



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

**FINANCE ACCOUNTS
2023-24
VOLUME - I**



GOVERNMENT OF CHHATTISGARH

FINANCE ACCOUNTS

VOLUME- I

2023-24

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 2024 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 2023-24.

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 2024.

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 Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

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

Emphasis of Matter

I want to draw attention to:

- 1) The State Government has an off-budget liability of ₹ 7,292.94 crore towards repayment of loans taken by various entities in addition to its total budgeted liabilities of ₹ 1,34,179.36 crore as of 31 March 2024. While the Government has provided guarantees for obtaining loans from various Financial Institutions, the liability for repayment of principal and interest of these loans vested entirely with the State Government. However, it has not disclosed those liabilities appropriately in its budget document.

[Reference to Statement No. 6 & 17 and NTFA Para 3 (xvii)]

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.



Date: 19 NOV 2024

Place: New Delhi

(GIRISH CHANDRA MURMU)

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 2023-24 is ₹ 100.00 crore.

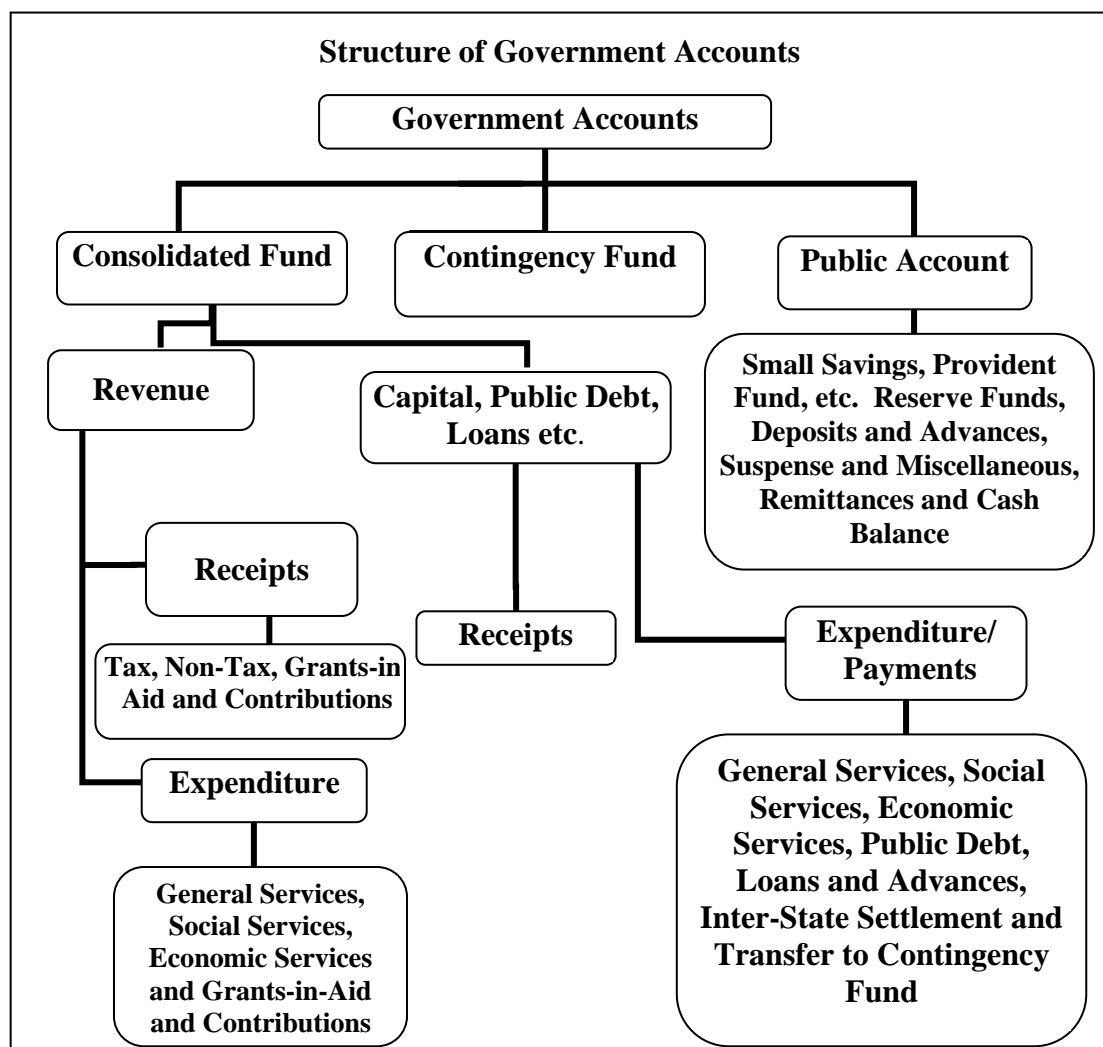
Part III: - The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not 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 2024).

<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>4046 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

Assets ¹	Reference (Sr. No.)		As on 31 March 2024	As on 31 March 2023
	Notes to Finance Accounts	Statement/ Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	--	--	0.00	0.00
(ii) Departmental Balances	--	2,21	12.07	12.09
(iii) Permanent Cash Imprest	--	2,21	0.34	0.34
(iv) Cash Balance Investments	--	2,21	5,933.48	485.61
(v) Deposits with Reserve Bank of India	5 (viii)	2,21	194.40	215.63
(vi) Investments from Earmarked Fund ²	--	2,21	7,656.95	7,334.30
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.	--	5,8,16,19	7,232.91 ³	7,172.06
(ii) Other Capital Expenditure	--	5,16	1,33,909.81	1,18,555.14
Contingency Fund Expenditure (un-recouped)	--	--	13.47	0.00
Loans and Advances	--	7,18	1,664.85	1,378.31
Advances with Departmental Officers	--	21	7.10	7.00
Suspense and Miscellaneous Balances⁴	--	--	0.00	0.00
Remittance Balances	5 (iii)	12, 21	351.50	298.66
Cumulative excess of expenditure over receipts	--	12	0.00	0.00
Total	--	--	1,56,976.88	1,35,459.14

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

² Includes ₹7,356.24 crore of Investment in Government of India Securities and ₹ 300.71 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 ₹ 7,533.62 crore of which ₹ 7,232.91 crore has been invested from Capital Major Heads and ₹ 300.71 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.

FINANCIAL POSITION

(₹ in crore)

Liabilities ⁵	Reference (Sr. No.)		As on 31 March 2024	As on 31 March 2023
	Notes to Finance Accounts	Statement/ Appendix		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government				
Market Loans	--	6,17	86,032.09	59,732.09
Compensation and other Bonds	--	6,17	609.17	696.18
Loans from Financial Institutions	--	6,17	5,891.42	5,263.21
Special Securities issued to National Small Savings Fund	--	6,17	2,607.49	3,063.36
Ways and means advance from RBI	--	6,17	0.00	0.00
(ii) Loans and Advances from the Central Government				
Non-Plan Loans	--	6,17	0.56	0.56
Loans for State/Union Territory Plan Schemes	--	6,17	1,761.20	2,001.05
Loans for Central Plan Schemes	--	6,17	0.19	0.19
Loans for Centrally Sponsored Plan Schemes	--	6,17	0.00	0.00
Pre 1984-85 Loans	--	6,17	0.69	0.69
Other loans for State /Union Territory with Legislature Schemes	--	6,17	16,984.74 ⁶	13,193.46
Contingency Fund (Corpus)	--	21	100.00	100.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	--	12,17,21	10,848.71	9,326.98
(ii) Deposits	--	12,17,21	6,405.35	6,146.92
(iii) Reserve Funds	--	12,21,22	10,694.70	9,606.04
(iv) Remittance Balance	--	--	0.00	0.00
(v) Suspense and Miscellaneous Balances	5 (iii)	12,21	181.93 ⁷	238.80
Cumulative excess of receipts over expenditure⁸	--	--	14,858.64	26,089.61
Total	--	--	1,56,976.88	1,35,459.14

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

⁶ Includes back to back loan of ₹ 8,074.15 crore provided during 2020-21 (₹ 3,109.00 crore) and 2021-22 (₹ 4,965.15 crore) in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

⁷ Includes closing balance of ₹ 124.65 crore under Major Head 8658- "Suspense Accounts" and ₹ 57.28 crore under Major Head 8670 - "Cheques and Bills".

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2023-24	2022-23		2023-24	2022-23
Part-I- Consolidated Fund					
Section A- Revenue					
Revenue Receipts	1,03,508.20	93,877.14	Revenue Expenditure	1,14,740.96	85,285.03
Tax Revenue	77,268.10	65,480.57	Salaries ¹	27,669.25 ^{2,3}	24,967.33
Own Tax Revenue	38,786.22	33,122.31	Subsidy ¹	10,796.88 ⁴	8,306.28
Share of Union Taxes/Duties	38,481.88	32,358.26	Grants-in-Aid ^{1,5}	48,188.96 ⁶	25,734.73
Non-Tax Revenue	15,147.97	15,248.24	General Services	18,880.01⁷	16,266.97
Interest Receipt	175.16	200.75	Interest Payment and Servicing of Debt	7,213.34	6,782.08
Others	14,972.81	15,047.49	Pension and Other Retirement Benefits	9,111.82 ⁸	7,661.46
Grants-in-Aid from the Central Government	11,092.13	13,148.33	Others	2,554.85	1,823.43
			Social Services	3,439.14	4,763.85
			Economic Services	4,469.15	4,103.30
			Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,297.57⁹	1,142.57
Revenue Déficit	11,232.76	0.00	Revenue Surplus	0.00	8,592.11

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 ₹ 27,260.76 crore and ₹ 408.49 crore respectively.

³ Expenditure on Salary under General, Social and Economic Services is ₹ 6,557.03 crore, ₹ 18,746.00 crore and ₹ 2,366.22 crore respectively. For details please see Appendix- I.

⁴ Expenditure on Subsidy under General, Social and Economic Services is ₹ 11.28 crore, ₹ 6.10 crore and ₹ 10,779.50 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 ₹ 791.69 crore, ₹ 17,220.70 crore and ₹ 30,176.57 crore respectively. For details please see Statement No.10 and Appendix- III.

⁷ Includes ₹ 742.15 crore for payment of Interest on off budget liabilities.

⁸ Includes expenditure booked under Object head 12- Pension and Retirement Benefits- ₹ 8,839.08 crore, 25- Material and Supplies- ₹ 3.97 crore, 37- Inter Account Transfer – Amount transferred to Chhattisgarh State Pension Fund- ₹ 272.00 crore and 40- Deduct Recoveries- ₹ (-) 3.23 crore.

⁹ Grants-in-Aid given by the State Government during 2023-24 is ₹ 1,367.09 crore out of which ₹ 69.52 crore has been transferred to Panchayat Land Revenue Cess and Stamp Duty Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2023-24	2022-23		2023-24	2022-23
Section B-Capital					
Capital Receipts	5.01	5.60	Capital Expenditure	15,418.93¹⁰	13,320.30
			General Services	884.24	754.64
			Social Services	7,074.24	4,988.83
			Economic Services	7,460.45 ¹¹	7,576.83
Recovery of Loans and Advances	24.96	117.52	Loans and Advances Disbursed	311.50	85.96
General Services	0.00	50.00	General Services	0.00	0.00
Social Services	0.50	4.63	Social Services	215.90	35.96
Economic Services	24.40	62.85	Economic Services	95.60	50.00
Loans and Advances to Government Servants	0.06	0.04	Loans and Advances to Government Servants	0.00	0.00
Public Debt Receipts	54,049.72	10,638.74	Repayment of Public Debt	24,112.96	9,600.72
Internal Debt (Market Loans, etc.) ¹²	50,258.44	6,938.61	Internal Debt (Market Loans, etc.) ¹²	23,873.11	9,370.39
Loans from Government of India	3,791.28	3,700.13	Loans from Government of India	239.85	230.33
Inter-State Settlement	0.65	(-) 0.28	Inter-State Settlement	0.46	(-) 0.10
Total- Receipts Consolidated Fund	1,57,588.54	1,04,638.72	Total- Expenditure Consolidated Fund	1,54,584.81	1,08,291.91
Deficit in Consolidated Fund	0.00	3,653.19	Surplus in Consolidated Fund	3,003.73	--

¹⁰ Includes expenditure booked under Creation of Capital Assets of ₹ 3,597.45 crore, Grants-in-Aid of ₹ 10.00 crore, Salary of ₹ 64.14 crore and Work Charged/ Contingency Establishment of ₹ 54.94 crore.

¹¹ Capital Expenditure of ₹ 350.19 crore classified under Major Head 4801 (₹ 299.29 crore) and 4810 (₹ 50.90 crore) met from Electricity Development Fund, ₹ 30.69 crore classified under Major Head 4853 met from Chhattisgarh State Mineral Development Fund, ₹ 272.68 crore classified under Major Head 5054 has been met from Central Road and Infrastructure Fund and ₹ 95.71 crore classified under Major Head 4059 (₹ 93.77 crore) and 5054 (₹ 1.94 crore) met from Infrastructure Development Fund and Environment Development Fund.

¹² During 2023-24 no loan was received from the National Small Savings Fund of the Central Government but ₹ 455.87 crore and ₹ 284.20 crore was paid towards principal and interest respectively. For details please see Paragraph 2 of Explanatory notes to Statement 6.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

RECEIPTS			DISBURSEMENTS		
	2023-24	2022-23		2023-24	2022-23
Part-II Contingency Fund					
Contingency Fund	63.49	0.00	Contingency Fund	76.96	0.00
Part -III- Public Account ¹³					
Small Savings, Provident Fund etc.	3,222.13	2,965.00	Small Savings, Provident Fund etc.	1,700.40	1,658.52
Reserve and Sinking Fund	7,292.47	5,781.68	Reserve and Sinking Fund	6,526.46	5,963.07
Deposits	2,848.20	2,587.00	Deposits	2,589.77	2,226.57
Advances	712.10	613.17	Advances	712.20	612.82
Suspense and Miscellaneous	2,00,606.38	1,87,127.10	Suspense and Miscellaneous ¹⁴	2,06,111.10	1,84,171.22
Remittances	5,309.37	8,834.59	Remittances	5,362.21	8,797.03
Total- Receipts Public Account	2,19,990.65	2,07,908.54	Total- Expenditure Public Account	2,23,002.14	2,03,429.23
Deficit in Public Account	3,011.49	0.00	Surplus in Public Account	0.00	4,479.31
Opening Cash Balance	215.63	(-)610.48	Closing Cash Balance	194.40	215.63
Increase in Cash Balance	--	826.11	Decrease in Cash Balance	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.

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

(₹ in crore)

Overall Cash Position of the Government	As on 31 March 2024	As on 31 March 2023
A- General Cash Balances		
(1) Cash in treasuries	0.00	0.00
(2) Deposits with Reserve Bank ¹⁵	194.40 ¹⁶	215.63
Total	194.40	215.63
(3) Investment held in 'Cash Balance Investment Account'	5,933.48	485.61
Total (A)- General Cash Balances	6,127.88	701.24
B- Other Cash Balances and Investments		
(1) Cash with the Departmental Officers, viz, Forest and Public Works Departments, Military Secretary to the Governor, etc.	12.07	12.09
(2) Permanent advances for contingent expenditure with Departmental Officers	0.34	0.34
(3) Investment of Earmarked Funds	7,656.95 ¹⁷	7,334.30
Total (B) Other Cash Balances and Investments	7,669.36	7,346.73
Total (A) and (B)	13,797.24	8,047.97

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) 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 the 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

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 2023-24 till 10-April-2024.

¹⁶ After the closing of March 2024 account there was a difference of ₹ 29.63 crore (Debit) between the figure reflected in Accounts ₹ 194.40 crore (Debit) and that intimated by Reserve Bank of India ₹ 164.77 crore (Credit). The difference is mainly due to inclusion of e-kuber transaction of 29.61 crore (Debit) of March 2023 in April 2023 by RBI and erroneous reporting by the accredited banks to Central Account Section, Reserve Bank of India, Nagpur which is responsible for maintaining the Cash Balance of the State Government. After the closure of June 2024 Accounts, the above difference stood at ₹ 0.01 crore (Debit) which is under reconciliation.

¹⁷ Includes Investment of ₹ 7,356.24 crore in Government of India Securities and Treasury Bills and ₹ 300.71 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.

Facility / Ways and Means Advances / Over Drafts from time to time. During 2023-24 the State Government had availed Special Drawing Facility for 99 days to maintain minimum balance of ₹ 0.72 Crore with the Bank.

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 days Treasury Bills, if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 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 with effect from 01 April 2023 to 31 March 2024. The Bank has also agreed to give Special Drawing Facility (earlier known as Special Ways and Means Advances) is 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
01-04-2023 to 06-04-2023	4,268.24
07-04-2023 to 09-04-2023	4,267.33
10-04-2023	4,269.10
11-04-2023 to 16-04-2023	4,268.25
17-04-2023	4,269.46
18-04-2023	4,270.11
19-04-2023	4,274.74
20-04-2023 to 01-05-2023	4,086.62
02-05-2023 to 03-05-2023	4,086.63
04-05-2023 to 08-05-2023	4,086.62
09-05-2023	4,086.60

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
10-05-2023 to 12-05-2023	4,087.47
13-05-2023 to 14-05-2023	4,043.57
15-05-2023 to 16-05-2023	4,044.66
17-05-2023 to 19-05-2023	4,041.18
20-05-2023 to 21-05-2023	3,702.02
22-05-2023	4,032.84
23-05-2023	4,039.01
24-05-2023	4,038.96
25-05-2023 to 01-06-2023	4,038.92
02-06-2023 to 04-06-2023	4,038.86
05-06-2023	4,054.08
06-06-2023	4,041.23
07-06-2023 to 09-06-2023	4,041.32
10-06-2023 to 11-06-2023	4,041.06
12-06-2023	4,041.26
13-06-2023 to 14-06-2023	4,041.32
15-06-2023	4,041.74
16-06-2023	4,041.70
17-06-2023 to 18-06-2023	4,033.70
19-06-2023	4,054.89
20-06-2023 to 22-06-2023	4,051.76
23-06-2023 to 25-06-2023	4,051.77
26-06-2023	4,054.08
27-06-2023 to 30-06-2023	4,052.39
01-07-2023 to 07-07-2023	4,286.15
08-07-2023 to 09-07-2023	4,282.84
10-07-2023	4,296.04
11-07-2023	4,286.49
12-07-2023 to 13-07-2023	4,287.33
14-07-2023 to 16-07-2023	4,287.31
17-07-2023 to 19-07-2023	4,294.51
20-07-2023 to 26-07-2023	3,651.33
27-07-2023 to 01-08-2023	3,652.54
02-08-2023	3,654.95
03-08-2023	4,068.30
04-08-2023 to 09-08-2023	4,068.33
10-08-2023 to 16-08-2023	3,882.70
17-08-2023 to 20-08-2023	3,884.39
21-08-2023	3,887.26
22-08-2023 to 27-08-2023	3,885.08

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
28-08-2023	3,896.36
29-08-2023 to 03-09-2023	3,885.32
04-09-2023	3,886.00
05-09-2023 to 08-09-2023	3,885.33
09-09-2023 to 10-09-2023	3,879.18
11-09-2023 to 15-09-2023	3,885.74
16-09-2023 to 17-09-2023	3,878.64
18-09-2023	3,894.48
19-09-2023	3,881.10
20-09-2023	3,887.67
21-09-2023 to 24-09-2023	3,884.25
25-09-2023	3,893.01
26-09-2023 to 29-09-2023	3,886.45
30-09-2023 to 01-10-2023	3,880.54
02-10-2023	3,825.41
03-10-2023 to 06-10-2023	3,832.18
07-10-2023 to 08-10-2023	3,831.27
09-10-2023	3,832.19
10-10-2023 to 17-10-2023	3,832.17
18-10-2023 to 01-11-2023	3,832.87
02-11-2023 to 03-11-2023	3,832.89
04-11-2023 to 05-11-2023	3,831.96
06-11-2023 to 08-11-2023	3,832.91
09-11-2023	3,832.96
10-11-2023 to 12-11-2023	3,834.41
13-11-2023	3,834.68
14-11-2023	3,834.00
15-11-2023 to 20-11-2023	3,834.69
21-11-2023 to 22-11-2023	3,823.25
23-11-2023	3,824.15
24-11-2023	3,823.17
25-11-2023 to 27-11-2023	3,818.13
28-11-2023 to 01-12-2023	3,822.98
02-12-2023 to 03-12-2023	3,812.46
04-12-2023	3,822.88
05-12-2023 to 06-12-2023	3,825.44
07-12-2023 to 14-12-2023	3,826.78
15-12-2023	3,826.75
16-12-2023 to 17-12-2023	3,818.57
18-12-2023	3,835.15
19-12-2023 to 22-12-2023	3,838.57

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
23-12-2023 to 25-12-2023	3,838.25
26-12-2023 to 29-12-2023	3,838.72
30-12-2023 to 31-12-2023	3,841.70
01-01-2024	3,843.11
02-01-2024 to 07-01-2024	3,843.26
08-01-2024	3,846.55
09-01-2024 to 10-01-2024	3,843.17
11-01-2024	3,843.13
12-01-2024 to 14-01-2024	3,843.10
15-01-2024	3,844.78
16-01-2024	3,843.10
17-01-2024	3,844.92
18-01-2024 to 23-01-2024	1,089.58
24-01-2024	1,089.93
25-01-2024 to 26-01-2024	3,765.32
27-01-2024 to 28-01-2024	3,763.99
29-01-2024	3,765.50
30-01-2024 to 31-01-2024	3,765.30
01-02-2024	3,351.95
02-02-2024	3,356.98
03-02-2024 to 04-02-2024	3,356.33
05-02-2024	3,358.26
06-02-2024	3,357.96
07-02-2024	3,545.04
08-02-2024 to 09-02-2024	4,076.63
10-02-2024 to 11-02-2024	4,071.68
12-02-2024 to 13-02-2024	4,077.38
14-02-2024	4,086.59
15-02-2024 to 19-02-2024	4,088.16
20-02-2024 to 21-02-2024	4,088.18
22-02-2024 to 27-02-2024	4,091.94
28-02-2024	4,091.08
29-02-2024 to 03-03-2024	4,092.29
04-03-2024 to 05-03-2024	4,092.98
06-03-2024 to 08-03-2024	4,092.31
09-03-2024 to 10-03-2024	4,086.13
11-03-2024 to 14-03-2024	4,093.79
15-03-2024	4,093.76
16-03-2024	4,086.21
17-03-2024	4,078.52
18-03-2024	4,094.72

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
19-03-2024	4,101.10
20-03-2024	4,094.93
21-03-2024 to 22-03-2024	4,349.10
23-03-2024 to 25-03-2024	4,342.51
26-03-2024	4,351.39
27-03-2024	4,163.58
28-03-2024 to 30-03-2024	4,365.26
31-03-2024	4,400.34

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 No	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 2023-24 are as follows:

Table: Details of Repo Rates

Period	Repo Rate
01-04-2023 to 07-06-2023	6.5 <i>per cent</i>
08-06-2023 to 09-08-2023	6.5 <i>per cent</i>
10-08-2023 to 05-10-2023	6.5 <i>per cent</i>
06-10-2023 to 07-12-2023	6.5 <i>per cent</i>
08-12-2023 to 07-02-2024	6.5 <i>per cent</i>
08-02-2024 to 31-03-2024	6.5 <i>per cent</i>

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

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2023-24 is given below:

- | | | |
|-------|--|-----|
| (i) | Number of days on which the minimum balance was maintained without taking any advance- | 267 |
| (ii) | Number of days on which the minimum balance was maintained by taking Special Drawing Facility- | 99 |
| (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 |
- (d) Following are the details of investments made from the General Cash Balance as on 31 March 2024:

Table: Details of Investment of Cash Balance

(₹ in crore)		
SI No	Name of the Securities	Amount
1.	Government of India Treasury Bills	5,933.48
	Total	5,933.48

- (e) Interest received on the Cash Balance Investments during the year 2023-24 was ₹ 26.41 crore against ₹ 41.70 crore in 2022-23.
- (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		2023-24	2022-23
I. TAX AND NON-TAX REVENUE			
(A)	Tax Revenue		
A.1	Own Tax Revenue	38,786.22	33,122.30
	State Goods and Service Tax	13,793.29	11,298.14
	Hotel Receipts Tax	0.35	0.63
	Other Taxes on Income and Expenditure	0.47	0.42
	Land Revenue	847.80	868.56
	Stamps and Registration fees	2,494.18	2,228.64
	State Excise	8,430.41	6,782.70
	Taxes on Sales, Trade etc.	6,513.48	6,450.03
	Taxes on Vehicles	2,048.20	1,756.62
	Taxes on Goods and Passengers	73.28	59.60
	Taxes and Duties on Electricity	4,584.76	3,676.97
A.2	Share of Net Proceeds of Union Taxes/Duties	38,481.88	32,358.26
	Central Goods and Service Tax	11,678.76	9,142.17
	Corporation Tax	11,550.56	10,851.70
	Taxes on Income other than Corporation Tax	13,339.34	10,589.64
	Taxes on Wealth	0.00	0.00
	Customs	1,348.55	1,271.87
	Union Excise Duties	510.32	399.02
	Service Tax	7.18	50.61
	Other Taxes and Duties on Commodities and Services	47.17	53.25
	Total – (A)	77,268.10	65,480.57
(B)	Non-Tax Revenue		
	Interest Receipts	175.16	200.75
	Others		
	Dividends and Profits	3.84	6.20
	Public Service Commission	0.87	1.84
	Police	60.64	47.35
	Jails	4.48	4.27
	Stationery and Printing	3.80	3.18
	Public Works	21.32	15.28
	Other Administrative Services	43.60	42.11

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

		(₹ in crore)	
Description		2023-24	2022-23
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue - contd.		
	Contribution and Recoveries towards Pension and Other Retirement Benefits	12.84	22.17
	Miscellaneous General Services	8.18	83.45
	Education, Sports, Art and Culture	32.59	28.83
	Medical and Public Health	35.30	75.36
	Family welfare	0.00	0.02
	Water Supply and Sanitation	1.52	1.36
	Housing	6.80	5.36
	Urban Development	167.96	31.65
	Information and Publicity	0.02	0.22
	Labour and Employment	34.44	34.92
	Social Security and Welfare	7.67	9.30
	Other Social Services	29.19	25.20
	Crop Husbandry	32.88	22.56
	Animal Husbandry	6.91	6.36
	Fisheries	6.97	6.36
	Forestry and Wildlife	811.28	856.04
	Food Storage and Warehousing	1.53	1.03
	Co-operation	2.68	2.23
	Other Agriculture Programmes	1.37	1.70
	Other Rural Development Programmes	5.33	5.98
	Major Irrigation	448.80	412.88
	Medium Irrigation	4.15	6.25
	Minor Irrigation	342.10	311.86
	Village and Small Industries	4.92	2.70
	Industries	10.58	13.13
	Non-ferrous Mining and Metallurgical Industries	12,795.34 ¹	12,941.33

¹ Includes ₹ 1,911.88 crore received from auction of coal blocks (₹ 1,838.86 crore) and auction of major minerals other than coal (₹ 73.02 crore).

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

Description		2023-24	2022-23
I. TAX AND NON-TAX REVENUE			
(B)	Non-Tax Revenue – conclud.		
	Others - conclud.		
	Other Industries	0.01	0.00
	Roads and Bridges	1.19	1.18
	Other General Economic Services	21.71	17.83
	TOTAL- Others	14,972.81	15,047.49
	TOTAL (B)	15,147.97	15,248.24
II. GRANTS FROM GOVERNMENT OF INDIA			
(C)	Grants-in-Aid from the Central Government		
	Centrally Sponsored Schemes		
	Central Assistance/Share	8,193.61	8,666.39
	Externally Aided Projects-Grants for Centrally Sponsored Schemes ²	40.63	53.08
	Deduct – Refunds	(-)16.62 ³	(-) 6.95
	Total- Grants for Centrally Sponsored Schemes	8,217.62	8,712.52
	Finance Commission Grants		
	Grants for Rural Local Bodies	1,125.00	1,114.00
	Grants for Urban Local Bodies	373.50	477.20
	Grants-in-Aid for State Disaster Response Fund	181.60	181.60
	Grants-in-Aid for State Disaster Mitigation Fund	90.80	0.00
	Total- Finance Commission Grants	1,770.90	1,772.80
	Other Transfers/Grants to State/ Union territories with Legislatures		
	Special Assistance	6.22	1.59
	Grants under the proviso to Article 275 (1) of the Constitution	156.77	135.78
	Grants from Central Road and Infrastructure Fund	353.60	86.92
	Compensation for loss of Revenue arising out of implementation of Goods and Service Tax	587.02	2,438.72
	Total- Other Transfers/Grants to State/ Union Territories with Legislatures	1,103.61	2,663.01
	Total- C	11,092.13	13,148.33
	Total- Revenue Receipts (A+B+C)	1,03,508.20	93,877.14

² For details please refer to Appendix- IV in Volume- II.

³ This amount includes refund of ₹ 4.18 crore to Ministry of Agriculture, ₹ 2.03 crore to Ministry of Consumer Affairs – Food and Public Distribution and ₹ 10.41 crore to Ministry of Welfare.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- conclud.

		(₹ in crore)	
Description		2023-24	2022-23
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D.	Capital Receipts		
	Others	5.01	5.60
	Total - D	5.01	5.60
E.	Public Debt receipts		
	Internal Debt	50,258.44	6,938.61
	Market Loans	32,000.00	2,000.00
	Compensation and Other Bonds	0.00	0.00
	Loans from Financial Institutions	1,587.43 ⁴	1,210.50
	Special Securities issued to National Small Savings Fund of the Central Government	0.00	0.00
	Special Drawing facility on 91 days deposit	16,671.01	3,728.11
	Loans and Advances from the Central Government	3,791.28	3,700.13
	Other Loans for States/Union Territory with Legislature Schemes	3,791.28	3,700.13
	Total – E	54,049.72	10,638.74
F.	Loans and Advances made by the State Government (Recoveries⁵)	24.96	117.52
G.	Inter-State Settlement	0.65	(-) 0.28
	Total Receipts in Consolidated Fund⁶ (A+B+C+D+E+F+G)	1,57,588.54	1,04,638.72

⁴ The loan of ₹ 1,587.43 crore was obtained from National Bank for Agriculture (₹ 1,505.13 crore) and Small Industries Development Bank (₹ 82.30 crore).

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.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	59.31	0.00	0.00	59.31
	President, Vice President/Governor, Administrator of Union Territories	12.76	0.00	0.00	12.76
	Council of Ministers	132.90	0.00	0.00	132.90
	Administration of Justice	558.45	0.00	0.00	558.45
	Elections	292.53	0.00	0.00	292.53
A.2	Fiscal Services				
	Land Revenue	930.66	0.00	0.00	930.66
	Stamps and Registration	148.01	0.00	0.00	148.01
	State Excise	112.05	0.00	0.00	112.05
	Taxes on Sales, Trade etc.	95.71	0.00	0.00	95.71
	Taxes on Vehicles	48.82	0.00	0.00	48.82
	Other Taxes and Duties on Commodities and Services	394.76	0.00	0.00	394.76
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	415.00	0.00	0.00	415.00
	Interest Payments	6,798.34	0.00	0.00	6,798.34
A.4	Administrative Services				
	Public Service Commission	21.26	0.00	0.00	21.26
	Secretariat- General Services	483.62	0.00	0.00	483.62
	District Administration	392.71	0.00	0.00	392.71
	Treasury and Accounts Administration	88.36	0.00	0.00	88.36
	Police	5,172.55	163.67	0.00	5,336.22
	Jails	182.51	0.00	0.00	182.51
	Stationery and Printing	10.20	0.11	0.00	10.31
	Public Works	535.82	617.00	0.00	1,152.82
	Vigilance	5.46	0.00	0.00	5.46
	Other Administrative Services	225.71	103.46	0.00	329.17
A.5	Pension and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	9,111.82	0.00	0.00	9,111.82
	Miscellaneous General Services	10.69	0.00	0.00	10.69
	Total -A- General Services	26,240.01	884.24	0.00	27,124.25

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- contd.

A. EXPENDITURE BY FUNCTION- contd.

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
B	Social Services				
B.1	Education, Sports, Art and Culture (see foot note 1 below)				
	General Education	19,468.37	1,360.90 ¹	0.00	20,829.27
	Technical Education	209.28	0.00	0.00	209.28
	Sports and Youth Services	161.55	0.00	0.00	161.55
	Art and Culture	80.53	0.00	0.00	80.53
B.2	Health and Family Welfare				
	Medical and Public Health	6,054.80	581.30	0.00	6,636.10
	Family Welfare	271.31	0.00	0.00	271.31
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	546.00	3,107.05	20.00	3,673.05
	Housing	3,386.05	86.85	0.00	3,472.90
	Urban Development	2,011.80	1,470.45	195.90	3,678.15
B.4	Information and Broadcasting				
	Information and Publicity	739.32	0.72	0.00	740.04
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	220.10	331.69	0.00	551.79
B.6	Labour and Labour Welfare				
	Labour and Employment	580.66	0.00	0.00	580.66
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	4,276.03	115.80	0.00	4,391.83
	Nutrition	763.63	0.00	0.00	763.63
	Relief on Account of Natural Calamities	609.58	0.00	0.00	609.58
B.8	Others				
	Other Social Services	13.62	19.48	0.00	33.10
	Secretariat- Social Services	19.31	0.00	0.00	19.31
	Total -B- Social Services	39,411.94	7,074.24	215.90	46,702.08

¹ Under Sub sector- Education, Sports, Art and Culture, there are distinct revenue expenditure Major Heads for General Education, Technical Education, Sports and Youth Services and Art and Culture, but there is a single capital outlay Major Head for these revenue Major Heads in Major Head 4202. Capital expenditure relating to all the four Major Heads is booked at Sub Major Head level under Major Head 4202. During 2023-24 the expenditure under these Heads was ₹ 1,223.57 crore, ₹ 122.19 crore, ₹ 15.09 crore and ₹ 0.05 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				
	Crop Husbandry	24,536.69	1.74	0.00	24,538.43
	Soil and Water Conservation	267.95	17.77	0.00	285.72
	Animal Husbandry	429.94	1.65	0.00	431.59
	Fisheries	161.38	1.72	0.00	163.10
	Forestry and Wild Life	1,534.15	33.04	0.00	1,567.19
	Food Storage and Warehousing	5,621.76	1.35	0.00	5,623.11
	Agricultural Research and Education	229.83	59.42	45.60	334.85
	Co-operation	314.30	69.82	50.00	434.12
	Other Agricultural Programmes	16.97	0.00	0.00	16.97
C.2	Rural Development				
	Special Programmes for Rural Development	644.52	0.00	0.00	644.52
	Rural Employment	1,290.16	0.00	0.00	1,290.16
	Other Rural Development Programmes	2,583.51	929.02	0.00	3,512.53
C.3	Special Area Programmes				
		0.00	0.00	0.00	0.00
C.4	Irrigation and Flood Control				
	Major Irrigation	101.48	450.86	0.00	552.34
	Medium Irrigation	409.97	125.98	0.00	535.95
	Minor Irrigation	76.22	861.32	0.00	937.54
	Flood Control and Drainage	0.00	49.87	0.00	49.87
C.5	Energy				
	Power	6,490.37	623.43	0.00	7,113.80
	New and Renewable Energy	54.80	625.15	0.00	679.95
C.6	Industry and Minerals				
	Village and Small Industries	224.39	68.12	0.00	292.51
	Industries	305.56	0.00	0.00	305.56
	Non-ferrous Mining and Metallurgical Industries	578.45	0.96	0.00	579.41

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- contd.

A. EXPENDITURE BY FUNCTION- conclud. (₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services- conclud.				
C.7	Transport				
	Civil Aviation	0.43	0.82	0.00	1.25
	Roads and Bridges	1,726.43	3,467.00	0.00	5,193.43
	Road Transport	0.00	7.19	0.00	7.19
C.8	Communication				
	Other Communication Services	56.47	0.00	0.00	56.47
C.9	Science, Technology and Environment				
	Other Scientific Research	12.51	3.06	0.00	15.57
C.10	General Economic Services				
	Secretariat- Economic Services	26.50	0.00	0.00	26.50
	Tourism	55.58	60.97	0.00	116.55
	Census Surveys and Statistics	32.23	0.00	0.00	32.23
	Other General Economic Services	8.89	0.19	0.00	9.08
	Total - C- Economic Services	47,791.44	7,460.45	95.60	55,347.49
D	Grants-in-Aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,297.57	0.00	0.00	1,297.57
	Total- D- Grants-in-Aid and contributions	1,297.57	0.00	0.00	1,297.57
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	23,873.11	23,873.11
	Loans and Advances from the Central Government	0.00	0.00	239.85	239.85
	Total- E- Public Debt	0.00	0.00	24,112.96	24,112.96
F	Inter-State Settlement				
		0.00	0.00	0.46	0.46
G	Appropriation to Contingency Fund				
		0.00	0.00	0.00	0.00
Total - Consolidated Fund Expenditure		1,14,740.96	15,418.93	24,424.92	1,54,584.81

4. STATEMENT OF EXPENDITURE

B. EXPENDITURE BY NATURE

Sl No.	Object of Expenditure	2023-24		
		Revenue	Capital	Total
1	14- Grants-in-Aid	49,556.05	10.00	49,566.05
2	35- Interest / Loan Repayments	7,357.93 ²	24,285.76 ³	31,643.69
3	01- Salaries and Allowances	27,260.76	64.14	27,324.90
4	13- Financial Assistance	10,796.88	0.00	10,796.88
5	12- Pension and Retirement benefits	8,839.95	0.00	8,839.95 ⁴
6	97- Construction Works	0.00	4,874.84	4,874.84
7	26- Major Construction Works	0.00	4,768.58	4,768.58
8	45- Creation of Capital Assets	0.00	3,597.45	3,597.45
9	37- Inter Account Transactions	2,730.00	0.46	2,730.46
10	27- Minor Construction Works	715.88	1,914.37	2,630.25
11	25- Materials and Supplies	2,341.31	0.69	2,342.00
12	24- Maintenance Works	1,076.60	4.38	1,080.98
13	02- Wages	1,079.66	0.01	1,079.67
14	04- Office Expenses	979.85	12.27	992.12
15	11- Scholarship/Stipend and other Benefits	967.76	0.00	967.76
16	09- Advertisement and Publicity	752.55	0.00	752.55
17	30- Contribution	727.47	0.00	727.47
18	42- Insurance	710.34 ⁵	0.00	710.34
19	10- Payment for Professional Services	541.04	5.40	546.44
20	07- Work charges/Contingency Establishment	408.49	54.94	463.43

² Includes expenditure on interest payment of ₹ 6,805.57 crore booked under Major Head 2049 (₹ 6,798.34 crore) and Major Head 2210 (₹ 7.23 crore) and Principal repayment of ₹ 552.36 crore booked under Major Head 2216 (₹ 151.57 crore), Major Head 2217 (₹ 43.44 crore) and Major Head 2801 (₹ 357.35 crore).

³ This amount represents ₹ 7.50 crore and ₹ 60.84 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, ₹ 35.46 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 ₹ 55.00 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 ₹ 24,112.96 crore.

⁴ Includes ₹ 8,839.08 crore of Pensionary Benefits to Retired Government employees, High Court Judges etc. booked under Major Head 2071 and ₹ 0.87 crore to Freedom fighters booked under Major Head 2235.

⁵ Includes expenditure booked under Major Head 2052 (₹ 0.28 crore), 2055 (₹ 8.23 crore), 2202 (₹ 4.72 crore), 2204 (₹ 0.01 crore), 2401 (₹ 696.87 crore) and 2405 (₹ 0.23 crore).

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

2022-23			2021-22		
Revenue	Capital	Total	Revenue	Capital	Total
26,947.30	0.00	26,947.30	22,163.89	0.00	22,163.89
6,692.19	116.25	6,808.44	6,404.52	53.99	6,458.51
24,606.62	71.99	24,678.61	22,560.92	78.50	22,639.42
8,306.28	0.00	8,306.28	6,565.30	0.00	6,565.30
7,643.77	0.00	7,643.77	7,450.26	0.00	7,450.26
0.00	4,481.17	4,481.17	1.39	3,938.76	3,940.15
0.00	4,863.53	4,863.53	0.00	3,516.25	3,516.25
0.00	2,840.61	2,840.61	0.00	2,227.04	2,227.04
1,635.19	0.00	1,635.19	1,587.42	0.00	1,587.42
450.16	626.23	1,076.39	374.21	657.49	1,031.70
3,501.32	0.22	3,501.54	3,140.64	1.50	3,142.14
878.84	0.00	878.84	939.95	0.09	940.04
1,185.58	0.01	1,185.59	980.41	0.00	980.41
881.81	6.87	888.68	756.68	1.23	757.91
610.66	0.00	610.66	750.78	0.00	750.78
406.39	0.00	406.39	252.32	0.00	252.32
1,058.08	0.00	1,058.08	345.89	0.00	345.89
781.75	0.00	781.75	696.30	0.00	696.30
447.46	3.59	451.05	394.12	1.77	395.89
360.71	45.64	406.35	353.44	44.50	397.94

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

Sl No.	Object of Expenditure	2023-24		
		Revenue	Capital	Total
21	36- Loans and Advances	0.00	311.50	311.50
22	28- Machinery and Equipment	12.04	292.64	304.68
23	43- Election Expenses	177.92	0.00	177.92
24	31- Compensation	23.54	142.69	166.23
25	34- Purchase of Vehicles	26.89	96.80	123.69
26	32- Investment	0.00	89.26	89.26
27	03- Travelling Allowance	78.08	1.47	79.55
28	18- Rewards	75.63	0.00	75.63
29	05- Training	71.69	0.00	71.69
30	17- Conferences	57.81	0.00	57.81
31	89- Transportation Charges	56.06	0.00	56.06
32	06- Survey	26.71	17.77	44.48
33	22- Arms and Ammunition	38.12	0.00	38.12
34	74- Fairs, Festival, Exhibition	37.35	0.00	37.35
35	29-Purchasing of Land and Building	0.00	31.84	31.84
36	15- Payments of Decretal Amount	4.68	15.83	20.51
37	08- Publication	19.19	0.00	19.19
38	19- Secret Services Expenses	17.45	0.00	17.45
39	86- Coaching/Competition	14.26	0.00	14.26
40	63- Stock	13.24	0.00	13.24
41	50- Petrol for vehicles of Ministers	10.45	0.00	10.45
42	55- Grants-in-Aid during Mass Contract Tours	8.34	0.00	8.34
43	72- Furnishing of Official Residences	5.86	0.00	5.86
44	57- Hospitality Expenses	4.92	0.00	4.92
45	33- Tools and Plants	3.49	0.03	3.52

IN CONSOLIDATED FUND- contd.

(₹ in crore)

2022-23			2021-22		
Revenue	Capital	Total	Revenue	Capital	Total
--	--	--	--	--	--
25.43	359.87	385.30	154.87	181.91	336.78
9.00	0.00	9.00	39.59	0.00	39.59
24.24	38.45	62.69	28.60	40.49	69.09
37.50	46.54	84.04	1.12	32.11	33.23
0.00	133.11	133.11	0.00	63.78	63.78
74.45	1.14	75.59	60.09	1.52	61.61
26.59	0.00	26.59	6.93	0.00	6.93
33.31	0.00	33.31	40.81	0.00	40.81
36.90	0.00	36.90	28.04	0.00	28.04
49.40	0.00	49.40	50.97	0.00	50.97
3.01	18.40	21.41	5.47	29.77	35.24
25.38	0.00	25.38	29.81	0.00	29.81
50.42	0.00	50.42	32.37	0.00	32.37
0.00	103.58	103.58	0.00	21.22	21.22
5.42	7.00	12.42	5.09	0.12	5.21
10.34	0.00	10.34	14.17	0.00	14.17
17.68	0.00	17.68	15.45	0.00	15.45
8.84	0.00	8.84	8.56	0.00	8.56
5.55	0.00	5.55	10.91	0.00	10.91
8.84	0.00	8.84	6.93	0.00	6.93
8.90	0.00	8.90	8.88	0.00	8.88
2.40	0.00	2.40	6.22	0.00	6.22
3.92	0.00	3.92	3.70	0.00	3.70
5.74	0.02	5.76	3.89	0.03	3.92

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

SI No.	Object of Expenditure	2023-24		
		Revenue	Capital	Total
46	52- Electricity and Water charges for furnished Bungalow	2.56	0.00	2.56
47	49- Daily Allowances	1.77	0.00	1.77
48	90- Remuneration	1.67	0.00	1.67
49	48- Constituency Allowance	1.65	0.00	1.65
50	69- Honorarium to Non-Government Officials	0.91	0.00	0.91
51	21- Expenses on Witnesses	0.48	0.00	0.48
52	85- Investigation and Research	0.07	0.00	0.07
53	40- Deduct- Recoveries	(-) 2,826.42	(-) 749.27	(-) 3,575.69
54	98- Adjustment under SNA Model	(-)67.97	0.00	(-)67.97
Grand Total		1,14,740.96	39,843.85	1,54,584.81

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

2022-23			2021-22		
Revenue	Capital	Total	Revenue	Capital	Total
2.54	0.00	2.54	2.56	0.00	2.56
1.92	0.00	1.92	1.48	0.00	1.48
1.71	0.00	1.71	7.42	0.00	7.42
1.57	0.00	1.57	1.00	0.00	1.00
0.84	0.00	0.84	0.82	0.00	0.82
0.56	0.00	0.56	0.47	0.00	0.47
0.03	0.00	0.03	0.04	0.00	0.04
(-) 1,591.51	(-) 443.92	(-) 2,035.43	(-)1,284.69	(-) 387.85	(-)1,672.54
0.00	0.00	0.00	0.00	0.00	0.00
85,285.03	13,320.30	98,605.33	75,010.01	10,504.22	85,514.23

Note: Total expenditure of ₹ 98,605.33 crore and ₹ 85,514.23 crore for the year 2022-23 and 2021-22 excludes expenditure on 'Loans and Advances' of ₹ 85.96 crore (2022-23) and ₹ 324.06 crore (2021-22), 'Public Debt' of ₹ 9,600.72 crore (2022-23) and ₹ 8,845.30 crore (2021-22) and 'Inter State Settlement' of ₹ (-) 0.10 crore (2022-23) and ₹ (-) 0.25 crore (2021-22) respectively.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase (+)/ Decrease (-) in percentage during the year 2023-24
A- CAPITAL ACCOUNT OF GENERAL SERVICES						
4055	Capital Outlay on Police	217.30	706.83	163.67	870.50	(-)24.68
4058	Capital Outlay on Stationery and Printing	0.47	5.21	0.11	5.32	(-)76.60
4059	Capital Outlay on Public Works	528.71	3,378.46	617.00	3,995.46	(+)16.70
4070	Capital Outlay on other Administrative Services	8.16	63.63	103.46	167.09	(+)1,167.89
Total-A-CAPITAL ACCOUNT OF GENERAL SERVICES		754.64	4,154.13	884.24	5,038.37	(+)17.17
B- CAPITAL ACCOUNT OF SOCIAL SERVICES						
(a) - Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	505.36	6,074.82	1,360.90	7,435.72	(+)169.29
Total - (a)-Capital Account of Education, Sports, Art and Culture		505.36	6,074.82	1,360.90	7,435.72	(+)169.29
(b) - Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	719.82	4,499.13	581.30	5,080.43	(-)19.24
4211	Capital Outlay on Family Welfare	0.00	16.30	0.00	16.30	0.00
Total- (b)- Capital Account of Health and Family Welfare		719.82	4,515.43	581.30	5,096.73	(-)19.24
(c) - Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	2,521.23	6,497.71	3,107.05	9,604.76	(+)23.23
4216	Capital Outlay on Housing	120.39	1,073.56	86.85	1,160.41	(-)27.86
4217	Capital Outlay on Urban Development	593.76	7,347.04	1,470.45	8,817.49	(+)147.65
Total-(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development		3,235.38	14,918.31	4,664.35	19,582.66	(+)44.17
(d) - Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	0.20	1.94	0.72	2.66	(+)260.00
Total-(d)- Capital Account of Information and Broadcasting		0.20	1.94	0.72	2.66	(+)260.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase (+)/ Decrease (-) in percentage during the year 2023-24
B - CAPITAL ACCOUNT OF SOCIAL SERVICES- conclud.						
(e)- Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	491.78	4,779.19	331.69	5,110.88	(-)32.55
Total-(e)- Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		491.78	4,779.19	331.69	5,110.88	(-)32.55
(g)- Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	16.43	818.06	115.80	933.86	(+)604.81
Total- (g)-Capital Account of Social Welfare and Nutrition		16.43	818.06	115.80	933.86	(+)604.81
(h)- Capital Account of Other Social Services						
4250	Capital Outlay on other Social Services	19.86	458.69	19.48	478.17	(-)1.91
Total- (h)- Capital Account of Other Social Services		19.86	458.69	19.48	478.17	(-)1.91
Total- B-CAPITAL ACCOUNT OF SOCIAL SERVICES		4,988.83	31,566.44	7,074.24	38,640.68	(+)41.80
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES						
(a) - Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	24.70	63.88	1.74	65.62	(-)92.96
4402	Capital Outlay on Soil and Water Conservation	17.33	416.47	17.77	434.24	(+)2.54
4403	Capital Outlay on Animal Husbandry	0.94	91.44	1.65	93.09	(+)75.53
4404	Capital Outlay on Dairy Development	0.00	1.99	0.00	1.99	0.00
4405	Capital Outlay on Fisheries	1.50	27.92	1.71	29.63	(+)14.00
4406	Capital Outlay on Forestry and Wild Life	18.64	498.01	33.04	531.05	(+)77.25
4408	Capital Outlay on Food Storage and Warehousing	0.19	83.47	1.35	84.82	(+)610.53
4415	Capital Outlay on Agricultural Research and Education	33.85	164.56	59.42	223.98	(+)75.54
4425	Capital Outlay on Co-operation	101.26	378.27	69.83	443.18 ¹	(-)31.04

¹ Closing balance reduced by ₹ 4.92 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 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase (+)/ Decrease (-) in percentage during the year 2023-24
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES- contd.						
(a)- Capital Account of Agriculture and Allied Activities- conclud.						
4435	Capital Outlay on other Agricultural Programmes	0.00	2.24	0.00	2.24	0.00
Total-(a)- Capital Account of Agriculture and Allied Activities		198.41	1,728.25	186.51	1,909.84²	(-)6.00
(b)- Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	961.77	6,421.10	929.02	7,350.12	(-)3.41
Total - (b)- Capital Account of Rural Development		961.77	6,421.10	929.02	7,350.12	(-)3.41
(d)³ Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	321.50	9,235.93	450.86	9,686.79	(+)40.23
4701	Capital Outlay on Medium Irrigation	77.41	2,197.93	125.98	2,323.91	(+)62.74
4702	Capital Outlay on Minor Irrigation	710.78	14,084.02	861.32	14,945.34	(+)21.18
4705	Capital Outlay on Command Area Development	0.00	471.51	0.00	471.51	0.00
4711	Capital Outlay on Flood Control Projects	23.94	197.73	49.87	247.60	(+)108.31
Total-(d)- Capital Account of Irrigation and Flood Control		1,133.63	26,187.12	1,488.03	27,675.15	(+)31.26
(e)- Capital Account of Energy						
4801	Capital Outlay on Power Projects	130.80	7,988.21	623.43	8,611.64	(+)376.63
4810	Capital Outlay on New and Renewable energy	604.89	3,279.86	625.15	3,905.01	(+)3.35
Total-(e)- Capital Account of Energy		735.69	11,268.07	1,248.58	12,516.65	(+)69.72
(f)- Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	53.51	751.79	68.12	819.82 ⁴	(+)27.30
4852	Capital Outlay on Iron and Steel Industries	0.00	46.39	0.00	47.99 ⁵	(+)0.00

² Closing balance reduced by ₹ 4.92 crore due to retirement of capital of Co-operative Societies/ Banks.

³ No expenditure has been booked under Major Heads 4551, 4552 and 4575 under sub sector- e- 'Capital Account of Special Areas Programme'.

⁴ Closing balance reduced by ₹ 0.09 crore due to retirement of capital of Revolving Fund of Village Industries Department.

⁵ Closing balance increased by ₹ 1.60 crore on Proforma basis. Share certificate amounting to ₹ 1.60 crore issued by Chhattisgarh State Industrial Development Corporation to the State Government adjusted as Share Capital Investment in the accounts of the State Government.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase (+)/ Decrease (-) in percentage during the year 2023-24
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES-contd.						
(f) - Capital Account of Industry and Minerals- conclud.						
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.20	4.96	0.96	5.92	(+)380.00
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	0.00	0.01	0.00	0.01	0.00
4858	Capital Outlay on Engineering Industries	0.00	0.02	0.00	0.02	0.00
4860	Capital Outlay on Consumer Industries	0.00	3.18	0.00	3.18	0.00
4875	Capital Outlay on other Industries	0.00	12.14	0.00	12.14	0.00
4885	Other Capital Outlay on Industries and Minerals	0.00	26.35	0.00	26.35	0.00
Total - (f)- Capital Account of Industries and Minerals		53.71	844.84	69.08	915.43⁶	(+)28.62
(g) - Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	3.13	237.90	0.82	238.72	(-)73.80
5054	Capital Outlay on Roads and Bridges	4,299.30	42,074.29	3,466.99	45,541.28	(-)19.36
5055	Capital Outlay on Road Transport	7.23	65.54	7.19	72.73	(-)0.55
Total-(g)- Capital Account of Transport		4,309.66	42,377.73	3,475.00	45,852.73	(-)19.37
(h) Capital Account of Communication						
5275	Capital Outlay on other Communication Services	108.87	845.83	0.00	845.83	(-)100.00
Total-(h)- Capital Account of Communication		108.87	845.83	0.00	845.83	(-)100.00
(i) - Capital Account of Science Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	3.00	16.04	3.07	19.11	(+)2.33
Total-(i)- Capital Account of Science Technology and Environment		3.00	16.04	3.07	19.11	(+)2.33

⁶ Closing balance increased by ₹ 1.51 crore (Net). Increased by ₹ 1.60 crore as Share certificate amounting to ₹ 1.60 crore issued by Chhattisgarh State Industrial Development Corporation to the State Government adjusted as Share Capital Investment in the accounts of the State Government and reduced by ₹ 0.09 crore due to retirement of capital of Revolving Fund of Village Industries Department.

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

(₹ in crore)

Major Head	Description	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase (+)/ Decrease (-) in percentage during the year 2023-24
C- CAPITAL ACCOUNT OF ECONOMIC SERVICES- concl'd.						
(j)- Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	72.01	313.42	60.97	374.39	(-)15.33
5465	Investment in General Financial and Trading Institutions	0.00	0.15	0.00	0.15	0.00
5475	Capital Outlay on other General Economic Services	0.08	4.07	0.19	4.26	(+)137.50
Total-(j)- Capital Account of General Economic Services		72.09	317.64	61.16	378.80	(-)15.16
Total -C- CAPITAL ACCOUNT OF ECONOMIC SERVICES		7,576.83	90,006.63	7,460.45	97,463.67⁷	(-)1.54
GRAND TOTAL		13,320.30	1,25,727.20	15,418.93	1,41,142.72⁷	(+)15.76

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 2021-22, 2022-23 and 2023-24 were ₹ 7,320.19 crore, ₹ 7,447.77 crore and ₹ 7,533.62⁸ crore respectively.
2. The dividend received there from was ₹ 3.64 crore during 2021-22, ₹ 6.20 crore during 2022-23 and ₹ 3.84 crore during 2023-24.
3. Further details are given in Statement 19- Detailed Statement of Investment of the Government.

⁷ Closing balance decreased by ₹ 3.41 crore (Net). Increased by ₹ 1.60 crore as Share certificate amounting to ₹ 1.60 crore issued by Chhattisgarh State Industrial Development Corporation to the State Government adjusted as Share Capital Investment in the accounts of the State Government and reduced by ₹ 5.01 crore due to retirement of capital of Co-operative Societies/ Banks (₹ 4.92 crore) Revolving Fund of Village Industries Department (₹ 0.09 crore).

⁸ Includes ₹ 25.00 crore of Investment in the Share Capital of Joint Venture Company "Chhattisgarh East Railway Limited", "Chhattisgarh East West Railway Limited" and "Chhattisgarh Railway Corporation Limited" from Chhattisgarh State Mineral Development Fund during 2023-24 and Proforma increase of ₹ 1.60 crore of Share Certificate issued by Chhattisgarh State Industrial Development Corporation.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings	Balance as on 01 April 2023	Receipt during the year	Repayments during the year	Balance as on 31 March 2024	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	59,732.09	32,000.00	5,700.00	86,032.09	(+)26,300.00	(+)44.03	64.12
Compensation and Other Bonds	696.18	0.00	87.01	609.17	(-)87.01	(-)12.50	0.45
Loans from Financial Institutions	5,263.21	1,587.43	959.22	5,891.42	(+)628.21	(+)11.94	4.39
Special Securities issued to National Small Savings Fund	3,063.36	0.00	455.87	2,607.49	(-)455.87	(-)14.88	1.95
Special Drawing Facility	0.00	16,671.01	16,671.01	0.00	0.00	0.00	0.00
Total - 6003	68,754.84	50,258.44	23,873.11	95,140.17	(+)26,385.33	(+)38.38	70.91
6004 - Loans and Advances from the Central Government							
01-Non-Plan loans	0.56	0.00	0.00	0.56	0.00	0.00	0.00
02- Loans for State/Union Territory Plan Schemes	2,001.05	0.00	239.85	1,761.20	(-)239.85	(-)11.99	1.31
03-Loans for Central Plan Schemes	0.19	0.00	0.00	0.19	0.00	0.00	0.00
07-Pre 1984-85 Loans	0.69	0.00	0.00	0.69	0.00	0.00	0.00
09- Other loans for State /Union Territory with Legislature Schemes	13,193.46	3,791.28	0.00	16,984.74 ²	(+)3,791.28	(+)28.74	12.66
Total- 6004	15,195.95	3,791.28	239.85	18,747.38	(+) 3,551.43	(+)23.37	13.97
Total - Public Debt	83,950.79	54,049.72	24,112.96	1,13,887.55²	(+)29,936.76	(+)35.66	84.88

¹ Detailed Account is at pages 441 to 461.² Includes back to back loan of ₹ 8,074.15 crore provided during 2020-21 (₹ 3,109.00 crore) and 2021-22 (₹ 4,965.15 crore) in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- contd.

(i) Statement of Public Debt and Other Liabilities- conclud.

(₹ in crore)

Nature of Borrowings	Balance as on 01 April 2023	Receipt during the year	Repay-ments during the year	Balance as on 31March 2024	Net Increase (+)/ Decrease (-)		As a per cent of Total Liabilities
					Amount	per cent	
B - Other Liabilities- conclud.							
Public Accounts - conclud.							
Small Savings, Provident Funds etc.	9,326.98	3,222.13	1,700.40	10,848.71	(+)1,521.73	(+)16.32	8.09
Reserve funds bearing Interest	265.27	5,447.45	5,015.24	697.48	(+)432.21	(+)162.93	0.52
Reserve funds not bearing Interest	2,006.47	1,845.02	1,511.22	2,340.27	(+)333.80	(+)16.64	1.74
Deposits bearing Interest	8.30	40.10	47.23	1.17	(-)7.13	(-)85.90	0.00
Deposits not bearing Interest	6,138.62	2,808.10	2,542.54	6,404.18	(+)265.56	(+)4.33	4.77
Total -Other Liabilities	17,745.64	13,362.80	10,816.63	20,291.81	(+)2,546.17	(+)14.35	15.12
Total -Public Debt and Other Liabilities	1,01,696.43	67,412.52	34,929.59	1,34,179.36	(+)32,482.93	(+)31.94	100.00

(ii) Explanatory Notes to Statement 6

1. **Amortization Arrangements:** -The State Government has constituted a Consolidated Sinking Fund from the Financial Year 2006-07 by substituting the extant Sinking Fund. The new fund will be utilized as an amortization fund for redemption of the outstanding Liabilities (Internal Debt and Public Account Liabilities) of the Government beginning from the year 2011-12. The State Government's contribution to the fund will be at least 0.50 per cent of the outstanding liabilities as at the end of the previous year, the source of contribution being the general revenue or from other sources such as disinvestment proceeds. However, no amount has been utilized by the Government for redemption of outstanding liabilities during 2023-24. 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 2023	Addition during the year	Withdrawals during the year	Balance as on 31 March 2024
Consolidated Sinking Fund	3,286.94	415.00	0.00	3,701.94

The balance of the sinking fund at the end of March 2024, ₹ 3,701.94 crore was invested in the Securities of the Government of India.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- contd.

(ii) Explanatory Notes to Statement 6 - contd.

- 2. Loans from Small Saving Fund:-** Loans out of the collection in the 'Small Saving Scheme' and 'Public Provident Fund' in the Post Offices are being shared between the State Government and the Central Government. A separate fund viz 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The XIV Finance Commission has recommended that State Governments be excluded from the operations of the NSSF. Based on this recommendation, the Union Cabinet on 18 January 2017 approved the exclusion of all States and Union Territories (except Arunachal Pradesh, Delhi, Kerala and Madhya Pradesh) from investment of National Small Savings Fund collections w.e.f 01-04-2017 and that the investments of the State will be limited solely to discharge the debt obligations already incurred by them until that date. Accordingly, the State Government has not received any loans under NSSF from Government of India from the Financial Year 2018-19. During 2023-24, ₹ 455.87 crore was repaid and ₹ 284.20 crore was paid as interest. The balance outstanding at the end of the year was ₹ 2,607.49 crore which constitute 1.94 *per cent* of the total liabilities of the State Government as on 31 March 2024. 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 13.96 *per cent* of the total Liabilities as on 31 March 2024. Loans amounting to ₹ 3,791.28 crore were received from the Government of India during 2023-24. The State Government paid ₹ 239.85 crore towards repayment of Loans and ₹ 259.55 crore on account of interest during the year 2023-24.
- 4. Market Loans:-** Market Loan amounting of ₹ 500.00 crore pertaining to 7.68 *per cent* Chhattisgarh State Development Loan 2024, ₹ 500.00 crore pertaining to 7.69 *per cent* Chhattisgarh State Development Loan 2024, ₹ 700.00 crore pertaining to 5.09 *per cent* Chhattisgarh State Development Loan 2023, ₹ 700.00 crore pertaining to 9.60 *per cent* Chhattisgarh State Development Loan 2024, ₹ 1,000.00 crore pertaining to 7.93 *per cent* Chhattisgarh State Development Loan 2024, ₹ 800.00 crore pertaining to 8.12 *per cent* Chhattisgarh State Development Loan 2023, ₹ 700.00 crore pertaining to 8.02 *per cent* Chhattisgarh State Development Loan 2023 and ₹ 800.00 crore pertaining to 9.30 *per cent* Chhattisgarh State Development Loan 2023 were discharged during the year 2023-24.
- 5. Loans from Financial Institutions:-** This category of borrowing includes loans obtained by the Government from various Financial Institutions, such as Life Insurance Corporation of India, National Bank for Agriculture and Rural Development, National Co-operative Development Corporation, General Insurance Corporation of India and Compensation and Other Bonds.

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

During the year 2023-24, the State Government received ₹ 1,587.43 crore as loans from National Bank for Agriculture and Rural Development (₹ 1,505.13 crore) and Small Industries Development Bank of India (₹ 82.30 crore) and made repayment of ₹ 959.22 crore (National Bank for Agriculture and Rural Development- ₹ 959.20 crore and National Co-operative Development Corporation: ₹ 0.02 crore). The balance of such loans outstanding at the end of 31 March 2024 was ₹ 5,891.42 crore. The State Government paid ₹ 225.28 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 2023-24 are shown below: -

(₹ in crore)			
Description	2023-24	2022-23	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.	1,24,736.26	93,277.77	(+)31,458.49
(b) Other obligations	9,443.10	8,418.66	(+)1,024.44
Total (i)	1,34,179.36	1,01,696.43	(+) 32,482.93
(ii) Interest paid by the State Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	5,989.47	5,852.28	(+)137.19
(b) Off Budget Liabilities	742.15 ³	462.02	(+)280.13
(c) On other obligation	66.72	67.78	(-)1.06
Total (ii)	6,798.34	6,382.08	(+)416.26
(iii) Deduct			
(a) Interest realized on other Loans and Advances	4.49	5.04	(-)0.55
(b) Interest realized on Investment of Cash Balances	26.41	41.70	(-)15.29
Total (iii)	30.90	46.74	(-)15.84
Net amount of interest charges	6,767.44	6,335.34	(+)432.10
1. <i>Per cent</i> of gross interest to Gross Debt	5.07	6.28	(-)1.21
2. <i>Per cent</i> of gross interest to total Revenue Receipts ⁴	6.57	6.80	(-)0.23
3. <i>Per cent</i> of net interest to total Revenue Receipts	6.54	6.75	(-)0.21

³ The interest on 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 guarantee for which State Government has assumed the liability to repay Principal and Interest through budget provision. In addition, State Government took over the liability to repay the loans (Principal and Interest) of Chhattisgarh State Power Generation Company Ltd and Chhattisgarh State Power Transmission Company Ltd and made necessary budget provisions. During the year, State Government has booked interest payment of ₹ 742.15 crore for the loans taken by the above these entities, in the budget head 2049.

⁴ Total Revenue Receipt during 2023-24 is ₹ 1,03,508.20 crore.

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

Besides, there were interest on “Miscellaneous” account (₹ 144.26 crore). If these are also deducted, the net burden of interest on the revenue would be ₹ 6,623.18 crore which works out to 6.40 *per cent* of the total revenue.

The State Government also received ₹ 3.84 crore during the year as dividend on investments in various undertakings.

- 7. Appropriation for reduction or avoidance of Debts:** - During 2023-24 the State Government made a expenditure of ₹ 415.00 crore under Appropriation for reduction or avoidance of debt.

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 2023	Disbursements during the year	Repayments during the year	Write-off of irrecoverable Loans and Advances	Balance as on 31 March 2024 (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	125.00	45.59	0.00	0.00	170.59	(+) 45.59	0.00
Government Companies	163.01	0.00	0.00	0.00	163.01	0.00	5.57
Universities/Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Panchayati Raj Institutions	11.88	0.00	0.01	0.00	11.87	(-)0.01	0.00
Municipalities/ Municipal Councils/ Municipal Corporations	343.44	21.50	0.50	0.00	364.44	21.00	0.00
Urban Development Authorities	227.31	194.40	0.00	0.00	421.71	194.40	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	414.66	50.00	24.39	0.00	440.27	25.61	223.70
Others	37.02	0.00	0.00	0.00	37.02	0.00	0.47
Government Servants	5.78	0.00	0.06	0.00	5.72	(-) 0.06	0.00
Total - Loans and Advances	1,378.31	311.49	24.96	0.00	1,664.84	286.53	229.74

Note: Outstanding balance of Loan as on 31 March 2024 of ₹ 1,664.84 crore does not include loan of ₹ 513.71 crore given to Chhattisgarh State Mineral Development Corporation during the year from 2018-19 to 2023-24. This loan is classified under Major Head 6853 and recouped from Chhattisgarh State Mineral Development Fund.

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 2023	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and Advances	Balance as on 31 March 2024 (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	25.00	0.00	0.00	0.00	25.00	0.00	0.00
Total- General Services	25.00	0.00	0.00	0.00	25.00	0.00	0.00
Social Services							
Universities/ Academic Institutions	0.91	0.00	0.00	0.00	0.91	0.00	0.00
Municipal Corporation/ Municipal Councils/ Nagar Panchayat	343.33	21.50	0.50	0.00	364.33	21.00	0.00
Urban Development Authorities	227.31	194.40	0.00	0.00	421.71	194.40	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	626.55	215.90	0.50	0.00	841.95	215.40	0.00

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 2023	Disbursements during the Year	Repayments during the Year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2024 (2+3)-(4+5)	Net Increase(+)/ Decrease(-) during the Year (6-2)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Economic Services							
Panchayati Raj Institutions	11.88	0.00	0.01	0.00	11.87	(-)0.01	0.00
Municipal Corporations/ Councils/ Nagar Panchayat	0.11	0.00	0.00	0.00	0.11	0.00	0.00
Statutory Corporations	124.46	45.59	0.00	0.00	170.05	45.59	0.00
Government Companies	138.01	0.00	0.00	0.00	138.01	0.00	5.57
Co-operative Societies/ Banks	414.66	50.00	24.39	0.00	440.27	25.61	223.70
Others	31.86	0.00	0.00	0.00	31.86	0.00	0.47
Total- Economic Services	720.98	95.59	24.40	0.00	792.17	71.19	229.74
Loans and Advances to Government Servants	5.78	0.00	0.06	0.00	5.72	(-)0.06	0.00
Total- Loans and Advances to Government Servants	5.78	0.00	0.06	0.00	5.72	(-)0.06	0.00
Total	1,378.31	311.49	24.96	0.00	1,664.84	286.53	229.74

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 2024			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2024
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Government Companies					
Chhattisgarh State Industrial Development Corporation	0.00	5.57	5.57	2005-06	0.00
Co-operative Societies/Banks/Sugar Mills					
Bhoramdev Co-operative Sugar Mill (6425)	61.00	41.12	102.12	2018-19	87.00
Danteshwari Maiya Co-operative Sugar Mill (6425)	78.57	44.57	123.14	2011-12	92.57
Mahamaaya Co-operative Sugar Mill (6425)	67.78	85.46	152.24	2010-11	100.78
Loh Purush Sardar Ballabh Bhai Patel Co-operative Sugar Mills (6425)	94.00	49.68	143.68	2017-18	120.00
Primary Agriculture Credit Co-operative Societies (6408)	11.00	1.51	12.51	2019-20	6.73
Integrated Co-operative Development Project- Jagdalpur (6425)	1.06	1.00	2.06	Prior to 2000-01	-0.01
Integrated Co-operative Development Project- Jashpur (6425)	0.13	0.00	0.13	Prior to 2000-01	0.08
Integrated Co-operative Development Project- Raigarh (6425)	0.43	0.16	0.59	Prior to 2000-01	1.37
Primary Marketing Co-operative Society Dondilohara (6408)	0.01	0.01	0.02	2014-15	0.01
Primary Marketing Co-operative Society Saragaon (6408)	0.02	0.02	0.04	2015-16	0.02
Primary Marketing Co-operative Society Konta (6408)	0.35	0.11	0.46	2018-19	0.35
Primary Marketing Co-operative Society Akaltara (6408)	0.15	0.05	0.20	2015-16	0.15
Wholesale Consumer Co-operative Society Jagdalpur (6425)	0.02	0.01	0.03	2006-07	0.02
Raipur Milk Federation (6403)	1.30	0.00	1.30	Prior to 2000-01	1.30
Chhattisgarh Tourism Development Board (7452)	5.50	0.00	5.50	2009-10	5.50
Others					
M/S Kanchan Stone, Barbaspur, Mahasmund (6851)	0.02	0.02	0.04	2016-17	0.02
M/S M I Polymers, Urla, Raipur (6851)	0.00	0.03	0.03	2013-14	0.00

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 2024			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2024
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Others					
Loans for Education, Sports, Art and Culture (6202)	0.90	0.00	0.90	Prior to 2000-01	0.91
	0.01	0.00	0.01	After 2000-01	
Loans for Medical and Public Health (6210)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for Water Supply and Sanitation (6215)	26.57	0.00	26.57	Prior to 2000-01	26.57
Loans for Housing (6216)	49.30	0.00	49.30	Prior to 2000-01	49.30
Loans for Urban Development (6217)	18.64	0.00	18.64	Prior to 2000-01	24.50
	5.86	0.00	5.86	After 2000-01	
Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (6225)	2.71	0.00	2.71	Prior to 2000-01	2.71
Loans for Social Security and Welfare (6235)	1.16	0.00	1.16	Prior to 2000-01	1.23
	0.07	0.00	0.07	After 2000-01	
Loans for Relief on account of Natural Calamity (6245)	0.83	0.00	0.83	Prior to 2000-01	0.83
Loans for other Social Services (6250)	0.91	0.00	0.91	Prior to 2000-01	0.91
Loans for Crop Husbandry (6401)	20.89	0.00	20.89	Prior to 2000-01	24.53
	3.64	0.00	3.64	Prior to 2010-11	
Loans for Soil and Water Conservation (6402)	8.06	0.00	8.06	Prior to 2000-01	8.06
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 Wildlife (6406)	12.75	0.00	12.75	Prior to 2000-01	12.75

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

Loanee Group	Amount of arrears as on 31 March 2024			Earliest period to which arrears relate	Total loans outstanding against the entity as on 31 March 2023
	Principal	Interest	Total		
(1)	(2)	(3)	(4)	(5)	(6)
Loans for Food Storage and Warehousing (6408)	5.13	0.00	5.13	Prior to 2000-01	5.13
Loans for Co-operation (6425)	17.24	0.42	17.66	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)	1.81	0.00	1.81	Prior to 2000-01	1.82
	0.01	0.00	0.01	2005-06	
Loans for Non-Ferrous Mining and Metallurgical Industries (6853)	0.01	0.00	0.01	Prior to 2000-01	0.01
Loans for Consumer Industries (6860)	1.56	0.00	1.56	Prior to 2000-01	1.56
Other Loans for Industries and Minerals (6885)	6.43	0.00	6.43	Prior to 2000-01	6.43
Loans for Road Transport (7055)	6.17	0.00	6.17	Prior to 2000-01	6.17
Loans for Tourism (7452)	0.03	0.00	0.03	Prior to 2000-01	0.03
Loans for General Financial and Trading Institutions (7465)	0.01	0.00	0.01	Prior to 2000-01	0.01
Total	615.95	229.74	845.69		710.50

Note: Loans shown as relating to period prior to 2000-01 have been allocated to Chhattisgarh by the Government of Madhya Pradesh consequent to reorganization of the State.

**8. COMPARATIVE SUMMARY OF GOVERNMENT INVESTMENT IN THE SHARE
CAPITAL AND DEBENTURES OF DIFFERENT CONCERNS FOR THE
YEAR 2022-23 AND 2023-24**

(₹ in crore)

Name of the concern	2023-24			2022-23		
	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	89.89	1.29
Government Companies	28	6,782.94 ¹	2.26	28	6,733.34	4.62
Joint Stock Companies	21	303.72	0.00	21	278.72	0.00
Rural Banks	02	25.15	0.00	02	25.15	0.00
Co-operative Banks and Societies	1460	331.51	0.57	1460	320.67	0.29
Total	1521	7,533.61	3.84	1521	7,447.77	6.20

¹ Includes ₹ 1.60 crore of Share Certificate issued by Chhattisgarh State Industrial Development Corporation and adjusted as Share Capital Investment of the State Government.

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 2024 in various sectors are shown below:-

SECTOR – WISE GUARANTEE

(₹ in crore)

Sector (No. of Guarantees in Brackets)	Maximum Amount Guaran- teed as on 31 March 2024	Outstand- ing at the beginning of 2023 (1-4-2023)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstand- ing at the end of 2024 (31-03-2024)	Guarantee Commission of Fee		Other material details
					Dis- Charged	Not Dis- Charged		Principal	Receiv- able	
Power (4)	2,167.00 ²	1,644.51 ³	291.12	25.00	0.00	0.00	1,910.63	0.00	0.00	Nil
Co-operative (17)	14,856.00	14,139.98 ⁴	643.68 ⁵	1,580.19	0.00	0.00	13,203.47	73.50	0.00	Nil
State Financial Corporation (64)	413.30 ⁶	71.32	0.04 ⁷	7.94	0.00	0.00	63.42	0.00	0.00	Nil
Urban Develop- ment and Housing (93)	8,137.49 ⁸	3,985.30	93.00 ⁹	260.30	0.00	0.00	3,818.00	2.58	0.00	Nil
Others (6)	6,089.09 ¹⁰	2,258.60 ¹¹	749.78 ¹²	113.38	0.00	0.00	2,895.00	0.00	0.00	Nil
Total	31,662.88¹³	22,099.71¹⁴	1,777.62	1,986.81	0.00	0.00	21,890.52	76.08	0.00	Nil

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.

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

² Includes guarantees of ₹ 1,667.00 crore relating to Cash Credit Facility.

³ Increased by ₹ 1,207.38 crore. This amount pertains to outstanding balance of Cash Credit Facility as on 31 March 2023 which was not included during 2022-23.

⁴ Decreased by ₹ 63.75 crore due to correction in depiction on the basis of actual figure received from the Guarantee Institution.

⁵ Fresh loan of ₹ 643.68 crore was drawn against old existing guarantees during the year.

⁶ Guarantees of ₹ 26.62 crore dropped on receipt of No Due Certificate.

⁷ Fresh loan of ₹ 0.04 crore was drawn against old existing guarantees during the year.

⁸ During 2017-18, Government of Chhattisgarh issued guarantees to Chhattisgarh Housing Board for availing Loans of ₹ 800.00 crore from Canara Bank for construction of 6,424 residential buildings for Government Officers and Employees and during 2018-19, Government of Chhattisgarh issued guarantees to Chhattisgarh Housing Board for availing loans of ₹ 195.00 crore from Allahabad Bank for purchase of residential buildings by the State Government. In another case, 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 2023-24, loan availed against the guarantee of ₹ 3,357.00 crore is ₹ 93.00 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.

⁹ Fresh loan of ₹ 93.00 crore was drawn against old existing guarantee during the year.

¹⁰ Government of Chhattisgarh issued guarantees to Chhattisgarh Police Housing Corporation for availing loans of ₹ 800.00 crore from two financial institutions i.e. Allahabad Bank (₹ 400.00 crore) and Canara Bank (₹ 400.00 crore) for construction of 10,000 residential houses for Police Officers and Employees. This is an off budget liability of the State Government and loan along with interest would be paid by the State Government. Further, this amount also includes guarantee of ₹ 5,225.00 crore issued Chhattisgarh Road and Infrastructure Development Corporation Limited during December 2020, against which ₹ 749.78 crore of Loan is availed during the year.

¹¹ Decreased by ₹ 1.43 crore due to correction in depiction on the basis of actual figure received from the Guarantee Institution

¹² Fresh loan of ₹ 749.78 crore was drawn against old existing guarantees during the year.

¹³ As per the Budget documents, the Maximum Amount Guaranteed is ₹ 30,383.88 crore and as per the Finance accounts it is ₹ 31,662.88 crore. The reasons for difference have been shown in the explanatory Notes to Statement No 20.

¹⁴ Decreased by ₹ 65.18 crore due to correction in depiction on the basis of actual figure received from the Guarantee Institution.

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

(₹ in crore)

Name/Category of Grantee (1)	Total Funds Released as Grants-in-Aid during 2023-24 (2)			Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column No. (2) (3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1. Panchayati Raj Institutions	6,676.70	2,793.83	9,470.53	508.84	0.00	508.84
(i) Zilla Panchayats	1,768.63	2,535.23	4,303.86	0.00	0.00	0.00
(ii) Janpad Panchayats	327.05	0.00	327.05	0.00	0.00	0.00
(iii) Gram Panchayats	4,581.02	258.60	4,839.62	508.84	0.00	508.84
2. Urban Local Bodies	3,707.58	704.60	4,412.18	1,051.25	0.00	1,051.25
(i) Municipal Corporations	2,061.36	494.96	2,556.32	483.73	0.00	483.73
(ii) Municipal Councils	748.67	128.84	877.51	281.48	0.00	281.48
(iii) Nagar Panchayats	897.55	80.80	978.35	286.04	0.00	286.04
3. Public Sector Undertakings	1,575.90	6.25	1,582.15	808.91	0.00	808.91
(i) Government Companies	1,552.57	0.00	1,552.57	808.91	0.00	808.91
(ii) Statutory Corporations	23.33	6.25	29.58	0.00	0.00	0.00
4. Autonomous Bodies	1,212.24	442.63	1,654.87	128.27	56.03	184.30
(i) Universities	675.07	381.14	1,056.21	1.90	0.00	1.90
(ii) Development Authorities	461.25	56.03	517.28	126.37	56.03	182.40
(iii) Co-operative Institutions	68.35	5.46	73.81	0.00	0.00	0.00
(iv) Others	7.57	0.00	7.57	0.00	0.00	0.00
5. Non-Government Organizations	0.00	0.00	0.00	0.00	0.00	0.00
6. Others (not covered by item 1 to 5)	32,117.29	3,926.48	36,043.77¹	1,007.76	98.99	1,106.75
Total	45,289.71	7,873.79	53,163.50²	3,505.03	155.02	3,660.05³

¹ Includes Grants-in-Aid given to Commissions (₹ 12.61 crore), Colleges (₹ 124.50 crore), Boards (₹ 110.47 crore), Societies other than Co-operatives (₹ 969.49 crore), Associations (₹ 3.33 crore), Personal Grants (₹ 2,339.44 crore), *Jal Samitiyan* (₹ 5.75 crore), Private Organisations (₹ 27.78 crore), Academies (₹ 9.58 crore), Government Music Schools (₹ 0.40 crore), Agencies (₹ 1,216.43 crore), Foundations (₹ 0.04 crore), Federations (₹ 0.63 crore), Schools (₹ 531.72 crore), *Parishads* (₹ 17.06 crore), Institute (₹ 5.71 crore), Centers (₹ 53.64 crore), Committees (₹ 10.40 crore), Veterinary Hospitals and Dispensaries (₹ 1.60 crore), Missions (₹ 3,470.06 crore), Fisheries Co-operative (₹ 4.23 crore), Self Help Group (₹ 9.07 crore), Pujari and Sevadar (₹ 0.25 crore), Forest Management (₹ 44.00 crore) and others (₹ 27,075.58 crore).

² Expenditure booked under the Object Head 14- Grants-in-Aid (₹ 49,566.05 crore) and 45- Creation of Capital Assets (₹ 3,597.45 crore) have been included.

³ Includes expenditure booked under Object Head 45- Creation of Capital Assets (₹ 3,597.45 crore), Object Head 14-004- Infrastructure Grant (₹ 0.79 crore), expenditure on creation of capital assets booked under MH 2055-14-002-Development grant (₹ 51.81 crore) and grants from capital head MH-4210 (₹ 10.00 crore).

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

(₹ in crore)

Name/Category of the Grantee		Total Value of Grants-in-Aid in kind during 2023-24	Value of Grants-in-Aid in kind being Capital Asset in Nature
(1)		(2)	(3)
1.	Panchayati Raj Institutions	0.00	0.00
2.	Urban Local Bodies	0.00	0.00
3.	Public Sector Undertakings	0.00	0.00
4.	Autonomous Bodies	0.00	0.00
5.	Non-Government Organizations	0.00	0.00
6.	Others:-		
	MH 2202-02-109-5551 Free cycle distribution to high school girls.	66.77	0.00
	MH 2403-00-101-8898 Free distribution of Cattle to SC/ ST beneficiaries	9.76	0.00
	MH 2403-00-106-5260 Free distribution of advanced breed bull to the beneficiaries of villages not having artificial insemination facility	0.73	0.00
	MH 2403-00-101-4082 Special Animal Husbandry Programme	2.71	0.00
	MH 2403-00-103-846 Free distribution of Poultry birds to Scheduled Tribe beneficiaries	5.17	0.00
	MH 2851-00-104-6913 Kumbhkar Terakota Shilp Yojana	2.20	0.00
	Total	87.34	0.00

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2023-24			2022-23		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	7,111.34	1,07,629.62	1,14,740.96	6,883.38	78,401.65	85,285.03
Expenditure Heads (Capital Account)	28.64	15,390.29	15,418.93	14.79	13,305.51	13,320.30
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	24,112.96	311.96	24,424.92	9,600.72	85.86	9,686.58
Total	31,252.94	1,23,331.87	1,54,584.81	16,498.89	91,793.02	1,08,291.91
(a) The figures have been arrived as follows: -						
Public Debt						
Internal Debt of the State Government	23,873.11	0.00	23,873.11	9,370.39	0.00	9,370.39
Loans and Advances from the Central Government	239.85	0.00	239.85	230.33	0.00	230.33
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	215.90	215.90	0.00	35.96	35.96
Loans for Economic Services	0.00	95.60	95.60	0.00	50.00	50.00
Loans to Government servants, etc.	0.00	0.00	0.00	0.00	0.00	0.00
Inter-State Settlement						
Inter-State Settlement	0.00	0.46	0.46	0.00	(-) 0.10	(-) 0.10
Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	24,112.96	311.96	24,424.92	9,600.72	85.86	9,686.58

* A more detailed account is given in Statement 18- Detailed Statement of Loans and Advances given by the Government at pages 462 to 505. The percentage of charged expenditure and voted expenditure to total expenditure during 2022-23 and 2023-24 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2022-23	15.24	84.76
2023-24	20.22	79.78

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2023-24**

(₹ in crore)

Description	01 April 2023	2023-24	31 March 2024
Capital and Other Expenditure			
Capital Expenditure (Sub sector wise)			
Other General Services	775.67	267.24	1,042.91 ^A
Public Works	3,566.46	710.77 ¹	4,277.23
Education, Sports, Art and Culture	6,074.82	1,360.90	7,435.72
Health and Family Welfare	4,515.43	581.30	5,096.73
Water Supply, Sanitation, Housing and Urban Development	14,918.31	4,664.35	19,582.66
Information and Broadcasting	1.94	0.72	2.66
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,779.19	331.69	5,110.88
Social Welfare and Nutrition	818.06	115.80	933.86
Other Social Services	458.69	19.48	478.17
Agriculture and Allied Activities	1,728.25	186.51	1,909.84 ²
Rural Development	6,421.10	929.02	7,350.12
Irrigation and Flood Control	26,187.13	1,488.03	27,675.16
Energy	13,080.46	1,598.77 ³	14,679.23
Industry and Minerals	2,315.96 ⁴	99.77 ⁵	2,415.64 ⁶
Transport	43,917.37	3,749.62 ⁷	47,666.99
Other Communication Service	845.83	0.00	845.83
Science Technology and Environment	16.04	3.07	19.11
General Economic Services	317.64	61.16	378.80
Total - Capital Expenditure	1,30,738.35	16,168.20	1,46,901.54⁸

A. Includes expenditure of Capital Outlay on Police (₹ 870.50 crore). Capital Outlay on Stationery and Printing (₹ 5.32 crore) and Capital Outlay on Other Administrative Services (₹ 167.09 crore).

¹ This is Gross figure. ₹ 93.77 crore booked under Major Head 4059 has been met from Infrastructure Development Fund and Environment Fund (8229-200).

² Closing balance reduced by ₹ 4.92 crore due to retirement of capital of Co-operative Societies/ Banks.

³ This is Gross figure. ₹ 350.19 crore booked under Major Head 4801 (₹ 299.29 crore) and Major Head 4810 (₹ 50.90 crore) has been met from Electricity Development Fund (8229-110).

⁴ Opening balance increased by ₹ 1.60 crore. Increased by ₹ 1.60 crore as Share certificate amounting to ₹ 1.60 crore issued by Chhattisgarh State Industrial Development Corporation to the State Government adjusted as Share Capital Investment in the accounts of the State Government.

⁵ This is Gross figure. ₹ 30.69 crore booked under Major Head 4853 has been met from Chhattisgarh State Mineral Development Fund (8229-200).

⁶ Closing balance reduced by ₹ 0.09 crore due to retirement of capital of Revolving Fund of Village Industries Department.

⁷ This is Gross figure. ₹ 274.62 crore booked under Major Head 5054 has been met from Central Road and Infrastructure Fund (₹ 272.68 crore) (8449-103) and Infrastructure Development Fund and Environment Fund (₹ 1.94 crore) (8229-200).

⁸ Closing balance reduced by ₹ 5.01 crore due to retirement of capital of Co-operative Societies/ Banks (₹ 4.92 crore) and Revolving Fund of Village Industries Department (₹ 0.09 crore).

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2023-24- contd.**

(₹ in crore)

Description	01 April 2023	2023-24	31 March 2024
Capital and Other Expenditure- conclud.			
Loans and Advances			
General Services			
Miscellaneous General Services	25.00	0.00	25.00
Social Services			
Loans for 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	619.93	215.40	835.33
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2.71	0.00	2.71
Social Welfare and Nutrition	2.06	0.00	2.06
Other Social Service	0.91	0.00	0.91
Economic Services			
Agriculture and Allied Activities	595.63	71.20	666.83
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	10.07	0.00	10.07
Transport	6.17	0.00	6.17
General Economic Services	5.53	0.00	5.53
Loans to Government Servants	5.78	(-)0.06	5.72
Total - Loans and Advances	1,378.31	286.54	1,664.85
Appropriation to Contingency Fund	0.00	0.00	0.00
Total - Capital and Other Expenditure	1,32,116.66⁹	16,454.74	1,48,566.39¹⁰
Deduct- Contribution from Contingency Fund	0.00	0.00	0.00
Deduct- Contribution from Miscellaneous Capital Receipts	84.45	5.01	89.46
Deduct- Contribution from Infrastructure and Environment Development Fund			
Major Head - 4059	188.00	93.77	281.77
Major Head - 5054	209.68	1.94	211.62
Deduct- Contribution from Electricity Development Fund	1,812.39	350.19 ¹¹	2,162.58
Deduct- Contributions from Chhattisgarh State Mineral Development Fund	1,469.52	30.69	1,500.21
Deduct- Contribution from Central Road and Infrastructure Fund	1,329.96	272.68	1,602.64
Net-Capital and Other Expenditure	1,27,022.66¹²	15,700.46	1,42,718.11¹³

⁹ Opening balance increased by ₹ 1.60 crore. Increased by ₹ 1.60 crore as Share certificate amounting to ₹ 1.60 crore issued by Chhattisgarh State Industrial Development Corporation to the State Government adjusted as Share Capital Investment in the accounts of the State Government.

¹⁰ Closing balance reduced by ₹ 5.01 crore due to retirement of capital of Co-operative Societies and Banks (₹ 4.92 crore) and Village Industries Department (₹ 0.09 crore).

¹¹ Expenditure booked under Major Head 4801- ₹ 299.29 crore and 4810- ₹ 50.90 crore met from the fund.

¹² Opening balance increased by ₹ 1.60 crore. Increased by ₹ 1.60 crore as Share certificate amounting to ₹ 1.60 crore issued by Chhattisgarh State Industrial Development Corporation to the State Government adjusted as Share Capital Investment in the accounts of the State Government.

¹³ Closing balance reduced by ₹ 5.01 crore due to retirement of capital of Co-operative Societies and Banks (₹ 4.92 crore) and Village Industries Department (₹ 0.09 crore).

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2023-24- contd.**

(₹ in crore)

Description	01 April 2023	2023-24	31 March 2024
PRINCIPAL SOURCES OF FUNDS			
(i) Add- Adjustment on Account of Retirement/ Disinvestment	(-) 84.45	0.00	(-)89.46 ¹⁴
(ii) Debt			
Internal Debt of the State Government	68,754.84	26,385.33	95,140.17
Loans and Advances from the Central Government	15,195.95	3,551.43	18,747.38 ¹⁵
Small Savings, Provident Fund, etc	9,326.98	1,521.73	10,848.71
Total (ii) - Debt	93,277.77	31,458.49	1,24,736.26
(iii) Other Obligations			
Contingency Fund	100.00	(-)13.47	86.53
Deposits and Advances	6,139.92	258.33	6,398.25
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	226.37	(-) 56.85	169.52
Reserve Funds	9,606.04	1,088.66	10,694.70
Remittances	(-)298.66	(-)52.84	(-) 351.50
Total (iii) - Other Obligations	15,773.67	1,223.83	16,997.50
Total - Debt and other Obligations (ii+iii)	1,09,051.44	32,682.32	1, 41,733.76
(iv) Deduct - Cash Balance	215.63	(-)21.23	194.40
(v) Deduct – Investments	7,819.91	5,770.52	13,590.43 ¹⁶
(vi) Deduct- Appropriation to Contingency Fund	0.00	0.00	0.00
Total - (i)+(ii)+(iii)-(iv)-(v)-(vi)	1,00,931.45	26,933.03	1,27,859.47^A
Deduct: Revenue Deficit /Add: Revenue Surplus	--	(-)11,232.76	--
Deduct- Inter State Settlement	--	(-)0.19	--
Net Provision of Funds	--	15,700.46	--

¹⁴ Retirement of capital of Co-operative Societies and Banks of ₹ 4.92 crore and Village Industries Department of ₹ 0.09 crore has been included to balance the Statement.

¹⁵ Includes back to back loan of ₹ 8,074.15 crore provided during 2020-21 (₹ 3,109.00 crore) and 2021-22 (₹ 4,965.15 crore) in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

¹⁶ Includes 'Cash Balance Investment' of ₹ 5,933.48 crore and 'Investment from Earmarked Fund' of ₹ 7,656.95 crore.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2023-24- contd.**

(A) Differs from ₹ 1,27,859.47 crore (₹ 1,00,931.45 crore plus ₹ 26,933.03 crore) by ₹ 5.01 crore due to adjustment of Retirement of Capital of ₹ 5.01 crore. The difference of ₹ 14,858.64 crore, between the Net capital and other expenditure as on 31 March 2024 (₹ 1,42,718.11 crore) and the Net provision of funds (₹ 1,27,859.47 crore) is explained below: -

		(₹ in crore)
Sl. No.	Description	Amount
1.	Cumulative Revenue surplus from 2000-01 to 2023-24	13,275.91
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	
	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
7.	Add- Proforma increase of Capital Expenditure during 2015-16 under the following Major Heads.	
	Major Head 4055 - Adjustment of Loan to Chhattisgarh Housing Board as Capital Expenditure	10.57
	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 2023-24- contd.**

(₹ in crore)

SI No.	Description	Amount
9.	Major Head 4225- Adjustment of Loan to Chhattisgarh State <i>Antyavasai Vitt evam Vikas Nigam</i> as Share Capital during 2017-18	0.50
10.	Major Head 4217- Adjustment of Loan to <i>Naya Raipur Development Authority</i> (renamed as <i>Atal Nagar Vikas Pradhikaran</i>) as Capital Expenditure during 2017-18	438.00
11.	Proforma transfer of expenditure relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	(-) 2.47
12.	Proforma transfer of repayment relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	0.35
13.	Deduct- Proforma reduction in Sector F-“Loans and Advance” during 2015-16 and 2017-18 under the following Major Heads.	
	Major Head 6216- Conversion of loan into Capital Expenditure (2015-16)	10.57
	Major Head 6425- Conversion of loan into grants (2015-16)	10.51
	Major Head 6852- Conversion of loan into grants (2015-16)	22.96
	Major Head 6217- Conversion of loan into Capital Expenditure (2017-18)	438.00
	Major Head 6225- Conversion of loan into Share Capital (2017-18)	0.50
14.	Add: Proforma increase in Major Head 6408 due transfer of expenditure and repayment relating to Chhattisgarh State Marketing Federation from Major Head 4408 to 6408 during 2018-19	2.12
15.	Add- Proforma increase of Loans and Advances under “Energy” during 2012-13 due to rectification of misclassification.	0.03
16.	Add- Proforma increase of Loans and Advances under “Agriculture and Allied Activities” during 2017-18 due to rectification of misclassification.	0.06
17.	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	
	2009-10	0.82
	2011-12	0.36
	2016-17	10.21
	2017-18	6.74
20.	Deduct –Amount of Contingency Fund wrongly depicted under Application of Funds side till 2008-09	40.00

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2023-24- conclud.**

(₹ in crore)

Sl No.	Description	Amount
21.	Deduct- Miscellaneous Government Accounts up to 2018-19- Amounts written off	152.56
22.	Deduct- Inter-State settlement from 2000-01 to 2023-24	26.48
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
Total		14,858.64

**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 2024: -

			(₹ in crore)
Debit Balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
1,26,284.08	A to D, G, H and Part of L (MH 8680 only)	Government Accounts	
	E	Public Debt	1,13,887.55 ¹
1,664.85	F	Loans and Advances	--
		Contingency Fund	
--		Contingency Fund	86.53
		Public Account	
--	I	Small Savings, Provident Funds, etc.	10,848.71
	J	Reserve Funds	
--		(i) Reserve funds bearing interest	697.48
--		(ii) Reserve funds not bearing Interest	9,997.22
--		Gross Balance	10,694.70
7,656.95		Investments	
	K	Deposits and Advances	
--		Deposits bearing Interest	1.17
--		Deposits not bearing Interest	6,404.18
7.10		Advances	--
	L	Suspense and Miscellaneous	
5,933.48		Investments	--
--		Other Items	169.52
351.50	M	Remittances	--
194.40	N	Cash Balance	--
1,42,092.36		TOTAL	1,42,092.36

After the closure of March 2024 account there was a net difference of ₹ 29.63 crore (Dr) between the figures reflected in account i.e. ₹ 194.40 crore (Dr) and ₹ 164.77 crore (Cr) intimated by Reserve Bank of India regarding “Deposits with Reserve Bank” included in the Cash Balance.

¹ Includes back to back loan of ₹ 8,074.15 crore provided during 2020-21 (₹ 3,109.00 crore) and 2021-22 (₹ 4,965.15 crore) in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT-concl'd.**

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 account's 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
99,637.59	A	Amount at the Debit of Government Account on 1 April 2023	--
--	B	Receipt Heads (Revenue Account)	1,03,508.20
--	C	Receipt Heads (Capital Account)	5.01
1,14,740.96	D	Expenditure Heads (Revenue Account)	--
15,418.93	E	Expenditure Heads (Capital Account)	--
--	F	Suspense and Miscellaneous (Miscellaneous Government Accounts)	--
0.46	G	Inter-State Settlement	0.65
--	H	Appropriation to Contingency Fund	--
--	I	Amount at the Debit of Government Account on 31 March 2024	1,26,284.08
2,29,797.94	TOTAL		2,29,797.94

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 (5 Sub-Treasuries upgraded to Treasuries), 157 Public Works Divisions, 55 Forest Divisions (two new division created during 2023-24), 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 2023 to 31 March 2024.

(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

NOTES TO FINANCE ACCOUNTS – contd.

basis and a reconciliation statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

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.

NOTES TO FINANCE ACCOUNTS – contd.

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 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 2024 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.

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 (2024-25 to 2026-27) 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.

NOTES TO FINANCE ACCOUNTS – contd.

(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 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 the liability against commitment recognised 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:

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 AG office and may lead to mis-match of figures/data between AG office and State Government. During the year 2023-24, the monthly accounts including

NOTES TO FINANCE ACCOUNTS – contd.

Cash Account, List of Payments, Vouchers and related records have been received in Physical Format as Integrated Financial Management System has not been fully implemented in State of Chhattisgarh.

(ii) Operation of unauthorized heads: During the year 2023-24, no unauthorized heads of accounts were opened by the State Government.

(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 2023-24, the State Government of Chhattisgarh opened 67 new Sub Heads (51 under the Revenue Section, 14 under Capital section and 02 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 ₹ 16,632.42 crore under the Revenue Section and ₹ 119.73 crore under the Capital Section in these heads during 2023-24. The State Government has been advised to seek the advice of the AG (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 2023-24 did not depict the budget provision and correct classification of expenditure in respect of the following heads of accounts:-

(a) Government of Chhattisgarh made budget provision for booking of interest on Group Insurance Scheme in the minor head “701- Miscellaneous” below “Sub Major Head 60-Interest on other obligations” under Major Head “2049-Interest Payments” instead of Minor Head “108-Insurance and Pension fund” below Sub Major Head “03 Interest on small saving Provident fund etc.” under Major Head “2049 Interest Payment”.

(b) Government of Chhattisgarh made budget provisions for booking of expenditure relating to Grants for creation of Capital Assets received from Government of India under the Centrally Sponsored Scheme- “National Ayush Mission” under object head 14- Grants-in-Aid below Major Head 4210. In addition, Government of Chhattisgarh also made budget provisions below Minor head 191 to 193 - Assistance to Municipal Corporation /Municipal council and Nagar Panchayat and Minor 196 to 198 – Zila Panchayat, Block and Gram Panchayat under capital Major heads instead of Revenue Major heads. Grant in Aid and Assistance is of the revenue nature and making budget provision under capital head of account instead of corresponding revenue head results in overstatement of budget provision under Capital Heads. This has been included in the para 3 (ii) “misclassification between revenue and capital expenditure”.

NOTES TO FINANCE ACCOUNTS – contd.

3. Consolidated Fund:

- (i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹ 13,793.29 crore compared to ₹ 11,298.14 crore in 2022-23, registering an increase of ₹ 2,495.15 crore (22.08 *per cent*). No Advance Apportionment of IGST was received during the year. However, Advance Apportionment of ₹ 157.50 crore to make up the shortfall in IGST balance as on 26.12.2022 was adjusted during the year. In addition, the State received ₹ 11,678.76 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 25,472.05 crore. In 2023-24, the State received non debt compensation of ₹ 587.02 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST. Further, no compensation as back to back loans were received by the State Government during 2023-24 (total loan of ₹ 8,074.15 crore as on 31 March 2024) from the Central Government in lieu of GST compensation which would not be counted under the norms prescribed by the Finance Commission with regard to borrowing ceiling of the State. During the year 2023-24, no adjustment entries relating to the previous year was carried out by the State Government due to difference between RBI's figures and figures booked in the Finance Accounts.
- (ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2023-24 Government of Chhattisgarh incorrectly booked expenditure of ₹ 3,656.58 crore under Capital Section instead of Revenue Section, ₹ 38.93 crore under Revenue Section instead of Capital Section, as has been determined from the purpose of expenditure. The incorrect classification of revenue expenditure includes ₹ 1,553.58 crore booked in minor head 191 to 193 - Assistance to Municipal Corporation /Municipal council and Nagar Panchayat and Minor Head 196 to 198 – Assistance to Zila Panchayat, Block and Gram Panchayat in capital Heads. These are meant for revenue section. This resulted in overstatement of Revenue expenditure and understatement of Capital Expenditure by ₹ 38.93 crore and overstatement of Capital expenditure and understatement of Revenue Expenditure by ₹ 3,656.58 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 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 online through e-kosh

NOTES TO FINANCE ACCOUNTS – contd.

portal of the State Government. Receipts amounting to ₹ 90,146.07 crore (86.14 *per cent* of total receipt) and expenditure amounting to ₹ 93,898.30 crore (86.70 *per cent* of total expenditure) were reconciled by the State Government during 2022-23, i.e. 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 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.

During the previous year 2022-23, ₹ 539.21 crore under 26 Major Heads of accounts, constituting 0.55 *per cent* of the total Revenue and Capital expenditure (₹ 98,605.33 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Similarly, ₹ 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. During the previous year, ₹ 7,715.17 crore under 44 Major Heads of Account, constituting 8.22 *per cent* of the total Revenue Receipts (₹ 93,877.14 crore) was classified under 800- Other Receipts in the accounts.

The State Government has been proposed the following Minor heads in place of the existing Minor head 800-

Sl. No.	Existing Account Head	Proposed Account Head
1	2245-80-800-2018	2245-80-102-2018
2	2245-80-800-7408	2245-80-102-7408
3	4700-01/02/03/06/07/09-800-2898	4700-01/02/03/06/07/09-101-2898
4	4700-01/02/03/04/05/06-800-5685	4700-01/02/03/04/05/06-101-5685
5	4700-04/06/08/10/11/12-800-2884	4700-04/06/08/10/11/12-101-2884
6	4700-02/03/04/05/06/07/09/10/11/12-800-5516	4700-02/03/04/05/06/07/09/10/11/12-101-5516
7	4700-02/80-800-6354	4700-02/80-101-6354
8	4700-13/14/15/16-800-6369	4700-13/14/15/16-101-6369
9	4700-80-800-6597	4700-80-101-6597
10	4701-01/02/03/10/12/14/15/18/19/20/21/28/29/30/32/34/36/37/38/39-800-2898	4701-01/02/03/10/12/14/15/18/19/20/21/28/29/30/32/34/36/37/38/39-101-2898
11	4701-49/50-800-4843	4701-49/50-101-4843
12	4701-80-800-6354	4701-80-101-6354
13	4701-80-800-6597	4701-80-101-6597

NOTES TO FINANCE ACCOUNTS – contd.

Sl. No.	Existing Account Head	Proposed Account Head
14	4701-08/16/17/21/22/23/24/25/26/27/29/ 31/33-800-3366	4701-08/16/17/21/22/23/24/25/26/27/29/ 31/33-101-3366
15	4701-80-800-6371	4701-80-101-6371
16	4701-01/04/05/06/08/09/12/15/28/48- 800-5188	4701-01/04/05/06/08/09/12/15/28/48- 101-5188

The progress of providing budget provision in above proposed heads will be watched in 2024-25.

- (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 or after the stipulated period of closure.

In terms of serial no 2 (b) of the State Government order under Subsidiary Rule 543 of Chhattisgarh Treasury Code, 28 Administrators of Personal Deposit Account (out of 130) had reconciled and verified their balances with the treasury figures (in the treasury) and 28 annual verification certificates were furnished by them to the Treasury officer. AGO received 28 of such certificates from the Treasury Officer. 102 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of PD accounts as on 31 March 2024 are given below:

(₹ in crore)

Opening Balance as on April 2023		Addition during the year 2023-24		Closed/Withdrawal during the year 2023-24		Closing Balance as on 31 March 2024	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
131	1,364.20	2	149.09	3	160.39	130	1,352.90

During the year 2023-24, an amount of ₹ 34.59 crore was transferred to these PD Accounts from Consolidated Fund of the State. This includes ₹ 0.26 crore transferred in March 2024. An amount of ₹114.50 crore was directly deposited into the Personal Deposit Account through challans.

During the year, three PD Accounts with an amount of ₹ 0.69 crore balance were closed and the funds were transferred to Major Head 8443-101 (Revenue Deposit) of Public Account instead of minus debit to the concerned service heads. An amount of ₹ 159.70 crore was withdrawn during the year 2023-24.

NOTES TO FINANCE ACCOUNTS – contd.

In last three years, seven PD Accounts having balance of ₹ 5.20 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 2023 (upto the account of March 2023), 471 AC Bills with an amount of ₹ 306.67 crore were pending for DC Bills. In 2023-24 (upto the account of February 2024), a total of 291 AC Bills with an amount of ₹ 3,666.13 crore were drawn. Against which, 320 DC Bills of ₹ 3,944.20 crore were received. As on 31st March 2024, 442 AC Bills amounting ₹ 28.60 crore remained unadjusted. Details of unadjusted AC bills due for adjustments are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2022-23	214	17.51
2023-24	228	11.09
Total	442*	28.60

- These includes AC/DC Bills related to SNA.
- 120 AC bills amounting to ₹ 2,632.18 crore (41.79 per cent) were drawn in account of March 2024.

(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 authority that sanctioned it, who 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, ₹ 2,167.29 crore pertaining to 275 UCs were due for the period upto 31 March 2023 and UC's for the entire amount have been received. It includes UCs related to SNA. The position of pending UCs as on 31 March 2024 is Nil.

- (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 2023-24 are given below:

(₹ in crore)					
Funds/Deposit	Balance as on 1 April 2023	Basis for calculation of interest	Interest due	Interest paid	Interest Short paid
Defined Contribution Pension Scheme for Government Employees	20.55	Interest calculated as per the rate of interest notified by the Government / payable to General Provident Fund @ 7.1%	1.89	NIL	1.89
State Disaster Response Fund	208.34	Interest calculated at the rate applicable to Overdraft which is at Repo rate plus two per cent (8.50)	45.39	NIL	45.39
		Delay in transfer of Central share received on 31-03-2023 and State share- at Bank rate i.e 6.5 per cent (Central Share ₹ 181.60 crore and State Share ₹ 60.40 crore) for 9 days	0.39	NIL	0.39
		Delay in transfer of Central share received on 10-07-2023 and State share- at Bank rate i.e 6.75 per cent (Central Share ₹ 181.60 crore and State Share ₹ 60.40 crore) for 8 days	0.36	NIL	0.36
State Disaster Mitigation Fund	84.22	Non - Investment of Fund- at Repo rate plus two per cent (8.50)	15.32	NIL	15.32

NOTES TO FINANCE ACCOUNTS – contd.

(₹ in crore)					
Funds/Deposit	Balance as on 1 April 2023	Basis for calculation of interest	Interest due	Interest paid	Interest Short paid
State Disaster Mitigation Fund		Non transfer of Central Share and State Share received during 2023-24 - at Bank rate (6.75 per cent)	5.72	NIL	5.72
		Delay in transfer of Central share and State share- at Bank rate (amount of ₹ 86.40 crore received 29 March 2022 and transferred on 19 May 2023)	7.49	NIL	7.49
			76.56	0.00	76.56

Non-payment of the interest amounting to ₹ 76.56 crore has led to understatement of Revenue Expenditure by ₹ 76.56 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, no new guarantees were issued by the State Government. However, against the existing maximum amount guaranteed in 2023-24, Guarantees of ₹ 1,777.62 crore were availed. The total guarantees of ₹ 31,662.88 crore as on 31st March 2024, work out to 65.46 per cent of the State's own Revenue Receipts of the year 2022-23 (₹ 48,370.55 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. Against the outstanding guarantee of ₹ 22,099.71 crore, no amount has been received as guarantee fees during 2023-24. Guarantee fee of ₹ 73.50 crore has been deposited in April 2024, which will be accounted for in Finance Accounts of 2024-25.

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 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. During the previous year 2022-23, the Government of Chhattisgarh incurred ₹ 76.58 crore against the budget allocation of ₹ 105.35 crore under Major Heads 2029, 2401, 2406 and 4059.

(xi) Expenditure relating to unforeseen/extraordinary events:

During the year 2023-24, the Government of Chhattisgarh incurred ₹ 609.58 crore (₹ 312.85 crore in previous year) on relief measures relating to unforeseen/extraordinary events (including Disaster) under Major Head 2245.

The Government received ₹ 181.60 crore from Central Government under State Disaster Response Fund, being Grants-in-aid/Central Assistance (IInd Installment of 2022-23) 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 2024, which has not been adjusted by the Ministry of Finance.

(xiii) Loans given by the State Government:

In respect of old loans (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 loans amounting to ₹ 441.85 crore to Statutory Bodies/Other entities (details are in additional disclosures to

NOTES TO FINANCE ACCOUNTS – contd.

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 Centrally Sponsored Schemes and Central Assistance (eg. SDRF, SD MF), as on 31 March 2024, is ₹ 18,062.95 crore (Revenue Expenditure ₹ 13,708.28 crore and Capital Expenditure ₹ 4,354.67 crore), which includes expenditure out of Central Share of Centrally Sponsored Scheme and Central Assistance (₹ 8,848.58 crore) and State share (₹ 9,214.29 crore). The State Share of Centrally Sponsored Scheme includes expenditure incurred on Jal Jeevan Mission of ₹ 2,825.24 crore, against which the Central share was directly transferred by Central Government to Implementing agencies without routing through State Budget.

(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, ₹ 12,411.41 crore was directly received by the implementing agencies (NGOs, Central Government organizations, Statutory organizations, Urban /Rural Bodies, Beneficiaries etc.) in the State during 2023-24. The direct transfer of fund to the implementing agencies has decreased by 15.20 *per cent* as compared to 2022-23 (from ₹ 14,636.43 crore in 2022-23 to ₹ 12,411.41 crore in 2023-24). Details are in *Appendix-VI* of the Finance Account.

NOTES TO FINANCE ACCOUNTS – contd.**(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.

The State Government disclosed the off-budget liabilities of ₹ 4,121.33 crore up to the year 2022-23 in their budget documents (FRBM Disclosure) of 2023-24, in addition to the liabilities that have been depicted in the accounts i.e. ₹ 1,01,696.43 crore. However, the State Government did not disclose the position of their off-budget liabilities for the year 2023-24 in the budget documents of 2024-25. As per information available on the website of Ministry of Finance, the State Government has raised Off Budget Borrowings of ₹ 2,706.04 crore in respect of two entities during the year 2023-24.

In the year 2023-24, the State Government of Chhattisgarh provided ₹ 711.16 crore and ₹ 742.15 crore for repayment of Principal and payment of Interest respectively on account of Off Budget borrowings in respect of seven entities. No guarantee was invoked during the year.

During the year the State Government has paid Principal of ₹ 87.01 crore on the bond issued under UDAY. Payment of Principal and Interest on UDAY is not taken into account while calculating the fiscal indicators of the State.

The reversion to the Old Pension Scheme (OPS) by the State in 2022-23 would have additional financial impact on the State Government in future.

(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 authorised 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.

As per SNA 01 Report (PFMS Portal) and information received from State Government, the State Government received ₹ 8,051.05 crore being Central share during the year in its Treasury Accounts. As on 31 March 2024, the State Government transferred Central share of ₹ 8,514.85

NOTES TO FINANCE ACCOUNTS – contd.

crore and State share of ₹ 8,609.09 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As per SNA report of PFMS Portal and information received from State Government, ₹ 7,196.82 crore is lying unspent in the bank accounts of SNAs as on 31 March 2024.

As per Finance Account, an amount of ₹ 8,190.55 crore being the Central share was received by the State Government during the year. As on 31 March 2024, the Government transferred ₹ 8,722.87 crore of the Central share and the State share of ₹ 8,994.94 crore to the SNAs. Out of the total transfer of ₹ 17,717.81 crore, ₹ 6.25 crore was transferred through AC Bills, ₹ 12,774.53 crore through GIA bills, ₹ 4,109.09 crore through Fully Vouched Contingent Bills and ₹ 827.94 crore through others (Medical bill, Scholarship, SR Form, TA bill and Pay Bill). The difference between the figures of Finance Account and SNA report is under reconciliation.

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 2023-24, an amount of ₹ 1.53 crore of interest earned on unspent balances 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. Further, out of the amount of interest on Central Share of ₹ 22.80 crore deposited during 2022-23, only ₹ 5.45 crore was transferred in 2023-24 to Department of Drinking Water and Sanitation, Government of India. As a result, the Cash Balance of the State Government as on 31 March 2024 was overstated by ₹ 18.88 crore (₹17.35 crore of 2022-23 and ₹1.53 of 2023-24). The difference of ₹ 139.50 crore between Central Share as per SNA report and the Finance Account is under reconciliation.

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 ₹ 76.96 crore was withdrawn from the fund and ₹ 63.49 crore was recouped to the contingency fund. At the end of the year 2023-24, ₹ 13.47 crore remained unrecouped under various heads. The details are as below-

NOTES TO FINANCE ACCOUNTS – contd.

SI No	Major Heads	Amount (₹ in crore)
1	2205- Art and Culture	0.37
2	2406- Forestry and Wild Life	0.10
3	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	8.00
4	4515- Capital Outlay on Other Rural Development Programmes	5.00

As on 31st March 2024, Contingency Fund has balance of ₹ 86.53 crore.

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

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 2023-24, total contribution to the NPS was ₹ 92.37 crore (Employees' contribution ₹ 38.29 crore, Government contribution ₹ 52.29 crore and Employee and Employer Contribution of Employees posted on deputation ₹ 1.79 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071. The Government Contribution of ₹ 52.29 crore was transferred to Trustee Bank directly from Major Head 2071. Against the Employee contribution and Employee and Employer Contribution of Employees posted on deputation totaling ₹ 40.08 crore, ₹ 39.06 crore was transferred to the Trustee Bank. As such, the cash balance of the State Government was overstated by ₹ 1.02 crore. The Government Contribution is short ₹ 1.32 crore resulting in understatement of Revenue expenditure and overstatement of cash balance. The previous years' National Pension Scheme Contribution of ₹ 20.55 crore lying under Public Account of State not been transferred to Trustee bank, resulted in overstatement of cash balance.

NOTES TO FINANCE ACCOUNTS – contd.

(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 2022-23, the State Government received ₹ 181.60 crore (Ist Installment as the Central Government share). During the year 2023-24, the State Government received ₹ 181.60 crore (IInd Installment of 2022-23) as Central Government share. The corresponding State Government's share is ₹ 60.40 crore for each installment (₹120.80 crore). The State Government transferred an amount of ₹ 484.00 crore (Central share ₹ 363.20 crore and State share ₹ 120.80 crore) to the Fund under Major Head 8121-122- SDRF. No amount was received from the Central Government towards NDRF. No amount related to the share of Central Government of the year 2023-24 has been received.

(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.

During the year 2023-24, the State Government received ₹ 90.80 crore as Central Government's share (for the year 2022-23) and the corresponding State Government's share during the year is ₹ 30.27 crore. The same has not been transferred into the State Disaster Mitigation Fund. Non transfer of Central Share of ₹ 90.80 crore received during 2023-24 along with corresponding state share of ₹ 30.27 crore understate the Revenue Expenditure to that extent.

During the year 2023-24, the State Government transferred an amount of ₹ 115.20 crore (Central share ₹ 86.40 crore and State share ₹ 28.80 crore) relating to the previous year 2021-22 to the Fund under Major Head 8121-130- SDMF.

(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

NOTES TO FINANCE ACCOUNTS – contd.

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 the 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.

During 2023-24, State Government received ₹ 388.72 crore from National Compensatory Afforestation Deposit being 90 *per cent* of the amount deposited by the User agencies during the period from 1-04-2020 to 31-03-2022. In the absence of dedicated account, user agencies have deposited an amount of ₹ 423.59 crore to National Compensatory Afforestation Fund during the year 2023-24, 90 *per cent* which is yet to be received. The Government incurred an expenditure of ₹ 1,000.00 crore from the fund and invested ₹ 3,375.70 crore. The total balance in the State Compensatory Afforestation Fund as on 31 March 2024 is ₹ 3,383.83 crore.

(d) Chhattisgarh 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 2023-24, the State Government was required to transfer ₹ 647.07 crore to Chhattisgarh State Mineral Development Fund (five *per cent* of Mineral Revenue of ₹ 12,941.33 crore collected during 2022-23) against which the State Government transferred ₹ 400.00 crore only. Short contribution of ₹ 247.07 crore resulted in understatement of the Revenue expenditure to that extent.

(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 - ₹ 86,500.48 crore) as at the end of the previous year to the

NOTES TO FINANCE ACCOUNTS – contd.

Consolidated Sinking Fund. In the year 2023-24, Government contributed only ₹ 415.00 crore as against ₹ 432.50 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹ 3,701.94 crore as on 31 March 2024 (₹ 3,286.94 crore as on 31 March 2023).

- (b) **Chhattisgarh State 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. During, the year the Government contributed ₹ 10.00 crore. The total accumulation of the fund was ₹ 15.00 crore as on 31 March 2024 (includes ₹ 5.00 crore transferred to the Fund during 2022-23) and the same has been invested in Treasury Bills.

As per the notification of GRF scheme, the State Government was required to contribute ₹ 221.00 crore (one *per cent* of total outstanding guarantees as of 31.03.2023 of ₹ 22,099.71 crore) against which ₹ 15.00 crore was contributed till 31 March 2024.

- (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 MH-8229-200 Other Development Funds. Total expenditure under MH-2071 as on 31.03.2023 was ₹ 7,661.46 crore, 5 *per cent* of which comes to ₹ 383.07 crore to be contributed to the Fund in 2023-24.

The opening balance of the Fund as on 1st April 2024 was ₹ 456.05 crore. During the year, an amount of ₹ 272.00 crore was transferred to the Fund against the required contribution of ₹ 383.07 crore. Short contribution of ₹ 111.07 crore understated the revenue expenditure to that extent.

- (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

NOTES TO FINANCE ACCOUNTS – contd.

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 2023-24, the State Government received grants of ₹ 353.60 crore towards Central Road and Infrastructure Fund and transferred ₹ 300.00 crore (₹ 69.64 crore of 2021-22, ₹ 86.92 crore of 2022-23, ₹143.44 crore of 2023-24) to the Fund. The State Government did not transfer ₹ 210.16 crore to the Fund in the Public Account as on 31 March 2024. The short transfer of ₹ 210.16 crore understated the revenue expenditure.

(iv) Suspense and Remittance Balances:

During the year 2023-24, 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 Accountant General/Accountant General (A&E), for want of documents like vouchers/challans/sanction letters, etc.

The Finance Accounts reflect the 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 ₹ 226.86 crore (Debit) under three Major Heads (8658,8782 and 8793) as on 31 March 2024 (₹ 117.78 crores (Debit) as on 31 March 2023).

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 2023 was ₹ 57.91 crore (Credit). During 2023-24, cheques/payment files worth ₹1,10,208.16 crore were issued, against which cheques /payment files worth ₹ 1,10,208.79 crore were encashed, leaving a closing balance of ₹ 57.28 crore (Credit) as on 31 March 2024. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted

NOTES TO FINANCE ACCOUNTS – contd.

in any cash outflow to the Government of Chhattisgarh till 31 March 2024. In case of Digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as ‘e-Kuber failed’ transactions, the treatment of the transaction is accounted for as suspense in 8658-102. In the year 2023-24, an amount of ₹ 72.46 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 2023-24, the Government collected ₹ 59.99 crore (2022-23: ₹ 39.81 crore) as Labour Cess under Major Head 8443 and transferred ₹ 58.01 crore (2022-23: ₹ 45.53 crore) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major Head 8443 was ₹ 1.98 crore as on 31 March 2024 (₹ 3.20 crore as on 31 March 2023). Since this is pass through transaction, the cash balance of the Government was overstated by this amount.

(vii) Other Cess/fee/surcharge:

During the year 2023-24, the Government collected ₹ 395.90 crore (during 2022-23 ₹ 421.16 crore) being the collection of Infrastructure Development Cess (₹ 197.95 crore) and Environment Cess (₹ 197.95 crore). An amount of ₹ 245.50 crore was transferred during 2023-24 (during 2021-22 and 2022-23 no amount was transferred) to the designated fund by the State Government. Short transfer of ₹ 175.66 crore understated the Revenue Expenditure.

(viii) Remittance to National Mineral Exploration Trust (NMET):

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9 C (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 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.

NOTES TO FINANCE ACCOUNTS – contd.

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-NMET. 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. The receipts relating to NMET is directly deposited by the lease holder into the State Account under Major Head 8449-123 and the same is transferred by State Government to Ministry of Mines, Government of India.

During the year 2023-24, ₹ 136.21 crore was deposited under Major Head 8449-123 and the entire amount has been transferred to 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 31.03.2024 appears in 10 heads as detailed below:

(₹ in crore)		
Major Head	Major Head Description	Minus balance
4202-01-797	Capital Outlay on Education, Sports, Art and Culture	0.12 (Credit)
4408-01-101	Capital Outlay on Food, Storage and Warehousing	0.39 (Credit)
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)
5054-80-797	Capital Outlay on Roads and Bridges	0.03(Credit)
5055-800	Capital Outlay on Road Transport	0.08(Credit)
6425-107	Loans for Co-operation- Debenture floated by Chhattisgarh Co-operative Agriculture and Rural Development Bank	1.09 (Credit)
6425-107	Loans for Co-operation- Integrated Tribal Development Programme Jagdalpur	0.01(Credit)

NOTES TO FINANCE ACCOUNTS – contd.

(₹ in crore)

Major Head	Major Head Description	Minus balance
8223-102	Famine Relief Fund (Investment Account)	4.61 (Credit)
8342-120	Miscellaneous Deposits	20.42 (Debit)
6004-02-101	Loans and Advances from Central Government - National Hydrology Project Phase II	3.87.(Debit)

- (x) **Cash Balance:** The Cash balance as on 31 March 2024 as per the 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 non-accounting of E-Kuber transaction of ₹ 29.61 crore of March 2023 (Paid by RBI in April 2023) by the State Government and ₹ 0.02 crore (net) erroneous reporting by the accredited banks to the Central Accounts Section, RBI, Nagpur.

The Cash Balance as on 31 March 2023 as per record of the Principal Accountant General was ₹ 215.63 crore (Debit) and that reported by the RBI was ₹ 215.95 crore (Credit).

There was a net difference of ₹ 0.32 crore (Credit), mainly due to erroneous reporting by the accredited banks to the Central Accounts Section, RBI, Nagpur.

6. 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	38.93	3,656.58	3,656.58	38.93	--	--	--	--
3 (viii)	Interest liabilities on National Pension Scheme	--	1.89	--	--	--	--	--	--
3 (viii)	Interest liabilities on State Disaster Response Fund	--	46.14	--	--	--	--	--	--

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
3 (viii)	Interest liabilities on State Disaster Mitigation Fund	--	28.53	--	--	--	--	--	--
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	--	--	--	--	--	--	17.35	--
	2023-24	--	--	--	--	1.53	--	1.53	--
5 (i)	Short transfer to National Pension Scheme during 2023-24	--	--	--	--	--	--	1.02	--
	Non transfer of balance lying under National Pension Scheme at the end of 2022-23	--	--	--	--	--	--	20.55	--
	Short transfer of Government Contribution to Trustee Bank	--	1.32	--	--	--	--	1.32	--
	Non transfer of Central Share of Grants-in-Aid to State Disaster Mitigation Fund	--	90.80	--	--	--	--	--	--

NOTES TO FINANCE ACCOUNTS – conclud.

(₹ 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) (A) (b)	Non transfer of State Share of Grants-in-aid to State Disaster Mitigation Fund	--	30.27	--	--	--	--	--	--
5 (ii) (A) (d)	Short transfer to Mineral Development Fund	--	247.07	--	--	--	--	--	--
5 (ii) (B) (c)	Short contribution of Chhattisgarh State Pension Fund	--	111.07	--	--	--	--	--	--
5 (iii)	Non transfer of Grants-in-aid of Central Road and Infrastructure Fund	--	210.16	--	--	--	--	--	--
5 (vi)	Non transfer of Building and Other Construction Workers welfare cess	--	--	--	--	--	--	5.18	--
5 (vii)	Short transfer of Infrastructure Development Cess and Environment Cess	--	175.66	--	--	--	--	--	--
Total (Net) Imp-act	Overstate-Ment (O/S)/ Under Statement (U/S)	38.93	4,599.49	3,656.58	38.93	1.53	0.00	46.95	0.00

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