	0.00	5.70	(-)0.02	0.00
Total	1,651.04 ¹⁴	321.66	23.62	0.00	1,949.08	298.04	58.49

12. Reduced by ₹ 5.50 crore. For details kindly see footnote 1 of this Statement.

13. Reduced by ₹ 1.30 crore. For details kindly see footnote 5 of this statement.

14. Reduced by ₹ 13.80 crore. For details kindly see footnote 1,4 and 5 of this Statement.

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

Section 3 Summary of repayments in arrears from Loanee entities

(₹ in crore)

Loanee Entity	Amount of arrears as on 31 March 2025			Earliest period to which arrears relate	Total Loans outstanding against the entity as on 31 March 2025
	Principal	Interest	Total		
1	2	3	4	5	6
Government Companies					
Chhattisgarh Industrial Development Corporation Ltd.	0.00	5.57	5.57	2005-06	0.00
Co-operative Societies/Banks/Sugar Mills					
Bhoramdev Co-operative Sugar Mill (6425)	83.00	47.63	130.63	2015-16	96.00
Danteshwari Maiya Co-operative Sugar Mill (6425)	92.08	81.34	173.42	2005-06	98.08
Mahamaaya Co-operative Sugar Mill (6425)	100.78	93.93	194.71	2008-09	116.78
Loh Purush Sardar Ballabh Bhai Patel Co-operative Sugar Mills (6425)	120.00	58.52	178.52	2016-17	133.00
Primary Agriculture Credit Co-operative Societies (6408)	10.96	1.53	12.49	2012-13	6.69
Integrated Co-operative Development Project- Jagdalpur (6425)	1.05	0.99	2.04	Prior to 2000-01	(-)0.02
Integrated Co-operative Development Project- Jashpur (6425)	0.10	0.00	0.10	Prior to 2000-01	0.05
Integrated Co-operative Development Project- Raigarh (6425)	0.40	0.16	0.56	Prior to 2000-01	1.33
Primary Marketing Cooperative Society, Mungeli (6425)	0.10	0.05	0.15	2014-15	0.10
Primary Marketing Cooperative Society Dondilohara (6408)	0.01	0.01	0.02	2006-07	0.01
Primary Marketing Cooperative Society Saragaon (6408)	0.01	0.02	0.03	2007-08	0.01
Primary Marketing Cooperative Society Konta (6408)	0.47	0.19	0.66	2013-14	0.47
Primary Marketing Cooperative Society Akaltara (6408)	0.14	0.05	0.19	2010-11	0.15
Wholesale Consumer Co-operative Society Jagdalpur (6425)	0.02	0.01	0.03	2006-07	0.02
Raipur Milk Federation (6403)	0.00 ¹⁵	0.00	0.00	--	0.00
Others					
M/S Kanchan Stone, Barbaspur, Mahasmund (6851)	0.02	0.02	0.04	2011-12	0.02

15. Reduced by ₹ 1.30 crore. For details kindly see foot note no 5 of this Statement.

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

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

(₹ in crore)

Loanee Entity	Amount of arrears as on 31 March 2025			Earliest period to which arrears relate	Total Loans outstanding against the entity as on 31 March 2025
	Principal	Interest	Total		
1	2	3	4	5	6
Others- contd.					
M/S M I Polymers, Urla, Raipur (6851)	0.00	0.03	0.03	2011-12	0.00
Loans for Education, Sports, Art and Culture (6202)	0.90	0.00	0.90	Prior to 2000-01	0.91
	0.01	0.00	0.01	After 2000-01	
Loans for Medical and Public Health (6210)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for Water Supply and Sanitation (6215)	26.57	0.00	26.57	Prior to 2000-01	26.57
Loans for Housing (6216)	49.30	0.00	49.30	Prior to 2000-01	49.30
Loans for Urban Development (6217)	5.86	0.00	5.86	After 2000-01	24.50
	18.64	0.00	18.64	Prior to 2000-01	
Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (6225)	2.71	0.00	2.71	Prior to 2000-01	2.71
Loans for Social Security and Welfare (6235)	1.16	0.00	1.16	Prior to 2000-01	1.23
	0.07	0.00	0.07	After 2000-01	
Loans for Relief on account of Natural Calamity (6245)	0.83	0.00	0.83	Prior to 2000-01	0.83
Loans for other Social Services (6250)	0.91	0.00	0.91	Prior to 2000-01	0.91
Loans for Crop Husbandry (6401)	20.89	0.00	20.89	Prior to 2000-01	24.53
	3.64	0.00	3.64	2010-11	
Loans for Soil and Water Conservation (6402)	8.06	0.00	8.06	Prior to 2000-01	8.06
Loans for Animal Husbandry (6403)	0.26	0.00	0.26	Prior to 2000-01	0.26
Loans for Dairy Development (6404)	0.01	0.00	0.01	Prior to 2000-01	0.01
Loans for Forestry and Wild Life (6406)	12.75	0.00	12.75	Prior to 2000-01	12.75
Loans for Food Storage and Warehousing (6408)	5.13	0.00	5.13	Prior to 2000-01	5.13

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

(₹ in crore)

Loanee Entity	Amount of arrears as on 31 March 2025			Earliest period to which arrears relate	Total Loans outstanding against the entity as on 31 March 2025
	Principal	Interest	Total		
1	2	3	4	5	6
-					
Loans for Co-operation (6425)	17.24	0.41	17.65	Prior to 2000-01	17.24
Loans for other Agricultural Programmes (6435)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for other Rural Development Programmes (6515)	0.58	0.00	0.58	Prior to 2000-01	0.58
Loans for Minor Irrigation (6702)	0.12	0.00	0.12	Prior to 2000-01	0.12
Loans for Command Area Development (6705)	0.05	0.00	0.05	Prior to 2000-01	0.05
Loans for Power Projects (6801)	102.83	0.00	102.83	Prior to 2000-01	102.83
Loans for Village and Small Industries (6851)	0.01	0.00	0.01	2005-06	1.82
	1.81	0.00	1.81	Prior to 2000-01	
Loans for Non-Ferrous Mining and Metallurgical Industries (6853)	0.01	0.00	0.01	Prior to 2000-01	0.01
Loans for Consumer Industries (6860)	1.56	0.00	1.56	Prior to 2000-01	1.56
Other Loans for Industries and Minerals (6885)	6.43	0.00	6.43	Prior to 2000-01	6.43
Loans for Road Transport (7055)	6.17	0.00	6.17	Prior to 2000-01	6.17
Loans for Tourism (7452)	0.03 ¹⁶	0.00	0.03	Prior to 2000-01	0.03
Loans for General Financial and Trading Institutions (7465)	0.01	0.00	0.01	Prior to 2000-01	0.01
Total	703.75	290.46	994.21		747.30

16. Reduced by ₹ 5.50 crore. For details kindly see foot note 1 of this Statement.

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. STATEMENT OF INVESTMENT OF THE GOVERNMENT

Comparative summary of Government Investment in the Share Capital and Debentures of different concerns for the year 2023-24 and 2024-25

(₹ in crore)

Name of the concern	2024-25			2023-24		
	Number of concerns	Investment at the end of the year	Dividend received during the year	Number of concerns	Investment at the end of the year	Dividend received during the year
Statutory Corporations	10	90.29	1.01	10	90.29	1.01
Government Companies	28	6,782.94	0.00	28	6,782.94	2.26
Joint Stock Companies	21	478.72	0.00	21	303.72	0.00
Rural Bank	2	25.15	0.00	2	25.15	0.00
Co-Operative Banks And Societies	1460	340.58 ¹	0.48	1460	331.51	0.56
Total	1521	7,717.68¹	1.49	1521	7,533.61	3.83

1. The progressive balance of investments is reduced by ₹ 4.81 crore due to retirement of capital of Co-operative Societies and Banks (₹ 4.70 crore) and Handloom Societies (₹ 0.11 crore)

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 2025 in various sectors are shown below:-

SECTOR – WISE GUARANTEE

Sector (No. of Guarantees in Brackets)	Maximum Amount Guaranteed ²	Outstanding at the beginning of 2024 (1-4-2024)		Addition during the year		Deletion (other than invoked during the year)		Invoked during the year		Outstanding at the end of 2025 (31-03- 2025)		Guarantee Commission or Fee		Other material details
		Principal	Interest	Principal	Interest	Principal	Interest	Dis- charged	Not Dis- charged	Principal	Inter- est	Receiva- ble	Recei- ved	
Power (5)	2,929.32 ³	1,910.62	3.63	717.76	195.18	36.88	195.44	-	-	2,591.50	3.37	-	9.47	
Co-operative(17)	15,075.00 ⁴	13,203.36 ⁵	-	1,824.72	1,066.58	18.54	1,066.58	-	-	15,009.54	-	152.18	151.84	
State Financial Corporation (34)	175.16 ⁶	63.42	0.64	10.95	3.25	6.46	2.63	-	-	67.91	1.25	-	-	
Urban Development and Housing(2)	4,858.76 ⁷	3,817.44 ⁸	0.56	86.77	313.01	1,122.43	313.57	-	-	2,781.78	-	3.08	-	
Others (2)	364.00 ⁹	2,895.01	-	526.61	243.50	3,109.27	243.50	-	-	312.35	-	1.50	-	
Total	23,402.24¹⁰	21,889.85	4.82	3,166.81	1,821.52	4,293.58	1,821.72	-	-	20,763.08	4.62	156.76	161.30	

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

2. As on 31 March 2025.

3. One Fresh Guarantee of ₹ 762.32 crore has been issued during May 2024 against which loan of ₹ 717.76 crore was availed.

4. Increased by ₹ 219.00 crore (net) (Includes fresh guarantee of ₹ 300.00 crore and ₹ 81.00 crore dropped on receipt of No Due Certificate)

5. Reduced by ₹ 0.11 crore due to correction in depiction on the basis of actual figure received from the Guarantee Institution.

6. Reduced by ₹ 238.14 crore. (₹ 147.38 crore on receipt of No Dues Certificate and ₹ 90.76 crore as per State Government letter no. 2324/F-2016-04-01292/अ-4 dated 01/09/2025).

7. Reduced by ₹ 3,278.73 crore (₹ 2,183.73 crore as per State Government letter no. 1661/F-2016-04-01292/अ-4, dated 05/05/2025 (₹ 2,022.66 crore) and letter no. 2169/F-2016-04-01292/अ-4, dated 30/07/2025 (₹ 161.07 crore) and ₹ 1,095.00 crore receipt of No Dues Certificate). Government of Chhattisgarh issued a guarantee of ₹ 3,357.00 crore to State Urban Development Agency (SUDA), Raipur for payment of State Share under the scheme 'Pradhan Mantri Awaas Yojana' with the condition that the liability to repay the loans availed under the above Guarantee along with interest rest with the State Government. During 2024-25, loan availed against the guarantee of ₹ 3,357.00 crore is ₹ 86.77 crore. Further, State Government also issued guarantee of ₹ 3,427.28 crore to Chhattisgarh Rural Housing Corporation under the scheme 'Pradhan Mantri Awaas Yojana (Grameen)'. These are off budget liabilities of the State Government and loan along with interest would be paid by the State Government. The loan availed by Chhattisgarh Rural Housing Corporation has been fully repaid during 2025-26 and No Dues Certificate has also been received and the same will be dropped in the Finance Account 2025-26.

8. Reduced by ₹ 0.56 crore due to correction in depiction on the basis of actual figure received from the Guarantee Institution.

9. Reduced by ₹ 5,725.09 crore (net). (Includes one fresh Guarantee of ₹ 300.00 crore issued during 2024-25 to Chhattisgarh State Minor Forest Produce (T&D) Co-operative Federation Limited against which loan of ₹ 300.00 crore was availed and reduced by ₹ 6,025.09 crore, on receipt of No Dues Certificate (₹ 6,025.00 crore) and State Governments letter no. 2169/F-2016-04-01292/अ-4, dated 30/07/2025 (₹ 0.09 crore)). Further the loan availed by Chhattisgarh State Minor Forest Produce (T&D) Co-operative Federation Limited has been fully repaid during 2025-26 and No Dues Certificate has also been received and the same will be dropped in the Finance Account 2025-26.

10. As per the Budget documents, the Maximum Amount Guaranteed is ₹ 32,235.25 crore and as per the Finance accounts it is ₹ 23,402.24 crore. The reasons for difference of ₹ 8,833.01 crore is due to guarantees included in budget documents but dropped from Finance Accounts on the basis of No Dues Certificate and State Government letter (₹ 9,133.01 crore) and New guarantees issued in 2024-25 (February 2025) and included in Finance Account but not included in Budget Document (₹ 300.00 crore).

Note: Information in this statement has been compiled on the basis of information provided Government Companies/Corporations, Co-operative Institutions (Sugar Mill and Processing and Marketing Society Ltd), Government Authority, Government Agency, Housing Boards, etc.

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			Funds allocated for Creation of Assets out of total funds released shown in Column No.2				
		2024-25			2023-24 {total of State Fund Expenditure and Central Assistance (including CSS/CS)}	2024-25			2023-24
		State Fund Expenditure (a)	Central Assistance (including CSS/CS)(b)	Total a+b			State Fund Expenditure (a)	Central Assistance (including CSS/CS)(b)	Total (a+b)	2023-24 {total of State Fund Expenditure and Central Assistance (including CSS/CS)}
1		2			3	4			5
1.	Panchayati Raj Institutions	6,319.48	4,763.42	11,082.90	9,470.53	0.00	0.00	0.00	508.84
(i)	Zilla Panchayats	3,060.12	4,503.39	7,563.51	4,303.86	0.00	0.00	0.00	0.00
(ii)	Janpad Panchayats	341.24	0.00	341.24	327.05	0.00	0.00	0.00	0.00
(iii)	Gram Panchayats	2,918.12	260.03	3,178.15	4,839.62	0.00	0.00	0.00	508.84
2.	Urban Local Bodies	2,372.01	435.85	2,807.85	4,412.18	0.00	0.00	0.00	1,051.25
(i)	Municipal Corporations	1,439.77	332.00	1,771.77	2,556.32	0.00	0.00	0.00	483.73
(ii)	Municipal Councils	444.61	62.09	506.70	877.51	0.00	0.00	0.00	281.48
(iii)	Nagar Panchayats	487.63	41.76	529.39	978.35	0.00	0.00	0.00	286.04
3.	Public Sector Undertakings	981.41	6.25	987.66	1,582.15	0.00	0.00	0.00	808.91
(i)	Government Companies	962.35	0.00	962.35	1,552.57	0.00	0.00	0.00	808.91
(ii)	Statutory Corporations	19.06	6.25	25.31	29.58	0.00	0.00	0.00	0.00
4.	Autonomous Bodies	920.14	318.91	1,239.05	1,654.87	0.00	0.00	0.00	184.30
(i)	Universities	682.54	308.70	991.24	1,056.21	0.00	0.00	0.00	1.90
(ii)	Development Authorities	156.82	0.00	156.82	517.28	0.00	0.00	0.00	182.40
(iii)	Cooperative Institutions	72.22	10.21	82.43	73.81	0.00	0.00	0.00	0.00
(iv)	Others	8.55	0.00	8.55	7.57	0.00	0.00	0.00	0.00

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT- contd.

(i) Grants-in-Aid paid in cash

(₹ in crore)

Name/Category of Grantee		Total Funds Released as Grants-in-aid			Funds allocated for Creation of Assets out of total funds released shown in Column No.2				
		2024-25			2023-24 {total of State Fund Expenditure and Central Assistance (including CSS/CS)}	2024-25			2023-24
		State Fund Expenditure (a)	Central Assistance (including CSS/CS)(b)	Total a+b			State Fund Expenditure (a)	Central Assistance (including CSS/CS)(b)	Total (a+b)	2023-24 {total of State Fund Expenditure and Central Assistance (including CSS/CS)}
1		2			3	4			5
5.	Non-Government Organisations	0.51	0.00	0.51	0.00	0.50	0.00	0.50	0.00
6.	Others (not covered by item 1 to 5)	29,713.89	3,444.15	33,158.04 ¹	36,043.77	6.47	209.01	215.48	1,106.75
Total		40,307.43	8,968.57	49,276.00²	53,163.50	6.97	209.01	215.98³	3,660.05

1. Includes Grants-in-Aid given to Commissions (₹ 11.14 crore), Colleges (₹ 82.25 crore), Boards (₹ 82.85 crore), Societies other than Co-operatives (₹ 815.98 crore), Associations (₹ 3.80 crore), Personal Grants (₹ 8,209.02 crore includes expenditure incurred on Natural Calamity Relief, SC/ST etc.), Jal Samitiyan (₹ 6.50 crore), Private Organisations (₹ 29.33 crore), Academies (₹ 7.83 crore), Government Music Schools (₹ 0.46 crore), Agencies (₹ 211.50 crore), Foundations (₹ 0.04 crore), Federations (₹ 0.89 crore), Schools (₹ 781.59 crore), Parishads (₹ 25.85 crore), Institute (₹ 8.91 crore), Centers (₹ 77.11 crore), Committees (₹ 10.30 crore), Veterinary Hospitals and Dispensaries (₹ 1.25 crore), Grant in Aid for Centrally Sponsored Schemes (₹ 1,763.43 crore), Fisheries Co-operative (₹ 4.30 crore), Self Help Group (₹ 10.89 crore), Pujari and Sevadar (₹ 0.25 crore), Forest Management (₹ 42.18 crore) and others (₹ 21,565.17 crore including grant given towards Mahatari vandan Yojana (7,832.00 crores), Krishi Unnati Yojna (11,982.61 crores and Special Nutrition Scheme (₹ 632.80 crore) etc.

2. Expenditure booked under the Object Head 14- Grants-in-Aid (₹ 49,269.28 crore) and 55- Grant to Mass contract tour (₹ 8.67 crore) have been included.

3. Includes expenditure booked under Object Head 14-004- Infrastructure Grant (₹ 10.54 crore), expenditure on creation of capital assets booked under MH 2055-14-002-Development grant (₹ 205.44 crore).

Note - The difference between the actual rounded figure and that rounded in the Statement is due to Machine rounding.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT- conold.

(ii) Grants-in-Aid paid in kind

(₹ in crore)

Name/Category of the Grantee		Total Value of Grants-in-Aid in kind during 2024-25	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 Organisations	0.00	0.00
6	Others		
	MH 2403-00-101-8898 Free distribution of Cattle to SC/ ST beneficiaries	9.80	0.00
	MH 2403-00-106-5260 Free distribution of advanced breed bull to the beneficiaries of villages not having artificial insemination facility	0.79	0.00
	MH 2403-00-101-4082 Special Animal Husbandry Programme	2.45	0.00
	MH 2403-00-103-846 Free distribution of Poultry birds to Scheduled Tribe Beneficiaries	4.94	0.00
	MH 2851-00-104-6913 Kumbhkar Terakota Shilp Yojana	2.20	0.00
	Total	20.18	0.00

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2024-25			2023-24		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	9,397.68	1,15,992.15	1,25,389.83	7,111.33	1,07,629.62	1,14,740.95
Expenditure Heads (Capital Account)	12.62	20,042.00	20,054.62	28.64	15,390.29	15,418.93
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	10,870.67	321.55	11,192.22	24,112.96	311.96	24,424.92
Total	20,280.97	1,36,355.70	1,56,636.67	31,252.93	1,23,331.87	1,54,584.80
(a) The figures have been arrived as follows: -						
Public Debt						
Internal Debt of the State Government	10,626.40	0.00	10,626.40	23,873.11	0.00	23,873.11
Loans and Advances from the Central Government	244.27	0.00	244.27	239.85	0.00	239.85
Loans and Advances*						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	273.66	273.66	0.00	215.90	215.90
Loans for Economic Services	0.00	48.00	48.00	0.00	95.60	95.60
Loans to Government Servants	0.00	0.00	0.00	0.00	0.00	0.00
Inter-State Settlement						
Inter-State Settlement	0.00	(-)0.11	(-)0.11	0.00	0.46	0.46
Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	10,870.67	321.55	11,192.22	24,112.96	311.96	24,424.92

* A more detailed account is given in Statement 18- Detailed Statement of Loans and Advances given by the Government at pages 498 to 552.

The percentage of charged expenditure and voted expenditure to total expenditure during 2023-24 and 2024-25 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2023-24	20.22	79.78
2024-25	12.95	87.05

Note- Difference between rounded figure of actual full figure and that rounded in this Statement is due to machine rounding.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2024-25**

(₹ in crore)

Description	On 1 April 2024	2024-25	On 31 March 2025
Capital and Other Expenditure			
Capital Expenditure (Sub sector wise)			
Other General Services	1,042.91	907.70	1,950.61 ^A
Public Works	4,277.22	339.72 ¹	4,616.94
Education, Sports, Art and Culture	7,435.72	199.28	7,635.00
Health and Family Welfare	5,096.73	677.92	5,774.65
Water Supply, Sanitation, Housing and Urban Development	19,754.66 ²	7,103.15	26,857.81
Information and Broadcasting	2.66	0.89	3.55
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,110.88	359.46	5,470.34
Social Welfare and Nutrition	933.86	63.07	996.93
Other Social Services	478.17	18.01	496.18
Agriculture and Allied Activities	1,909.84	128.63	2,033.77 ³
Rural Development	7,350.12	653.21	8,003.33
Irrigation and Flood Control	27,675.16	2,005.37	29,680.53
Energy	14,679.23	831.14 ⁴	15,510.37
Industry and Minerals	2395.48 ⁵	941.27 ⁶	3,336.64 ⁷
Transport	47,666.99	6,641.03 ⁸	54,308.02
Other Communication services	845.83	9.56	855.39
Science, Technology and Environment	19.10	46.07	65.17
General Economic Services	378.80	126.01	504.81
Total - Capital Expenditure	1,47,053.36	21,051.49	1,68,100.04⁹

A. Includes expenditure of Capital Outlay on Police (₹ 1,724.09 crore). Capital Outlay on Stationery and Printing (₹ 5.46 crore) and Capital Outlay on Other Administrative Services (₹ 221.06 crore).

1. This is Gross figure. ₹ 63.89 crore booked under Major Head 4059 has been met from Infrastructure Development Fund and Environment Fund (8229-200).

2. Increased by ₹ 172.00 crore through Prior Period Adjustment. Loan of ₹ 172.00 crore given to Naya Raipur Development Authority adjusted as Capital Expenditure vide Government of Chhattisgarh, Housing of Environment Development letter dated 17.03.2025.

3. Closing balance reduced by ₹ 4.70 crore due to retirement of capital of Co-operative Societies/ Banks.

4. This is Gross figure. ₹ 201.20 crore booked under Major Head 4801 (₹ 200.00 crore) and Major Head 4810 (₹ 1.20 crore) has been met from Electricity Development Fund (8229-110).

5. Decreased by ₹ 20.16 crore through Prior Period Adjustment. This amount was booked under Major Head 4853 during 2017-18 and adjusted as loan vide Government of Chhattisgarh letter dated 23.08.2024.

6. This is Gross figure. ₹ 427.64 crore booked under Major Head 4853 has been met from Chhattisgarh State Mineral Development Fund (8229-200).

7. Closing balance reduced by ₹ 0.11 crore due to retirement of capital of Revolving Fund of Village Industries Department.

8. This is Gross figure. ₹ 304.13 crore booked under Major Head 5054 has been met from Central Road and Infrastructure Fund (₹ 262.17 crore) (8449-103) and Infrastructure Development Fund and Environment Fund (₹ 41.96 crore) (8229-200).

9. Closing balance reduced by ₹ 4.81 crore due to retirement of capital of Co-operative Societies/ Banks (₹ 4.70 crore) and Revolving Fund of Village Industries Department (₹ 0.11 crore).

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2024-25 -contd.**

(₹ in crore)

Description	On 1 April 2024	2024-25	On 31 March 2025
Capital and Other Expenditure- contd.			
Loans and Advances			
General Services			
Pensions and Miscellaneous General Services	190.00 ¹⁰	0.00	190.00
Social Services			
Other Social Services	0.91	0.00	0.91
Education, Sports, Art and Culture	0.91	0.00	0.91
Health and Family Welfare	0.03	0.00	0.03
Water Supply, Sanitation, Housing and Urban Development	663.33 ¹¹	273.66	936.99
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2.71	0.00	2.71
Social Security and Nutrition	2.06	0.00	2.06
Economic Services			
Agriculture and Allied Activities	665.53 ¹²	24.40	689.93
Rural Development	0.58	0.00	0.58
Irrigation and Flood Control	0.17	0.00	0.17
Energy	102.83	0.00	102.83
Industry and Minerals	10.06	0.00	10.06
Transport	6.17	0.00	6.17
General Economic Services	0.03 ¹³	0.00	0.03
Loans to Government Servants			
Loans to Government Servants	5.72	(-)0.02	5.70
Total - Loans and Advances	1,651.04¹⁴	298.04	1,949.08
Appropriation to Contingency Fund	0.00	0.00	0.00
Total - Capital and Other Expenditure	1,48,704.40	21,349.53	1,70,049.12¹⁵
Deduct- Contribution from Contingency Fund	0.00	0.00	0.00
Deduct- Contribution from Miscellaneous Capital Receipts	89.46	4.81	94.27

10. Increased by ₹ 165.00 crore. Amount of ₹ 165.00 crore classified under Major Head 2039-001 during the year 2016-17 and 2017-18 has been included under this head as per State Government letter dated 23.08.2024.

11. Reduced by ₹172.00 crore. Loans amounting to ₹ 172.00 crore given by the State Government during 2016-17 (₹ 35.00 crore), 2018-19 (₹ 45.10 crore), 2019-20 (₹ 15.00 crore), 2021-22 (₹ 35.00 crore), 2022-23 (₹ 12.50 crore) and 2023-24 (₹ 29.40 crore) has been adjusted as Capital Expenditure vide State Government Letter dated 17-03-2025.

12. Reduced by ₹1.30 crore due to adjustment of loan in Grant in Aid.

13. Reduced by ₹ 5.50 crore. The amount has been adjusted as Grant under Major Head 3452-001 as per State Government letter dated 28.03.2025

14. Reduced by ₹ 13.80 crore (Net). Increased by ₹ 165.00 crore under Major Head 6075, reduced by ₹ 172.00 crore under Major Head 6217, reduced by ₹ 1.30 crore under Major Head 6403 and reduced by ₹ 5.50 crore under Major Head 7452.

15. Closing balance reduced by ₹ 4.81 crore due to retirement of capital of Co-operative Societies/ Banks (₹ 4.70 crore) and Revolving Fund of Village Industries Department (₹ 0.11 crore).

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2024-25 -contd.**

(₹ in crore)

Description		On 1 April 2024	2024-25	On 31 March 2025
Capital and Other Expenditure- conclud.				
Deduct- Contribution from Infrastructure and Environment Development Fund				
Major Head - 4059		281.77	63.89	345.66
Major Head - 5054		211.62	41.96	253.58
Deduct-	Contribution from Electricity Development Fund	2,162.58	201.20 ¹⁶	2,363.78
Deduct-	Contributions from Chhattisgarh State Mineral Development Fund	1,480.05 ¹⁷	427.64	1,907.69
Deduct-	Contribution from Central Road and Infrastructure Fund	1,602.64	262.17	1,864.81
Net-Capital and other Expenditure		1,42,876.28	20,347.86	1,63,219.33¹⁸

16. Expenditure booked under Major Head 4801- ₹ 200.00 crore and 4810- ₹1.20 crore met from the fund.

17. Decreased by ₹ 20.16 crore through Prior Period Adjustment. This amount was booked under Major Head 4853 during 2017-18 and adjusted as loan vide Government of Chhattisgarh letter dated 23.08.2024. Accordingly, the recoupment figure has also been adjusted.

18. Closing balance reduced by ₹ 4.81 crore due to retirement of capital of Co-operative Societies and Banks (₹ 4.70 crore) and Village Industries Department (₹ 0.11 crore).

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2024-25 -contd.**

(₹ in crore)

Description		On 1 April 2024	2024-25	On 31 March 2025
PRINCIPAL SOURCES OF FUNDS				
(i)	Add- Adjustment on Account of Retirement/ Disinvestment	(-)89.46	0.00	(-)94.27 ¹⁹
(ii) Debt				
Internal Debt of the State Government		95,140.17	16,419.36	1,11,559.53
Loans and Advances from the Central Government		12,781.09 ²⁰	6,172.76	18,953.85
Small Savings, Provident Funds, etc.		10,848.71	1,680.45	12,529.16
Total - (ii) Debt		1,18,769.97	24,272.57	1,43,042.54
(iii) Other Obligations				
Contingency Fund		86.53	(-)23.95	62.58
Reserve Funds		10,694.70	2,123.83	12,818.53
Deposits and Advances		6,398.25	346.97	6,745.22
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)		169.52	85.92	255.44
Remittances		(-)351.50	(-)1,787.19	(-)2,138.69
Total - (iii) Other Obligations		16,997.50	745.58	17,743.08
Total - Debt and other Obligations (ii+iii)		1,35,767.47	25,018.15	1,60,785.62
(iv) Deduct - Cash Balance		194.40	28.79	223.19
(v) Deduct – Investments		13,590.45	(-)458.05	13,132.40 ²¹
(vi) Deduct- Appropriation to Contingency Fund		0.00	0.00	0.00
Total (i)+(ii)+(iii)-(iv)-(v)-(vi)		1,21,893.16	25,447.41	1,47,335.76²²
Deduct: Revenue Deficit /Add: Revenue Surplus			(-)5,099.47	
Deduct : Inter-State Settlement		0.00	0.09	0.00
Net Provision of Funds			20,347.85	

19. Retirement of capital of Co-operative Societies and Banks of ₹ 4.70 crore and Village Industries Department of ₹ 0.11 crore has been included to balance the Statement.

20. Reduced by ₹ 5,966.29 crore (₹ 3,693.56 crore of 2023-24 and ₹ 2,272.73 crore of 2024-25) due to repayment of Loans to state in lieu of GST compensation shortfall wide Ministry of Finance letter no.CCA/FIN/PAO(SL)/R.P. details/2024-25/60, dated-15.05.2025.

21. Includes 'Cash Balance Investment' of ₹ 3,730.78 crore and 'Investment from Earmarked Fund' of ₹ 9,401.62 crore.

22. Please see foot note no 18.

Note- Difference of ₹ 0.01 crore between Net-Capital and other Expenditure and Net Provision of Funds is due to rounding.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2024-25- contd.**

(A) The difference of ₹ 15,883.57 crore, between the Net capital and other expenditure as on 31 March 2025 (₹ 1,63,219.33 crore) and the Net provision of funds (₹ 1,47,335.76 crore) is explained below: -

		(₹ in crore)
Sl. No.	Description	Amount
1	Cumulative Revenue surplus from 2000-01 to 2024-25	8,176.44
2	Net effect of Proforma transfer from Principal Accountant General (A&E) Madhya Pradesh from 2000-01 to 2018-19 relating to General Provident Fund balances, etc.	(-) 2,910.34
3	Add- Proforma reduction under the head 8229-200 during 2011-12 due to recoupment of expenditure of Panchayat and Land Revenue Cess and Stamp Duty Fund for the period 2006-07 to 2010-11.	118.00
4	Add-Proforma increase of Capital Expenditure under “Agriculture and Allied Activities” due to proforma transfer of Share Capital of from Principal Accountant General(A&E) Madhya Pradesh	0.00
	Chhattisgarh Forest Development Corporation (2012-13)	6.55
	Chhattisgarh 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 Chhattisgarh State Minor Forest Produce Federation from Principal Accountant General (A&E) Madhya Pradesh.	0.06
6	Deduct-Proforma reduction of Capital Expenditure under “Energy” during 2012-13 due to rectification of misclassification.	0.03
	Add- Proforma increase of Capital Expenditure during 2015-16 under the following Major Heads.	0.00
	Major Head 4055 - Adjustment of Loan to Chhattisgarh Housing Board as Capital Expenditure	10.57
7	Major Head 4055- Adjustment of Grant as Share Capital Investment of the State Government in Chhattisgarh Police Housing Corporation during 2015-16	2.00
	Major Head 4801- Adjustment of Share Certificates issued by Chhattisgarh State Power Holding Company Ltd as Share Capital of the State Government during 2015-16 and 2018-19	4,475.90
	Major head 4852- Adjustment of Share Certificate issued by Chhattisgarh State Industrial Development Corporation as Share Capital of the State Government during 2023-24	1.60
8	Major Head 5054- Due to transfer of expenditure relating to Pre-bifurcation period from Principal Accountant General (A&E) Madhya Pradesh.	12.83

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2024-25- contd.**

(₹ in crore)		
Sl. No.	Description	Amount
9	Major Head 4225- Adjustment of Loan to Chhattisgarh State Antyavasai Vitt evam Vikas Nigam as Share Capital during 2017-18	0.50
10	Major Head 4217- Adjustment of Loan to Naya Raipur Development Authority (renamed as Atal Nagar Vikas Pradhikaran) as Capital Expenditure during 2017-18	438.00
11	Proforma transfer of expenditure relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	(-)2.47
12	Proforma transfer of repayment relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	0.35
13	Deduct- Proforma reduction in Sector F-“Loans and Advance” during 2015-16 and 2017-18 under the following Major Heads.	0.00
	Major Head 6216- Conversion of loan into Capital Expenditure (2015-16)	10.57
	Major Head 6425- Conversion of loan into grants (2015-16)	10.51
	Major Head 6852- Conversion of loan into grants (2015-16)	22.96
	Major Head 6217- Conversion of loan into Capital Expenditure (2017-18)	438.00
	Major Head 6225- Conversion of loan into Share Capital (2017-18)	0.50
14	Add: Proforma increase in Major Head 6408 due transfer of expenditure and repayment relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	2.12
15	Add- Proforma increase of Loans and Advances under “Energy” during 2012-13 due to rectification of misclassification.	0.03
16	Add- Proforma increase of Loans and Advances under “Agriculture and Allied Activities” during 2017-18 due to rectification of misclassification.	0.06
17	Add- Proforma decrease of Loans and Advances under Energy during 2021-22	(-)168.92
18	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
19	Add-Pro-forma increase under Major Head 7610 due to receipt of loan amount from Principal Accountant General (A&E) Madhya Pradesh	0.00
	2009-10	0.82
	2011-12	0.36
	2016-17	10.21
	2017-18	6.74

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2024-25 -concl'd.**

(₹ in crore)		
Sl. No.	Description	Amount
20	Deduct- Amount of Contingency Fund wrongly depicted under Application of Funds side till 2008-09	40.00
21	Deduct- Miscellaneous Government Accounts up to 2018-19 Amounts written off	152.56
22	Deduct- Inter-State settlement from 2000-01 to 2024-25	26.57
23	Deduct- Proforma reduction under J- Reserve Fund- Recoupment of Expenditure relating to State Disaster Response Fund during 2016-17	(-)278.65
24	Deduct- Proforma reduction under J- Reserve Fund- Recoupment of Expenditure relating to Infrastructure Development Fund and Environment Fund during 2017-18	(-)14.90
25	Deduct- Proforma reduction under Public Debt during 2021-22	(-)48.32
26	Deduct- Proforma reduction under K- Deposit and Advances due to rounding.	0.01
27	Deduct-Proforma reduction under Loan and Advances-Water Supply, Sanitation, Housing and Urban Development due to rounding.	0.01
28	Deduct- Appropriation to Contingency Fund during 2016-17	60.00
29	Deduct-Conversion of loan into grants (2024-25)	1.30
30	Deduct-Conversion of loan into grants (2024-25)	5.50
31	Add- Proforma increase of ₹ 165.00 crore under loan and advances classified under Major Head 2039-001 during the year 2016-17 and 2017-18	165.00
32	Deduct- Proforma reduction under Public Debt during 2024-25	(-)5,966.29
Total		15,883.57

Note- Difference between rounded figure of actual full figure and that rounded in this Statement is due to rounding off.

**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 2025 :-

(₹ in crore)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
		Consolidated Fund	
1,45,480.96	A to D, G, H and Part of L (MH 8680 only)	Government Accounts	
	E	Public Debt	1,30,513.39
1,949.08	F	Loans and Advances	
		Contingency Fund	
		Contingency Fund	62.58
		Public Account	
	I	Small Savings, Provident Funds, etc.	12,529.16
	J	Reserve Funds	
		(i) Reserve funds bearing interest	5,093.94
		(ii) Reserve funds not bearing Interest	7,724.59
		Gross Balance	12,818.53
9,401.62		Investments	
	K	Deposits and Advances	
		Deposits bearing Interest	(-)4.98
		Deposits not bearing Interest	6,757.30
7.10		Advances	
	L	Suspense and Miscellaneous	
3,730.78		Investments	
		Other Items	255.44
2,138.69	M	Remittances	
223.19	N	Cash Balance	
		Difference on account of rounding-off	0.00
1,62,931.42		TOTAL	1,62,931.42

After the closure of March 2025 account there was a net difference of ₹ 11.78 crore (Cr) between the figures reflected in account i.e. ₹ 223.19 crore (Dr) and ₹ 234.97 crore (Cr) intimated by Reserve Bank of India regarding “Deposits with Reserve Bank” included in the Cash Balance.

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

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.

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
1,26,284.08	A	Amount at the Debit of Government Account on 1 April 2024	0.00
	B	Net Effect of Prior Period Adjustment Account	5,952.49
0.00	C	Receipt Heads (Revenue Account)	1,20,290.35
0.00	D	Receipt Heads (Capital Account)	4.81
1,25,389.82	E	Expenditure Heads (Revenue Account)	0.00
20,054.62	F	Expenditure Heads (Capital Account)	0.00
0.00	G	Suspense and Miscellaneous (Miscellaneous Government Accounts)	0.00
(-)0.11	H	Inter-State Settlement	(-)0.20
0.00	I	Appropriation to Contingency Fund	0.00
0.00	J	Amount at the Debit of Government Account on 31 March 2025	1,45,480.96
2,71,728.41	TOTAL		2,71,728.41

Note- Difference between rounded figure of actual full figure and that rounded in this Statement is due to rounding off.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTIGENCY FUND AND PUBLIC ACCOUNT

Annexure 1

Details of Prior Period Adjustment

(₹ in crore)

Sl. No	Type of Correction (Adjustment/ Errors)	Head of Accounts (Major/ Minor Heads wise details of both the affected heads of accounts involved are to be shown, seperately except heads closed to Government Accounts	Carry Forward 'Opening Balance' as on 01.04.2024 (Current FY)		Year Wise Prior Correction			Opening Balance as on 01.04.2024 after correction (Current FY)		Remarks (if any)	
					Year of Prior Period	Amount of Correction					Reason of Correction
						Dr.	Cr.					Dr.	Cr.
1	2	3	4	5	6	7	8	9	10	11	12
1	Adjustment	6075-800	25.00		2017-18 and 2018-19	165.00		Adjustment of expenditure classified under Revenue head (Materials and supplies) to Loan head	190.00		
2	Adjustment	6403-190	1.30		2000-01	-1.30		Adjustment of loan amount to Grant in Aid	0.00		
3	Adjustment	7452-800	5.50		2007-08	-5.50		Adjustment of loan amount to Grant in Aid	0.00		
4	Adjustment	6217-01-193	206.90		2016-17 to 2023-24	-41.90		Adjustment of loan amount to Capital Expenditure	165.00		
		6217-01-800	209.86			-130.10		Adjustment of loan amount to Capital Expenditure	79.76		

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTIGENCY FUND AND PUBLIC ACCOUNT

Annexure - I -concl.d.

Details of Prior Period Adjustment

(₹ in crore)

Sl. No	Type of Correction (Adjustment/ Errors)	Head of Accounts (Major/ Minor Heads wise details of both the affected heads of accounts involved are to be shown, seperately except heads closed to Government Accounts	Carry Forward 'Opening Balance' as on 01.04.2024 (Current FY)		Year Wise Prior Correction			Opening Balance as on 01.04.2024 after correction (Current FY)		Remarks (if any)	
			Dr.	Cr.	Year of Prior Period	Amount of Correction		Reason of Correction	Dr.		Cr.
						Dr.	Cr.				
1	2	3	4	5	6	7	8	9	10	11	12
5	Adjustment	6853-01-190	513.71		2017-18	20.16		Adjustment of Capital Expenditure into Loan amount	533.87		
6	Adjustment	6853-01-902	-513.71		2017-18	-20.16		Adjustment of recoupment of Capital Expenditure into recoupment of Loan amount	-533.87		
7	Adjustment	6004-09-101 (Back to Back loan in lieu of GST compensation)		8,074.15	2020-21 and 2021-22		-3,693.56	Adustment of recovery of back to back loan received by the State Government in lieu of compensation for GST shortfall		2,107.86	
					2021-22		-2,272.73				
				Total		116.30	-5,966.29				
			Net effect of Prior Period Adjustment				5,952.49				

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTIGENCY FUND AND PUBLIC ACCOUNT

Annexure - II

Impact of Prior Period Adjustments involving Capital Expenditure Heads

(₹ in crore)

Sl.No.	Major /Minor Heads (Capital Expenditure Heads)	Description of Accounting Head	Expenditure as on 31.03.2024 before adjustment	Year wise Prior Correction		Reason of Correction	Expenditure incurred till end of the FY 2024-25 after adjustment	Remarks, if any	
				Year's of Prior Period if available	Amount of Correction				
					Dr.				Cr.
1	2	3	4	5	6	7	8	9	10
1	4217-01-050	Capital Outlay on Urban Development	1,171.82	2016-17 to 2023-24	172.00		Adjustment of loan amount to Capital Expenditure	2,337.82	
2	4853	Capital Outlay on Non Ferrous Mining and Metallurgical Industries	1,503.89	2017-18	-20.16		Adjustment of Capital Expenditure into Loan amount	1,912.67	
3	4853-902	Capital Outlay on Non Ferrous Mining and Metallurgical Industries	-1,500.21	2017-18	20.16		Adjustment of recoupment of Capital Expenditure into recoupment of Loan amount	-1,907.69	

NOTES TO FINANCE ACCOUNTS**1. Summary of Significant Accounting Policies:**

- (i) **Reporting Entity:** These accounts present the transactions of the Government of Chhattisgarh. The accounts of receipts and disbursement of the Government of Chhattisgarh have been compiled based on the initial accounts rendered by 34 Treasuries, 166 Public Works Divisions, 55 Forest Divisions, 63 Rural Engineering Services, other Pay and Accounts Offices and Advice of the Reserve Bank of India. No accounts have been excluded at the end of the year.
- (ii) **Reporting Period:** The reporting period of these accounts is 01 April 2024 to 31 March 2025.
- (iii) **Reporting Currency:** The accounts of the Government of Chhattisgarh are reported in Indian Rupees (₹).
- (iv) **Form of Accounts:** Under Article 150 of the Constitution of India, 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 for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.
- (v) **Basis of Budget and Financial Reporting :** As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in the form of grants/ appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants/ appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Pr. Accountant General (Accounts and Entitlements) in each state. A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

NOTES TO FINANCE ACCOUNTS – contd.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis, net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments/ settlements. Some of these transactions take place at the level of the account rendering units e.g. treasuries, divisions etc., for adjustments of deductions and recoveries from salaries to Revenue Receipts/ Loans/ Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, etc.

Book adjustments are also carried out at the Office of the Pr. Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (e.g. State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund etc.); crediting Reserve Funds/Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, etc.

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital Expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as investments, loans and advances made by the Government, etc.), as well as Liabilities, such as, debt, etc., are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-Aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-Aid, Grants-in-Aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the

NOTES TO FINANCE ACCOUNTS – contd.

grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-Aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-Aid given in kind is disclosed as available for the State Government.

Loans and advances: In compliance with Indian Government Accounting Standard (IGAS) 3: Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2025 has been arrived at on the basis of vouchers and challans received from the Treasuries and needs to be reconciled with the Loanee Entities/State Government.

Prior Period Adjustments: In compliance with Indian Government Accounting Standard (IGAS) 4 – Prior Period Adjustment, the State Government carries out adjustment as per existing procedure and disclosed such information, which pertains to prior period errors and covers entries requiring prior period adjustments arising out of changes in Government decisions, which may impact current balance and progressive amount during the earlier years for which account have been closed. The details of prior period adjustment transactions are placed in Annexure to Statement 13 and its effect has incorporated in Statement 13. Prior period adjustment transactions are linked in related statements through footnotes.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, 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. However, the estimated pension liability for ensuing three years (2025-26 to 2027-28) is reflected in *Appendix XII* of Finance Accounts.

- (vi) **Rounding off:** The statements present figures that are rounded-off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to rounded figures between Summarized and Detailed Statements, is due to rounding-off of the figures.
- (vii) **Cash Balance:** Cash balance as reported in the accounts is the balance of the state as at end of the 31st March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of

NOTES TO FINANCE ACCOUNTS – contd.

the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

- (viii) **Disclosure of Contingent & Committed liabilities: IGAS- 1: ‘Guarantees given by the Governments’**, sector and class wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting, and the commitments are neither recorded nor recognized in accounts. However, it discloses its future commitments under *Appendix- XII* of the Finance Accounts.

- (ix) **Pass-through transactions:** Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity is disclosed in the Notes to Finance Accounts. These may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, Labour Cess collected and kept in Government Account and transferred to the Building and Other Construction Workers’ Welfare Board, transfer of Central Share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of Central Finance Commission Grants to urban and rural local bodies, transfer of NPS contributions from the designated major head in Public Account to designated fund manager etc.

2. Compliance with the Accounting Framework:

- (i) **Non-freezing of accounts by treasuries after closing monthly accounts:** As per the existing practice, accounts once closed by the State Government and rendered to the Office of the Accountant General (A&E), should not be opened for any changes, as this would mismatch the monthly account. Freezing of Accounts is to be done after rendering monthly accounts online by the treasuries through Integrated Financial Management System (IFMS). Non-freezing of accounts by treasuries after closing the monthly accounts may give scope for data modification after submission of monthly accounts to PAG office and may lead to mis-match of figures/data between PAG office and State Government.

E-account and e-vouchers has implemented since July 2024 and stored in NAS storage device via middle ware server, stored in PAG office. Once an e-account is closed, no correction can be made at the treasury or directorate level. The accounts of the State Government are frozen after closure of monthly accounts.

- (ii) **Operation of unauthorized heads:** During the year 2024-25, no unauthorized heads of accounts were opened by the State Government.

NOTES TO FINANCE ACCOUNTS – contd.

- (iii) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-25, the State Government of Chhattisgarh opened 115 new Sub Heads (92 under the Revenue Section, 12 under Capital section and 11 under both Revenue and Capital) in the budget, without seeking the advice of the Comptroller and Auditor General. The State Government provided budget provisions under these heads and incurred expenditure of ₹ 6,514.91 crore under the Revenue Section and ₹ 326.03 crore under the Capital Section in these heads during 2024-25. The State Government has been advised to seek the advice of the PAG (A&E) in a timely manner.
- (iv) **Discrepancy in depiction of budget provisions and wrong classification:** The budget documents of the State Government for the year 2024-25 did not depict the budget provision and correct classification of expenditure in respect of the following heads of accounts:-
Government of Chhattisgarh made budget provisions against Minor head 191 to 193 - Assistance to Municipal Corporation /Municipal council and Nagar Panchayat and Minor head 196 to 198 – Zila Panchayat, Block and Gram Panchayat under Capital Major Heads instead of Revenue Major heads resulted in overstatement of budget provision under Capital Heads. The misclassification was communicated by the PAG office to the State Government in the budget review report for the year 2024-25. The impact of misclassification is reported in para 3 (ii) “Misclassification between Revenue and Capital expenditure”.

3. Consolidated Fund:

- (i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹ 16,298.59 crore compared to ₹ 13,793.29 crore in 2023-24, registering an increase of ₹ 2,505.30 crore (18.16 per cent). No Advance Apportionment of IGST was received during the year. In addition, the State received ₹ 12,805.19 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 29,103.78 crore. In 2024-25, the State received non debt compensation of ₹ 127.62 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST. During the year 2024-25, Back to Back loan in lieu of GST Compensation amounting ₹ 5,966.29 crore (₹ 3,693.56 crore of 2023-24 and ₹ 2,272.73 of 2024-25) was adjusted and reduced through proforma corrections under prior period adjustment due to Government policy. As on 31st March 2025, the Back to Back Loan has closing balance of ₹ 2,107.86 crore.

NOTES TO FINANCE ACCOUNTS – contd.

- (ii) Misclassification between Revenue and Capital Expenditure:** During the year 2024-25 Government of Chhattisgarh incorrectly booked expenditure of ₹ 20.56 crore under Capital Section instead of Revenue Section, ₹ 0.75 crore under Revenue Section instead of Capital Section, as has been determined from the purpose of expenditure.
- As per List of Major and Minor head of Accounts, Minor Head 191-193 and 196-198 used for granting Assistance to various bodies to be operated only under Revenue Expenditure Head of Accounts. Budget Scrutiny revealed that Government of Chhattisgarh has incurred expenditure of ₹ 1,214.23 crore toward Assistance through Capital Major heads 4210, 4217 and 4515 (Object heads: 28-Machinery and Equipment's, 34-Purchase of Vehicles and 45-Creation of Capital Assets) instead of Revenue Expenditure being in the nature of GIA. This resulted in overstatement of Revenue expenditure and understatement of Capital Expenditure by ₹ 0.75 crore and overstatement of Capital Expenditure and understatement of Revenue Expenditure by ₹ 1,234.79 crore.
- (iii) Reconciliation between CCOs and Pr. Accountant General (A&E) of Receipts and Expenditure and Loans and Advances Given by the State:** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Chhattisgarh.
- During the year 2024-25 (upto 03/2025), receipts amounting to ₹ 1,39,425.94 crore (90.67 *per cent* of total receipt) and expenditure amounting to ₹ 1,52,039.28 crore (97.06 *per cent* of total expenditure) were reconciled out of which ₹ 304.45 crore of Loan and Advances (94.65 *per cent* of total Loans and Advances disbursed) were reconciled.
- During the year 2023-24, receipts amounting to ₹ 1,56,605.72 crore (99.38 *per cent* of total receipt) and expenditure amounting to ₹ 1,50,428.97 crore (97.31 *per cent* of total expenditure) were reconciled by the State Government in previous year.
- (iv) Bookings under Minor Head 800- Other Expenditure and 800-Other Receipts:** The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque. During the year 2024-25, ₹ 771.18 crore under 28 Major Heads of accounts, constituting 0.53 *per cent* of the total Revenue (₹ 1,25,389.82 crore) and capital expenditure (₹ 20,054.62 crore) amounting to ₹ 1,45,444.44 crore¹, was classified under the Minor Head 800-Other Expenditure in the accounts.

¹ Excludes the figure of Loans and Advances and Public Debt.

NOTES TO FINANCE ACCOUNTS – contd.

During the previous year 2023-24, ₹ 768.52 crore under 26 Major Heads of accounts, constituting 0.59 *per cent* of the total Revenue and Capital expenditure (₹ 1,30,159.89 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Similarly, ₹ 5,794.58 crore under 44 Major Heads of Account, constituting 4.82 *per cent* of the total Revenue Receipts (₹ 1,20,290.35 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹ 6,099.05 crore under 43 Major Heads of Account, constituting 5.89 *per cent* of the total Revenue Receipts (₹ 1,03,508.20 crore) was classified under 800- Other Receipts in the accounts.

(v) **Transfer of funds to Personal Deposit (PD) Accounts:** The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

As per Rule 543 of Chhattisgarh Treasury Code and subject to the conditions for opening of a PD Account, funds transferred to PD Accounts from Consolidated Fund are required to be written back to the Consolidated Fund under the concerned heads of accounts from which funds are transferred at the close of the financial year. However, in case of PD Accounts remained in- operative for a period of more than three years, these are to be closed by the Treasury Officer after reconciliation and certification of balance lying in the Accountant General's account. On closure of such PD Accounts the balance amount is required to be deposited as Revenue Deposit under the MH-8443-101.

In terms of serial no 2 (b) of the State Government order under Subsidiary Rule 543 of Chhattisgarh Treasury Code, no Administrator of Personal Deposit Account (out of 129) had reconciled and verified their balances with the treasury figures (in the treasury) and no annual verification certificates were furnished by them to the Treasury Officer.

Details of PD accounts as on 31 March 2025 are given below:

(₹ in crore)

Opening Balance as on April 2024		Addition during the year 2024-25		Closed/Withdrawal during the year 2024-25		Closing Balance as on 31 March 2025	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
130	1,352.90	03	224.69	04	205.32	129	1,372.27

During the year 2024-25, an amount of ₹ 25.84 crore was transferred to these PD Accounts from Consolidated Fund of the State. This includes ₹ 11.53 crore transferred in March 2025. ₹ 182.14 crore was withdrawn from PD Account.

During the year, four PD Accounts with an amount of ₹ 23.18 crore balance were closed. On closure of PD Accounts, fund of ₹ 23.18 crore was transferred to Major Head 8443-101 (Revenue Deposit) of Public Account.

NOTES TO FINANCE ACCOUNTS – contd.

In last three years, four PD Accounts having balance of ₹ 4.90 crore remained in-operative. The relevant figures are available in Statement No. 21 of the Finance Accounts.

- (vi) **Unadjusted Abstract Contingent (AC) Bills:** Financial Rules (Rule 290 of Central Treasury Rules) and Subsidiary Rules 284 of Chhattisgarh Treasury Code envisage that no moneys should be drawn from the Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of Subsidiary Rules 327 of Chhattisgarh Treasury Rules, Controlling Officers are required to present Detailed Contingent (DC) bills containing vouchers in support of final expenditure not later than 25th of the following month in which AC bills were drawn. Delayed submission or prolonged non submission of supporting DC bills renders expenditure through AC Bills opaque and the expenditure shown in Finance Accounts cannot be vouched as correct or final. As on 31st March 2024 (drawn upto February 2024), 442 AC Bills with an amount of ₹ 28.60 crore were pending for DC Bills. During March 2024, 120 AC Bills amounting to ₹ 2,632.18 crore were drawn. In 2024-25 (drawn upto February 2025), a total of 289 AC Bills with an amount of ₹ 5,320.31 crore were drawn. Against which, 336 DC Bills of ₹ 5,339.86 crore were received. As on 31st March 2025, 395 AC Bills amounting ₹ 9.05 crore remained unadjusted.

Details of unadjusted AC bills due for adjustments are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2022-23	56	2.53
2023-24	112	0.67
2024-25	227	5.85
Total	395	9.05*

* These includes AC Bills of ₹2.50 crore pertaining to State Government transfers to SNA. During March 2025, 123 AC bills amounting to ₹ 2,741.37 crore (34.00 per cent) were drawn.

- (vii) **Utilization Certificates (UCs) for Grants-in-Aid not received:** In terms of Rules 182 of the Chhattisgarh Financial Code Volume- I, in case of an annual or non-recurring conditional grant, Utilization Certificates (UCs) in respect of conditional Grants-in-Aid and/ or as required by the sanction received by the grantee should be furnished by the grantee to the grant sanctioning authority, who in return shall furnish the UC to the Accountant General on or before 30th September of the year following the year to which the grant is related. To the extent of non- submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

NOTES TO FINANCE ACCOUNTS – contd.

During the year 2023-24, the Government of Chhattisgarh has incurred expenditure of ₹ 49,556.05 crore on transferring Grant in Aid. It was noticed that out of ₹ 49,556.05 crore, Grants of ₹ 1,198.90 crore pertaining to 141 UCs were marked as Conditional Grant marking as UCs to be submitted to the Accountant General in 2024-25. During the year, 138 UC's for ₹ 1,198.59 crore have been received, leaving 03 unadjusted UCs amounting to ₹ 0.31 crore.

A working Group was constituted by the C&AG of India to review the Grant in Aid and Utilization Certificate System across the States. The Report of the Working Group was circulated to all Chief Secretaries, including that of the Government of Chhattisgarh vide this office letter dated 10 September 2025. The Working Group recommended that State Governments may proactively update their Treasury Rules and Financial Codes to align them broadly with the General Financial Rules (GFR), 2017 followed by the Union Government which state that UCs are to be monitored for all Grants-in-Aid, except in cases of Direct Benefit Transfer (DBT) payments made directly to the beneficiaries' bank accounts and grants released as reimbursement against expenditure already incurred. The Government of Chhattisgarh may consider adopting these recommendations and revisiting its existing procedures for monitoring, accounting, and timely submission of UCs.

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

Details of these Funds/Deposits and interest paid by the Government during the year 2024-25 are given below:

(₹ in crore)					
Funds/Deposit	Balance as on 1 April 2024	Basis for calculation of interest	Interest due	Interest paid	Interest Short paid
Defined Contribution Pension Scheme for Government Employees	21.58	Interest calculated as per the rate of interest notified by the Government / payable to General Provident Fund @ 7.1%	1.32	NIL	1.32
State Disaster Response Fund	489.93	Interest calculated at the rate applicable to Overdraft which is at Repo rate plus two per cent (8.50)	32.71	NIL	32.71

NOTES TO FINANCE ACCOUNTS – contd.

(₹ in crore)					
Funds/Deposit	Balance as on 1 April 2024	Basis for calculation of interest	Interest due	Interest paid	Interest Short paid
National Disaster Response Fund (NDRF)		Delay in transfer of Central share received on 04-12-2024 (₹ 33.24 crore) at Bank rate i.e 6.75 per cent for 6 days	0.04	NIL	0.04
		Delay in transfer of State share (₹ 11.08 crore) against Central Share of ₹ 33.24 crore received on 04-12-2023 - at Bank rate i.e 6.75 per cent for 43 days	0.09	NIL	0.09
State Disaster Mitigation Fund	199.42	Non - Investment of Fund- at Repo rate plus two per cent (8.50)	24.67	NIL	24.67
Total			58.83	NIL	58.83

Non-payment of the interest amounting to ₹ 58.83 crore has led to understatement of Revenue Expenditure by ₹ 58.83 crore.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

- (ix) **Guarantees given by the Government:** In terms of the Chhattisgarh State Government Guarantees Rule, 2020 (Amended), the total Government Guarantees given in a financial year shall not exceed 100 per cent of the State's own Revenue Receipts in the preceding year as in the books of the Accountant General. During the year, 03 new guarantees amounting to ₹ 1,362.32 crore were issued by the State Government. However, against the existing maximum amount guaranteed in 2024-25, Guarantees of ₹ 3,166.81 crore were availed. The guarantees of ₹ 3,166.81 crore availed during the year, work out to 5.87 per cent of the State's own Revenue Receipts of the year 2023-24 (₹ 53,934.19 crore) and are within the limits prescribed.

As per Government of Chhattisgarh order no 28/2002 dated 22.05.2002, the Government shall charge a minimum of 0.50 per cent of the guaranteed amount as guarantee fees. During the year 2024-25, ₹ 161.30 crore has been received as guarantee fees. (Some of the guarantees are exempted by the State Government from payment of guarantee fees/commission. Such cases are not included for calculating guarantee fees/commission)

The relevant figures are available in Statement 9, 14 and 20 of the Finance Accounts.

NOTES TO FINANCE ACCOUNTS – contd.

- (x) **Expenditure on Ecology and Environment:** The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Chhattisgarh incurred ₹ 362.44 crore against the budget allocation of ₹ 567.82 crore under Major Heads 2406, 4406 and 4702. In addition to this, expenditure of ₹ 54.93 crore has been incurred against the budget provision of ₹ 212.71 crore under the Major Head 2402.

During the previous year 2023-24, the Government of Chhattisgarh incurred ₹ 368.07 crore against the budget allocation of ₹ 414.13 crore under Major Heads 2406 and 4702. In addition to this, expenditure of ₹ 267.95 crore has been incurred against the budget provision of ₹ 205.67 crore under the Major Head 2402.

- (xi) **Expenditure relating to unforeseen/extraordinary events:** During the year 2024-25, the Government of Chhattisgarh incurred ₹ 312.08 crore (₹ 204.44 crore in previous year) on relief measures relating to unforeseen/extraordinary events (including Disaster) under Major Head 2245.

The Government received ₹ 380.80 crore from Central Government under State Disaster Response Fund, being Grants-in-aid/Central Assistance (Ist and IInd Installment of 2024-25) which have been accounted for under Major Head 1601.

- (xii) **Writing off of Central Loans:** Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its Implementation against future repayments to the Ministry of Finance. The Government of Chhattisgarh had made excess repayment of ₹ 0.04 crore (principal ₹ 0.03 crore, and interest ₹ 0.01 crore) to the end of 31 March 2025, which has not been adjusted by the Ministry of Finance.

- (xiii) **Loans given by the State Government:** In respect of old loans given to Statutory Bodies/Other entities (detailed accounts of which are maintained by the Principal Accountant General (A&E)) amounting to ₹ 46.72 crore, recoveries of principal and interest have not been effected during the past several years and such loans are more than 10 years old.

Terms and conditions of repayment of loans have not been settled for 21 number of loans amounting to ₹ 591.60 crore to Statutory Bodies/Other entities (details are in additional

NOTES TO FINANCE ACCOUNTS – contd.

disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. No loanees have confirmed the balances. Details of information awaited from the Departmental Officers for Reconciliation of Balances have been provided in *Appendix-VII* of the Finance Accounts.

- (xiv) **Committed Liabilities:** In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Government of India to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities and the same has been reflected in *Appendix – XII* of the Finance Accounts.

The State Government has furnished information relating to Committed Liabilities.

- (xv) **Expenditure on Centrally Sponsored Schemes (CSSs):** During the year, the total expenditure booked under CSS, Special Central Assistance and Central Assistance as on 31 March 2025, is ₹ 20,305.60 crore (Revenue Expenditure ₹ 15,408.16 crore and Capital Expenditure ₹ 4,897.44 crore), The total expenditure booked under CSS and Central Assistance includes expenditure of ₹ 10,419.34 crore related to central share of CSS and Central Assistance and ₹ 9,886.26 crore related to State share.

- (xvi) **Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):** As per the PFMS portal of the Controller General of Accounts, ₹10,928.12 crore was directly received by the implementing agencies (NGOs, Central Government organizations, Statutory organizations, Urban /Rural Bodies, Beneficiaries etc.) in the State during 2024-25. The direct transfer of fund to the implementing agencies has decreased by 11.95 *per cent* as compared to 2023-24 (₹ 12,411.41 crore). Details are in *Appendix-VI* of the Finance Account.

- (xvii) **Off Budget Liabilities of State Government:** Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

As per information submitted to Ministry of Finance, Government of India in their representation dated 30.04.2025, the State Government had an off budget borrowing of ₹ 2,781.78 crore at the end of the year 2024-25 against six entities (State Urban Development Agency- ₹ 1,431.48 crore, Chhattisgarh Rural Housing Corporation- ₹ 1,350.30 crore,

NOTES TO FINANCE ACCOUNTS – contd.

Chhattisgarh Police Housing Corporation Ltd- NIL, Chhattisgarh Housing Board-NIL and Chhattisgarh Road and Infrastructure Development Corporation-NIL). During the year 2024-25 no new off budget borrowing was reported. However, as per Ministry of Finance letter dated 23rd June 2025 wherein consolidated figure of all States has been reported, Chhattisgarh State has taken new OBB of ₹ 584.21 crore.

The State Government did not disclose the position of off-budget liabilities for the year 2024-25 in the budget documents of 2025-26.

(xviii) Transfer of funds to Single Nodal Agency (SNA): Ministry of Finance, Government of India vide letter No. I (13) PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through State Nodal Agency. For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer the Central Share as well as the commensurate State Share to the SNA account within 30 days of receipt of Central Share. Any delay beyond 30 days in transfer of Central Share to the SNA account, interest on the number of days at the rate of 7 *per cent* per annum has to be paid by the State Government with effect from 01.04.2023. According to SNA 15 report, an interest of ₹40.30 crore is due on account of delay in transfer of Central Share from State Treasury to SNA.

As per SNA 01 Report (PFMS Portal) and information received from State Government, the State Government received ₹ 10,602.91 crore being Central share during the year in its Treasury Accounts. As on 31 March 2025, the State Government transferred Central share of ₹ 9,032 crore and State share of ₹ 9,446.09 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by PAG office from the SNAs. As per SNA report of PFMS Portal and information received from State Government, ₹ 6,152.60 crore is lying unspent in the bank accounts of SNAs as on 31 March 2025.

As per Finance Account, an amount of ₹11,799.98 crore being the Central share was received by the State Government during the year. As on 31 March 2025, the Government transferred ₹ 10,419.33 crore of the Central share and the State share of ₹ 9,886.24 crore to the SNAs. The difference between the figures of Finance Account and SNA report is under reconciliation.

Out of the total transfer of ₹ 20,305.57 crore, ₹ 2.50 crore was transferred through AC Bills, ₹ 14,723.40 crore through GIA bills, ₹ 4,862.04 crore through Fully Vouched Contingent Bills and ₹ 717.63 crore through others (Medical bill, Scholarship, SR Form,

NOTES TO FINANCE ACCOUNTS – contd.

TA bill and Pay Bill). As per OM dated 30.06.2021, the interest earned on unspent amount of Central's Share of Centrally Sponsored Scheme should be deposited to Consolidated Fund of India. During the year 2022-23 and 2023-24, an amount of ₹ 22.80 crore and ₹ 1.53 crore of the interest earned on unspent amount of Central's Share of Centrally Sponsored Scheme was credited to the Consolidated Fund of State instead of depositing the same into Consolidated Fund of India by the State Government /SNAs. Out of these amount, an amount of ₹ 22.59 crore (2022-23) has been transferred to Consolidated Fund of India, leaving ₹ 1.75 crore (₹ 0.21 crore- 2022-23 and ₹ 1.53 crore-2023-24) un-transferred at the end of the year 2024-25.

- (xix) Funds transferred to DDO Bank Accounts:** As per Rule 284 of State Treasury Code of Government of Chhattisgarh, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demands or to prevent the lapse of budget grants.

During the year 2024-25, a total of 188 new Drawing and Disbursing Officers (DDOs) bank accounts were opened by the Government of Chhattisgarh. As on 31st March 2025 there are 5284 active DDOs in the state. Out of this, only 1679 DDOs uploaded the information on e-Kosh Portal of State Government regarding unspent balances. Among them, an amount of ₹ 941.65 crore was transferred from the Government account to the DDOs Bank Accounts, of which ₹ 909.90 crore was spent by 1,170 DDOs, leaving unspent balance of ₹ 31.75 crore in their Bank Accounts during 2024-25. However, data uploaded by the remaining 509 DDOs showed ₹ 0.59 crore as unspent, the amounts transferred and spent by these DDOs were ₹124.48 crore and ₹ 0.36 crore. Access to the data dump, including voucher, was not made available to the Accountant General's office for verification of the nature of transfer and expenditure by the DDOs.

- 4. Contingency Fund:** In exercise of the powers conferred by Section- 5 of the Chhattisgarh Contingency Fund Act, 2001 read with Chhattisgarh Contingency Fund (Amendment) Act, 2015, the State Government may make rules regulating all matters connected with or ancillary to the custody of payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Chhattisgarh. The Contingency Fund of the State of Chhattisgarh has a corpus of ₹ 100.00 crore. During the year, an amount of ₹ 136.84 crore was withdrawn from the fund and ₹ 112.89 crore was recouped (includes ₹ 13.47 crore of 2023-24). At the end of the year 2024- 25, ₹ 37.42 crore pertains to Major Head 2055-Police remained unrecouped.

As on 31st March 2025, Contingency Fund has balance of ₹ 62.58 crore .

The relevant figures are available in Statements 1,2 and 21 of the Finance Accounts.

NOTES TO FINANCE ACCOUNTS – contd.

5. Public Account:

- (i) **National Pension Scheme (NPS):** State Government employees recruited on or after 01.11.2004 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/her monthly pay and the State Government has to make a contribution at the rate of 14 *per cent*.

The entire amount has to be transferred to the designated fund manager through the Trustee Bank. The State Government of Chhattisgarh vide letter No. 282 dated 11.05.2022 has notified reversion to Old Pension Scheme (OPS) w.e.f. 01.11.2004. Out of total employees covered under NPS, 2,90,598 employees have opted for the OPS and 10,349 have opted for New Pension Scheme (NPS).

During the year 2024-25, total contribution to the NPS was ₹ 63.18 crore including Employees' contribution of ₹ 25.54 crore, Government contribution ₹ 35.25 crore and Employee and Employer Contribution of Employees posted on deputation ₹ 2.39 crore.

Against the total contribution of ₹ 63.18 crore, ₹ 61.71 crore was transferred to the Trustee Bank from Major Head 8342-117 and ₹ 0.62 crore was transferred through MH-2071, resulting in overstatement of cash balance of the State Government by ₹ 0.85 crore.

The detailed information on Government Contribution is available in Statement No.15 of the Finance Account under Major Head -2071.

(ii) **(A) Reserve Funds Bearing Interest:**

- (a) **State Disaster Response Fund (SDRF):** In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25.

During the year 2024-25, the State Government received ₹ 380.80 crore (Ist and IInd Installment of 2024-25) as Central Government share. The corresponding State Government's share is ₹ 127.20 crore and the entire amount of ₹ 508.00 crore transferred to the Fund under Major Head 8121-122- SDRF. An amount of ₹ 0.76 crore paid by the State Government to the Fund on account of delay in transfer of Central Share.

₹ 19.32 Crore of treasury deposit directly deposited to SDRF through treasury, out of which ₹ 18.93 crore was wrongly booked as it includes ₹ 15.36 crore which was to be booked under CAMPA and ₹ 3.57 crore which was to be booked under Revenue Receipts. This resulted in understatement of CAMPA Fund and overstatement of SDRF by ₹ 15.36 crore. Further, the Revenue Receipts were understated by ₹ 3.57 crore.

An expenditure of ₹ 312.08 crore has been met from the fund, leaving the closing balance of ₹ 750.26 crore.

NOTES TO FINANCE ACCOUNTS – contd.

An amount of ₹ 33.24 crore was received from the Central Government towards NDRF. During the year 2024-25, State Government transferred ₹ 44.32 crore including Central Share ₹ 33.24 crore and State Share ₹ 11.08 crore to the State Disaster Response Fund.

- (b) **State Disaster Mitigation Fund (SDMF):** The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. F-No.1-93/Revenue /Relief/2020, dated 24/04/2020 under Major Head 8121-130-State Disaster Mitigation Fund.

State Government did not received any grant of SDMF from the Central Government. During the year 2024-25, the State Government transferred an amount of ₹121.05 crore (Central share ₹ 90.80 crore and State share ₹ 30.25 crore) relating to the previous year 2022-23 to the Fund under Major Head 8121-130- SDMF. State Government also transferred an amount of ₹ 8.61 crore during the year 2024-25 in the SDMF on account of interest on delay in transfer of Central Share. At the end of the year 2024-25 SDMF has closing balance of ₹ 329.07 crore, out of which no amount was invested.

- (c) **State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from the user agencies for undertaking Compensatory Afforestation. As per the accounting procedure, the receipts related to Compensatory Afforestation to be deposited by user agencies shall be received by State Government in the first instance.

Thereafter, the Central Share of 10 *per cent* will be transferred to National Compensatory Afforestation Deposit and 90 *per cent* will be transferred to State CAMPA Fund. The State Government did not open a dedicated account for receipt of fees from user agencies. As per Forest Conservation Act 1980, in the cases of diversion of forest land the user agencies deposit the amount through online challan in Parivesh II portal, the accounts of which are compiled under National CAMPA.

The Opening Balance as on 1st April 2024 is ₹ 3,383.83 crore. During 2024-25, State Government received ₹ 909.62 crore from National Compensatory Afforestation Deposit being 90 *per cent* of the amount deposited by the User agencies (₹801.34 crore for the period from 01-04-2022 to 31- 03-2024 and ₹108.28 crore for the period from 01-04-2024 to 31-08-2024). An interest of ₹ 221.16 crore (received on account of investment) has credited

NOTES TO FINANCE ACCOUNTS – contd.

to the fund. The Government met an expenditure of ₹ 500.00 crore from the fund and invested ₹ 3,671.15 crore. The closing balance in the State Compensatory Afforestation Fund as on 31 March 2025 is ₹ 4,014.61 crore.

- (d) **Chhattisgarh State Mineral Development Fund :** As per section 3 (2) of Chhattisgarh Mineral Development Fund Act, 2003, every year an amount equivalent to five *per cent* of mineral revenue collected during the preceding financial year shall be earmarked and contributed to the Mineral Development Fund.

During 2024-25, the State Government was required to transfer ₹ 639.77 crore to Chhattisgarh State Mineral Development Fund (five *per cent* of Mineral Revenue of ₹ 12,795.35 crore collected during 2023-24) against which no amount was transferred by the State Government. Short contribution of ₹ 639.77 crore resulted in understatement of the Revenue expenditure to that extent. An expenditure of ₹ 251.05 crore has been met from the State Mineral Development Fund.

(B) Reserve Funds not Bearing Interest:

- (a) **Consolidated Sinking Fund:** The Government of Chhattisgarh has set up the Consolidated Sinking Fund administered by the RBI for amortization of loans in 2006-07. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal Debt and Public Account Liabilities ₹ 1,15,431.98 crore) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2024-25, Government contributed ₹ 480.00 crore as against ₹ 577.16 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹ 4,181.94 crore as on 31 March 2025 (₹ 3,701.94 crore as on 31 March 2024).

- (b) **Guarantee Redemption Fund:** The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the fund notification issued by the State Government, from the year 2023 stipulates that the State Government shall initially contribute a minimum one *per cent* of outstanding guarantees at the end of the previous year was to be contributed and thereafter minimum 0.5 *per cent* every year to achieve a minimum level of 3 *per cent* in next five years.

The Fund shall be gradually increased to a desirable level of 5 *per cent*. If guarantee have been invoked or are likely to be invoked, additional Funds (over and above 5 *per cent*) shall be maintained.

The Opening balance as on 1st April 2024 was ₹15.00 crore and during the year 2024-25, the Government contributed ₹ 485.00 crore to the fund. The closing balance of the fund as on 31 March 2025 was ₹ 500.00 crore. The same has been invested in Treasury Bills.

NOTES TO FINANCE ACCOUNTS – contd.

As per the notification of GRF scheme, the State Government was required to contribute ₹ 328.36 crore (1.5 *per cent* of total outstanding guarantees as of 31.03.2024 of ₹ 21,890.52 crore) against which ₹ 485.00 crore was contributed. As on 31st March 2025, Guarantee Redemption Fund has closing balance of ₹ 500.00 crore.

- (c) **Pension Fund:** The State Government of Chhattisgarh vide notification dated 29th March 2003 has established Pension Fund. Rule 6 of the Chhattisgarh State Pension Fund Rules states that government shall transfer to the fund an amount not less than five *percent* of the total liabilities in the major head 2071 towards pensionary liabilities in the immediate preceding year provided that the State Government may keeping in view the available resources, transfers a larger amount into the fund. The Pension Fund is created at sub-head level below Major Head-8229-200 Other Development Funds. Total expenditure under Major Head -2071 as on 31.03.2024 was ₹ 9,111.82 crore, 5 *per cent* of which comes to ₹ 455.59 crore to be contributed to the Fund in 2024-25.

The opening balance of the Fund as on 1st April 2024 was ₹ 737.08 crore. During the year, an amount of ₹ 340.00 crore was transferred to the Fund against the required contribution of ₹ 455.59 crore. Short contribution of ₹ 115.59 crore understated the revenue expenditure to that extent. Interest of ₹ 4.57 crore received from investment has credited to the Fund.

- (iii) **Central Road and Infrastructure Fund (CRIF) :** The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure.

In terms of the extant accounting procedure, the grants received by the State from the Central are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subvention from Central Road and Infrastructure Fund through functional Major Head (s).

During the year 2024-25, the State Government received grants of ₹ 177.28 crore towards Central Road and Infrastructure Fund. It transferred ₹ 210.16 crore of 2023-24 to the Fund. However, the State Government did not transfer ₹ 177.28 crore to the Fund in the Public Account as on 31 March 2025 which has resulted in understatement of revenue expenditure.

- (iv) **Suspense and Remittance Balances:** During the year 2024-25, no amount have been placed under Suspense [Major Heads 8658, Minor Head 102 (Objection Book Suspense) and Minor Head 110- Reserve Bank Suspense-Central Accounts Office] by the office of the Principal

NOTES TO FINANCE ACCOUNTS – contd.

Accountant General/ Accountant General (A&E), for want of documents like vouchers/ challans/sanction letters, etc.

Finance Accounts reflect net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 1,927.66 crore (Debit) under three Major Heads (8658, 8782 and 8793) as on 31 March 2025 (₹ 226.86 crores (Debit) as on 31 March 2024). Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

- (v) **Cheques and Bills/Digital Payments:** Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2024 was ₹ 57.28 crore (Credit). During 2024-25, cheques/payment files worth ₹1,23,378.77 crore were issued, against which cheques /payment files worth ₹ 1,23,378.87 crore were encashed, leaving a closing balance of ₹ 57.18 crore (Credit) as on 31 March 2025. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Chhattisgarh till 31 March 2025.

In case of Digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. In case of failure, the transaction is accounted for as suspense in 8658-102. In the year 2024-25, an amount of ₹ 18.33 crore was accounted for as suspense due 'e-Kuber' failed transaction.

- (vi) **Building and other Construction Workers Welfare Cess:** The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2024-25, the Government collected ₹ 49.53 crore (2023-24: ₹ 59.99 crore) as Labour Cess under Major Head 8443 and transferred ₹ 50.15 crore (2023-24: ₹ 58.01 crore) to the Building and Other Construction Workers Welfare Board including ₹ 0.62 crore pertaining to previous year. As on 31st March 2025, amount of ₹ 4.56 crore remained un-transferred to Building and Other Construction Workers Welfare Board, resulting in overstatement of cash balance.

- (vii) **Other Cess/fee/surcharge:** During the year 2024-25, the Government collected ₹ 361.34 crore (during 2023-24 ₹ 395.90 crore) being the collection of Infrastructure Development Cess (₹180.67 crore) and Environment Cess (₹180.67 crore). No amount was transferred during 2024- 25 to the designated fund by the State Government. Short transfer of ₹ 395.90 crore understated the Revenue Expenditure.

NOTES TO FINANCE ACCOUNTS – contd.

(viii) Remittance to National Mineral Exploration Trust (NMET): National Mineral Exploration Trust (NMET) was established in August 2015 under section 9C (1) of the Mines and Mineral (Development and Regulation)-MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two *per cent* of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7 (1) of the National Mineral Exploration Trust (amendment) Rule, 2018 states that the holder of mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty on major minerals under sub-section (4) of section 9C of the Act by depositing the same in the Public Account of the State under the Head booked for this purpose. On receipt, the State Governments shall transfer the amount so collected in the Public Account of the State under sub- rule (1) to the Consolidated Fund of India.

As per the accounting procedure, the required amount is being deposited by miners directly in the Public Account of the State under Major Head 8449-123-National Mineral Exploration Trust Deposits. The accretions are thereafter periodically transferred to the NMET under Public Account of India. The NMET Fund is non-lapsable and non-interest-bearing fund created under Public Account of India.

The above accounting procedure has been adopted by the State Government. During the year 2024-25, ₹ 140.01 crore was deposited under Major Head 8449-123 in Public Account of the State and the entire amount has been transferred to NMET trust of Government of India.

(ix) Adverse Balance: Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. Adverse balance as on 31.03.2025 appears in 10 heads as detailed below:

(₹ in crore)

Major Head	Major Head Description	Minus balance	Reason
4202-01-797	Capital Outlay on Education, Sports, Art and Culture	0.12 (Credit)	Under examination

NOTES TO FINANCE ACCOUNTS – contd.

(₹ in crore)

Major Head	Major Head Description	Minus balance	Reason
4408-01-101	Capital Outlay on Food, Storage and Warehousing	0.39 (Credit)	Investment amount in share capital was not apportioned from MP during bifurcation, however, the receipt on account of retirement of capital is reflecting in account, resulting in negative balance.
4408-02-190	Capital Outlay on Food, Storage and Warehousing	0.12 (Credit)	
4425-107	Capital Outlay on Co-operation	0.04 (Credit)	
4425-108	Capital Outlay on Co-operation	0.06 (Credit)	
4425-108	Capital Outlay on Co-operation	0.15 (Credit)	
4425-200	Capital Outlay on Co-operation	0.15 (Credit)	
4801-01-052	Capital Outlay on Power Project	0.03 (Credit)		Under examination
5054-80-797	Capital Outlay on Roads and Bridges	0.03 (Credit)	During apportionment, Minus balance was received from MP.
5055-800	Capital Outlay on Road Transport	0.08 (Credit)	Under examination
6425-107	Loans for Co-operation- Debenture floated by Chhattisgarh Co-operative Agriculture and Rural Development Bank	1.09 (Credit)	During apportionment, minus balance was received from MP.
6425-107	Loans for Co-operation- Integrated Tribal Development Programme Jagdalpur	0.01 (Credit)	Under examination
8223-102	Famine Relief Fund (Investment Account)	5.05 (Credit)	Investment amount was not apportioned from MP during bifurcation, however, the receipt on account of maturity has reflecting in account, resulting in negative balance.
8342-120	Miscellaneous Deposits	27.41 (Debit)	Under examination
6004-02-101	Loans and Advances from Central Government - National Hydrology Project Phase II	4.40 (Debit)	Minus balance is due to exchange rate variation.
6004-02-101	Loans and Advances from Central Government – Other Schemes under Block Loans	19.58 (Debit)	

- (x) **Cash Balance:** The Cash balance as on 31 March 2025 as per the record of the Principal Accountant General was ₹ 223.19 crore (Debit) and that reported by the RBI was ₹ 234.97 crore (Credit). There was a net difference of ₹ 11.78 crore (Credit) mainly due to erroneous reporting by the accredited banks to the Central Accounts Section, RBI, Nagpur.

NOTES TO FINANCE ACCOUNTS – contd.

The Cash Balance as on 31 March 2024 as per record of the Principal Accountant General was ₹ 194.40 crore (Debit) and that reported by the RBI was ₹ 164.77 crore (Credit).

There was a net difference of ₹ 29.63 crore (Debit), mainly due to erroneous reporting by the accredited banks to the Central Accounts Section, RBI, Nagpur.

6. State Specific Para

- (a) **Repayment of Loans on accounts of OBB under Capital Head of Accounts:-** The State Government of Chhattisgarh made budgetary provisions of ₹ 4,611.06 crore towards repayment of principal related to Off-Budget Borrowing (OBB) liabilities under Capital Heads of Accounts (MH-4216, 4055, and 5054: ₹3,972.07 crore) and Revenue Heads (MH-2216, 2217, and 2801: ₹ 638.99 crore).

Examination of vouchers revealed that expenditure of ₹529.29 crore was incurred through Revenue Major Heads (2216, 2217, and 2801) and ₹3,912.32 crore through Capital Heads (4055, 4216, and 5054) towards repayment of principal on account of OBBs to seven PSUs/Corporations/Boards. The entire expenditure was booked under functional heads instead of as *Grants-in-Aid* under the Revenue Head, resulting in overstatement of Capital Expenditure and corresponding understatement of Revenue Expenditure to that extent.

The classification of repayments of principal amounts related to OBBs under Capital Heads is inconsistent with the principles of accounting prescribed in the *Government Accounting Rules, 1990*. This has led to misstatement of Capital and Revenue Expenditure and undermines transparency in fiscal reporting.

- (b) **Payment of interest on accounts of OBB under Voted Grant:** ‘MH-2049 Interest Repayments’ is a charged head of Account and used only for servicing of charged interest liabilities. Contrary to this, budget provision of ₹ 899.84 crore for servicing of Interest liability of Off Budget Borrowings has made under Voted Grant under ‘MH-2049 –Interest Repayments’ instead of as Assistance.

During the year 2024-25, State Government has booked ₹ 718.49 crore for payment of Interest as Voted Grant through MH-2049 respectively on account of Off Budget borrowings in respect of seven entities,

- (c) **Budgeting and payment to entities related to Off Budget Borrowings through Object Head 35-001 Loan Repayments:-** Budget and Voucher Scrutiny revealed that Government of Chhattisgarh has done budgeting under the Object Head 35-001 Loan Repayments and booked the final expenditure related to repayment of principal of Off Budget Borrowings under the Object Head 35-001 Loan Repayments instead of using Object Heads related to GIA or any other appropriate head of account.

NOTES TO FINANCE ACCOUNTS – contd.

7. Impact of misclassification:

The impact of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

(₹ in crore)

Para No.	Item (Illustrative)	Over Statement of Revenue Expenditure	Under Statement of Revenue Expenditure	Over Statement of Capital Expenditure	Under Statement of Capital Expenditure	Over Statement of Revenue Receipt	Under Statement of Revenue Receipt	Over Statement of Cash Balance	Under Statement of Cash Balance
3 (ii)	Misclassification between revenue and capital	0.75	1,234.79	1,234.79	0.75	--	--	--	--
3 (viii)	Interest liabilities on National Pension Scheme, SDRF, NDRF and SD MF	--	58.83	--	--	--	--	--	--
3 (xviii)	Interest earned on Central Share of unspent balances of funds to Single Nodal Agency deposited in the Consolidated Fund of State during 2022-23	--	--	--	--	--	--	0.21	--
	2023-24	--	--	--	--	--	--	1.53	--
5 (i)	Short transfer to National Pension Scheme to NSDL	--	--	--	--	--	--	0.85	--
	Non transfer of balance lying under National Pension Scheme at the end of 2023-24	--	--	--	--	--	--	22.42	--
5 (ii) (A) (a)	Incorrect booking of Revenue Receipt under SDRF	--	--	--	--	--	3.57	--	--
5 (ii) (A) (d)	Short transfer to Mineral Development Fund	--	639.77	--	--	--	--	--	--

NOTES TO FINANCE ACCOUNTS – contd.

(₹ in crore)

Para No.	Item (Illustrative)	Over Statement of Revenue Expenditure	Under Statement of Revenue Expenditure	Over Statement of Capital Expenditure	Under Statement of Capital Expenditure	Over Statement of Revenue Receipt	Under Statement of Revenue Receipt	Over Statement of Cash Balance	Under Statement of Cash Balance
5 (ii) (B) (c)	Short contribution of Chhattisgarh State Pension Fund	--	115.59	--	--	--	--	--	--
5 (iii)	Non transfer of Grants-in-aid of Central Road and Infrastructure Fund	--	177.28	--	--	--	--	--	--
5 (vi)	Non transfer of Building and Other Construction Workers welfare cess	--	--	--	--	--	--	4.56	--
5 (vii)	Short transfer of Infrastructure Development Cess and Environment Cess	--	395.90	--	--	--	--	--	--
6 (a)	Off Budget Borrowing	--	3,912.32	3,912.32	--	--	--	--	--
Total (Net) Imp-act	Overstatement (O/S)/ Under Statement (U/S)	0.75	6,534.48	5,147.11	0.75	--	3.57	29.57	--

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