



सत्यमेव जयते

FINANCE ACCOUNTS

2021-22

VOLUME- I



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF CHHATTISGARH

FINANCE ACCOUNTS

VOLUME- I

2021-22

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 2022 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 2021-22.

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 2022.

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, 9, 17(b)(i), 17(c)(i), 19, 20 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

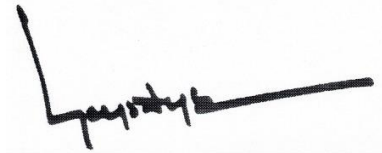
I want to draw attention to:

- 1) The State Government has an off-budget liability of ₹ 3,872.80 crore towards repayment of loans taken by various entities in addition to its total budgeted liabilities of ₹ 99,172.89 crore as of 31 March 2022. While the Government has provided guarantees for obtaining loan 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]

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

Date: 16 DEC 2022
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 2021-22 is ₹ 100.00 crore.

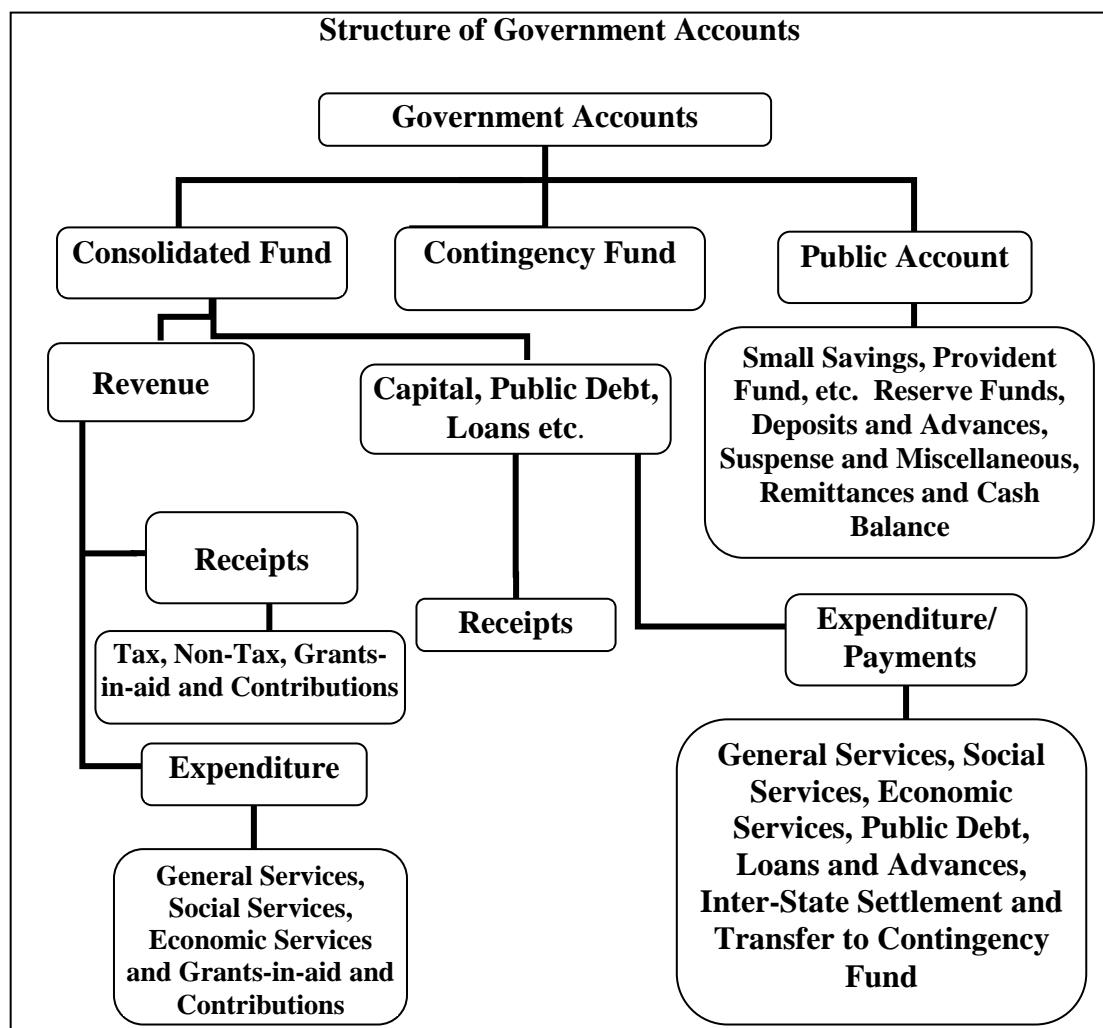
Part III: - The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not 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 2022).

| | |
|---------------------|---|
| 0005 to 1606 | <i>Revenue Receipts</i> |
| 2011 to 3606 | <i>Revenue Expenditure</i> |
| 4000 | <i>Capital Receipts</i> |
| 4046 to 7810 | <i>Capital Expenditure (including Public Debt, Loans and Advances)</i> |
| 7999 | <i>Appropriation to the Contingency Fund</i> |
| 8000 | <i>Contingency Fund</i> |
| 8001 to 8999 | <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 2022 | As on 31 March 2021 |
|--|---------------------------------|------------------------|---------------------------|---------------------------|
| | Notes to Finance Accounts | Statement/ Appendix | | |
| Cash | | | | |
| (i) Cash in Treasuries and Local Remittances | -- | -- | 0.00 | 0.00 |
| (ii) Departmental Balances | -- | 2,21 | 12.10 | 11.95 |
| (iii) Permanent Cash Imprest | -- | 2,21 | 0.34 | 0.34 |
| (iv) Cash Balance Investments | -- | 2,21 | 3,345.39 | 3,389.68 |
| (v) Deposits with Reserve Bank of India | 5 (viii) | 2,21 | (-) 610.48 | (-) 1,121.67 |
| (vi) Investments from Earmarked Fund ² | -- | 2,21 | 7,174.27 | 7,181.07 |
| Capital Expenditure | | | | |
| (i) Investments in Shares of Companies, Corporations, etc. | -- | 5,8,16,19 | 7,166.27 ³ | 7,119.10 |
| (ii) Other Capital Expenditure | -- | 5,16 | 1,05,246.23 | 94,794.07 |
| Contingency Fund Expenditure (un-recouped) | -- | -- | 0.00 | 0.00 |
| Loans and Advances | -- | 7,18 | 1,409.86 | 1,342.78 |
| Advances with Departmental Officers | -- | 21 | 7.34 | 1.83 |
| Suspense and Miscellaneous Balances ⁴ | -- | -- | 0.00 | 0.00 |
| Remittance Balances | 5 (iii) | 12, 21 | 336.22 | 329.38 |
| Cumulative excess of expenditure over receipts | -- | 12 | 0.00 | 0.00 |
| Total | -- | -- | 1,24,087.54 | 1,13,048.53 |

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

² Includes ₹ 7,020.35 crore of Investment in Government of India Securities and ₹ 153.92 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 ₹ 7,320.19 crore of which ₹ 7,166.27 crore has been Invested from Capital Major Heads and ₹ 153.92 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 2022 | As on 31 March 2021 |
|---|---------------------------------|------------------------|---------------------------|---------------------------|
| | Notes to Finance Accounts | Statement/ Appendix | | |
| Borrowings (Public Debt) | | | | |
| (i) Internal Debt of the State Government | | | | |
| Market Loans | -- | 6,17 | 61,932.09 | 60,932.10 |
| Compensation and other Bonds | -- | 6,17 | 783.19 | 918.53 |
| Loans from Financial Institutions | -- | 6,17 | 4,952.10 | 4,713.08 |
| Special Securities issued to National Small Savings Fund | -- | 6,17 | 3,519.24 | 3,975.10 |
| 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 | 2,231.38 | 1,271.57 |
| 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 | 9,493.33 ⁶ | 4,896.29 |
| Contingency Fund (Corpus) | -- | 21 | 100.00 | 100.00 |
| Liabilities on Public Account | | | | |
| (i) Small Savings, Provident Funds, etc. | -- | 12,17,21 | 8,020.50 | 8,021.40 |
| (ii) Deposits | -- | 12,17,21 | 5,786.49 | 5,985.11 |
| (iii) Reserve Funds | -- | 12,21,22 | 9,627.40 | 9,180.67 |
| (iv) Remittance Balance | -- | -- | 0.00 | 0.00 |
| (v) Suspense and Miscellaneous Balances | 5 (iii) | 12,21 | 142.70 ⁷ | 77.19 |
| Cumulative excess of receipts over expenditure ⁸ | -- | -- | 17,497.68 | 12,976.05 |
| Total | -- | -- | 1,24,087.54 | 1,13,048.53 |

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 ₹ 84.65 crore under Major Head 8658- "Suspense Accounts" and ₹ 58.05 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 | | |
|--|------------------|------------------|---|------------------------------|------------------|
| | 2021-22 | 2020-21 | | 2021-22 | 2020-21 |
| Part-I- Consolidated Fund | | | | | |
| Section A- Revenue | | | | | |
| Revenue Receipts | 79,652.03 | 63,176.18 | Revenue Expenditure | 75,010.01 | 70,032.84 |
| Tax Revenue | 55,654.52 | 43,226.74 | Salaries ¹ | 22,914.36 ^{2,3} | 20,990.75 |
| Own Tax Revenue | 27,083.73 | 22,889.20 | Subsidy ¹ | 6,565.30 ⁴ | 7,307.93 |
| Share of Union Taxes/Duties | 28,570.79 | 20,337.54 | Grants-in-Aid ^{1,5} | 20,986.13 ⁶ | 19,789.37 |
| Non-Tax Revenue | 13,851.21 | 7,136.95 | General Services | 15,537.05⁷ | 14,478.72 |
| Interest Receipt | 137.96 | 89.77 | Interest Payment and Servicing of Debt | 6,444.24 | 5,908.11 |
| Others | 13,713.25 | 7,047.18 | Pension and Other Retirement Benefits | 7,472.22 ⁸ | 7,135.79 |
| Grants-in-Aid from the Central Government | 10,146.30 | 12,812.49 | Others | 1,620.59 | 1,434.82 |
| | | | Social Services | 4,937.64 | 3,753.28 |
| | | | Economic Services | 2,956.77 | 2,587.48 |
| | | | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 1,112.76⁹ | 1,125.31 |
| Revenue Déficit | 0.00 | 6,856.66 | Revenue Surplus | 4,642.02 | 0.00 |

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 ₹ 22,560.92 crore and ₹ 353.44 crore respectively.

³ Expenditure on Salary under General, Social and Economic Services is ₹ 5,218.78 crore, ₹ 15,544.94 crore and ₹ 2,150.64 crore respectively. For details please see Appendix- I.

⁴ Expenditure on Subsidy under General, Social and Economic Services is ₹ 1.10 crore, ₹ 7.22 crore and ₹ 6,556.98 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 ₹ 618.49 crore, ₹ 7,473.94 crore and ₹ 12,893.70 crore respectively. For details please see Statement No.10 and Appendix- III.

⁷ Includes ₹ 229.10 crore for payment of Interest on off budget liabilities.

⁸ Includes expenditure booked under Object head 12- Pension and Retirement Benefits- ₹ 7,448.20 crore, 25- Material and Supplies- ₹ 4.29 crore, 37- Inter Account Transfer- ₹ 22.00 crore and 40- Deduct Recoveries- ₹ (-) 2.27 crore.

⁹ Grants-in-Aid given by the State Government during 2021-22 is ₹ 1,177.76 crore out of which ₹ 65.00 crore has been transferred to Panchayat Land Revenue Cess and Stamp Duty Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

(₹ in crore)

| RECEIPTS | | | DISBURSEMENTS | | |
|--|------------------------------|------------------|--|-------------------------------|------------------|
| | 2021-22 | 2020-21 | | 2021-22 | 2020-21 |
| Section B-Capital | | | | | |
| Capital Receipts | 4.89 | 4.85 | Capital Expenditure | 10,504.22¹⁰ | 9,024.19 |
| | | | General Services | 351.61 | 509.03 |
| | | | Social Services | 3,233.74 | 2,934.64 |
| | | | Economic Services | 6,918.87 ¹¹ | 5,580.52 |
| Recovery of Loans and Advances | 88.06 | 104.80 | Loans and Advances Disbursed | 324.06 | 50.50 |
| General Services | 0.00 | 0.00 | General Services | 0.00 | 0.00 |
| Social Services | 40.28 | 38.55 | Social Services | 185.06 | 0.50 |
| Economic Services | 47.74 | 66.23 | Economic Services | 139.00 | 50.00 |
| Loans and Advances to Government Servants | 0.04 | 0.02 | Loans and Advances to Government Servants | 0.00 | 0.00 |
| Public Debt Receipts | 15,098.28 | 21,581.68 | Repayment of Public Debt | 8,845.30 | 8,020.29 |
| Internal Debt (Market Loans, etc.) ¹² | 9,321.77 | 17,961.37 | Internal Debt (Market Loans, etc.) ¹² | 8,625.64 | 7,805.23 |
| Loans from Government of India | 5,776.51 ¹³ | 3,620.31 | Loans from Government of India | 219.66 | 215.06 |
| Inter-State Settlement | (-) 0.04¹⁴ | (-) 0.67 | Inter-State Settlement | (-) 0.25¹⁵ | 0.01 |
| Total- Receipts Consolidated Fund | 94,843.22 | 84,866.84 | Total- Expenditure Consolidated Fund | 94,683.34 | 87,127.83 |
| Deficit in Consolidated Fund | -- | 2,260.99 | Surplus in Consolidated Fund | 159.88 | -- |

¹⁰ Includes expenditure booked under Grants-in-Aid for creation of Capital Assets of ₹ 2,227.04 crore, Salary of ₹ 78.50 crore and Work Charged/Contingency Establishment of ₹ 44.50 crore.

¹¹ Capital Expenditure of ₹ 231.15 crore classified under Major Head 4801 (₹ 171.14 crore) and 4810 (₹ 60.01 crore) met from Electricity Development Fund, ₹ 13.51 crore classified under Major Head 4853 met from Chhattisgarh State Mineral Development Fund and ₹ 141.66 crore classified under Major Head 5054 has been met from Central Road Fund.

¹² During 2021-22 no loan was received from the National Small Savings Fund of the Central Government but ₹ 455.88 crore and ₹ 372.24 crore was paid towards principal and interest respectively. For details please see Paragraph 2 of Explanatory notes to Statement 6.

¹³ Includes back to back loan of ₹ 4,965.15 crore provided in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

¹⁴ Minus figure is due to clearance of General Provident Fund credits received from Madhya Pradesh.

¹⁵ Minus figure is due to clearance of General Provident Fund debits received from Madhya Pradesh.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.**(₹ in crore)**

| RECEIPTS | | | DISBURSEMENTS | | |
|--|--------------------|--------------------|--|--------------------|--------------------|
| | 2021-22 | 2020-21 | | 2021-22 | 2020-21 |
| Part-II Contingency Fund | | | | | |
| Contingency Fund | 0.00 | 0.00 | Contingency Fund | 0.00 | 0.00 |
| Part -III- Public Account ¹⁶ | | | | | |
| Small Savings, Provident Fund etc. | 1,648.18 | 1,690.60 | Small Savings, Provident Fund etc. | 1,649.08 | 1,286.87 |
| Reserve and Sinking Fund | 7,779.21 | 6,057.17 | Reserve and Sinking Fund | 7,325.68 | 6,522.35 |
| Deposits | 3,638.69 | 4,094.42 | Deposits | 3,837.31 | 3,592.60 |
| Advances | 587.85 | 444.25 | Advances | 593.36 | 444.25 |
| Suspense and Miscellaneous | 1,45,828.20 | 1,39,629.30 | Suspense and Miscellaneous ¹⁷ | 1,45,718.55 | 1,37,784.28 |
| Remittances | 8,877.41 | 8,570.63 | Remittances | 8,884.25 | 8,621.71 |
| Total- Receipts Public Account | 1,68,359.54 | 1,60,486.37 | Total- Expenditure Public Account | 1,68,008.23 | 1,58,252.06 |
| Deficit in Public Account | 0.00 | 0.00 | Surplus in Public Account | 351.31 | 2,234.31 |
| Opening Cash Balance | (-)1,121.67 | (-)1,094.99 | Closing Cash Balance | (-)610.48 | (-)1,121.67 |
| Increase in Cash Balance | 511.19 | -- | Decrease in Cash Balance | -- | 26.68 |

¹⁶ For details please see statement 21 in Volume- II.¹⁷ 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 2022 | As on 31 March 2021 |
|--|--------------------------|------------------------|
| A- General Cash Balances | | |
| (1) Cash in treasuries | 0.00 | 0.00 |
| (2) Deposits with Reserve Bank ¹⁸ | (-) 610.48 ¹⁹ | (-) 1,121.67 |
| Total | (-) 610.48 | (-)1,121.67 |
| (3) Investment held in 'Cash Balance Investment Account' | 3,345.39 | 3,389.68 |
| Total (A)- General Cash Balances | 2,734.91 | 2,268.01 |
| B- Other Cash Balances and Investments | | |
| (1) Cash with the Departmental Officers, viz, Forest and Public Works Departments, Military Secretary to the Governor, etc | 12.10 | 11.95 |
| (2) Permanent advances for contingent expenditure with Departmental Officers | 0.34 | 0.34 |
| (3) Investment of Earmarked Funds | 7,174.27 | 7,181.07 |
| Total (B) Other Cash Balances and Investments | 7,186.71 | 7,193.36 |
| Total (A) and (B) | 9,921.62 | 9,461.37 |

Explanatory Notes

- (a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' A (2) above depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balance/reserve funds etc. are added to the balance in "Deposits with Reserve Bank of India".
- (b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.72 crore with the Bank. If the balance falls below the agreed minimum balance on any day, the shortfall is made good by taking Special Drawing Facility and Normal Ways and Means Advances/Overdrafts from time to time. During 2021-22, the State Government had availed Special Drawing Facility for 38 days to maintain minimum balance of ₹ 0.72 crore with the Bank.

¹⁸ 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 2021-22 till 08-April-2022.

¹⁹ After the closing of March 2022 account there was a difference of ₹ 24.64 crore (Credit) between the figure reflected in Accounts ₹ 610.48 crore (Credit) and that intimated by Reserve Bank of India ₹ 585.84 crore (Debit) under Deposit with Reserve Bank included in Cash Balance. The difference is mainly due to erroneous reporting by the accredited banks to Central Account Section, Reserve Bank of India. As on 31 May 2022, the said net difference stood at ₹ 3.29 crore (Credit).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- contd.

Annexure to Statement No. 2- contd.

CASH BALANCE AND INVESTMENT OF CASH BALANCES- contd.

For arriving at the daily cash balance²⁰ for the purpose of Grant of Ways and Means Advances/Overdraft, the Reserve Bank of India evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at Reserve Bank of India counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills, if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Special Ways and Means Advances /Ways and Means Advances/Over Draft.

- (c) **Limits of Ways and Means Advances (WMA):** Limit for Normal Ways and Means Advances to the State Government was ₹ 1,056.00 crore with effect from 1 April 2021 to 31 March 2022. The Bank has also agreed to give Special Drawing Facility against the pledge of Government Securities. The limit of Special Drawing Facility is revised by the Bank from time to time. The limit of Special Drawing Facility was as follows:

Table: Limits of Special Drawing Facility

(₹ in crore)

| Period | Limit of Special Drawing Facility |
|--------------------------|-----------------------------------|
| 01.04.2021 to 06.04.2021 | 4,825.19 |
| 07.04.2021 to 08.04.2021 | 4,826.07 |
| 09.04.2021 to 11.04.2021 | 4,825.96 |
| 12.04.2021 | 4,827.41 |
| 13.04.2021 to 16.04.2021 | 4,825.94 |
| 17.04.2021 to 18.04.2021 | 4,824.73 |
| 19.04.2021 to 01.05.2021 | 4,825.96 |
| 02.05.2021 to 03.05.2021 | 4,828.92 |
| 04.05.2021 to 07.05.2021 | 4,826.85 |
| 08.05.2021 to 09.05.2021 | 4,824.44 |
| 10.05.2021 | 4,833.27 |
| 11.05.2021 to 13.05.2021 | 4,829.45 |
| 14.05.2021 | 4,829.48 |

²⁰ The cash balance 'Deposit with Reserve Bank of India' above is the closing cash balance of the year as on 31 March 2022 but worked out by 8 April 2022 and not simply the daily cash balance on 31 March 2022.

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 |
|--------------------------|--|
| 15.05.2021 to 16.05.2021 | 4,829.10 |
| 17.05.2021 to 19.05.2021 | 4,829.48 |
| 20.05.2021 to 23.05.2021 | 4,829.60 |
| 24.05.2021 | 4,840.21 |
| 25.05.2021 | 4,845.06 |
| 26.05.2021 to 01.06.2021 | 4,829.28 |
| 02.06.2021 | 4,829.24 |
| 03.06.2021 to 04.06.2021 | 4,140.54 |
| 05.06.2021 to 06.06.2021 | 4,128.63 |
| 07.06.2021 to 09.06.2021 | 4,141.32 |
| 10.06.2021 to 13.06.2021 | 4,844.23 |
| 14.06.2021 to 15.06.2021 | 4,844.23 |
| 16.06.2021 | 4,844.36 |
| 17.06.2021 to 18.06.2021 | 4,793.73 |
| 19.06.2021 to 20.06.2021 | 4,792.55 |
| 21.06.2021 to 22.06.2021 | 4,794.15 |
| 23.06.2021 to 25.06.2021 | 4,794.47 |
| 26.06.2021 to 27.06.2021 | 4,793.83 |
| 28.06.2021 to 30.06.2021 | 4,795.52 |
| 01.07.2021 to 07.07.2021 | 4,667.01 |
| 08.07.2021 | 4,667.02 |
| 09.07.2021 to 11.07.2021 | 4,666.87 |
| 12.07.2021 | 4,668.21 |
| 13.07.2021 to 23.07.2021 | 4,666.84 |
| 24.07.2021 to 25.07.2021 | 4,666.83 |
| 26.07.2021 | 4,666.84 |
| 27.07.2021 to 01.08.2021 | 4,666.97 |
| 02.08.2021 | 4,671.75 |
| 03.08.2021 to 09.08.2021 | 4,667.72 |
| 10.08.2021 to 16.08.2021 | 4,669.17 |
| 17.08.2021 to 20.08.2021 | 4,669.49 |
| 21.08.2021 to 22.08.2021 | 4,668.39 |
| 23.08.2021 to 27.08.2021 | 4,669.51 |
| 28.08.2021 to 29.08.2021 | 4,659.55 |
| 30.08.2021 | 4,670.93 |
| 31.08.2021 to 03.09.2021 | 4,669.73 |
| 04.09.2021 to 05.09.2021 | 4,669.05 |
| 06.09.2021 | 4,671.03 |
| 07.09.2021 to 08.09.2021 | 4,669.71 |
| 09.09.2021 to 12.09.2021 | 3,967.77 |

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 |
|--------------------------|--|
| 13.09.2021 | 3,967.81 |
| 14.09.2021 to 15.09.2021 | 3,967.77 |
| 16.09.2021 | 4,676.68 |
| 17.09.2021 to 19.09.2021 | 4,676.87 |
| 20.09.2021 | 4,686.24 |
| 21.09.2021 to 23.09.2021 | 4,676.52 |
| 24.09.2021 to 29.09.2021 | 4,676.48 |
| 30.09.2021 | 4,676.46 |
| 01.10.2021 to 06.10.2021 | 4,741.65 |
| 07.10.2021 to 10.10.2021 | 4,741.94 |
| 11.10.2021 | 4,742.78 |
| 12.10.2021 to 17.10.2021 | 4,741.33 |
| 18.10.2021 | 4,742.55 |
| 19.10.2021 to 02.11.2021 | 4,741.33 |
| 03.11.2021 to 07.11.2021 | 4,881.72 |
| 08.11.2021 | 4,882.76 |
| 09.11.2021 | 4,881.16 |
| 10.11.2021 to 14.11.2021 | 4,885.04 |
| 15.11.2021 to 16.11.2021 | 4,888.51 |
| 17.11.2021 to 19.11.2021 | 4,884.98 |
| 20.11.2021 to 21.11.2021 | 4,873.47 |
| 22.11.2021 to 23.11.2021 | 4,884.86 |
| 24.11.2021 | 4,884.34 |
| 25.11.2021 to 01.12.2021 | 4,884.27 |
| 02.12.2021 to 05.12.2021 | 4,884.19 |
| 06.12.2021 | 4,896.65 |
| 07.12.2021 to 09.12.2021 | 4,884.85 |
| 10.12.2021 | 4,883.96 |
| 11.12.2021 to 12.12.2021 | 4,883.95 |
| 13.12.2021 | 4,884.15 |
| 14.12.2021 to 15.12.2021 | 4,883.96 |
| 16.12.2021 | 4,652.79 |
| 17.12.2021 to 19.12.2021 | 4,654.34 |
| 20.12.2021 | 4,657.48 |
| 21.12.2021 to 22.12.2021 | 4,656.17 |
| 23.12.2021 to 26.12.2021 | 1,166.34 |
| 27.12.2021 | 1,168.05 |
| 28.12.2021 to 29.12.2021 | 1,166.36 |
| 30.12.2021 to 31.12.2021 | 4,629.44 |
| 01.01.2022 to 07.01.2022 | 4,503.18 |

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 |
|--------------------------|--|
| 08.01.2022 to 09.01.2022 | 4,498.67 |
| 10.01.2022 | 4,511.86 |
| 11.01.2022 to 23.01.2022 | 4,502.04 |
| 24.01.2022 | 4,502.05 |
| 25.01.2022 to 26.01.2022 | 4,502.04 |
| 27.01.2022 | 4,642.02 |
| 28.01.2022 | 4,642.03 |
| 29.01.2022 to 01.02.2022 | 4,503.32 |
| 02.02.2022 | 4,503.31 |
| 03.02.2022 | 4,503.96 |
| 04.02.2022 to 09.02.2022 | 4,505.30 |
| 10.02.2022 to 14.02.2022 | 4,508.36 |
| 15.02.2022 to 20.02.2022 | 4,508.03 |
| 21.02.2022 | 4,510.85 |
| 22.02.2022 to 27.02.2022 | 4,508.03 |
| 28.02.2022 | 4,519.41 |
| 01.03.2022 to 03.03.2022 | 4,508.08 |
| 04.03.2022 to 06.03.2022 | 4,508.09 |
| 07.03.2022 | 4,509.39 |
| 08.03.2022 | 4,508.11 |
| 09.03.2022 to 13.03.2022 | 4,510.68 |
| 14.03.2022 | 4,510.72 |
| 15.03.2022 | 4,511.65 |
| 16.03.2022 | 4,516.48 |
| 17.03.2022 to 18.03.2022 | 4,049.37 |
| 19.03.2022 to 20.03.2022 | 4,042.97 |
| 21.03.2022 | 4,071.50 |
| 22.03.2022 to 23.03.2022 | 4,049.27 |
| 24.03.2022 to 29.03.2022 | 4,398.49 |
| 30.03.2022 | 4,398.59 |

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

The Ways and Means Advances 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. | Special Drawing Facility- Securities linked to Consolidated Sinking Fund/ Guarantee Redemption Fund | Repo rate minus two <i>per cent</i> |
| 2. | Special Drawing Facility- Other securities - Auction Treasury Bills | Repo rate minus one <i>per cent</i> |
| 3. | Normal WMA up to 90 days | Repo Rate |
| 4. | Normal WMA beyond 90 days | Repo rate plus 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 2021-22 are as follows:

Table: Details of Repo Rates

| Period | Repo Rate |
|--------------------------|----------------------|
| 01-04-2021 to 31-03-2022 | 4.00 <i>per cent</i> |

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2021-22 is given below:

| | | |
|-------|--|-----|
| (i) | Number of days on which the minimum balance was maintained without taking any advance- | 327 |
| (ii) | Number of days on which minimum balance was maintained by taking Special Drawing Facility- | 38 |
| (iii) | Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means Advance- | Nil |
| (iv) | Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken- | Nil |
| (v) | Number of days on which overdrafts were taken- | Nil |

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

- (d) Following are the details of investments made from the General Cash Balance as on 31 March 2022:

Table: Details of Investment of Cash Balance

| | | (₹ in crore) |
|----------------|------------------------------------|-----------------|
| Sl. No. | Name of the Securities | Amount |
| 1. | Government of India Treasury Bills | 3,345.39 |
| Total | | 3,345.39 |

- (e) Interest received on the Cash Balance Investments during 2021-22 was ₹ 28.23 crore against ₹ 29.66 crore in 2020-21.
- (f) Details of Investments in Shares of Statutory Corporations Government Companies, Other Joint Stock Companies, Co-operative Banks and Societies are given in Statement 19- Detailed Statement of Investments of the Government.
- (g) The amount invested out of Earmarked Funds is shown in Statement 22- Detailed Statement on Investments of Earmarked Funds.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

(₹ in crore)

| Description | | 2021-22 | 2020-21 |
|-----------------------------------|--|------------------------|------------------|
| I. TAX AND NON-TAX REVENUE | | | |
| (A) | Tax Revenue | | |
| A.1 | Own Tax Revenue | 27,083.73 | 22,889.20 |
| | Land Revenue | 949.94 | 937.71 |
| | Stamps and Registration fees | 1,945.36 | 1,584.94 |
| | State Excise | 5,106.61 | 4,635.80 |
| | State Goods and Service Tax | 9,483.48 | 7,925.01 |
| | Taxes on Sales, Trade etc. | 5,341.10 | 4,236.04 |
| | Taxes on Goods and Passengers | 47.90 | 79.83 |
| | Taxes on Vehicles | 1,372.51 | 1,148.07 |
| | Taxes and Duties on Electricity | 2,836.05 | 2,341.41 |
| | Hotel Receipts Tax | 0.34 | 0.18 |
| | Other Taxes on Income and Expenditure | 0.44 | 0.21 |
| A.2 | Share of Net Proceeds of Union Taxes/Duties | 28,570.79 | 20,337.54 |
| | Central Goods and Service Tax | 8,628.50 | 6,068.90 |
| | Corporation Tax | 7,699.82 | 6,117.65 |
| | Taxes on Income other than Corporation Tax | 8,887.95 | 6,269.51 |
| | Taxes on Wealth | 1.52 | 0.00 |
| | Customs | 2,017.68 | 1,097.20 |
| | Union Excise Duties | 1,009.06 | 686.04 |
| | Service Tax | 296.68 | 84.52 |
| | Other Taxes and Duties on Commodities and Services | 29.58 | 13.72 |
| | Total – (A) | 55,654.52 | 43,226.74 |
| (B) | Non-Tax Revenue | | |
| | Interest Receipts | 137.96 | 89.77 |
| | Others | | |
| | Non-ferrous Mining and Metallurgical Industries | 12,305.39 ¹ | 5,538.49 |
| | Major Irrigation | 418.17 | 445.91 |
| | Forestry and Wild Life | 346.90 | 277.09 |
| | Minor Irrigation | 140.60 | 232.72 |
| | Medical and Public Health | 101.53 | 95.75 |

¹ Includes ₹ 4,620.61 crore received from auction of coal blocks (₹ 572.53 crore) and auction of other minerals other than coal (₹ 4,048.08 crore).

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND- contd.

(₹ in crore)

| Description | | 2021-22 | 2020-21 |
|-----------------------------------|---|---------|---------|
| I. TAX AND NON-TAX REVENUE | | | |
| (B) | Non-Tax Revenue - contd. | | |
| | Others-contd. | | |
| | Contribution and Recoveries towards Pension and Other Retirement Benefits | 33.38 | 61.84 |
| | Urban Development | 8.75 | 10.20 |
| | Public Works | 22.43 | 32.23 |
| | Miscellaneous General Services | 76.08 | 75.20 |
| | Other Administrative Services | 32.91 | 35.67 |
| | Labour and Employment | 27.71 | 22.46 |
| | Police | 29.19 | 29.06 |
| | Crop Husbandry | 23.12 | 23.23 |
| | Other Social Services | 7.42 | 16.02 |
| | Education, Sports, Art and Culture | 42.03 | 18.63 |
| | Other General Economic Services | 14.39 | 11.86 |
| | Animal Husbandry | 6.51 | 9.72 |
| | Public Service Commission | 9.71 | 8.25 |
| | Jails | 3.42 | 4.89 |
| | Industries | 17.90 | 12.08 |
| | Village and Small Industries | 3.25 | 2.84 |
| | Stationery and Printing | 2.17 | 1.99 |
| | Medium Irrigation | 5.30 | 5.16 |
| | Housing | 4.99 | 4.77 |
| | Fisheries | 5.92 | 5.77 |
| | Water Supply and Sanitation | 2.07 | 5.06 |
| | Other Rural Development Programmes | 7.21 | 37.70 |
| | Social Security and Welfare | 5.73 | 13.33 |
| | Dividends and Profits | 3.64 | 2.29 |
| | Food Storage and Warehousing | 0.92 | 1.30 |
| | Other Agriculture Programmes | 1.69 | 1.86 |

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

| Description | | 2021-22 | 2020-21 |
|--|---|------------------|------------------|
| I. TAX AND NON-TAX REVENUE | | | |
| (B) | Non-Tax Revenue – conclud. | | |
| | Others - conclud. | | |
| | Co-operation | 1.81 | 2.88 |
| | Roads and Bridges | 0.94 | 0.89 |
| | Information and Publicity | 0.07 | 0.04 |
| | TOTAL- Others | 13,713.25 | 7,047.18 |
| | TOTAL (B) | 13,851.21 | 7,136.95 |
| II. GRANTS FROM GOVERNMENT OF INDIA | | | |
| (C) | Grants-in-Aid from the Central Government | | |
| | Centrally Sponsored Schemes | | |
| | Central Assistance/Share | 6,098.45 | 6,829.98 |
| | Externally Aided Projects-Grants for Centrally Sponsored Schemes ² | 73.05 | 145.57 |
| | Deduct – Refunds | (-) 0.90 | 0.00 |
| | Total- Grants for Centrally Sponsored Schemes | 6,170.60 | 6,975.55 |
| | Finance Commission Grants | | |
| | Grants for Rural Local Bodies | 1,269.69 | 1,454.00 |
| | Grants for Urban Local Bodies | 678.11 | 403.50 |
| | Grants-in-Aid for State Disaster Response Fund | 345.60 | 345.60 |
| | Grants-in-Aid for State Disaster Mitigation Fund | 86.40 | 86.40 |
| | Total- Finance Commission Grants | 2,379.80 | 2,289.50 |
| | Other Transfers/Grants to State/ Union territories with Legislatures | | |
| | Special Assistance | 32.71 | 0.60 |
| | Grants under the proviso to Article 275 (1) of the Constitution | 116.04 | 99.76 |
| | Grants from Central Road Fund | 230.29 | 234.92 |
| | Compensation for loss of Revenue arising out of implementation of Goods and Service Tax | 1,216.86 | 3,212.16 |
| | Total- Other Transfers/Grants to State/ Union territories with Legislatures | 1,595.90 | 3,547.44 |
| | Total- C | 10,146.30 | 12,812.49 |
| | Total- Revenue Receipts (A+B+C) | 79,652.03 | 63,176.18 |

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

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

| Description | | 2021-22 | 2020-21 |
|---|--|-----------------------|------------------|
| III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS | | | |
| D. | Capital Receipts | | |
| | Others | 4.89 | 4.85 |
| | Total - D | 4.89 | 4.85 |
| E. | Public Debt receipts | | |
| | Internal Debt | 9,321.77 | 17,961.37 |
| | Market Loans | 3,999.99 | 13,000.00 |
| | Compensation and Other Bonds | 0.00 | 0.00 |
| | Loans from Financial Institutions | 1,104.27 ³ | 934.85 |
| | Special Securities issued to National Small Savings Fund of the Central Government | 0.00 | 0.00 |
| | Special Drawing facility on 91 days deposit | 4,217.51 | 4,026.52 |
| | Loans and Advances from the Central Government | 5,776.51 | 3,620.31 |
| | Loans for State/Union Territory Plan Schemes | 5,776.51 ⁴ | 3,620.31 |
| | Total –E | 15,098.28 | 21,581.68 |
| F. | Loans and Advances made by the State Government (Recoveries⁵) | 88.06 | 104.80 |
| G. | Inter-State Settlement | (-)0.04 | (-) 0.67 |
| | Total Receipts in Consolidated Fund⁶ (A+B+C+D+E+F+G) | 94,843.22 | 84,866.84 |

³ The entire Loan of ₹ 1,104.27 crore was obtained from National Bank of Agriculture and Rural Development.

⁴ Includes back to back loan of ₹ 4,965.15 crore provided in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

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 | 45.78 | 0.00 | 0.00 | 45.78 |
| | President, Vice President/Governor, Administrator of Union Territories | 10.50 | 0.00 | 0.00 | 10.50 |
| | Council of Ministers | 91.64 | 0.00 | 0.00 | 91.64 |
| | Administration of Justice | 335.66 | 0.00 | 0.00 | 335.66 |
| | Elections | 84.39 | 0.00 | 0.00 | 84.39 |
| A.2 | Fiscal Services | | | | |
| | Land Revenue | 497.08 | 0.00 | 0.00 | 497.08 |
| | Stamps and Registration | 130.80 | 0.00 | 0.00 | 130.80 |
| | State Excise | 76.39 | 0.00 | 0.00 | 76.39 |
| | Taxes on Sales, Trade etc. | 74.82 | 0.00 | 0.00 | 74.82 |
| | Taxes on Vehicles | 30.74 | 0.00 | 0.00 | 30.74 |
| | Other Taxes and Duties on Commodities and Services | 258.94 | 0.00 | 0.00 | 258.94 |
| A.3 | Interest Payment and Servicing of Debt | | | | |
| | Appropriation for reduction or avoidance of Debt | 300.00 | 0.00 | 0.00 | 300.00 |
| | Interest Payments | 6,144.24 | 0.00 | 0.00 | 6,144.24 |
| A.4 | Administrative Services | | | | |
| | Public Service Commission | 18.30 | 0.00 | 0.00 | 18.30 |
| | Secretariat- General Services | 309.68 | 0.00 | 0.00 | 309.68 |
| | District Administration | 309.41 | 0.00 | 0.00 | 309.41 |
| | Treasury and Accounts Administration | 75.64 | 0.00 | 0.00 | 75.64 |
| | Police | 4,265.75 | 99.25 | 0.00 | 4,365.00 |
| | Jails | 157.27 | 0.00 | 0.00 | 157.27 |
| | Stationery and Printing | 7.93 | 0.00 | 0.00 | 7.93 |
| | Public Works | 499.36 | 247.43 | 0.00 | 746.79 |
| | Vigilance | 4.61 | 0.00 | 0.00 | 4.61 |
| | Other Administrative Services | 174.14 | 4.93 | 0.00 | 179.07 |
| A.5 | Pension and Miscellaneous General Services | | | | |
| | Pensions and Other Retirement Benefits | 7,472.22 | 0.00 | 0.00 | 7,472.22 |
| | Miscellaneous General Services | 0.13 | 0.00 | 0.00 | 0.13 |
| | Total -A- General Services | 21,375.42 | 351.61 | 0.00 | 21,727.03 |

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 | 15,332.29 | 408.79 ¹ | 0.00 | 15,741.08 |
| | Technical Education | 169.54 | 0.00 | 0.00 | 169.54 |
| | Sports and Youth Services | 73.93 | 0.00 | 0.00 | 73.93 |
| | Art and Culture | 43.70 | 0.00 | 0.00 | 43.70 |
| B.2 | Health and Family Welfare | | | | |
| | Medical and Public Health | 5,956.21 | 324.70 | 0.00 | 6,280.91 |
| | Family Welfare | 267.40 | 0.00 | 0.00 | 267.40 |
| B.3 | Water Supply, Sanitation, Housing and Urban Development | | | | |
| | Water Supply and Sanitation | 279.59 | 1,424.47 | 78.87 | 1,782.93 |
| | Housing | 230.50 | 72.34 | 0.00 | 302.84 |
| | Urban Development | 1,649.46 | 600.26 | 106.20 | 2,355.92 |
| B.4 | Information and Broadcasting | | | | |
| | Information and Publicity | 209.77 | 0.06 | 0.00 | 209.83 |
| B.5 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | | | | |
| | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 179.54 | 381.40 | 0.00 | 560.94 |
| B.6 | Labour and Labour Welfare | | | | |
| | Labour and Employment | 241.37 | 0.00 | 0.00 | 241.37 |
| B.7 | Social Welfare and Nutrition | | | | |
| | Social Security and Welfare | 2,201.18 | 3.94 | 0.00 | 2,205.12 |
| | Nutrition | 586.20 | 0.00 | 0.00 | 586.20 |
| | Relief on Account of Natural Calamities | 519.73 | 0.00 | 0.00 | 519.73 |
| B.8 | Others | | | | |
| | Other Social Services | 8.61 | 17.78 | 0.00 | 26.39 |
| | Secretariat- Social Services | 14.72 | 0.00 | 0.00 | 14.72 |
| | Total -B- Social Services | 27,963.74 | 3,233.74 | 185.07 | 31,382.55 |

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 2021-22 the expenditure under these heads was ₹ 375.14 crore, ₹ 25.23 crore, ₹ 8.38 crore and ₹ 0.04 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 | 7,361.58 | 4.40 | 0.00 | 7,365.98 |
| | Soil and Water Conservation | 80.69 | 17.90 | 0.00 | 98.59 |
| | Animal Husbandry | 403.99 | 1.62 | 0.00 | 405.61 |
| | Fisheries | 147.05 | 1.60 | 0.00 | 148.65 |
| | Forestry and Wild Life | 1,300.58 | 23.90 | 0.00 | 1,324.48 |
| | Food Storage and Warehousing | 4,207.10 | 0.00 | 88.99 | 4,296.09 |
| | Agricultural Research and Education | 205.97 | 32.72 | 0.00 | 238.69 |
| | Co-operation | 293.34 | 0.50 | 50.00 | 343.84 |
| | Other Agricultural Programmes | 12.00 | 0.00 | 0.00 | 12.00 |
| C.2 | Rural Development | | | | |
| | Special Programmes for Rural Development | 519.21 | 0.00 | 0.00 | 519.21 |
| | Rural Employment | 1,601.31 | 0.00 | 0.00 | 1,601.31 |
| | Other Rural Development Programmes | 2,096.79 | 271.28 | 0.00 | 2,368.07 |
| C.3 | Special Area Programmes | | | | |
| C.4 | Irrigation and Flood Control | | | | |
| | Major Irrigation | 90.22 | 280.95 | 0.00 | 371.17 |
| | Medium Irrigation | 386.59 | 71.52 | 0.00 | 458.11 |
| | Minor Irrigation | 76.50 | 676.31 | 0.00 | 752.81 |
| | Command Area Development | 0.00 | 0.00 | 0.00 | 0.00 |
| | Flood Control and Drainage | 0.00 | 12.55 | 0.00 | 12.55 |
| C.5 | Energy | | | | |
| | Power | 3,800.00 | 327.95 | 0.00 | 4,127.95 |
| | New and Renewable Energy | 69.91 | 497.23 | 0.00 | 567.14 |
| C.6 | Industry and Minerals | | | | |
| | Village and Small Industries | 186.40 | 9.43 | 0.00 | 195.83 |
| | Industries | 174.73 | 0.00 | 0.00 | 174.73 |
| | Non-ferrous Mining and Metallurgical Industries | 311.44 | 0.25 | 0.00 | 311.69 |
| | Other Outlays on Industries and Minerals | 0.00 | 0.00 | 0.00 | 0.00 |

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 | 0.00 | 13.63 | 0.00 | 13.63 |
| | Roads and Bridges | 1,065.77 | 4,415.62 | 0.00 | 5,481.39 |
| | Road Transport | 0.00 | 3.01 | 0.00 | 3.01 |
| C.8 | Communication | | | | |
| | Other Communication Services | 47.82 | 200.00 | 0.00 | 247.82 |
| C.9 | Science, Technology and Environment | | | | |
| | Other Scientific Research | 11.93 | (-)1.00 ² | 0.00 | 10.93 |
| C.10 | General Economic Services | | | | |
| | Secretariat- Economic Services | 21.91 | 0.00 | 0.00 | 21.91 |
| | Tourism | 46.05 | 57.50 | 0.00 | 103.55 |
| | Census Surveys and Statistics | 31.06 | 0.00 | 0.00 | 31.06 |
| | Other General Economic Services | 8.15 | 0.00 | 0.00 | 8.15 |
| | Total - C- Economic Services | 24,558.09 | 6,918.87 | 138.99 | 31,615.95 |
| D | Grants-in-Aid and contributions | | | | |
| | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 1,112.76 | 0.00 | 0.00 | 1,112.76 |
| | Total- D- Grants-in-Aid and contributions | 1,112.76 | 0.00 | 0.00 | 1,112.76 |
| E | Public Debt | | | | |
| | Internal Debt of the State Government | 0.00 | 0.00 | 8,625.64 | 8,625.64 |
| | Loans and Advances from the Central Government | 0.00 | 0.00 | 219.66 | 219.66 |
| | Total- E- Public Debt | 0.00 | 0.00 | 8,845.30 | 8,845.30 |
| F | Inter-State Settlement | 0.00 | 0.00 | (-)0.25 | (-)0.25 |
| G | Appropriation to Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total - Consolidated Fund Expenditure | 75,010.01 | 10,504.22 | 9,169.11 | 94,683.34 |

² Minus figure is due to return of unspent amount drawn for construction of planetarium in the year 2018-19.

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

| Sl No. | Object of Expenditure | 2021-22 | | |
|--------|--|-----------|--------------------|-----------------------|
| | | Revenue | Capital | Total |
| 1 | 14- Grants-in-Aid | 22,163.89 | 0.00 | 22,163.89 |
| 2 | 01- Salaries and Allowances | 22,560.92 | 78.50 | 22,639.42 |
| 3 | 13- Financial Assistance | 6,565.30 | 0.00 | 6,565.30 |
| 4 | 12- Pension and Retirement benefits | 7,450.26 | 0.00 | 7,450.26 ³ |
| 5 | 97- Construction Works | 1.39 | 3,938.76 | 3,940.15 |
| 6 | 35- Interest / Loan Repayments | 6,404.52 | 53.99 ⁴ | 6,458.51 |
| 7 | 26- Major Construction Works | 0.00 | 3,516.25 | 3,516.25 |
| 8 | 45- Creation of Capital Assets | 0.00 | 2,227.04 | 2,227.04 |
| 9 | 25- Materials and Supplies | 3,140.64 | 1.50 | 3,142.14 |
| 10 | 37- Inter Account Transactions | 1,587.42 | 0.00 | 1,587.42 |
| 11 | 42- Insurance | 696.30 | 0.00 | 696.30 |
| 12 | 24- Maintenance Works | 939.95 | 0.09 | 940.04 |
| 13 | 27- Minor Construction Works | 374.21 | 657.49 | 1,031.70 |
| 14 | 02- Wages | 980.41 | 0.00 | 980.41 |
| 15 | 11- Scholarship/Stipend and other Benefits | 750.78 | 0.00 | 750.78 |
| 16 | 04- Office Expenses | 756.68 | 1.23 | 757.91 |
| 17 | 30- Contribution | 345.89 | 0.00 | 345.89 |
| 18 | 07- Work charges/Contingency Establishment | 353.44 | 44.50 | 397.94 |
| 19 | 09- Advertisement and Publicity | 252.32 | 0.00 | 252.32 |
| 20 | 31- Compensation | 28.60 | 40.49 | 69.09 |
| 21 | 10- Payment for Professional Services | 394.12 | 1.77 | 395.89 |
| 22 | 28- Machinery and Equipment | 154.87 | 181.91 | 336.78 |
| 23 | 43- Election Expenses | 39.59 | 0.00 | 39.59 |

³ Includes ₹ 7,448.20 crore of Pensionary Benefits to Retired Government employees, High Court Judges etc. booked under Major Head 2071 and ₹ 2.06 Crore to Freedom fighters booked under Major Head 2235.

⁴ Includes ₹ 41.39 crore paid by the State Government for payment of interest on loan of ₹ 195.00 crore availed by Chhattisgarh Housing Board in respect to purchase of 728 flats by the State Government and payment of ₹ 12.60 crore towards the loan taken by *Dau Kalyan Singh* Super Specialty Hospital against the State Government Guarantee of ₹ 64.00 crore.

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

| 2020-21 | | | 2019-20 | | |
|----------------|----------------|--------------|----------------|----------------|--------------|
| Revenue | Capital | Total | Revenue | Capital | Total |
| 20,975.25 | 0.00 | 20,975.25 | 20,328.74 | 0.00 | 20,328.74 |
| 20,656.09 | 86.45 | 20,742.54 | 20,495.12 | 90.59 | 20,585.71 |
| 7,307.93 | 0.00 | 7,307.93 | 11,483.23 | 0.00 | 11,483.23 |
| 7,114.99 | 0.00 | 7,114.99 | 6,611.11 | 0.00 | 6,611.11 |
| 0.99 | 3,282.80 | 3,283.79 | 1.40 | 3,444.73 | 3,446.13 |
| 5,812.54 | 41.36 | 5,853.90 | 4,978.12 | 33.23 | 5,011.35 |
| 0.05 | 3,260.56 | 3,260.61 | 0.00 | 2,882.37 | 2,882.37 |
| 0.00 | 1,837.67 | 1,837.67 | 0.00 | 1,939.61 | 1,939.61 |
| 2,798.15 | 2.36 | 2,800.51 | 2,421.26 | 2.30 | 2,423.56 |
| 1,344.34 | 0.00 | 1,344.34 | 1,306.50 | 0.00 | 1,306.50 |
| 596.33 | 0.00 | 596.33 | 977.26 | 0.00 | 977.26 |
| 848.97 | 0.00 | 848.97 | 859.75 | 0.29 | 860.04 |
| 430.57 | 518.16 | 948.73 | 426.90 | 221.61 | 648.51 |
| 886.95 | 0.01 | 886.96 | 764.94 | 0.01 | 764.95 |
| 615.81 | 0.00 | 615.81 | 1,031.95 | 0.00 | 1031.95 |
| 616.32 | 3.43 | 619.75 | 668.81 | 0.75 | 669.56 |
| 342.72 | 0.00 | 342.72 | 379.41 | 0.00 | 379.41 |
| 334.66 | 37.98 | 372.64 | 362.51 | 50.75 | 413.26 |
| 184.57 | 0.00 | 184.57 | 260.66 | 0.00 | 260.66 |
| 22.68 | 82.45 | 105.13 | 27.72 | 137.62 | 165.34 |
| 385.83 | 24.75 | 410.58 | 311.95 | 8.56 | 320.51 |
| 47.54 | 282.85 | 330.39 | 37.62 | 95.86 | 133.48 |
| 28.25 | 0.00 | 28.25 | 190.81 | 0.00 | 190.81 |

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

| Sl No. | Object of Expenditure | 2021-22 | | |
|--------|--|---------|---------|-------|
| | | Revenue | Capital | Total |
| 24 | 03- Travelling Allowance | 60.09 | 1.52 | 61.61 |
| 25 | 05- Training | 40.81 | 0.00 | 40.81 |
| 26 | 22- Arms and Ammunition | 29.81 | 0.00 | 29.81 |
| 27 | 29-Purchasing of Land and Building | 0.00 | 21.22 | 21.22 |
| 28 | 17- Conferences | 28.04 | 0.00 | 28.04 |
| 29 | 74- Fairs, Festival, Exhibition | 32.37 | 0.00 | 32.37 |
| 30 | 89- Transportation Charges | 50.97 | 0.00 | 50.97 |
| 31 | 06- Survey | 5.47 | 29.77 | 35.24 |
| 32 | 34- Purchase of Vehicles | 1.12 | 32.11 | 33.23 |
| 33 | 19- Secret Services Expenses | 15.45 | 0.00 | 15.45 |
| 34 | 15- Payments of Decretal Amount | 5.09 | 0.12 | 5.21 |
| 35 | 08- Publication | 14.17 | 0.00 | 14.17 |
| 36 | 86- Coaching/Competition | 8.56 | 0.00 | 8.56 |
| 37 | 32- Investment | 0.00 | 63.78 | 63.78 |
| 38 | 18- Rewards | 6.93 | 0.00 | 6.93 |
| 39 | 63- Stock | 10.91 | 0.00 | 10.91 |
| 40 | 55- Grants-in-Aid during Mass Contract Tours | 8.88 | 0.00 | 8.88 |
| 41 | 50- Petrol, Oil and Lubricants for vehicles of Ministers | 6.93 | 0.00 | 6.93 |
| 42 | 57- Hospitality Expenses | 3.70 | 0.00 | 3.70 |
| 43 | 33- Tools and Plants | 3.89 | 0.03 | 3.92 |
| 44 | 52- Electricity and Water charges for furnished Bungalow | 2.56 | 0.00 | 2.56 |
| 45 | 49- Daily Allowances | 1.48 | 0.00 | 1.48 |
| 46 | 72- Furnishing of Official Residences | 6.22 | 0.00 | 6.22 |
| 47 | 90- Remuneration | 7.42 | 0.00 | 7.42 |
| 48 | 69- Honorarium to Non-Government Officials | 0.82 | 0.00 | 0.82 |

IN CONSOLIDATED FUND- contd.

(₹ in crore)

| 2020-21 | | | 2019-20 | | |
|---------|---------|-------|---------|---------|--------|
| Revenue | Capital | Total | Revenue | Capital | Total |
| 52.06 | 1.75 | 53.81 | 111.49 | 1.96 | 113.45 |
| 12.92 | 0.00 | 12.92 | 104.57 | 0.00 | 104.57 |
| 47.49 | 0.00 | 47.49 | 45.37 | 0.00 | 45.37 |
| 0.00 | 0.00 | 0.00 | 0.00 | 77.85 | 77.85 |
| 18.72 | 0.00 | 18.72 | 52.61 | 0.00 | 52.61 |
| 18.71 | 0.00 | 18.71 | 25.77 | 0.00 | 25.77 |
| 51.71 | 0.00 | 51.71 | 49.08 | 0.00 | 49.08 |
| 3.53 | 31.84 | 35.37 | 4.47 | 14.40 | 18.87 |
| 1.11 | 24.12 | 25.23 | 18.32 | 15.33 | 33.65 |
| 15.48 | 0.00 | 15.48 | 15.23 | 0.00 | 15.23 |
| 4.80 | 0.25 | 5.05 | 11.27 | 2.43 | 13.70 |
| 5.18 | 0.00 | 5.18 | 6.53 | 0.00 | 6.53 |
| 6.45 | 0.00 | 6.45 | 9.88 | 0.00 | 9.88 |
| 0.00 | 0.49 | 0.49 | 0.00 | 2.51 | 2.51 |
| 12.48 | 0.00 | 12.48 | 15.92 | 0.00 | 15.92 |
| 11.45 | 0.00 | 11.45 | 14.89 | 0.00 | 14.89 |
| 8.33 | 0.00 | 8.33 | 3.43 | 0.00 | 3.43 |
| 4.79 | 0.00 | 4.79 | 4.72 | 0.00 | 4.72 |
| 2.46 | 0.00 | 2.46 | 4.90 | 0.00 | 4.90 |
| 3.38 | 0.03 | 3.41 | 3.04 | 0.03 | 3.07 |
| 2.53 | 0.00 | 2.53 | 1.39 | 0.00 | 1.39 |
| 1.29 | 0.00 | 1.29 | 0.94 | 0.00 | 0.94 |
| 6.66 | 0.00 | 6.66 | 8.54 | 0.00 | 8.54 |
| 2.65 | 0.00 | 2.65 | 3.72 | 0.00 | 3.72 |
| 0.88 | 0.00 | 0.88 | 0.87 | 0.00 | 0.87 |

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

| SI No. | Object of Expenditure | 2021-22 | | |
|--------------------|--------------------------------|------------------|------------------|------------------------------|
| | | Revenue | Capital | Total |
| 49 | 48- Constituency Allowance | 1.00 | 0.00 | 1.00 |
| 50 | 21- Expenses on Witnesses | 0.47 | 0.00 | 0.47 |
| 51 | 85- Investigation and Research | 0.04 | 0.00 | 0.04 |
| 52 | 40- Deduct- Recoveries | (-)1,284.69 | (-) 387.85 | (-)1,672.54 |
| Grand Total | | 75,010.01 | 10,504.22 | 85,514.23⁵ |

⁵ Excludes expenditure on 'Loans and Advances', 'Public Debt' and 'Inter State Settlement' of ₹ 324.06 crore, ₹ 8,845.30 crore and ₹ (-) 0.25 crore respectively.

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

| 2020-21 | | | 2019-20 | | |
|------------------|-----------------|------------------|------------------|-----------------|------------------|
| Revenue | Capital | Total | Revenue | Capital | Total |
| 0.81 | 0.00 | 0.81 | 0.65 | 0.00 | 0.65 |
| 0.20 | 0.00 | 0.20 | 0.49 | 0.00 | 0.49 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (-) 1,614.76 | (-) 495.12 | (-) 2,109.88 | (-) 966.55 | (-) 456.40 | (-) 1,422.95 |
| 70,032.84 | 9,024.19 | 79,057.03 | 73,477.31 | 8,566.39 | 82,043.70 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

| Major Head | Description | Expenditure during 2020-21 | Progressive Expenditure up to 2020-21 | Expenditure during 2021-22 | Progressive Expenditure up to 2021-22 | Increase (+)/ Decrease (-) in percentage during the year 2021-22 |
|--|--|----------------------------|---------------------------------------|----------------------------|---------------------------------------|--|
| A- CAPITAL ACCOUNT OF GENERAL SERVICES | | | | | | |
| 4055 | Capital Outlay on Police | 106.22 | 383.22 | 99.25 | 489.53 ¹ | (-)6.56 |
| 4058 | Capital Outlay on Stationery and Printing | 0.00 | 4.74 | 0.00 | 4.74 | 0.00 |
| 4059 | Capital Outlay on Public Works | 400.11 | 2,602.32 | 247.43 | 2,849.75 | (-)38.16 |
| 4070 | Capital Outlay on other Administrative Services | 2.70 | 50.54 | 4.93 | 55.47 | (+)82.59 |
| Total-A-CAPITAL ACCOUNT OF GENERAL SERVICES | | 509.03 | 3,040.82 | 351.61 | 3,399.49¹ | (-)30.93 |
| B- CAPITAL ACCOUNT OF SOCIAL SERVICES | | | | | | |
| (a) - Capital Account of Education, Sports, Art and Culture | | | | | | |
| 4202 | Capital Outlay on Education, Sports, Art and Culture | 415.91 | 5,160.67 | 408.79 | 5,569.46 | (-)1.71 |
| Total- (a)-Capital Account of Education, Sports, Art and Culture | | 415.91 | 5,160.67 | 408.79 | 5,569.46 | (-)1.71 |
| (b)- Capital Account of Health and Family Welfare | | | | | | |
| 4210 | Capital Outlay on Medical and Public Health | 511.71 | 3,454.61 | 324.70 | 3,779.31 | (-)36.55 |
| 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 | | 511.71 | 3,470.91 | 324.70 | 3,795.61 | (-)36.55 |
| (c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development | | | | | | |
| 4215 | Capital Outlay on Water Supply and Sanitation | 907.93 | 2,552.01 | 1,424.47 | 3,976.48 | (+)56.89 |
| 4216 | Capital Outlay on Housing | 62.40 | 887.89 | 72.34 | 953.17 ² | (+)15.92 |
| 4217 | Capital Outlay on Urban Development | 626.80 | 6,153.03 | 600.25 | 6,753.28 | (-)4.24 |
| Total-(c)- Capital Account of Water Supply, Sanitation, Housing and Urban Development | | 1,597.13 | 9,592.93 | 2,097.06 | 11,682.93² | (+)31.30 |
| (d)- Capital Account of Information and Broadcasting | | | | | | |
| 4220 | Capital Outlay on Information and Publicity | 0.00 | 1.68 | 0.06 | 1.74 | (+)100.00 |
| Total-(d)- Capital Account of Information and Broadcasting | | 0.00 | 1.68 | 0.06 | 1.74 | (+)100.00 |

¹ Increased by ₹ 7.06 crore. This amount pertains to Police Housing was booked under Major Head 4216 during the period prior to 2000 and has been transferred to this Major Head with the consent of the State Government.

² Reduced by ₹ 7.06 crore. This amount pertains to Police Housing was booked under Major Head 4216 during the period prior to 2000 and has been transferred to Major Head 4055 with the consent of the State Government.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

| Major Head | Description | Expenditure during 2020-21 | Progressive Expenditure up to 2020-21 | Expenditure during 2021-22 | Progressive Expenditure up to 2021-22 | Increase (+)/ Decrease (-) in percentage during the year 2021-22 |
|---|--|----------------------------|---------------------------------------|----------------------------|---------------------------------------|--|
| 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 | 358.30 | 3,906.01 | 381.40 | 4,287.41 | (+)6.45 |
| Total-(e)- Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | | 358.30 | 3,906.01 | 381.40 | 4,287.41 | (+)6.45 |
| (g)- Capital Account of Social Welfare and Nutrition | | | | | | |
| 4235 | Capital Outlay on Social Security and Welfare | 34.28 | 797.68 | 3.95 | 801.63 | (-)88.48 |
| Total- (g)-Capital Account of Social Welfare and Nutrition | | 34.28 | 797.68 | 3.95 | 801.63 | (-)88.48 |
| (h)- Capital Account of Other Social Services | | | | | | |
| 4250 | Capital Outlay on other Social Services | 17.31 | 421.05 | 17.78 | 438.83 | (+)2.72 |
| Total- (h)- Capital Account of Other Social Services | | 17.31 | 421.05 | 17.78 | 438.83 | (+)2.72 |
| Total- B-CAPITAL ACCOUNT OF SOCIAL SERVICES | | 2,934.64 | 23,350.93 | 3,233.74 | 26,577.61³ | (+)10.19 |
| C- CAPITAL ACCOUNT OF ECONOMIC SERVICES | | | | | | |
| (a)- Capital Account of Agriculture and Allied Activities | | | | | | |
| 4401 | Capital Outlay on Crop Husbandry | 2.98 | 34.78 | 4.40 | 39.18 | (+)47.65 |
| 4402 | Capital Outlay on Soil and Water Conservation | 16.66 | 381.24 | 17.90 | 399.14 | (+)7.44 |
| 4403 | Capital Outlay on Animal Husbandry | 5.16 | 88.87 | 1.62 | 90.49 | (-)68.41 |
| 4404 | Capital Outlay on Dairy Development | 0.00 | 1.99 | 0.00 | 1.99 | 0.00 |
| 4405 | Capital Outlay on Fisheries | 1.22 | 24.82 | 1.60 | 26.42 | (+)31.15 |
| 4406 | Capital Outlay on Forestry and Wild Life | 19.98 | 455.47 | 23.90 | 479.37 | (+)19.62 |
| 4408 | Capital Outlay on Food Storage and Warehousing | 0.00 | 83.28 | 0.00 | 83.28 | 0.00 |
| 4415 | Capital Outlay on Agricultural Research and Education | 37.88 | 97.99 | 32.72 | 130.71 | (-)13.62 |
| 4425 | Capital Outlay on Co-operation | 0.00 | 287.01 | 0.50 | 282.62 ⁴ | (+)100.00 |

³ Reduced by ₹ 7.06 crore. For details please see Footnote 2.⁴ Closing balance reduced by ₹ 4.89 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 2020-21 | Progressive Expenditure up to 2020-21 | Expenditure during 2021-22 | Progressive Expenditure up to 2021-22 | Increase (+)/ Decrease (-) in percentage during the year 2021-22 |
|---|--|----------------------------|---------------------------------------|----------------------------|---------------------------------------|--|
| C- CAPITAL ACCOUNT OF ECONOMIC SERVICES- contd. | | | | | | |
| (a)- Capital Account of Agriculture and Allied Activities- conold. | | | | | | |
| 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 | | 83.88 | 1,457.69 | 82.64 | 1,535.44⁵ | (-) 1.47 |
| (b)- Capital Account of Rural Development | | | | | | |
| 4515 | Capital Outlay on other Rural Development Programmes | 350.57 | 5,188.05 | 271.28 | 5,459.33 | (-)22.62 |
| Total - (b)- Capital Account of Rural Development | | 350.57 | 5,188.05 | 271.28 | 5,459.33 | (-)22.62 |
| (d)⁶ Capital Account of Irrigation and Flood Control | | | | | | |
| 4700 | Capital Outlay on Major Irrigation | 335.25 | 8,633.49 | 280.95 | 8,914.44 | (-)16.20 |
| 4701 | Capital Outlay on Medium Irrigation | 71.12 | 2,049.00 | 71.52 | 2,120.52 | (+)0.56 |
| 4702 | Capital Outlay on Minor Irrigation | 705.73 | 12,696.93 | 676.31 | 13,373.24 | (-)4.17 |
| 4705 | Capital Outlay on Command Area Development | 1.38 | 471.51 | 0.00 | 471.51 | (-)100.00 |
| 4711 | Capital Outlay on Flood Control Projects | 19.89 | 161.24 | 12.55 | 173.79 | (-)36.90 |
| Total-(d)- Capital Account of Irrigation and Flood Control | | 1,133.37 | 24,012.17 | 1,041.33 | 25,053.50 | (-)8.12 |
| (e)- Capital Account of Energy | | | | | | |
| 4801 | Capital Outlay on Power Projects | 52.11 | 7,529.46 | 327.95 | 7,857.41 | (+)529.34 |
| 4810 | Capital Outlay on New and Renewable energy | 500.00 | 2,177.74 | 497.23 | 2,674.97 | (-)0.55 |
| Total- (e)- Capital Account of Energy | | 552.11 | 9,707.20 | 825.18 | 10,532.38 | (+)49.46 |
| (f)- Capital Account of Industry and Minerals | | | | | | |
| 4851 | Capital Outlay on Village and Small Industries | 12.47 | 688.85 | 9.43 | 698.28 | (+)24.38 |
| 4852 | Capital Outlay on Iron and Steel Industries | 0.00 | 46.39 | 0.00 | 46.39 | 0.00 |

⁵ Closing balance reduced by ₹ 4.89 crore due to retirement of capital of Co-operative Societies/ Banks.⁶ No expenditure has been booked under Major Heads 4551, 4552 and 4575 under sub sector- c- 'Capital Account of Special Areas Programme'.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

(₹ in crore)

| Major Head | Description | Expenditure during 2020-21 | Progressive Expenditure up to 2020-21 | Expenditure during 2021-22 | Progressive Expenditure up to 2021-22 | Increase (+)/ Decrease (-) in percentage during the year 2021-22 |
|---|---|----------------------------|---------------------------------------|----------------------------|---------------------------------------|--|
| 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 | 0.27 | 4.51 | 0.25 | 4.76 | (-)7.41 |
| 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 | | 12.74 | 781.45 | 9.68 | 791.13 | (-)24.02 |
| (g) Capital Account of Transport | | | | | | |
| 5053 | Capital Outlay on Civil Aviation | 8.70 | 221.14 | 13.63 | 234.77 | (+)56.67 |
| 5054 | Capital Outlay on Roads and Bridges | 3,351.28 | 33,359.37 | 4,415.62 | 37,774.99 | (-)31.76 |
| 5055 | Capital Outlay on Road Transport | 3.97 | 55.30 | 3.01 | 58.31 | (-)24.18 |
| Total-(g)- Capital Account of Transport | | 3,363.95 | 33,635.81 | 4,432.26 | 38,068.07 | (-)31.76 |
| (h) Capital Account of Communication | | | | | | |
| 5275 | Capital Outlay on other Communication Services | 70.00 | 536.96 | 200.00 | 736.96 | (+)185.71 |
| Total-(h)- Capital Account of Communication | | 70.00 | 536.96 | 200.00 | 736.96 | (+)185.71 |
| (i)- Capital Account of Science Technology and Environment | | | | | | |
| 5425 | Capital Outlay on other Scientific and Environmental Research | 3.00 | 14.04 | (-)1.00 ⁷ | 13.04 | (-)133.33 |
| Total-(i)- Capital Account of Science Technology and Environment | | 3.00 | 14.04 | (-)1.00⁷ | 13.04 | (-)133.33 |
| (j)- Capital Account of General Economic Services | | | | | | |
| 5452 | Capital Outlay on Tourism | 10.90 | 183.91 | 57.50 | 241.41 | (+)427.52 |

⁷ Minus figure is due to refund of unspent amount.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-concl'd.**(₹ in crore)**

| Major Head | Description | Expenditure during 2020-21 | Progressive Expenditure up to 2020-21 | Expenditure during 2021-22 | Progressive Expenditure up to 2021-22 | Increase (+)/ Decrease (-) in percentage during the year 2021-22 |
|--|--|-----------------------------------|--|-----------------------------------|--|---|
| C- CAPITAL ACCOUNT OF ECONOMIC SERVICES- concl'd. | | | | | | |
| (j)- Capital Account of General Economic Services- concl'd. | | | | | | |
| 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 | 0.00 | 3.99 | 0.00 | 3.99 | 0.00 |
| Total-(j)- Capital Account of General Economic Services | | 10.90 | 188.05 | 57.50 | 245.55 | (+) 427.52 |
| Total -C- CAPITAL ACCOUNT OF ECONOMIC SERVICES | | 5,580.52 | 75,521.42 | 6,918.87 | 82,435.40⁸ | (+) 23.98 |
| GRAND TOTAL | | 9,024.19 | 1,01,913.17 | 10,504.22 | 1,12,412.50⁹ | (+) 16.40 |

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 2019-20, 2020-21 and 2021-22 were ₹ 7,265.79 crore, ₹ 7,261.30 crore and ₹ 7,320.19¹⁰ crore respectively.
2. The dividend received there from was ₹ 2.39 crore during 2019-20, ₹ 2.29 crore during 2020-21 and ₹ 3.64 crore during 2021-22.
3. Further details are given in Statement 19- Detailed Statement of Investment of the Government.

⁸ Closing balance reduced by ₹ 4.89 crore due to retirement of capital of Co-operative Societies/ Banks.

⁹ Closing balance reduced by ₹ 4.89 crore due to Retirement of Capital of Co-operative Societies/ Banks.

¹⁰ Includes ₹ 153.92 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.

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 2021 | Receipt during the year | Repay-ments during the year | Balance as on 31 March 2022 | Net Increase (+)/ Decrease (-) | | As a per cent of Total Liabilities |
|---|------------------------------|-------------------------|-----------------------------|------------------------------|--------------------------------|------------------|------------------------------------|
| A - Public Debt | | | | | Amount | per cent | |
| 6003 -Internal Debt of the State Government | | | | | | | |
| Market Loans | 60,932.10 | 3,999.99 | 3,000.00 | 61,932.09 | (+)999.99 | (+)1.64 | 62.45 |
| Compensation and other Bonds | 870.20 ² | 0.00 | 87.01 | 783.19 | (-)87.01 | (-)10.00 | 0.79 |
| Loans from Financial Institutions | 4,713.07 ³ | 1,104.27 | 865.24 | 4,952.10 | (+)239.03 | (+)5.07 | 4.99 |
| Special Securities issued to National Small Savings Fund | 3,975.12 ⁴ | 0.00 | 455.88 | 3,519.24 | (-)455.88 | (-)11.47 | 3.55 |
| Special Drawing Facility | 0.00 | 4,217.51 | 4,217.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total - 6003 | 70,490.49⁵ | 9,321.77 | 8,625.64 | 71,186.62 | (+)696.13 | (+)0.99 | 71.78 |
| 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 | 2,451.04 ⁶ | 0.00 | 219.66 | 2,231.38 | (-)219.66 | (-)8.96 | 2.25 |
| 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 | 3,716.82 ⁷ | 5,776.51 ⁸ | 0.00 | 9,493.33 | (+)5,776.51 | (+)155.42 | 9.57 |
| Total- 6004 | 6,169.30 | 5,776.51 | 219.66 | 11,726.15 | (+)5,556.85 | (+)90.07 | 11.82 |
| Total - Public Debt | 76,659.79⁵ | 15,098.28 | 8,845.30 | 82,912.77⁹ | (+)6,252.98 | (+)8.16 | 83.60 |

¹ Detailed Account is at pages 379 to 398.

² Reduced by ₹ 48.33 crore. Reduced by ₹ 48.32 crore that pertains to repayment of Principal of 8.5% Tax Free Government of Chhattisgarh Special bonds 2003 which was classified under Major Head 2049 during October 2007(₹ 24.16 crore) and March 2008 (₹ 24.16 crore) and reduced by ₹ 0.01 crore due to correction in rounding.

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

⁴ Increased by ₹ 0.02 crore due to correction in rounding.

⁵ Reduced by ₹ 48.32 crore. This amount pertains to repayment of Principal of 8.5% Tax Free Government of Chhattisgarh Special bonds 2003 which was classified under Major Head 2049 during October 2007(₹ 24.16 crore) and March 2008 (₹ 24.16 crore).

⁶ Increased by ₹ 1,179.47 crore. Prior to 1-4-2017 Loans amounting to ₹ 483.50 crore and ₹ 53.85 crore in respect of two projects i.e. Chhattisgarh Road Sector Development Project Phase-II and "Sustainable Urban Transport Project" were received from Government of India and the same were classified under sub major head 02- "Loans for State/ Union Territory Plan Schemes". Consequent to discontinuation of distinction between Plan and Non plan from 1-4-2017, Loans amounting to ₹ 1,177.77 crore and ₹ 21.36 crore in respect of above two projects were classified under sub major head 09- "Other Loans for States/ Union Territory with Legislature Schemes". The repayment of loan of these two projects is directly recovered by Ministry of Finance, Government of India. During 2019-20, repayment of Principal of ₹ 14.15 crore, ₹ 4.68 crore and ₹ 0.84 crore respectively of "Chhattisgarh Road Sector Development Project Phase-II", "Chhattisgarh Irrigation Development Project" and "National Hydrology Project" were classified under sub major head 09. "Chhattisgarh Irrigation Development Project" and "National Hydrology Project" are old projects and no loan has been received after 1-4-2017. The sanction orders relating to repayment of Loans issued by Government of India does not contain distinct information of repayments of loans pertaining to period Prior to 1-04-2017 and post 1-04-2017. Hence, the amount of loan totalling ₹ 1,199.13 crore received after 1-4-2017, repayment of Principal totalling ₹ 19.66 crore has been included under Sub major head 02 so that the entire amount of loan and its repayments thereof could be shown under a single sub major head.

⁷ Decreased by ₹ 1,179.47 crore. For detail please see Footnote No. 6.

⁸ Includes back to back loan of ₹ 4,965.15 crore provided during 2021-22 in lieu of shortfall in GST compensation as debt receipt to the State Government with no repayment liability for the State.

⁹ 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 2021 | Receipt during the year | Repay-ments during the year | Balance as on 31 March 2022 | Net Increase (+)/ Decrease (-) | | As a per cent of Total Liabilities |
|---|-------------------------------|-------------------------|-----------------------------|-------------------------------|--------------------------------|-----------------|------------------------------------|
| B - Other Liabilities- conclud. | | | | | Amount | per cent | |
| Public Accounts - conclud. | | | | | | | |
| Small Savings, Provident Funds etc. | 8,021.40 | 1,648.18 | 1,649.08 | 8,020.50 | (-) 0.90 | (-)0.01 | 8.09 |
| Reserve funds bearing Interest | 614.84 | 6,835.65 | 6,681.13 | 769.36 | (+)154.52 | (+)25.13 | 0.77 |
| Reserve funds not bearing Interest | 1,384.76 | 943.56 | 644.55 | 1,683.77 | (+)299.01 | (+)21.59 | 1.70 |
| Deposits bearing Interest | 33.16 | 1,298.26 | 1,303.15 | 28.27 | (-)4.89 | (-)14.75 | 0.03 |
| Deposits not bearing Interest | 5,951.95 | 2,340.43 | 2,534.16 | 5,758.22 | (-)193.73 | (-)3.25 | 5.81 |
| Total -Other Liabilities | 16,006.11 | 13,066.08 | 12,812.07 | 16,260.12 | (+)254.01 | (+)1.59 | 16.40 |
| Total -Public Debt and other liabilities | 92,665.90¹⁰ | 28,164.36 | 21,657.37 | 99,172.89¹¹ | (+)6,506.99 | (+)7.02 | 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 2021-22. 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 2021 | Addition during the year | Withdrawals during the year | Balance as on 31 March 2022 |
|---------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Consolidated Sinking Fund | 2,586.94 | 300.00 | 0.00 | 2,886.94 |

The balance of the sinking fund at the end of March 2022, ₹ 2,886.94 crore was invested in the Securities of the Government of India.

¹⁰ Please see footnote 5 of this statement.

¹¹ 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. These loans are to be excluded for any comparison with norms under FRBM targets vide Government of India, Ministry of Finance, Department of Expenditure letter No. 401(1) PF-S/2021-22 dated 10 December 2021.

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 2021-22, ₹ 455.88 crore was repaid and ₹ 372.24 crore was paid as interest. The balance outstanding at the end of the year was ₹ 3,519.24 crore which constitute 3.55 *per cent* of the total liabilities of the State Government as on 31 March 2022. 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 11.82 *per cent* of the total Liabilities as on 31 March 2022. Loans amounting to ₹ 5,776.51 crore were received from the Government of India during 2021-22. The State Government paid ₹ 219.66 crore towards repayment of Loans and ₹ 86.09 crore on account of interest during the year 2021-22.
4. **Market Loans:-** Market Loan amounting of ₹ 750.00 crore pertaining to 7.48 *per cent* Chhattisgarh State Development Loan 2022, ₹ 750.00 crore pertaining to 7.43 *per cent* Chhattisgarh State Development Loan 2022, ₹ 500.00 crore pertaining to 8.11 *per cent* Chhattisgarh State Development Loan 2021, ₹ 500.00 crore pertaining to 8.07 *per cent* Chhattisgarh State Development Loan 2021 and ₹ 500.00 crore pertaining to 7.90 *per cent* Chhattisgarh State Development Loan 2021 were discharged during the year 2021-22.
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.
During the year 2021-22, the State Government received ₹ 1,104.27 crore as loans from National Bank for Agriculture and Rural Development and made repayment of ₹ 865.24 crore (National Bank for Agriculture and Rural Development- ₹ 864.85 crore, General Insurance Corporation of India-

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

₹ 0.29 crore and National Co-operative Development Corporation: ₹ 0.10 crore). The balance of such loans outstanding at the end of 31 March 2022 was ₹ 4,952.10 crore. The State Government paid ₹ 200.61 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 2021-22 are shown below: -

| (₹ in crore) | | | |
|---|----------------------|------------------|------------------------------------|
| Description | 2021-22 | 2020-21 | 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. | 90,933.27 | 84,729.51 | (+)6,203.76 |
| (b) Other obligations | 8,239.62 | 7,984.71 | (+)254.91 |
| Total (i) | 99,172.89 | 92,714.22 | (+)6,458.67 |
| (ii) Interest paid by the State Government | | | |
| (a) On Public Debt and Small Savings, Provident Funds etc | 5,712.28 | 5,181.41 | (+)530.87 |
| (b) Off Budget Liabilities | 229.10 ¹² | 212.20 | (+)16.90 |
| (c) On other obligation | 202.86 | 239.50 | (-)36.64 |
| Total (ii) | 6,144.24 | 5,633.11 | (+)511.13 |
| (iii) Deduct | | | |
| (a) Interest realized on other Loans and Advances | 3.27 | 6.88 | (-)3.61 |
| (b) Interest realized on Investment of Cash Balances | 28.23 | 29.66 | (-)1.43 |
| Total (iii) | 31.50 | 36.54 | (-)5.04 |
| Net amount of interest charges | 6,112.74 | 5,596.57 | (+)516.17 |
| 1. <i>Per cent</i> of gross interest to Gross Debt | 6.20 | 6.08 | (+)0.12 |
| 2. <i>Per cent</i> of gross interest to total Revenue Receipts ¹³ | 7.71 | 8.92 | (-)1.21 |
| 3. <i>Per cent</i> of net interest to total Revenue Receipts | 7.67 | 8.86 | (-)1.19 |

Besides, there were interest on "Miscellaneous" account (₹ 106.46 crore). If these are also deducted, the net burden of interest on the revenue would be ₹ 6,006.28 crore which works out to 7.54 *per cent* of the total revenue.

The State Government also received ₹ 3.64 crore during the year as dividend on investments in various undertakings.

7. Appropriation for reduction or avoidance of Debts:- During 2021-22 the State Government made a expenditure of ₹ 300.00 crore under Appropriation for reduction or avoidance of debt.

¹² Off Budget Liabilities represents loans taken by five entities: Chhattisgarh Housing Board, Chhattisgarh Police Housing Corporation Limited, State Urban Development Agency, Chhattisgarh Rural Housing Corporation Limited and Chhattisgarh Road and Infrastructure Development Corporation Limited against the Government guarantee for which State Government has assumed the liability to repay principal and interest through budget provision. Out of the five entities, during the year, State Government has booked expenditure of ₹ 229.10 crore for the interest on loans taken by the three entities Chhattisgarh Housing Board, Chhattisgarh Police Housing Corporation Limited and State Urban Development Agency, in the budget head 2049".

¹³ Total Revenue Receipt during 2021-22 is ₹ 79,652.03 crore.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

(₹ in crore)

| Loanee Groups | Balance as on 1 April 2021 | Disburse-ments during the year | Repay-ments during the year | Write-off of irrecover-able Loans and Advances | Balance as on 31 March 2022 (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 | 68.52 | 88.99 | 32.51 | 0.00 | 125.00 | (+)56.48 | 0.00 |
| Government Companies | 213.01 ¹ | 0.00 | 0.00 | 0.00 | 213.01 | 0.00 | 5.57 |
| Universities/Academic Institutions | 0.91 | 0.00 | 0.00 | 0.00 | 0.91 | 0.00 | 0.00 |
| Panchayati Raj Institutions | 12.10 | 0.00 | 0.14 | 0.00 | 11.96 | (-)0.14 | 0.00 |
| Municipalities/ Municipal Councils/ Municipal Corporations | 286.02 | 78.87 | 40.28 | 0.00 | 324.61 | (+)38.59 | 0.00 |
| Urban Development Authorities | 108.61 | 106.20 | 0.00 | 0.00 | 214.81 | (+)106.20 | 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 | 392.52 | 50.00 | 15.09 | 0.00 | 427.43 | (+)34.91 | 109.18 |
| Others | 37.02 | 0.00 | 0.00 | 0.00 | 37.02 | 0.00 | 0.46 |
| Government Servants | 5.85 | 0.00 | 0.04 | 0.00 | 5.81 | (-)0.04 | 0.00 |
| Total - Loans and Advances | 1,173.86¹ | 324.06 | 88.06 | 0.00 | 1,409.86 | (+) 236.00 | 115.21 |

¹ Reduced by ₹ 168.92 crore vide State Government letter No. 523/R-110/2020/13/2 dated 23-02-2022 due to reconciliation of Loan balance between the figures of Finance Account and Account of Power Company. ₹ 168.92 crore includes ₹ 136.78 crore of loan adjusted as Share Capital of the State Government in 2017-18 and ₹ 32.14 crore of excess payment of Interest by Chhattisgarh State Electricity Board during 2004-05 and 2005-06 adjusted as repayment of loan.

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

Section 1: Summary of Loans and Advances- Loanee group wise- concl'd.

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 2021 | Disbursements during the Year | Repay-ments during the Year | Write-off of irrecoverable loans and Advances | Balance as on 31 March 2022 (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 | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 | 0.00 | 0.00 |
| Total- General Services | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 | 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 | 285.91 | 78.87 | 40.28 | 0.00 | 324.50 | (+)38.59 | 0.00 |
| Urban Development Authorities | 108.61 | 106.20 | 0.00 | 0.00 | 214.81 | (+)106.20 | 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 | 450.43 | 185.07 | 40.28 | 0.00 | 595.22 | (+)144.79 | 0.00 |

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- contd.**Section 2: Summary of Loans and Advances- Sector-wise- conclud.****(₹ in crore)**

| Sector | Balance as on 1 April 2021 | Disbursements during the Year | Repayments during the Year | Write-off of irrecoverable loans and advances | Balance as on 31 March 2022 (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 | 12.10 | 0.00 | 0.14 | 0.00 | 11.96 | (-)0.14 | 0.00 |
| Municipal Corporations/ Councils/ Nagar Panchayat | 0.11 | 0.00 | 0.00 | 0.00 | 0.11 | 0.00 | 0.00 |
| Statutory Corporations | 67.98 | 88.99 | 32.51 | 0.00 | 124.46 | (+)56.48 | 0.00 |
| Government Companies | 138.01 ² | 0.00 | 0.00 | 0.00 | 138.01 | 0.00 | 5.57 |
| Co-operative Societies/ Banks | 392.52 | 50.00 | 15.09 | 0.00 | 427.43 | (+)34.91 | 109.18 |
| Others | 31.86 | 0.00 | 0.00 | 0.00 | 31.86 | 0.00 | 0.46 |
| Total- Economic Services | 642.58² | 138.99 | 47.74 | 0.00 | 733.83 | (+)91.25 | 115.21 |
| Loans and Advances to Government Servants | 5.85 | 0.00 | 0.04 | 0.00 | 5.81 | (-)0.04 | 0.00 |
| Total- Loans and Advances to Government Servants | 5.85 | 0.00 | 0.04 | 0.00 | 5.81 | (-)0.04 | 0.00 |
| Total | 1,173.86² | 324.06 | 88.06 | 0.00 | 1,409.86 | (+)236.00 | 115.21 |

² Reduced by ₹ 168.92 crore vide State Government letter No. 523/R-110/2010/13/2 dated 23-02-2022 due to reconciliation of Loan balance between the figures of Finance Account and Account of Power Company. ₹ 168.92 crore includes ₹ 136.78 crore of loan adjusted as Share Capital of the State Government in 2017-18 and ₹ 32.14 crore of excess payment of Interest by Chhattisgarh State Electricity Board during 2004-05 and 2005-06 adjusted as repayment of loan.

7. STATEMENT OF LOANS AND ADVANCES GIVEN 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 2022 | | | Earliest period to which arrears relate | Total loans outstanding against the entity as on 31 March 2022 |
|---|--|----------|--------|---|--|
| | Principal | Interest | Total | | |
| (1) | (2) | (3) | (4) | (5) | (6) |
| Government Companies | | | | | |
| Chhattisgarh Industrial Development Corporation | 0.00 | 5.57 | 5.57 | 2005-06 | 0.00 |
| Co-operative Societies/Banks/Sugar Mills | | | | | |
| <i>Bhoramdev</i> Co-operative Sugar Mill (6425) | 75.00 | 13.49 | 88.49 | 2016-17 | 88.00 |
| <i>Danteshwari Maiya</i> Co-operative Sugar Mill (6425) | 74.57 | 34.59 | 109.16 | 2011-12 | 81.57 |
| <i>Mahamaaya</i> Co-operative Sugar Mill (6425) | 93.67 | 26.73 | 120.40 | 2010-11 | 110.67 |
| <i>Loh Purush Sardar Ballabh Bhai Patel</i> Co-operative Sugar Mills (6425) | 93.00 | 31.15 | 124.15 | 2017-18 | 106.00 |
| Primary Agriculture Credit Co-operative Societies (6408) | 11.63 | 1.56 | 13.20 | 2019-20 | 7.29 |
| Integrated Co-operative Development Project- Jagdalpur (6425) | 1.15 | 1.03 | 2.18 | Prior to 2000-01 | 0.13 |
| Integrated Co-operative Development Project- Jashpur (6425) | 0.48 | 0.22 | 0.70 | Prior to 2000-01 | 0.43 [#] |
| Integrated Co-operative Development Project- Raigarh (6425) | 0.46 | 0.18 | 0.64 | Prior to 2000-01 | 1.39 |
| Primary Marketing Cooperative Society <i>Dondilohara</i> (6408) | 0.01 | 0.01 | 0.02 | 2014-15 | 0.01 |
| Primary Marketing Cooperative Society <i>Saragaon</i> (6408) | 0.03 | 0.03 | 0.06 | 2015-16 | 0.03 |
| Primary Marketing Cooperative Society <i>Akaltara</i> (6408) | 0.14 | 0.05 | 0.19 | 2015-16 | 0.15 |
| Primary Marketing Cooperative Society <i>Konta</i> (6408) | 0.35 | 0.13 | 0.48 | 2018-19 | 0.35 |
| Wholesale Consumer Co-operative Society <i>Jagdalpur</i> (6425) | 0.02 | 0.01 | 0.02 | 2014-15 | 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 |

[#] Balance under Reconciliation

7. STATEMENT OF LOANS AND ADVANCES GIVEN 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 2022 | | | Earliest period to which arrears relate | Total loans outstanding against the entity as on 31 March 2022 |
|---|--|----------|-------|---|--|
| | Principal | Interest | Total | | |
| (1) | (2) | (3) | (4) | (5) | (6) |
| 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 | 0.02 | 0.02 | 2013-14 | 0.00 |
| Loans for Education, Sports, Art and Culture (6202) | 0.90 | 0.00 | 0.90 | Prior to 2000-01 | 0.91 |
| | 0.01 | 0.00 | 0.01 | After 2000-01 | |
| Loans for Medical and Public Health (6210) | 0.03 | 0.00 | 0.03 | Prior to 2000-01 | 0.03 |
| Loans for Water Supply and Sanitation (6215) | 26.57 | 0.00 | 26.57 | Prior to 2000-01 | 26.57 |
| Loans for Housing (6216) | 49.30 | 0.00 | 49.30 | Prior to 2000-01 | 49.30 |
| Loans for Urban Development (6217) | 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 |

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

(₹ in crore)

| Loanee Entity | Amount of arrears as on 31 March 2022 | | | Earliest period to which arrears relate | Total loans outstanding against the entity as on 31 March 2022 |
|--|--|---------------|---------------|---|--|
| | Principal | Interest | Total | | |
| (1) | (2) | (3) | (4) | (5) | (6) |
| Others – conold. | | | | | |
| Loans for Dairy Development (6404) | 0.01 | 0.00 | 0.01 | Prior to 2000-01 | 0.01 |
| Loans for Forestry and Wild Life (6406) | 12.75 | 0.00 | 12.75 | Prior to 2000-01 | 12.75 |
| Loans for Food Storage and Warehousing (6408) | 5.13 | 0.00 | 5.13 | Prior to 2000-01 | 5.13 |
| 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 | 1.83 |
| | 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 | 651.94 | 115.21 | 767.15 | | 697.48 |

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

**8. COMPARATIVE SUMMARY OF GOVERNMENT INVESTMENT IN THE SHARE
CAPITAL AND DEBENTURES OF DIFFERENT CONCERNS FOR THE
YEAR 2020-21 AND 2021-22**

(₹ in crore)

| Name of the concern | 2021-22 | | | 2020-21 | | |
|--|--------------------|-----------------------------------|-----------------------------------|--------------------|-----------------------------------|-----------------------------------|
| | 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 | 89.69 | 0.40 | 10 | 88.34 | 0.00 |
| Government Companies | 28 | 6,733.34 | 2.92 | 28 | 6,683.34 | 2.25 |
| Joint Stock Companies | 22 | 156.93 | 0.00 | 22 | 145.21 | 0.00 |
| Rural Banks | 02 | 25.15 | 0.00 | 02 | 25.15 | 0.00 |
| Co-operative Institutions and Local Bodies | 1460 | 315.08 | 0.32 | 1460 | 319.26 | 0.04 |
| Total | 1522 | 7,320.19 | 3.64 | 1522 | 7,261.30 | 2.29 |

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 2022 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 2022 | Outstand- ing at the beginning of 2021 (1-4-2021) | Addition during the year | Deletion (other than invoked during the year) | Invoked during the year | | Outstand- ing at the end of 2022 (31-03-2022) | Guarantee Commission/ Fee | | Other material details |
|--|--|---|--------------------------------|---|----------------------------|---------------------|---|---------------------------------|---------------|------------------------------|
| | | | | | Dis- Charged | Not Dis- Charged | | Receiv- able | Recei- ved | |
| Power (2) | 500.00 ² | 1,087.63 | 0.00 | 625.51 | 0.00 | 0.00 | 462.12 | 0.00 | 0.00 | Nil |
| Co- operative (16) | 14,781.00 ³ | 14,426.45 | 331.00 ⁴ | 105.95 | 0.00 | 0.00 | 14,651.50 | 73.50 | 73.50 | Nil |
| State Financial Corpora- tion (64) | 439.92 ⁵ | 102.39 | 13.23 | 32.22 | 0.00 | 0.00 | 83.40 | 0.00 | 0.00 | Nil |
| Urban Develop- ment and Housing (93) | 8,137.49 ⁶ | 3,629.81 | 48.05 ⁷ | 173.02 | 0.00 | 0.00 | 3,504.84 | 2.50 | 0.00 | Nil |
| Others (6) | 6,089.09 ⁸ | 589.85 | 268.97 | 37.14 | 0.00 | 0.00 | 821.68 | 0.00 | 0.00 | Nil |
| Total | 29,947.50⁹ | 19,836.13 | 661.25 | 973.84 | 0.00 | 0.00 | 19,523.54 | 76.00 | 73.50 | Nil |

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

² Guarantees of ₹ 1,690.00 crore dropped on receipt of No Due Certificate. Further, guarantee of ₹ 265.00 crore has also been dropped as it pertains to Cash Credit. Further, a new guarantee of ₹ 155.30 crore was issued for swapping of outstanding loan against Power Finance Corporation Limited and REC Limited to Bank of Baroda and the same has been dropped on receipt of No Due Certificate.

³ Guarantees of ₹ 64.81 crore dropped on receipt of No Due Certificate.

⁴ Fresh loan of ₹ 331.00 crore was drawn by Chhattisgarh State Marketing Federation, Raipur against old existing guarantee during the year.

⁵ Includes five new guarantee of ₹ 47.52 crore issued during the year against which the loan availed is ₹ 13.23 crore.

⁶ 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. During 2021-22, loan availed against the guarantee of ₹ 800.00 crore is ₹ 48.05 crore. Further, 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 Awas 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 2021-22, no loan was availed against the guarantee of ₹ 3,357.00 crore. Further, State Government also issued guarantee of ₹ 3,427.28 crore to Chhattisgarh Rural Housing Corporation under the scheme 'Pradhan Mantri Awas Yojana (Gramen)' against which ₹ 1,692.44 crore of loan was outstanding at the end of 2022. These are off budget liabilities of the State Government and principal of loan alongwith interest would be paid by the State Government.

⁷ Fresh loan of ₹ 48.05 crore was drawn by Chhattisgarh Housing Board against old existing guarantee during the year.

⁸ 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. During 2021-22, loan availed against this existing guarantee is ₹ 82.51 crore. Loan availed against the above guarantee is an off budget liability of the State Government for which State Government has assumed the liability to repay principal and interest through budget provision.

⁹ Includes six fresh guarantee of ₹ 202.82 crore issued during the year and guarantee of ₹ 2,175.11 crore dropped during the year. Further, this amount also includes guarantee of ₹ 5,225.00 crore issued to Chhattisgarh Road and Infrastructure Development Corporation Limited in December 2020.

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

(₹ in crore)

| Name/Category of Grantee | Total Funds Released as Grants-in-Aid during 2021-22 | | | Funds Allocated for Creation of Capital Assets out of Total Funds Released shown in Column No.(2) | | |
|---|--|---------------------------------------|------------------------------|---|---------------------------------------|-----------------------------|
| (1) | (2) | | | (3) | | |
| | State Fund Expenditure | Central Assistance (including CSS/CS) | Total | State Fund Expenditure | Central Assistance (including CSS/CS) | Total |
| 1. Panchayati Raj Institutions | 2,728.96 | 1,616.64 | 4,345.60 | 76.79 | 0.00 | 76.79 |
| (i) Zilla Panchayats | 149.54 | 1,603.42 | 1,752.96 | 0.00 | 0.00 | 0.00 |
| (ii) Janpad Panchayats | 273.70 | 0.00 | 273.70 | 0.00 | 0.00 | 0.00 |
| (iii) Gram Panchayats | 2,305.72 | 13.22 | 2,318.94 | 76.79 | 0.00 | 76.79 |
| 2. Urban Local Bodies | 2,780.82 | 1,123.31 | 3,904.13 | 765.92 | 0.00 | 765.92 |
| (i) Municipal Corporations | 1,465.71 | 928.82 | 2,394.53 | 266.94 | 0.00 | 266.94 |
| (ii) Municipal Councils | 585.31 | 91.28 | 676.59 | 163.73 | 0.00 | 163.73 |
| (iii) Nagar Panchayats | 729.80 | 103.21 | 833.01 | 335.25 | 0.00 | 335.25 |
| 3. Public Sector Undertakings | 2,252.46 | 0.00 | 2,252.46 | 469.69 | 0.00 | 469.69 |
| (i) Government Companies | 2,237.12 | 0.00 | 2,237.12 | 469.69 | 0.00 | 469.69 |
| (ii) Statutory Corporations | 15.34 | 0.00 | 15.34 | 0.00 | 0.00 | 0.00 |
| 4. Autonomous Bodies | 749.15 | 4.63 | 753.78 | 174.36 | 4.63 | 178.99 |
| (i) Universities | 254.57 | 0.00 | 254.57 | 3.00 | 0.00 | 3.00 |
| (ii) Development Authorities | 388.45 | 4.63 | 393.08 | 131.45 | 4.63 | 136.08 |
| (iii) Co-operative Institutions | 53.47 | 0.00 | 53.47 | 0.00 | 0.00 | 0.00 |
| (iv) Others | 52.66 | 0.00 | 52.66 | 39.91 | 0.00 | 39.91 |
| 5. Non-Government Organizations | 0.21 | 0.00 | 0.21 | 0.21 | 0.00 | 0.21 |
| 6. Others (not covered by item 1 to 5) | 9,145.03 | 3,989.72 | 13,134.75¹ | 913.02 | 5.45 | 918.47 |
| Total | 17,656.63 | 6,734.30 | 24,390.93² | 2,399.99 | 10.08 | 2,410.07³ |

¹ Includes Grants-in-Aid given to Commissions (₹ 7.35 crore), Colleges (₹ 88.00 crore), Boards (₹ 68.71 crore), Societies other than Co-operatives (₹ 1,671.74 crore), Associations (₹ 2.43 crore), Personal Grants (₹ 1,100.42 crore), *Jal Samitiyan* (₹ 3.51 crore), Private Organisations (₹ 21.68 crore), Academies (₹ 5.10 crore), Government Music Schools (₹ 0.35 crore), Agencies (₹ 1,066.37 crore), Foundations (₹ 0.04 crore), Federations (₹ 7.78 crore), Schools (₹ 247.18 crore), *Parishads* (₹ 9.10 crore), Institute (₹ 11.83 crore), Centers (₹ 18.78 crore), Committees (₹ 0.52 crore), Veterinary Hospitals and Dispensaries (₹ 1.29 crore), Missions (₹ 1,246.06 crore), Fisheries Co-operative (₹ 13.82 crore), Self Help Group (₹ 6.97 crore), Pujari and Sevdar (₹ 0.08 crore), Forest Management Societies (₹ 32.88 crore) and others (₹ 7,502.76 crore).

² Expenditure booked under the Object Head 14- Grants-in-Aid (₹ 22,163.89 crore) and 45- Grant-in-Aid for creation of Capital Assets (₹ 2,227.04 crore) have been included.

³ Includes expenditure booked under Object Head 45- Grants-in-Aid for creation of Capital Assets (₹ 2,227.04 crore), Object Head 14-004- Infrastructure Grant (₹ 0.28 crore) and expenditure on creation of capital assets booked under MH 2055-14-002 Development grant (₹ 182.75 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 2021-22 | 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. | 87.46 | 0.00 |
| | MH 2403-00-101-8898 Free distribution of Cattle to SC/ST beneficiaries | 12.63 | 0.00 |
| | MH 2403-00-106-5260 Free distribution of advanced breed bull to the beneficiaries of villages not having artificial insemination facility | 0.75 | 0.00 |
| | MH 2403-00-101-4082 Special Animal Husbandry Programme | 2.49 | 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 | 0.60 | 0.00 |
| | Total | 109.10 | 0.00 |

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

| Particulars | Actuals | | | | | |
|---|------------------|------------------|-----------------------|------------------|------------------|------------------|
| | 2021-22 | | | 2020-21 | | |
| | Charged | Voted | Total | Charged | Voted | Total |
| Expenditure Heads (Revenue Account) | 6,736.85 | 68,273.16 | 75,010.01 | 6,149.98 | 63,882.86 | 70,032.84 |
| Expenditure Heads (Capital Account) | 16.82 | 10,487.40 | 10,504.22 | 19.02 | 9,005.17 | 9,024.19 |
| Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a) | 8,845.30 | 323.81 | 9,169.11 | 8,020.29 | 50.51 | 8,070.80 |
| Total | 15,598.97 | 79,084.37 | 94,683.34 | 14,189.29 | 72,938.54 | 87,127.83 |
| (a) The figures have been arrived as follows : - | | | | | | |
| Public Debt | | | | | | |
| Internal Debt of the State Government | 8,625.64 | 0.00 | 8,625.64 | 7,805.23 | 0.00 | 7,805.23 |
| Loans and Advances from the Central Government | 219.66 | 0.00 | 219.66 | 215.06 | 0.00 | 215.06 |
| 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 | 185.07 | 185.07 | 0.00 | 0.50 | 0.50 |
| Loans for Economic Services | 0.00 | 138.99 | 138.99 | 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 | (-) 0.25 | (-) 0.25 ¹ | 0.00 | 0.01 | 0.01 |
| Transfer to Contingency Fund | | | | | | |
| Transfer to Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 8,845.30 | 323.81 | 9,169.11 | 8,020.29 | 50.51 | 8,070.80 |

* A more detailed account is given in Statement 18- Detailed Statement of Loans and Advances given by the Government at pages 399 to 443. The percentage of charged expenditure and voted expenditure to total expenditure during 2020-21 and 2021-22 was as under:-

| Year | Percentage of Total Expenditure | |
|---------|---------------------------------|-------|
| | Charged | Voted |
| 2020-21 | 16.29 | 83.71 |
| 2021-22 | 16.47 | 83.53 |

¹ Minus figure is due to clearance of General Provident Fund debits received from Madhya Pradesh

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2021-22**

(₹ in crore)

| Description | 01 April 2021 | 2021-22 | 31 March 2022 |
|--|-----------------------|-----------------------|--------------------------------|
| Capital and Other Expenditure | | | |
| Capital Expenditure (Sub sector wise) | | | |
| Other General Services | 445.56 ¹ | 104.18 | 549.74 ^A |
| Public Works | 2,790.32 | 247.43 | 3,037.75 |
| Education, Sports, Art and Culture | 5,160.67 | 408.79 | 5,569.46 |
| Health and Family Welfare | 3,470.91 | 324.70 | 3,795.61 |
| Water Supply, Sanitation, Housing and Urban Development | 9,585.87 ² | 2,097.06 | 11,682.93 |
| Information and Broadcasting | 1.68 | 0.06 | 1.74 |
| Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 3,906.01 | 381.40 | 4,287.41 |
| Social Welfare and Nutrition | 797.68 | 3.95 | 801.63 |
| Other Social Services | 421.05 | 17.78 | 438.83 |
| Agriculture and Allied Activities | 1,457.69 | 82.64 | 1,535.44 ³ |
| Rural Development | 5,188.05 | 271.28 | 5,459.33 |
| Irrigation and Flood Control | 24,012.17 | 1,041.33 | 25,053.50 |
| Energy | 11,105.68 | 1,056.33 ⁴ | 12,162.01 |
| Industry and Minerals | 2,106.46 | 23.19 ⁵ | 2,129.65 |
| Transport | 34,903.76 | 4,573.92 ⁶ | 39,477.68 |
| Other Communication Service | 536.96 | 200.00 | 736.96 |
| Science Technology and Environment | 14.04 | (-)1.00 ⁷ | 13.04 |
| General Economic Services | 188.05 | 57.50 | 245.55 |
| Total - Capital Expenditure | 1,06,092.61 | 10,890.54 | 1,16,978.26⁸ |

A. Includes expenditure of Capital Outlay on Police (₹ 489.53 crore). Capital Outlay on Stationery and Printing (₹ 4.74 crore) and Capital Outlay on Other Administrative Services (₹ 55.47 crore).

¹ Increased by ₹ 7.06 crore. This amount pertains to Police Housing was booked under Major Head 4216 during the period prior to 2000 and has been transferred to this Major Head 4055 with the consent of the State Government.

² Decreased by ₹ 7.06 crore. This amount pertains to Police Housing was booked under Major Head 4216 during the period prior to 2000 and has been transferred to this Major Head 4055 with the consent of the State Government.

³ Closing balance decreased by ₹ 4.89 crore due to retirement of capital of Co-operative Societies and Banks.

⁴ This is Gross figure. ₹ 231.15 crore booked under Major Head 4801 (₹171.14 crore) and 4810 (₹ 60.01 crore) has been transferred to Electricity Development Fund (8229-110).

⁵ This is Gross figure. ₹ 13.51 crore booked under Major Head 4853 has been transferred to Chhattisgarh State Mineral Development Fund (8229-200).

⁶ This is Gross figure. ₹ 141.66 crore booked under Major Head 5054 has been transferred to Central Road Fund (8449-103).

⁷ Minus Figure is due to refund of unspent amount.

⁸ Closing balance decreased by ₹ 4.89 crore due to retirement of capital of Co-operative Societies and Banks.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2021-22- contd.**

(₹ in crore)

| Description | 01 April 2021 | 2021-22 | 31 March 2022 |
|--|--------------------------------|------------------------|---------------------------------|
| Capital and Other Expenditure- conclud. | | | |
| Loans and Advances | | | |
| General Services | | | |
| Miscellaneous General Services | 75.00 | 0.00 | 75.00 |
| 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 | 443.81 | 144.79 | 588.60 |
| 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 | 517.23 | 91.25 | 608.48 |
| Rural Development | 0.58 | 0.00 | 0.58 |
| Irrigation and Flood Control | 0.17 | 0.00 | 0.17 |
| Energy | 102.83 ⁹ | 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 | 5.85 | (-) 0.04 | 5.81 |
| Total - Loans and Advances | 1,173.86⁹ | 236.00 | 1,409.86 |
| Inter-State Settlement | 0.00 | (-) 0.21 ¹⁰ | 0.00 |
| Appropriation to Contingency Fund | 0.00 | 0.00 | 0.00 |
| Total - Capital and Other Expenditure | 1,07,266.47⁹ | 11,126.33 | 1,18,388.12¹¹ |
| Deduct-Contribution from Contingency Fund | 0.00 | 0.00 | 0.00 |
| Deduct-Contribution from Miscellaneous Capital Receipts | 73.96 | 4.89 | 78.85 |
| Deduct- Contribution from Infrastructure and Environment Development Fund | | | |
| Major Head - 4059 | 188.00 | 0.00 | 188.00 |
| Major Head - 5054 | 209.68 | 0.00 | 209.68 |

⁹ Reduced by ₹ 168.92 crore due to reconciliation of loan balance between the figure of Finance Accounts and Account of Power Companies vide State Government's letter No. 523/R-110/2020/13/2 dated 23.02.2022.

¹⁰ This is net figure. An amount of ₹ (-) 0.25 crore was debited and ₹ (-) 0.04 crore was credited under this head. Transactions under this head represents balances of General Provident Fund subscribers relating to post bifurcation period transferred from and to the Principal Accountant General (A&E), Madhya Pradesh.

¹¹ Closing balance reduced by ₹ 4.68 crore (Net). Reduced by ₹ 4.89 crore due to retirement of capital of Co-operative Societies and Banks and by ₹ (-) 0.21 crore of Inter-State settlement being head closed to Government Account.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2021-22- contd.**

(₹ in crore)

| Description | 01 April 2021 | 2021-22 | 31 March 2022 |
|---|---------------------------------|----------------------|---------------------------------|
| Capital and Other Expenditure- conclud. | | | |
| Deduct- Contribution from Electricity Development Fund | 1,398.48 | 231.15 ¹² | 1,629.63 |
| Deduct- Contributions from Chhattisgarh State Mineral Development Fund | 1,325.01 | 13.51 | 1,338.52 |
| Deduct- Contribution from Central Road Fund | 1,058.27 | 141.66 | 1,199.93 |
| Net-Capital and other Expenditure | 1,03,013.07¹³ | 10,735.12 | 1,13,743.51¹⁴ |

¹² Expenditure booked under Major Head 4801- ₹ 171.14 crore and 4810- ₹ 60.01 crore met from the fund.

¹³ Reduced by ₹ 168.92 crore due to reconciliation of loan balance between the figure of Finance Accounts and Account of Power Companies vide State Government's letter No. 523/R-110/2020/13/2 dated 23.02.2022.

¹⁴ Closing balance reduced by ₹ 4.68 crore (Net). Reduced by ₹ 4.89 crore due to retirement of capital of Co-operative Societies and Banks and decreased by ₹ (-) 0.21 crore of Inter-State settlement being head closed to Government Account.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2021-22- contd.**

(₹ in crore)

| Description | 01 April 2021 | 2021-22 | 31 March 2022 |
|---|-------------------------------|-----------------|--------------------------------|
| PRINCIPAL SOURCES OF FUNDS | | | |
| Revenue Surplus (+)/ Deficit (-) for 2021-22 | -- | 4,642.02 | -- |
| (i) Add- Adjustment on Account of Retirement/ Disinvestment | (-) 73.96 | 0.00 | (-) 78.85 ¹⁵ |
| (ii) Debt | | | |
| Internal Debt of the State Government | 70,490.49 ¹⁶ | 696.13 | 71,186.62 |
| Loans and Advances from the Central Government | 6,169.30 | 5,556.85 | 11,726.15 ¹⁷ |
| Small Savings, Provident Fund, etc | 8,021.40 | (-) 0.90 | 8,020.50 |
| Total (ii) - Debt | 84,681.19¹⁶ | 6,252.08 | 90,933.27 |
| (iii) Other Obligations | | | |
| Contingency Fund | 100.00 | 0.00 | 100.00 |
| Deposits and Advances | 5,983.28 | (-) 204.13 | 5,779.15 |
| Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account) | 64.90 | 65.36 | 130.26 |
| Reserve Funds | 9,180.67 | 446.73 | 9,627.40 |
| Remittances | (-) 329.38 | (-) 6.84 | (-) 336.22 |
| Total (iii) - Other Obligations | 14,999.47 | 301.12 | 15,300.59 |
| Total - Debt and other Obligations (ii+iii) | 99,680.66¹⁶ | 6,553.20 | 1,06,233.86 |
| (iv) Deduct - Cash Balance | (-) 1,121.67 | 511.19 | (-) 610.48 |
| (v) Deduct – Investments | 10,570.75 | (-) 51.09 | 10,519.66 ¹⁸ |
| (vi) Deduct- Appropriation to Contingency Fund | 0.00 | 0.00 | 0.00 |
| Net Provision of funds (i)+(ii)+(iii)-(iv)-(v)-(vi) | 90,157.62¹⁴ | 6,093.10 | 96,245.83^(A) |

¹⁵ Retirement of capital of Co-operative Societies and Banks of ₹ 4.89 crore has been included to balance the Statement.

¹⁶ Reduced by ₹ 48.32 crore. This amount pertains to repayment of Principal of 8.5 per cent Tax Free Government of Chhattisgarh Special bonds 2003 which was classified under Major Head 2049 during October 2007 (₹ 24.16 crore) and March 2008 (₹ 24.16 crore).

¹⁷ 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.

¹⁸ Includes 'Cash Balance Investment' of ₹ 3,345.39 crore and 'Investment from Earmarked Fund' of ₹ 7,174.27 crore.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2021-22- contd.**

(A) Differs from ₹ 96,250.72 crore (₹ 90,157.62 crore plus ₹ 6,093.10 crore) by ₹ 4.89 crore due to adjustment of Retirement of Capital of ₹ 4.89 crore. The difference of ₹ 17,497.68 crore, between the Net capital and other expenditure as on 31 March 2022 (₹ 1,13,743.51 crore) and the Net provision of funds (₹ 96,245.83 crore) is explained below:-

| | | (₹ in crore) |
|---------|--|--------------|
| Sl. No. | Description | Amount |
| 1. | Cumulative Revenue surplus from 2000-01 to 2021-22 | 15,916.56 |
| 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 |
| 8. | Major Head 5054- Due to transfer of expenditure relating to Pre-bifurcation period from Principal Accountant General (A&E) Madhya Pradesh. | 12.83 |
| 9. | Major Head 4225- Adjustment of Loan to 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. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2021-22- contd.**

(₹ in crore)

| Sl No. | Description | Amount |
|--------|---|------------|
| 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 |
| 21. | Deduct- Miscellaneous Government Accounts up to 2018-19- Amounts written off | 152.56 |
| 22. | Deduct- Inter-State settlement from 2000-01 to 2021-22 | 26.49 |
| 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 |

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 2021-22- conclud.**

(₹ in crore)

| Sl No. | Description | Amount |
|---------------|--|------------------|
| 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 | | 17,497.68 |

**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 2022: -

| (₹ in crore) | | | |
|--------------------------|--|---|---------------------------|
| Debit Balance | Sector of the General Account | Name of Account | Credit balance |
| | | Consolidated Fund | |
| 94,914.82 | A to D, G, H and Part of L (MH 8680 only) | Government Accounts | |
| | E | Public Debt | 82,912.77 ¹ |
| 1,409.86 | F | Loans and Advances | -- |
| | | Contingency Fund | |
| -- | | Contingency Fund | 100.00 |
| | | Public Account | |
| -- | I | Small Savings, Provident Funds, etc. | 8,020.50 |
| | J | Reserve Funds | |
| -- | | (i) Reserve funds bearing interest | 4,906.59 |
| -- | | (ii) Reserve funds not bearing Interest | 4,720.81 |
| -- | | Gross Balance | 9,627.40 |
| 7,174.27 | | Investments | |
| | K | Deposits and Advances | |
| -- | | Deposits bearing Interest | 28.27 |
| -- | | Deposits not bearing Interest | 5,758.22 |
| 7.34 | | Advances | -- |
| | L | Suspense and Miscellaneous | |
| 3,345.39 | | Investments | -- |
| -- | | Other Items | 130.26 |
| 336.22 | M | Remittances | -- |
| -- | N | Cash Balance | 610.48 |
| 1,07,187.90 | TOTAL | | 1,07,187.90 |

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-contd.

After the closure of March 2022 account there was a net difference of ₹ 24.64 crore (Cr) between the figures reflected in account i.e. ₹ 610.48 crore (Cr) and ₹ 585.84 crore (Dr) intimated by Reserve Bank of India regarding “Deposits with Reserve Bank” included in the Cash Balance.

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

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

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

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

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

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

| | | (₹ in crore) | |
|--------------------|---|--|--------------------|
| Debit | | Details | Credit |
| 89,057.72 | A | Amount at the Debit of Government Account on 1 April 2021 | -- |
| -- | B | Receipt Heads (Revenue Account) | 79,652.03 |
| -- | C | Receipt Heads (Capital Account) | 4.89 |
| 75,010.01 | D | Expenditure Heads (Revenue Account) | -- |
| 10,504.22 | E | Expenditure Heads (Capital Account) | -- |
| -- | F | Suspense and Miscellaneous (Miscellaneous Government Accounts) | -- |
| (-) 0.25 | G | Inter-State Settlement | (-) 0.04 |
| -- | H | Appropriation to Contingency Fund | -- |
| -- | I | Amount at the Debit of Government Account on 31 March 2022 | 94,914.82 |
| 1,74,571.70 | | TOTAL | 1,74,571.70 |

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

- (a) Opening balance of ₹ 89,057.72 crore (Dr) as on 1 April 2021 increased from the previous year's Closing balance of ₹ 88,937.12 crore (Cr) by ₹ 120.60 crore (Cr) due to Proforma transfer/correction of balances as under:

(₹ in crore)

| Heads in respect of which the opening balance on 1 April 2021 has been changed | Credit Balance Increase (+)/ Decrease (-) | Debit Balance Increase (+)/ Decrease (-) |
|---|--|---|
| E-Public Debt | | |
| 6003- Internal Debt of the State Government | | |
| 106- Compensation and other Bonds | (-) 48.32 | -- |
| Total – 6003 - Internal Debt of the State Government | (-) 48.32 | -- |
| F- Loans and Advances | | |
| 6801 – Loans for Power Projects | | |
| 796 – Tribal area sub plan | -- | (-) 47.68 |
| 800- Other Loans to Electricity Boards | | (-) 121.24 |
| Total- 6801 – Loans for Power Projects | -- | (-) 168.92 |
| Total F- Loans and Advances | -- | (-) 168.92 |
| Total | (-) 48.32 | (-) 168.92 |
| Net | (+) 120.60 (Cr) | |

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 expenditure of the Government of Chhattisgarh have been compiled based on the initial accounts rendered by 29 Treasuries, 157 Public Works Divisions (57 Building and Roads, 37 Public Health Engineering, 63 Rural Engineering Services), 53 Forest Divisions, 62 Water Resources Divisions, other Pay and Accounts Offices and Advices 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 2021 to 31 March 2022
- (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 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 & 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.

NOTES TO FINANCE ACCOUNTS – contd.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/appropriations.

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 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 Fund, Sinking Fund etc.); crediting 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 organization 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 organization, including 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

NOTES TO FINANCE ACCOUNTS – contd.

assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, Grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the 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 available in Statement 10 of the Finance Accounts.

Loans and advances: In compliance with the (IGAS) 3: Loan 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 2022 need to be reconciled with the Loanee Entities / State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period 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.

(vi) Rounding off:

The Statements present figures which are rounded-off to ₹ in Lakh and ₹ in Crore as depicted at the top of the respective Statements. Minor difference of ₹ 0.01/0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding.

(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. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

NOTES TO FINANCE ACCOUNTS – contd.

(viii) **Disclosure of Contingent & Committed liabilities:**

Contingent liabilities are not recognized. In compliance with the 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, but it discloses its future commitments under Appendix- XII of the Finance Accounts.

Note: The requirement of sector or class-wise disclosure and sector wise disclosure of each class of guarantees should be read in terms of mandatory and encouraged requirements of IGAS-I.

(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.

2. Compliance with the Accounting Framework:

- (i) **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 2021-22, the State Government of Chhattisgarh opened 47 new Sub Heads (35 under the Revenue Section, 10 under Capital section and 02 under both Revenue and Capital and nil under Public Accounts) in the budget, without seeking the advice of the Comptroller & Auditor General as required under the Constitution. The State Government provided budget provisions under these heads and incurred expenditure of ₹ 1,053.49 crore under the Revenue Section and ₹ 78.60 crore under the Capital Section in these heads during 2021-22.

3. Consolidated Fund:

- (i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹ 9,483.48 crore compared to ₹ 7,925.01 crore in 2020-21, registering an increase of ₹ 1,558.47 crore (19.67 *per cent*). This includes Advance Apportionment of Integrated Goods and Service Tax amounted to ₹ 652.01 crore. In addition, the State received ₹ 8,628.50 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 18,111.98 crore. The State received compensation of ₹ 1,216.86 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22.

NOTES TO FINANCE ACCOUNTS – contd.

Further, the state also received ₹ 4,965.15 crore debt during 2021-22 (total debt of ₹ 8,074.15 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, Government of India.

- (ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2021-22 Government of Chhattisgarh incorrectly booked expenditure of ₹ 2,230.14 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Surplus/Fiscal Deficit of the State is given under para 6.
- (iii) **Reconciliation of Receipts and Expenditure between CCOs and Pr. Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Pr. Accountant General (A&E), Chhattisgarh. During the year 2021-22, receipts amounting to ₹ 59,684.84 crore (62.93 *per cent* of total receipts) and expenditure amounting to ₹ 80,859.21 crore (85.40 *per cent* of total expenditure) were reconciled by the State Government.
In comparison, receipts amounting to ₹ 47,539.69 crore (56.02 *per cent* of total receipts) and expenditure amounting to ₹ 78,520.40 crore (90.12 *per cent* of total expenditure) were reconciled by the State Government during 2020-21, i.e. the 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 2021-22, ₹ 1,137.59 crore under 49 Major Heads of accounts, constituting 1.33 *per cent* of the total Revenue and Capital expenditure (₹ 85,514.23 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2020-21, ₹ 1,268.92 crore under 47 Major Heads of accounts, constituting 1.61 *per cent* of the total Revenue and Capital expenditure (₹ 79,057.03 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹ 7,427.94 crore under 43 Major Heads of Account, constituting 9.33 *per cent* of the total Revenue Receipts (₹ 79,652.03 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹ 3,030.67 crore under 43 Major Heads of

NOTES TO FINANCE ACCOUNTS – contd.

Account, constituting 4.80 *per cent* of the total Revenue Receipts (₹ 63,176.18 crore) was classified under 800- Other Receipts in the accounts.

- (v) **Transfer of funds to Personal Deposit (PD) Accounts:** The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme. During 2021-22 an amount of ₹ 287.56 crore was transferred to these PD Accounts. This includes ₹ 19.82 crore transferred in March 2022 and no amount was transferred on the last working day of March 2022.

In terms of serial no 2 (b) of the State Government order under Subsidiary Rule 543 of Chhattisgarh Treasury Code, 46 Administrators of Personal Deposit Account (out of 139) had reconciled and verified their balances with the treasury figures and 46 annual verification certificates were furnished by them to the Treasury officer for onward submission to Accountant General office. 93 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of PD accounts as on 31 March 2022 are given below:

(₹ in crore)

| Opening Balance as on April 2021 | | Addition During the year 2021-22 | | Closed/Withdrawal during the year 2021-22 | | Closing Balance as on 31 March 2022 | |
|----------------------------------|----------|----------------------------------|--------|---|--------|-------------------------------------|----------|
| Number of Administrators | Amount | Number of Administrators | Amount | Number of Administrators | Amount | Number of Administrators | Amount |
| 208 | 1,560.95 | 2 | 287.57 | 71 | 444.14 | 139 | 1,404.38 |

The comparative information of previous year i.e. 2020-21 is given in below table:-

Details of PD accounts as on 31 March 2021 are given below:

(₹ in crore)

| Opening Balance as on April 2020 | | Addition during the year -2020-21 | | Closed/ withdrawal during the year 2020-21 | | Closing Balance as on 31 March 2021 | |
|----------------------------------|----------|-----------------------------------|--------|--|--------|-------------------------------------|----------|
| Number of Administrators | Amount | Number of Administrators | Amount | Number of Administrators | Amount | Number of Administrators | Amount |
| 223 | 1,585.26 | 3 | 502.34 | 18 | 526.65 | 208 | 1,560.95 |

- (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

NOTES TO FINANCE ACCOUNTS – contd.

present Detailed Contingent (DC) bills 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.

Out of 265 AC bills amounting to ₹ 2,573.81 crore drawn during the year 2021-22, 122 AC bills amounting to ₹ 136.26 crore (5.29 *per cent*) were drawn in March 2022. DC Bills in respect of a total of 199 AC bills amounting to ₹ 183.13 crore as on 31 March 2022 were not received. Details of unadjusted AC bills as on 31 March 2022 pending submission of DC bills are given below:

| Year | No. of unadjusted AC Bills | Amount (₹ in crore) |
|--------------|-----------------------------------|----------------------------|
| Upto 2020-21 | 157 | 3.72 |
| 2021-22 | 199 | 183.13 |
| Total | 356 | 186.85 |

In comparison, as on 31-3-2021, 460 AC Bills amounting to ₹ 295.53 crore were outstanding.

(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 Grants-in-Aid 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 30 September of the following 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.

During the year 2021-22, ₹ 10,664.31 crore pertaining to outstanding UCs for the period upto March 2022 was cleared. This included additions during the year of ₹ 3,647.38 crore. The position of outstanding UCs as on 31 March 2022 is NIL.

The comparative information of previous years' outstanding UCs as on 31.03.2021 is given below:

| Year | Number of UCs Outstanding | Amount (₹ in crore) |
|---------------|----------------------------------|----------------------------|
| Up to 2018-19 | 67 | 245.61 |
| 2019-20 | 155 | 3,445.21 |
| 2020-21 | 238 | 3,326.11 |
| Total | 460 | 7,016.93 |

NOTES TO FINANCE ACCOUNTS – contd.

- (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 2021-22 are given below:

| (₹ in crore) | | | | | |
|--|-----------------------------------|--|---------------------|----------------------|----------------------------|
| Funds/Deposit | Balance as on 1 April 2021 | Basis for calculation of interest | Interest due | Interest paid | Interest Short paid |
| Defined Contribution Pension Scheme for Government Employees | 32.17 | Interest calculated as per the rate of interest notified by the Government / payable to General Provident Fund | 2.28 | Nil | 2.28 |

Non-payment of the interest ₹ 2.28 crore has resulted in over statement of Revenue Surplus and under Statement of Fiscal Deficit by ₹ 2.28 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 Own Revenue Receipts in the preceding year as in the books of the Accountant General. During the year, amount guaranteed by the State Government was ₹ 202.82 crore.

As per Government of Chhattisgarh order no. 28/2002, dated 22.05.2002, the Government shall charge a minimum of 0.5 *per cent* of the guaranteed amount as guarantee fees. During 2021-22, the State Government received ₹ 73.50 crore towards guarantee fees, which constituted 0.45 *per cent* of the guaranteed amount as on 31 March 2022 (₹ 16,300.60 crore).

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

- (x) **Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Chhattisgarh incurred ₹ 50.75 crore against the budget allocation of ₹ 125.48 crore under Major Heads 2401, 2406 and 4059. During the previous year 2020-21, the Government of Chhattisgarh incurred ₹ 21.93 crore against the budget allocation of ₹ 37.12 crore under Major Heads 2401 and 2406.

NOTES TO FINANCE ACCOUNTS – contd.

(xi) Expenditure relating to unforeseen/extraordinary events:

During the year 2021-22, the Government of Chhattisgarh incurred ₹ 1,103.04 crore on relief measures relating to unforeseen/extraordinary events (Covid-19 Pandemic) under Major Heads 2059, 2210 and 4210. Out of these, Revenue Expenditure was ₹ 1,087.23 crore and Capital Expenditure was ₹ 15.81 crore.

The Government received ₹ 385.47 crore from the Central Government for this purpose, being grants in aid/central assistance etc. which has 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, interest ₹ 0.01 crore) to end of 31 March 22, of which, no amount has 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 ₹ 47.32 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 ₹ 236.75 crore to the Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

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

NOTES TO FINANCE ACCOUNTS – contd.

(xiv) **Committed Liabilities:** In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government 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.

(xv) **Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:**

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022, is ₹ 12,383.56 crore (Revenue Expenditure ₹ 9,595.23 crore and Capital Expenditure ₹ 2,788.33 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xvi) **Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):**

(a) As per the PFMS portal of the Controller General of Accounts, ₹ 14,326.37 crore was directly received by the implementing agencies in the State during 2021-22.

Out of total amount of ₹ 14,326.37 crore, ₹ 17.97 crore being the Central Assistance/Share was transferred to the intermediaries (i.e. Registered Societies, NGOs and other Registered Societies) and ₹ 7,549.77 crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 14.12 *per cent* during the year from ₹ 12,538.27 crore in 2020-21 to ₹ 14,308.40 crore in 2021-22. Details are in *Appendix-VI* of the Finance Account.

(xvii) **Off Budget Liabilities of State Government:**

The State Government **does not disclose** the off-budget liabilities in their budget documents/annual financial statements.

(xviii) **Un-spent amount lying in the bank account of Single Nodal Agency (SNA):**

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's account within a

NOTES TO FINANCE ACCOUNTS – contd.

period of 21 days of its receipt. In compliance with GOI's directions, the State Government has transferred CSS funds to SNA accounts. The information is awaited from State Government.

- 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. At the end of the year 2021-22, no amount remained un-recouped.

5. Public Account:

(i) National Pension System (NPS):

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹ 2,579.36 crore (Employees' contribution ₹ 1,286.67 crore, Government contribution ₹ 1,282.75 crore, Employee and Employer Contribution of Employees posted on deputation ₹ 9.93 crore and interest deposited by DDOs due to delay in deduction in monthly contribution of NPS ₹ 0.01 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 1,296.61 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government's contribution to NPS was less by ₹ 3.92 crore, which resulted in overstatement of Revenue Surplus and understatement of Fiscal deficit to that extent.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2021-22, the State Government received ₹ 345.60 crore as Central Government's share. The State Government's share during the year is ₹ 115.20 crore. The State Government transferred amount ₹ 462.95 crore (Central share ₹ 345.60 crore, State share ₹ 115.20 crore and ₹ 2.15 crore being unutilized amount of previous years) to the Fund under Major Head 8121-122 SDRF. No amount was received from the Central Government towards NDRF.

NOTES TO FINANCE ACCOUNTS – contd.

- (b) **State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2021-22, the State Government had not received any amount from the user agencies. The Government had also not remitted any amount to the National fund during the year 2021-22. The Sanction order for transferring an amount of ₹ 207.50 crore pertaining to 2019-20 from National Compensatory Afforestation Deposit was issued by the Government of India on 07.01.2021 but the State Government received ₹ 207.50 crore through RBI clearance memo dated 30.03.2022 into State Compensatory Afforestation Fund. The total balance in the State Compensatory Afforestation Fund as on 31st March 2022 was ₹ 4,585.41 crore.

(B) **Reserve Funds not bearing Interest:**

(a) **Consolidated Sinking Fund:**

The Government of Chhattisgarh set up the Consolidated Sinking Fund 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 + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22, Government contributed only ₹ 300.00 crore as against ₹ 463.57 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹ 2,886.94 crore as on 31 March 2022 (₹ 2,586.94 crore as on 31 March 2021).

- (b) **Guarantee Redemption Fund:** The Government of Chhattisgarh has not created Guarantee Redemption Fund as intimated vide Finance Department letter dated 26 April 2022.

(iii) **Suspense and Remittance Balances:**

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 ₹ 84.64 crores (credit) under Major Heads 8658 and ₹ 245.09 crores (debit) under Major Head 8782 as on 31 March 2022.

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.

NOTES TO FINANCE ACCOUNTS – contd.

- (iv) **Cheques and Bills:** Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2021 was ₹ 57.10 crore (Credit). During 2021-22, cheques worth ₹ 70,400.26 crore were issued, against which ₹ 70,399.32 crore was encashed, leaving a closing balance of ₹ 58.04 crore (Credit) as on 31 March 2022. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Chhattisgarh till 31 March 2022.
- (v) **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 2021-22, the Government collected ₹ 40.60 crore as Labour Cess under Major Head 8443 (during 2020-21 ₹ 35.32 crore collected, of total collection ₹ 6.12 crore remain untransferred). During the year, the Government transferred only ₹ 42.44 crore against ₹ 46.72 crore (₹ 40.60 crore + ₹ 6.12 crore) it should have, to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major Head 8443 was ₹ 4.28 crore as on 31 March, 2022.
- (vi) **Other Cess/fee/surcharge:** During the year 2020-21, the Government collected ₹ 323.26 crore (during 2019-20 ₹ 439.80 crore) being the collection of Infrastructure Development Cess (₹ 161.63 crore) and Environment Cess (₹ 161.63 crore). Out of total collection of ₹ 323.26 crore, no amount was transferred during 2021-22 (during 2020-21 also no amount was transferred) to the designated fund by the State Government.
- (vii) **Adverse Balance:** Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to less apportionment of pre bifurcation period (prior to 2000-01) balances and misclassification. The figure relating to misclassification under major head 8342-120 is under review.

| (₹ in crore) | | |
|--------------|--|---------------|
| Major Head | Major Head Description | Minus balance |
| 6425-107 | Loans for Co-operation | (-) 1.09 |
| 8223-102 | Famine Relief Fund (Investment Account) | 4.61(Credit) |
| 8342-120 | Miscellaneous Deposits | 9.52(Debit) |

- (viii) **Cash Balance:** The Cash balance as on 31 March 2022 as per the record of Principal Accountant General was ₹ 610.48 crore (Credit) and that reported by the RBI was ₹ 585.84 crore (Debit). There was a net difference of ₹ 24.64 crore (Credit), mainly due to erroneous

NOTES TO FINANCE ACCOUNTS – conold.

reporting by the accredited banks to the Central Accounts Section, RBI, Nagpur. However, the difference has been reconciled and as on 30 June 2022, net difference is ₹ 1.41 crore (Credit).

The relevant figures are available in Statement No. 21 of the Finance Accounts.

The Cash Balance as on 31 March 2021 as per record of Principal Accountant General was ₹ 1,121.67 crore (Credit) and that reported by the RBI was ₹ 926.96 crore (Debit).

There was a net difference of ₹ 194.71 crore (Credit), mainly due to erroneous reporting by the accredited banks to the Central Accounts Section, RBI, Nagpur.

The Cash balance of the State Government of Chhattisgarh as on 31 March 2022, also includes a cash balance of ₹ 0.91 crore of Central share received up to 10th of March 2022 by the State for CSSs. This amount pertains to the scheme 'National Urban Livelihood Mission'. This amount is restricted for use by the State Government and was required to be transferred to the State Nodal Agency of each CSS's Account within 21 days.

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 Number | Item (Illustrative) | Over statement of revenue expenditure | Under statement of revenue expenditure |
| 3 (ii) | Misclassification between revenue and capital | 0.00 | 2,230.14 |
| 3 (viii) | Interest liabilities on National Pension Scheme | 0.00 | 2.28 |
| 5 (i) | National Pension Scheme | 0.00 | 3.92 |
| 5 (vi) | Non-Transfer of Infrastructure Development Cess and Environment Cess | 0.00 | 323.26 |
| Total (Net) Impact | | 0.00 | 2,559.60 |

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