



FINANCE ACCOUNTS

(Volume -I)

2018-2019



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF MADHYA PRADESH

Finance Accounts (VOLUME - I)

2018-19

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 2019 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. Statement No. 10 (ii), Annexure to Statement No. 15 and Appendix (VIII, IX and XII), Explanatory Notes/Footnotes/Additional disclosures in Statement Nos. 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. Statement Nos. 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 prepared from the details collected from the Public Financial Management System 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 Principal Accountant General (Audit-I) 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 2018-19.

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 Financial, Compliance and Performance Audit Reports on the Government of Madhya Pradesh being presented separately for the year ended 31 March 2019.

Emphasis of Matter

I want to draw attention to the following significant issues which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances.

1. Out of the total collected contribution of ₹ 1,153.70 crore (employees' contribution and Government contribution) towards National Pension System (NPS) during the year 2018-19, the State Government transferred only ₹ 1,040.60 crore to National Securities Depository Limited (NSDL), resulting in short transfer of ₹ 113.10 crore to the designated authority for further investment as per the provision of the scheme. Thus, the current liability stands deferred to future year(s). Further, the State Government has created interest liability on the amount not transferred to NSDL.
2. As on 31 March 2019, a total of 20,278 utilisation certificates (UCs) involving ₹ 14,470.62 crore, which have become due, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by 25 departments. Therefore, there is no assurance that the expenditure of ₹ 14,470.62 crore has actually been incurred for the purpose for which it was sanctioned/authorised by the Legislature. High pendency of UCs is fraught with the risk of misappropriation of funds and possibility of fraud.
3. Minor Head 800 - 'Other Receipts'/'Other Expenditure' is intended to be operated only when the appropriate Minor Head is not provided under a Major Head in the Accounts. During 2018-19, State Government booked receipts of ₹ 34,831.64 crore under Minor Head '800-Other Receipts' under 51 Revenue Heads, constituting 23.39 *per cent* of the total Revenue Receipts of ₹ 1,48,892.79 crore. Similarly, expenditure of ₹ 30,676.59 crore under 43 revenue and 23 capital Major Heads of Account (constituting 17.88 *per cent* of the total expenditure of ₹ 1,71,573.40 crore), was classified under the Minor Head '800-Other Expenditure' in the Accounts. Routine booking of receipts and expenditure under this Minor Head renders the accounts opaque.

4. With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

The audit observations on the above issues have been detailed in the State Finances Audit Report of the Government of Madhya Pradesh for the year ended March 2019.

Date: 27 October 2020

Place: New Delhi



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

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 2018-19 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-sector. 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.

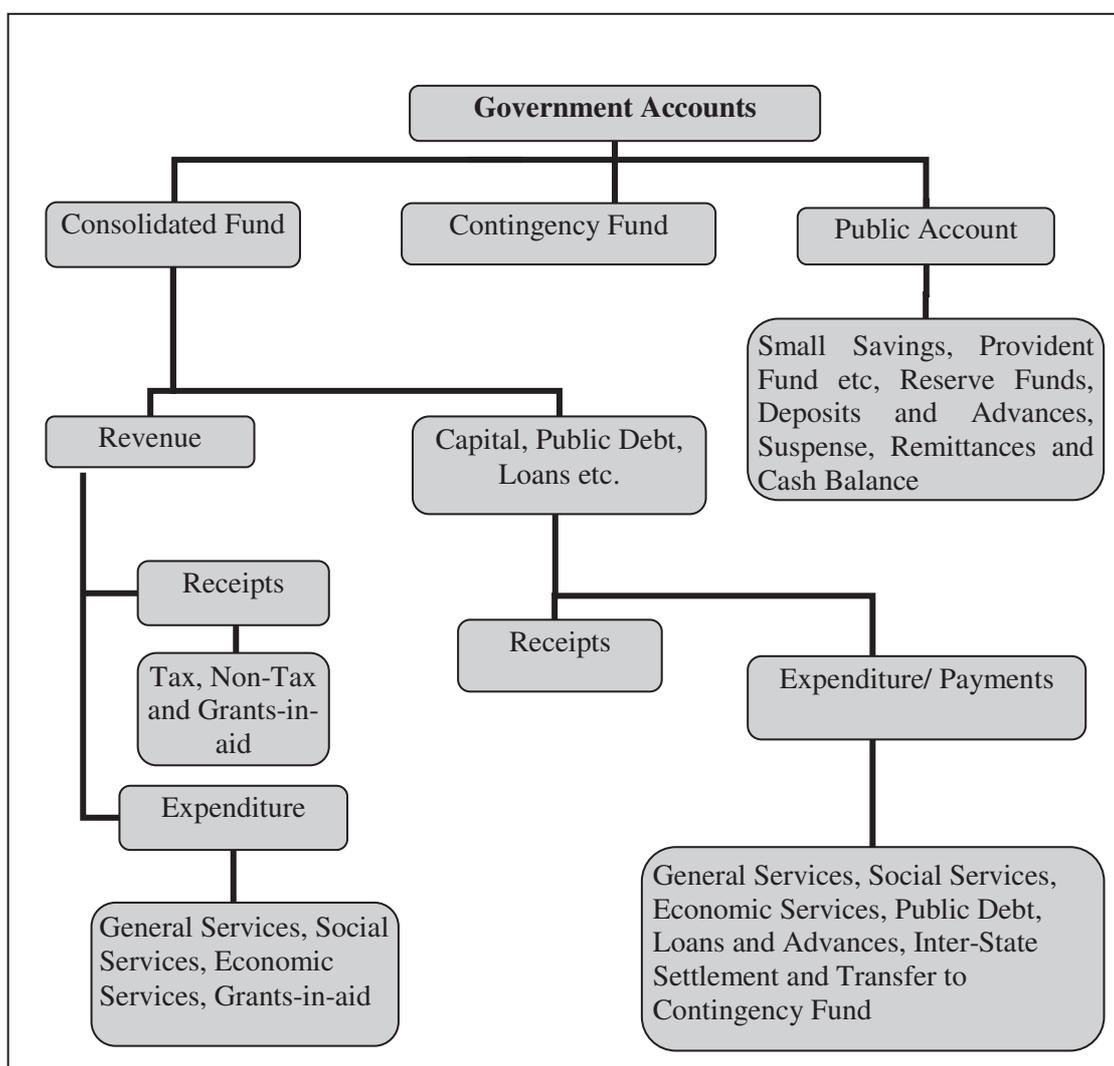
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2019)

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)

Assets ^(a)	Reference (Sl. No.)		As on 31 st March, 2019	As on 31 st March, 2018
	Notes to Accounts	Statement/ Appendix		
Cash			53,89.02	71,35.56
(i) Cash in Treasuries and Local Remittances	Nil	Annx. to Statement No 2	Nil	Nil
(ii) Departmental Balances	Nil	21	(-) 3.17	(-) 0.23
(iii) Permanent Cash Imprest	Nil	21	0.83	0.83
(iv) Cash Balance Investments Accounts	Nil	21	86,38.46	74,12.19
(v) Deposits with Reserve Bank of India (If credit balance include herewith minus sign)	Nil	Annx. to Statement No 2	(-) 36,63.52 ^{(b)(c)}	(-) 6,93.65
(vi) Investments from Earmarked Funds	Nil	22	4,16.42 ^(d)	4,16.42
Capital Expenditure			21,31,57.55	18,52,64.11
(i) Investments in shares of Companies, Corporations etc.	3(iv)	19	3,52,40.10	3,03,77.19
(ii) Other Capital Expenditure	Nil	5	17,79,17.45	15,48,86.92
Contingency Fund (un-recouped)	3(xii)	Nil	Nil	Nil
Loans and Advances	3(iii)	18	4,21,43.85	4,14,69.42
Advances with departmental officers	Nil	21	3.40	3.40
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			26,06,93.82	23,38,72.49

(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 2019, there was a net difference of ₹ 13,60.71 crore (Credit) between the figures reflected in Accounts of Accountant General ₹ 36,63.52 crore (Credit) and those intimated by RBI ₹ 23,02.81 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 on 31st March, 2019	As on 31st March, 2018
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)			15,73,97.91	13,84,24.22
(i) Internal Debt of the State Government	Nil	6, 17	14,00,09.31	12,36,83.16
<i>Market Loans</i>	Nil	6, 17	9,88,17.33	8,38,16.64
<i>Ways and Means Advances from RBI</i>	Nil	6, 17	Nil	Nil
<i>Compensation and other Bonds</i>	Nil	6, 17	74,07.60	75,01.92
<i>Loans from Financial Institution</i>	Nil	6, 17	99,03.08	95,69.34
<i>Special Securities issued to National Small Savings Fund of Central Government</i>	Nil	6, 17	2,38,81.30	2,27,95.26
(ii) Loans and Advances from Central Government	Nil	6, 17	1,73,88.60	1,47,41.06
<i>Non-Plan Loans</i>	Nil	6, 17	28.28	31.88
<i>Loans for State Plan Schemes</i>	Nil	6, 17	1,73,58.44	1,47,07.30
<i>Loans for Central Plan Schemes</i>	Nil	6, 17	Nil	Nil
<i>Loans for Centrally Sponsored Plan Schemes</i>	Nil	6, 17	Nil	Nil
<i>Other Loans</i>	Nil	6,17	1.88	1.88
Contingency Fund (corpus)	3 (xii)	21	5,00.00	5,00.00
Liabilities on Public Account			4,02,08.71	3,72,71.04
(i) Small Savings, Provident Funds etc.	Nil	12, 17, 21	1,65,77.33	1,43,31.30
(ii) Deposits	Nil	12, 17, 21	1,42,60.20	1,40,96.28
(iii) Reserve Funds	Nil	12, 21, 22	64,90.37	59,27.73
(iv) Remittance Balances	Nil	12, 21	22,29.91	15,87.66
(v) Suspense and Miscellaneous Balances	Nil	21	6,50.90 ^(a)	13,28.07
Cumulative excess of receipts over expenditure	Nil	Nil	6,25,87.20 ^{(b)(c)}	5,76,77.23
Total			26,06,93.82	23,38,72.49

(a) The figure of Suspense and Miscellaneous Balances includes balance of Suspense Account ₹ (-) 2,22.35 crore, Major Head 8679-Accounts with the Governments of other Countries ₹ (-) 0.15 crore and Major Head 8670-Cheques and Bills ₹ 8,73.40 crore.

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

(c) 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		
	2018-19	2017-18		2018-19	2017-18
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	14,88,92.79	13,48,75.39	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	14,21,49.21	13,02,46.09
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	5,08,82.41	4,48,10.85	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	2,55,89.65	2,24,30.51
Non-Tax Revenue (Ref. Statement 3 & 14)	1,18,98.69	90,61.18	Subsidies ^{1,2} (Ref. Appendix-II)	2,11,17.53	1,93,81.40
Interest receipts (Ref. Statement 3 & 14)	8,80.34	6,39.11	Grants-in-aid ^{1,3} (Ref. Statement 4-B, 10 & Appendix-III)	4,61,11.63	4,55,81.60
Others (Ref. Statement 3)	1,10,18.35	84,22.07	General Services (Ref. Statement 4 & 15)		
			Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	1,26,95.69	1,10,45.34
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	5,74,87.01	5,08,53.07	Pension (Ref. Statement 4-A, 4-B & 15)	1,19,83.83	92,90.25
			Others (Ref. Statement 4-B)	49,88.86	45,55.38
			Total (Ref. Statement 4-A & 15)	2,96,68.38	2,48,90.97
			Social Services (Ref. Statement 4-A & 15)	81,94.55	77,57.90
			Economic Services (Ref. Statement 4-A & 15)	37,95.81	32,58.87
Grants from Central Government (Ref. Statement 3 & 14)	2,86,24.68	3,01,50.29	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	76,71.66	69,44.84
Revenue Deficit	Nil	Nil	Revenue Surplus	67,43.58	46,29.30

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across sectors A (General), B (Social) and C (Economic), to present a consolidated figure.

² The subsidy figure in Statement No. 2 differs from that of Statement No. 4, Statement No. 15 and Appendix-II due to inclusion of expenditure pertaining to sectors A, B and C and non-inclusion of expenditure pertaining to Sector-D (Compensation and assignment to LB and PRIs), which exclusively consists of Subsidy and Grants-in-Aid (including creation of Capital Assets).

³ The Grants-in-Aid figure in Statement No. 2 differs from that of Statements No. 4, 10, 15 and Appendix-III is due to inclusion of expenditure pertaining to sectors A, B and C and non-inclusion of expenditure pertaining to Sector-D.

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
Part-I Consolidated Fund - conold					
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	13.04	19.35	Capital Expenditure^{4,5} (Ref. Statement 4-A, 4-B & 16)	2,94,24.19	3,09,13.22
			General Services (Ref. Statement 4-A & 16)	7,22.69	7,42.58
			Social Services (Ref. Statement 4-A & 16)	57,19.33	53,58.38
			Economic Services (Ref. Statement 4-A & 16)	2,29,82.17	2,48,12.26
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	69.88	50,69.53	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	10,89.66	15,50.20
General Services	1.65	1.35	General Services (Ref. Statement 4-A, 7 & 18)	65.00	1,52.00
Social Services	50.06	76.34	Social Services (Ref. Statement 4-A, 7 & 18)	2,54.41	2,13.21
Economic Services	18.16	49,91.83	Economic Services (Ref. Statement 4-A, 7 & 18)	7, 70.25	11,84.99
Loan and Advances to Government Servants	0.01	0.01	Others (Ref. Statement 7)	Nil	Nil
Public Debt Receipts (Ref. Statement 3,6 & 17)	3,24,97.42	2,18,92.17	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	1,35,23.72	57,76.38
Internal Debt ⁶ (Market Loans, NSSF etc.) (Ref. Statement 3,6 & 17)	2,87,01.64 ^(a)	1,99,75.36 ^(b)	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	1,23,75.49 ^(c)	46,83.53 ^(d)
Loans from GoI (Ref. Statement 3,6 & 17)	37,95.78	19,16.81	Loans from GoI (Ref. Statement 4-A, 6 & 17)	11,48.23	10,92.85
Inter-State Settlement Account	0.75	(-) 0.05	Inter-State Settlement Account	1.05	(-) 0.01
			Transfer to Contingency Fund	Nil	Nil
Total Receipts Consolidated Fund (Ref. Statement 3)	18,14,73.88	16,18,56.39	Total Expenditure Consolidated Fund (Ref. Statement 4)	18,61,87.83	16,84,85.88
Deficit in Consolidated Fund	47,13.95	66,29.49	Surplus in Consolidated Fund	Nil	Nil

⁴ Includes ₹ 2,41.88 crore in 2017-18 and ₹ 2,73.67 crore (₹ 15.25 crore in Social Sector and ₹ 2,58.42 crore in Economic Sector in 2018-19 as salary amount.

⁵ Includes ₹ 2,32.95 crore in 2017-18 and ₹ 5,41.41 crore (₹ 5.34 crore in Social Sector and ₹ 5,36.07 crore in Economic Sector) in 2018-19 as Grants-in-aid. The matter regarding provision of GIA under Capital heads has been communicated to the State Government.

⁶ Internal debt includes receipt (a) ₹ 29,71.57 crore (b) ₹ 28,74.11 crore and disbursement (c) ₹ 18,85.53 crore (d) ₹ 15,26.16 crore relating to National Small Savings Fund (NSSF).

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	Nil	Nil	Contingency Fund (Ref. Statement 21)	Nil	Nil
Part III Public Account⁷					
Small Savings (Ref. Statement 21)	45,70.80	34,16.80	Small Savings (Ref. Statement 6,17&21)	23,22.28	27,36.37
Reserves, and Sinking Funds (Ref. Statement 21)	22,31.96	22,57.81	Reserves & Sinking Funds (Ref. Statement 6,17&21)	16,42.05	32,95.81
Deposits (Ref. Statement 21)	3,17,62.67	2,50,12.12	Deposits (Ref. Statement 6,17&21)	3,15,98.74	2,26,97.03
Advances (Ref. Statement 21)	Nil	3.71	Advances (Ref. Statement 21)	Nil	3.18
Suspense and Misc. (Ref. Statement 21)	25,79,69.58	47,38,08.65	Suspense and Misc. ⁸ (Ref. Statement 21)	25,98,70.11	47,04,81.26
Remittances (Ref. Statement 21)	1,82,06.46	1,76,59.89	Remittances (Ref. Statement 21)	1,75,64.21	1,69,56.49
Total Receipts Public Account (Ref. Statement 21)	31,47,41.47	52,21,58.97	Total Disbursements Public Account (Ref. Statement 21)	31,29,97.39	51,61,70.13
Deficit in Public Account	Nil	Nil	Surplus in Public Account	17,44.08	59,88.84
Opening Cash Balance	(-) 6,93.65	(-) 52.99	Closing Cash Balance	(-)36,63.52	(-) 6,93.65
Increase in Cash Balance	Nil	Nil	Decrease in Cash Balance	29,69.87	6,40.66

⁷ For details please refer to Statement No. 21 in Volume-II.

⁸ '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, 2019	On 31 st March, 2018
A- General Cash Balance -			
(i) Cash in treasuries			
(ii) Deposits with RBI ^(a)	MH 8999	(-)36,63.52 ^{(b)(c)}	(-) 6,93.65
(iii) Deposits with other Banks		Nil	Nil
(iv) Local remittances		Nil	Nil
	Total	(-)36,63.52	(-) 6,93.65
(v) Investments held in Cash Balance	MH 8673	86,38.46	74,12.19
	Total-A-General Cash Balance	49,74.94	67,18.54
B- Other Cash Balances and Investments-			
(vi) Departmental Cash Balances		(-)3.17	(-) 0.23
(vii) Permanent Imprest		0.83	0.83
(viii) Investments out of Earmarked Funds		416.42	4,16.42
	Total-B - Other Cash Balances and Investments	414.08	4,17.02
	Total - A + B	53,89.02	71,35.56

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 2018-19 advised to the RBI till 15 April, 2019.
- (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 2019, there was a net difference of ₹ 13,60.71 crore (Credit) between the figures reflected in Accounts of Accountant General ₹ 36,63.52 crore (Credit) and those intimated by RBI ₹ 23,02.81 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 2018-19 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 6.00 *per cent* to 6.50 *per cent* during 2018-19.

^(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.**Annexure – concl.**

The extent to which the Government maintained the minimum Cash Balance with the Reserve Bank during 2018-19 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance.	340
(ii)	Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means Advance.	25
(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:-

Particulars	(₹ in crore)				
	Balance on 1st April, 2018	Amount obtained during 2018-19	Amount repaid during 2018-19	Balance on 31 st March, 2019	Interest paid during 2018-19
Ordinary Ways and Means Advances	Nil	33,76.38	33,76.38	Nil	1.16
Special Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Overdraft	Nil	Nil	Nil	Nil	Nil
Total	Nil	33,76.38*	33,76.38	Nil	1.16

Following are the details of investments made from the General Cash Balance as on 31st March 2019:-

Nature of Securities		Amount
(1)	Government of India Treasury Bills	86,38.46
(2)	Government of India Securities	Nil
	Total	86,38.46

Interest received during the year on the above investments was ₹ 1,46.45 crore while during 2017-18 it was ₹ 4,91.39 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.

* Ordinary ways and means advance obtained on a particular day has not exceeded the limit of maximum amount of ₹ 16,00.00 crore

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

(₹ in crore)

	Description	Actuals	
		2018-19	2017-18
I.	TAX AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	5,08,82.41	4,48,10.85
	State Goods and Service Tax	1,85,08.50	86,96.12
	Land Revenue	3,83.91	4,90.99
	Stamps and Registration Fees	52,77.99	47,88.51
	State Excise	95,42.15	82,45.01
	Taxes on Sales, Trade etc.	99,03.20	1,49,84.04
	Taxes on Goods and Passengers	1,17.50	11,59.30
	Taxes on Vehicles	30,08.26	26,91.62
	Others	41,40.90	37,55.26
A.2	Share of net proceeds of Union Taxes and Duties	5,74,87.01	5,08,53.07
	Central Goods and Service Tax	1,41,87.62	7,16.48
	Integrated Goods and Service Tax	11,32.20	51,32.48
	Corporation Tax	1,99,90.17	1,55,68.92
	Taxes on Income other than Corporation Tax	1,47,21.91	1,31,46.86
	Other Taxes on Income and Expenditure	104.11	Nil
	Taxes on Wealth	7.34	(-) 0.47
	Customs	40,74.58	51,30.90
	Union Excise Duties	27,07.80	53,63.30
	Service Tax	5,31.47	57,94.60
	Other Taxes and Duties on Commodities and Services	29.81	Nil
	Total-A	10,83,69.42	9,56,63.92
B	Non-Tax Revenue		
	Non-Ferrous Mining and Metallurgical Industries	39,33.56	36,40.72
	Education, Sports, Art and Culture	23,66.39	13,09.69
	Forestry and Wild Life	10,42.94	11,12.25
	Minor Irrigation	5,45.04	3,54.20
	Interest Receipts	8,80.34	6,39.11
	Miscellaneous General Services	7,73.18	54.11
	Other Administrative Services	3,55.97	1,32.66
	Dividends and Profits	3,47.26	6,22.36
	Medium Irrigation	2,26.40	1,44.21
	Contributions and Recoveries towards Pension and Other Retirement Benefits	2,22.35	47.93
	Medical and Public Health	2,14.46	1,28.98
	Power	1,90.32	1,95.15
	Public Works	1,51.75	1,24.94
	Police	1,45.70	1,24.33
	Other Social Services	92.69	56.78

STATEMENT NO. 3 –contd.

(₹ in crore)

	Description	Actuals	
		2018-19	2017-18
I.	TAX AND NON-TAX REVENUE-concl'd		
B.	Non-Tax Revenue-concl'd		
	Village and Small Industries	88.13	15.08
	Crop Husbandry	62.14	48.88
	Major Irrigation	37.07	25.49
	Other General Economic Services	29.71	31.14
	Housing	28.02	26.11
	Labour and Employment	27.18	26.63
	Water Supply and Sanitation	25.34	17.25
	Urban Development	15.00	18.41
	Other Rural Development Programmes	14.97	11.13
	Stationery and Printing	12.43	13.65
	Social Security and Welfare	11.66	24.14
	Tourism	11.18	53.56
	Non Conventional Sources of Energy	10.28	7.16
	Fisheries	9.94	9.49
	Co-operation	8.40	12.73
	Public Service Commission	6.43	14.45
	Jails	3.65	3.86
	Animal Husbandry	2.73	4.89
	Other Agricultural Programmes	1.91	2.08
	Food Storage and Warehousing	1.38	0.12
	Roads and Bridges	1.18	2.76
	Industries	0.85	4.22
	Information and Publicity	0.38	0.23
	Family Welfare	0.23	0.19
	Other Industries	0.14	0.05
	Dairy Development	0.01	0.05
	Petroleum	Nil	0.01
	Total-B	1,18,98.69	90,61.18
II.	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA		
88C.	Grants-in-aid from Central Government^(a)		
	Non-Plan Grants	49,20.33	44,08.12
	Grants under the proviso to Article 275 (1) of the Constitution	Nil	Nil
	Grants towards contribution to State Disaster Response Fund	9,14.40	7,25.25
	Grants from National Disaster Response Fund	3,34.00	5,02.09
	Other Grants	36,71.93	31,80.78

^(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	
		2018-19	2017-18
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.	2,08,21.22	2,31,63.80
	Block Grants (of which EAP)	63.75	4.68
	Grants under the proviso to Article 275 (1) of the Constitution	2,46.26	63.65
	Grants as advance plan assistance for relief on account of Natural Calamities	Nil	Nil
	Other Grants	2,05,11.21	2,30,95.47
	Grants for Central Plan Schemes	17.13	67.37
	Grants for Centrally Sponsored Plan Schemes	Nil	Nil
	Other Transfer/Grants to States/ Union Territory with Legislature	28,66.00	25,11.00
	Total-C	2,86,24.68	3,01,50.29
	Total Revenue Receipts (A+B+C)	14,88,92.79	13,48,75.39
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Miscellaneous Capital Receipts		
	Civil		
	Retirement of Capital/Disinvestments of Cooperative Societies/Banks	Nil	Nil
	Other Receipts	13.04	19.35
	Disinvestment Proceeds	Nil	Nil
	Total-D	13.04	19.35
E.	Public Debt Receipts		
	Internal Debt	2,87,01.64	1,99,75.36
	<i>Market Loans</i>	2,04,96.00	1,50,00.00
	<i>Loans from Financial Institutions</i>	18,57.69	21,01.25
	<i>Special Securities issued to National Small Savings Fund</i>	29,71.57	28,74.11
	<i>Ways and Means Advances from the Reserve Bank of India</i>	33,76.38	Nil
	Loans and Advances from Central Government	37,95.78	19,16.81
	<i>Non-Plan Loans</i>	Nil	Nil
	<i>Loans for State/Union Territory Plan Schemes^(a)</i>	37,95.78	19,16.81
	Total-E	3,24,97.42	2,18,92.17
F.	Loans and Advances by State Government (Recoveries)^(b)	69.88	50,69.53
G.	Inter-State Settlement	0.75	(-) 0.05
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	18,14,73.88	16,18,56.39

(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>	15,45.17	Nil	Nil	15,45.17
	Parliament/State/Union Territory Legislatures	83.98	Nil	Nil	83.98
	President, Vice President/Governor/Administrator of Union Territories	10.29	Nil	Nil	10.29
	Council of Ministers	1,66.49	Nil	Nil	1,66.49
	Administration of Justice	9,66.72	Nil	Nil	9,66.72
	Elections	3,17.69	Nil	Nil	3,17.69
A.2	<i>Fiscal Services</i>	1,61,98.76	Nil	Nil	1,61,98.76
	Collection of Taxes on Income and Expenditure	Nil	Nil	Nil	Nil
	Land Revenue	7,82.73	Nil	Nil	7,82.73
	Stamps and Registration	1,02.05	Nil	Nil	1,02.05
	Collection of Other Taxes on property and Capital Transactions	Nil	Nil	Nil	Nil
	State Excise	17,16.66	Nil	Nil	17,16.66
	Taxes on Sales, Trade etc.	4.15	Nil	Nil	4.15
	Taxes on Vehicles	73.12	Nil	Nil	73.12
	Collection of charges under State Goods and Services Tax	2,02.92	Nil	Nil	2,02.92
	Other Taxes and Duties on Commodities and Services	6,19.21	Nil	Nil	6,19.21
	Other Fiscal Services	2.23	Nil	Nil	2.23
	Interest Payments	1,26,95.69	Nil	Nil	1,26,95.69
A.3	<i>Administrative Services</i>	83,58.43	7,22.69	Nil	90,81.12
	Public Service Commission	23.05	Nil	Nil	23.05
	Secretariat-General Services	2,00.00	Nil	Nil	2,00.00
	District Administration	6,46.66	Nil	Nil	6,46.66
	Treasury and Accounts Administration	1,55.98	Nil	Nil	1,55.98
	Police	60,14.21	3,69.87	Nil	63,84.08
	Jails	3,28.54	Nil	Nil	3,28.54
	Stationery and Printing	45.49	0.47	Nil	45.96
	Public Works	4,46.37	3,47.73	Nil	7,94.10
	Other Administrative Services	4,98.13	4.62	Nil	5,02.75
A.4	<i>Pension and Miscellaneous General Services</i>	1,20,10.21	Nil	65.00	1,20,75.21
	Pensions and Other Retirement Benefits	1,19,83.83	Nil	Nil	1,19,83.83
	Miscellaneous General Services	26.38	Nil	65.00	91.38
	Total-A-General Services	3,81,12.57	7,22.69	65.00	3,89,00.26

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)	2,61,74.09	9,42.35	57.84	2,71,74.28
	General Education	2,53,33.50	9,42.35	57.84	2,63,33.69
	Technical Education	5,09.45	Nil	Nil	5,09.45
	Sports and Youth Services	1,66.98	Nil	Nil	1,66.98
	Art and Culture	1,64.16	Nil	Nil	1,64.16
<i>B.2</i>	<i>Health and Family Welfare</i>	65,20.71	12,17.72	Nil	77,38.43
	Medical and Public Health	60,31.01	12,17.72	Nil	72,48.73
	Family Welfare	4,89.70	Nil	Nil	4,89.70
<i>B.3</i>	<i>Water Supply, Sanitation, Housing and Urban Development</i>	1,34,76.75	27,32.49	1,96.57	1,64,05.81
	Water Supply and Sanitation	14,65.03	20,06.14	Nil	34,71.17
	Housing	61,38.51	48.70	Nil	61,87.21
	Urban Development	58,73.21	6,77.65	1,96.57	67,47.43
<i>B.4</i>	<i>Information and Broadcasting</i>	3,84.09	0.67	Nil	3,84.76
	Information and Publicity	3,84.09	0.67	Nil	3,84.76
<i>B.5</i>	<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	32,57.02	7,38.17	Nil	39,95.19
	Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	32,57.02	7,38.17	Nil	39,95.19
<i>B.6</i>	<i>Labour and Labour Welfare</i>	12,12.32	Nil	Nil	12,12.32
	Labour and Employment	12,12.32	Nil	Nil	12,12.32
<i>B.7</i>	<i>Social Welfare and Nutrition</i>	74,60.41	29.37	Nil	74,89.78
	Social Security and Welfare	46,64.15	29.37	Nil	46,93.52
	Nutrition	13,62.27	Nil	Nil	13,62.27
	Relief on account of Natural Calamities	14,33.99	Nil	Nil	14,33.99
<i>B.8</i>	<i>Others</i>	2,21.92	58.56	Nil	2,80.48
	Other Social Services	1,89.22	58.56	Nil	2,47.78
	Secretariat- Social Services	32.70	Nil	Nil	32.70
	Total-B-Social Services	5,87,07.31	57,19.33	2,54.41	6,46,81.05
C	Economic Services				
<i>C.1</i>	<i>Agriculture and Allied Activities</i>	1,56,02.67	18,79.28	1,12.84	1,75,94.79
	Crop Husbandry	1,10,64.14	Nil	Nil	1,10,64.14
	Soil and Water Conservation	66.95	Nil	Nil	66.95
	Animal Husbandry	8,74.64	8.38	Nil	8,83.02
	Dairy Development	Nil	Nil	Nil	Nil
	Fisheries	75.43	Nil	Nil	75.43
	Forestry and Wild Life	15,34.57	8,36.86	Nil	23,71.43
	Food, Storage and Warehousing	12,89.17	1.84	0.42	12,91.43
	Agricultural Research and Education	1,91.77	Nil	Nil	1,91.77
	Co-operation	5,06.00	10,32.20	1,12.42	16,50.62

(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>	73,74.14	32,18.49	Nil	1,05,92.63
	Special Programmes for Rural Development	5,83.01	Nil	Nil	5,83.01
	Rural Employment	20,39.90	Nil	Nil	20,39.90
	Other Rural Development Programmes	47,51.23	32,18.49	Nil	79,69.72
<i>C.3</i>	<i>Irrigation and Flood Control</i>	10,61.23	83,78.39	Nil	94,39.62
	Major Irrigation	2,01.28	64,19.06	Nil	66,20.34
	Medium Irrigation	6,79.61	9,24.87	Nil	16,04.48
	Minor Irrigation	1,71.23	9,32.07	Nil	11,03.30
	Command Area Development	9.11	1,00.24	Nil	1,09.35
	Flood Control and Drainage	Nil	2.15	Nil	2.15
<i>C.4</i>	<i>Energy</i>	1,00,70.69	22,72.48	3,85.25	1,27,28.42
	Power	98,12.72	22,72.48	3,85.25	1,24,70.45
	New and Renewable Energy	2,57.97	Nil	Nil	2,57.97
<i>C.5</i>	<i>Industry and Minerals</i>	21,04.29	2,72.49	2,72.16	26,48.94
	Village and Small Industries	9,17.03	68.79	22.16	10,07.98
	Iron and Steel Industries	2,81.71	Nil	Nil	2,81.71
	Non-Ferrous Mining and Metallurgical Industries	9,05.55	1.20	Nil	9,06.75
	Other Industries	Nil	2,02.50	Nil	2,02.50
	Other Outlays on Industries and Minerals	Nil	Nil	Nil	Nil
	Petro-Chemical Industries	Nil	Nil	2,50.00	2,50.00
<i>C.6</i>	<i>Transport</i>	10,27.06	68,91.84	Nil	79,18.90
	Civil Aviation	0.79	3.28	Nil	4.07
	Roads and Bridges	10,26.27	68,88.56	Nil	79,14.83
	Road Transport	Nil	Nil	Nil	Nil
<i>C.7</i>	<i>Science, Technology and Environment</i>	1,78.04	2.25	Nil	1,80.29
	Other Scientific Research	1,78.04	2.25	Nil	1,80.29
<i>C.8</i>	<i>General Economic Services</i>	2,39.55	66.95	Nil	3,06.50
	Secretariat- Economic Services	28.49	Nil	Nil	28.49
	Tourism	1,03.58	66.95	Nil	1,70.53
	Census, Surveys and Statistics	84.81	Nil	Nil	84.81
	General Financial and Trading Institutions	Nil	Nil	Nil	Nil
	Other General Economic Services	22.67	Nil	Nil	22.67
	Total-C-Economic Services	3,76,57.67	2,29,82.17	7,70.25	6,14,10.09

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	76,71.66	Nil	Nil	76,71.66
	Total-D-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	76,71.66	Nil	Nil	76,71.66
E.	Public Debt				
	Internal Debt of the State Government	Nil	Nil	1,23,75.49	1,23,75.49
	Loans and Advances from the Central Government	Nil	Nil	11,48.23	11,48.23
	Total-E-Public Debt	Nil	Nil	1,35,23.72	1,35,23.72
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	76,71.66	Nil	1,35,23.72	2,11,95.39
G.	Inter-State Settlement	Nil	Nil	1.05	1.05
H.	Appropriation to Contingency Fund	Nil	Nil	Nil	Nil
	Total - Expenditure in Consolidated Fund	14,21,49.21	2,94,24.19	1,46,14.43	18,61,87.83

STATEMENT No. 4 - contd.

B. EXPENDITURE BY NATURE

(₹ in crore)

Object Head Code	Object of Expenditure	2018-19			2017-18		
		Revenue	Capital	Total	Revenue	Capital	Total
11	Salaries	2,55,89.65	2,73.67	2,58,63.32	2,24,30.51	2,41.88	2,26,72.39
12	Wages	10,30.25	3,62.21	13,92.46	9,80.31	3,74.37	13,54.68
13	Pension and Pensionary benefits	1,12,73.95	0.20	1,12,74.15	88,84.93	Nil	88,84.93
14	Awards, Rewards, Prizes	59.44	Nil	59.44	49.52	Nil	49.52
15	Social Security Pension	5,26.85	Nil	5,26.85	4,91.48	Nil	4,91.48
16	Salary Allowances—All India Services	1,38.17	1.52	1,39.69	1,29.50	1.52	1,31.02
17	Salary and Allowances for Ministers	27.74	Nil	27.74	27.03	Nil	27.03
18	Salaries and Allowances for Governor, High Courts, Courts, Lokayukt, Tribunals, State Election and Information commissions etc.	2,75.24	Nil	2,75.24	1,94.13	Nil	1,94.13
19	Salary of works charged contingent employee	11,97.94	1,16.11	13,14.05	11,83.01	1,02.17	12,85.18
21	Travelling Allowance	1,80.89	2.65	1,83.54	1,55.68	2.78	1,58.46
22	Office Expenses	8,90.11	10.21	9,00.32	8,04.90	8.70	8,13.60
23	Purchase of Vehicles	33.43	Nil	33.43	92.16	0.15	92.31
24	Examination and Training	2,12.81	1.76	2,14.57	2,01.44	1.94	2,03.38
25	Clothing Bedding & Tentage	3.19	Nil	3.19	2.34	Nil	2.34
26	Seminar, Workshop and Conference	19.12	Nil	19.12	24.36	Nil	24.36
27	Macro Information Technology System	26.49	Nil	26.49	Nil	Nil	Nil
31	Payment for Professional Services	22,62.59	9.69	22,72.28	14,91.32	9.92	15,01.24
32	Minor Works	45.57	16,72.39	17,17.96	65.26	23,83.44	24,48.70
33	Maintenance	15,03.07 ^(a)	86.24	15,89.31	18,84.31	80.64	19,64.95
34	Material and Supplies	39,36.77	68.99	40,05.76	35,61.89	72.33	36,34.22
35	Advertisement and Publicity	3,67.60	0.23	3,67.83	3,25.56	0.25	3,25.81
36	Expenditure on facilities given to distinguished personages	0.16	Nil	0.16	2.67	Nil	2.67
37	Fair, Function and Exhibition	29.98	Nil	29.98	21.03	Nil	21.03
41	Stipend and Scholarship	18,37.34	0.01	18,37.35	20,18.08	0.01	20,18.09
42	Grants-in-aid	5,31,41.94 ^(b)	5,41.41	5,36,83.35	5,20,02.08	2,32.95	5,22,35.03

(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) The Grants-in-Aid figure in Statement No. 4 differs from that of Statement No. 2 due to inclusion of expenditure pertaining to sectors A, B and C and non-inclusion of expenditure pertaining to Sector-D. The Grants-in-Aid figure in Statement No. 15 differs from that of Statement No. 4 due to inclusion of expenditure pertaining to sectors A, B and C and non-inclusion of expenditure pertaining to Sector-D.

STATEMENT No. 4 - conclud.

B. EXPENDITURE BY NATURE - conclud.

(₹ in crore)

Object Head Code	Object of Expenditure	2018-19			2017-18		
		Revenue	Capital	Total	Revenue	Capital	Total
43	Contributions	7,63.36	0.84	7,64.20	4,39.98	35.78	4,75.76
44	Subsidies	2,12,22.13	Nil	2,12,22.13	1,93,81.40	Nil	1,93,81.40
45	Grants-in-aid for creation of capital assets	5,36.75 ^(a)	2,07.95	7,44.70	5,24.35	6,95.61	12,19.96
51	Other Charges	6,43.40	2,09.01	8,52.41	8,22.62	1,78.54	10,01.16
52	Payment of Interest/ Dividend	1,27,13.71	Nil	1,27,13.71	1,11,00.30	Nil	1,11,00.30
53	Payment of decretal amount	6.89	3.90	10.79	3.60	1.05	4.65
54	Compensation	43.45	70.63	1,14.08	2,91.53	Nil	2,91.53
55	Suspense	1.53	Nil	1.53	Nil	0.10	0.10
56	Secret Service Expenses	8.54	Nil	8.54	7.40	Nil	7.40
58	Payment of Taxes and Royalty	0.88	Nil	0.88	26.20	Nil	26.20
59	Expenditure on printing of Stamp Papers	40.70	Nil	40.70	0.07	Nil	0.07
61	Survey, Investigation and Design and Preparation of DPRs	1.47	56.31	57.78	1.59	15.75	17.34
62	Purchase of Land and Building	Nil	2.60	2.60	0.03	49.91	49.94
63	Machinery	2,89.85	2,77.34	5,67.19	3,23.38	1,01.04	4,24.42
64	Major Works	5.20	2,17,90.00	2,17,95.20	13.73	2,00,79.76	2,00,93.49
65	Investment	82.34	33,26.67	34,09.01	Nil	72,06.72	72,06.72
67	Loans and Advance	11.40	Nil	11.40	Nil	Nil	Nil
68	Annuity	Nil	9,06.00	9,06.00	Nil	7,11.00	7,11.00
73	Inter Account Transfer	22,34.13	Nil	22,34.13	22,57.81	Nil	22,57.81
74	Recoveries	(-) 10,67.98	(-) 5,74.35	(-) 16,42.33	(-) 19,71.44	(-) 16,75.09	(-) 36,46.53
	Others	1.17	Nil	1.17	0.04	Nil	0.04
	Total	14,21,49.21	2,94,24.19	17,15,73.40	13,02,46.09	3,09,13.22	16,11,59.31

^(a) The Grants-in-Aid figure in Statement No. 4 differs from that of Statement No. 2 due to inclusion of expenditure pertaining to sectors A, B and C and non-inclusion of expenditure pertaining to Sector-D. The Grants-in-Aid figure in Statement No. 15 differs from that of Statement No. 4 due to inclusion of expenditure pertaining to sectors A, B and C and non-inclusion of expenditure pertaining to Sector-D.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Expenditure during 2018-19	Progressive expenditure up to 2018-19	Increase(+)/Decrease(-) in Per cent
A. Capital Account of General Services -						
4055	Capital Outlay on Police	4,04.77	13,93.70	3,69.87	17,63.57	(-) 9
4058	Capital Outlay on Stationery and Printing	Nil	11.67 ^(a)	0.47	12.14	--
4059	Capital Outlay on Public Works	3,28.95	24,36.79 ^(b)	3,47.73	27,84.52	6
4070	Capital Outlay on Other Administrative Services	8.86	1,15.98 ^(c)	4.62	1,20.60	(-) 48
TOTAL-A- Capital Account of General Services		7,42.58	39,58.14	7,22.69	46,80.83	(-) 3
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	6,88.34	44,52.07 ^(d)	9,42.35	53,94.42	37
TOTAL - (a) Capital Account on Education, Sports, Art and Culture		6,88.34	44,52.07	9,42.35	53,94.42	37
<i>(b) Capital Account on Health and Family Welfare</i>						
4210	Capital Outlay on Medical and Public Health	10,39.87	34,33.46 ^(e)	12,17.72	46,51.18	17
4211	Capital Outlay on Family Welfare	Nil	53.58 ^(f)	Nil	53.58	--
TOTAL - (b) Capital Account on Health and Family Welfare		10,39.87	34,87.04	12,17.72	47,04.76	17
<i>(c) Capital Account on Water Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	18,26.15	99,77.94 ^(g)	20,06.14	1,19,84.08	10
4216	Capital Outlay on Housing	44.85	7,54.54 ^(h)	48.70	8,03.24	9
4217	Capital Outlay on Urban Development	4,93.25	25,27.99 ⁽ⁱ⁾	6,77.65	32,05.64	37
TOTAL - (c) Capital Account on Water Supply, Sanitation, Housing and Urban Development		23,64.25	1,32,60.47	27,32.49	1,59,92.96	16

- (a) Opening balance reduced by ₹ 2.69 crore due to proforma transfer to Chhattisgarh State
- (b) Opening balance reduced by ₹ 4.73 crore due to proforma transfer to Chhattisgarh State
- (c) Opening balance reduced by ₹ 0.05 crore due to proforma transfer to Chhattisgarh State
- (d) Opening balance reduced by ₹ 95.63 crore due to proforma transfer to Chhattisgarh State
- (e) Opening balance reduced by ₹ 13.77 crore due to proforma transfer to Chhattisgarh State
- (f) Opening balance reduced by ₹ 9.97 crore due to proforma transfer to Chhattisgarh State
- (g) Opening balance reduced by ₹ 3.08 crore due to proforma transfer to Chhattisgarh State
- (h) Opening balance reduced by ₹ 33.90 crore due to proforma transfer to Chhattisgarh State
- (i) Opening balance reduced by ₹ 9.22 crore due to proforma transfer to Chhattisgarh State

STATEMENT NO. 5 - contd.

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Expenditure during 2018-19	Progressive expenditure up to 2018-19	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	0.30	2.77 ^(a)	0.67	3.44	123
	Total-(d) Capital Account on Information and Broadcasting	0.30	2.77	0.67	3.44	123
	<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, other Backward Classes and Minorities	10,61.28	57,70.91 ^(b)	7,38.17	65,09.08	(-) 30
	Total-(e) Capital Account on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	10,61.28	57,70.91	7,38.17	65,09.08	(-) 30
	<i>(f)- Capital Account on Social Welfare and Nutrition</i>					
4235	Capital Outlay on Social Security and Welfare	1,18.16	14,12.78 ^(c)	29.37	14,42.15	(-) 75
	Total-(f) Capital Account on Social Welfare and Nutrition	1,18.16	14,12.78	29.37	14,42.15	(-) 75
	<i>(g)- Capital Account on Other Social Services</i>					
4250	Capital Outlay on Other Social Services	86.19	3,44.00 ^(d)	58.56	4,02.56	(-) 32
	Total-(g) Capital Account on Other Social Services	86.19	3,44.00	58.56	4,02.56	(-) 32
	TOTAL-B- Capital Account of Social Services-	53,58.39	2,87,30.04	57,19.33	3,44,49.37	7

- (a) Opening balance reduced by ₹ 0.84 crore due to proforma transfer to Chhattisgarh State
(b) Opening balance reduced by ₹ 1,41.63 crore due to proforma transfer to Chhattisgarh State
(c) Opening balance reduced by ₹ 61.26 crore due to proforma transfer to Chhattisgarh State
(d) Opening balance reduced by ₹ 3.72 crore due to proforma transfer to Chhattisgarh State

STATEMENT NO. 5 - contd.

(₹ in crore)						
Major Head	Description	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Expenditure during 2018-19	Progressive expenditure up to 2018-19	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	Nil	5,80.37 ^(a)	Nil	5,80.37	--
4402	Capital Outlay on Soil and Water Conservation	Nil	1,91.09 ^(b)	Nil	1,91.09	--
4403	Capital Outlay on Animal Husbandry	3.08	1,17.37 ^(c)	8.38	1,25.75	172
4404	Capital Outlay on Dairy Development	Nil	5.49 ^(d)	Nil	5.49	--
4405	Capital Outlay on Fisheries	0.16	11.96 ^(e)	Nil	11.96	(-) 100
4406	Capital Outlay on Forestry and Wild Life	3,70.44	14,09.17 ^(f)	8,36.86	22,46.03	126
4408	Capital Outlay on Food Storage and Warehousing	Nil	2,37.34 ^(g)	1.84	2,39.18	--
4415	Capital Outlay on Agricultural Research and Education	Nil	1.90 ^(h)	Nil	1.90	--
4425	Capital Outlay on Co-operation	22.64	4,60.70 ⁽ⁱ⁾	10,32.20	14,92.90	4459
4435	Capital Outlay on Other Agricultural Programmes	Nil	8.01 ^(j)	Nil	8.01	--
	Total-(a) Capital Account on Agriculture and Allied Activities	3,96.32	30,23.40	18,79.28	49,02.68	374
	<i>(b)- Capital Account on Rural Development -</i>					
4515	Capital Outlay on Other Rural Development Programmes	21,86.54	1,66,72.74 ^(k)	32,18.49	1,98,91.23	47
	Total-(b) Capital Account on Rural Development	21,86.54	1,66,72.74	32,18.49	1,98,91.23	47

- (a) Opening balance reduced by ₹ 7.33 crore due to proforma transfer to Chhattisgarh State
- (b) Opening balance reduced by ₹ 31.45 crore due to proforma transfer to Chhattisgarh State
- (c) Opening balance reduced by ₹ 1.84 crore due to proforma transfer to Chhattisgarh State
- (d) Opening balance reduced by ₹ 1.64 crore due to proforma transfer to Chhattisgarh State
- (e) Opening balance reduced by ₹ 0.27 crore due to proforma transfer to Chhattisgarh State
- (f) Opening balance reduced by ₹ 26.20 crore due to proforma transfer to Chhattisgarh State
- (g) Opening balance reduced by ₹ 19.98 crore due to proforma transfer to Chhattisgarh State
- (h) Opening balance reduced by ₹ 0.09 crore due to proforma transfer to Chhattisgarh State
- (i) Opening balance reduced by ₹ 88.51 crore due to proforma transfer to Chhattisgarh State
- (j) Opening balance reduced by ₹ 2.23 crore due to proforma transfer to Chhattisgarh State
- (k) Opening balance reduced by ₹ 1,89.99 crore due to proforma transfer to Chhattisgarh State

STATEMENT NO. 5 - contd.

(₹ in crore)

Major Head	Description	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Expenditure during 2018-19	Progressive expenditure up to 2018-19	Increase(+)/Decrease(-) in Per cent
C.	Capital Account of Economic Services - contd.					
	(d)- Capital Account on Irrigation and Flood Control –					
4700	Capital Outlay on Major Irrigation	51,03.79	3,90,04.36 ^(a)	64,19.06	4,54,23.42	26
4701	Capital Outlay on Medium Irrigation	14,03.48	91,07.92 ^(b)	9,24.87	1,00,32.79	(-) 34
4702	Capital Outlay on Minor Irrigation	11,95.37	1,22,04.71 ^(c)	9,32.07	1,31,36.78	(-) 22
4705	Capital Outlay on Command Area Development	2,58.90	12,94.65 ^(d)	1,00.24	13,94.89	(-) 61
4711	Capital Outlay on Flood Control Projects	11.61	1,31.63	2.15	1,33.78	(-) 81
	Total-(d) Capital Account on Irrigation and Flood Control	79,73.15	6,17,43.27	83,78.39	7,01,21.66	5
	(e)- Capital Account on Energy-					
4801	Capital Outlay on Power Projects	74,79.57	2,92,74.90 ^(e)	22,72.48	3,15,47.38	(-) 70
4810	New and Renewable Energy	Nil	0.20	Nil	0.20	--
	Total-(e) Capital Account on Energy	74,79.57	2,92,75.10	22,72.48	3,15,47.58	(-) 70
	(f) - Capital Account on Industry and Minerals -					
4851	Capital Outlay on Village and Small Industries	2,24.07	26,94.80 ^(f)	68.79	27,63.59	(-) 69
4852	Capital Outlay on Iron and Steel Industries	3.85	49.10 ^(g)	Nil	49.10	(-) 100
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.97	19.23 ^(h)	1.20	20.43	(-) 39
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	Nil	0.02 ⁽ⁱ⁾	Nil	0.02	--
4858	Capital Outlay on Engineering Industries	Nil	0.13 ^(j)	Nil	0.13	--
4860	Capital Outlay on Consumer Industries	Nil	8.78 ^(k)	Nil	8.78	--
4875	Capital Outlay on Other Industries	3.40	3,16.02 ^(l)	2,02.50	5,18.52	5856
4885	Capital Outlay on Industries and Minerals	25.00	4,68.58 ^(m)	Nil	4,68.58	(-) 100
	Total-(f) Capital Account on Industry and Minerals	2,58.29	35,56.66	2,72.49	38,29.15	5

- (a) Opening balance reduced by ₹ 76.17 crore due to proforma transfer to Chhattisgarh State.
- (b) Opening balance reduced by ₹ 2,36.78 crore due to proforma transfer to Chhattisgarh State.
- (c) Opening balance reduced by ₹ 2,90.84 crore due to proforma transfer to Chhattisgarh State.
- (d) Opening balance reduced by ₹ 0.11 crore due to proforma transfer to Chhattisgarh State.
- (e) Opening balance reduced by ₹ 21.73 crore due to proforma transfer to Chhattisgarh State.
- (f) Opening balance reduced by ₹ 46.72 crore due to proforma transfer to Chhattisgarh State.
- (g) Opening balance reduced by ₹ 0.10 crore due to proforma transfer to Chhattisgarh State.
- (h) Opening balance reduced by ₹ 1.38 crore due to proforma transfer to Chhattisgarh State.
- (i) Opening balance reduced by ₹ 0.01 crore due to proforma transfer to Chhattisgarh State.
- (j) Opening balance reduced by ₹ 0.01 crore due to proforma transfer to Chhattisgarh State.
- (k) Opening balance reduced by ₹ 3.18 crore due to proforma transfer to Chhattisgarh State.
- (l) Opening balance reduced by ₹ 11.84 crore due to proforma transfer to Chhattisgarh State.
- (m) Opening balance reduced by ₹ 11.04 crore due to proforma transfer to Chhattisgarh State.

STATEMENT NO. 5 - contd.

		(₹ in crore)				
Major Head	Description	Expenditure during 2017-18	Progressive expenditure up to 2017-18	Expenditure during 2018-19	Progressive expenditure up to 2018-19	Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services-concl.						
<i>(g)- Capital Account on Transport -</i>						
5053	Capital Outlay on Civil Aviation	2.60	3,79.88 ^(a)	3.28	3,83.16	26
5054	Capital Outlay on Roads and Bridges	63,92.33	3,51,87.96 ^(b)	68,88.56	4,20,76.52	8
5055	Capital Outlay on Road Transport	5.42	1,16.81 ^(c)	Nil	1,16.81	(-) 100
Total-(g) Capital Account on Transport		64,00.35	3,56,84.65	68,91.84	4,25,76.49	8
<i>(i)- Capital Account on Science, Technology and Environment-</i>						
5425	Capital Outlay on Other Scientific and Environmental Research	4.00	1,14.44	2.25	1,16.69	(-)44
Total - (i) Capital Account on Science, Technology and Environment		4.00	1,14.44	2.25	1,16.69	(-) 44
<i>(j)- Capital Account on General Economic Services-</i>						
5452	Capital Outlay on Tourism	1,14.06	9,61.89 ^(d)	66.95	10,28.84	(-) 41
5465	Capital Outlay on Investments in General Financial and Trading Institutions	Nil	0.03 ^(e)	Nil	0.03	--
5475	Capital Outlay on Other General Economic Services	Nil	13.00 ^(f)	Nil	13.00	--
Total-(j) Capital Account on General Economic Services		1,14.06	9,74.92	66.95	10,41.87	(-) 41
TOTAL-C- Capital Account of Economic Services		2,48,12.28	15,10,45.18	2,29,82.17	17,40,27.35	(-) 7
GRAND TOTAL		3,09,13.25	18,37,33.36	2,94,24.19	21,31,57.55	(-) 5

- (a) Opening balance reduced by ₹ 1.78 crore due to proforma transfer to Chhattisgarh State.
- (b) Opening balance reduced by ₹ 30.23 crore due to proforma transfer to Chhattisgarh State.
- (c) Opening balance reduced by ₹ 37.71 crore due to proforma transfer to Chhattisgarh State.
- (d) Opening balance reduced by ₹ 7.15 crore due to proforma transfer to Chhattisgarh State.
- (e) Opening balance reduced by ₹ 0.01 crore due to proforma transfer to Chhattisgarh State.
- (f) Opening balance reduced by ₹ 3.95 crore due to proforma transfer to Chhattisgarh State.

STATEMENT NO. 5 - conclud.**EXPLANATORY NOTES**

1. During 2018-19 the Government invested ₹ 33,35.58^(a) crore in various concerns (₹ 4,04.28 crore share capital of Statutory Corporations, ₹ 18,99.01 crore in Government Companies and ₹ 10,32.29 crore in Co-operative Institutions).
2. The total net investment of Government in share capital of different concerns at the end of 2017-18 and 2018-19 was ₹ 3,03,77.19 crore and ₹ 3,52,40.10 crore respectively. Total net investment at the end of 2018-19 includes ₹ 6,16.34 crore allocated to Madhya Pradesh from the un-apportioned balances of the composite State of Madhya Pradesh at the end of 2017-18. Against investment of ₹ 3,52,40.10 crore, the State Government received dividend of ₹ 3,47.26 crore (0.99 *per cent* of investment) in 2018-19.

Further details are given in Statement No. 19.

^(a) Net figures of investment is ₹ 33,23.50 crore (Gross investment ₹ 33,35.58 crore and disinvestment ₹ 12.08 crore).

6 – STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and other Liabilities^(a)

Nature of Borrowings	Balance as on 1 st April, 2018	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2019	Net increase (+) /decrease (-)		(₹ in crore)
					Amount	Per cent	As a Per cent of public debt & other liabilities
A - PUBLIC DEBT -							
6003 - Internal Debt of the State Government-							
Market Loans	8,38,16.64	2,04,96.00	54,95.31	9,88,17.33	1,50,00.69	17.90	50.85
Ways and Means Advances from the Reserve Bank of India	Nil	33,76.38	33,76.38	Nil	Nil	Nil	Nil
Compensation and other Bonds	75,01.92	Nil	94.32	74,07.60	(-) 94.32	(-) 1.26	3.81
Loans from Financial Institution	95,69.34	18,57.69	15,23.95	99,03.08	3,33.74	3.49	5.10
Special Securities issued to National Small Savings Fund of Central Government	2,27,95.26	29,71.57	18,85.53	2,38,81.30	10,86.04	4.76	12.29
Total - Internal Debt of the State Government	12,36,83.16	2,87,01.64	1,23,75.49	14,00,09.31	1,63,26.15	13.20	72.05
6004 – Loans and Advances from Central Government -							
01 Non Plan Loans	31.88	Nil	3.60	28.28	(-) 3.60	(-) 11.29	0.02
02 Loans for State/Union Territory Plan Scheme	1,47,07.30	37,95.78 ^(b)	11,44.63	1,73,58.45	26,51.15	18.03	8.93
07 Pre 1984-85 Loans	1.88	Nil	Nil	1.88	Nil	Nil	Nil
Total - Loans and Advances from Central Government	1,47,41.06	37,95.78	11,48.23	1,73,88.61	26,47.55	17.96	8.95
TOTAL – PUBLIC DEBT	13,84,24.22	3,24,97.42	1,35,23.72	15,73,97.92	1,89,73.70	13.71	81.00

^(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. 01.04.17.

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

Nature of Borrowings	Balance as on 1 st April, 2018	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2019	Net increase (+) /decrease (-)		(₹ in crore)
					Amount	Per cent	As a Per cent of public debt and other liabilities
B – OTHER LIABILITIES -							
Public Account							
Small Savings Provident Funds etc.	1,43,28.80 ^(a)	45,70.80	23,22.28	1,65,77.32	22,48.52	15.69	8.53
Reserve Funds bearing interest	75.19 ^(b)	10,16.24	10,16.00	75.43	0.24	0.32	0.04
Reserve Funds not bearing interest	54,08.85	12,15.72	6,26.05	59,98.52	5,89.67	10.90	3.09
Deposits bearing interest	(-) 16.62 ^(c)	1.77	16.68	(-) 31.53 ^(d)	(-) 14.91	(-) 89.71	-0.02
Deposits not bearing interest	1,41,12.90	3,17,60.90	3,15,82.06	1,42,91.74	1,78.84	1.27	7.36
TOTAL – OTHER LIABILITIES	3,39,09.12	3,85,65.43	3,55,63.07	3,69,11.48	30,02.36	8.85	19.00
TOTAL – PUBLIC DEBT AND OTHER LIABILITIES	17,23,33.34	7,10,62.85	4,90,86.79	19,43,09.40	2,19,76.06	12.75	100.00

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 ₹ 2.50 crore due to proforma transfer to Chhattisgarh.

^(b) Opening balance reduced by ₹ 27.27 crore due to proforma transfer to Chhattisgarh.

^(c) Entire un-apportioned amount of ₹ (-) 2.38 crore between Madhya Pradesh and Chhattisgarh is allocated to Madhya Pradesh.

^(d) Minus balance is under reconciliation.

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

During the year the Government floated following loans: - ₹ 20,00.00 crore (8.05 percent Madhya Pradesh State Development Loan 2028), ₹ 10,00.00 crore (8.33 percent Madhya Pradesh State Development Loan 2028), ₹ 10,00.00 crore (8.55 percent Madhya Pradesh State Development Loan 2028), ₹ 10,00.00 crore (8.42 percent Madhya Pradesh State Development Loan 2028), ₹ 13,71.00 crore (8.64 percent Madhya Pradesh State Development Loan 2033), ₹ 10,00.00 crore (8.40 percent Madhya Pradesh Govt. Stock 2019), ₹ 8,25.00 crore (8.63 percent Madhya Pradesh State Development Loan 2038), ₹ 15,00.00 crore (8.36 percent Madhya Pradesh Govt. Stock 2021), ₹ 10,00.00 crore (8.52 percent Madhya Pradesh State Development Loan 2043), ₹ 28,00.00 crore (8.37 percent Madhya Pradesh State Development Loan 2028), ₹ 8,00.00 crore (8.44 percent Madhya Pradesh Govt. Stock 2020), ₹ 10,00.00 crore (8.64 percent Madhya Pradesh State Development Loan 2023), ₹ 10,00.00 crore (9.05 percent Madhya Pradesh Govt. Stock 2021), ₹ 10,00.00 crore (8.92 percent Madhya Pradesh Govt. Stock 2022), ₹ 10,00.00 crore (8.73 percent Madhya Pradesh Govt. Stock 2022), ₹ 6,00.00 crore (7.13 percent Madhya Pradesh State Development Loan 2021), ₹ 6,00.00 crore (7.18 percent Madhya Pradesh State Development Loan 2022), ₹ 10,00.00 crore (9.68 percent Madhya Pradesh State Development Loan 2023) at par. The loans bear interest rate of 8.05, 8.33, 8.55, 8.42, 8.64, 8.40, 8.63, 8.36, 8.52, 8.37, 8.44, 8.64, 9.05, 8.92, 8.73, 7.13, 7.18 and 9.68 percent per annum and are redeemable at face value in 2028, 2028, 2028, 2028, 2033, 2019, 2038, 2021, 2043, 2028, 2020, 2023, 2021, 2022, 2022, 2021, 2022 and 2023 respectively. The total amount subscribed was ₹ 2,04,96.00 crore (in cash: ₹ 2,04,96.00 crore, by conversion of loans due for repayment: ₹ Nil).

The 8.30 percent Madhya Pradesh Govt. Stock 2018, 6.00 percent Madhya Pradesh Govt. Stock 2019, 7.00 percent Madhya Pradesh Govt. Stock 2019, 7.77 percent Madhya Pradesh Govt. Stock 2019 and 8.40 percent Madhya Pradesh Govt. Stock 2019 discharged during the year 2018-19. A sum of ₹ 6,25.00 crore, ₹ 9,00.00 crore, ₹ 8,85.00 crore, ₹ 10,75.00 crore and ₹ 20,10.25 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 an amount of ₹ 33,76.38 crore was obtained and repaid, leaving a "nil" balance at the end of the year. An amount of ₹ 1.16 crore as 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.

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

During the year, the Government received ₹ 18,57.68 crore as loans from such bodies and made repayment of ₹ 16,18.27 crore. The balance of such loans outstanding at the end of 31st March 2019 was ₹ 1,73,10.67 crore. Government paid ₹ 12,03.66 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.

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 2018-19 amounted to ₹ 29,71.57 crore and ₹ 18,85.53 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 2,38,81.30 crore, which was 12.29 percent of the total **Public Debt & Other Liabilities** of the State Government as on 31 March 2019.

Loans from Government of India: - Loans from Government of India formed 8.95 percent of the total **Public Debt & Other Liabilities** on 31st March 2019.

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

₹ 37,95.78 crore was received from the Government of India as loans during the year. The State Government paid ₹ 11,48.23 crore towards repayment of loans and ₹ 7,73.28 crore on account of interest during the year 2018-19.

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.

STATEMENT NO. 6 - conclud.
Statement of Public Debt and other Liabilities - conclud.
EXPLANATORY NOTES - conclud.
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 2017-18 and 2018-19 are shown below:-

				(₹ in crore)
		2018-19	2017-18	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.	17,39,75.23	15,27,55.52	2,12,19.71
	(b) Other obligations	2,03,34.16	1,96,07.59	7,26.57
	Total (i)	19,43,09.39	17,23,63.11	2,19,46.28
(ii)	Interest paid by Government			
	(a) On Public Debt and Small Savings, Provident Funds etc.	1,26,95.54	1,09,84.12	17,11.42
	(b) On Other obligations	0.15	2.91	(-) 2.76
	Total (ii)	1,26,95.69	1,09,87.03	17,08.66
(iii)	Deduct			
	(a) Interest received on loans and advances given by Government	2,34.65	97.41	1,37.24
	(b) Interest realised on investment of cash balances	1,46.45	4,91.39	(-) 3,44.94
	Total (iii)	3,81.10	5,88.80	(-) 2,07.70
(iv)	Net Interest Charges (ii) - (iii)	1,23,14.59	1,03,98.23	19,16.36
(v)	Percentage of gross interest (item (ii)) to total Revenue Receipts	8.53	8.15	0.38
(vi)	Percentage of net interest (item (iv)) to total Revenue Receipts	8.27	7.71	0.56

In addition, there was certain other receipts and adjustments totaling ₹ 4,99.23 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 1,18,15.36 crore, which works out to 7.94 per cent of the revenue receipt.

The Government also received ₹ 3,47.26 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*

(₹ in crore)

Loanee Groups	Balance as on 1 st April, 2018	Disburse- ments during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2019 (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	1,61.14	57.84	0.13	--	2,18.85	57.71	--
Municipalities/Municipal Councils/Municipal Corporations	2,90.81	1,96.57	48.57	--	4,38.81	1,48.00	--
Urban Development Authorities	16,42.68	Nil	Nil	--	16,42.68	Nil	--
Housing Board	1,76.34 ^(b)	Nil	0.85	--	1,75.49	(-) 0.85	--
State Housing Corporation	0.51	Nil	Nil	--	0.51	Nil	--
Panchayati Raj Institutions	0.77	Nil	Nil	--	0.77	Nil	--
Statutory Corporations	62,91.49	Nil	0.51	--	62,90.98	(-) 0.51	--
Government Companies	2,48,08.20 ^(c)	3,85.25	Nil	--	2,51,93.45	3,85.25	--
Co-operative Societies/Co-operative Corporation/ Banks	13,92.28 ^(d)	1,12.47	15.43	--	14,89.32	97.04	--
Others	63,40.67 ^(e)	3,37.53	4.38	--	66,73.82	3,33.16	--
Loans and Advances to Government Servants	19.14	Nil	0.01	--	19.13	(-) 0.01	--
Loans for Misc. Purposes	0.04	Nil	Nil	--	0.04	Nil	--
Total - Loans and Advances	4,11,24.07	10,89.66	69.88	--	4,21,43.85	10,19.78	--

(a) Information is awaited from the State Government.

(b) Opening balance reduced by ₹ 44.71 crore due to proforma transfer to Chattisgarh State.

(c) Opening balance reduced by ₹ 2,68.66 crore due to proforma transfer to Chattisgarh State.

(d) Opening balance reduced by ₹ 25.03 crore due to proforma transfer to Chattisgarh State.

(e) Opening balance reduced by ₹ 6.95 crore due to proforma transfer to Chattisgarh State.

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

Section: 2 Summary of Loans and Advances: Sector wise

(₹ in crore)

Sector	Balance as on 1 st April, 2018	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2019 (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	12,41.00	65.00	1.65	--	13,04.35	63.35	--
Social Services	23,55.32 ^(b)	2,54.41	50.06	--	25,59.67	2,04.35	--
Economic Services	3,75,08.57 ^(c)	7,70.25	18.16	--	3,82,60.66	7,52.09	--
Loans and Advances to Government Servants	19.14	Nil	0.01	--	19.13	(-) 0.01	--
Loans for Misc. Purposes	0.04	Nil	Nil	--	0.04	Nil	--
Total- Loans and Advances	4,11,24.07	10,89.66	69.88	--	4,21,43.85	10,19.78	--

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, 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 st March, 2019
	Principal	Interest	Total		
1.	2.	3.	4.	5.	6.

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

^(b) Opening balance reduced by ₹ 44.87 crore due to proforma transfer to Chhattisgarh State.

^(c) Opening balance reduced by ₹ 3,00.48 crore due to proforma transfer to Chhattisgarh State.

8 – STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government investments in the Share Capital and debentures of different concerns for the year 2017-18 and 2018-19.

(₹ in crore)

	Name of concern	2018-19			2017-18		
		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	34	92,59.66 ^(a)	2,73.50	33	87,60.96 1,74.89	6,06.02
2	Government Companies	41	2,43,49.56 ^(b)	73.71	43	2,05,21.26 1,80.49	15.92
3	Joint-Stock Companies and Partnerships	24	1.31 ^(c)	0.02	23	0.11 1.54	0.42
4	Banks	01	Nil ^(d)	Nil	01	Nil Nil	Nil
5	Co-operatives	130	16,29.57 ^(e)	0.03	130	2,54.93 4,83.01	Nil
	Total	230	3,52,40.10	3,47.26	230	2,95,37.26 8,39.93	6,22.36

Note:- In this statement figures in bold font represent balances of composite State of Madhya Pradesh finally allocated between Madhya Pradesh and Chhattisgarh as per M.P. Re-organisation Act, 2000 during the year 2018-19.

- (a) ₹ 1,74.89 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 1,28.34 crore allocated to Madhya Pradesh and ₹ 46.55 crore allocated to Chhattisgarh.
- (b) ₹ 1,80.49 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 1,32.44 crore allocated to Madhya Pradesh and ₹ 48.05 crore allocated to Chhattisgarh.
- (c) ₹ 1.54 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 1.13 crore allocated to Madhya Pradesh and ₹ 0.41 crore allocated to Chhattisgarh.
- (d) ₹ 0.16 lakh was the balance of composite State of Madhya Pradesh, which has been apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 0.12 lakh has been allocated to Madhya Pradesh and ₹ 0.04 lakh allocated to Chhattisgarh. The figure of investment has not been depicted against 'Banks' at S.No.4 above because figures in this Statement have been depicted in crore of rupees.
- (e) ₹ 4,83.01 crore apportioned between Madhya Pradesh and Chhattisgarh. Out of this ₹ 3,54.43 crore allocated to Madhya Pradesh and ₹ 1,28.58 crore allocated to Chhattisgarh.

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 2019 in various sectors are shown below:

SECTOR WISE DETAILS OF GUARANTEES

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount Guaranteed during 2018-19	Outstanding as on 01.04.2018 (Principal + Interest)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstanding as on 31.03.2019 (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 (32)	1,40,19.24	35,81.72	88,97.07 ^a	58,03.50	Nil	Nil	66,75.28	67.76	*	Nil
Co-operative (10)	51,50.05	9,01.12	8,25.00	11,34.55	Nil	Nil	5,91.57	Nil	*	Nil
State Financial Corporation (19)	13,00.00	8,73.24	Nil	1,10.24	Nil	Nil	7,63.00	2.50	*	Nil
Urban Development and Housing (386)	62,82.37	20,49.53	11,20.98 ^a	39.53	Nil	Nil	31,30.99	10.80	*	Nil
Others (132)	2,88,88.18	65,97.38	2,43,90.30 ^a	1,13,85.14	Nil	Nil	1,96,02.54	Nil	*	Nil
Total (579)	5,56,39.84	1,40,02.99	3,52,33.35	1,84,72.96	Nil	Nil	3,07,63.38	81.06	14.73	Nil

Note: Maximum amount guaranteed during the year includes ₹ 9,67.43 crore, which has been allocated to M.P. due to proforma correction.

*Sector-wise details are not available as Challans have not been received from Treasuries. Total Guarantee fee received during the year is ₹ 14.73 crore.

^a Figure revised due to rectification of misclassification during previous years.

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

(i) Details of Total Funds Released During the Year 2018-19 as Grant-in-aid and Funds Allocated for Creation of Assets :-

(₹ in crore)

Name/Category of the Grantee	Total Funds Released as Grants-in-aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column (No.2)		
	(1)	(2)		(3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Panchayati Raj Institutions	1,60,92.65	1,02,08.38	2,63,01.03	Nil	Nil	Nil
Urban Local Bodies	67,33.20	46,75.69	1,14,08.89	Nil	79.97	79.97
Public Sector Undertakings	6,32.67	28.37	6,61.04	Nil	Nil	Nil
Autonomous Bodies	6,49.29	15,96.00	22,45.29	Nil	Nil	Nil
Non-Government Organisations (NGOs)	9,69.88	3,10.50	12,80.38	Nil	Nil	Nil
Co-operative Societies and Co-operative Institutions	80.29	Nil	80.29	Nil	Nil	Nil
Others	77,25.55	47,25.58	1,24,51.13	5,15.74	1,48.99	6,64.73
Total	3,28,83.53	2,15,44.52	5,44,28.05	5,15.74	2,28.96	7,44.70

(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	Total value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature
(1)	(2)	(3)
Nil	Nil	Nil

11 - STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2018-19			2017-18		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	1,45,37.10	12,76,12.11	14,21,49.21	1,20,02.00	11,82,44.09	13,02,46.09
Expenditure Heads (Capital Account)	3.94	2,94,20.25	2,94,24.19	50.95	3,08,62.27	3,09,13.22
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ^(a)	1,35,23.72	10,90.71	1,46,14.43	57,76.38	15,50.19	73,26.57
Total	2,80,64.76	15,81,23.07	18,61,87.83	1,78,29.33	15,06,56.55	16,84,85.88
(a) The figures have been arrived at as follows:-						
E Public Debt -						
Internal Debt of the State Government	1,23,75.49 ^(a)	Nil	1,23,75.49	46,83.53	Nil	46,83.53
Loans and Advances from the Central Government	11,48.23 ^(a)	Nil	11,48.23	10,92.85	Nil	10,92.85
F Loans and Advances^(b) -						
Loans for General Services	Nil	65.00	65.00	Nil	1,52.00	1,52.00
Loans for Social Services	Nil	2,54.41	2,54.41	Nil	2,13.21	2,13.21
Loans for Economic Services	Nil	7,70.25	7,70.25	Nil	11,84.99	11,84.99
Loans to Government Servants etc.	Nil	Nil	Nil	Nil	Nil	Nil
Loans for Misc. Purpose	Nil	Nil	Nil	Nil	Nil	Nil
G Inter-State Settlement -						
Inter-State Settlement	Nil	1.05	1.05	Nil	(-) 0.01	(-) 0.01
H Transfer to Contingency Fund -						
Transfer to Contingency fund	Nil	Nil	Nil	Nil	Nil	Nil
Total	1,35,23.72	10,90.71	1,46,14.43	57,76.38	15,50.19	73,26.57

The percentage of Charged Expenditure and Voted Expenditure to total expenditure during 2017-18 and 2018-19 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2017-18	10.58	89.42
2018-19	15.07	84.93

(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, 2018	During the Year 2018-19	On 31 st March, 2019
Capital and Other Expenditure			
Capital Expenditure (Sub-sector wise)			
General Services	39,58.14 ^a	7,22.69	46,80.83
Education, Sports, Arts and Culture	44,52.07 ^b	9,42.35	53,94.42
Health and Family Welfare	34,87.04 ^c	12,17.72	47,04.76
Water Supply, Sanitation, Housing and Urban Development	1,32,60.47 ^d	27,32.49	1,59,92.96
Information and Broadcasting	2.77 ^e	0.67	3.44
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	57,70.91 ^f	7,38.17	65,09.08
Social Welfare and Nutrition	14,12.78 ^g	29.37	14,42.15
Other Social Services	3,44.00 ^h	58.56	4,02.56
Agriculture and Allied Activities	30,23.40 ⁱ	18,79.28	49,02.68
Rural Development	1,66,72.74 ^j	32,18.49	1,98,91.23
Irrigation and Flood Control	6,17,43.27 ^k	83,78.39	7,01,21.66
Energy	2,92,75.10 ^l	22,72.48	3,15,47.58
Industry and Minerals	35,56.66 ^m	2,72.49	38,29.15

- ^a Opening balance reduced by ₹ 7.47 crore due to proforma transfer to Chhattisgarh State.
- ^b Opening balance reduced by ₹ 95.63 crore due to proforma transfer to Chhattisgarh State.
- ^c Opening balance reduced by ₹ 23.74 crore due to proforma transfer to Chhattisgarh State.
- ^d Opening balance reduced by ₹ 46.20 crore due to proforma transfer to Chhattisgarh State.
- ^e Opening balance reduced by ₹ 0.83 crore due to proforma transfer to Chhattisgarh State.
- ^f Opening balance reduced by ₹ 1,41.63 crore due to proforma transfer to Chhattisgarh State.
- ^g Opening balance reduced by ₹ 61.26 crore due to proforma transfer to Chhattisgarh State.
- ^h Opening balance reduced by ₹ 3.72 crore due to proforma transfer to Chhattisgarh State.
- ⁱ Opening balance reduced by ₹ 1,79.54 crore due to proforma transfer to Chhattisgarh State.
- ^j Opening balance reduced by ₹ 1,89.99 crore due to proforma transfer to Chhattisgarh State.
- ^k Opening balance reduced by ₹ 6,03.90 crore due to proforma transfer to Chhattisgarh State.
- ^l Opening balance reduced by ₹ 21.73 crore due to proforma transfer to Chhattisgarh State.
- ^m Opening balance reduced by ₹ 74.27 crore due to proforma transfer to Chhattisgarh State.

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2018	During the Year 2018-19	On 31 st March, 2019
Capital and Other Expenditure - contd.			
Capital Expenditure (Sub-sector wise) - conclud.			
Transport	3,56,84.73 ^a	68,91.84	4,25,76.57
Science, Technology and Environment	1,14.44	2.25	1,16.69
General Economic Services	9,74.92 ^b	66.95	10,41.87
TOTAL – Capital Expenditure	18,37,33.44	2,94,24.19	21,31,57.63
Loans and Advances			
Loans and Advances for various Services -			
Social Services			
Education, Sports, Art and Culture	1,59.48	57.71	2,17.19
Water Supply, Sanitation, Housing and Urban Development	21,44.39 ^c	1,47.15	22,91.54
Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	43.08 ^d	(-) 0.51	42.57
Social Welfare and Nutrition	3.02	Nil	3.02
Others (General and Social Services)	12,46.36	63.35	13,09.71
Economic Services			
Agriculture and Allied Activities	22,68.08 ^e	96.59	23,64.67
Rural Development	1.59	Nil	1.59
Irrigation and Flood Control	14.78	Nil	14.78
Energy	3,27,76.82 ^f	3,85.25	3,31,62.07
Industry and Minerals	23,75.37 ^g	2,70.25	26,45.62

^a Opening balance reduced by ₹ 69.72 crore due to proforma transfer to Chhattisgarh State. Includes ₹ 0.08 crore being contribution from Reserve Fund shown as deduct contribution etc. on page 37.

^b Opening balance reduced by ₹ 11.11 crore due to proforma transfer to Chhattisgarh State.

^c Opening balance reduced by ₹ 44.72 crore due to proforma transfer to Chhattisgarh State.

^d Opening balance reduced by ₹ 0.15 crore due to proforma transfer to Chhattisgarh State.

^e Opening balance reduced by ₹ 21.56 crore due to proforma transfer to Chhattisgarh State.

^f Opening balance reduced by ₹ 2,71.75 crore due to proforma transfer to Chhattisgarh State.

^g Opening balance reduced by ₹ 0.98 crore due to proforma transfer to Chhattisgarh State.

STATEMENT No. 12 – contd.

(₹in crore)

	On 1 st April, 2018	During the Year 2018-19	On 31 st March, 2019
Capital and Other Expenditure - conclud.			
Loans and Advances - conclud.			
Loans and Advances for various Services - conclud.			
Economic Services – conclud.			
Transport	71.83 ^a	Nil	71.83
General Economic Services	0.09 ^b	Nil	0.09
Loans to Government Servants	19.14	(-) 0.01	19.13
Loans for Miscellaneous purposes	0.04	Nil	0.04
TOTAL – Loans and Advances	4,11,24.07 ^c	10,19.78	4,21,43.85
Deduct			
• Contributions from Contingency Fund	Nil	Nil	Nil
• Contributions from Miscellaneous Capital Receipts ^d	6,20.31	13.04	6,33.35
• Contributions from Development Funds, Reserve Funds etc.	0.08 ^e	Nil	0.08
Net – Capital and Other Expenditure	22,42,37.12	3,04,30.93	25,46,68.05

^a Opening balance reduced by ₹ 6.17 crore due to proforma transfer to Chhattisgarh State.

^b Opening balance reduced by ₹ 0.03 crore due to proforma transfer to Chhattisgarh State.

^c Opening balance reduced by ₹ 3,45.35 crore due to proforma transfer to Chhattisgarh State.

^d Receipt of disinvestment/Retirement of Capital.

^e Opening balance reduced by ₹ 0.02 crore due to proforma transfer to Chhattisgarh State.

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2018	During the Year 2018-19	On 31 st March, 2019
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus(+)/Deficit(-) for 2018-19	Nil ^a	67,43.58	Nil
Add – Adjustment on Account of Retirement/Disinvestment ^b	(-) 2,81.45	Nil	(-) 2,94.49
Debt -			
Internal Debt of the State Government	12,36,83.16	1,63,26.15	14,00,09.31
Loans and Advances from the Central Government	1,47,41.05	26,47.55	1,73,88.60
Small Savings, Provident Fund, etc.	1,43,28.80 ^c	22,48.52	1,65,77.32
TOTAL – Debt	15,27,53.01	2,12,22.22	17,39,75.23
Other Obligations			
Contingency Fund	5,00.00	Nil	5,00.00
Reserve Funds	59,00.46 ^d	5,89.91	64,90.37
Deposits and Advances	1,40,92.87 ^e	1,63.93	1,42,56.80
Suspense and Miscellaneous (Other than amount closed to Government Account, Cash Balance Investment Account and Investment Account of Madhya Bharat Railways and Military funds)	13,24.94 ^f	(-) 6,71.96	6,52.98
Remittances	15,87.67	6,42.24	22,29.91
TOTAL – Other Obligations	2,34,05.94	7,24.12	2,41,30.06
TOTAL – Debt and Other Obligations	17,61,58.95	2,19,46.34	19,81,05.29
<i>Deduct: Cash Balance</i>	(-) 6,93.65	(-) 29,69.87	(-) 36,63.52
<i>Deduct: Investments</i>	78,28.36	12,26.27	90,54.63
Add – Amount closed to Government Account during 2018-19	Nil	(-) 2.30	Nil
Inter-State Settlement for 2018-19	Nil	(-) 0.30	Nil
Net Provision of funds	16,87,42.79	3,04,30.92	19,24,19.69

^a The head is closed to Government Account.

^b Amount in the row has been included to balance the Statement.

^c Opening balance reduced by ₹ 2.50 crore due to proforma transfer to Chhattisgarh State.

^d Opening balance reduced by ₹ 27.28 crore due to proforma transfer to Chhattisgarh State.

^e Entire un-apportioned amount of ₹ (-) 2.38 crore between Madhya Pradesh and Chhattisgarh is allocated to Madhya Pradesh.

^f Opening balance reduced by ₹ 2.28 crore due to proforma transfer to Chhattisgarh State.

STATEMENT No. 12 – conclud.

Difference between the net Capital and Other Expenditure to end of 2018-19 and the total of principal sources of funds to end of 2018-19 is explained below:-

(₹ in crore)

Progressive Net Capital and Other Expenditure	25,46,68.05
Progressive Principal Sources of Funds	19,24,19.69
Difference	6,22,48.36
Cumulative Revenue Surplus	6,36,17.88
Amount closed to Government Account	(-) 41.87
Inter State Settlement for 2001-02, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13,2013-14, 2015-16,2016-17 and 2018-19	(-) 6.14
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 , 2017-18 and 2018-19	9,19.40
Proforma reduced from Capital Expenditure on account of disinvestment classified in Major Head 4000-01-800 in 2006-07, 2015-16 , 2017-18 and 2018-19	(-) 35.99
Reduced from Capital Heads due to allocation to Chhattisgarh and in rectification of sanction	(-) 27,94.92
Proforma decrease in 8011-105	2.49
Proforma increase in 8121-115	(-) 76.13
Proforma decrease in 8121-122	9,98.53
Proforma decrease in 8235-111	1,62.84
Proforma decrease in 8658-112	3.82
Proforma increase in 8658-113	(-) 1.54
Appropriation to Contingency Fund	(-) 5,00.00
TOTAL	6,22,48.36

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	
Consolidated Fund				
15,05,70.34 ^(a)	A to D, G, H and part of L (Major Head 8680 only)	Government Account		
	E	Public Debt		15,73,97.91
4,21,43.85	F	Loans and Advances		
Contingency Fund-				
		Contingency Fund		5,00.00
Public Account-				
	I	Small Savings, Provident Funds, etc.		1,65,77.33
	J	Reserve Funds -		
		Reserve Funds bearing Interest		75.43
		Gross Balance		
		Reserve Funds not bearing Interest		
		Gross Balance		64,14.94
4,16.42	K	Investments		
Deposits and Advances-				
		(i) Deposits bearing interest		(-) 31.54
		(ii) Deposits not bearing interest		1,42,91.74
		Gross Balance		
3.40		(iii) Advances		
	L	Suspense and Miscellaneous-		
86,38.46		Investments		
		Other Items (Net)		6,53.23
	M	Remittances		22,29.91
(-) 36,63.52 ^(b)	N	Cash Balance		
19,81,08.95		Total		19,81,08.95

Note:- Figures include balances of composite State of M.P. which has been allocated to M.P.

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

^(b) Footnote (c) under Annexure to Statement No. 2 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 2018-19 has been arrived at as under:-

(₹ in crore)			
Debit	Sector of the General Account	Name of Account	Credit
12,79,00.17 ^(a)	A	Balance at the debit of the Government Account on 1 st April, 2018	Nil
Nil	B	Receipts Head (Revenue Account)	14,88,92.79
Nil	C	Miscellaneous Capital Receipts	13.04
14,21,49.21 ^(b)	D	Expenditure Heads (Revenue Account)	Nil
2,94,24.19	E	Expenditure Heads (Capital Account)	Nil
1.05	F	Inter-State Settlement (MH 7810)	0.75
2.30	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, 2019	15,05,70.34
29,94,76.92		Total	29,94,76.92

(a) For details please refer to next page and table there under.

(b) This is the result of gross Revenue Expenditure of ₹ 14,32,17.19 crore minus Receipt and Recoveries of ₹ 10,67.98 crore (Refer Appendix-I Appropriation Accounts).

STATEMENT NO. 13-concl'd.

Opening balance ₹ 12,79,00.17 crore (Dr.) as on 1st April, 2018 increased from the previous year's closing balance ₹ 12,75,86.86 crore (Dr.) by ₹ 3,13.31 crore (Dr.) due to following proforma corrections/transfers to Chhattisgarh :-

(₹ in crore)

Heads in respect of which the opening balance as on 1st April, 2018 has been changed	Cr. Balance Increase (+)/Decrease (-)	Dr. Balance Increase (+)/Decrease (-)
M.H. 6216	Nil	44.72
M.H. 6225	Nil	0.15
M.H. 6401	Nil	7.64
M.H. 6406	Nil	12.75
M.H. 6408	Nil	1.06
M.H. 6425	Nil	0.11
M.H. 6801	Nil	2,71.74
M.H. 6860	Nil	0.98
M.H. 7055	Nil	6.17
M.H. 7452	Nil	0.03
M.H. 7465	Nil	0.01
M.H. 8011-105	2.49	Nil
M.H. 8121-122	27.28	Nil
M.H. 8658-112	3.82	Nil
M.H. 8658-113	Nil	1.54
Total	33.59	3,46.90
Net (Dr./Cr.)		3,13.31

Note:-

- (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.

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 2018 to 31 March 2019. 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, 400 Works Divisions (123 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 booked an amount of ₹ 289.85 crore towards "Machinery", ₹ 82.34 crore towards "Investment", ₹ 11.40 crore towards "Loans and advances" and ₹ 5.20 crore towards "Major Works" under the Revenue Section instead of Capital and Loan and Advances Section. Similarly amount of ₹ 541.41 crore towards "Grants-in-aid", ₹ 273.67 crore towards "Salaries", ₹ 362.21 crore towards "Wages", ₹ 2.65 crore towards "Traveling Allowances", ₹ 10.21 crore towards "Office Expenses", ₹ 1.76 crore towards "Examination and Training", ₹ 9.69 crore towards "Payment for Professional Services", ₹ 86.24 crore towards

“Maintenance”, ₹ 0.23 crore towards “Advertisement and Publicity”, ₹ 0.84 crore towards “Contributions and ₹ 3.90 crore towards “Payment of Decretal Charges” were incorrectly booked under the Capital Section. An amount of ₹ 207.95 crore towards “Grants-in-aid for creation of capital assets” was booked under the Capital Section. As per para 13 of the Indian Government Accounting Standards-2 (IGAS-2) notified by the Government of India, it shall not, except in cases specifically authorized by the President of India on the advice of Comptroller and Auditor General of India, be debited to a Capital head of account. These discrepancies had been reported by the Principal Accountant General (A&E) to the State Government during the Budget Review in June 2018, but no correction slip was issued till the end of 31 March 2019.

(vi) Compliance of Indian Government Accounting Standards: The Indian Government Accounting Standards (IGASs) specify the disclosure requirements in financial statements of the Union and State Governments. Three IGASs have been notified by the Government of India. The status of compliance in respect of these IGASs is as under:

IGAS 1: Guarantees given by the Governments: Requirements regarding disclosure in the Finance Accounts have been complied with. Statements 9 and 20 of the Finance Accounts show the details of Guarantees given by the State Government.

IGAS 2: Accounting and Classification of Grants-in-aid: Requirements regarding Accounting and Classification of Grants-in-aid received or given by the State Government have been met. Statement 10 is prepared as per the requirements of IGAS 2.

IGAS 3: Loans and Advances made by the Government: Required disclosures are made in Finance Accounts. Statement 7 and 18 are prepared as per the requirements of IGAS 3.

Disclosure regarding ‘Write-off of irrecoverable loans and advances’, ‘Interest payment in arrears’, ‘Cases of a loan having been sanctioned as Loan in Perpetuity’, ‘Repayment in arrears from loanee entities’, ‘Fresh Loans and Advances made during the year’ and ‘Extraordinary transactions relating to Loans and Advances’ could not be made as this information was not provided by the State Government.

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 ₹ 24,519.30 crore and ₹ 355.29 crore in regard to contingent expenditure during 2018-19.

(ii) Goods and Services Tax (GST):

Integrated Goods and Service Tax (IGST) is a mechanism to monitor the inter-State trade of goods and services and ensure that State Goods and Service Tax (SGST) component accrues to the Consumer State. The IGST rate would broadly be equal to Central Goods and Service Tax (CGST) rate plus SGST rate. IGST would be levied by the Central Government on all inter-State transactions of taxable goods or services.

As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹ 2,147.44 crore was received on account of advance apportionment of IGST, and an amount of ₹ 1,132.20 crore has been assigned to the Government of Madhya Pradesh, 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 ₹ 34,831.64 crore under Revenue Head of Accounts (constituting 23.39 *per cent* of the total Revenue Receipts of ₹ 1,48,892.79 crore) recorded under various Major Heads, was classified under the Minor Head ‘800-Other Receipts’ in the Accounts. Similarly, expenditure of ₹ 30,676.59 crore under Revenue and Capital Major Heads of Accounts (constituting 17.88 *per cent* of the total expenditure of ₹ 1,71,573.40 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 between BCOs and Accountant General (A&E): 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 2018-19 upto March 2019 all the 124 Controlling Officers have partially reconciled expenditure of ₹ 84,586.64 crore (48.99 *per cent* of the total expenditure of ₹ 1,72,663.06 crore excluding “Repayment under Public Debt” and “Inter-State Settlement Account”) and receipt of ₹ 20,768.47 crore (13.94 *per cent* of total receipts of ₹ 1,48,975.71 crore excluding receipts under “Public Debt Receipts” and “Inter-State Settlement Account”). Non reconciliation of receipts and expenditure affects the accuracy and completeness of Accounts.

(v) Reconciliation of Cash Balance: There was a net difference of ₹ 1,360.70 crore (Credit) as on 31 March 2019 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 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. The status of outstanding UCs is given below:-

Year-wise position of outstanding Utilisation Certificates

(₹ in crore)

Year	Number of Utilisation Certificate awaited	Amount
Up to 2016-17	20253	13,978.51
2017-18	Nil	Nil
2018-19	25	492.11
Total	20278	14,470.62

85.74 per cent amount of pending UCs as on 31 March, 2019 pertains to five departments viz. Panchayat & Rural Development (60.19 per cent – 1268 UCs amounting to ₹ 8,711.00 crore), Food, Civil Supplies & Consumer Protection (15.11 per cent - 1453 UCs amounting to ₹ 2,186.80 crore), Social welfare (5.17 per cent – 1143 UCs amounting to ₹ 748.03 crore), Agriculture (3.04 per cent – 3090 UCs amounting to ₹ 439.99 crore) and Urban Administration & Development (2.22 per cent – 684 UCs amounting to ₹ 321.34 crore).

(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 2019 is given below:

Position of Personal Deposit Accounts as on 31 March 2019

(₹ in crore)

Opening Balance		Addition during the year		Expenditure during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
847	5,370.06	01 167 (Accounts reopened due to transactions)	0.00 4,868.83 (Credited to existing accounts)	284	127.44 6,172.97 (Discharged from existing accounts)	731*	3,938.48
Total	5,370.06	168	4,868.83	284	6,300.41	731	3,938.48

* 407 PD Accounts involving ₹ 255.24 crore are inoperative for more than one year.

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

- There has been net deletion of ₹ 1,431.58 crore during the year 2018-19 under 116 PD Accounts.
- An amount of ₹ 3794.23 crore is lying unspent for less than one year under 309 PD Accounts (Number of PD Accounts as on 31 March 2019 are 731, Number of PD Accounts lying unspent for more than one year and less than three years are 422. Net 731-422=309).
- An amount ₹ 144.25 crore is lying unspent for more than one year and less than three years under 422 PD Accounts.

(viii) Major types of Cess levied by the State Government:

(a) 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% to 2% 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.

(b) Energy Development Cess: As per Madhya Pradesh Upkar Sanshodhan Adhiniyam, 2012, subject to certain exceptions, every Generating Company or person owning or operating a captive generating plant shall pay to the State Government an energy development cess at the rate of fifteen paise per unit on the total units of electrical energy sold or supplied to a consumer or consumed by itself or its employees. The State Government shall transfer proceeds of the cess to the Consolidated Fund of the State. Thereafter, an amount equivalent to the proceeds of cess realized by the State Government in the preceding financial year needs to be credited to Electricity Development Fund. An amount of ₹ 573.01 crore was credited to Major Head 0043-800-(0660)-Energy Development Cess during 2017-18 and an amount of ₹ 572.00 crore was transferred to Electricity Development Fund during 2018-19. An amount of ₹ 434.32 crore has been credited to Major Head 0043-800-(0660)-Energy Development Cess during 2018-19.

(c) Forest Development Cess: Part III of the Madhya Pradesh Karadhan Adhiniyam 1982, containing section 7- "Levy of forest development cess on sale or supply of forest produce" has been repealed w.e.f. July 2018. An amount of ₹ 134.61 crore was collected under Major Head 0045-112-(0236)-Forest Development Cess during 2017-18. An amount of ₹ 465.45 crore was collected under this Major Head during 2018-19 (₹ 149.17 from April 2018 to July 2018 and ₹ 316.28 from August 2018 to March 2019). Details regarding utilisation of cess so collected have not been intimated by the State Government.

(ix) Expenditure under 'Sarva Shiksha Abhiyaan' Programme: Sarva Shiksha Abhiyan (SSA) is Government of India's flagship programme for achievement of Universalization of Elementary Education (UEE) in a time bound manner, as mandated by 86th amendment to the Constitution of India making free and compulsory Education to the Children of 6-14 years age group, a Fundamental Right. SSA is being implemented in

partnership with State Governments and central share is received under Major Head 1601- 'Grants-in-Aid from Central Government' towards this programme.

An amount of ₹ 1,992.91 crore was allotted during 2018-19 to Madhya Pradesh as Grants-in Aid towards 'Sarva Shiksha Abhiyaan' by the Central Government. As per the 'List of Major and Minor Heads of Accounts' budget provision should have been made by the State Government under Major Head 2202-01-111- 'Sarva Shiksha Abhiyaan'. The State Government instead has made an improper provision under Major Head 2202-01-101- 'Government Primary Schools'. Due to improper budgeting, overstatement of expenditure has occurred during the year 2018-19 under Major Head 2202-01-101- 'Government Primary Schools'. The State Government did not open Major Head 2202-01-111- 'Sarva Shiksha Abhiyaan' in the budget estimates for the year 2018-19.

3. Other Items:

(i) **National Pension Scheme:** State Government employees recruited on or after 1 January 2005 are covered under the National Pension System, which is a Defined Contributory 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.

During 2018-19, against employees contribution of ₹ 424.82 crore, the State Government contributed ₹ 728.88 crore. Out of the total contribution of ₹ 1,153.70 crore credited under Major Head 0071-01-500- Receipts Awaiting Transfer to other Minor Heads, the State Government transferred only ₹ 1,040.60 crore to NSDL/Trustee Bank resulting in short transfer of ₹ 113.10 crore. 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 2018-19 was ₹ 55,639.84 crore. The total outstanding guarantees at the end of March 2019 were ₹ 30,763.38 crore which is within the limit of 80 *per cent* (22.81 *per cent*) of the Revenue Receipts of ₹ 1,34,875.39 crore of the previous year (2017-18), prescribed under the Fiscal Responsibility and Budget Management Act, 2005. No guarantee was invoked during the year 2018-19. Against minimum guarantee fees of ₹ 81.06 crore, ₹ 14.73 crore was received by the end of 2018-19 resulting in short collection of ₹ 66.33 crore.

(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 2018-19 was ₹ 42,143.85 crore. Out of this, loans and advances to Government Corporations, Companies, Non-Government Institutions and Local Bodies amounted to ₹ 42,124.73 crore and loans and advances to Government employees amounted to ₹ 19.12 crore. None of the departments has reconciled the figures of Loans and Advances.

(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 2019 are given as follows:-

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2018-19
Statutory Corporation	34	9,259.66
Government Companies	41	24,349.56
Other Joint Stock Companies and Partnership	24	1.31
Co-operative Banks & Societies	131	1,629.57
Total	230	35,240.10

(v) **Interest bearing Reserve Funds:**

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 90:10. The State Government transferred ₹ 1,016.00 crore (₹ 914.40 crore Central Share and ₹ 101.60 crore State Share) under SDRF during the year 2018-19.

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 2018-19, Government of India sanctioned an additional assistance of ₹ 334.00 crore to the State Government, which was not transferred by the State Government under SDRF during the year 2018-19. An expenditure of ₹ 1,016.00 crore was met from the fund during 2018-19 and there was a balance of ₹ 75.19 crore in the fund as on 31st March 2019.

(vi) **Non-Interest bearing 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 2018 were ₹ 1,72,363.11 crore. Hence, State Government was required to contribute ₹ 861.82 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 ₹ 25.96 crore was realised in the preceding year. Accordingly ₹ 51.92 crore was to be contributed by the State to the Fund in the year 2018-19, but no amount was contributed by the State Government to the fund resulting in short contribution of ₹ 51.92 crore. As on 31 March 2019, the balance in the Fund was ₹ 408.79 crore against total outstanding guarantees of ₹ 30,763.38. The entire balance of ₹ 408.79 crore was invested in Central Government dated Securities.

(vii) In-operative Reserve Funds: ‘State Agriculture Credit Relief and Guarantee Fund’ under Major Head ‘8229-103’ and ‘Other Funds’ under Major Head ‘8235-200’ are in-operative for the last five years. Balances under these funds as on 31 March 2019 are ₹ 0.37 crore and ₹ 0.03 crore respectively.

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

The balance at the beginning of the year under ‘J-Reserve Funds (a) Reserve Funds bearing interest- Major Head 8121-122- State Disaster Response Fund’ was ₹ 75.19 crore. Outstanding balance under ‘K- (a) Deposits bearing interest’ was ₹ 20.46 crore related to Defined Contribution Pension Scheme for Government Employees. The Government was required to pay interest of ₹ 6.20 crore (calculated at the average rate of 8.25 *per cent* applicable to overdrafts under overdraft regulation guidelines of Reserve Bank of India) and ₹ 1.23 crore (calculated at the rate of 6 *per cent*, taking into account the conservative estimate of the borrowing cost) on State Disaster Response Fund and Defined Contribution Pension Scheme for Government Employees respectively. The State Government had not paid the interest on outstanding balances under State Disaster Response Fund and Defined Contribution Pension Scheme.

(ix) 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.

(x) 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, ₹ 2,560.59 crore was released directly to implementing agencies in Madhya Pradesh during 2018-19 as per PFMS portal of the Controller General of Accounts (CGA) as against ₹ 2,311.33 crore in 2017-18, showing increase of 10.78 *per cent*. Details are given in **Appendix-VI**.

(xi) Adverse Balance: The minus balance of ₹ 77.88 crore appearing under Major Head 8443-109-Forest Deposit is on account of misclassification of ₹ 77.05 crore in earlier years (upto 2017-18) as well as ₹ 0.83 crore during 2018-19 by the Forest Department. These are under review/correction. The minus balance of ₹ 52.01 crore appearing under Major Head 8342-120-Miscellaneous Deposit is on account of non-receipt of sanction order for adjustment of interest from Directorate of Pension, Provident Fund and Insurance Madhya Pradesh, Bhopal. The minus balance of ₹ 3.17 crore appearing under Major Head 8671-101-Civil is under reconciliation.

(xii) **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 2018-19.

(xiii) **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 2019 ranged between 21.31 *per cent* to 33.57 *per cent* of the total Revenue Expenditure under 08 Major Heads and 24.37 *per cent* to 100.00 *per cent* of total Capital Expenditure under 10 Major Heads during the year 2018-19. Details are given in **Annexure-E**.

(xiv) **Incomplete projects aged five years and more:** As per information received from the State Government, there are 32 incomplete projects (09 under Public Works department and 23 under Irrigation department), which are aged five years or more. Due to delay in completion of the projects/ works the estimated cost on these projects has been escalated by ₹ 936.23 crore.

(xv) **Grants/Loans given to PSUs where accounts have not been finalized:** Details of PSUs whose accounts have not been finalized but Grants/Loans have been sanctioned by the State Government (to the extent available) are given below:-

(₹ in crore)

S. No.	Number of PSUs	Number of years for which accounts have not been finalised	Grants sanctioned (during the years for which accounts are in arrear)	Loans sanctioned (during the years for which accounts are in arrear)	Remarks
1.	07	Two years (2017-18 & 2018-19)	1,498.41	180.76	Working PSUs
2.	03	Three years (2016-17 to 2018-19)	2,081.12	Nil	Working PSUs
3.	01	Four years (2015-16 to 2018-19)	Nil	44.32	Working PSUs
4.	02	Above five years (2004-05 to 2018-19)	265.65	Nil	Working PSUs

(xvi) **Disclosure under the Madhya Pradesh Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2005:** Section 5 of the FRBM/MTFP 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 2018-19, the State Government has made all the disclosures.

In terms of the recommendations of the Fourteenth Finance Commission, the State Government amended the FRBM/MTFP Act, 2005 in 15 January 2016, 23 March 2017 and 30 March 2017. The targets mentioned in the Act and achievements in 2018-19 as depicted in the Accounts are as follows:

Fiscal Targets and Achievements in accordance to FRBM/MTFP Act/Rules

Area	Target	Achievement (2018-19)
Revenue Surplus/Deficit	Revenue Surplus	As per Accounts, the Revenue Surplus is ₹ 6,743.58 crore.
Fiscal Deficit	Not exceeding 3.24 per cent of GSDP	As per Accounts, the Fiscal Deficit is ₹ 23,687.65 crore which is 2.93 per cent of GSDP(*)
Outstanding Debt	Not exceeding 26.34 per cent of GSDP	The outstanding debt of ₹ 1,94,309.40 crore as on 31 March 2019 is 24.01 per cent of GSDP(*)

(*) Source:- GSDP for the year 2018-19 is taken as ₹ 8,09,326.71 crore as per advance estimates of Directorate of Economics and Statistics, Government of Madhya Pradesh.

(xvii) 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 2018-19 has been left blank.

(xviii) 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	1,111.97	Nil	Nil	Nil
3(i)	Short transfer of contribution to NSDL/ Trustee Bank	113.10	Nil	Nil	113.10
3(v)	Non transfer of 'Grant from NDRF to SDRF'	334.00	Nil	Nil	334.00
3(vi) (a)	Non-contribution to Consolidated Sinking Fund	861.82	Nil	Nil	861.82
3(vi) (b)	Short contribution to Guarantee Redemption Fund	51.92	Nil	Nil	51.92
3(viii)	Non-payment of interest on Reserve Funds and Deposits bearing interest	7.43	Nil	Nil	7.43
	Total (Net) Impact	2,480.24 (Overstatement)	Nil	Nil	1,368.27 (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	1,016.00	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	1,016.00	Amount transferred as per sanction received from State Government
To reduce expenditure of Rural Development programmes	8229-Development and Welfare Fund	4515- Capital Outlay on Other Rural Development programmes	144.43	Amount transferred as per sanction received from State Government
To reduce expenditure of Rural Development programmes	8229-Development and Welfare Fund	2515-Other Rural Development programmes	15.49	Amount transferred as per sanction received from State Government
To reduce expenditure of Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8229-Development and Welfare Fund	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	411.74	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	18.00	Amount transferred as per sanction received from State Government.
To reduce expenditure of Forestry and Wildlife	8229-Development and Welfare Fund	2406- Forestry and Wildlife	36.39	Amount transferred as per sanction received from State Government.
Augmentation of Mines Welfare Fund	2853- Non-Ferrous Mining and Metallurgical Industries	8229-Development and Welfare Fund	643.72	Amount transferred as per sanction received from State Government.
Augmentation of Electricity Development Fund	2045- Other Taxes and Duties on Commodities and Services	8229-Development and Welfare Fund	572.00	Amount transferred as per sanction received from State Government.
Transfer to PD Accounts	Various heads	8443-Civil Deposits 106-Personal Deposits	4.47	Nil

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 Receipts under the Major Head	Receipts under Minor Head 800 - Other Receipts	Percentage
0056	Jails	3.65	3.65	100.00
0702	Minor Irrigation	545.03	545.03	100.00
0801	Power	190.33	190.33	100.00
0852	Industries	0.85	0.85	100.00
1452	Tourism	11.18	11.18	100.00
0217	Urban Development	15.00	15.00	100.00
0059	Public Works	151.75	151.43	99.79
0202	Education, Sports, Art and Culture	2366.39	2320.98	98.08
0211	Family Welfare	0.23	0.22	95.65
0235	Social Security and Welfare	11.66	10.37	88.94
1601	Grants-in-aid from Central Government	28624.68	24200.27*	84.54
0435	Other Agricultural Programmes	1.92	1.60	83.33
0049	Interest Receipts	880.34	733.25	83.29
0220	Information and Publicity	0.38	0.31	81.58
0401	Crop Husbandry	62.14	44.81	72.11
0515	Other Rural Development Programmes	14.98	9.00	60.08
0701	Medium Irrigation	226.40	122.98	54.32
0403	Animal Husbandry	2.73	1.48	54.21
0406	Forestry and Wild Life	1042.94	544.19	52.18
0210	Medical and Public Health	214.46	111.27	51.88
0029	Land Revenue	383.91	193.31	50.35
0215	Water Supply and Sanitation	25.34	11.36	44.83
0405	Fisheries	9.94	4.36	43.86
0853	Non-Ferrous Mining and Metallurgical Industries	3933.56	1600.29	40.68
0700	Major Irrigation	37.08	14.83	39.99
0425	Co-operation	8.40	3.04	36.19
1054	Roads and Bridges	1.18	0.31	26.27

* Represents 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 Receipts under the Major Head	Receipts under Minor Head 800 - Other Receipts	Percentage
0039	State Excise	9542.15	2174.00	22.78
0071	Contribution and recoveries forwards Pension and Other Retirement Benefits	222.35	47.87	21.53
0055	Police	145.70	28.34	19.45
0030	Stamps and Registration Fees	5277.99	927.71	17.58
0043	Taxes and Duties on Electricity	2616.29	434.32	16.60
0070	Other Administrative services	355.97	39.90	11.21
0230	Labour and Employment	27.18	3.00	11.04
0851	Village and Small Industries	88.13	9.51	10.79
Other Major Heads having percentage less than 10 <i>per cent</i>		91850.58	321.29	0.35
Total		1,48,892.79	34,831.64	23.39

Annexure-C*(Reference: Sub-para (iii) 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
2250	Other Social Services	189.23	189.23	100.00
4070	Capital Outlay on Other Administrative Services	4.62	4.62	100.00
4408	Capital Outlay on Food, Storage and Warehousing	1.84	1.84	100.00
4875	Capital Outlay on Other Industries	202.50	202.50	100.00
5425	Capital Outlay on other Scientific and Environmental Research	2.25	2.25	100.00
2852	Industries	281.71	281.52	99.93
4701	Capital outlay on Medium Irrigation	924.87	905.94	97.95
2075	Miscellaneous General Services	26.38	25.44	96.44
2702	Minor Irrigation	171.23	162.70	95.02
4700	Capital Outlay on Major Irrigation	6419.06	5874.10	91.51
4515	Capital Outlay on other Rural Development Programmes	3218.49	2617.79	81.34
2217	Urban Development	5873.21	4702.97	80.07
2401	Crop Husbandry	11064.14	7514.31	67.92
2851	Village and Small Industries	917.03	616.54	67.23
2204	Sports and Youth Services	166.98	107.83	64.58
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	738.17	434.75	58.90
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.20	0.69	57.50
2705	Command Area Development	9.11	5.13	56.31
4217	Capital Outlay on Urban Development	677.65	290.94	42.93
3454	Census, Surveys and Statistics	84.81	34.28	40.42
4403	Capital Outlay on Animal Husbandry	8.38	3.32	39.62
5054	Capital Outlay on Roads and Bridges	6888.56	2537.91	36.84
4702	Capital Outlay on Minor Irrigation	932.07	308.69	33.12

Annexure-C- conclud.*(Reference: Sub-para (iii) 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
4215	Capital Outlay on Water Supply and Sanitation	2006.14	602.45	30.03
3054	Roads and Bridges	1026.27	212.37	20.69
2245	Relief on account of Natural Calamities	1434.00	271.66	18.94
2701	Medium Irrigation	679.61	112.66	16.58
4705	Capital Outlay on Command Area Development	100.24	16.41	16.37
4801	Capital Outlay on Power Projects	2272.48	369.43	16.26
2515	Other Rural Development Programmes	4751.23	725.01	15.26
4055	Capital Outlay on Police	369.87	50.00	13.52
4202	Capital Outlay on Education, Sports, Art and Culture	942.35	124.23	13.18
2405	Fisheries	75.43	9.33	12.37
2403	Animal Husbandry	874.64	103.85	11.87
2700	Major Irrigation	201.28	21.37	10.62
Other Major Heads having percentage less than 10 per cent		1,18,036.37	1,232.53	1.04
Total		1,71,573.40	30,676.59	17.88

Annexure-D*(Reference: Sub-para (ix) of para 3)***Statement of balances under Suspense and Remittances heads****(₹ in crore)**

Major/Minor Head	2016-17		2017-18		2018-19	
	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
8658-Suspense Accounts-						
101-Pay and Accounts Office Suspense	(-) 3.71	59.50	(-) 3.69	54.32	118.53	112.16
Net	Dr. 63.21		Dr. 58.01		Cr. 6.37	
102-Suspense Account (Civil)	0.31	0.68	0.31	0.72	0.64	0.83
Net	Dr. 0.37		Dr. 0.41		Dr. 0.19	
107-Cash Settlement Suspense Account	(-) 26.26	115.05	(-) 2.09	111.66	28.05	141.60
Net	Dr. 141.31		Dr. 113.75		Dr. 113.55	
110-Reserve Bank Suspense-Central Accounts Office	414.01	0.84	(-) 5.02	1,029.24	13.87	719.31
Net	Cr. 413.17		Dr. 1,034.26		Dr. 705.44	
112-Tax Deducted at Source (TDS) Suspense	216.81	Nil	335.94	0.03	401.51	Nil
Net	Cr. 216.81		Cr. 335.91		Cr. 401.51	
113-Provident Fund Suspense	Nil	12.09	Nil	13.85	Nil	14.56
Net	Dr. 12.09		Dr. 13.85		Dr. 14.56	
129-Material Purchase Settlement suspense Account	255.20	35.91	258.74	71.56	223.11	36.10
Net	Cr. 219.29		Cr. 187.18		Cr. 187.01	
8782- Cash Remittances						
102-Public Works Remittances	1,09,929.68	1,08,122.64	1,26,341.49	1,23,445.82	1,24,873.37	1,21,170.94
Net	Cr. 1,807.04		Cr. 2,895.67		Cr. 3,702.43	
103-Forest Remittances	18,197.33	18,066.92	19,244.49	19,398.95	4,605.35	4,483.09
Net	Cr. 130.41		Dr. 154.46		Cr. 122.26	
110-Miscellaneous Remittances	6,784.33	7,294.44	6,985.25	7,556.96	7,109.51	8,046.85
Net	Dr. 510.11		Dr. 571.71		Dr. 937.34	

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

Major Head	Name of Expenditure	Total Expenditure during the year 2018-19	Expenditure during March 2019	Percentage
	Revenue			
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,257.02	1,093.36	33.57
3053	Civil Aviation	0.79	0.26	32.91
2401	Crop Husbandry	11,064.14	2,864.64	25.89
2810	New and Renewable Energy	257.97	64.49	25.00
2030	Stamps and Registration	102.05	24.56	24.07
3452	Tourism	103.58	24.34	23.50
2015	Elections	317.69	69.25	21.80
2408	Food Storage and Warehousing	1,289.17	274.73	21.31
	Total	16,392.41	4,415.63	
	Capital			
4425	Capital Outlay on Co-operation	1,032.20	1,032.20	100.00
4406	Capital Outlay on Forestry and Wild Life	836.86	442.88	52.92
4403	Capital Outlay on Animal Husbandry	8.38	3.79	45.23
5452	Capital Outlay on Tourism	66.95	22.26	33.25
4220	Capital Outlay on Information and Publicity	0.67	0.22	32.84
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	738.17	233.22	31.59
4801	Capital Outlay on Power Projects	2,272.48	700.02	30.80
4235	Capital Outlay on Social Security and Welfare	29.37	8.76	29.83
4851	Capital Outlay on Village and Small Industries	68.79	16.77	24.38
4202	Capital Outlay on Education, Sports, Art and Culture	942.36	229.66	24.37
	Total	5,996.23	2,689.78	

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