

सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME-I) 2017-2018



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF MADHYA PRADESH

FINANCE ACCOUNTS

(Volume -I)

2017-2018

GOVERNMENT OF MADHYA PRADESH

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Certificate of the Comptroller and Auditor General of India

This Compilation containing the Finance Accounts of the Government of Madhya Pradesh for the year ending 31 March 2018 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts, functioning under the control of the Government of Madhya Pradesh and the statements received from the Reserve Bank of India. Statements (No. 1, 2, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21 and 22) and Appendices (I, II, III, IV, VA, VB and X) in this compilation have been generated directly from VLC. The Statements No. 10 (ii), Annexure to Statement No. 15 and Appendix (VIII, IX and XII), Explanatory Notes/Footnotes/Additional disclosures in Statements {No. 7(Section-3), 8, 12, 13, 15, 16, 18 and 19} have been prepared based on the information received from the Government of Madhya Pradesh/Corporations/Companies/Societies who are responsible to ensure the correctness of such information. Statements (No. 9 and 20) have been prepared on the basis of sanction orders for Guarantees issued by the Finance Department of Government of Madhya Pradesh. Appendix-VI has been generated based on the information available in the PFMS portal.

The treasuries, offices and/or departments functioning under the control of the Government of Madhya Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the Office of the Principal Accountant General (Accounts and Entitlement). The audit of these accounts is independently conducted through the Office of the Accountant General (General and Social Sector Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service)

Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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

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

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Madhya Pradesh being presented separately for the year ended 31 March 2018.

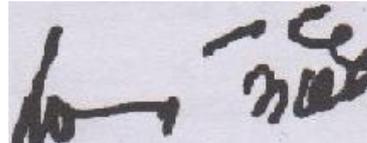
Emphasis of Matter

I want to draw attention to the significant issues/concerns in this Audit Certificate which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances. The issues are as given below:

1. The State Government had discontinued sending of all physical vouchers of salary and contingent expenditure upto ₹ 20,000/- to the Accountant General from October 2016 onwards, unilaterally without the concurrence of Comptroller and Auditor General of India as required under article 150 of the Constitution. Treasuries forward electronic bills to the Accountant General which are not digitally signed either by the DDOs or by the Treasury Officers. In the absence of physical vouchers or digitally signed e-vouchers, the authenticity, correctness and completeness of accounts could not be ascertained in respect of salary expenditure of ₹ 20,596.25 crore and contingent expenditure of ₹ 376.85 crore during 2017-18, a total of ₹ 20,973.10 crore which is 12.45 *per cent* of total expenditure of Government of Madhya Pradesh.

2. 20,666 utilisation certificates worth ₹ 17,793.21 crore relating to 26 departments due for submission up to 2017-18 were outstanding as on 31 March 2018. Therefore, there is no assurance that the expenditure of ₹ 17,793.21 crore has actually been incurred for the purpose for which it was authorised.
3. Government provided budgetary support (equity, loans, grants, subsidies) and accepted liability (guarantee) for ₹ 8,315.39 crore in 13 PSUs during the period for which their accounts are in arrears up to 31 March 2018. These PSUs have not finalised their accounts for the last one to 14 years in violation of the provisions of the Companies Act/acts of the respective statutory corporations. I am, therefore, unable to discharge my responsibilities with regard to the certification of accounts of these PSUs as required under CAG's DPC Act, 1971, the Companies Act and acts of respective statutory corporations.

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



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Date: 29th July, 2019

Place: New Delhi

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Madhya Pradesh 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.
2. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all money received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: 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 Madhya Pradesh for 2017-18 is ₹ 500 crore.

Part III: 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 Accounts. The Public Account includes repayable like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and miscellaneous', 'Remittances' and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government Accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-heads (four digits), Detailed Heads (two or three digits) and Object Heads (two or three 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.

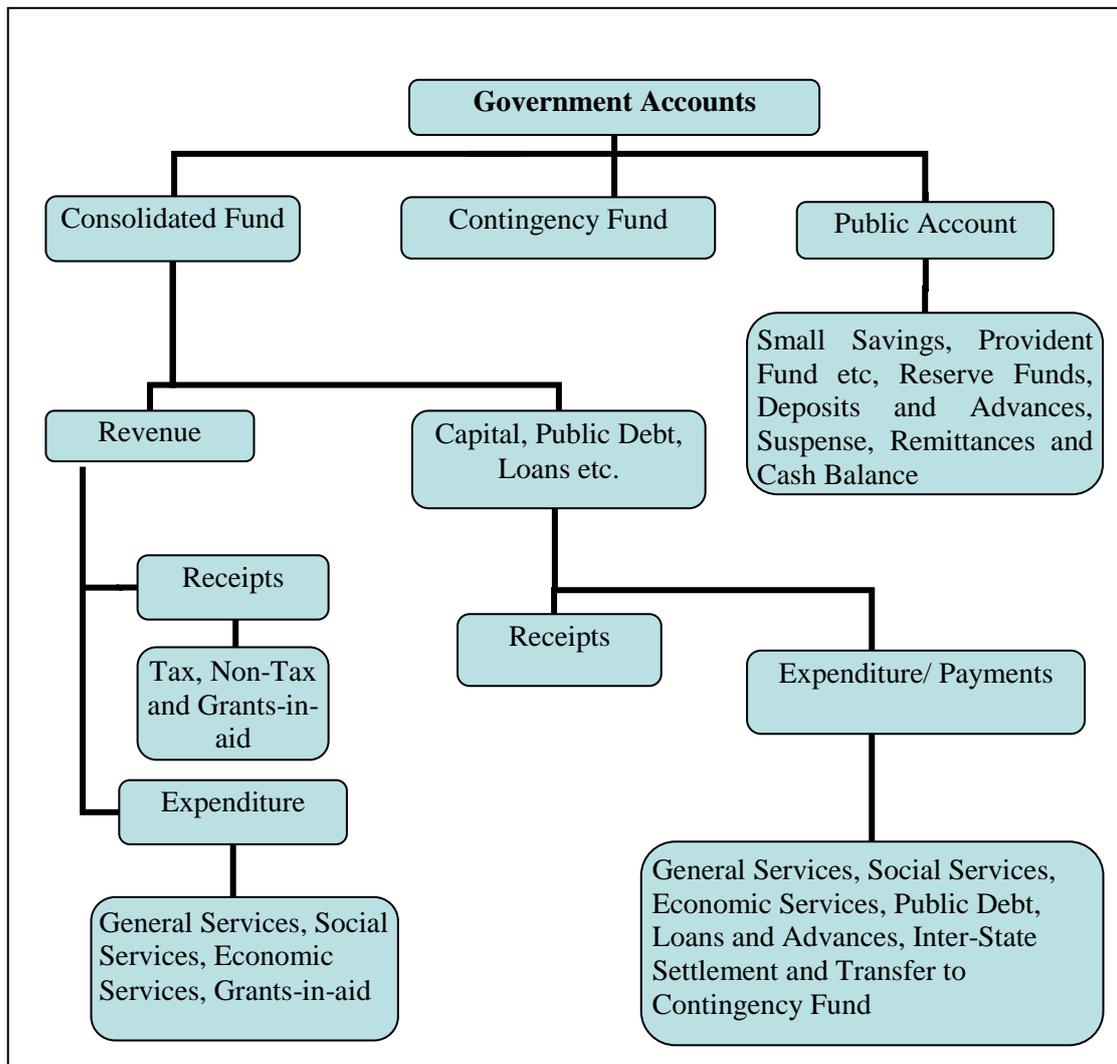
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2018)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions up to the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

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

Structure of Government Accounts



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, Notes to Accounts and Annexure to the Notes to Accounts. Details of the 13 statements in **Volume I** are given below:

- 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.

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 and borrowings and repayment 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 Savings, 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.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed Statement 20 in Volume-II.
10. **Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and Individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** 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 Balances at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed Statements 14, 15, 16, 17, 18 and 21 in Volume-II.

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

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary Statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government under State Fund Expenditure and Central Assistance (including CSS/CS). Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure:** 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 under State Fund Expenditure and Central Assistance (including CSS/CS). 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; and (c) interest rate profile of outstanding loans and Annexure depicting market loans.
- 18. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary Statement 7 in Volume-I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise along with Major and Minor Head wise as well as details of discrepancies, between Statements 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.
- 21. Detailed Statement on Contingency Fund and Other Public Account Transactions:** This statement depicts at Minor Head level the details of unrecouped 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 on Investment of Earmarked Balances:** This statement depicts details of investment from the Reserve Funds and Deposits (Public Accounts).

Part II of Volume II

Part II contains thirteen Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, scheme wise expenditure in respect of major Central Schemes and State Schemes 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 or II. The statements read with the Appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

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

Parameter	Summary Statements (Volume-I)	Detailed Statements (Volume-II)	Appendices
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, 2,4,7,12,13	18	-
Debt Position/ Borrowings	1, 2,4,6,12,13	17	-
Investments of the Government in Companies, Corporations etc.	8,16	19	-
Cash	1, 2, 12, 13	-	-
Balances in Public Account and investments thereof	1, 2,6,7,12,13	21, 22	-
Guarantees	9	20	-
Inter-State Settlement	2,3,4,12,13	-	-
Schemes	-	-	IV (Externally Aided Projects), V (Scheme Expenditure) and VI – Direct Transfer of Central Scheme funds to implementing Agencies in the State.

D. Periodical and Book adjustments:

Certain Transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional Major Heads (pertaining to the concerned department) by book adjustment to Revenue Receipts/Loans/Public Accounts. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustment and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume-I) and footnotes to the relevant statements.

Examples of periodical adjustment and book adjustments are given below:

- (1) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Miscellaneous General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

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

1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

<i>Assets^(a)</i>	<i>Reference (Sl. No.)</i>		As at 31st March, 2018	As at 31st March, 2017
	Notes to Accounts	Statement/ Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	Nil	Annx. to Statement No 2	Nil	Nil
(ii) Departmental Balances	Nil	21	(-) 0.23	1.18
(iii) Permanent Cash Imprest	Nil	21	0.83	0.83
(iv) Cash Balance Investments Accounts	Nil	21	74,12.19	1,06,28.22
(v) Deposits with Reserve Bank of India (If credit balance include herewith minus sign)	Nil	Annx. to Statement No 2	(-) 6,93.65 ^{(b)(c)}	(-) 52.99
(vi) Investments from Earmarked Funds	Nil	22	4,16.42 ^(d)	4,16.42
Capital Expenditure			18,52,64.11	15,43,88.76
(i) Investments in shares of Companies, Corporations etc.	3(iv)	19	3,03,77.19	2,26,71.87
(ii) Other Capital Expenditure	Nil	5	15,48,86.92	13,17,16.89
Contingency Fund (un-recouped)	3(x)	Nil	Nil	Nil
Loans and Advances	3(iii)	18	4,14,69.42	4,49,95.50
Advances with departmental officers	Nil	21	3.40	3.93
Suspense and Miscellaneous Balances^(e)	Nil	Nil	Nil	Nil
Remittance Balances	Nil	Nil	Nil	Nil
Cumulative excess of expenditure over receipts^(f)	Nil	Nil	Nil	Nil
Total			23,38,72.49	21,03,81.85

-
- (a) The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.
- (b) A difference of ₹ 0.27 crore as on 31.10.2000 between RBI and the books of Accountant General allocated provisionally to Madhya Pradesh (₹ 0.05 crore) and Chhattisgarh (₹ 0.22 crore) is yet to be settled in the ratio of population (485.7 : 176.2) by Reserve Bank of India between successor States of M.P. and Chhattisgarh.
- (c) At the close of March 2018, there was a net difference of ₹ 6.18 crore (Debit) between the figures reflected in Accounts of Accountant General ₹ 6, 93.65 crore (Credit) and those intimated by RBI ₹ 6,99.83 crore (Debit) – under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.
- (d) Investments out of earmarked funds in shares of Companies etc. are excluded under Capital Expenditure and included under "Investments from Earmarked Funds" ₹ 4,16.42 crore (Famine Relief Fund ₹ (-) 0.05 crore, Revenue Reserve Funds ₹ 7.61 crore, State Agricultural Credit Relief and Guarantee Fund ₹ 0.07 crore, Guarantee Redemption Fund ₹ 4,08.78 crore and Other Funds of Madhya Pradesh Government ₹ 0.01 crore).
- (e) In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investments Account', 'Departmental Balances' and 'Permanent Cash Imprest' which are included separately above, though the later forms part of this sector elsewhere in these Accounts.
- (f) The cumulative excess of "Receipts over Expenditure" or "Expenditure over Receipts" does not represent the Fiscal/Revenue Deficit for the current year.

STATEMENT NO. 1-concl'd.

(₹ in crore)

<i>Liabilities</i>	<i>Reference (Sl. No.)</i>		As at 31st March, 2018	As at 31st March, 2017
	Notes to Accounts	Statement/Appendix		
Borrowings (Public Debt)			13,84,24.22	12,23,08.44
(i) Internal Debt of the State Government	Nil	6, 17	12,36,83.16	10,83,91.34
<i>Market Loans</i>	Nil	6, 17	8,38,16.64	7,06,91.64
<i>Ways and Means Advances from RBI</i>	Nil	6, 17	Nil	Nil
<i>Compensation and other Bonds</i>	Nil	6, 17	75,01.92	75,96.24
<i>Loans from Financial Institution</i>	Nil	6, 17	95,69.34	86,56.15
<i>Special Securities issued to National Small Savings Fund of Central Government</i>	Nil	6, 17	2,27,95.26	2,14,47.31
(ii) Loans and Advances from Central Government	Nil	6, 17	1,47,41.06	1,39,17.10
<i>Non-Plan Loans</i>	Nil	6, 17	31.88	35.51
<i>Loans for State Plan Schemes</i>	Nil	6, 17	1,47,07.30	1,38,79.71
<i>Loans for Central Plan Schemes</i>	Nil	6, 17	Nil	Nil
<i>Loans for Centrally Sponsored Plan Schemes^(a)</i>	Nil	6, 17	Nil	Nil
<i>Other Loans</i>	Nil	6,17	1.88	1.88
Contingency Fund (corpus)	3 (x)	21	5,00.00	5,00.00
Liabilities on Public Account			3,72,71.04	3,60,07.95
(i) Small Savings, Provident Funds etc.	Nil	12, 17, 21	1,43,31.30	1,44,93.19
(ii) Deposits	Nil	12, 17, 21	1,40,96.28	1,17,81.18
(iii) Reserve Funds	Nil	12, 21, 22	59,27.73	76,33.73
(iv) Remittance Balances	Nil	12, 21	15,87.66	8,84.26
(v) Suspense and Miscellaneous Balances	Nil	21	13,28.07 ^(b)	12,15.59
Cumulative excess of receipts over expenditure	Nil	Nil	5,76,77.23^{(c)(d)}	5,15,65.46
Total			23,38,72.49	21,03,81.85

(a) ₹ 0.23 crore was repaid by Chhattisgarh which pertains to Madhya Pradesh. Adjustment will be made during the year 2018-19.

(b) The figure of Suspense and Miscellaneous Balances includes balance of Suspense Account ₹ (-) 6,79.42 crore, Major Head 8679-Accounts with the Governments of other Countries ₹ (-) 0.15 crore and Major Head 8670-Cheques and Bills ₹ 20,07.64 crore

(c) Includes ₹ 9.19 crore relating to 2006-07 which pertains to Retirement of Capital/Disinvestment of Co-operative Societies/Banks.

(d) Includes ₹ 3,29.66 crore relating to Major Head 4000- Misc. Capital Receipts, 800-Other Receipts which is deducted from Capital and Other Expenditure in Statement No.12.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	13,48,75.39	12,33,06.79	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	13,02,46.09	11,95,37.37
Tax Revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	4,48,10.85	4,41,93.65	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	2,24,30.51	1,99,51.48
Non-Tax Revenue <i>(Ref. Statement 3 & 14)</i>	90,61.18	90,86.51	Subsidies ¹ <i>(Ref. Appendix-II)</i>	1,93,81.40	1,65,12.02
<i>Interest receipts</i> <i>(Ref. Statement 3 & 14)</i>	6,39.11	5,81.67	Grants-in-aid ^{1,2,3} <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	4,55,81.60	3,86,53.93
<i>Others</i> <i>(Ref. Statement 3)</i>	84,22.07	85,04.84	General Services <i>(Ref. Statement 4 & 15)</i>		
			Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,10,45.34	90,79.49
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	5,08,53.07	4,60,64.10	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	92,90.25	87,93.16
			Others <i>(Ref. Statement 4-B)</i>	45,55.38	39,45.66
			Total <i>(Ref. Statement 4-A & 15)</i>	2,48,90.97	2,18,18.31
			Social Services <i>(Ref. Statement 4-A & 15)</i>	77,57.90	78,29.13
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	32,58.87	80,85.83
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	3,01,50.29	2,39,62.53	Compensation and Assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	69,44.84	66,86.67
Revenue Deficit	Nil	Nil	Revenue Surplus	46,29.30	37,69.42

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) under Revenue Expenditure.

² Includes Grants-in-aid given to Statutory Corporations, Companies, Autonomous Bodies, and Local Bodies etc. by the Government. These grants are distinct from line item Compensation and Assignment to Local Bodies and PRIs.

³ Comprises the total of object head 42-Grants-in-aid and 45-Grants-in-aid for creation of Capital Assets, excluding Major Head 3604-Compensation and Assignment to Local Bodies and PRIs.

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Part-I Consolidated Fund - conold					
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	19.35	24.19	Capital Expenditure^{4,5} (Ref. Statement 4-A, 4-B & 16)	3,09,13.22	2,72,88.31
			General Services (Ref. Statement 4-A & 16)	7,42.58	6,97.84
			Social Services (Ref. Statement 4-A & 16)	53,58.38	32,85.16
			Economic Services (Ref. Statement 4-A & 16)	2,48,12.26	2,33,05.31
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	50,69.53	7,72.05	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	15,50.20	49,40.27
General Services	1.35	1.94	General Services (Ref. Statement 4-A, 7 & 18)	1,52.00	0.50
Social Services	76.34	49.78	Social Services(Ref. Statement 4-A, 7 & 18)	2,13.21	76.76
Economic Services	49,91.83	7,27.66	Economic Services (Ref. Statement 4-A, 7 & 18)	11,84.99	48,62.91
Loan and Advances to Government Servants	0.01	(-) 7.33 ⁶	Others (Ref. Statement 7)	Nil	0.10
Public Debt Receipts (Ref. Statement 3,6 & 17)	2,18,92.17	2,98,47.41	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	57,76.38	49,25.41
Internal Debt ⁷ (Market Loans, NSSF etc.) (Ref. Statement 3,6 & 17)	1,99,75.36 ^(a)	2,85,80.74 ^(b)	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	46,83.53 ^(c)	39,07.83 ^(d)
Loans from GoI (Ref. Statement 3,6 & 17)	19,16.81	12,66.67	Loans from GoI (Ref. Statement 4-A, 6 & 17)	10,92.85	10,17.58
Inter-State Settlement Account	(-) 0.05	0.01	Inter-State Settlement Account	(-) 0.01	0.66
			Transfer to Contingency Fund	Nil	Nil
Total Receipts Consolidated Fund (Ref. Statement 3)	16,18,56.39	15,39,50.45	Total Expenditure Consolidated Fund (Ref. Statement 4)	16,84,85.88	15,66,92.02
Deficit in Consolidated Fund	66,29.49	27,41.57	Surplus in Consolidated Fund	Nil	Nil

⁴ Includes ₹ 2,34.25 crore in 2016-17 and ₹ 2,41.88 crore (₹ 14.86 crore in Social Sector and ₹ 2,27.02 crore in Economics Sector) in 2017-18 as salary amount.

⁵ Includes ₹ 2,03.02 crore in 2016-17 and ₹ 2,32.95 crore (₹ 9.27 crore in "Social Sector and ₹ 2,23.68 crore in Economic Sector) in 2017-18 as Grants-in-aid. The matter regarding provision of GIA under Capital heads has been communicated to the State Government.

⁶ Minus figure is due to transfer of interest to Major Head 0049 which was misclassified under Major Head 7610.

⁷ Internal debt includes receipt (a) ₹ 28,74.11 crore (b) ₹ 25,18.25 crore and disbursement (c) ₹ 15,26.16 crore (d) ₹ 12,52.28 crore relating to National Small Savings Fund (NSSF).

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	Nil	Nil	Contingency Fund (Ref. Statement 21)	Nil	Nil
Part III Public Account⁸					
Small Savings (Ref. Statement 21)	34,16.80	34,86.37	Small Savings (Ref. Statement 6,17&21)	27,36.37	26,73.71
Reserves, and Sinking Funds (Ref. Statement 21)	22,57.81	37,01.34	Reserves & Sinking Funds (Ref. Statement 6,17&21)	32,95.81	42,13.82
Deposits (Ref. Statement 21)	2,50,12.12	2,70,70.45	Deposits (Ref. Statement 6,17&21)	2,26,97.03	2,36,35.10
Advances (Ref. Statement 21)	3.71	25.28	Advances (Ref. Statement 21)	3.18	24.41
Suspense and Misc. (Ref. Statement 21)	47,38,08.65	36,13,45.84	Suspense and Misc. ⁹ (Ref. Statement 21)	47,04,81.26	36,33,31.27
Remittances (Ref. Statement 21)	1,76,59.89	1,80,63.48	Remittances (Ref. Statement 21)	1,69,56.49	1,81,35.36
Total Receipts Public Account (Ref. Statement 21)	52,21,58.97	41,36,92.76	Total Disbursements Public Account (Ref. Statement 21)	51,61,70.13	41,20,13.67
Deficit in Public Account	Nil	Nil	Surplus in Public Account	59,88.84	16,79.09
Opening Cash Balance	(-) 52.99	10,09.49	Closing Cash Balance	(-) 6,93.65	(-) 52.99
Increase in Cash Balance	Nil	Nil	Decrease in Cash Balance	6,40.66	10,62.48

⁸ For details please refer to Statement No. 21 in Volume-II.

⁹ '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 No.21

STATEMENT NO. 2 –contd.

Annexure to Statement No. 2**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

(₹ in crore)

Overall cash position of the Government		On 31 st March, 2018	On 31 st March, 2017
A- General Cash Balance -			
(i) Cash in treasuries			
(ii) Deposits with RBI ^(a)	MH 8999	(-) 6,93.65 ^{(b)(c)}	(-) 52.99
(iii) Deposits with other Banks		Nil	Nil
(iv) Local remittances		Nil	Nil
	Total	(-) 6,93.65	(-) 52.99
(v) Investments held in Cash Balance	MH 8673	74,12.19	1,06,28.22
	Total-A-General Cash Balance	67,18.54	1,05,75.23
B- Other Cash Balances and Investments-			
(vi) Departmental Cash Balances		(-) 0.23	1.18
(vii) Permanent Imprest		0.83	0.83
(viii) Investments out of Earmarked Funds		4,16.42	4,16.42
	Total-B - Other Cash Balances and Investments	4,17.02	4,18.43
	Total - A + B	71,35.56	1,09,93.66

EXPLANATORY NOTES

- (a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India (RBI) and other Banks and Remittances in Transit, as stated above. The balance under the head ‘Deposits with Reserve Bank’ depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the Cash Balances with treasuries, departments and investments out of the Cash Balances/Reserve Funds etc are added to the balance in ‘Deposits with RBI’.

(a) The balance under the head ‘Deposits with Reserve Bank’ is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2017-18 advised to the RBI till 15 April, 2018.

(b) A difference of ₹ 0.27 crore as on 31.10.2000 between RBI and the books of Accountant General allocated provisionally to Madhya Pradesh (₹ 0.05 crore) and Chhattisgarh (₹ 0.22 crore) is yet to be settled in the ratio of population (485.7 : 176.2) by Reserve Bank of India between successor States of Madhya Pradesh and Chhattisgarh.

(c) At the close of March 2018, there was a net difference of ₹ 6.18 crore (Debit) between the figures reflected in Accounts of Accountant General ₹ 6,93.65 crore (Credit) and those intimated by RBI ₹ 6,99.83 crore (Debit) – under “Deposits with Reserve Bank”. The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

STATEMENT NO. 2 –contd.

Annexure – contd.

- (b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.96 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

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

During 2017-18 Effective Rates of Interest on Ways and Means Advances and Overdraft were as follow:-

<u>Sr. No.</u>	<u>Nomenclature</u>	<u>Rate</u>
1.	Ways and Means Advances (Normal)	
	(a) Up to 90 days	Repo Rate
	(b) Above 90 days	Repo Rate + 1
2.	Ways and Means Advances (Special)	Repo Rate - 1
3.	Shortfall	Repo Rate
4.	Overdraft	
	(a) Up to 100 <i>per cent</i> of Ways and Means Advances (Normal)	Repo Rate + 2
	(b) Above 100 <i>per cent</i> of Ways and Means Advances (Normal)	Repo Rate

Repo Rate varied from 6.25 *per cent* to 6.00 *per cent* during 2017-18.

^(a) The Cash Balance ('Deposits with RBI') above is the closing Cash Balance of the year as on 31st March but worked out by 15 April and not simply the daily balance on 31st March.

STATEMENT NO. 2 –concl'd.

Annexure – concl'd.

The extent to which the Government maintained the minimum Cash Balance with the Reserve Bank during 2017-18 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance.	365
(ii)	Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means Advance.	Nil
(iii)	Number of days on which the minimum balance was maintained by taking Special Ways and Means Advances.	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

A detailed account of transactions relating to Ways and Means Advances obtained from the Reserve Bank of India and interest paid thereon is given below:-

(₹ in crore)					
Particulars	Balance on 1st April, 2017	Amount obtained during 2017-18	Amount repaid during 2017-18	Balance on 31 st March, 2018	Interest paid during 2017-18
Ordinary Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Special Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Overdraft	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil

Following are the details of investments made from the General Cash Balance as on 31st March 2018:-

Nature of Securities		Amount
(1)	Government of India Treasury Bills	74,11.97
(2)	Government of India Securities	0.22
	Total	74,12.19

Interest received during the year on the above investments was ₹ 4,91.39 crore (Short Term Securities ₹ 4,91.37 crore and Long Term Securities ₹ 0.02 crore) while during 2016-17 it was ₹ 4,26.89 crore (Short Term Securities ₹ 4,26.87 crore and Long Term Securities ₹ 0.02 crore).

Note:- Details of investments in shares of Statutory Corporations, Government Companies, Other Joint-Stock Companies, Co-operative Banks and Societies are given in Statement No. 8 and 19. The amounts invested out of Earmarked Funds are shown in Statement No. 22.

**3. STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

(₹ in crore)

	Description	Actuals	
		2017-18	2016-17
I.	TAX AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	4,48,10.85	4,41,93.65
	State Goods and Service Tax	86,96.12	Nil
	Land Revenue	4,90.99	4,06.65
	Stamps and Registration Fees	47,88.51	39,25.43
	State Excise	82,45.01	75,32.59
	Taxes on Sales, Trade etc.	1,49,84.04	2,25,61.12
	Taxes on Goods and Passengers	11,59.30	38,05.04
	Taxes on Vehicles	26,91.62	22,51.51
	Others	37,55.26	37,11.31
A.2	Share of net proceeds of Union Taxes and Duties	5,08,53.07	4,60,64.10
	Central Goods and Service Tax	7,16.48	Nil
	Integrated Goods and Service Tax	51,32.48	Nil
	Corporation Tax	1,55,68.92	1,47,51.76
	Taxes on Income other than Corporation Tax	1,31,46.86	1,02,52.51
	Other Taxes on Income and Expenditure	Nil	Nil
	Taxes on Wealth	(-) 0.47	33.78
	Customs	51,30.90	63,45.64
	Union Excise Duties	53,63.30	72,46.17
	Service Tax	57,94.60	74,34.11
	Other Taxes and Duties on Commodities and Services	Nil	0.13
	Total-A	9,56,63.92	9,02,57.75
B	Non-Tax Revenue		
	Education, Sports, Art and Culture	13,09.69	18,24.03
	Non-Ferrous Mining and Metallurgical Industries	36,40.72	31,68.28
	Forestry and Wild Life	11,12.25	9,17.98
	Minor Irrigation	3,54.20	3,36.25
	Interest Receipts	6,39.11	5,81.67
	Miscellaneous General Services	54.11	1,15.09
	Other Administrative Services	1,32.66	1,93.87
	Medical and Public Health	1,28.98	1,67.04
	Other Social Services	56.78	1,38.43
	Urban Development	18.41	35.05
	Medium Irrigation	1,44.21	2,02.76
	Police	1,24.33	1,49.89
	Dividends and Profits	6,22.36	2,31.50
	Social Security and Welfare	24.14	88.78
	Public Works	1,24.94	1,15.93

STATEMENT NO. 3 –contd.

(₹ in crore)

	Description	Actuals	
		2017-18	2016-17
I.	TAX AND NON-TAX REVENUE-concl'd		
B.	Non-Tax Revenue-concl'd		
	Major Irrigation	25.49	35.35
	Power	1,95.15	3,57.88
	Crop Husbandry	48.88	48.38
	Other Rural Development Programmes	11.13	19.54
	Contributions and Recoveries towards Pension and Other Retirement Benefits	47.93	46.53
	Stationery and Printing	13.65	13.30
	Public Service Commission	14.45	22.78
	Housing	26.11	27.63
	Other General Economic Services	31.14	27.93
	Labour and Employment	26.63	26.18
	Co-operation	12.73	12.89
	Industries	4.22	23.12
	Water Supply and Sanitation	17.25	31.15
	Fisheries	9.49	6.70
	Jails	3.86	6.19
	Animal Husbandry	4.89	3.69
	Village and Small Industries	15.08	3.58
	Other Agricultural Programmes	2.08	1.91
	Roads and Bridges	2.76	2.70
	Tourism	53.56	89.18
	Food Storage and Warehousing	0.12	0.14
	Family Welfare	0.19	0.10
	Information and Publicity	0.23	0.25
	Other Industries	0.05	0.01
	New and Renewable Energy	7.16	12.82
	Petroleum	0.01	0.01
	Dairy Development	0.05	0.02
	Total-B	90,61.18	90,86.51
II.	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA		
C.	Grants-in-aid from Central Government^(a)		
	Non-Plan Grants	44,08.12	54,72.39
	Grants under the proviso to Article 275 (1) of the Constitution	Nil	1,20.61
	Grants towards contribution to State Disaster Response Fund	7,25.25	6,90.75
	Grants from National Disaster Response Fund	5,02.09	8,63.81
	Other Grants	31,80.78	37,97.22
	Grants for State/Union Territory Plan Schemes	2,31,63.80	1,77,01.96

^(a) As per list of Major and Minor Heads, Sub- Major Head '01- Non-Plan Grants', '02-Grants for State/Union Territory Plan Schemes', '03-Grants for Central Plan Schemes' and Minor Heads thereunder are not operational for fresh transactions w.e.f. 01-04-2017.

STATEMENT NO. 3 –concl.d.

(₹ in crore)

	Description	Actuals	
		2017-18	2016-17
II	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA-concl.d.		
C	Grants-in-aid from Central Government-concl.d.		
	Grants for State/Union Territory Plan Schemes-concl.d.		
	Block Grants (of which EAP)	4.68	8,19.01
	Grants under the proviso to Article 275 (1) of the Constitution	63.65	44.00
	Grants as advance plan assistance for relief on account of Natural Calamities	Nil	Nil
	Other Grants	2,30,95.47	1,68,38.95
	Grants for Central Plan Schemes	67.37	2,56.90
	Grants for Centrally Sponsored Plan Schemes	Nil	5,31.28
	Other Transfer/Grants to States/ Union Territory with Legislature	25,11.00	Nil
	Total-C	3,01,50.29	2,39,62.53
	Total Revenue Receipts (A+B+C)	13,48,75.39	12,33,06.79
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Miscellaneous Capital Receipts		
	Disinvestment proceeds	Nil	21.58
	Others	19.35	2.61
	Total-D	19.35	24.19
E.	Public Debt Receipts		
	Internal Debt	1,99,75.36	2,85,80.74
	<i>Market Loans</i>	1,50,00.00	1,61,00.00
	<i>Loans from Financial Institutions</i>	21,01.25	99,62.49
	<i>Special Securities issued to National Small Savings Fund</i>	28,74.11	25,18.25
	<i>Other Loans</i>	Nil	Nil
	Loans and Advances from Central Government	19,16.81	12,66.67
	<i>Non-Plan Loans</i>	Nil	Nil
	<i>Loans for State/Union Territory Plan Schemes^(a)</i>	19,16.81	12,66.67
	Total-E	2,18,92.17	2,98,47.41
F.	Loans and Advances by State Government (Recoveries)^(b)	50,69.53	7,72.05
G.	Inter-State Settlement	(-) 0.05	0.01
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	16,18,56.39	15,39,50.45

^(a) As per list of Major and Minor Heads, Sub- Major Head '02- Loans for State/Union Territory Plan Schemes' is not operational for fresh transactions w.e.f. 01-04-2017.

^(b) Details are in Statement 7 in Volume-I and 18 in Volume-II.

**4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans & Advances	Total
A	General Services				
A.1	<i>Organs of State</i>	11,89.05	Nil	Nil	11,89.05
	Parliament/State/Union Territory Legislatures	87.13	Nil	Nil	87.13
	President, Vice President/Governor/Administrator of Union Territories	8.82	Nil	Nil	8.82
	Council of Ministers	1,73.96	Nil	Nil	1,73.96
	Administration of Justice	7,93.58	Nil	Nil	7,93.58
	Elections	1,25.56	Nil	Nil	1,25.56
A.2	<i>Fiscal Services</i>	1,42,50.23	Nil	Nil	1,42,50.23
	Collection of Taxes on Income and Expenditure	0.01	Nil	Nil	0.01
	Land Revenue	5,42.22	Nil	Nil	5,42.22
	Stamps and Registration	3,54.72	Nil	Nil	3,54.72
	State Excise	15,17.18	Nil	Nil	15,17.18
	Taxes on Sales, Trade etc.	1,82.34	Nil	Nil	1,82.34
	Taxes on Vehicles	63.94	Nil	Nil	63.94
	Other Taxes and Duties on Commodities and Services	5,42.45	Nil	Nil	5,42.45
	Other Fiscal Services	2.03	Nil	Nil	2.03
	Interest Payments	1,10,45.34	Nil	Nil	1,10,45.34
A.3	<i>Administrative Services</i>	73,47.04	7,42.58	Nil	80,89.62
	Public Service Commission	28.46	Nil	Nil	28.46
	Secretariat-General Services	1,92.67	Nil	Nil	1,92.67
	District Administration	6,70.09	Nil	Nil	6,70.09
	Treasury and Accounts Administration	1,41.15	Nil	Nil	1,41.15
	Police	51,54.28	4,04.77	Nil	55,59.05
	Jails	2,92.75	Nil	Nil	2,92.75
	Stationery and Printing	43.74	Nil	Nil	43.74
	Public Works	4,49.21	3,28.95	Nil	7,78.16
	Other Administrative Services	3,74.69	8.86	Nil	3,83.55
A.4	<i>Pension and Miscellaneous General Services</i>	93,13.76	Nil	1,52.00	94,65.76
	Pensions and Other Retirement Benefits	92,90.25	Nil	Nil	92,90.25
	Miscellaneous General Services	23.51	Nil	1,52.00	1,75.51
	Total-A-General Services	3,21,00.08	7,42.58	1,52.00	3,29,94.66

STATEMENT No. 4 - contd.

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

	Description	Revenue	Capital	Loans & Advances	Total
B	Social Services				
<i>B.1</i>	<i>Education, Sports, Art and Culture</i> ^(a)	2,36,53.44	6,88.34	40.00	2,43,81.78
	General Education	2,28,27.45	6,88.34	40.00	2,35,55.79
	Technical Education	3,89.94	Nil	Nil	3,89.94
	Sports and Youth Services	1,80.07	Nil	Nil	1,80.07
	Art and Culture	2,55.98	Nil	Nil	2,55.98
<i>B.2</i>	<i>Health and Family Welfare</i>	64,08.88	10,39.87	Nil	74,48.75
	Medical and Public Health	60,05.67	10,39.87	Nil	70,45.54
	Family Welfare	4,03.21	Nil	Nil	4,03.21
<i>B.3</i>	<i>Water Supply, Sanitation, Housing and Urban Development</i>	1,73,17.45	23,64.24	1,73.21	1,98,54.90
	Water Supply and Sanitation	30,82.89	18,26.15	Nil	49,09.04
	Housing	85,50.63	44.85	Nil	85,95.48
	Urban Development	56,83.93	4,93.24	1,73.21	63,50.38
<i>B.4</i>	<i>Information and Broadcasting</i>	3,43.50	0.30	Nil	3,43.80
	Information and Publicity	3,43.50	0.30	Nil	3,43.80
<i>B.5</i>	<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	33,56.73	10,61.28	Nil	44,18.01
	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	33,56.73	10,61.28	Nil	44,18.01
<i>B.6</i>	<i>Labour and Labour Welfare</i>	3,56.04	Nil	Nil	3,56.04
	Labour and Employment	3,56.04	Nil	Nil	3,56.04
<i>B.7</i>	<i>Social Welfare and Nutrition</i>	66,57.75	1,18.16	Nil	67,75.91
	Social Security and Welfare	42,56.20	1,18.16	Nil	43,74.36
	Nutrition	12,70.43	Nil	Nil	12,70.43
	Relief on account of Natural Calamities	11,31.12	Nil	Nil	11,31.12
<i>B.8</i>	<i>Others</i>	2,52.39	86.19	Nil	3,38.58
	Other Social Services	2,21.10	86.19	Nil	3,07.29
	Secretariat- Social Services	31.29	Nil	Nil	31.29
	Total-B-Social Services	5,83,46.18	53,58.38	2,13.21	6,39,17.77
C	Economic Services				
<i>C.1</i>	<i>Agriculture and Allied Activities</i>	1,19,28.16	3,96.32	1,32.58	1,24,57.06
	Crop Husbandry	57,84.37	Nil	Nil	57,84.37
	Soil and Water Conservation	62.66	Nil	Nil	62.66
	Animal Husbandry	7,89.05	3.08	Nil	7,92.13
	Fisheries	67.72	0.16	Nil	67.88
	Forestry and Wild Life	17,43.76	3,70.44	Nil	21,14.20
	Food, Storage and Warehousing	15,58.40	Nil	0.51	15,58.91
	Agricultural Research and Education	1,81.88	Nil	Nil	1,81.88
	Co-operation	17,40.32	22.64	1,32.07	18,95.03

(a) Under Capital Outlay and Loans and Advances there is single Major Head for Education, Sports, Art and Culture.

STATEMENT No.4 - contd.

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

	Description	Revenue	Capital	Loans & Advances	Total
C	Economic Services-conclcd				
<i>C.2</i>	<i>Rural Development</i>	68,20.58	21,86.54	Nil	90,07.12
	Special Programmes for Rural Development	5,52.46	Nil	Nil	5,52.46
	Rural Employment	14,73.53	Nil	Nil	14,73.53
	Other Rural Development Programmes	47,94.59	21,86.54	Nil	69,81.13
<i>C.3</i>	<i>Irrigation and Flood Control</i>	6,45.33	79,73.14	Nil	86,18.47
	Major Irrigation	1,72.19	51,03.79	Nil	52,75.98
	Medium Irrigation	2,95.99	14,03.48	Nil	16,99.47
	Minor Irrigation	1,68.99	11,95.36	Nil	13,64.35
	Command Area Development	8.16	2,58.90	Nil	2,67.06
	Flood Control and Drainage	Nil	11.61	Nil	11.61
<i>C.4</i>	<i>Energy</i>	97,53.26	74,79.57	7,06.25	1,79,39.08
	Power	96,02.17	74,79.57	7,06.25	1,77,87.99
	New and Renewable Energy	1,51.09	Nil	Nil	1,51.09
<i>C.5</i>	<i>Industry and Minerals</i>	19,59.95	2,58.28	3,46.16	25,64.39
	Village and Small Industries	9,85.39	2,24.07	96.16	13,05.62
	Iron and Steel Industries	6,29.56	3.85	Nil	6,33.41
	Non-Ferrous Mining and Metallurgical Industries	3,45.00	1.97	Nil	3,46.97
	Other Industries	Nil	3.39	Nil	3.39
	Other Outlays on Industries and Minerals	Nil	25.00	Nil	25.00
	Petro-Chemical Industries	Nil	Nil	2,50.00	2,50.00
<i>C.6</i>	<i>Transport</i>	11,02.25	64,00.35	Nil	75,02.60
	Civil Aviation	Nil	2.60	Nil	2.60
	Roads and Bridges	11,02.25	63,92.33	Nil	74,94.58
	Road Transport	Nil	5.42	Nil	5.42
<i>C.7</i>	<i>Science, Technology and Environment</i>	2,12.27	4.00	Nil	2,16.27
	Other Scientific Research	2,12.27	4.00	Nil	2,16.27
<i>C.8</i>	<i>General Economic Services</i>	3,12.79	1,14.06	Nil	4,26.85
	Secretariat- Economic Services	26.02	Nil	Nil	26.02
	Tourism	1,56.16	1,14.06	Nil	2,70.22
	Census, Surveys and Statistics	1,08.72	Nil	Nil	1,08.72
	Other General Economic Services	21.89	Nil	Nil	21.89
	Total-C-Economic Services	3,27,34.59	2,48,12.26	11,84.99	5,87,31.84

STATEMENT No. 4 - contd.

A. EXPENDITURE BY FUNCTION - conclud.

(₹ in crore)

	Description	Revenue	Capital	Loans & Advances	Total
D.	Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	70,65.24	Nil	Nil	70,65.24
	Total-D-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	70,65.24	Nil	Nil	70,65.24
E.	Public Debt				
	Internal Debt of the State Government	Nil	Nil	46,83.53	46,83.53
	Loans and Advances from the Central Government	Nil	Nil	10,92.85	10,92.85
	Total-E-Public Debt	Nil	Nil	57,76.38	57,76.38
F.	Loans and Advances				
	Loans to Government Servants etc.	Nil	Nil	Nil	Nil
	Total-F-Loans and Advances	Nil	Nil	Nil	Nil
	Total-Loans, Grants-in-aid and Contributions	70,65.24	Nil	57,76.38	1,28,41.62
G.	Inter-State Settlement	Nil	Nil	(-) 0.01	(-) 0.01
H.	Appropriation to Contingency Fund	Nil	Nil	Nil	Nil
	Total - Expenditure in Consolidated Fund	13,02,46.09	3,09,13.22	73,26.57	16,84,85.88

STATEMENT No. 4 - contd.

B. EXPENDITURE BY NATURE

(₹ in crore)

Object Head Code	Object of Expenditure	2017-18			2016-17		
		Revenue	Capital	Total	Revenue	Capital	Total
11	Salaries	2,24,30.51	2,41.88	2,26,72.39	1,99,51.48	2,34.25	2,01,85.73
12	Wages	9,80.31	3,74.37	13,54.68	8,65.41	5,25.91	13,91.32
13	Pension and Pensionary benefits	88,84.93	Nil	88,84.93	85,17.92	Nil	85,17.92
14	Awards, Rewards, Prizes	49.52	Nil	49.52	8.79	Nil	8.79
15	Social Security Pension	4,91.48	Nil	4,91.48	3,44.02	Nil	3,44.02
16	Salary Allowances–All India Services	1,29.50	1.52	131.02	1,13.43	1.61	1,15.04
17	Salary and Allowances for Ministers	27.03	Nil	27.03	25.97	Nil	25.97
18	Salaries and Allowances for Governor, High Courts, Courts, Lokayukt, Tribunals, State Election and Information commissions etc.	1,94.13	Nil	1,94.13	1,79.53	Nil	1,79.53
19	Salary of works charged contingent employee	11,83.01	1,02.17	12,85.18	9,43.91	89.48	10,33.39
21	Travelling Allowance	1,55.68	2.78	1,58.46	1,34.14	3.32	1,37.46
22	Office Expenses	8,04.90	8.70	8,13.60	8,33.26	11.93	8,45.19
23	Purchase of Vehicles	92.16	0.15	92.31	65.42	0.44	65.86
24	Examination and Training	2,01.44	1.94	2,03.38	1,56.29	2.14	1,58.43
25	Clothing Bedding & Tentage	2.34	Nil	2.34	2.34	Nil	2.34
26	Seminar, Workshop and Conference	24.36	Nil	24.36	20.28	Nil	20.28
31	Payment for Professional Services	14,91.32	9.92	15,01.24	12,85.36	11.47	12,96.83
32	Minor Works	65.26	23,83.44	24,48.70	73.23	10,23.57	10,96.80
33	Maintenance	18,84.31 ^(a)	80.64	19,64.95	21,29.09	52.76	21,81.85
34	Material and Supplies	35,61.89	72.33	36,34.22	36,81.02	83.17	37,64.19
35	Advertisement and Publicity	3,25.56	0.25	3,25.81	3,29.76	0.26	3,30.02
36	Expenditure on facilities given to distinguished personages	2.67	Nil	2.67	1.57	Nil	1.57
37	Fair, Function and Exhibition	21.03	Nil	21.03	43.79	Nil	43.79
41	Stipend and Scholarship	20,18.08	0.01	20,18.09	18,03.98	0.01	18,03.99
42	Grants-in-aid	5,20,02.08 ^{(b)(c)}	2,32.95	5,22,35.03	4,49,10.41	2,03.02	4,51,13.43
43	Contributions	4,39.98	35.78	4,75.76	3,53.48	11.62	3,65.10
44	Subsidies	1,93,81.40	Nil	1,93,81.40	1,65,12.02	Nil	1,65,12.02
45	Grants-in-aid for construction of capital assets	5,24.35	6,95.61	12,19.96	48,25.91	40.81	48,66.72

(a) This does not match with the total figure of Revenue Section depicted below Appendix-X-Statement of Maintenance Expenditure of State where only figures pertaining to works department have been taken into account.

(b) This does not include Grants-in-aid paid under Minor Heads 191, 192, 193, 196, 197 and 198.

(c) Excludes figure of detail head 45-Grants-in-aid for construction of capital assets.

STATEMENT No. 4 - conclud.

B. EXPENDITURE BY NATURE – conclud.

(₹ in crore)

Object Head Code	Object of Expenditure	2017-18			2016-17		
		Revenue	Capital	Total	Revenue	Capital	Total
51	Other Charges	8,22.62	1,78.54	10,01.16	7,85.04	4,27.96	12,13.00
52	Payment of Interest/ Dividend	1,11,00.30	Nil	1,11,00.30	91,19.03	Nil	91,19.03
53	Payment of decretal amount	3.60	1.05	4.65	4.16	0.77	4.93
54	Compensation	2,91.53	Nil	2,91.53	2,67.70	0.06	2,67.76
55	Suspense	Nil	0.10	0.10	2.03	Nil	2.03
56	Secret Service Expenses	7.40	Nil	7.40	7.14	Nil	7.14
58	Payment of Taxes and Royalty	26.20	Nil	26.20	82.32	Nil	82.32
59	Expenditure on printing of Stamp Papers	0.07	Nil	0.07	11.13	Nil	11.13
61	Survey, Investigation and Design and Preparation of DPRs	1.59	15.75	17.34	0.16	14.24	14.40
62	Purchase of Land and Building	0.03	49.91	49.94	3.89	88.36	92.25
63	Machinery	3,23.38	1,01.04	4,24.42	4,51.81	8.16	4,59.97
64	Major Works	13.73	2,00,79.76	2,00,93.49	8.35	1,91,47.88	1,91,56.23
65	Investment	0.00	72,06.72	72,06.72	Nil	61,16.99	61,16.99
67	Loans and Advance	Nil	Nil	Nil	8.49	11.94	20.43
68	Annuity	Nil	7,11.00	7,11.00	Nil	5,50.00	5,50.00
73	Inter Account Transfer	22,57.81	Nil	22,57.81	37,01.34	Nil	37,01.34
74	Recoveries	(-) 19,71.44	(-) 16,75.09	(-) 36,46.53	(-) 30,27.05	(-) 13,73.82	(-) 44,00.87
	Others	0.04	Nil	0.04	0.02	Nil	0.02
	Total	13,02,46.09	3,09,13.22	16,11,59.31	11,95,37.37	2,72,88.31	14,68,25.68

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)						
Major Head	Description	Expendi- - ture during 2016-17	Progressive expenditure up to 2016-17	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Increase(+)/ Decrease(-) in Per cent
A.	Capital Account of General Services -					
4055	Capital Outlay on Police	3,62.85	9,88.93	4,04.77	13,93.70	12
4058	Capital Outlay on Stationery and Printing	Nil	4.25	Nil	4.25	Nil
			10.11		10.11	
4059	Capital Outlay on Public Works	3,30.07	20,94.82	3,28.95	24,23.77	Nil
			17.75		17.75	
4070	Capital Outlay on Other Administrative Services	4.92	1,06.99	8.86	1,15.85	80
			0.19		0.19	
	TOTAL-A- Capital Account of General Services	6,97.84	31,94.99	7,42.58	39,37.57	6
			28.05		28.05	
B.	Capital Account of Social Services -					
	<i>(a) Capital Account on Education, Sports, Art and Culture</i>					
4202	Capital Outlay on Education, Sports, Art and Culture	7,36.97	35,00.11	6,88.34	41,88.45	(-) 7
			3,59.25		3,59.25	
	TOTAL - (a) Capital Account on Education, Sports, Art and Culture	7,36.97	35,00.11	6,88.34	41,88.45	(-) 7
			3,59.25		3,59.25	
	<i>(b) Capital Account on Health and Family Welfare</i>					
4210	Capital Outlay on Medical and Public Health	5,64.70	23,55.65	10,39.87	33,95.52	84
			51.71		51.71	
4211	Capital Outlay on Family Welfare	Nil	26.09	Nil	26.09	Nil
			37.46		37.46	
	TOTAL - (b) Capital Account on Health and Family Welfare	5,64.70	23,81.74	10,39.87	34,21.61	84
			89.17		89.17	
	<i>(c) Capital Account on Water Supply, Sanitation, Housing and Urban Development</i>					
4215	Capital Outlay on Water Supply and Sanitation	7,23.89	81,43.29	18,26.15	99,69.44	152
			11.58		11.58	
4216	Capital Outlay on Housing	1,85.41	6,16.24	44.84	6,61.08	(-) 76
			1,27.35		1,27.35	
4217	Capital Outlay on Urban Development	2,02.32	20,09.32	4,93.25	25,02.57	144
			34.64		34.64	
	TOTAL - (c) Capital Account on Water Supply, Sanitation, Housing and Urban Development	11,11.62	1,07,68.85	23,64.24	1,31,33.09	113
			1,73.57		1,73.57	

Note:- In this statement figures in bold font represent balances of composite State of M.P. yet to be allocated between Madhya Pradesh and Chhattisgarh as per M.P. Re-organisation Act, 2000.

STATEMENT NO. 5 - contd.

						(₹ in crore)
Major Head	Description	Expenditure during 2016-17	Progressive expenditure up to 2016-17	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Increase(+)/ Decrease(-) in Per cent
B. Capital Account of Social Services – conclud.						
<i>(d)- Capital Account on Information and Broadcasting -</i>						
4220	Capital Outlay on Information and Publicity	Nil	0.16	0.30	0.46	Nil
	Total-(d) Capital Account on Information and Broadcasting	Nil	3.14	0.30	3.14	Nil
<i>(e)- Capital Account on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -</i>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	5,49.83	43,19.23	10,61.28	53,80.51	93
	Total-(e) Capital Account on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	5,49.83	5,32.03	10,61.28	5,32.03	93
<i>(f)- Capital Account on Social Welfare and Nutrition</i>						
4235	Capital Outlay on Social Security and Welfare	2,03.85	11,25.77	1,18.16	12,43.93	(-) 42
	Total-(f) Capital Account on Social Welfare and Nutrition	2,03.85	2,30.12	1,18.16	2,30.12	(-) 42
<i>(g)- Capital Account on Other Social Services</i>						
4250	Capital Outlay on Other Social Services	1,18.19	2,47.55	86.19	3,33.74	(-) 27
	Total-(g) Capital Account on Other Social Services	1,18.19	13.98	86.19	13.98	(-) 27
	TOTAL-B- Capital Account of Social Services-	32,85.16	2,23,43.42	53,58.38	2,77,01.80	63
			14,01.26		14,01.26	

STATEMENT NO. 5- contd.

						(₹ in crore)
Major Head	Description	Expenditure during 2016-17	Progressive expenditure up to 2016-17	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Increase(+)/ Decrease(-) in Per cent
C- Capital Account of Economic Services						
<i>(a) Capital Account on Agriculture and Allied Activities</i>						
4401	Capital Outlay on Crop Husbandry	55.58	5,61.07 27.53	Nil	5,60.17 ^(a) 27.53	(-) 100
4402	Capital Outlay on Soil and Water Conservation	Nil	1,04.40 1,18.14	Nil	1,04.40 1,18.14	Nil
4403	Capital Outlay on Animal Husbandry	16.55	1,09.23 6.90	3.08	1,12.31 6.90	(-) 81
4404	Capital Outlay on Dairy Development	Nil	0.98 6.15	Nil	0.98 6.15	Nil
4405	Capital Outlay on Fisheries	0.20	11.06 1.01	0.16	11.22 1.01	(-) 20
4406	Capital Outlay on Forestry and Wild Life	5,50.52	9,82.63 98.41	3,70.44	13,36.96 ^(b) 98.41	(-) 33
4408	Capital Outlay on Food Storage and Warehousing	0.53	1,82.27 75.05	Nil	1,82.27 ^(c) 75.05^(e)	Nil
4415	Capital Outlay on Agricultural Research and Education	Nil	1.64 0.35	Nil	1.64 0.35	Nil
4425	Capital Outlay on Co-operation	69.93	2,05.87 3,32.52	22.64	2,16.69 ^(d) 3,32.52	(-) 68
4435	Capital Outlay on Other Agricultural Programmes	Nil	1.88 8.36	Nil	1.88 8.36	Nil
Total-(a) Capital Account on Agriculture and Allied Activities		6,93.31	21,61.03 6,74.42	3,96.32	25,28.52 ^{(a)(b)(c)(d)} 6,74.42^(e)	(-) 43
<i>(b)- Capital Account on Rural Development -</i>						
4515	Capital Outlay on Other Rural Development Programmes	31,69.35	1,39,62.48 7,13.71	21,86.54	1,61,49.02 7,13.71	(-) 31
Total-(b) Capital Account on Rural Development		31,69.35	1,39,62.48 7,13.71	21,86.54	1,61,49.02 7,13.71	(-) 31

(a) Reduced due to Note of error for ₹ 0.90 crore wrongly classified under Major head 0401-800 in the year 2013-14

(b) Decreased by ₹ 16.11 crore as per note of error of the year 2013-14.

(c) ₹ 4.82 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 3.30 crore allocated to Madhya Pradesh and ₹ 1.52 crore allocated to Chhattisgarh.

(d) Proforma decreased by ₹ 11.82 crore due to retirement of Capital/Disinvestment.

STATEMENT NO. 5- contd.

						(₹ in crore)
Major Head	Description	Expenditure during 2016-17	Progressive expenditure up to 2016-17	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services - contd.						
<i>(d)- Capital Account on Irrigation and Flood Control –</i>						
4700	Capital Outlay on Major Irrigation	58,69.53	3,36,90.61	51,03.79	3,87,94.40	(-) 13
			2,86.14		2,86.14	
4701	Capital Outlay on Medium Irrigation	11,65.88	70,51.73	14,03.48	84,55.21	20
			8,89.49		8,89.49	
4702	Capital Outlay on Minor Irrigation	11,16.35	1,02,07.61	11,95.37	1,14,02.98	7
			10,92.57		10,92.57	
4705	Capital Outlay on Command Area Development	3,12.19	10,35.47	2,58.90	12,94.37	(-) 17
			0.40		0.40	
4711	Capital Outlay on Flood Control Projects	6.54	1,20.02	11.61	1,31.63	78
	Total-(d) Capital Account on Irrigation and Flood Control	84,70.49	5,21,05.44	79,73.14	6,00,78.58	(-) 6
			22,68.60		22,68.60	
<i>(e)- Capital Account on Energy-</i>						
4801	Capital Outlay on Power Projects	46,66.56	2,17,42.23	74,79.57	2,92,15.00 ^(a)	60
			81.63		81.63	
4810	New and Renewable Energy	Nil	0.20	Nil	0.20	Nil
	Total-(e) Capital Account on Energy	46,66.56	2,17,42.43	74,79.57	2,92,15.20^(a)	60
			81.63		81.63	
<i>(f) - Capital Account on Industry and Minerals -</i>						
4851	Capital Outlay on Village and Small Industries	14,70.56	23,41.93	2,24.07	25,66.00	(-) 85
			1,75.51		1,75.51	
4852	Capital Outlay on Iron and Steel Industries	25.00	45.00	3.85	48.85	(-) 85
			0.35		0.35	
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.78	13.45	1.97	15.42	11
			5.19		5.19	
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	Nil	Nil	Nil	Nil	Nil
			0.03		0.03	
4858	Capital Outlay on Engineering Industries	Nil	0.09	Nil	0.09	Nil
			0.05		0.05	
4860	Capital Outlay on Consumer Industries	Nil	Nil	Nil	Nil	Nil
			11.96		11.96	

^(a) Proforma decreased by ₹ 6.80 crore due to retirement of Capital/Disinvestment.

STATEMENT NO. 5- contd.

Major Head	Description	Expenditure during 2016-17	Progressive expenditure up to 2016-17	Expenditure during 2017-18	Progressive expenditure up to 2017-18	(₹ in crore)
						Increase(+)/ Decrease(-) in Per cent
C.	Capital Account of Economic Services-contd.					
	<i>(f)- Capital Account on Industry and Minerals - conclud.</i>					
4875	Capital Outlay on Other Industries	13.00	2,80.00	3.40	2,83.40	(-) 74
			44.46		44.46	
4885	Capital Outlay on Industries and Minerals	5.00	4,13.86	25.00	4,38.13 ^(a)	400
			41.49		41.49	
	Total-(f) Capital Account on Industry and Minerals	15,15.34	30,94.33	2,58.29	33,51.89 ^(a)	(-) 83
			2,79.04		2,79.04	
	<i>(g)- Capital Account on Transport -</i>					
5053	Capital Outlay on Civil Aviation	8.35	3,72.36	2.60	3,74.96	(-) 69
			6.70		6.70	
5054	Capital Outlay on Roads and Bridges	46,62.70	2,87,12.29	63,92.33	3,51,04.62	37
			1,13.57		1,13.57	
5055	Capital Outlay on Road Transport	0.94	7.44	5.42	12.86	477
			1,41.66		1,41.66	
	Total-(g) Capital Account on Transport	46,71.99	2,90,92.09	64,00.35	3,54,92.44	37
			2,61.93		2,61.93	
	<i>(i)- Capital Account on Science, Technology and Environment-</i>					
5425-	Capital Outlay on Other Scientific and Environmental Research	5.00	1,10.44	4.00	1,14.44	(-) 20
	Total - (i) Capital Account on Science, Technology and Environment	5.00	1,10.44	4.00	1,14.44	(-) 20

^(a) Proforma decreased by ₹ 0.73 crore due to retirement of Capital/Disinvestment.

STATEMENT NO. 5 - conclud.

						(₹ in crore)
Major Head	Description	Expenditure during 2016-17	Progressive expenditure up to 2016-17	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services - conclud.						
<i>(j)- Capital Account on General Economic Services-</i>						
5452	Capital Outlay on Tourism	1,12.14	8,28.11	1,14.06	9,42.17	2
			26.87		26.87	
5465	Capital Outlay on Investments in General Financial and Trading Institutions	Nil	Nil	Nil	Nil	Nil
			0.04		0.04	
5475	Capital Outlay on Other General Economic Services	1.13	2.12	Nil	2.12	(-) 100
			14.83		14.83	
Total-(j) Capital Account on General Economic Services		1,13.27	8,30.23	1,14.06	9,44.29	1
			41.74		41.74	
TOTAL-C- Capital Account of Economic Services		2,33,05.31	12,30,98.47	2,48,12.26	14,78,74.36 ^{(a)(b)}	6
			43,21.07		43,21.07^(b)	
GRAND TOTAL		2,72,88.31	14,86,36.86	3,09,13.22	17,95,13.73	13
			57,50.38		57,50.38	

EXPLANATORY NOTES

- During 2017-18 the Government invested ₹ 72,06.72^(c) crore in various concerns (₹ 5,40.00 crore share capital of Statutory Corporations, ₹ 66,39.06 crore in Government Companies and ₹ 27.66 crore in Co-operative Institutions).
- The total net investment of Government in share capital of different concerns at the end of 2016-17 and 2017-18 was ₹ 2,26,71.87 crore and ₹ 3,03,77.19 crore respectively. Total net investment at the end of 2017-18 includes ₹ 8,39.93 crore pertaining to the unallocated balances of the composite State of M.P. Against investment of ₹ 3,03,77.19 crore, the State Government received dividend of ₹ 6,22.36 crore (2.05 per cent of investment) in 2017-18. Further details are given in Statement No. 19.

^(a) See footnote below M.H. 4406-Capital Outlay on Forestry and Wild Life, 4408-Capital Outlay on Food, Storage and Warehousing, 4425-Capital Outlay on Co-operation and M.H. 4801- Capital Outlay on Power Projects and 4885-Capital Outlay on Industries and Minerals.

^(b) See footnote below M.H. 4408-Capital Outlay on Food, Storage and Warehousing.

^(c) Net figures of investment is ₹ 71,87.37 crore (Gross investment ₹ 72,06.72 crore and disinvestment ₹ 19.35 crore). Note of error given for discrepancy of ₹ 0.90 crore related to disinvestment for the year 2013-14

6 – STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and other Liabilities^(a)

Nature of Borrowings	Balance as on 1 st April, 2017	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2018	Net increase (+) /decrease (-)		As a <i>Per cent</i> of public debt & other liabilities
					Amount	<i>Per cent</i>	
					(₹ in crore)		
A - PUBLIC DEBT -							
6003 - Internal Debt of the State Government-							
Market Loans	7,06,91.64	1,50,00.00	18,75.00	8,38,16.64	1,31,25.00	18.57	48.63
Ways and Means Advances from the Reserve Bank of India	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Compensation and other Bonds	75,96.24	Nil	94.32	75,01.92	(-) 94.32	(-) 1.24	4.35
Loans from Financial Institution	86,56.15	21,01.24	11,88.05	95,69.34	9,13.19	10.55	5.55
Special Securities issued to National Small Savings Fund of Central Government	2,14,47.31	28,74.11	15,26.16	2,27,95.26	13,47.95	6.28	13.23
Total - Internal Debt of the State Government	10,83,91.34	1,99,75.35	46,83.53	12,36,83.16	1,52,91.82	14.11	71.76
6004 – Loans and Advances from Central Government -							
01 Non Plan Loans	35.51	Nil	3.63	31.88	(-) 3.63	(-) 10.22	0.02
02 Loans for State/Union Territory Plan Scheme	1,38,79.71	19,16.81 ^(b)	10,89.22	1,47,07.30	8,27.59	5.96	8.53
07 Pre 1984-85 Loans	1.88	Nil	Nil	1.88	Nil	Nil	Nil
Total - Loans and Advances from Central Government^(c)	1,39,17.10	19,16.81	10,92.85	1,47,41.06	8,23.96	5.92	8.55
TOTAL – PUBLIC DEBT	12,23,08.44	2,18,92.16	57,76.38	13,84,24.22	1,61,15.78	13.18	80.31

Note:- In this statement figures in bold font represent balances of composite State of Madhya Pradesh yet to be allocated between Madhya Pradesh and Chhattisgarh as per Madhya Pradesh Re-organisation Act, 2000.

(a) Detailed Account is in Statement No.17 and 21.

(b) As per list of Major and Minor Heads, Sub- Major Head '02- Loans for State/Union Territory Plan Schemes is not operational for fresh transactions w.e.f. 01-04-2017.

(c) ₹ 0.23 crore under MH 6004-04-800-Other Loans was repaid by Chhattisgarh which pertains to Madhya Pradesh. Adjustment will be made during the year 2018-19.

STATEMENT NO. 6 - contd.
Statement of Public Debt and other Liabilities - contd.

(₹ in crore)

Nature of Borrowings	Balance as on	Receipts	Repayments	Balance as on	Net increase (+)		As a <i>Per cent</i> of public debt & other liabilities
	1 st April, 2017	during the year	during the year	31 st March, 2018	Amount	<i>Per cent</i>	
B – OTHER LIABILITIES -							
Public Account							
Small Savings Provident Funds etc.	1,36,41.49 ^(a) 9.38	34,16.80	27,36.37	1,43,21.92 9.38	6,80.43	4.99	8.31
Reserve Funds bearing interest	0.00 ^(b) 1,02.46	14,69.09	14,69.09	0.00 1,02.46	Nil	Nil	0.06
Reserve Funds not bearing interest	64,46.85	7,88.72	18,26.72	54,08.85	(-) 10,38.00	(-) 16.10	3.14
Deposits bearing interest	5.31 (-) 2.38	14.99	34.54	(-) 14.24 (-) 2.38	(-) 19.55	(-) 3,68.17	(-) 0.01
Deposits not bearing interest	1,17,78.25	2,49,97.13	2,26,62.48	1,41,12.90	23,34.65	19.82	8.19
TOTAL – OTHER LIABILITIES	3,18,71.90 1,09.46	3,06,86.73	2,87,29.20	3,38,29.43 1,09.46	19,57.53	6.14	19.69
TOTAL – PUBLIC DEBT AND OTHER LIABILITIES	15,41,80.34 1,09.46	5,25,78.89	3,45,05.58	17,22,53.65 1,09.46	1,80,73.31	11.72	1,00.00

Amount received as subscription towards various market loans and lying in deposits (Major Head 8449-Other Deposits) at the end of the year was Nil.

No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which the Government may borrow on the security of the Consolidated Fund of the State.

EXPLANATORY NOTES

Internal Debt of the State Government: - It comprises long term loans raised from open market, borrowings of temporary character to cover resource gaps and loans obtained by the Government from autonomous bodies.

Open Market Loans: - All loans raised by the Government from open market which have a currency of more than twelve months are grouped under this category of debt.

(a) Opening balance reduced by ₹ 6, 95.35 crore due to proforma transfer to Chhattisgarh State. The amount pertains to the period prior to 01.11.2000, i.e. the date of re-organisation of State. ₹ 5, 52.11 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 4, 05.14 crore allocated to Madhya Pradesh and ₹ 1, 46.97 crore allocated to Chhattisgarh.

(b) ₹ 6, 68.00 crore decreased from opening balance due to proforma correction.

STATEMENT NO. 6 - contd.

Statement of Public Debt and other Liabilities - contd.

EXPLANATORY NOTES - contd.

During the year the Government raised following loans:- ₹ 20,00.00 crore (7.22 per cent Madhya Pradesh State Development Loan 2027), ₹ 10,00.00 crore (7.28 per cent Madhya Pradesh State Development Loan 2027) ₹ 20,00.00 crore (7.35 per cent Madhya Pradesh State Development Loan 2027), ₹ 20,00.00 crore (7.46 per cent Madhya Pradesh State Development Loan 2027) ₹ 20,00.00 crore (7.55 per cent Madhya Pradesh State Development Loan 2027) ₹ 20,00.00 crore (7.65 per cent Madhya Pradesh State Development Loan 2027) ₹ 20,00.00 crore (7.88 per cent Madhya Pradesh State Development Loan 2028) ₹ 20,00.00 crore (8.05 per cent Madhya Pradesh State Development Loan 2028) at par. The total amount subscribed was ₹ 1,50,00.00 crore (in cash: ₹ 1,50,00.00 crore, by conversion of loans due for repayment: ₹ Nil).

The 8.49 per cent Madhya Pradesh Government Stock 2017, 8.40 per cent Madhya Pradesh Government Stock 2017(II series) and 8.43 per cent Madhya Pradesh Government Stock 2017 discharged during the year 2017-18. A sum of ₹ 6,25.00 crore, ₹ 7,50.00 crore and ₹ 5,00.00 crore, respectively was repaid during the year leaving nil balance against these loans at the end of the year.

Short term borrowings:- This class of debt comprises borrowings of a purely temporary character repayable within twelve months such as Ways and Means Advances from Reserve Bank of India.

There was ₹ "nil" balance at the beginning of the year under Ways and Means Advances. During the course of the year no amount was obtained and repaid, leaving a "nil" balance at the end of the year. No interest was also paid during the year.

Further particulars are given in Statement No. 17.

Loans from Autonomous Bodies:- This category of borrowing embraces loans obtained by the Government from various autonomous bodies, such as the Life Insurance Corporation of India, National Bank for Agriculture and Rural Development, State Bank of India, National Co-operative Development Corporation, Housing and Urban Development Corporation, Rural Electrification Corporation, General Insurance Corporation of India, National Capital Region Planning Board, National Capital Region Development Board, Rural Electrification Corporation under Rajiv Gandhi Rural Electrification Scheme, NTPC and Compensation and Other Bonds.

During the year, the Government received ₹ 21,01.24 crore as loans from such bodies and made repayment of ₹ 12,82.37 crore. The balance of such loans outstanding at the end of 31st March 2018 was ₹ 1,70,71.26 crore. Government paid ₹ 12,24.64 crore as interest to various autonomous bodies on loans received from them.

Full particulars of loans from autonomous bodies are given in Annexure to Statement No. 17.

STATEMENT NO. 6 - contd.**Statement of Public Debt and other Liabilities - contd.****EXPLANATORY NOTES - contd.**

Arrangement for amortization: - The State Government is of the view that except where it may be obligatory to do so, provision for amortization of loans received from the Government of India should be made out of revenue only where sufficient revenue resources are available to finance such amortization arrangements. They have not considered it necessary to make arrangements for amortization of any such loans.

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 in the ratio of 3:1. A separate Fund viz. 'National Small Saving Fund' was created in 1999-2000 for the purpose of releases of loans out of Small Savings collections. The loans received during the year 2017-18 amounted to ₹ 28,74.11 crore and ₹ 15,26.16 crore were repaid during the year. The balance outstanding at the end of the year was ₹ 2,27,95.26 crore, which was 13.34 *per cent* of the total **Public Debt and Other Liabilities** of the State Government as on 31st March, 2018.

Loans from Government of India: - Loans from Government of India formed 8.62 *per cent* of the total **Public Debt and Other Liabilities** on 31st March, 2018.

Details of loans taken by the State Government from the Government of India are given in Statement No. 17.

₹ 19,16.81 crore was received from the Government of India as loans during the year. The State Government paid ₹ 10,92.85 crore towards repayment of loans and ₹ 6,52.06 crore on account of interest during the year 2017-18.

Rehabilitation Loans:- In case of loans for rehabilitation of displaced persons and repatriates etc., however, the recovery of all pre-1974 loans and 'Relending' loan received during the years 1974-75 to 1983-84 has been waived and the balance on 31st March, 1989 has to be written-off under orders of Government of India.

Service of Debt

Interest on debt and other obligations:- The outstanding gross debt, other obligations and the net amount of interest charges met from revenue during 2016-17 and 2017-18 are shown below:-

STATEMENT NO. 6 - conclud.
Statement of Public Debt and other Liabilities - conclud.
EXPLANATORY NOTES - conclud.

		(₹ in crore)		
		2017-18	2016-17	Net increase(+)/ decrease(-) during the year
(i)	Gross debt and other obligation outstanding at the end of the year			
	(a) Public Debt and Small Savings, Provident Funds etc.	15,27,55.52	13,59,59.31	1,67,96.21
	(b) Other obligations	1,96,07.59	1,83,30.49	12,77.10
	Total (i)	17,23,63.11	15,42,89.80	1,80,73.31
(ii)	Interest paid by Government			
	(a) On Public Debt and Small Savings, Provident Funds etc.	1,09,84.12	89,47.91	20,36.21
	(b) On Other obligations	2.91	1,17.14	(-) 1,14.23
	Total (ii)	1,09,87.03	90,65.05	19,21.98
(iii)	Deduct			
	(a) Interest received on loans and advances given by Government	97.41	61.99	35.42
	(b) Interest realised on investment of cash balances	4,91.39	4,26.89	64.50
	Total (iii)	5,88.80	4,88.88	99.92
(iv)	Net Interest Charges (ii) - (iii)	1,03,98.23	85,76.17	18,22.06
(v)	Percentage of gross interest (item (ii)) to total Revenue Receipts	8.15	7.35	0.80
(vi)	Percentage of net interest (item (iv)) to total Revenue Receipts	7.71	6.96	0.75

In addition, there were certain other receipts and adjustments totaling ₹ 50.30 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account.

The Government also received ₹ 6,22.36 crore during the year as dividend on investment in various undertakings.

7 – STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee Groups	(₹ in crore)						
	Balance as on 1 st April, 2017	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2018 (2+3) - (4+5)	Net Increase (+)/ decrease (-) during the year(6-2)	Interest Payment in arrears ^(a)
1	2	3	4	5	6	7	8
Universities/Academic Institutions	1,21.22	40.00	0.08	Nil	1,61.14	39.92	Nil
Municipalities/Municipal Councils/Municipal Corporations	1,92.57	1,73.20	74.96	Nil	2,90.81	98.24	Nil
Urban Development Authorities	16,42.83	Nil	0.15	Nil	16,42.68	(-) 0.15	Nil
Housing Board	54.12	Nil	1.04	Nil	53.08	(-) 1.04	Nil
	1,67.97				1,67.97		
State Housing Corporation	0.51	Nil	Nil	Nil	0.51	Nil	Nil
Panchayati Raj Institutions	0.77	Nil	Nil	Nil	0.77	Nil	Nil
Government Companies	3,42,74.86	7,06.26	46,22.00	Nil	3,03,59.12	(-) 39,15.74	Nil
	10,09.23^(b)				10,09.23		
Co-operative Societies/Co-operative Corporation/ Banks	15,58.04	1,32.07	3,66.83	Nil	13,23.28	(-) 2,34.76	Nil
	94.03^(c)				94.03		
Others	58,27.29	4,98.67	4.46	Nil	63,21.50	4,94.21	Nil
	26.12^(d)				26.12		
Loans and Advances to Government Servants	19.15 ^(e)	Nil	0.01	Nil	19.14	(-) 0.01	Nil
							Nil
Loans for Misc. Purposes	0.04	Nil	Nil	Nil	0.04	Nil	Nil
Total - Loans and Advances	4,36,91.40	15,50.20	50,69.53	Nil	4,01,72.07	(-) 35,19.33	Nil
	12,97.35				12,97.35		

Note:- In this statement figures in bold font represent balances of composite State of Madhya Pradesh yet to be allocated between Madhya Pradesh and Chhattisgarh as per Madhya Pradesh Re-organisation Act, 2000.

(a) Information is awaited from the State Government.

(b) Decreased by ₹ 6, 34.89 crore due to allocation of amount to Madhya Pradesh.

(c) Decreased by ₹ 4.72 crore due to allocation of amount to Madhya Pradesh.

(d) Decreased by ₹ 1, 82.36 crore due to allocation of amount to Madhya Pradesh.

(e) ₹ 56.73 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 49.99 crore allocated to Madhya Pradesh and ₹ 6.74 crore allocated to Chhattisgarh.

STATEMENT No. 7 - conclud.

Following are the cases of a loan having been sanctioned as 'Loan in Perpetuity'^(a):

(₹ in crore)

S.No.	Loanee entity	Year of Sanction	Sanction order No.	Amount	Rate of Interest
1	2	3	4	5	6
	Nil	2017-18	Nil	Nil	Nil

Section: 2 Summary of Loans and Advances: Sector wise

(₹ in crore)

Sector	Balance as on 1 st April, 2017	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2018 (2+3) - (4+5)	Net Increase (+)/ decrease (-) during the year(6-2)	Interest Payment in arrears ^(a)
1	2	3	4	5	6	7	8
General Services	10,90.35	1,52.00	1.35	Nil	12,41.00	1,50.65	Nil
Social Services	20,94.76	2,13.21	76.34	Nil	22,31.63	1,36.87	Nil
	1,68.56				1,68.56		
Economic Services	4,04,87.10	11,84.99	49,91.83	Nil	3,66,80.26	(-) 38,06.84	Nil
	11,28.79^(b)				11,28.79		
Loans and Advances to Government Servants	19.15 ^(c)	Nil	0.01	Nil	19.14	(-) 0.01	Nil
Loans for Misc. Purposes	0.04	Nil	Nil	Nil	0.04	Nil	Nil
Total- Loans and Advances	4,36,91.40	15,50.20	50,69.53	Nil	4,01,72.07	(-) 35,19.33	Nil
	12,97.35				12,97.35		

Note:- For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the State Government.

Section: 3 Summary of repayments in arrears from loanee entities^(a)

(₹ in crore)

Loanee-Entity	Amount of arrears as on 31 st March, 2018			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 st March, 2018
	Principal	Interest	Total		
1.	2.	3.	4.	5.	6.

^(a) Information is awaited from the State Government.

^(b) Decreased by ₹ 8,21.97 crore due to allocation of amount to Madhya Pradesh.

^(c) ₹ 56.73 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 49.99 crore allocated to Madhya Pradesh and ₹ 6.74 crore allocated to Chhattisgarh.

8 – STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government investments in the Share Capital and debentures of different concerns for 2016-17 and 2017-18

(₹ in crore)

	Name of concern	2017-18			2016-17		
		Number of Concerns	Investment at end of the year	Dividend/interest received during the year	Number of Concerns	Investment at end of the year	Dividend/interest received during the year
1	Statutory Corporations	33	87,60.96 1,74.89^(a)	6,06.02	26	1,03,16.45 1,79.85	1,99.87
2	Government Companies	43	2,05,21.26 1,80.49	15.92	35	94,23.12 1,80.49	31.08
3	Joint-Stock Companies and Partnerships	23	0.11 1.54	0.42	23	0.11 1.54	Nil
4	Banks	01	Nil Nil^(b)	Nil	01	Nil Nil^(b)	Nil
5	Co-operatives	130	2,54.93 4,83.01	Nil	133	20,87.30 4,83.01	0.55
	Total	230	2,95,37.26 8,39.93^(a)	6,22.36	218	2,18,26.98 8,44.89	2,31.50

- Note:-**
- In this statement figures in bold font represent balances of composite State of M.P. yet to be allocated between M.P. and Chhattisgarh as per M.P. Re-organisation Act, 2000.
 - Drawals were made against the respective schemes in budget provisions under investment hence, as per MSO (A&E)-Vol. II, figures have been depicted in Finance Accounts 2017-18.
 - Significant increase /decrease in figures of investment in Statutory Corporations, Government Companies and Co-operatives at the end of 2017-18 as compared to that of 2016-17 is due to re-categorization of concerns.

^(a) ₹ 4.96 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 3.44 crore allocated to Madhya Pradesh and ₹ 1.52 crore allocated to Chhattisgarh

^(b) ₹ 0.16 lakh is balance of composite State of M.P. which have not been depicted against S.No.4 (Bank) shown above because figures in this Statement have been depicted in crore of rupees.

9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the Government for repayment of Loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on the 31st March 2018 in various sectors are shown below.

SECTOR WISE DETAILS OF GUARANTEES

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount Guaranteed during 2017-18	Outstanding as on 01.04.2017 (Principal + Interest)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstanding as on 31.03.2018 (Principal+ Interest)	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (29)	87,95.30 7,37.94	1,00,86.05	38,70.05	1,03,74.38	Nil	Nil	35,81.72	62.62	18.46	Nil
Co-operative (13)	58,34.27 16.95^(a)	30,14.04	8,60.47	29,73.39	Nil	Nil	9,01.12	Nil	Nil	Nil
State Financial Corporation (19)	13,00.00	7,83.55	1,44.46	54.77	Nil	Nil	8,73.24	2.50	Nil	Nil
Urban Development & Housing (358)	39,98.09 1,73.04^(a)	93,32.23	11,13.28	83,95.98	Nil	Nil	20,49.53	10.84	7.50	Nil
Others (113)	1,07,58.28 39.50	1,01,80.93	62,89.34	98,72.89	Nil	Nil	65,97.38	0.23	Nil	Nil
Total (532)	3,06,85.94 9,67.43^(a)	3,33,96.80	1,22,77.60	3,16,71.41	Nil	Nil	1,40,02.99	76.19	25.96	Nil

- Note:**
1. In this Statement figures in bold represent balances of composite State of M.P. yet to be allocated between M.P. and Chhattisgarh as per M.P. Re-organisation Act, 2000.
 2. Discrepancies in figures between the books of PSUs and Finance Accounts are under reconciliation.

^(a) Guarantees amounting to ₹ 1,20.20 crore (₹ 16.95 crore under Co-operative and ₹ 1,03.25 crore under Urban Development & Housing) pertaining to the pre-bifurcation period have been included in the Budget Estimate Vol-5 for the year 2018-19 which were not included previously in Budget Estimate Vol-5.

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

(i) Details of Total Funds Released During the Year 2017-18 as Grant-in-aid and Funds Allocated for Creation of Assets :-

(₹ in crore)

Name/Category of the Grantee (1)	Total Funds Released as Grants-in-aid (2)			Funds allocated for creation of Capital Assets out of total funds released shown in Column (No.2) (3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Panchayati Raj Institutions	1,41,59.26	1,34,79.20	2,76,38.46	Nil	Nil	Nil
Urban Local Bodies	67,35.27	42,66.87	1,10,02.14	36.11	Nil	36.11
Public Sector Undertakings	9,79.15	Nil	9,79.15	6,11.00	Nil	6,11.00
Autonomous Bodies	1,92.95	13,74.31	15,67.26	Nil	Nil	Nil
Non-Government Organisations (NGOs)	13,85.26	17,12.16	30,97.42	Nil	Nil	Nil
Co-operative Societies and Co-operative Institutions	1,46.35	Nil	1,46.35	Nil	Nil	Nil
Others	43,23.56	47,00.65	90,24.21	5,00.34	72.51	5,72.85
Total	2,79,21.80	2,55,33.19	5,34,54.99	11,47.45	72.51	12,19.96

(ii) Details of Total Value of Grants-in-aid in Kind and value of Grants-in-aid in kind being capital Assets in Nature :-

(₹ in crore)

Name/Category of the Grantee (1)	Total value of Grants-in-aid in kind (2)	Value of Grants-in-aid in kind being Capital Asset in Nature (3)
Nil	Nil	Nil

11 - STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2017-18			2016-17		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	1,20,02.00	11,82,44.09	13,02,46.09	1,04,76.28	10,90,61.09	11,95,37.37
Expenditure Heads (Capital Account)	50.95	3,08,62.27	3,09,13.22	30.33	2,72,57.98	2,72,88.31
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	57,76.38	15,50.19	73,26.57	49,25.41	49,40.93	98,66.34
Total	1,78,29.33	15,06,56.55	16,84,85.88	1,54,32.02	14,12,60.00	15,66,92.02
(a) The figures have been arrived at as follows:-						
E Public Debt -						
Internal Debt of the State Government	46,83.53 ^(a)	Nil	46,83.53	39,07.83	Nil	39,07.83
Loans and Advances from the Central Government	10,92.85 ^(a)	Nil	10,92.85	10,17.58	Nil	10,17.58
F Loans and Advances^(b) -						
Loans for General Services	Nil	1,52.00	1,52.00	Nil	0.50	0.50
Loans for Social Services	Nil	2,13.21	2,13.21	Nil	76.76	76.76
Loans for Economic Services	Nil	11,84.99	11,84.99	Nil	48,62.91	48,62.91
Loans to Government Servants etc.	Nil	Nil	Nil	Nil	0.10	0.10
Loans for Misc. Purpose	Nil	Nil	Nil	Nil	Nil	Nil
G Inter-State Settlement -						
Inter-State Settlement	Nil	(-) 0.01	(-) 0.01	Nil	0.66	0.66
H Transfer to Contingency Fund -						
Transfer to Contingency fund	Nil	Nil	Nil	Nil	Nil	Nil
Total	57,76.38	15,50.19	73,26.57	49,25.41	49,40.93	98,66.34

The percentage of Charged Expenditure and Voted Expenditure to total expenditure during 2016-17 and 2017-18 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2016-17	9.85	90.15
2017-18	10.58	89.42

(a) Though the expenditure under Major Heads 6003 and 6004 is Charged Expenditure, it is not indicated accordingly in other relevant statements except this one.

(b) More detailed account is given in Statement No.18.

**12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

	(₹ in crore)		
	On 1 st April, 2017	During the Year 2017-18	On 31 st March, 2018
Capital and Other Expenditure			
Capital Expenditure (Sub-sector wise)			
General Services	31,94.98 28.05	7,42.58	39,37.56 28.05
Education, Sports, Arts and Culture	35,00.11 3,59.25	6,88.34	41,88.45 3,59.25
Health and Family Welfare	23,81.74 89.17	10,39.87	34,21.61 89.17
Water Supply, Sanitation, Housing and Urban Development	1,07,68.86 1,73.57	23,64.24	1,31,33.10 1,73.57
Information and Broadcasting	0.16 3.14	0.30	0.46 3.14
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	43,19.23 5,32.03	10,61.28	53,80.51 5,32.03
Social Welfare and Nutrition	11,25.77 2,30.12	1,18.15	12,43.92 2,30.12
Other Social Services	2,47.55 13.98	86.19	3,33.74 13.98
Agriculture and Allied Activities	21,61.03 ^(a) 6,74.42	3,96.32	25,28.52 ^{(b)(c)} 6,74.42
Rural Development	1,39,62.48 7,13.71	21,86.54	1,61,49.02 7,13.71
Irrigation and Flood Control	5,21,05.44 22,68.59	79,73.14	6,00,78.58 22,68.59
Energy	2,17,42.43 81.63	74,79.57	2,92,15.20 ^(d) 81.63
Industry and Minerals	30,94.33 2,79.04	2,58.29	33,51.89 ^(e) 2,79.04

Note: - In this statement figures in bold font represent balances of composite State of M.P. yet to be allocated between Madhya Pradesh and Chhattisgarh.

- (a) ₹ 4.82 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 3.30 crore allocated to Madhya Pradesh and ₹ 1.52 crore allocated to Chhattisgarh.
- (b) Proforma decreased by ₹ 11.82 crore due to retirement of Capital/Disinvestment.
- (c) Decreased by ₹ 17.01 crore as per note of error of the year 2013-14.
- (d) Proforma decreased by ₹ 6.80 crore due to retirement of Capital/Disinvestment.
- (e) Proforma decreased by ₹ 0.73 crore due to retirement of Capital/Disinvestment

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2017	During the Year 2017-18	On 31 st March, 2018
Capital and Other Expenditure - contd.			
Capital Expenditure (Sub-sector wise) - conclud.			
Transport	2,90,92.09 2,62.04^(a)	64,00.35	3,54,92.44 2,62.04
Science, Technology and Environment	1,10.44	4.00	1,14.44
General Economic Services	8,30.23 41.74	1,14.06	9,44.29 41.74
TOTAL – Capital Expenditure	14,86,36.87 57,50.48	3,09,13.22	17,95,13.73 ^(b) 57,50.48
Loans and Advances			
Loans and Advances for various Services -			
Social Services			
Education, Sports, Art and Culture	1,19.56	39.92	1,59.48
Water Supply, Sanitation, Housing and Urban Development	19,24.07 1,67.98	97.05	20,21.12 1,67.98
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	42.75 0.58	(-) 0.09	42.66 0.58
Social Welfare and Nutrition	3.02	Nil	3.02
Others (General and Social Services)	10,95.71	1,50.64	12,46.35
Economic Services			
Agriculture and Allied Activities	24,44.02 80.97^(c)	(-) 2,35.36	22,08.66 80.97
Rural Development	1.59	Nil	1.59
Irrigation and Flood Control	14.78	Nil	14.78

(a) Includes ₹ 10.42 lakh being contribution from Reserve Fund shown as deduct contribution etc. on next page.

(b) See footnote (b), (c), (d) & (e) on previous page.

(c) ₹ 0.95 crore allocated to Madhya Pradesh State.

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2017	During the Year 2017-18	On 31 st March, 2018
Capital and Other Expenditure - conclud.			
Loans and Advances - conclud.			
Loans and Advances for various Services - conclud.			
Energy	3,59,43.48 10,20.83^(a)	(-) 39,15.74	3,20,27.74 10,20.83
Industry and Minerals	20,28.41 3.69^(b)	3,44.26	23,72.67 3.69
Transport	54.82 23.18	Nil	54.82 23.18
General Economic Services	0.12	Nil	0.12
Loans to Government Servants	19.15 ^(c)	(-) 0.01	19.14
Loans for Miscellaneous purposes	0.04	Nil	0.04
TOTAL – Loans and Advances	4,36,91.40 12,97.35	(-) 35,19.33	4,01,72.07 12,97.35
TOTAL – Capital and other Expenditure	19,23,28.27 70,47.83	2,73,93.89	21,96,85.80 ^(d) 70,47.83
Deduct			
• Contributions from Contingency Fund	Nil	Nil	Nil
• Contributions from Miscellaneous Capital Receipts ^(e)	6,00.96	19.35	6,20.31
• Contributions from Development Funds, Reserve Funds etc.	0.10	Nil	0.10
Net – Capital and Other Expenditure	19,17,27.31 70,47.73	2,73,74.54	21,90,65.49 ^(d) 70,47.73

(a) Amount of ₹ 7,98.34 crore pertaining to repayment of loans under major Head 6801 has been finally allocated to Madhya Pradesh from the un-apportioned amount of ₹ 18,19.17 crore.

(b) Amount of ₹ 22.68 crore pertaining to repayment of loans under major Head 6885 has been finally allocated to Madhya Pradesh from the un-apportioned amount of ₹ 26.37 crore..

(c) ₹ 56.73 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 49.99 crore allocated to Madhya Pradesh and ₹ 6.74 crore allocated to Chhattisgarh..

(d) See footnote (b) on previous page.

(e) Receipt of disinvestment/retirement of Capital.

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2017	During the Year 2017-18	On 31 st March, 2018
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus(+)/Deficit(-) for 2016-17	Nil ^(a)	46,29.30	Nil ^(a)
Add – Adjustment on Account of Retirement/Disinvestment ^(b)	(-) 2,62.10	Nil	(-) 2,81.45
Debt -			
Internal Debt of the State Government	10,83,91.34	1,52,91.82	12,36,83.16
Loans and Advances from the Central Government	1,39,17.10	8,23.96	1,47,41.06 ^(c)
Small Savings, Provident Fund, etc.	1,36,41.49	6,80.43	1,43,21.92
	9.38^(d)		9.38
TOTAL – Debt	13,59,49.93	1,67,96.21	15,27,46.14
	9.38		9.38
Other Obligations			
Contingency Fund	5,00.00	Nil	5,00.00
Reserve Funds	68,63.27 ^(e)	(-) 10,38.00	58,25.27
	1,02.46		1,02.46
Deposits and Advances	1,17,79.63	23,15.61	1,40,95.24
	(-) 2.38		(-) 2.38
Suspense and Miscellaneous (Other than amount closed to Government Account, Cash Balance Investment Account and Investment Account of Madhya Bharat Railways and Military funds)	12,04.77	1,13.89	13,18.66
	8.56^(f)		8.56
Remittances	8,84.27	7,03.40	15,87.67
TOTAL – Other Obligations	2,12,31.94	20,94.90	2,33,26.84
	1,08.64		1,08.64
TOTAL – Debt and Other Obligations	15,71,81.87	1,88,91.11	17,60,72.98
	1,18.02		1,18.02
<i>Deduct: Cash Balance</i>	(-) 52.99	(-) 6,40.66	(-) 6,93.65
<i>Deduct: Investments</i>	1,10,44.64	(-) 32,16.03	78,28.61
	(-) 0.25		(-) 0.25
Add – Amount closed to Government Account during 2017-18	Nil ^(a)	(-) 2.53	Nil ^(a)
Inter-State Settlement for 2017-18	Nil ^(a)	(-) 0.03	Nil ^(a)
Net Provision of funds	14,59,28.12	2,73,74.54	16,86,56.57
	1,18.27		1,18.27

(a) The head is closed to Government Account.

(b) Amount in the line item has been included to balance the Statement.

(c) ₹ 0.23 crore was repaid by Chhattisgarh which pertains to Madhya Pradesh. Adjustment will be made during the year 2018-19.

(d) Opening balance reduced by ₹ 6,95.35 crore due to proforma transfer to Chhattisgarh State. The amount pertains to the period prior to 01.11.2000, i.e. the date of re-organisation of the state. ₹ 5,52.11 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 4,05.14 crore allocated to Madhya Pradesh and ₹ 1,46.97 crore allocated to Chhattisgarh.

(e) ₹ 6,68.00 crore decreased from opening balance due to proforma correction.

(f) Figure of ₹ 0.63 crore is allocated to Madhya Pradesh.

STATEMENT No. 12 – conclud.

Difference between the net Capital and Other Expenditure to end of 2017-18 and the total of principal sources of funds to end of 2017-18 is explained below:-

	(₹ in crore)
Progressive Net Capital and Other Expenditure	22,61,13.22
Progressive Principal Sources of Funds	16,87,74.84
Difference	5,73,38.38
Cumulative Revenue Surplus	5,68,74.29
Amount closed to Government Account	(-) 39.57
Inter State Settlement for 2001-02, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13,2013-14, 2015-16 and 2016-17	(-) 5.84
Difference due to rounding for 2000-01	(-) 0.01
Proforma Transfer to Chhattisgarh in 2001-02, 2003-04, 2004-05, 2005-06, 2006-07,2007-08, 2009-10, 2010-11, 2011-12, 2012-13, 2015-16, 2016-17 and 2017-18	12,38.71
Proforma reduced from Capital Expenditure on account of disinvestment classified in Major Head 4000-01-800 in 2006-07, 2015-16 and 2017-18	(-) 22.95
Reduced from Capital Heads due to allocation to Chhattisgarh and in rectification of sanction	(-) 12,64.21
Proforma decrease in 8235-111	1,62.84
Proforma increase in 8121-115	(-) 76.13
Proforma decrease in 8121-122	9,71.25
Appropriation to Contingency Fund	(-) 5,00.00
TOTAL	5,73,38.38

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

(₹ in crore)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
12,75,86.86 ^(a)	A to D, G, H and part of L (Major Head 8680 only)	Consolidated Fund	
		Government Account	
	E	Public Debt	13,84,24.22
4,01,72.07	F	Loans and Advances	
12,97.35		Contingency Fund-	
		Contingency Fund	5,00.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	1,43,21.92
			9.38
	J	Reserve Funds -	
		Reserve Funds bearing Interest	1,02.46
		Gross Balance	
		Reserve Funds not bearing Interest	
		Gross Balance	58,25.27
4,16.42		Investments	
	K	Deposits and Advances-	
		(i) Deposits bearing interest	(-) 14.25
			(-) 2.38
		(ii) Deposits not bearing interest	1,41,12.89
		Gross Balance	
3.40		(iii) Advances	
	L	Suspense and Miscellaneous-	
74,12.19		Investments	
		Other Items (Net)	13,18.66
			8.81
	M	Remittances	15,87.66
(-) 6,93.65 ^(b)	N	Cash Balance	
17,61,94.64		Total	17,61,94.64

Note:- In this statement figures in bold font represent balances retained in M.P. pending allocation between M.P. and Chhattisgarh as per M.P. Re-organisation Act, 2000.

^(a) For details please see Para next page and table there under.

^(b) Footnote (c) under Annexure to Statement No. 2 at page no. 6 may please be referred for the details.

STATEMENT NO. 13- contd.

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.

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 heading in this summary take into account the balances under all accounts heads in Government books where 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 do not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year 2017-18 has been arrived at as under:-

(₹ in crore)			
Debit	Sector of the General Account	Name of Account	Credit
10,13,19.73	A	Balance at the debit of the Government Account on 1 st April, 2017	NIL
NIL	B	Receipts Head (Revenue Account)	13,48,75.39
NIL	C	Miscellaneous Capital Receipts	19.36
13,02,46.09 ^(a)	D	Expenditure Heads (Revenue Account)	NIL
3,09,13.22	E	Expenditure Heads (Capital Account)	NIL
(-) 0.01	F	Inter-State Settlement (MH 7810)	(-) 0.05
2.53	G	Suspense and Miscellaneous	NIL
NIL	H	Transfer to Contingency Fund (MH 7999)	NIL
NIL		Balance at the debit of Government Account on 31 st March, 2018	12,75,86.86
26,24,81.56		Total	26,24,81.56

^(a) This is the result of gross Revenue Expenditure of ₹ 13,22,17.53 Crore minus Receipt and Recoveries of ₹ 19,71.44 crore (Refer- Appendix-I Appropriation Accounts).

STATEMENT NO. 13-concl.

Opening balance ₹ 10,13,19.73 crore (Dr.) as on 1st April, 2017 Decreased from the previous year's closing balance ₹ 10,28,23.30 crore (Dr.) by ₹ 15,03.57 crore (Cr.) due to following proforma corrections/transfers to Chhattisgarh :-

Heads in respect of which the opening balance as on 1st April, 2016 has been changed	(₹ in crore)	
	Cr. Balance Increase (+)/Decrease (-)	Dr. Balance Increase (+)/Decrease (-)
M.H. 7610-201	NIL	1.44
M.H. 7610-202	NIL	0.83
M.H. 7610-204	NIL	0.04
M.H. 7610-800	NIL	4.44
M.H. 8009-01-101	6,95.35	Nil
M.H. 8009-01-101	1,46.97	Nil
M.H. 8121-122	6,68.00	Nil
Total	15,10.32	6.75
Net (Dr./Cr.)	15,03.57	NIL

- (i) In a number of cases, there are unreconciled differences in the closing balance. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.
- (iii) Under "State Re-organisation Act, 1956" a sum of ₹ 0.15 crore is lying under the head "Hyderabad Operation Suspense" which is still to be recovered by the Government of Madhya Pradesh from the Government of Andhra Pradesh. The Government of India has already directed the Government of Andhra Pradesh to accept the liability for the cost. The matter is still under correspondence between the Government of Madhya Pradesh and Government of Andhra Pradesh.

Notes to Accounts

1. Summary of significant accounting policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Madhya Pradesh for the period 1 April 2017 to 31 March 2018. The accounts of receipts and expenditure of the Government of Madhya Pradesh have been compiled based on the initial accounts rendered by the 56 Treasuries, 405 Works Divisions (128 Water Resources, 133 Public Works comprising 82 Divisions and 51 Project Implementation Units, 72 Public Health Engineering and 72 Divisions of Narmada Valley Development Authority), 127 Forest Divisions, 59 Rural Engineering Service Divisions and Advices of the Reserve Bank of India. Delays in receipts of accounts were negligible, and no accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value at the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognised.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) **Currency in which Accounts are kept:** The accounts of the Government of Madhya Pradesh are maintained 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 under which the transactions are to be classified.

(v) **Classification between Revenue and Capital:** Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Capital Expenditure is defined as expenditure incurred with the object of creating/acquiring/increasing concrete assets of a material and permanent character or of reducing permanent liabilities. In terms of the Indian Government Accounting Standards (IGAS-2), notified by the Government of India, Grants-in-aid are to be classified as Revenue Expenditure in the books of the grantor and as Revenue Receipts in the books of the recipient. During the year, the State Government incorrectly budgeted and incurred an amount of ₹ 323.38 crore towards "Machinery", ₹ 13.73 crore towards "Major Works" and ₹ 0.03 crore towards purchase of "Land and Building" under the Revenue Section. Similarly amount of ₹ 80.64 crore towards "Maintenance", ₹ 232.95 crore towards "Grants-in-aid", ₹ 35.78 crore towards "Contributions", ₹ 241.88 crore towards "Salaries", ₹ 374.37 crore towards "Wages", ₹ 2.78 crore towards "Traveling Allowances", ₹ 8.70 crore towards "Office Expenses", ₹ 1.94 crore towards "Examination and Training", ₹ 9.92 crore towards "Payment for Professional Services", ₹ 0.25 crore towards "Advertisement and Publicity" and ₹ 1.05 crore towards

“Payment of Decretal Charges” were incorrectly budgeted under the Capital Section. The above had been reported by the Principal Accountant General (A&E) to the State Government during the Budget Review in June 2017, but no correction slip was issued till the end of 31 March 2018.

(vi) Operation of incorrect Minor Head 003 Sports and Youth Services under Major Head 4202-03: During the year 2017-18 the State Government made token budget provision under Grant No. 61-Expenditure pertaining to Bundelkhand Package Major Head 4202 - Sub Major Head 03 - Minor Head 003 “Sports and Youth Services” ₹ 2,000 for Scheme (7427) ‘Construction of Buildings of Technical Institutes’ and ₹ 31 crore under Grant No. 47 -Technical Education and Skill Development Major Head 4202 - Sub Major Head 03 - Minor Head 003 Training - Group Head {0101 - General: ₹ 13 crore, 0102 - Scheduled Tribe Sub Plan (Sub Scheme) : ₹ 9 crore and 0103 - Scheduled Caste Sub Plan (Sub Scheme): ₹ 9 crore}, for Scheme (0741) - ‘ADB Project (Skill Development)’. As per List of Major and Minor Heads of Accounts, nomenclature of Minor Head 003 is ‘Training’ under Revenue Expenditure Heads instead of ‘Sports and Youth Services’. Scheme ‘Construction of Buildings of Technical Institutes’ should be operated under classification 4202-02-105- ‘Engineering/Technical Colleges and Institutes’ and Scheme ‘ADB Project (Skill Development)’ should be operated under classification 4202-02-104- ‘Polytechnics’ instead of 4202-03-003.

An expenditure of ₹ 2.59 crore has been booked under classification 4202-03-003-0741- ‘ADB Project (Skill Development)’ during the year 2017-18. Hence, progressive amount appears ₹ 66.55 crore under 4202-03-003 (including ₹ 0.65 crore for 6640 - ‘Establishment of Instructor Training Wing under World Bank Aided Vocational Training Improvement Project’, ₹ 4.43 crore for 6412 - ‘Establishment of ITI and Skill Development Center in Vaampanthi Terrorism Affected Districts’ and ₹ 58.88 crore for 6952 - ‘Construction of Buildings for Industrial Training Institutes’ of previous years) in the Statement No. 16 of Finance Accounts 2017-18. Above mentioned scheme should be operated under classification 4202-02-104- ‘Polytechnics’ instead of 4202-03-003.

2. Quality of Accounts:

(i) Discontinuation in submission of physical vouchers of certain categories: Government of Madhya Pradesh had amended the Treasury Code Vol.-I and II vide Finance Department notification No.F-1-1/2015/Rule/IV dated 26th November, 2015. Subsequently, the Government of Madhya Pradesh, Finance Department vide letter No.1133/825/2016/Rule /IV dated 24th August, 2016, had discontinued sending of all physical salary vouchers and contingent vouchers upto ₹ 20,000/- to the Accountant General Office from October, 2016 onward.

Drawing and Disbursing Officers (DDOs) are not sending physical bills to the treasuries instead forward electronic bills which are not digitally signed either by the DDOs or by the Treasury Officers. These cannot also be downloaded by the Accountant General through State Wide Area Network (SWAN) for verification. In accordance with the Information Technology Act, 2000, no data in the form of e-vouchers could be treated as authentic, if it does not bear digital signatures. This has been brought to the notice of the Government of Madhya Pradesh time and again. In the absence of physical vouchers or digitally signed e-vouchers and the facility for downloading of e-vouchers, the authenticity, correctness and

completeness of accounts could not be ascertained in respect of expenditure towards salary of ₹ 20,596.25 crore and ₹ 376.85 crore in regard to contingent expenditure during 2017-18.

(ii) Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Services Tax (IGST): As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹ 671.00 crore was received on account of advance apportionment of IGST, and an amount of ₹ 5,132.48 crore have been devolved to the Madhya Pradesh Government, on the basis of the recommendations of the Fourteenth Finance Commission.

(iii) Booking under Minor Head 800- “Other Receipts” and “Other Expenditure”: Minor Head ‘Other Receipts’ / ‘Other Expenditure’ is intended to be operated only when the appropriate Minor Head has not been provided in the Accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. Receipt of ₹ 35,479.51 crore under Revenue Head of Accounts (constituting 26.31 *per cent* of the total Revenue Receipts of ₹ 1,34,875.39 crore) recorded under various Major Heads, was classified under the Minor Head ‘800-Other Receipts’ in the Accounts. Similarly, expenditure of ₹ 24,717.79 crore under Revenue and Capital Major Heads of Accounts (constituting 15.34 *per cent* of the total expenditure of ₹ 1,61,159.31 crore) recorded under the various Major Heads, was classified under the Minor Head ‘800-Other Expenditure’ in the Accounts. Instances where a substantial proportion (10 *per cent* or more) of the Receipts/Expenditure were classified under the Minor Head 800–Other Receipts/Expenditure are listed in **Annexures-B and C** respectively.

(iv) Reconciliation of Receipts and Expenditure: Para 24.9.3 of the Madhya Pradesh Budget Manual requires all Controlling Officers to reconcile the receipts and expenditure of the Government with the figures accounted for by the Accountant General. During 2017-18 upto March 2018 all the 117 Controlling Officers have partially reconciled expenditure of ₹ 80,505.33 crore (49.15 *per cent* of the total expenditure of ₹ 1,63,802.35 crore excluding repayments under "Public Debt") as compared to 36 *per cent* during 2016-17 and receipt of ₹ 25,914.75 crore (18.27 *per cent* of total receipts of ₹ 1,41,881.03 crore excluding receipts under "Public Debt") as compared to 3 *per cent* during 2016-17. Non reconciliation of receipts and expenditure affects the accuracy and completeness of Accounts.

(v) Reconciliation of Cash Balance: There was a net difference of ₹ 6.18 crore (Debit) as on 31 March 2018 between the Cash Balance with the Reserve Bank of India (RBI) as worked out by the Accountant General and as reported by the RBI. The difference is mainly due to incorrect reporting of transactions by Agency Banks and Treasury Officers, and is under reconciliation.

(vi) Outstanding Utilisation Certificates (UCs) against Grants-in-aid sanctioned by the State Government: In the case of conditional grants, a formal Utilisation Certificate (UC) about the proper utilisation of the grant from the administrative, technical and financial point of view is to be furnished to the Principal Accountant General (A&E) by the sanctioning authority on or before 30th September of the year following that to which the Grant is related as per rule 182 of Madhya Pradesh Financial Code. Proper utilisation of funds could not be known because of non-receipt of Utilisation Certificates from the users.

The status of outstanding UCs is mentioned below:-

Year-wise position of outstanding Utilisation Certificates

(₹ in crore)

Year	Number of Utilisation Certificate awaited	Amount
Up to 2015-16	20664	17,788.36
2016-17	02	4.85
2017-18	Nil	Nil
Total	20666	17,793.21

Major defaulting departments who have not submitted Utilization Certificates are Agriculture Department (3090 UCs amounting to ₹ 439.99 crore), Social Security and Welfare (1143 UCs amounting to ₹ 748.03 crore), Food, Civil Supplies and Consumer Protection Department (1585 UCs amounting to ₹ 4,577.27 crore), Labour and Employment (1269 UCs amounting to ₹ 44.61 crore), Industries Department (2987 UCs amounting to ₹ 187.07 crore) Fisheries Department (3536 UCs amounting to ₹ 11.12 crore) Urban Development (684 UCs amounting to ₹ 321.34 crore) Village and Small Industries (657 UCs amounting to ₹ 217.45 crore) and Co-operation Department (703 UCs amounting to ₹ 253.50 crore) as on 31st March 2018.

(vii) Transfer of Funds to Personal Deposit (PD) Accounts and Other Deposit Accounts: As per Rule 543 of the Madhya Pradesh Treasury Code, funds transferred by debiting the Consolidated Fund and crediting PD Accounts should be transferred back to the Consolidated Fund before the end of financial year and if an eventuality so arises, the Personal Deposit Accounts may be opened again in the next year. The position of PD Accounts remained open as on 31 March 2018, as per broadsheets of PD Accounts, is given below:

Position of Personal Deposit Accounts as on 31 March 2018

(₹ in crore)

Opening Balance		Addition during the year		Closed during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
799	5,350.37	63	1,653.50	15	1,633.81	847*	5,370.06

* 466 PD Accounts containing ₹ 857.06 crore are inoperative for more than one year.

Aging analysis of unspent balances under PD Accounts is as given below:

- There has been net addition of ₹ 19.69 crore during the year 2017-18 under 48 PD Accounts.
- An amount of ₹ 3,565.60 crore is lying unspent for more than one year and less than three years.
- An amount of ₹ 1,784.77 crore is lying unspent for more than three years.

(viii) Building and Other Construction Workers' Welfare Cess: Government of India passed 'The Building and Other Construction Workers' Welfare Cess Act' in 1996 to levy and collect 1 per cent to 2 per cent cess on the cost of construction incurred by employers to augment the resources of the Building And Other Construction Workers' Welfare Boards. In exercise of the powers conferred by Section 62 and Section 40 of the Act, the State Government made the Madhya Pradesh Building and Other Construction Workers' (Regulation of Employment and Condition of Service) Rules, 2002.

Since, no accounting procedure has been prescribed by the State Government for accounting of labour cess, different departmental authorities in the State are adopting different methodology in this regard. For example, divisions of the Public works departments deduct Building and Other Construction Workers' Welfare Cess from the running bills of the contractors and the amount is credited under Major head 8443-108-Public Works Deposits. However Rural Engineering Service Divisions book the Building and Other Construction Workers' Welfare Cess under Major Head 0230-Labour and Employment Minor Head 101- Receipts from Labour Laws. There is no specific sub-head either under Major Head 8443-108 or Major Head 0230-101 for accounting of Building and Other Construction Workers' Welfare Cess. Hence, the amount of cess actually collected and subsequently transferred to M.P. Building and Other Construction Workers' Welfare Board cannot be ascertained.

3. Other Items:

(i) **Liabilities on Retirement Benefits:** During the year 2017-18, expenditure of ₹ 8,861.44 crore was incurred on Pension and Other Retirement Benefits to the State Government employees appointed on or before 31 December 2004. The amount includes ₹ 432.87 crore on account of leave encashment benefits and constituted 6.80 *per cent* of total Revenue Expenditure. State Government employees recruited on or after 1 January 2005 are covered under the New Pension Scheme, which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. The actual amount payable by employees and the matching State Government contribution has not been estimated.

As per prescribed procedure, both the contributions are to be initially credited to the Public Account and Major Head 8342-Other Deposit-117 Defined Contribution Pension Scheme for Government employees. Thereafter, the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank in the same year itself (The Major Head 8342 comes under the category of 'Deposits bearing interest' implying thereby, that the Government is required to pay interest on balances that are retained in the Public Account without transfer to NSDL/Trustee Bank). This procedure makes it possible to verify whether the entire deductions under the employees' contributions have been matched by the employer and transferred into the Public Account and whether the entire amount (employees' and employer's contributions) has been transferred to NSDL/Trustee Bank. It also makes it possible to verify whether the Government has paid and transferred to NSDL/Trustee Bank, the interest on the balances that are retained in the Public Account at the end of the year.

The Government of Madhya Pradesh however, did not follow the above procedure. The State Government follows the method of budgeting and booking employees' contributions in the New Pension Scheme under the Receipt Major Head "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits". These contributions are subsequently transferred to the Fund by operating the Minor Head "900 Deduct Refunds" under the same Major Head 0071. Since the Consolidated Fund is closed to Government at the end of the year and no balance is carried forward, any shortfall in remitting the contributions to the Fund in any year is not available in the Accounts of

subsequent years. During 2017-18, against employees contribution of ₹ 392.64 crore, the State Government contributed ₹ 428.81 crore. Due to the accounting methodology followed by the State Government, it is not possible to assess whether the excess employer's contribution in 2017-18 was against the shortfalls in employer's contributions of earlier years, or otherwise.

Out of the total contribution of ₹ 821.45 crore credited under Major Head 0071-01-500- Receipts Awaiting Transfer to other Minor Heads, the State Government transferred only ₹ 801.63 crore to NSDL/Trustee Bank resulting in short transfer of ₹ 19.82 crore. Since this amount is not retained in a fund, it got lapsed to Government Account at the end of financial year. Uncollected, unmatched and non-transferred amounts with accrued interest represent outstanding liabilities under the Scheme.

(ii) Guarantees given by the State Government: Guarantees reported in Statement 9 are on the basis of the information received from the State Government which is the authority for issuing such guarantees to various State Government entities like PSUs etc. The maximum amount (principal and interest) guaranteed during the year 2017-18 was ₹ 31,653.37 crore (Out of this amount an amount of ₹ 967.43 crore is pending for apportionment between Madhya Pradesh and Chhattisgarh). The total outstanding guarantees at the end of March 2018 were ₹ 14,002.99 crore which is within the limit of 80 *per cent* (11.36 *per cent*) of the Revenue Receipts of ₹ 1,23,306.79 crore of the previous year (2016-17), prescribed under the Fiscal Responsibility and Budget Management Act, 2005. No guarantee was invoked during the year 2017-18. Against minimum guarantee fees of ₹ 76.19 crore, ₹ 25.96 crore was received by the end of 2017-18 resulting in short collection of ₹ 50.23 crore. Out of difference of ₹ 7,753.54 crore between the figures of Finance Accounts and various State Government entities for the year 2016-17, difference of ₹ 7,437.09 crore has been reconciled and balance of ₹ 316.45 crore is under reconciliation.

(iii) Loans and Advances: Finance Accounts depict Loans and Advances made by the Government in terms of the requirement of the Indian Government Accounting Standards-3 (IGAS-3) notified by the Government of India. The Loans and Advances made by the State Government at the end of 2017-18 was ₹ 41,469.43 crore. Out of this, loans and advances to Government Corporations, Companies, Non-Government Institutions and Local Bodies amounted to ₹ 41,450.29 crore and loans and advances to Government employees amounted to ₹ 19.14 crore. None of the departments has reconciled the figures of Loans and Advances. Out of difference of ₹ 10,625.35 crore between the figures of Finance Accounts and various State Government entities for the year 2016-17, difference of ₹ 10,369.07 crore has been reconciled and balance of ₹ 256.28 crore is under reconciliation.

(iv) Investment: Government invests in equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative institutions. Details of such Government investment as on 31 March 2018 are given below:-

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2017-18
Statutory Corporation	33	8,935.85
Government Companies	43	20,701.75
Other Joint Stock Companies and Partnership	23	1.65
Co-operative Banks & Societies	131	737.94
Total	230	30,377.19

Out of difference of ₹ 2,563.57 crore between the figures of Finance Accounts and various State Government entities for the year 2016-17, difference of ₹ 2,387.11 crore has been reconciled and balance of ₹ 176.46 crore is under reconciliation.

(v) Reserve Funds:

(a) Consolidated Sinking Fund (CSF): The Twelfth Finance Commission recommended that States should set up Sinking Funds for amortization of loans. In terms of the guidelines of the Reserve Bank of India, States are required to contribute to the Consolidated Sinking Fund, a minimum of 0.5 *per cent* of their outstanding liabilities at the end of the previous year. The total outstanding liabilities of the Government of Madhya Pradesh as on 31 March 2017 were ₹ 1,55,800.12 crore. Hence, State Government was required to contribute ₹ 779 crore to Consolidated Sinking Fund. The State Government has not constituted the Consolidated Sinking Fund so far.

(b) Guarantee Redemption Fund (GRF): Government of Madhya Pradesh constituted Guarantee Redemption Fund in 2006. As per the scheme the Government is required to contribute an amount equal to the guarantee fee realised in the preceding year and matched by equal contribution by the State Government. Guarantee fees of ₹ 74.24 crore was realised in the preceding year. Accordingly ₹ 148.48 crore was to be contributed by the State to the Fund in the year 2017-18, but no amount was contributed by the State Government to the fund resulting in short contribution of ₹ 148.48 crore. As on 31 March 2018, the balance in the Fund was ₹ 408.79 crore against total outstanding guarantees of ₹ 14,002.99 crore. The entire balance of ₹ 408.79 crore was invested in Central Government dated Securities.

(c) State Disaster Response Fund (SDRF): The State commenced operation of the "State Disaster Response Fund" in 2010-11 as recommended by the Thirteenth Finance Commission. In terms of the guidelines and as per recommendation of Fourteenth Finance Commission, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. The State Government transferred ₹ 967 crore (₹ 725.25 crore Central Share and ₹ 241.75 crore State Share) under SDRF during the year 2017-18.

In terms of guidelines, in case of severe calamities, where requirement falls short of the balance in the SDRF, the Central Government may provide immediate relief from the National Disaster Relief Fund (NDRF). During the year 2017-18, Government of India released an additional assistance of ₹ 502.09 crore to the State Government. The State Government transferred total amount of ₹ 1,469.09 crore to the Fund in 2017-18, which included ₹ 502.09 crore of additional central assistance from NDRF. The entire amount was utilized for relief on account of natural calamities.

(vi) 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 Head

are provided in the List of Major and Minor Heads of Account (e.g. '05-Interest on Reserve Funds' and '60- Interest on Other Obligations' under Major Head 2049-Interest Payments).

Outstanding balances at the beginning of the year 2017-18, under 'K- (a) Deposits bearing interest' was ₹ 20.49 crore related to Defined Contribution Pension Scheme for Government Employees. The Government was required to pay interest of ₹ 1.23 crore on Defined Contribution Pension Scheme for Government Employees (calculated at the rate of 6 *per cent* taking into account the conservative estimate of the borrowing cost). The State Government had not paid the interest on outstanding balance of Defined Contribution Pension Scheme.

(vii) Suspense and Remittance balances: The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under Suspense and Remittances heads for the last three years is given in **Annexure-D**.

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.

(viii) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget): In spite of the Government of India's decision to release all assistance under CSSs/ACA to the State Government and not to implementing agencies w.e.f. 1 April, 2014, ₹ 2,311.35 crore was released directly to implementing agencies in Madhya Pradesh during 2017-18 as per PFMS portal of the Controller General of Accounts (CGA) as against ₹ 1,239.92 crore in 2016-17, showing increase of 86 *per cent*. Details are given in **Appendix-VI**.

(ix) Adverse Balance: The minus balance of ₹ 77.05 crore appearing under Major Head 8443-109-Forest Deposit is on account of misclassification of ₹ 75.61 crore in earlier years (upto 2016-17) as well as ₹ 1.44 crore during 2017-18 by the Forest Department. These are under review/correction.

(x) Contingency Fund: The Contingency Fund of the State of Madhya Pradesh has a corpus of ₹ 500 crore. No amount remained un-recouped to the Contingency Fund at the end of the financial year 2017-18.

(xi) Rush of Expenditure: The financial rules stipulate that rush of expenditure particularly in the last month of the financial year shall be regarded as breach of financial regularity which should be avoided. Contrary to this, the expenditure incurred by the State Government under certain selected Heads of Accounts during March 2018 ranged between 20.19 *per cent* to 76.66 *per cent* of the total Revenue Expenditure under 21 Major Heads and 20.96 *per cent* to 100.00 *per cent* of total Capital Expenditure under 17 Major Heads during the year 2017-18. Details are given in **Annexure-E**.

(xii) Allocation of balances as a result of Re-organisation Act, 2000: M.P. Re-organisation Act, 2000 provides for the manner in which balances are to be apportioned between the successor States of Madhya Pradesh and Chhattisgarh with effect from 1 November 2000. At the end of 2017-18, balances under the Capital section (₹ 5,750.38 crore), Loans and Advances (₹ 1,297.35 crore), Public Account (₹ 118.28 crore) and Maximum Amount Guaranteed (₹ 967.43 crore) remained un-apportioned. Details of unallocated balances are given in **Appendix-XIII**.

(xiii) Disclosure under the Madhya Pradesh Fiscal Responsibility and Budget Management (MPFRBM) Act, 2005: Section 5 of the MPFRBM Act requires that the State Government shall, at the time of presenting the Annual Budget, make disclosures in three statements namely (a) the Macroeconomic Framework Statement (b) the Medium Term Fiscal Policy Statement and (c) the Fiscal Policy Strategy Statement. While making these statements in the Budget of 2017-18, the State Government has made all the disclosures.

In terms of the recommendations of the Fourteenth Finance Commission, the State Government amended the MPFRBM Act, 2005 in 15 January 2016, 23 March 2017 and 30 March 2017. The targets mentioned in the Act and achievements in 2017-18 as depicted in the Accounts are given below:

Fiscal Targets and Achievements in accordance to FRBM Act/Rules

Area	Target	Achievement (2017-18)
Revenue Surplus/Deficit	Revenue Surplus	As per Accounts, the Revenue Surplus is ₹ 4,629.30 crore.
Fiscal Deficit	Not exceeding 3.5 per cent of GSDP	As per Accounts, the Fiscal Deficit is ₹ 22,745.28 crore which is 3.22 per cent of GSDP ^(*)
Outstanding Debt	Not exceeding 25.00 per cent of GSDP	The outstanding debt of ₹ 1,72,363.11 crore as on 31 March 2018 is 24.38 per cent of GSDP ^(*)

(*) Source:- GSDP for the year 2017-18 is taken as ₹ 7,07,046.99 crore as per advance estimates of Directorate of Economics and Statistics, Government of Madhya Pradesh. The figures are not available on the web site of the Ministry of Statistics and Programme Implementation, Government of India.

(xiv) Committed Liabilities: The accounts are incomplete unless figures relating to Committed Liabilities are also exhibited. The State Government has not provided this information, despite repeated request hence, the **Appendix-XII** on Committed Liabilities incorporated in the Finance Accounts of 2017-18 has been left blank.

(xv) Impact on Revenue Surplus and Fiscal Deficit: Impact on Revenue Surplus and Fiscal Deficit of the State Government as per details given in preceding paragraphs is given below:

(₹ in crore)

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-Statement	Under-Statement	Over-Statement	Under-Statement
1(v)	Misclassification between revenue and capital	653.12	Nil	Nil	Nil
3(i)	Short transfer of contribution to NSDL/ Trustee Bank	19.82	Nil	Nil	19.82
3(v)(a)	Non-contribution to Consolidated Sinking Fund	779.00	Nil	Nil	779.00
3(v)(b)	Short contribution to Guarantee Redemption Fund	148.48	Nil	Nil	148.48
3(vi)	Non-payment of interest on Reserve Funds and Deposits bearing interest	1.23	Nil	Nil	1.23
	Total (Net) Impact	1,601.65 (Overstatement)	Nil	Nil	948.53 (Understatement)

Annexure-A
(Reference: Sub-para (ii) of para 1)

Statement of Periodical/Other Adjustments

(₹ in crore)

Periodical Adjustment	Heads of Account		Amount	Remarks
	From	To		
Augmentation of State Disaster Response Fund	2245-Relief on account of Natural Calamities	8121-General and other Reserve Fund	1,469.09	Grants-in-aid from Government of India and the share of State Government transferred to Fund as per sanction received from State Government
To reduce expenditure of relief on account of Natural Calamity	8121-General and other Reserve Fund	2245-Relief on account of Natural Calamities	1,469.09	Amount transferred as per sanction received from State Government
To reduce expenditure on Rural Development programmes	8229-Development and Welfare Fund	2515-Other Rural Development programmes	24.98	Amount transferred as per sanction received from State Government
To reduce expenditure from Mines Welfare Fund	8229-Development and Welfare Fund	2853- Non-ferrous Mining and Metallurgical Industries	9.36	Amount transferred as per sanction received from State Government
To reduce expenditure on Rural Development programmes	8229-Development and Welfare Fund	4515- Capital Outlay on other Rural Development programmes	1,224.47	Amount transferred as per sanction received from State Government.
To reduce expenditure from Mines Welfare Fund	8229-Development and Welfare Fund	4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.08	Amount transferred as per sanction received from State Government.
To reduce expenditure of Capital Outlay on Power Projects	8229-Development and Welfare Fund	4801- Capital Outlay on Power Project	448.41	Amount transferred as per sanction received from State Government.
Augmentation of Energy Development Fund	2045- Other Tax duties on commodities and Services	8229- Development and Welfare Fund	516.72	Energy Development Cess collected in preceding year transferred to Fund
Augmentation of other Development and Welfare Funds	2030- Stamps and Registration	8229- Development and Welfare Fund	272.00	Stamps and Registration fees collected in preceding year transferred to Fund
To reduce expenditure on Forest Compensation	8229-Development and Welfare Fund	2406- Forestry and Wildlife	119.41	Amount transferred as per sanction received from State Government.
Adjustment of interest of GPF	2049-Interest Payments	8009-State Provident Fund	1,012.08	Annual adjustment of interest on GPF
Adjustment of interest of DPF	2049-Interest Payments	8009-State Provident Fund	58.30	Annual adjustment of interest on DPF
Adjustment of interest on AIS Provident Fund	2049-Interest Payments	8009-State Provident Fund	8.34	Annual adjustment of interest on AIS Provident Fund

Annexure-A – conclud.
(Reference: Sub-para (ii) of para 1)

Statement of Periodical/Other Adjustments

(₹ in crore)

Other Adjustments	Heads of Account		Amount	Remarks
Transfer to PD Accounts (More than ₹ 10 crore)	2406-Forestry and Wild Life	8443-Civil Deposits 106-Personal Deposits	178.92	Amount transferred for payment of compensation to displaced villages within Sanjay Tiger Reserve
	2515-Other Rural Development Programmes	8443-Civil Deposits 106-Personal Deposits	302.61	Vouchers not received
	2852-Industries	8443-Civil Deposits 106-Personal Deposits	512.40	Amount transferred for payment against VAT for Investment Incentive Scheme to Bharat Oman Refinery Ltd.
	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	8443-Civil Deposits 106-Personal Deposits	164.66	Vouchers not received
	4235- Capital Outlay on Social Security and Welfare	8443-Civil Deposits 106-Personal Deposits	64.50	Vouchers not received
	4851- Capital Outlay on Village and Small Industries	8443-Civil Deposits 106-Personal Deposits	160.50	Amount transferred for Land Acquisition Compensation Payment to Auto Testing Track
	6856- Loans for Petro Chemical Industries	8443-Civil Deposits 106-Personal Deposits	250.00	Vouchers not received
	Total		1633.59	
Transfer to PD Accounts (Less than ₹ 10 crore)	Various heads	8443-Civil Deposits 106-Personal Deposits	19.92	Nil
	Total		19.92	
Transfer to Other Deposits (More than ₹ 10 crore)	2230-Labour, Employment and Skill Development	8443-Civil Deposits 800-Other Deposits	21.47	Vouchers not received
	2235-Social Security and Welfare	8443-Civil Deposits 800-Other Deposits	21.48	Vouchers not received
	4059-Capital Outlay on Public Works	8443-Civil Deposits 800-Other Deposits	24.50	Vouchers not received
	4216-Capital Outlay on Housing –	8443-Civil Deposits 800-Other Deposits	14.50	Vouchers not received
	Total		81.95	
Transfer to Other Deposits (Less than ₹ 10 crore)	Various heads	8443-Civil Deposits 800-Other Deposits	11.77	Vouchers not received
	Total		11.77	

Annexure-B*(Reference: Sub-para (iii) of para 2)***Statement of Major Head-wise Receipts booked under Minor Head 800-Other Receipts**
(₹ in crore)

Major Head		Total Receipt under the Major Head	Receipt under Minor Head 800 - Other Receipts	Percentage
0702	Minor Irrigation	354.20	354.20	100
1452	Tourism	53.56	53.56	100
0217	Urban Development	18.41	18.41	100
0404	Dairy development	0.05	0.05	100
0059	Public Works	124.83	124.66	99.86
0056	Jails	3.86	3.83	99.22
0211	Family Welfare	0.19	0.18	94.74
0235	Social Security and Welfare	24.14	22.74	94.20
1601	Grants-in-aid from Central Government	25346.82	23650.94 ^(a)	93.30
0435	Other Agricultural Programmes	2.08	1.93	92.79
0220	Information and Publicity	0.23	0.21	91.30
0403	Animal Husbandry	4.89	4.14	84.66
0810	New and Renewable Energy	7.16	6.05	84.50
0851	Village and Small Industries	15.08	10.60	70.29
0401	Crop Husbandry	48.88	33.86	69.27
0515	Other Rural Development Programmes	11.13	6.79	61.01
0215	Water Supply and Sanitation	17.25	9.77	56.64
0039	State Excise	8245.01	4343.45	52.68
0035	Taxes on Immovable Property other than Agricultural Land	643.72	336.59	52.29
0055	Police	124.33	65.00	52.28
0853	Non-Ferrous Mining and Metallurgical Industries	3640.73	1658.08	45.54
0029	Land Revenue	490.99	210.94	42.96
0875	Other Industries	0.05	0.02	40.00
0700	Major Irrigation	25.49	9.30	36.48
0210	Medical and Public Health	128.98	46.75	36.25

^(a) Represent figures relating to Major Head- 1601- 800-Other Grants.

Annexure-B-concl.d.*(Reference: Sub-para (iii) of para 2)***Statement of Major Head-wise Receipts booked under Minor Head 800-Other Receipts**
(₹ in crore)

Major Head		Total Receipt under the Major Head	Receipt under Minor Head 800 - Other Receipts	Percentage
0406	Forestry and Wild Life	1108.28	325.45	29.37
0070	Other Administrative services	132.67	33.23	25.05
0043	Taxes and Duties on Electricity	2590.29	547.07	21.12
0425	Co-operation	12.73	2.46	19.32
0071	Contribution and recoveries forwards Pension and Other Retirement Benefits	47.93	8.01	16.71
0408	Food Storage and Warehousing	0.12	0.02	16.67
0230	Labour and Employment	26.63	4.42	16.60
0049	Interest Receipts	639.11	98.36	15.39
0701	Medium Irrigation	144.21	20.16	13.98
0405	Fisheries	9.49	1.05	11.06
0030	Stamps and Registration Fees	4788.51	517.72	10.81
	Total	48832.03	32530.00	

Annexure-C*(Reference: Sub-para (ii) of para 2)***Statement of Major Head-wise Expenditure booked under
Minor Head 800-Other Expenditure****(₹ in crore)**

Major Head		Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
4070	Capital Outlay on Other Administrative Services	8.86	8.86	100
5055	Capital Outlay on Road Transport	5.42	5.42	100
5425	Capital Outlay on other Scientific and Environmental Research	4.00	4.00	100
4852	Capital Outlay on Iron and Steel Industries	3.85	3.85	100
4875	Capital Outlay on Other Industries	3.40	3.40	100
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.97	1.97	100
2852	Industries	629.56	629.38	99.97
2075	Miscellaneous General Services	23.51	22.71	96.60
2702	Minor Irrigation	169.00	159.00	94.08
2250	Other Social Services	221.10	205.31	92.86
4701	Capital outlay on Medium Irrigation	1403.48	1247.21	88.87
4700	Capital Outlay on Major Irrigation	5103.79	4217.40	82.63
2217	Urban Development	5683.93	4350.01	76.53
4515	Capital Outlay on other Rural Development Programmes	2186.54	1564.54	71.55
2204	Sports and Youth Services	180.07	124.61	69.20
2851	Village and Small Industries	985.38	678.71	68.88
3454	Census, Surveys and Statistics	108.72	64.17	59.02
2705	Command Area Development	8.16	4.55	55.76
4215	Capital Outlay on Water Supply and Sanitation	1826.15	963.87	52.78
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1061.28	540.79	50.96

Annexure-C- conclud.*(Reference: Sub-para (ii) of para 2)***Statement of Major Head-wise Expenditure booked under
Minor Head 800-Other Expenditure****(₹ in crore)**

Major Head		Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
5054	Capital Outlay on Roads and Bridges	6392.33	2823.54	44.17
4702	Capital Outlay on Minor Irrigation	1195.37	479.28	40.09
2701	Medium Irrigation	295.99	104.65	35.36
2401	Crop Husbandry	5784.37	1977.79	34.19
3054	Roads and Bridges	1102.25	255.36	23.17
2245	Relief on account of Natural Calamities	1131.12	236.91	20.94
2515	Other Rural Development Programmes	4794.59	798.57	16.66
2216	Housing	8550.64	1332.00	15.58
4403	Capital Outlay on Animal Husbandry	3.08	0.46	14.94
2700	Major Irrigation	172.18	20.09	11.67
4217	Capital Outlay on Urban Development	493.25	55.52	11.26
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3356.73	377.79	11.25
4202	Capital Outlay on Education, Sports, Art and Culture	688.34	74.58	10.83
2403	Animal Husbandry	789.05	81.06	10.27
	Total	54367.46	23417.36	

Annexure-D
(Reference: Sub-para (vii) of para 3)
Statement of balances under Suspense and Remittances heads

(₹ in crore)

Major/Minor Head	2015-16		2016-17		2017-18	
	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
8658-Suspense Accounts-						
101-Pay and Accounts Office Suspense	(-) 3.45	55.10	(-) 3.71	59.50	(-) 3.69	54.32
Net	Dr. 58.55		Dr. 63.21		Dr. 58.01	
102-Suspense Account (Civil)	0.31	0.67	0.31	0.68	0.31	0.72
Net	Dr. 0.36		Dr. 0.37		Dr. 0.41	
107-Cash Settlement Suspense Account	(-) 26.58	115.05	(-) 26.26	115.05	(-) 2.09	111.66
Net	Dr. 141.63		Dr. 141.31		Dr. 113.75	
110-Reserve Bank Suspense- Central Accounts Office	(-) 5.93	212.51	414.01	0.84	(-) 5.02	1029.24
Net	Dr. 218.44		Dr. 413.17		Dr. 1034.26	
112-Tax Deducted at Source (TDS) Suspense	198.94	Nil	216.81	Nil	335.94	0.03
Net	Cr. 198.94		Cr. 216.81		Cr. 335.91	
113-Provident Fund Suspense	Nil	18.02	Nil	12.09	Nil	13.85
Net	Dr. 18.02		Dr. 12.09		Dr. 13.85	
129-Material Purchase Settlement suspense Account	255.20	35.91	255.20	35.91	258.74	71.56
Net	Cr. 219.29		Cr. 219.29		Cr. 187.18	
8782-Cash Remittances-						
102-Public Works Remittances	93,678.86	92,176.86	1,09,929.68	1,08,122.64	126341.49	123445.82
Net	Cr. 1,502.00		Cr. 1,807.04		Cr. 2,895.67	
103-Forest Remittances	16,638.35	16,540.21	18,197.33	18,066.92	19244.49	19398.95
Net	Cr. 98.14		Cr. 130.41		Dr. 154.46	
110-Miscellaneous Remittances	6,530.49	6,987.47	6,784.33	7,294.44	6985.25	7556.96
Net	Dr. 456.98		Dr. 510.11		Dr. 571.71	

Annexure-E*(Reference: Sub Para (xi) of Para 3)***Statement showing Rush of Expenditure (Revenue and Capital)****(₹ in crore)**

Major Head	Name of Expenditure	Total Expenditure during the year 2017-18	Expenditure during March 2018	Percentage
	Revenue			
2810	Non-Conventional Sources of Energy	151.09	115.83	76.66
2245	Relief on Account of Natural Calamities	1131.12	628.53	55.57
2852	Industries	629.56	310.61	49.34
2425	Co-operation	1740.32	744.99	42.81
2205	Art and Culture	255.98	100.48	39.25
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	7065.10	2740.59	38.79
2401	Crop Husbandry	5784.37	2227.04	38.50
2217	Urban Development	5683.93	1893.13	33.31
2013	Council of Ministers	173.96	53.12	32.80
2408	Food, Storage and Warehousing	1558.40	504.13	32.35
2501	Special Programmes for Rural Development	552.46	154.28	27.93
2051	Public Service Commission	28.46	7.74	27.20
2015	Elections	125.56	33.62	26.78
2220	Information and Publicity	343.49	88.51	25.77
3425	Other Scientific Research	212.27	50.24	23.67
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3356.73	794.19	23.66
2406	Forestry and Wild Life	1743.76	385.65	22.12
3452	Tourism	156.16	34.23	21.92
3454	Census Surveys and Statistics	108.72	23.08	21.23
2250	Other Social Services	221.10	45.96	20.79
2216	Housing	8550.63	1726.28	20.19
	Total	39573.17	12662.23	
	Capital			
4220	Capital Outlay on Information and Publicity	0.30	0.30	100.00
4235	Capital Outlay on Social Security and Welfare	118.16	105.03	88.89
5452	Capital Outlay on Tourism	114.06	80.61	70.67
5053	Capital Outlay on Civil Aviation	2.60	1.35	51.92
4055	Capital Outlay on Police	404.77	199.65	49.32
4215	Capital Outlay on Water Supply and Sanitation	1826.14	854.75	46.81
4216	Capital Outlay on Housing	44.85	20.73	46.22
4217	Capital Outlay on Urban Development	493.25	227.79	46.18
5055	Capital Outlay on Road Transport	5.42	2.01	37.08
4425	Capital Outlay on Co-operation	22.64	7.98	35.25
4852	Capital Outlay on Iron and Steel Industries	3.85	1.16	30.13
5425	Capital Outlay on other Scientific and Environmental Research	4.00	1.20	30.00
4210	Capital Outlay on Medical and Public Health	1039.87	269.71	25.94
4403	Capital Outlay on Animal Husbandry	3.08	0.77	25.00
4801	Capital Outlay on Power Projects	7479.57	1831.61	24.49
4225	Capital Outlay on welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1061.28	224.82	21.18
4406	Capital Outlay on forestry and Wild Life	370.45	77.64	20.96
	Total	12994.27	3907.11	

