



सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME - I) 2013-2014



GOVERNMENT OF MADHYA PRADESH

Finance Accounts (VOLUME - I)

2013-14

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 31st March, 2014 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Madhya Pradesh and the statements received from the Reserve Bank of India. Statements (No.7, 9, 14 and 16) and appendices (V, IX and X) in this compilation have been prepared directly from the information received from the Government of Madhya Pradesh/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

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 (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (General and Social Sector Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Madhya Pradesh for the year 2013-14.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Madhya Pradesh being presented separately for the year ended 31st March, 2014.



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

Date:

Place: New Delhi

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Madhya Pradesh present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.
2. The Accounts of the Government are kept in three parts:

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

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under Receipts and Expenditure. The Revenue Receipts section is divided into three sectors, viz., Tax Revenue, Non Tax Revenue and Grants-in-Aid and Contributions. These three sectors are further divided into sub-sectors like 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: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The Fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Madhya Pradesh for 2013-14 is ₹ 200 crore.

Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Accounts. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., ~~Small Savings~~, ~~Provident Funds etc.~~, ~~Reserve Funds~~, ~~Deposit and Advances~~, ~~Suspense and miscellaneous~~, ~~Remittances~~ and ~~Cash Balance~~. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

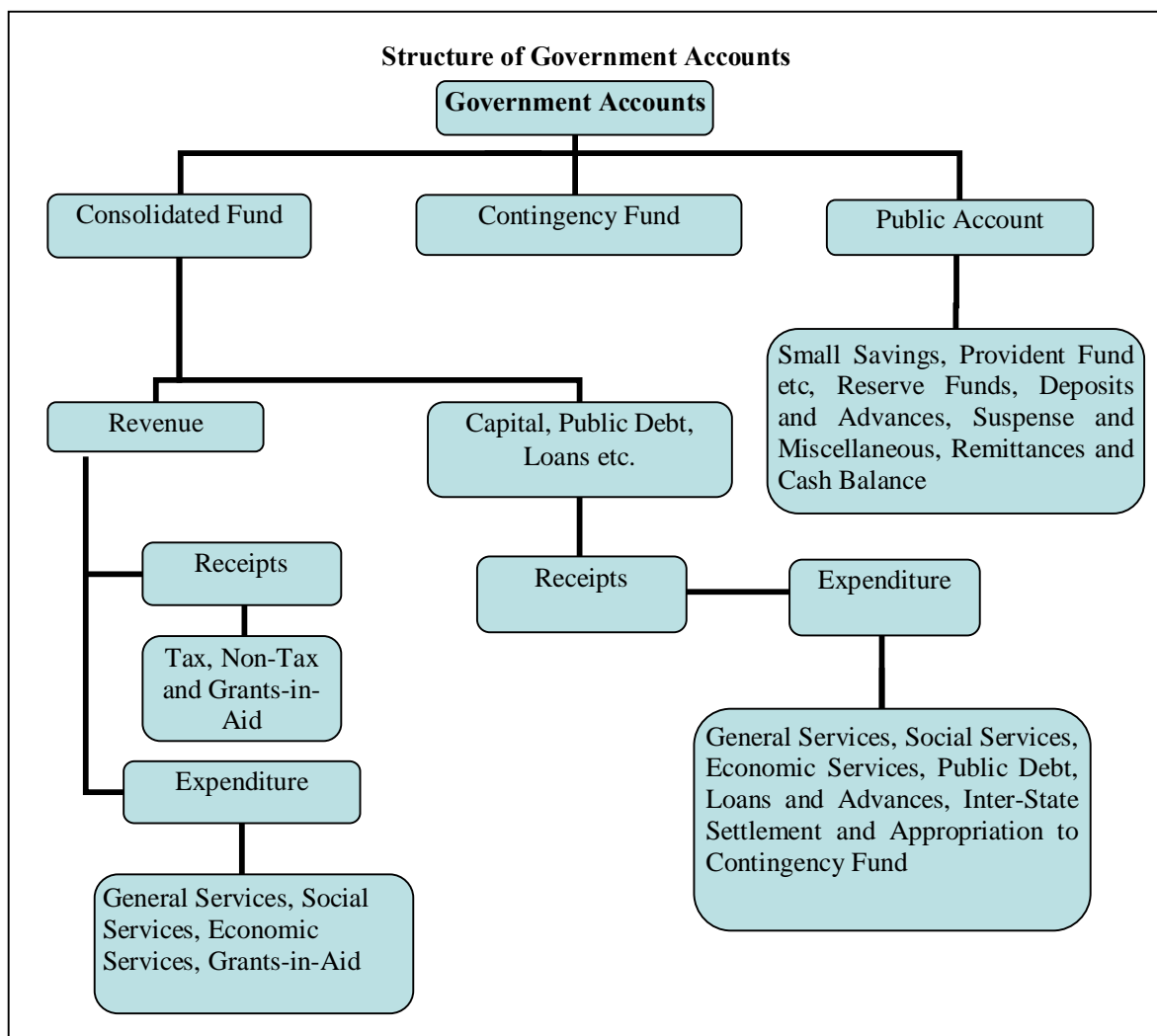
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-heads (four digits), Detailed Heads (two digits) and Object Heads (three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-scheme, 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 2014)

0020 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 :



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, four statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and an appendix to the Notes to accounts. Details of the **four** statements in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year and as compared to the position at the end of the previous year.

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 (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 11, 15 and 16 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 statement 12, 13, 15 and 16 in Volume II.

Volume II of the Finance Accounts contains three parts- six summary statements in Part I, nine detailed statement in Part II and Twelve Appendices in part III.

Part I of Volume II

5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 13 in Part 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 15 in Part 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 16 in Part II.
8. **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 IV provides details of the recipient institutions.
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.

10. **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.

Part II of Volume II

11. **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.
12. **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 Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
13. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Subhead levels also.
14. **Detailed 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, Cooperative institutions and Local Bodies.
15. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Part I of this volume, 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.
16. **Detailed Statement on Loans and Advances given by the Government:** This Statement corresponds to the summary statement 7 in Part I of this volume.
17. **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.

- 18. 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.
- 19. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investment from the Reserve Funds and Deposits (Public Account).

Part III of Volume II

Part III contains Twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present 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 'Index' 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 & II 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 & II)	Detailed Statements (Volume-II)	Appendices
Revenue Receipts (incl. Grants received)	2, 3	11	-
Revenue Expenditure	2, 4	12	II (Salary), III (Subsidy)
Grants-in-Aid given by the Government	2	8	IV
Capital receipts	2, 3	11	-
Capital expenditure	1, 2, 4, 5	13, 17	-
Loans and Advances made by the Government	1, 2, 7	16, 17	-
Debt Position/ Borrowings	1, 2, 6	15, 17	-
Investments of the Government in Companies, Corporations etc.	1	14	-
Cash	1, 2	-	I, VIII
Balances in Public Account and investments thereof	1, 2	17, 18, 19	VIII
Guarantees	-	9	-
Schemes	-	-	V (Externally Aided Projects), VI, VII

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/loans/public account receipts. 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 Appendix I (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, 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 on GPF is adjusted by debiting Major head 2049-Interest and crediting Major Head 8009-General Provident 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-Misc. 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.

1: STATEMENT OF FINANCIAL POSITION

<i>Assets</i> ^(a)	<i>Reference (Sl. No.)</i>		(₹ in crore)	
	Notes to Accounts	Statement	As at 31 st March, 2014	As at 31 st March, 2013
Cash				
(i) Cash in Treasuries and Local Remittances	--	App.-I	Nil	Nil
(ii) Departmental Balances	--	18	2.57	1,32.24
(iii) Permanent Imprest	--	18	0.83	0.81
(iv) Cash Balance Investments	--	18	38,99.14	68,06.45
(v) Deposits with Reserve Bank of India (If credit balance include herewith minus sign)	--	App.- I	1,73.22 ^(b)	(-) 2,62.75
(vi) Investments from Earmarked Funds ^(c)	--	19	4,01.27	3,98.06
Capital Expenditure	--	--	9,92,29.20	8,84,52.66
(i) Investments in shares of Companies, Corporations etc.	--	14	1,52,75.10	1,46,56.50
(ii) Other Capital Expenditure	--	5	8,39,54.10	7,37,96.16
Contingency Fund (un-recouped)	--	--	Nil	Nil
Loans and Advances	--	16	3,20,72.34	2,70,88.10
Advances with departmental officers	--	18	11.61	12.49
Suspense and Miscellaneous Balances ^(d)	--	--	Nil	Nil
Remittance Balances	--	--	Nil	Nil
Cumulative excess of expenditure over receipts ^(e)	--	--	Nil	Nil
Total			13,57,90.18	12,26,28.06

^(a) The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section "Notes to Accounts"

^(b) See footnote (B) & (C) below Annexure to Statement No. 2

^(c) Investments out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under "Investments from Earmarked Funds".

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

^(e) The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

STATEMENT NO. 1-concl'd.

(₹ in crore)

<i>Liabilities</i>	<i>Reference(Sl. No.)</i>		As at 31st March, 2014	As at 31st March, 2013
	Notes to Accounts	Statement		
Borrowings (Public Debt)			7,21,13.32	6,65,77.14
(i) Internal Debt	--	6	5,93,95.09	5,43,09.33
(ii) Loans and Advances from Central Government	--	6	1,27,18.23	1,22,67.81
<i>Non-Plan Loans</i>	--	6	46.49	50.17
<i>Loans for State Plan Schemes</i>	--	6	1,26,69.86	1,22,15.76
<i>Loans for Central Plan Schemes</i>	--	6	Nil	Nil
<i>Loans for Centrally Sponsored Plan Schemes</i>	--	6	Nil	Nil
<i>Other Loans</i>	--	6	1.88	1.88
Contingency Fund (corpus)	3 (X)	18	2,00.00	2,00.00
Liabilities on Public Account			2,65,99.94	2,51,57.72
(i) Small Savings, Provident Funds etc.	--	15, 18	1,69,98.46	1,07,52.33
(ii) Deposits	--	15, 18	71,60.15	76,49.77
(iii) Reserve Funds	--	18, 19	62,55.19	55,87.16
(iv) Remittance Balances	--	18	13,66.27	10,80.65
(v) Suspense and Miscellaneous Balances	--	18	1,19.87	87.81
Cumulative excess of receipts over expenditure	--	--	3,68,76.92^{(a)(b)}	3,06,93.20^{(a)(b)}
Total			13,57,90.18	12,26,28.06

(a) Includes ₹ 9.19 crore relating to 2006-07 which pertains to Retirement of capital/Disinvestment of co-operative Societies/Banks.

(b) Includes ₹ 3,29.66 crore relating to **M.H.4000- Misc. Capital Receipts**, 800-Other receipts which is deducted from Capital and Other Expenditure in Statement No.17.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)					
Receipts			Disbursements		
	2013-14	2012-13		2013-14	2012-13
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	7,57,49.24	7,04,27.28	Revenue Expenditure	6,98,69.76	6,29,68.53
Tax revenue (raised by the State)	3,35,52.16	3,05,81.70	Salaries ¹	1,57,1503.24	1,49,94.85
Non-tax revenue	77,04.99	70,00.22	Subsidies ¹	65,567.21	56,97.41
Interest receipts	3,17.85	3,01.47	Grants-in-aid ²	1,56,326.93 ³	1,44,70.52 ³
Others	73,87.14	66,98.75	General services		
Share of Union Taxes/Duties	2,27,15.27	2,08,05.16	Interest Payment and service of debt	63,591.32	55,73.74
Grants from Central Government	1,17,76.82	1,20,40.20	Pension	59,531.74	49,46.79
			Others	33,558.49	28,24.07
			Total	1,56,681.55	1,33,44.60
			Social services	53,65.18	57,86.26
			Economic services	43,16.36	46,10.32
			Compensation and assignment to Local Bodies and PRIs	45,509.29	40,64.57
Revenue Deficit	Nil	Nil	Revenue Surplus	58,79.48	74,58.75
Section-B: Capital					
Capital Receipts	35.98	31.45	Capital Expenditure^{4,5}	1,08,12.52	1,15,66.89
			Salaries ¹	Nil	Nil
			General Services	1,96.31	2,04.89
			Social Services	18,599.30	16,20.99
			Economic Services	87,516.91	97,41.01
Recoveries of Loans and Advances	93.22	32.53	Loans and Advances disbursed	50,77.52	53,78.25
			General Services	6.28	44.68
			Social Services	67.61	1,29.88
			Economic Services	50,03.56	52,03.68
			Others	0.07	0.01
Public debt receipts	95,40.82	87,91.16	Repayment of Public Debt	40,04.65	35,83.94
Internal Debt ⁶ (market loans etc.)	83,528.38 ^(a)	72,33.85 ^(b)	Internal Debt (market loans etc.)	32,542.63 ^(c)	29,35.53 ^(d)

¹ Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors -General, -Social and -Economic services does not include expenditure on salaries, subsidies and grants-in-aid (explained in footnote 2).

² Includes Grants-in-Aid given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government. These grants are distinct from line item Compensation and assignment to Local Bodies and PRIs.

³ Comprises the total of Minor heads 191, 192, 193, 196, 197, 198 and object head 42-Grants-in-aid excluding **Major head 3604 compensation and assignment to Local Bodies and PRIs**.

⁴ Includes ₹ 2,507.45 and ₹ 2,530.08 crore respectively as salary amount under sector Economic Services in 2012-13 and 2013-14. In 2012-13 ₹ 0.43 crore does not include here as it pertains to Loan **MH-6075-Loans for Miscellaneous General Services** as shown in Appendix-II.

⁵ Includes ₹ 81.30 and ₹ 39.39 crore (₹ 1.75 crore in social sector and ₹ 37.64 crore in Economic Sector) in 2012-13 and 2013-14 respectively, relating to Grants-in-aid. The matter regarding Provision of GIA under capital heads has been communicated to the State Govt.

⁶ Internal debt includes receipt (a) ₹ 19,996.40 crore (b) ₹ 14,539.24 crore and disbursement (c) ₹ 7,526.56 crore (d) ₹ 7,514.26 crore relating to National small saving fund (NSSF)

STATEMENT NO. 2 ócontd.

(₹ in crore)

Receipts			Disbursements		
	2013-14	2012-13		2013-14	2012-13
Loans from GOI	12,12.44	15,57.31	Loans from GOI	7,62.02	6,48.41
Inter-State Settlement	2.44	9.14	Inter-State Settlement	2.36	7.02
			Transfer to Contingency fund	Nil	Nil
Total Receipts Consolidated Fund	8,54,21.70	7,92,91.56	Total Expenditure Consolidated Fund	8,97,66.81	8,35,04.63
Deficit in Consolidated Fund	43,45.11	42,13.07	Surplus in Consolidated Fund	Nil	Nil
Part II Contingency Fund					
Contingency Fund	Nil	Nil	Contingency Fund	Nil	Nil
Part III Public Account⁷					
Small savings	27,84.03	23,19.03	Small savings	18,36.27	14,81.96
Reserves and Sinking Funds	16,12.01	24,41.51	Reserves & Sinking Funds	6,43.94	4,22.48
Deposits	97,65.19	60,26.76	Deposits	1,02,54.81	56,77.26
Advances	6,03.66	4,74.71	Advances	6,02.78	4,76.19
Suspense and Misc.	19,88,81.38	22,59,09.53	Suspense and Misc. ⁸	19,58,13.02	22,62,58.75
Remittances	1,56,02.17	1,51,67.15	Remittances	1,53,16.54	1,47,66.89
Total Receipts Public Account	22,92,48.44	25,23,38.69	Total Disbursements Public Account	22,44,67.36	24,90,83.53
Deficit in Public Account	Nil	Nil	Surplus in Public Account	47,81.08	32,55.16
Opening Cash Balance	(-) 2,62.75	6,95.16	Closing Cash Balance	1,73.22	(-) 2,62.75
Increase in cash balance	4,35.97	Nil	Decrease in cash balance	Nil	9,57.91

⁷ For details please refer to statement No. 18 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.18

STATEMENT NO. 2 ócontd.

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

(₹ in crore)

Overall cash position of the Government	On 31st March, 2014	On 31st March, 2013
A- General Cash Balance -		
(i) Cash in treasuries	Nil	Nil
(ii) Deposits with RBI ^(a) MH 8999	1₹73.22 ^{(b)(c)}	(-) 2,62.75
(iii) Deposits with other Banks	Nil	Nil
(iv) Local remittances	Nil	Nil
Total	1₹73.22	(-) 2,62.75
(v) Investments held in cash balance MH 8673	38₹99.14	68,06.45
Total-A-General Cash Balance	40₹72.36	65,43.70
B- Other Cash Balances and Investments-		
(vi) Departmental cash balances	2.57	1,32.24
(vii) Permanent Imprest	0.83	0.81
(viii) Investments out of Earmarked Funds	4₹01.27	3,98.06
Total-B- Other Cash Balances and Investments	4₹04.67	5,31.11
Total - A + B	44,77.03	70,74.81

EXPLANATORY NOTES

- (a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, 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 2013-14 advised to the RBI till 15 April, 2014.
- (b) A difference of ₹ 0.27 crore as on 31.10.2000 between RBI and the books of Accountant General allocated provisionally to M.P. (₹ 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, 2014 accounts, there remained a difference of ₹ 39.25 crore (Debit) between the figures of ₹ 1,73.22 crore (Debit) - reflected in accounts and those intimated by RBI ₹ 1,33.97 crore (Credit) - under 'Deposits with Reserve Bank'. After close of April 2014 accounts, the net difference to be reconciled was ₹ 49.29 crore (Debit). 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 ócontd.

Annexure ó 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 2013-14 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) Upto 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) Upto 100 per cent of Ways and Means Advances (Normal)	Repo Rate + 2
	(b) Above 100 per cent of Ways and Means Advances (Normal)	Repo Rate

Repo rate varied from 7.50 per cent to 8.00 per cent during 2013-14.

(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 óconcl.**Annexure** ó concl.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2013-14 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance.	365
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance.	Nil
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances.	Nil
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken.	Nil
(v) Number of days on which overdrafts were taken.	Nil

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

(₹ in crore)					
Particulars	Balance on 1st April, 2013	Amount obtained during 2013-14	Amount repaid during 2013-14	Balance on 31 st March, 2014	Interest paid during 2013-14
Ordinary Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Special Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Overdraft	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil

Following are the details of investments made from the general cash balance as on 31st March 2014:-

(₹ in crore)		
Nature of Securities		Amount
(1)	Government of India Treasury bills	38,98.89
(2)	Government of India Securities	0.25
	Total	38,99.14

Interest received during the year on the above investments was ₹ 2,41.47 crore (Short Term Securities ₹ 2,41.45 crore and Long Term Securities ₹ 0.02 crore) while during 2012-13 it was ₹ 2,48.27 crore (Short Term Securities ₹ 2,48.25 crore and Long Term Securities ₹ 0.02 crore).

Details of investments in shares of Statutory Corporations, Government Companies, Other Joint-Stock Companies, Co-operative Banks and Societies are given in Statement No.14.

The amounts invested out of Earmarked Funds are shown in Statement No.19.

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

(₹ in crore)

	Description	Actuals	
		2013-14	2012-13
I.	TAX AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	3,35,52.16	3,05,81.70
	Land Revenue	356.23	4,43.59
	Stamps and Registration Fees	3400.00	39,44.24
	State Excise	5907.39	50,78.06
	Sales Tax	156549.85	1,48,56.29
	Taxes on Goods and Passengers	2578.74	23,95.03
	Taxes on Vehicles	1598.93	15,31.25
	Others	30,51.02	23,33.24
A.2	Share of net proceeds of Union Taxes and Duties	2,27,15.27	2,08,05.16
	Corporation Tax	7639.46	74,73.42
	Taxes on Income other than Corporation Tax	5030.36	44,74.21
	Taxes on Wealth	20.98	12.62
	Customs	3706.24	34,57.34
	Union Excise Duties	2617.64	23,49.62
	Service Tax	3700.60	30,37.95
	Other Taxes and Duties on Commodities and Services	(-) 0.01 ^(a)	Nil
	Total-A	5,62,67.43	5,13,86.86
B	Non-Tax Revenue		
	Non-ferrous Mining and Metallurgical Industries	2306.17	24,43.39
	Education, Sports, Art and Culture	20,08.49	16,82.50
	Forestry and Wild Life	10,36.80	9,10.38
	Other Administrative Services	3,80.22	2,39.15
	Dividends and Profits	3,78.72	18.38
	Power	3,78.66	3,70.69
	Interest Receipts	3,17.85	3,01.47
	Minor Irrigation	2,19.37	3,79.62
	Medium Irrigation	1,11.36	80.51
	Police	71.92	83.59
	Medical and Public Health	57.76	44.83
	Industries	49.21	24.08
	Public Works	46.92	33.22

^(a) Please see footnote (x) below **Major Head 0045** Statement No. 11 Vol-II.

STATEMENT NO. 3 ócontd.

(₹ in crore)

	Description	Actuals	
		2013-14	2012-13
I.	TAX AND NON-TAX REVENUE-concl'd		
B	Non-Tax Revenue-concl'd		
	Other Social Services	42.22	32.07
	Urban Development	35.72	41.61
	Miscellaneous General Services	33.69	30.40
	Contributions and Recoveries towards Pension and Other Retirement Benefits	31.62	29.77
	Crop Husbandry	27.76	25.53
	Major Irrigation	27.12	57.22
	Stationery and Printing	22.24	18.94
	Housing	17.19	16.33
	Labour and Employment	17.17	16.37
	Other General Economic Services	16.49	13.91
	Co-operation	12.24	13.02
	Water Supply and Sanitation	10.33	11.09
	Social Security and Welfare	8.23	9.78
	Public Service Commission	8.13	5.80
	Other Rural Development Programmes	6.05	45.76
	Roads and Bridges	5.83	5.98
	Animal Husbandry	4.90	2.46
	Fisheries	3.74	3.25
	Jails	3.53	3.67
	Other Agricultural Programmes	3.41	2.59
	Food, Storage and Warehousing	1.84	0.27
	Village and Small Industries	1.77	2.14
	Family Welfare	0.16	0.23
	Information and Publicity	0.11	0.21
	Other Fiscal Services	0.04	Nil
	Other Industries	0.01	Nil
	Petroleum	Nil	0.01
	Total-B	77,04.99	70,00.22
II	GRANTS FROM GOVERNMENT OF INDIA		
C	Grants		
	Grants-in-Aid from Central Government		
	Non Plan Grants	35,40.25	3,32.93
	Grants under the proviso to Article 275 (1) of the Constitution	26,39.54	2,72.84
	Grants towards contribution to State Disaster Response Fund	3.00	Nil
	Grants from National Disaster Response Fund	2.59	Nil
	Other Grants	57.12	60.09
	Grants for State/Union Territory Plan Schemes	55,35.77	70,99.43
	Block Grants (of which EAP)	39,35.27	41,53.77
	Grants under the proviso to Article 275 (1) of the Constitution	Nil	88.94
	Grants as advance plan assistance for relief on account of Natural Calamities	Nil	3,24.76

STATEMENT NO. 3 óconcl d.

(₹ in crore)

	Description	Actuals	
		2013-14	2012-13
II.	GRANTS FROM GOVERNMENT OF INDIA-concl d		
C	Grants-concl d		
	Other Grants	16,00.50	25,31.96
	Grants for Central Plan Schemes	1,52.71	4,99.99
	Grants for Centrally Sponsored Plan Schemes	25,48.09	41,07.85
	Total-C	1,17,76.82	1,20,40.20
	Total Revenue Receipts (A+B+C)	7,57,49.24	7,04,27.28
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Capital Receipts		
	Disinvestment proceeds	25.54	21.45
	Others	10.44	10.00
	Total-D	35.98	31.45
E.	Public Debt Receipts		
	Internal Debt	83,28.38	72,33.85
	<i>Market Loans</i>	50,00.00	45,00.00
	<i>Loans from Financial Institutions</i>	13,31.98	12,94.61
	<i>Special Securities issued to National Small Savings Fund</i>	19,96.40	14,39.24
	<i>Other Loans</i>	Nil	Nil
	Loans and Advances from Central Government	12,12.44	15,57.31
	<i>Non-Plan Loans</i>	Nil	Nil
	<i>Loans for State Plan Schemes</i>	12,12.44	15,57.31
	Total-E	95,40.82	87,91.16
F.	Loans and Advances by State Government (Recoveries)^(a)	93.22	32.53
G.	Inter-State Settlement	2.44	9.14
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	8,54,21.70	7,92,91.56

^(a) Details are in Statement 7 and 16 in Volume-II.

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

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	L&A	Total
A	General Services				
A.1	Organs of State	8,37.74	Nil	Nil	8,37.74
	Parliament/State/Union Territory Legislatures	47.76	Nil	Nil	47.76
	President, Vice President/Governor/Administrator of Union Territories	7.15	Nil	Nil	7.15
	Council of Ministers	79.26	Nil	Nil	79.26
	Administration of Justice	488.11	Nil	Nil	488.11
	Elections	25.46	Nil	Nil	25.46
A.2	Fiscal Services	25,83.68	Nil	Nil	25,83.68
	Collection of Taxes on Income and Expenditure	0.15	Nil	Nil	0.15
	Land Revenue	489.19	Nil	Nil	489.19
	Stamps and Registration	600.18	Nil	Nil	600.18
	State Excise	1320.37	Nil	Nil	1320.37
	Taxes on Sales, Trade etc.	136.63	Nil	Nil	136.63
	Taxes on Vehicles	65.18	Nil	Nil	65.18
	Other Taxes and Duties on Commodities and Services	19.86	Nil	Nil	19.86
	Other Fiscal Services	2.12	Nil	Nil	2.12
	Interest Payments	6391.32	Nil	Nil	6391.32
A.3	Administrative Services	48,33.63	1,96.31	Nil	50,29.94
	Public Service Commission	9.02	Nil	Nil	9.02
	Secretariat-General Services	143.69	Nil	Nil	143.69
	District Administration	418.70	Nil	Nil	418.70
	Treasury and Accounts Administration	108.13	Nil	Nil	108.13
	Police	3290.44	58.03	Nil	3348.47
	Jails	213.62	Nil	Nil	213.62
	Stationery and Printing	42.68	0.06	Nil	42.74
	Public Works	363.37	14.87	Nil	478.24
	Other Administrative Services	243.98	23.35	Nil	267.33
A.4	Pension and Miscellaneous General Services	59,44.56	Nil	6.28	59,50.84
	Pensions and Other Retirement Benefits	5931.74	Nil	Nil	5931.74
	Miscellaneous General Services	12.82	Nil	6.28	19.10
	Total-A-General Services	2,05,90.93	1,96.31	6.28	2,07,93.52

STATEMENT No.-4.contd.

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

	Description	Revenue	Capital	L&A	Total
B	Social Services				
B.1	Education, Sports, Art and Culture ^(a)	1,36,97.14	1,31.60	10.00	1,38,38.74
	General Education	1,31,98.82	1,31.60	10.00	1,33,40.42
	Technical Education	2,27.71	Nil	Nil	2,27.71
	Sports and Youth Services	1,34.32	Nil	Nil	1,34.32
	Art and Culture	1,36.29	Nil	Nil	1,36.29
B.2	Health and Family Welfare	32,83.60	1,66.01	Nil	34,49.61
	Medical and Public Health	28,92.89	1,66.01	Nil	30,58.90
	Family Welfare	3,90.71	Nil	Nil	3,90.71
B.3	Water Supply, Sanitation, Housing and Urban Development	28,41.45	9,25.13	39.79	38,06.37
	Water Supply and Sanitation	9,05.21	7,56.86	Nil	16,62.07
	Housing	3,48.00	72.71	Nil	4,20.71
	Urban Development	15,88.24	95.56	39.79	17,23.59
B.4	Information and Broadcasting	1,75.50	Nil	Nil	1,75.50
	Information and Publicity	1,75.50	Nil	Nil	1,75.50
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	24,15.97	3,43.38	17.82	27,77.17
	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	24,15.97	3,43.38	17.82	27,77.17
B.6	Labour and Labour Welfare	2,21.63	Nil	Nil	2,21.63
	Labour and Employment	2,21.63	Nil	Nil	2,21.63
B.7	Social Welfare and Nutrition	50,18.15	3,27.99	Nil	53,46.14
	Social Security and Welfare	27,91.62	3,27.99	Nil	31,19.61
	Nutrition	10,84.32	Nil	Nil	10,84.32
	Relief on account of Natural Calamities	11,42.21	Nil	Nil	11,42.21
B.8	Others	1,14.77	5.19	Nil	1,19.96
	Other Social Services	90.34	5.19	Nil	95.53
	Secretariat- Social Services	24.43	Nil	Nil	24.43
	Total-B-Social Services	2,77,68.21	18,99.30	67.61	2,97,35.12
C	Economic Services				
C.1	Agriculture and Allied Activities	62,13.95	1,86.52	3,04.19	67,04.66
	Crop Husbandry	12,68.75	21.56	Nil	12,90.31
	Soil and Water Conservation	64.80	Nil	Nil	64.80
	Animal Husbandry	6,04.03	22.06	Nil	6,26.09
	Fisheries	57.74	0.30	Nil	58.04
	Forestry and Wild Life	18,90.45	92.93	Nil	19,83.38
	Food, Storage and Warehousing	17,43.35	Nil	147.68	18,91.03
	Agricultural Research and Education	1,38.01	Nil	Nil	1,38.01
	Co-operation	4,46.82	49.67	1,56.51	6,53.00

^(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	L&A	Total
C	Economic Services-concl'd				
C.2	Rural Development	34,05.56	7,02.69	Nil	41,08.25
	Special Programmes for Rural Development	2Ś16.84	Nil	Nil	2Ś16.84
	Rural Employment	2Ś41.72	Nil	Nil	2Ś41.72
	Other Rural Development Programmes	29Ś47.00	7Ś02.69	Nil	36Ś49.69
C.3	Irrigation and Flood Control	7,82.97	45,37.31	Nil	53,20.28
	Major Irrigation	1Ś18.13	25Ś56.48	Nil	26Ś74.61
	Medium Irrigation	5Ś41.06	6Ś86.47	Nil	12Ś27.53
	Minor Irrigation	1Ś20.07	11Ś93.20	Nil	13Ś13.27
	Command Area Development	3.71	94.38	Nil	98.09
	Flood Control and Drainage	Nil	6.78	Nil	6.78
C.4	Energy	33,40.48	6,31.64	43,51.37	83,23.49
	Power	32Ś96.51	6Ś31.64	43Ś1.37	82Ś79.52
	Non-Conventional Sources of Energy	43.97	Nil	Nil	43.97
C.5	Industry and Minerals	14,69.31	1,94.92	3,48.00	20,12.23
	Village and Small Industries	2Ś87.40	1Ś84.90	98.00	5Ś70.30
	Industries	2Ś70.55	Nil	Nil	2Ś70.55
	Non-Ferrous Mining and Metallurgical Industries	9Ś11.36	1.37	Nil	9Ś12.73
	Other Industries	Nil	3.65	Nil	3.65
	Other Outlays on Industries and Minerals	Nil	5.00	Nil	5.00
	Petro-Chemical Industries	Nil	Nil	2Ś0.00	2Ś0.00
C.6	Transport	14,12.21	23,82.55	Nil	37,94.76
	Civil Aviation	0.23	81.15	Nil	81.38
	Roads and Bridges	14Ś11.98	23Ś01.40	Nil	37Ś13.38
C.7	Science, Technology and Environment	1,20.61	22.65	Nil	1,43.26
	Other Scientific Research	1Ś20.61	22.65	Nil	1,43.26
C.8	General Economic Services	2,26.25	58.63	Nil	2,84.88
	Secretariat- Economic Services	26.52	Nil	Nil	26.52
	Tourism	72.44	58.38	Nil	1Ś30.82
	Census, Survey and Statistics	1Ś12.09	Nil	Nil	1Ś12.09
	Other General Economic Services	15.20	0.25	Nil	15.45
	Total-C-Economic Services	1,69,71.34	87,16.91	50,03.56	3,06,91.81

STATEMENT No.-4.contd.

A. EXPENDITURE BY FUNCTION - conclud.

(₹ in crore)

	Description	Revenue	Capital	L&A	Total
D.	Loans, Grants-in-aid and Contributions				
(i)	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	45,39.28	Nil	Nil	45,39.28
	Total-(i)-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	45,39.28	Nil	Nil	45,39.28
(ii)	Loans to Government Servants etc.				
	Loans to Government Servants etc.	Nil	Nil	0.07	0.07
	Total-(ii)-Loans to Government Servants etc.	Nil	Nil	0.07	0.07
(iii)	Public Debt				
	Internal Debt of the State Government	Nil	Nil	32,42.63	32,42.63
	Loans and Advances from the Central Government	Nil	Nil	7,62.02	7,62.02
	Total-(iii)-Public Debt	Nil	Nil	40,04.65	40,04.65
	Total-D-Loans, Grants-in-aid and Contributions	45,39.28	Nil	40,04.72	85,44.00
E.	Inter State Settlement	Nil	Nil	2.36	2.36
F.	Appropriation to Contingency Fund	Nil	Nil	Nil	Nil
	Total - Expenditure in Consolidated Fund	6,98,69.76	1,08,12.52	90,84.53	8,97,66.81

STATEMENT No.4.- conclud.

B. EXPENDITURE BY NATURE

(₹ in crore)

Sl. No.	Object of Expenditure	2013-14			2012-13		
		Revenue	Capital	Total	Revenue	Capital	Total
1.	Grants-in-Aid	2805845.59 ^{(a)(b)}	39.39	2805884.98	1,82,55.11 ^{(a)(b)}	81.30	1,83,36.41
2.	Salary	1571803.24	2530.08	1573833.32	1,49,94.85	2,07.45 ^(c)	1,52,02.30 ^(c)
3.	Major Works	Nil	79,38.63	79,38.63	73.72	75,64.68	76,38.40
4.	Payment of Interest/ Dividend	64833.31	Nil	64833.31	56,13.29	Nil	56,13.29
5.	Pension and Pensionary benefits	57999.47	Nil	57999.47	48,47.29	Nil	48,47.29
6.	Subsidy	65867.21	Nil	65867.21	56,97.41	Nil	56,97.41
7.	Material and Supplies	31518.29	51.63	31569.92	28,53.13	35.07	28,88.20
8.	Inter Account Transfer	15867.88	Nil	15867.88	23,24.17	Nil	23,24.17
9.	Minor Works	2513.70	10809.91	12823.61	1584.49	13,30.26	14,84.75
10.	Other Charges	6809.40	3834.51	9843.91	7,51.68	3,33.66	10,85.34
11.	Maintenance	16882.55 ^(d)	5.79	16888.34	14,67.52	7.06	14,74.58
12.	Investment	Nil	7844.29	7844.29	Nil	16,61.94	16,61.94
13.	Stipend and Scholarship	1156.07	0.01	1156.08	11,24.26	Nil	11,24.26
14.	Payment for Professional Services	11843.96	15.50	11859.46	9,21.46	15.37	9,36.83
15.	Wages	950.61	77.10	1027.71	7,76.74	46.64	8,23.38
16.	Office Expenses	6885.49	11.92	6897.41	6,16.78	5.92	6,22.70
17.	Social Security Pension	186.52	Nil	186.52	3,77.39	Nil	3,77.39
18.	Machinery	196.81	18.02	214.83	1,64.26	26.19	1,90.45
19.	Purchase of Land and Building	7.22	94.77	101.99	13.67	2,42.91	2,56.58
20.	Contributions	187.86	101.04	288.90	1,33.97	48.59	1,82.56
21.	Redemption Fund	182.94	Nil	182.94	1,22.42	Nil	1,22.42
22.	Advertisement and Publicity	171.50	Nil	171.50	1,62.89	Nil	1,62.89
23.	Travelling Allowance	163.88	4.94	168.82	1,14.51	10.15	1,24.66
24.	Examination and Training	106.94	22.05	128.99	1,02.57	7.75	1,10.32
25.	Payment of Taxes and Royalty	88.53	Nil	88.53	82.72	Nil	82.72
26.	Salary Allowances of All India Services	79.84	1.19	81.03	72.78	1.27	74.05
27.	Purchase of Vehicles	21.77	Nil	21.77	25.53	0.30	25.83
28.	Compensation	203.49	0.30	203.79	1,27.79	0.70	1,28.49
29.	Survey, Investigation and Design and Preparation of DPRs	0.22	35.45	35.67	0.45	86.61	87.06
30.	Expenditure on printing of Stamp Papers	28.41	Nil	28.41	28.03	Nil	28.03
31.	Suspense	11.93	Nil	11.93	10.53	Nil	10.53
32.	Awards, Rewards, Prizes	4.74	Nil	4.74	20.24	Nil	20.24
33.	Recoveries	(-)510.24	(-)153.34	(-)663.58	(-) 1,63.56	(-) 2,91.72	(-) 4,55.28
34.	Others	1200.63	229.34	1429.97	11,00.44	1,44.79	12,45.23
	Total	6,98,69.76	1,08,12.52	8,06,82.28	6,29,68.53	1,15,66.89	7,45,35.42

(a) Includes total of object head 42 Grant-in-Aid and Major head 3604-Compensation and assignments to Local Bodies and PRIs but does not include Grant-in-Aid paid under Minor heads 191, 192, 193, 196, 197 and 198.

(b) Excludes figure of sub detail head 45-GIA to create Capital assets. Hence does not match with the figure of Appendix-IV.

(c) This figure does not agree with Appendix-II as salary amount of ₹ 42.95 lakh (M.H.6075) not included in this figure.

(d) It does not match with the total figure of Revenue Section depicted below Appendix-XI-Statement of Maintenance Expenditure of State because in Appendix-XI figures of Major heads pertaining to works department only have been taken into accounts.

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 2013 to 31 March 2014. The accounts of receipts and expenditure of the Government of Madhya Pradesh have been compiled based on the initial accounts rendered by the 56 District Treasuries, 116 Public Works Divisions, 126 Forest Divisions, 64 Rural Engineering Service Divisions and Advices of the Reserve Bank of India. Delays in monthly rendition 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 (**Appendix I-A**), the accounts represent the actual cash receipts and disbursements during the account 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 have not been expensed or recognized.

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 Government of Madhya Pradesh are maintained in Indian Rupees.

(iv) Form of Accounts: Under Article 150 of the Constitution, 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, 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 increasing concrete assets of a material and permanent character or of reducing permanent liabilities. 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.

2. Quality of accounts:

(i) Incorrect depiction of Capital expenditure: During the year, the State Government incorrectly budgeted and incurred an amount of ₹ 5.79 crore towards "Maintenance" and ₹ 39.39 crore towards "Grants-in-Aid" under the Capital section (**Appendix I-"B and C"**). Consequently, the Revenue Surplus of the State Government for the financial year 2013-14 is overstated to this extent.

Notes to Accounts ó contd.

The above had been reported by the Accountant General (A&E) to the State Government in the Budget Review of June 2013, but remained uncorrected till the end of 31 March 2014.

(ii) Booking under Minor Head 800- “Other Receipts” and “Other Expenditure”: Receipt of ₹ 1,54,11.85 crore under revenue head of accounts (constituting 20 per cent of the total revenue receipts of ₹ 7,57,49.24 crore) recorded under the respective major heads, was classified under the Minor Head -800-Other Receipts in the accounts. Similarly, Expenditure of ₹ 95,32.67 crore under Revenue and Capital major heads of accounts (constituting 12 per cent of the total expenditure of ₹ 8,06,82.28 crore) recorded under the respective major heads, was classified under the minor head -800-other expenditure in the accounts. Minor Heads -800-Other Expenditure and -Other Receipts are 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. Instances where a substantial proportion (50 per cent or more) of the receipts/expenditure were classified under the Minor Head 800 Other receipts/expenditure are listed in **Appendix I- “D” and “E”** respectively.

(iii) Reconciliation of Receipts and Expenditure: Para 24.9.3 of the Madhya Pradesh Budget Manual requires all Controlling Officers to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. During the year, 104 out of the 117 Controlling Officers have reconciled an expenditure of ₹ 3,52,16.12 crore (41 per cent of the total expenditure of ₹ 8,57,62.16 crore excluding repayments under "Public Debt"). However, only 06 out of the 117 Controlling Officers have reconciled receipts of ₹ 2,31,58.46 crore (31 per cent of total receipts of ₹ 7,58,80.88 crore excluding receipts under "Public Debt"). Non reconciliation of receipts and expenditure affects the accuracy and completeness of accounts.

(iv) Reconciliation of Cash Balance: There is a net difference of ₹ 39.25 crore (Dr.) as on 31 March 2014 between the cash balance with the Reserve Bank of India (RBI) as worked out by the Accountant General and as reported by the RBI, which, after subsequent reconciliation (April 2014), increased to ₹ 49.29 crore (Dr.). The difference is mainly due to incorrect reporting of transactions by Agency Banks and Treasury Officers, and is under further reconciliation.

(v) Unadjusted Abstract Contingency (AC) bills: Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency (AC) bills by debiting Service Heads, for which they are required to present Detailed Contingency (DC) bills before the 25th of the succeeding month. The State Government has, by issue of orders dated 2 September 1999 banned drawal of AC bills by all departments, except the Sports and Youth Welfare Department, which is permitted to make such drawals only in respect of the National Cadet Corps (NCC). As on 31 March 2014, 599 DC bills amounting to ₹ 14.96 crore was outstanding. Out of these 599 Outstanding DC bills, 481 of ₹ 6.41 crore relate to Agriculture and Farmer Development (Soil Conservation), 55 of ₹ 0.52 crore to National Cadet Corps (NCC) and

Notes to Accounts ó contd.

63 of ₹ 8.03 crore to other 03 departments. Prolonged non-submission of supporting DC bills render the expenditure under AC bills opaque. Details are given below:-

Table 1 : Year-wise position of outstanding DC Bills

(₹ in crore)

Year	Opening Balance		AC Bills drawn during the year		Total		DC Bills received during the year		Outstanding DC Bills at the end of the year	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Upto 2011-12	1339	21.43	8	0.05	1347	21.48	477	1.98	870	19.50
2012-13	870	19.50	300	1.66	1170	21.16	497	5.92	673	15.24
2013-14	673	15.24	255*	1.64	928	16.88	329	1.92	599	14.96

* Out of 255 AC bills, 11 bills amounting to ₹ 1.33 lakh were drawn in March 2014. Only 6 DC bills amounting to ₹ 0.37 lakh were received against these AC bills before 25th April 2014 (Due date).

(vi) Outstanding Utilization Certificates (UCs) against Grants-in-Aid sanctioned by the State Government: In the case of conditional grants a formal Utilization Certificate (UC) about the proper utilization of the grant from the administrative, technical and financial point of view is to be furnished to the Principal Accountant General (A&E) by the sanctioning authority on or before September 30 of the year following that to which the Grant is related as per rule 182 of Madhya Pradesh Financial Code. UCs outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes. The status of outstanding UCs is mentioned below:

Table 2 : Year-wise position of outstanding Utilization Certificates

(₹ in crore)

Year	Opening Balance		Utilization Certificate due during the current year		Total		UCs received during the year		Outstanding Utilization Certificate at the end of the year	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Upto 2011-12	36150	18127.79	4551	15020.76	40701	33148.55	296	1730.83	40405	31417.72
2012-13	40405	31417.72	687	3708.83	41092	35126.55	2469	6885.64	38623	28240.91
2013-14	38623	28240.91	428	926.94	39051	29167.85	2637	1795.12	36414	27372.73*

(*Except where the sanction orders state otherwise, Utilization Certificate in respect of grants disbursed during 2013-14 will be due on or before 30 September 2014.)

(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 Personal Deposit accounts should be transferred to the Consolidated Fund before the close of financial year and if an eventuality so arises, the Personal

Notes to Accounts ó contd.

Deposit accounts may be opened again in the next year. The position of PD Accounts remaining open as on 31 March 2014 in contravention of the Treasury code is as under:

Table 3 : Position of Personal Deposit Accounts as on 31 March 2014

(₹ in crore)

PD accounts as on 1 April 2013		PD accounts opened during the year		PD accounts closed during the year		PD accounts as on 31 March 2014	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
904	20,63.02	19	94.75	43	18.70	880*	17,84.77

* 414 PD accounts containing ₹ 76.23 crore have been inoperative for more than one year.

3. Other Items:

(i) **Liabilities on Retirement Benefits:** During the year 2013-14, expenditure of ₹ 57,54.97 crore was incurred on Pension and Other Retirement Benefits to the State Government employees appointed on or before 31 December 2004. The amount includes ₹ 2,94.30 crore on account of leave encashment benefits and constituted 8.24 per cent of total revenue expenditure. State Government employees recruited on or after 1 January 2005 are covered under the New Pension Scheme, which is a defined 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. The actual amount payable by employees and the matching State Government contribution has not been estimated.

The State Government follows the method of budgeting and booking employees' contributions in the New Pension Scheme under the Receipt Major Head 0071-Contributions and Recoveries towards Pension and Other Retirement Benefits. These contributions are subsequently transferred to the Fund by operating the minor head 0900 Deduct Refunds under the same Major Head 0071. Since the Consolidated Fund is closed to Government at the end of the year, and no balance is carried forward, any shortfall in the remitting of the contributions to the Fund in any year are not available in the accounts of subsequent years. During 2013-14, against employees contribution of ₹ 1,58.66 crore, the State Government contributed ₹ 1,76.78 crore. Due to the accounting methodology followed by the State Government (mentioned above), it is not possible to assess whether the excess employer's contribution in 2013-14 was against the shortfalls in employer's contributions of earlier years, or otherwise.

Out of the total contribution of ₹ 335.44 crore credited under Major Head 0071-500-Receipts Awaiting Transfer to other Minor Heads, the State Government transferred only ₹ 323.10 crore to NSDL/ Trustee Bank. Consequently, the Revenue Surplus of the State Government was overstated by ₹ 12.34 crore. Further since this amount is not retained in a fund, it got lapsed to Government account at the end of financial year. Uncollected, unmatched and non-transferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

Notes to Accounts ó contd.

(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 PSU etc. The maximum amount (principal and interest) guaranteed during the year 2013-14 was ₹ 2,14,72.12 crore. The total outstanding guarantees to the end of March 2014 were ₹ 99,77.62 crore which is within the limit of 80 per cent of the revenue receipts of ₹ 7,04,27.28 crore of the previous year (2012-13), prescribed under the FRBM Act, 2005. No guarantee was invoked during the year. ₹ 2.50 crore was recovered as guarantee fee during the year and credited to Government account.

(iii) Loans and Investments: Statements 14 and 16 contain details of Government Investments and Loans respectively. While some of the loanee and investee entities are no longer in operation, the accounts depict the loans and investment at historical cost without estimation of recoverability. Government requires to reconcile the Investment and loan figures as shown in the Finance Accounts with those available in the books of various PSUs and other bodies.

(iv) Outstanding balance under head "Cheques and Bills": Credit balance under Major Head-8670- "Cheques and Bills" indicates cheques issued which remained unencashed as on 31 March. The closing balance at the end of 2012-13 was ₹ 27.27 crore (credit). Up to 31 March 2014, cheques worth ₹ 27,54,43.77 crore were issued against which cheques worth ₹ 27, 53, 87.08 crore were encashed, leaving a closing balance of ₹ 56.69 crore (Credit). The cash balance of the State Government is overstated to the extent of the closing balance.

(v) Reserve Funds:

(a) Consolidated Sinking Fund (CSF): The Twelfth Finance Commission recommended that States should set up Sinking Funds for amortization of loans. In terms of the guidelines of the Reserve Bank of India, States are required to contribute to the Consolidated Sinking Fund a minimum of 0.5 per cent of their outstanding liabilities (internal debt + public account liabilities) as at the end of the previous year. The total outstanding liabilities of the Government of Madhya Pradesh as on 31 March 2014 was ₹ 9,68,25.85 crore. The State Government, however, has not constituted the Consolidated Sinking Fund as required.

(b) Guarantee Redemption Fund (GRF): The State Government constituted the Guarantee Redemption Fund in 2006 in terms of the recommendation of the Twelfth Finance Commission. During 2013-14, the State Government contributed ₹ 1.00 crore to the Fund. As on 31 March 2014, the balance in the Fund was ₹ 3,89.87 crore, against total outstanding guarantees of ₹ 99,77.62 crore. The entire balance of ₹ 3,89.87 crore in the Fund was invested in Central Government dated Securities. As per Gazette notification dated 27 January 2006 issued by the Finance Department, Government of Madhya Pradesh, contribution to the fund every year would be the guarantee fees realised in the preceding year and a matching contribution by the State Government equal to the

Notes to Accounts ó contd.

guarantee fees. Guarantee fees of ₹ 4.81 crore was realised in the preceding year. Hence ₹ 9.62 crore was to be contributed by the State Government to the fund in the year 2013-14 but State Government contributed only ₹ 1.00 crore to the fund. Consequently, the Revenue Surplus of the State Government was overstated by ₹ 8.62 crore.

- (c) **State Disaster Response Fund:** 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, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. The State Government transferred ₹ 4,54.66 crore (₹ 3,41.00 crore Central share and ₹ 1,13.66 crore State share) to the Fund in 2013-14.

In terms of guidelines, in cases 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). In the year 2013-14, Government of India released an additional assistance of ₹ 502.59 crore to the State Government. Out of this, only ₹ 34.94 crore was transferred to the SDRF. Consequently, the guidelines in the release and utilisation of Fund were not followed either by Government of India or the State Government. The Revenue Surplus of the State was also thereby overstated and fiscal deficit understated by ₹ 4,67.65 crore.

- (vi) **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 major suspense heads for the last three years is given in **Appendix I-F**.

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.

- (vii) **Amount kept outside Government Accounts:** The State Government provides Funds to State/district level autonomous bodies and authorities, societies, non-governmental organizations, etc., for implementation of Centrally Sponsored Schemes (State Share) and State schemes. Since the Funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

Notes to Accounts ó contd.

(viii) Releases of Central Share and matching State Share for implementation of various Major Plan Schemes: There was a shortfall of ₹ 2,27.05 crore between the amount received as Central share for implementation of some major Plan Schemes and the amount released by the State Government. Consequently, the Revenue Surplus was overstated by ₹ 2,27.05 crore. Details are given in the Annexure to Statement no 12.

(ix) Adverse Balance: The minus balance of ₹ 43.44 crore appearing under Major Head 8443-109-Forest Deposit, is on account of misclassification of ₹ 37.49 crore in earlier years (upto 2012-13) as well as ₹ 5.95 crore (net of Receipts ₹ 27.22 crore and Disbursement ₹ 33.17 crore) during 2013-14 by the Forest Department. Minus balance was also recorded in several loan heads due to non-apportionment of balances between Madhya Pradesh and Chhattisgarh State under Madhya Pradesh Re-organisation Act, 2000.

(x) Contingency Fund: The Contingency Fund of the State of Madhya Pradesh has a corpus of ₹ 200 crore. No amount remained unrecouped to the Contingency Fund at the end of the financial year.

(xi) Disclosure under the Madhya Pradesh Fiscal Responsibility and Budget Management (MP FRBM) Act, 2005: Section 5 of the MP FRBM 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 2013-14, the State Government has made all the disclosures.

In terms of the recommendations of the Thirteenth Finance Commission, the State Government amended the MP FRBM Act 2005 in January 2012. The targets mentioned in the Act, and achievements in 2013-14 as depicted in the accounts are given below:

Table 4 : Fiscal Targets and Achievements in accordance to FRBM Act/Rules

Area	Target	Achievement
Revenue Deficit	Zero	As per accounts, the Revenue surplus for 2013-14 is ₹ 58,79.48 crore.
Fiscal Deficit	Not more than 3 per cent of GSDP	As per accounts, the fiscal deficit for 2013-14 is ₹ 98,81.29 crore which is 2.19 per cent of GSDP*.
Outstanding Debt	36 per cent of GSDP	The outstanding debt of ₹ 9,68,25.85 crore as on 31 March 2014 is 21.47 per cent of GSDP*.

* The Economic and Statistics Directorate, Government of Madhya Pradesh has given advance estimates of the Gross State Domestic Product (GSDP) for 2013-14 at ₹ 45,09,00.39 crore.

(xii) Committed Liabilities: The accounts are incomplete unless figures relating to Committed Liabilities are also exhibited. Since the State Government has not provided this information, the appendix on Committed Liabilities has not been incorporated in the Finance Accounts of 2013-14.

Notes to Accounts ó contd.
Appendix I-A
(Reference: Sub-para (ii) of para 1)
Statement of Periodical/Other Adjustments

(₹ in crore)

Sl.No.	Periodical Adjustment	Heads of Account		Amount	Remarks
		From	To		
1.	Augmentation of M.P. Gramin Vikas Fund	2030-Stamps and Registration	8229-Development and Welfare Fund	84.72	Amount of cess collected in the preceding year transferred to the fund.
2.	Augmentation of Panchayat Land Revenue cess and Stamp Duty Fund	2030-Stamps and Registration	8229-Development and Welfare Fund	4,501.12	Cess and Stamp Duty collected in preceding year transferred to fund.
3.	Depreciation of Government Press transferred to Depreciation Fund	2058-Stationary and Printing	8226-Depreciation/ Renewal Reserve Fund	0.20	Amount transferred as per sanction received from the State Government.
4.	Augmentation of State Disaster Response Fund	2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	4,89.60	Grants-in-aid from GoI and the share of State Government transferred to Fund as per sanction received from State Government
5.	Augmentation of Guarantee Redemption Fund	2075-Misc. General Services	8235-General and Other Reserve Fund	1.00	Amount transferred as per sanction received from State Government.
6.	Augmentation of Mines welfare fund	2853-Non-ferrous Mining and Metallurgical Industries	8229-Development and Welfare Fund	5,591.34	Amount transferred as per sanction received from State Government.
7.	To reduce expenditure of relief on account of natural calamity	8121-General and other reserve fund	2245-Relief on account of Natural calamities	4,89.60	Amount transferred as per sanction received from State Government.
8.	Investment in public sector and other undertakings	8229-Development and Welfare Fund.	4801- COL on power projects	1,53.34	Amount transferred as per sanction received from State Government.
9.	Augmentation of Forest Development Fund	2406-Forestry and wild life	8229-Development and Welfare Fund	43.76	Amount transferred as per sanction received from State Government.
10.	Adjustment of Interest on G.P.F.	2049-Interest Payments	8009-State Provident Funds	8,36.86	Annual adjustment of Interest on G.P.F.
11.	Adjustment of Interest on Madhya Bharat Life Insurance Fund	2049-Interest Payments	8011- Insurance and Pension Funds	2.79	Amount transferred as per sanction received from State Government.
12.	Adjustment of Interest on Employees Insurance Cum Saving Scheme-2003	2049-Interest Payments	8011- Insurance and Pension Funds	71.16	Amount transferred as per sanction received from State Government.
13.	Adjustment of Interest on Government Employees Group Insurance Scheme-1985	2049-Interest Payments	8011- Insurance and Pension Funds	1,40.59	Amount transferred as per sanction received from State Government.
14.	Adjustment of Interest on Government Employees Family Benefit Fund	2049-Interest Payments	8342- Other Deposits	33.55	Amount transferred as per sanction received from State Government.
15.	Augmentation of Famine Relief Fund	2245-Relief on account of Natural Calamities	8223-Famine Relief Fund	0.10	Amount transferred to the Fund on the basis of sanction received from the State Government.
16.	Adjustment of Interest on AIS Provident Fund.	2049-Interest Payments	8009- State Provident Funds	6.39	Annual adjustment of Interest on AIS Provident Fund.

Notes to Accounts ó contd.

Appendix I-A-concl. d.

(₹ in crore)

Sl.No.	Other Adjustments	Heads of Account		Amount	Remarks
		From	To		
1.	Transfer to P.D. Account (Less than 10 crore)	--	8443-Civil Deposits 106-Personal Deposits	24.66	--
			Total	24.66	
2.	Transfer to Other Deposits	5452-Capital Expenditure on Tourism	8443-Civil Deposits 800-Other Deposits	12.24	Adjustments mainly pertain to construction(Central Share) of Tourism Infrastructure
3.	Transfer to Other Deposits (Less than 10 crore)	--	8443-Civil Deposits 800-Other Deposits	--	--
			Total	12.24	

Notes to Accounts ó contd.

Appendix I-B

(Reference: Sub-para (i) of para 2)

Statement of incorrect classification of "Maintenance" under the capital section

(₹ in crore)

Sl.No.	Grant No.	Major Head	Budget Provision	Expenditure
1.	23	4701-80-800-0101-8808 - Work related to information technology	0.45	0.20
2.	26	4202-04-800-0101-7073 - Development grant to Madhya Pradesh cultural council	0.15	0.15
3.	30	4515-800-0101-7252 - Upgradation of Tanks	1.00	0.50
4.	48	4700-43-001-0101-8808 - Work related to information technology	0.08	0.05
5.	48	4700-51-001-0101-8191 - Executive Establishment (Unit-II)	0.01	Nil
6.	48	4801-01-206-0101-4654 - Establishment (Forest cell)	0.01	0.01
7.	48	4801-80-800-0101-4406 - Expenditure for land acquisition & other works in sub-marged area of Sardar Sarovar	0.21	0.14
8.	48	4801-80-800-0101-8808 - Work related to information technology	0.10	0.08
9.	57	4700-01-800-1201-6258 - Dam rehabilitation and improvement project	0.05	Nil
10.	57	4700-64-800-1201-6822 - Water Resources Management Institute and Sources - SWARA	0.01	Nil
11.	57	4700-64-800-1201-6823 - Water Resources Management Institute and Sources - SWARDEC	0.01	Nil
12.	57	4700-64-800-1201-6825 - Water Resources Management Institute and Sources - SWARTANK	0.15	Nil
13.	57	4700-64-800-1201-6827 - Improvement in productivity of pre-constructed Irrigation Scheme of Five Basins - Agriculture Department	0.01	0.01
14.	57	4700-64-800-1201-6831 - Improvement in productivity of pre-constructed Irrigation Scheme of Five Basins - Water Resources Department	5.50	4.50
15.	57	4700-64-800-1201-6833 - Project implementation coordinating unit - PICU	0.15	0.15
		Total	7.89	5.79

Notes to Accounts ó contd.

Appendix I-C

(Reference: Sub-para (i) of para 2)

Statement of incorrect classification of "Grants-in-Aid" under the capital section

(₹ in crore)

Sl.No.	Grant No.	Major Head	Budget Provision	Expenditure
1.	11	4875 - Capital Outlay on Other Industries	0.5	0.5
2.	14	4403 - Capital Outlay on Animal Husbandry	0.4	0.35
3.	20	4215 - Capital Outlay on Water Supply and Sanitation	Token	--
4.	26	4202 - Capital Outlay on Education, Sports, Art and Culture	Token	1.00
5.	30	4515 - Capital Outlay on Other Rural Development Programmes	79.00	23.70
6.	44	4202 - Capital Outlay on Education, Sports, Art and Culture	1.00	--
7.	57	4700 - Capital Outlay on Major Irrigation	21.65	11.09
8.	69	5425 - Capital Outlay on Other Scientific and Environmental Research	2.00	2.00
9.	73	4210 - Capital Outlay on Medical and Public Health	0.75	0.75
		Total	105.30	39.39

Notes to Accounts ó contd.

Appendix I-D

(Reference: Sub-para (ii) of para 2)

Statement of Major Head-wise Receipts booked under MH 800-Other Receipts

(₹ in crore)

Major Head		Total Receipt under the Major Head	Receipt under Minor Head 800- Other Receipts	Percentage
0852	Industries	49.21	49.21	100
0853	Non - ferrous Mining and Metallurgical Industries	23,06.17	23,06.17	100
0801	Power	3,78.66	3,78.66	100
0702	Minor Irrigation	2,19.37	2,19.37	100
0220	Information and Publicity	0.11	0.11	100
0058	Stationary and Printing	22.25	22.25	100
0035	Taxes on Immovable Property other than Agricultural Land	6,66.95	6,66.95	100
0047	Other Fiscal Services	0.04	0.04	100
0404	Dairy Development	0.01	0.01	100
0211	Family Welfare	0.16	0.16	100
0202	Education, Sports, Art and Culture	20,08.49	20,05.20	100
0408	Food Storage And Warehousing	1.83	1.83	100
0235	Social Security and Welfare	8.23	8.18	99
0059	Public Works	46.92	46.01	98
0403	Animal Husbandry	4.90	4.62	94
0217	Urban Development	35.72	32.85	92
0700	Major Irrigation	27.12	21.62	80
0435	Other Agricultural Programmes	3.41	2.54	74
0075	Miscellaneous General Services	33.69	23.66	70
0039	State Excise	59,07.39	40,71.64	69
0515	Other Rural Development Programmes	6.05	4.08	67
0210	Medical and Public Health	57.76	37.69	65
0029	Land Revenue	3,66.23	2,37.89	65
0055	Police	71.92	43.47	60
0056	Jail	3.53	2.04	58
0215	Water Supply and Sanitation	10.33	5.24	51
Total		1,22,36.45	1,01,91.49	

Notes to Accounts ó contd.

Appendix I-E

(Reference: Sub-para (ii) of para 2)

Statement of Major Head-wise Expenditure booked under MH 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	90.34	90.34	100
4875	COL on Other Industries	3.65	3.65	100
4070	Capital Outlay on other Administrative Services	23.35	23.35	100
4853	COL on Non-ferrous Mining and Metallurgical Industries	1.37	1.37	100
5475	Capital Outlay on other General Economic Services	0.25	0.25	100
2852	Industries	2570.55	2558.45	96
4701	Capital Outlay on Medium Irrigation	6586.47	6532.16	92
2702	Minor Irrigation	1520.08	1508.60	90
4700	Capital Outlay on Major Irrigation (Omkareshwar Project and canal and appurtenant works etc.)	25556.48	22580.53	89
2075	Miscellaneous General Services	12.82	11.42	89
2204	Sports and Youth Welfare Services	154.32	71.22	53
4515	COL on other Rural Development Programmes (M.P. Assembly Constituency area development scheme, Grant to M.P.R.R.D.A. etc.)	7502.69	3595.73	56
3454	Census Surveys and Statistics	1512.09	73.25	65
2853	Non-ferrous mining and Metallurgical Industries	9511.36	5591.34	65
5054	COL on Roads and Bridges	23501.40	14556.12	63
2705	Command Area Development	3.71	2.16	58
4711	COL on Flood Control Projects	6.78	3.77	56
2205	Art and Culture	1536.29	72.07	53
	Total	80,74.00	60,75.78	

Notes to Accounts ó conclud.

Appendix I-F

(Reference: Sub-para (vi) of para 3)

Position of balances under major Suspense and Remittances heads

(₹ in crore)

Major/Minor Head	2011-12		2012-13		2013-14	
	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
8658-Suspense Accounts-						
101-Pay and Accounts Office Suspense	(-) 3.30	45.14	(-) 1.92	71.17	(-) 3.31	70.72
Net	Dr. 48.44		Dr. 73.09		Dr. 74.03	
102-Suspense Account (Civil)	(-) 0.61	7.73	(-) 0.80	0.81	(-) 0.59	0.93
Net	Dr. 8.34		Dr. 1.61		Dr. 1.52	
107-Cash settlement Suspense Account	(-) 27.57	1,14.95	(-) 26.58	1,15.05	(-) 26.58	1,15.05
Net	Dr. 1,42.52		Dr. 1,41.63		Dr. 1,41.63	
110-Reserve Bank Suspense- Central Accounts Office	(-) 3.51	75.20	(-) 6.01	1,21.37	(-) 5.96	1,15.01
Net	Dr. 78.71		Dr. 1,27.38		Dr. 1,61.97	
112-Tax Deducted at Source (TDS) Suspense	1,67.93	--	1,99.10	--	2,42.81	--
Net	Cr. 1,67.93		Cr. 1,99.10		Cr. 2,42.81	
113-Provident Fund Suspense	(-) 0.82	21.26	(-) 0.82	17.34	(-) 0.82	19.80
Net	Dr. 22.08		Dr. 18.16		Dr. 20.62	
129-Material Purchase settlement suspense Account	2,55.20	35.73	2,55.20	35.77	2,55.20	35.90
Net	Cr. 2,19.47		Cr. 2,19.43		Cr. 2,19.30	
8782-Cash Remittances-						
102-Public Works Remittances	4,44,84.40	4,34,61.64	5,59,81.81	5,45,46.61	6,33,78.51	6,66,21.55
Net	Cr. 10,22.76		Cr. 14,35.20		Cr. 17,56.96	
103-Forest Remittances	84,77.97	84,29.26	1,06,46.95	1,05,76.82	1,13,74.07	1,10,56.49
Net	Cr. 48.71		Cr. 70.13		Cr. 1,07.58	
110-Miscellaneous Remittances	38,68.48	40,64.53	52,80.16	55,40.66	58,95.55	62,18.84
Net	Dr. 1,96.05		Dr. 2,60.50		Dr. 3,23.29	