



FINANCE ACCOUNTS

(Volume -I)

2019-2020



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF MADHYA PRADESH

Finance Accounts (VOLUME - I)

2019-20

Government of Madhya Pradesh

TABLE OF CONTENTS

Subject		Pages
	<u>Volume-I</u>	
• Table of Contents		i-ii
• Certificate of the Comptroller and Auditor General of India		iii-iv
• Guide to Finance Accounts		vi-xii
Statement No. 1	Statement of Financial Position	1-2
Statement No. 2	Statement of Receipts and Disbursements	3-8
	Annexure - Cash Balances and Investments of Cash Balances	
Statement No. 3	Statement of Receipts (Consolidated Fund)	9-12
Statement No. 4	Statement of Expenditure (Consolidated Fund)	13-18
Statement No. 5	Statement of Progressive Capital Expenditure	19-22
Statement No. 6	Statement of Borrowings and other Liabilities	23-27
Statement No. 7	Statement of Loans and Advances given by the Government	28-29
Statement No. 8	Statement of Investment of the Government	30
Statement No. 9	Statement of Guarantees given by the Government	31
Statement No. 10	Statement of Grants-in-aid given by the Government	32
Statement No. 11	Statement of Voted and Charged Expenditure	33
Statement No. 12	Statement on Sources and Application of funds for expenditure other than on Revenue Account	34-38
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	39-40
• Notes to Accounts		41-59

TABLE OF CONTENTS- conclud.**Volume -II**

Subject		Pages
Part I		
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads	61-104
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads	105-143
Statement No. 16	Detailed Statement of Capital Expenditure	144-243
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities	244-255
Statement No. 18	Detailed Statement of Loans and Advances given by the State Government	256-277
Statement No. 19	Detailed Statement of Investments of the Government	278-315
Statement No. 20	Detailed Statement of Guarantees given by the Government	316-319
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account Transactions	320-329
Statement No. 22	Detailed Statement on Investments of Earmarked Balances	330-332
Part II		
Appendix-I	Comparative Expenditure on Salary	335-338
Appendix-II	Comparative expenditure on Subsidy	339-340
Appendix-III	Grants-in-aid/Assistance given by the State Government (Institution-wise and Scheme-wise)	341-354
Appendix-IV	Details of Externally Aided Projects	355-362
Appendix-V	Scheme Expenditure	363-379
	A. Central Schemes (Centrally Sponsored Schemes and Central Schemes)	
	B. State Schemes	
Appendix-VI	Direct transfer of Central Scheme funds to implementing Agencies in the State (Funds Routed Outside State Budgets) (Unaudited Figures)	380-386
Appendix-VII	Acceptance and Reconciliation of Balances (As depicted in Statements 18 and 21)	387
Appendix-VIII	Financial results of Irrigation Works	388
Appendix-IX	Commitments of the Government - list of Incomplete Capital Works	389-394
Appendix-X	Maintenance Expenditure with segregation of Salary and Non-Salary portion	395-405
Appendix-XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget	406
Appendix-XII	Committed Liabilities of the Government	407
Appendix-XIII	Re-organisation of the State-Items for which allocation of balances between/among the States has not been finalised	408

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 2020 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 Accountant General (Audit-II) 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 2019-20.

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 2020.

Emphasis of Matter

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

As on 31 March 2020, a total of 19,604 utilisation certificates (UCs) involving ₹ 15,541.32 crore, which have become due, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by 27 departments. Therefore, there is no assurance that the expenditure of ₹ 15,541.32 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.

The audit observations on the above issue have been detailed in the State Finances Audit Report of the Government of Madhya Pradesh for the year ended March 2020.

Date: 01 April 2021

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 monies 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 2019-20 is ₹ 500 crore.

Part III: Public Account: All other public monies 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.

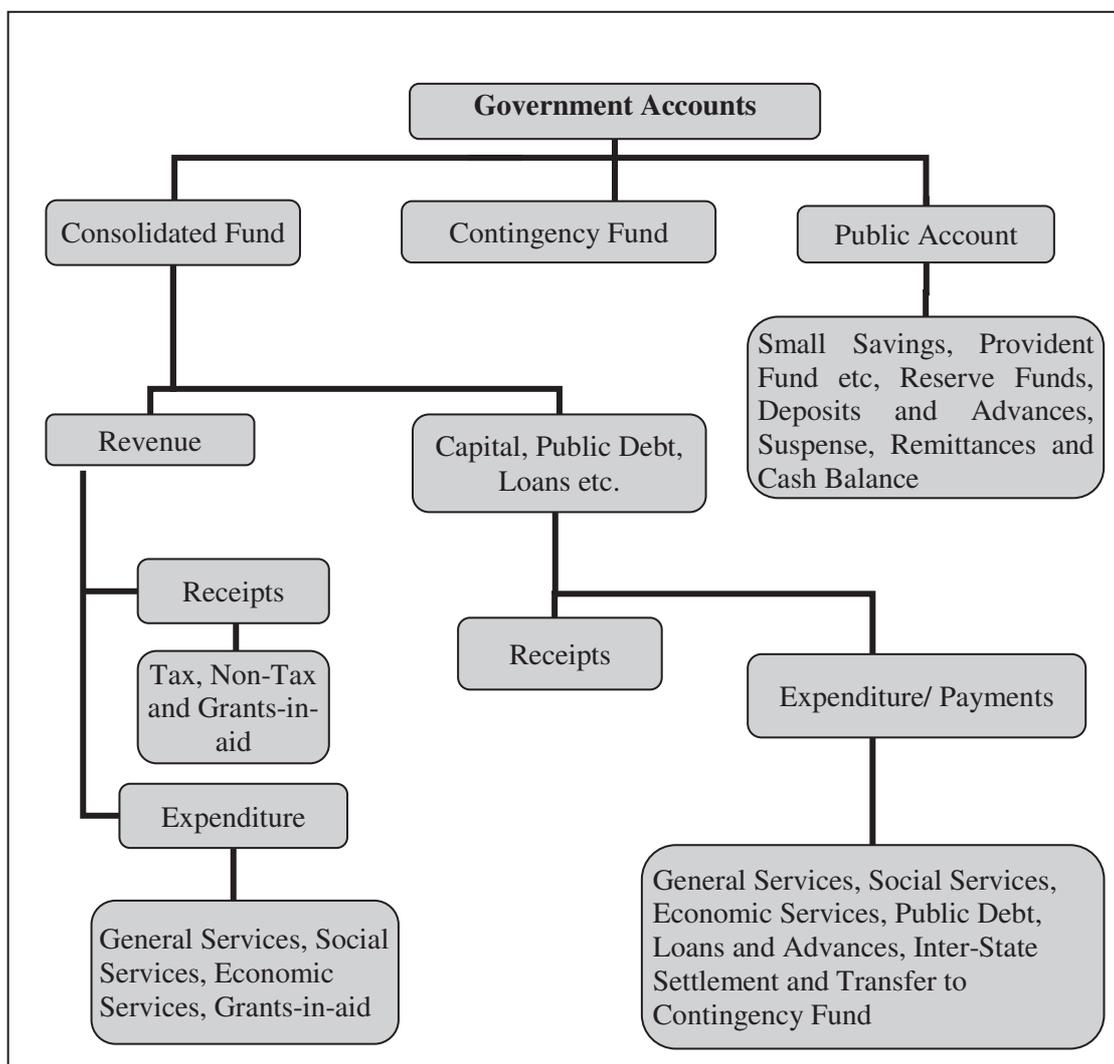
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2020)

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 monies transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

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

Examples of periodical adjustment and book adjustments are given below:

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

E. Rounding:

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

1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

<i>Assets</i> ^(a)	<i>Reference (Sl. No.)</i>		As on 31st March, 2020	As on 31st March, 2019
	Notes to Accounts	Statement/ Appendix		
Cash			70,60.93	53,89.02
(i) Cash in Treasuries and Local Remittances	Nil	Annx. to Statement No 2	Nil	Nil
(ii) Departmental Balances	Nil	21	(-) 3.21	(-) 3.17
(iii) Permanent Cash Imprest	Nil	21	0.83	0.83
(iv) Cash Balance Investments Accounts	Nil	21	1,12,70.17	86,38.46
(v) Deposits with Reserve Bank of India (If credit balance include herewith minus sign)	Nil	Annx. to Statement No 2	(-) 46,23.28 ^{(b)(c)}	(-) 36,63.52
(vi) Investments from Earmarked Funds	Nil	22	4,16.42 ^(d)	4,16.42
Capital Expenditure			24,23,99.03	21,31,57.55
(i) Investments in shares of Companies, Corporations etc.	3(iv)	19	3,63,73.52	3,52,40.10
(ii) Other Capital Expenditure	Nil	5	20,60,25.51	17,79,17.45
Contingency Fund (un-recouped)	3(xii)	Nil	Nil	Nil
Loans and Advances	3(iii)	18	4,30,85.15	4,21,43.85
Advances with departmental officers	Nil	21	3.48	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			29,25,48.59	26,06,93.82

- (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 2020, there was a net difference of ₹ 34.04 crore (Credit) between the figures reflected in Accounts of Accountant General ₹ 46,23.28 crore (Credit) and those intimated by RBI ₹ 45,89.24 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 (Revenue Reserve Funds ₹ 7.61 crore, State Agricultural Credit Relief and Guarantee Fund ₹ 0.02 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, 2020	As on 31st March, 2019
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)			18,08,28.71	15,73,97.91
(i) Internal Debt of the State Government	Nil	6, 17	15,97,92.74	14,00,09.31
<i>Market Loans</i>	Nil	6, 17	11,53,67.71	9,88,17.33
<i>Ways and Means Advances from RBI</i>	Nil	6, 17	Nil	Nil
<i>Compensation and other Bonds</i>	Nil	6, 17	73,60.44	74,07.60
<i>Loans from Financial Institution</i>	Nil	6, 17	1,02,13.22	99,03.08
<i>Special Securities issued to National Small Savings Fund of Central Government</i>	Nil	6, 17	2,68,51.37	2,38,81.30
(ii) Loans and Advances from Central Government	Nil	6, 17	2,10,35.97	1,73,88.60
<i>Non-Plan Loans</i>	Nil	6, 17	24.73	28.28
<i>Loans for State Plan Schemes</i>	Nil	6, 17	1,61,41.44	1,73,58.44
<i>Other Loans for States/Union Territory with Legislature Schemes</i>	Nil	6, 17	48,67.92	Nil
<i>Other Loans</i>	Nil	6,17	1.88	1.88
Contingency Fund (corpus)	3 (xii)	21	500.00	500.00
Liabilities on Public Account			5,14,22.14	4,02,08.71
(i) Small Savings, Provident Funds etc.	Nil	12, 17, 21	1,90,33.74	1,65,77.33
(ii) Deposits	Nil	12, 17, 21	1,88,09.47	1,42,60.20
(iii) Reserve Funds	Nil	12, 21, 22	1,23,16.00	64,90.37
(iv) Remittance Balances	Nil	12, 21	21,61.37	22,29.91
(v) Suspense and Miscellaneous Balances	Nil	21	(-) 8,98.44 ^(a)	6,50.90
Cumulative excess of receipts over expenditure	Nil	Nil	5,97,97.74 ^{(b)(c)}	6,25,87.20
Total			29,25,48.59	26,06,93.82

- (a) The figure of Suspense and Miscellaneous Balances includes balance of Major Head 8658-Suspense Account ₹ 13,91.42 crore (Dr.), Major Head 8679-Accounts with the Governments of other Countries ₹ 0.15 crore (Dr.) and Major Head 8670-Cheques and Bills ₹ 4,93.13 crore (Cr.).
- (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		
	2019-20	2018-19		2019-20	2018-19
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	14,76,43.35	14,88,92.79	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	15,04,44.30	14,21,49.21
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	5,58,23.69	5,08,82.41	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	2,93,84.30	2,55,89.65
Non-Tax Revenue (Ref. Statement 3 & 14)	1,03,49.56	1,18,98.69	Subsidies ^{1,2} (Ref. Appendix-II)	1,25,38.53	2,11,17.53
<i>Interest receipts</i> (Ref. Statement 3 & 14)	4,42.54	8,80.34	Grants-in-aid ^{1,3} (Ref. Statement 4-B, 10 & Appendix-III)	5,89,66.38	4,61,11.63
<i>Others</i> (Ref. Statement 3)	99,07.02	1,10,18.35	General Services (Ref. Statement 4 & 15)		
			Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	1,42,16.52	1,26,95.69
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	4,95,17.61	5,74,87.01	Pension (Ref. Statement 4-A, 4-B & 15)	1,20,53.49	1,19,83.83
			Others (Ref. Statement 4-B)	42,37.11	49,88.86
			Total (Ref. Statement 4-A & 15)	3,05,07.12	2,96,68.38
			Social Services (Ref. Statement 4-A & 15)	96,70.25	81,94.55
			Economic Services (Ref. Statement 4-A & 15)	34,77.48	37,95.81
Grants from Central Government (Ref. Statement 3 & 14)	3,19,52.49	2,86,24.68	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	59,00.24	76,71.66
Revenue Deficit	28,00.95	Nil	Revenue Surplus	Nil	67,43.58

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. Salary amounting to ₹ 90,91.91 crore, ₹ 1,64,17.83 crore and ₹ 38,74.56 crore pertains to sectors A, B and C respectively. Subsidy amounting to ₹ 1,45.98 crore, ₹ 20,55.84 crore and ₹ 1,03,36.71 crore pertains to sectors A, B and C respectively. Grants-in-aid amounting to ₹ 81.77 crore, ₹ 3,60,80.61 crore and ₹ 2,28,04.00 crore pertains to sectors A, B and C respectively.

² The subsidy figure in Statement No. 2 differs from that of Statement No. 4, Statement No. 15 and Appendix-II by ₹ 1,02.97 crore due to inclusion of expenditure pertaining to sectors A, B and C excluding 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 and Appendix-III by ₹ 62,91.95 crore due to inclusion of expenditure pertaining to sectors A, B and C excluding expenditure pertaining to Sector-D and expenditure of Grant-in-Aid classified under Capital section. However, it differs from that of Statements No. 15 by ₹ 57,97.27, which pertains to Sector-D.

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part-I Consolidated Fund - conold					
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	13.66	13.04	Capital Expenditure^{4,5} (Ref. Statement 4-A, 4-B & 16)	2,92,41.48	2,94,24.19
			General Services (Ref. Statement 4-A & 16)	9,82.03	7,22.69
			Social Services (Ref. Statement 4-A & 16)	69,21.98	57,19.33
			Economic Services (Ref. Statement 4-A & 16)	2,13,37.47	2,29,82.17
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	45.86	69.88	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	9,87.16	10,89.66
General Services	1.35	1.65	General Services (Ref. Statement 4-A, 7 & 18)	Nil	65.00
Social Services	35.80	50.06	Social Services(Ref. Statement 4-A, 7 & 18)	3,58.12	2,54.41
Economic Services	8.69	18.16	Economic Services (Ref. Statement 4-A, 7 & 18)	6,29.04	7, 70.25
Loan and Advances to Government Servants	0.02	0.01	Others (Ref. Statement 7)	Nil	Nil
Public Debt Receipts (Ref. Statement 3,6 & 17)	3,43,64.41	3,24,97.42	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	1,09,33.62	1,35,23.72
Internal Debt ⁶ (Market Loans, NSSF etc.) (Ref. Statement 3,6 & 17)	2,94,96.49 ^(a)	2,87,01.64 ^(b)	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	97,13.06 ^(c)	1,23,75.49 ^(d)
Loans from GoI (Ref. Statement 3,6 & 17)	48,67.92	37,95.78	Loans from GoI (Ref. Statement 4-A, 6 & 17)	12,20.56	11,48.23
Inter-State Settlement Account	(-)0.25	0.75	Inter-State Settlement Account	(-)0.62	1.05
			Transfer to Contingency Fund	Nil	Nil
Total Receipts Consolidated Fund (Ref. Statement 3)	18,20,67.03	18,14,73.88	Total Expenditure Consolidated Fund (Ref. Statement 4)	19,16,05.93	18,61,87.83
Deficit in Consolidated Fund	93,38.90	47,13.95	Surplus in Consolidated Fund	Nil	Nil

⁴ Includes ₹ 2,73.67 crore in 2018-19 and ₹ 2,51.35 crore (₹ 15.55 crore in Social Sector and ₹ 2,35.80 crore in Economic Sector) in 2019-20 as salary amount.

⁵ Includes ₹ 5,41.41 crore in 2018-19 and ₹ 2,57.04 crore (₹ 10.20 crore in Social Sector and ₹ 2,46.84 crore in Economic Sector) in 2019-20 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) ₹ 51,47.11 crore (b) ₹ 29,71.57 crore and disbursement (c) ₹ 21,77.04 crore (d) ₹ 18,85.53 crore relating to National Small Savings Fund (NSSF).

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
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)	50,84.92	45,70.80	Small Savings (Ref. Statement 6,17&21)	26,28.50	23,22.28
Reserves, and Sinking Funds (Ref. Statement 6, 7, 21)	90,13.01	22,31.96	Reserves & Sinking Funds (Ref. Statement 6,17&21)	31,87.38	16,42.05
Deposits (Ref. Statement 21)	3,71,50.64	3,17,62.67	Deposits (Ref. Statement 6,17&21)	3,26,01.38	3,15,98.74
Advances (Ref. Statement 21)	Nil	Nil	Advances (Ref. Statement 21)	0.08	Nil
Suspense and Misc. (Ref. Statement 21)	27,35,26.71	25,79,69.58	Suspense and Misc. ⁸ (Ref. Statement 21)	27,77,10.26	25,98,70.11
Remittances (Ref. Statement 21)	1,73,55.86	1,82,06.46	Remittances (Ref. Statement 21)	1,74,24.40	1,75,64.21
Total Receipts Public Account (Ref. Statement 21)	34,21,31.14	31,47,41.47	Total Disbursements Public Account (Ref. Statement 21)	33,35,52.00	31,29,97.39
Deficit in Public Account	Nil	Nil	Surplus in Public Account	85,79.14	17,44.08
Opening Cash Balance	(-) 36,63.52	(-) 6,93.65	Closing Cash Balance	(-)46,23.28	(-)36,63.52
Increase in Cash Balance	Nil	Nil	Decrease in Cash Balance	9,59.76	29,69.87

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, 2020	On 31 st March, 2019
A- General Cash Balance -			
(i) Cash in treasuries			
(ii) Deposits with RBI ^(a)	MH 8999	(-)46,23.28 ^{(b) (c)}	(-)36,63.52
(iii) Deposits with other Banks		Nil	Nil
(iv) Local remittances		Nil	Nil
	Total	(-)46,23.28	(-)36,63.52
(v) Investments held in Cash Balance	MH 8673	1,12,70.17	86,38.46
	Total-A-General Cash Balance	66,46.89	49,74.94
B- Other Cash Balances and Investments-			
(vi) Departmental Cash Balances		(-)3.21	(-)3.17
(vii) Permanent Imprest		0.83	0.83
(viii) Investments out of Earmarked Funds		4,16.42	4,16.42
	Total-B - Other Cash Balances and Investments	4,14.04	4,14.08
	Total - A + B	70,60.93	53,89.02

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 2019-20 advised to the RBI till 15 April, 2020.

(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 2020, there was a net difference of ₹ 34.04 crore (Credit) between the figures reflected in Accounts of Accountant General ₹ 46,23.28 crore (Credit) and those intimated by RBI ₹ 45,89.24 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 2019-20 Effective Rates of Interest on Ways and Means Advances and Overdraft were as follow:-

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

Repo Rate varied from 6.25 *per cent* to 4.40 *per cent* during 2019-20.

^(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 2019-20 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance.	366
(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:-

Particulars	(₹ in crore)				
	Balance on 1st April, 2019	Amount obtained during 2019-20	Amount repaid during 2019-20	Balance on 31 st March, 2020	Interest paid during 2019-20
Ordinary Ways and Means Advances	Nil	Nil	Nil	Nil	0.41 ^(a)
Special Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Overdraft	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	0.41

Following are the details of investments made from the General Cash Balance as on 31st March 2020:-

Nature of Securities		(₹ in crore)	
		Amount	
(1)	Government of India Treasury Bills	1,12,70.17	
(2)	Government of India Securities	Nil	
	Total	1,12,70.17	

Interest received during the year on the above investments was ₹ 1,45.29 crore while during 2018-19 it was ₹ 1,46.45 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.

^(a) Interest paid for ordinary Ways and Means Advance taken during February 2019.

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

(₹ in crore)

	Description	Actuals	
		2019-20	2018-19
I.	TAX AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	5,58,23.69	5,08,82.41
	State Goods and Service Tax	2,04,47.78	1,85,08.50
	Land Revenue	5,62.37	3,83.91
	Stamps and Registration Fees	55,68.59	52,77.99
	State Excise	1,08,29.35	95,42.15
	Taxes on Sales, Trade etc.	1,12,57.71	99,03.20
	Taxes on Goods and Passengers	1,45.02	1,17.50
	Taxes on Vehicles	32,51.23	30,08.26
	Others	37,61.64	41,40.90
A.2	Share of net proceeds of Union Taxes and Duties	4,95,17.61	5,74,87.01
	Central Goods and Service Tax	1,40,51.51	1,41,87.62
	Integrated Goods and Service Tax	Nil	11,32.20
	Corporation Tax	1,68,83.57	1,99,90.17
	Taxes on Income other than Corporation Tax	1,32,29.42	1,47,21.91
	Other Taxes on Income and Expenditure	Nil	1,04.11
	Taxes on Wealth	0.73	7.34
	Customs	31,38.75	40,74.58
	Union Excise Duties	21,82.27	27,07.80
	Service Tax	Nil	5,31.47
	Other Taxes and Duties on Commodities and Services	31.36	29.81
	Total-A	10,53,41.30	10,83,69.42
B	Non-Tax Revenue		
	Non-Ferrous Mining and Metallurgical Industries	43,20.22	39,33.56
	Education, Sports, Art and Culture	20,59.65	23,66.39
	Forestry and Wild Life	8,34.26	10,42.94
	Minor Irrigation	2,34.98	5,45.04
	Interest Receipts	4,42.54	8,80.34
	Miscellaneous General Services	3,37.75	7,73.18
	Other Administrative Services	3,26.95	3,55.97
	Dividends and Profits	4,75.96	3,47.26
	Medium Irrigation	1,13.47	2,26.40
	Contributions and Recoveries towards Pension and Other Retirement Benefits	1,29.62	2,22.35
	Medical and Public Health	1,76.34	2,14.46
	Power	54.56	1,90.32
	Public Works	1,17.91	1,51.75
	Police	1,24.39	1,45.70
	Other Social Services	2,13.47	92.69

STATEMENT NO. 3 –contd.

(₹ in crore)

	Description	Actuals	
		2019-20	2018-19
I.	TAX AND NON-TAX REVENUE-concl'd		
B.	Non-Tax Revenue-concl'd		
	Village and Small Industries	28.43	88.13
	Crop Husbandry	46.92	62.14
	Major Irrigation	58.15	37.07
	Other General Economic Services	32.12	29.71
	Housing	27.27	28.02
	Labour and Employment	35.40	27.18
	Water Supply and Sanitation	12.51	25.34
	Urban Development	30.36	15.00
	Other Rural Development Programmes	11.05	14.97
	Stationery and Printing	19.83	12.43
	Social Security and Welfare	32.78	11.66
	Tourism	0.63	11.18
	Non Conventional Sources of Energy	0.98	10.28
	Fisheries	7.78	9.94
	Co-operation	10.49	8.40
	Public Service Commission	13.07	6.43
	Jails	4.89	3.65
	Animal Husbandry	2.54	2.73
	Other Agricultural Programmes	9.97	1.91
	Food Storage and Warehousing	0.05	1.38
	Roads and Bridges	0.60	1.18
	Industries	0.53	0.85
	Information and Publicity	0.65	0.38
	Family Welfare	0.23	0.23
	Other Industries	0.21	0.14
	Dairy Development	0.06	0.01
	Petroleum	Nil	Nil
	Total-B	1,03,49.57	1,18,98.69
II.	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA		
C.	Grants-in-aid from Central Government^(a)		
	Non-Plan Grants	Nil	49,20.33
	Grants under the proviso to Article 275 (1) of the Constitution	Nil	Nil
	Grants towards contribution to State Disaster Response Fund	Nil	9,14.40
	Grants from National Disaster Response Fund	Nil	3,34.00
	Other Grants	Nil	36,71.93

^(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 –contd.

(₹ in crore)

	Description	Actuals	
		2019-20	2018-19
II	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA-concl'd.		
C	Grants-in-aid from Central Government^(a)-concl'd.		
	Grants for State/Union Territory Plan Schemes	Nil	2,08,21.22
	Block Grants (of which EAP)	Nil	63.75
	Grants under the proviso to Article 275 (1) of the Constitution	Nil	2,46.26
	Grants as advance plan assistance for relief on account of Natural Calamities	Nil	Nil
	Other Grants	Nil	2,05,11.21
	Grants for Central Plan Schemes	Nil	17.13
	Grants for Centrally Sponsored Plan Schemes	Nil	Nil
	Other Grants	Nil	Nil
	Centrally sponsored scheme	1,95,48.19	Nil
	Central assistance/share	1,74,64.21	Nil
	Externally aided projects - grants for centrally sponsored schemes	10,25.16	Nil
	Grants under provision to article 275 (1) of the constitution	4,49.39	Nil
	Grants for central road fund	6,09.43	Nil
	Finance commission grant	60,77.55	Nil
	Grants for Rural Local Bodies	54,30.45	Nil
	Grant in aid for state disaster response fund	6,47.10	Nil
	Other Transfer/Grants to States/ Union Territory with Legislature	63,26.74	28,66.00
	Grants towards contribution to NDRF	17,12.14	Nil
	Grants for central road fund	83.82	Nil
	Compensation for loss of revenue arising out of implementation of GST	45,30.78	28,66.00
	Total-C	3,19,52.48	2,86,24.68
	Total Revenue Receipts (A+B+C)	14,76,43.35	14,88,92.79
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Miscellaneous Capital Receipts		
	Civil		
	Retirement of Capital/Disinvestments of Cooperative Societies/Banks	Nil	Nil
	Other Receipts	13.66	13.04
	Disinvestment Proceeds	Nil	Nil
	Total-D	13.66	13.04

^(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	
		2019-20	2018-19
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - concl'd.		
E.	Public Debt Receipts		
	Internal Debt	2,94,96.49	2,87,01.64
	<i>Market Loans</i>	2,23,71.39	2,04,96.00
	<i>Loans from Financial Institutions</i>	19,77.99	18,57.69
	<i>Special Securities issued to National Small Savings Fund</i>	51,47.11	29,71.57
	<i>Ways and Means Advances from the Reserve Bank of India</i>	Nil	33,76.38
	Loans and Advances from Central Government	48,67.92	37,95.78
	<i>Non-Plan Loans</i>	Nil	Nil
	<i>Loans for State/Union Territory Plan Schemes^(a)</i>	Nil	37,95.78
	<i>Other Loans for States/Union Territory with Legislature Schemes</i>	48,67.92	Nil
	Total-E	3,43,64.41	3,24,97.42
F.	Loans and Advances by State Government (Recoveries)^(b)	45.86	69.88
G.	Inter-State Settlement	(-) 0.25	0.75
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	18,20,67.03	18,14,73.88

^(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>	16,34.85	Nil	Nil	16,34.85
	Parliament/State/Union Territory Legislatures	81.48	Nil	Nil	81.48
	President, Vice President/Governor/Administrator of Union Territories	11.83	Nil	Nil	11.83
	Council of Ministers	1,55.01	Nil	Nil	1,55.01
	Administration of Justice	10,85.69	Nil	Nil	10,85.69
	Elections	3,00.84	Nil	Nil	3,00.84
A.2	<i>Fiscal Services</i>	1,74,20.50	Nil	Nil	1,74,20.50
	Collection of Taxes on Income and Expenditure	Nil	Nil	Nil	Nil
	Land Revenue	9,57.52	Nil	Nil	9,57.52
	Stamps and Registration	1,15.35	Nil	Nil	1,15.35
	State Excise	18,21.10	Nil	Nil	18,21.10
	Taxes on Sales, Trade etc.	4.97	Nil	Nil	4.97
	Taxes on Vehicles	76.13	Nil	Nil	76.13
	Collection Charges under State Goods and Services Tax	1,95.36	Nil	Nil	1,95.36
	Other Taxes and Duties on Commodities and Services	31.21	Nil	Nil	31.21
	Other Fiscal Services	2.34	Nil	Nil	2.34
	Interest Payments	1,42,16.52	Nil	Nil	1,42,16.52
A.3	<i>Administrative Services</i>	86,91.87	9,82.03	Nil	96,73.90
	Public Service Commission	21.26	Nil	Nil	21.26
	Secretariat-General Services	1,91.55	Nil	Nil	1,91.55
	District Administration	7,18.89	Nil	Nil	7,18.89
	Treasury and Accounts Administration	1,71.85	Nil	Nil	1,71.85
	Police	62,56.69	5,53.85	Nil	68,10.54
	Jails	3,70.30	Nil	Nil	3,70.30
	Stationery and Printing	44.88	0.07	Nil	44.95
	Public Works	4,00.89	4,06.46	Nil	8,07.35
	Other Administrative Services	5,15.56	21.65	Nil	5,37.21
A.4	<i>Pension and Miscellaneous General Services</i>	1,20,79.56	Nil	Nil	1,20,79.56
	Pensions and Other Retirement Benefits	1,20,53.49	Nil	Nil	1,20,53.49
	Miscellaneous General Services	26.07	Nil	Nil	26.07
	Total-A-General Services	3,98,26.78	9,82.03	Nil	4,08,08.81

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)	2,87,80.25	14,90.25	46.27	3,03,16.77
	General Education	2,80,15.38	12,98.75	46.27	2,93,60.40
	Technical Education	4,77.84	57.99	Nil	5,35.83
	Sports and Youth Services	1,47.14	1,12.86	Nil	2,60.00
	Art and Culture	1,39.89	20.65	Nil	1,60.54
<i>B.2</i>	<i>Health and Family Welfare</i>	84,84.13	10,96.31	Nil	95,80.44
	Medical and Public Health	79,52.92	10,96.31	Nil	90,49.23
	Family Welfare	5,31.21	Nil	Nil	5,31.21
<i>B.3</i>	<i>Water Supply, Sanitation, Housing and Urban Development</i>	1,14,00.22	32,39.86	3,11.84	1,49,51.92
	Water Supply and Sanitation	11,57.46	23,99.85	Nil	35,57.31
	Housing	54,84.96	57.83	Nil	55,42.79
	Urban Development	47,57.80	7,82.18	3,11.84	58,51.82
<i>B.4</i>	<i>Information and Broadcasting</i>	3,06.27	Nil	Nil	3,06.27
	Information and Publicity	3,06.27	Nil	Nil	3,06.27
<i>B.5</i>	<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	39,30.24	9,82.48	Nil	49,12.72
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	39,30.24	9,82.48	Nil	49,12.72
<i>B.6</i>	<i>Labour and Labour Welfare</i>	9,11.68	Nil	Nil	9,11.68
	Labour and Employment	9,11.68	Nil	Nil	9,11.68
<i>B.7</i>	<i>Social Welfare and Nutrition</i>	1,03,21.16	70.22	Nil	1,03,91.38
	Social Security and Welfare	59,97.16	70.22	Nil	60,67.38
	Nutrition	14,85.98	Nil	Nil	14,85.98
	Relief on account of Natural Calamities	28,38.02	Nil	Nil	28,38.02
<i>B.8</i>	<i>Others</i>	90.58	42.86	Nil	1,33.44
	Other Social Services	55.19	42.86	Nil	98.05
	Secretariat- Social Services	35.39	Nil	Nil	35.39
	Total-B-Social Services	6,42,24.53	69,21.98	3,58.11	7,15,04.62
C	Economic Services				
<i>C.1</i>	<i>Agriculture and Allied Activities</i>	1,32,27.23	5,46.63	1,13.15	1,38,87.01
	Crop Husbandry	91,64.91	Nil	Nil	91,64.91
	Soil and Water Conservation	74.92	Nil	Nil	74.92
	Animal Husbandry	10,04.92	4.07	Nil	10,08.99
	Fisheries	82.23	Nil	Nil	82.23
	Forestry and Wild Life	14,25.00	5,37.55	Nil	19,62.55
	Food, Storage and Warehousing	9,38.81	0.28	0.07	9,39.16
	Agricultural Research and Education	1,52.70	Nil	Nil	1,52.70
	Co-operation	3,83.74	4.73	1,13.08	5,01.55

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

STATEMENT No.4 - contd.

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

	Description	Revenue	Capital	Loans & Advances	Total
C	Economic Services-concl'd				
C.2	<i>Rural Development</i>	75,04.66	44,52.28	Nil	1,19,56.94
	Rural Employment	16,50.00	Nil	Nil	16,50.00
	Other Rural Development Programmes	58,54.66	44,52.28	Nil	1,03,06.94
C.3	<i>Special Area Programmes</i>	7,61.03	Nil	Nil	7,61.03
	Special Programmes for Rural Development	7,61.03	Nil	Nil	7,61.03
C.4	<i>Irrigation and Flood Control</i>	11,22.32	89,95.94	Nil	1,01,18.26
	Major Irrigation	2,30.31	75,09.23	Nil	77,39.54
	Medium Irrigation	7,18.84	9,45.05	Nil	16,63.89
	Minor Irrigation	1,63.96	4,80.70	Nil	6,44.66
	Command Area Development	9.21	55.97	Nil	65.18
	Flood Control and Drainage	Nil	4.99	Nil	4.99
C.5	<i>Energy</i>	1,40,77.42	5,62.29	3,28.40	1,49,68.11
	Power	1,39,68.16	5,62.29	3,28.40	1,48,58.85
	New and Renewable Energy	1,09.26	Nil	Nil	1,09.26
C.6	<i>Industry and Minerals</i>	23,46.79	5,65.35	1,87.50	30,99.64
	Village and Small Industries	6,93.05	2,55.15	Nil	9,48.20
	Industries	3,47.00	Nil	Nil	3,47.00
	Non-Ferrous Mining and Metallurgical Industries	13,06.74	1.06	Nil	13,07.80
	Other Industries	Nil	3,09.14	Nil	3,09.14
	Other Outlays on Industries and Minerals	Nil	Nil	Nil	Nil
	Petro-Chemical Industries	Nil	Nil	1,87.50	1,87.50
C.7	<i>Transport</i>	11,67.14	61,55.53	Nil	73,22.67
	Civil Aviation	8.95	9.71	Nil	18.66
	Roads and Bridges	11,58.19	61,45.82	Nil	73,04.01
	Road Transport	Nil	Nil	Nil	Nil
C.8	<i>Science, Technology and Environment</i>	73.53	Nil	Nil	73.53
	Other Scientific Research	73.53	Nil	Nil	73.53
C.9	<i>General Economic Services</i>	2,12.63	59.45	Nil	2,72.08
	Secretariat- Economic Services	32.61	Nil	Nil	32.61
	Tourism	95.95	59.45	Nil	1,55.40
	Census, Surveys and Statistics	59.87	Nil	Nil	59.87
	Other General Economic Services	24.20	Nil	Nil	24.20
	Total-C-Economic Services	4,04,92.75	2,13,37.47	6,29.05	6,24,59.27

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	59,00.24	Nil	Nil	59,00.24
	Total-D- Grants-in-aid and Contributions	59,00.24	Nil	Nil	59,00.24
E.	Public Debt				
	Internal Debt of the State Government	Nil	Nil	97,13.06	97,13.06
	Loans and Advances from the Central Government	Nil	Nil	12,20.56	12,20.56
	Total-E-Public Debt	Nil	Nil	1,09,33.62	1,09,33.62
F.	Loans and Advances				
	Loans to Government Servants etc.	Nil	Nil	Nil	Nil
	Total-F-Loans and Advances	Nil	Nil	Nil	Nil
G.	Inter-State Settlement	Nil	Nil	(-) 0.62	(-) 0.62
H.	Transfer to Contingency Fund	Nil	Nil	Nil	Nil
	Total - Expenditure in Consolidated Fund	15,04,44.30	2,92,41.48	1,19,20.16	19,16,05.94

STATEMENT No. 4 - contd.

B. EXPENDITURE BY NATURE

(₹ in crore)

Object Head Code	Object of Expenditure	2019-20			2018-19		
		Revenue	Capital	Total	Revenue	Capital	Total
11	Salaries	2,93,84.31	2,51.35	2,96,35.66	2,55,89.65	2,73.67	2,58,63.32
12	Wages	11,36.62	3,87.41	15,24.03	10,30.25	3,62.21	13,92.46
13	Pension and Pensionary benefits	1,11,62.84	0.05	1,11,62.89	1,12,73.95	0.20	1,12,74.15
14	Awards, Rewards, Prizes	61.86	Nil	61.86	59.44	Nil	59.44
15	Social Security Pension	9,55.98	Nil	9,55.98	5,26.85	Nil	5,26.85
16	Salary Allowances--All India Services	1,38.63	1.53	1,40.16	1,38.17	1.52	1,39.69
17	Salary and Allowances for Ministers	26.93	Nil	26.93	27.74	Nil	27.74
18	Salaries and Allowances for Governor, High Courts, Courts, Lokayukt, Tribunals, State Election and Information commissions etc.	2,89.20	Nil	2,89.20	2,75.24	Nil	2,75.24
19	Salary of Charged/Contingent works employee	11,60.35	1,01.79	12,62.14	11,97.94	1,16.11	13,14.05
21	Travelling Allowance	1,61.65	2.17	1,63.82	1,80.89	2.65	1,83.54
22	Office Expenses	9,29.84	11.65	9,41.49	8,90.11	10.21	9,00.32
23	Purchase of Vehicles	21.98	4.44	26.42	33.43	Nil	33.43
24	Examination and Training	1,45.29	1.85	1,47.14	2,12.81	1.76	2,14.57
25	Clothing Bedding & Tentage	2.76	Nil	2.76	3.19	Nil	3.19
26	Seminar, Workshop and Conference	9.35	0.25	9.60	19.12	Nil	19.12
27	Macro Information Technology System	38.98	Nil	38.98	26.49	Nil	26.49
31	Payment for Professional Services	26,38.80	10.88	26,49.68	22,62.59	9.69	22,72.28
32	Minor Works	88.46	12,79.82	13,68.28	45.57	16,72.39	17,17.96
33	Maintenance	12,84.66 ^(a)	84.46	13,69.12	15,03.07	86.24	15,89.31
34	Material and Supplies	40,66.98	1,32.39	41,99.37	39,36.77	68.99	40,05.76
35	Advertisement and Publicity	2,79.54	0.11	2,79.65	3,67.60	0.23	3,67.83
36	Expenditure on facilities given to distinguished personages	0.55	Nil	0.55	0.16	Nil	0.16
37	Fair, Function and Exhibition	19.45	Nil	19.45	29.98	Nil	29.98
41	Stipend and Scholarship	23,93.68	Nil	23,93.68	18,37.34	0.01	18,37.35

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

STATEMENT No. 4 - conclud.

B. EXPENDITURE BY NATURE - conclud.

(₹ in crore)

Object Head Code	Object of Expenditure	2019-20			2018-19		
		Revenue	Capital	Total	Revenue	Capital	Total
42	Grants-in-aid	6,41,87.11 ^(a)	2,57.04	6,44,44.15	5,31,41.94	5,41.41	5,36,83.35
43	Contributions	9,32.49	2.97	9,35.46	7,63.36	0.84	7,64.20
44	Subsidies	1,26,41.50	Nil	1,26,41.50	2,12,22.13	Nil	2,12,22.13
45	Grants-in-aid for creation of capital assets	5,76.53 ^(a)	2,37.64	8,14.17	5,36.75	2,07.95	7,44.70
50	Payment of Compensation	30.61	Nil	30.61	Nil	Nil	Nil
51	Other Charges	7,01.33	4,33.93	11,35.26	6,43.40	2,09.01	8,52.41
52	Payment of Interest/ Dividend	1,42,50.48	Nil	1,42,50.48	1,27,13.71	Nil	1,27,13.71
53	Payment of decretal amount	13.48	0.63	14.11	6.89	3.90	10.79
54	Compensation	24.48	33.77	58.25	43.45	70.63	1,14.08
55	Suspense	0.05	Nil	0.05	1.53	Nil	1.53
56	Secret Service Expenses	8.24	Nil	8.24	8.54	Nil	8.54
58	Payment of Taxes and Royalty	0.04	Nil	0.04	0.88	Nil	0.88
59	Expenditure on printing of Stamp Papers	14.15	Nil	14.15	40.70	Nil	40.70
61	Survey, Investigation and Design and Preparation of DPRs	1.87	11.13	13.00	1.47	56.31	57.78
62	Purchase of Land and Building	1.10	21.22	22.32	Nil	2.60	2.60
63	Machinery	35.57	3,64.98	4,00.55	2,89.85	2,77.34	5,67.19
64	Major Works	1.15	2,36,03.43	2,36,04.58	5.20	2,17,90	2,17,95.20
65	Investment	Nil	10,88.39	10,88.39	82.34	33,26.67	34,09.01
67	Loans and Advance	Nil	Nil	Nil	11.40	Nil	11.40
68	Annuity	Nil	9,16.20	9,16.20	Nil	9,06.00	9,06.00
73	Inter Account Transfer	38,13.28	Nil	38,13.28	22,34.13	Nil	22,34.13
74	Recoveries	(-) 31,87.85	Nil	(-) 31,87.85	(-) 10,67.98	(-) 5,74.35	(-) 16,42.33
	Others	Nil	Nil	Nil	1.17	Nil	1.17
	Total	15,04,44.30	2,92,41.48	17,96,85.78	14,21,49.21	2,94,24.19	17,15,73.40

^(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 2018-19	Progressive expenditure up to 2018-19	Expenditure during 2019-20	Progressive expenditure up to 2019-20	Increase(+)/ Decrease(-) in Per cent
A.	Capital Account of General Services -					
4055	Capital Outlay on Police	3,69.87	17,63.57	5,53.85	23,17.42	50
4058	Capital Outlay on Stationery and Printing	0.47	12.14	0.07	12.21	(-) 85
4059	Capital Outlay on Public Works	3,47.73	27,84.52	4,06.46	31,90.98	17
4070	Capital Outlay on Other Administrative Services	4.62	1,20.60	21.65	1,42.25	369
	TOTAL-A- Capital Account of General Services	7,22.69	46,80.83	9,82.03	56,62.86	36
B.	Capital Account of Social Services -					
<i>(a)</i>	<i>Capital Account of Education, Sports, Art and Culture</i>					
4202	Capital Outlay on Education, Sports, Art and Culture	9,42.35	53,94.42	14,90.25	68,84.67	58
	TOTAL - (a) Capital Account of Education, Sports, Art and Culture	9,42.35	53,94.42	14,90.25	68,84.67	58
<i>(b)</i>	<i>Capital Account of Health and Family Welfare</i>					
4210	Capital Outlay on Medical and Public Health	12,17.72	46,51.18	10,96.31	57,47.49	(-) 10
4211	Capital Outlay on Family Welfare	Nil	53.58	Nil	53.58	--
	TOTAL - (b) Capital Account of Health and Family Welfare	12,17.72	47,04.76	10,96.31	58,01.07	(-) 10
<i>(c)</i>	<i>Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>					
4215	Capital Outlay on Water Supply and Sanitation	20,06.14	1,19,84.08	23,99.85	1,43,83.93	20
4216	Capital Outlay on Housing	48.70	8,03.24	57.83	8,61.07	19
4217	Capital Outlay on Urban Development	6,77.65	32,05.64	7,82.18	39,87.82	15
	TOTAL - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	27,32.49	1,59,92.96	32,39.86	1,92,32.82	19
<i>(d)</i>	<i>Capital Account of Information and Broadcasting -</i>					
4220	Capital Outlay on Information and Publicity	0.67	3.44	Nil	3.44	(-) 100
	Total-(d) Capital Account of Information and Broadcasting	0.67	3.44	Nil	3.44	(-) 100
<i>(e)</i>	<i>Capital Account of 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	7,38.17	65,09.08	9,82.48	74,91.56	33
	Total-(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	7,38.17	65,09.08	9,82.48	74,91.56	33
<i>(g)</i>	<i>Capital Account of Social Welfare and Nutrition</i>					
4235	Capital Outlay on Social Security and Welfare	29.37	14,42.15	70.22	15,12.37	139
	Total-(g) Capital Account of Social Welfare and Nutrition	29.37	14,42.15	70.22	15,12.37	139

STATEMENT NO. 5 - contd.

		(₹ in crore)				
Major Head	Description	Expenditure during 2018-19	Progressive expenditure up to 2018-19	Expenditure during 2019-20	Progressive expenditure up to 2019-20	Increase(+)/ Decrease(-) in Per cent
B.	Capital Account of Social Services –concl.					
<i>(h)</i>	<i>Capital Account of Other Social Services</i>					
4250	Capital Outlay on Other Social Services	58.56	4,02.56	42.86	4,45.42	(-) 27
	Total-(h) Capital Account of Other Social Services	58.56	4,02.56	42.86	4,45.42	(-) 27
	TOTAL-B- Capital Account of Social Services-	57,19.33	3,44,49.37	69,21.98	4,13,71.35	21
C.	Capital Accounts of Economic Services					
<i>(a)</i>	<i>Capital Account of Agriculture and Allied Activities -</i>					
4401	Capital Outlay on Crop Husbandry	Nil	5,80.37	Nil	5,80.37	--
4402	Capital Outlay on Soil and Water Conservation	Nil	1,91.09	Nil	1,91.09	--
4403	Capital Outlay on Animal Husbandry	8.38	1,25.75	4.07	1,29.82	(-) 51
4404	Capital Outlay on Dairy Development	Nil	5.49	Nil	5.49	--
4405	Capital Outlay on Fisheries	Nil	11.96	Nil	11.96	--
4406	Capital Outlay on Forestry and Wild Life	8,36.86	22,46.03	5,37.55	27,83.58	(-) 36
4408	Capital Outlay on Food Storage and Warehousing	1.84	2,39.18	0.28	2,39.46	(-) 85
4415	Capital Outlay on Agricultural Research and Education	Nil	1.90	Nil	1.90	--
4425	Capital Outlay on Co-operation	10,32.20	14,92.90	4.73	14,97.63	(-) 100
4435	Capital Outlay on Other Agricultural Programmes	Nil	8.01	Nil	8.01	--
	Total-(a) Capital Account of Agriculture and Allied Activities	18,79.28	49,02.68	5,46.63	54,49.31	(-) 71
<i>(b)</i>	<i>Capital Account of Rural Development -</i>					
4515	Capital Outlay on Other Rural Development Programmes	32,18.49	1,98,91.23	44,52.28	2,43,43.51	38
	Total-(b) Capital Account of Rural Development	32,18.49	1,98,91.23	44,52.28	2,43,43.51	38
<i>(d)</i>	<i>Capital Account of Irrigation and Flood Control –</i>					
4700	Capital Outlay on Major Irrigation	64,19.06	4,54,23.42	75,09.23	5,29,32.65	17
4701	Capital Outlay on Medium Irrigation	9,24.87	1,00,32.79	9,45.05	1,09,77.84	2
4702	Capital Outlay on Minor Irrigation	9,32.07	1,31,36.78	4,80.70	1,36,17.48	(-) 48
4705	Capital Outlay on Command Area Development	1,00.24	13,94.89	55.97	14,50.86	(-) 44
4711	Capital Outlay on Flood Control Projects	2.15	1,33.78	4.99	1,38.77	132
	Total-(d) Capital Account of Irrigation and Flood Control	83,78.39	7,01,21.66	89,95.94	7,91,17.60	7
<i>(e)</i>	<i>Capital Account of Energy-</i>					
4801	Capital Outlay on Power Projects	22,72.48	3,15,47.38	5,62.29	3,21,09.67	(-) 75
4810	Capital Outlay on New and Renewable Energy	Nil	0.20	Nil	0.20	--
	Total-(e) Capital Account of Energy	22,72.48	3,15,47.58	5,62.29	3,21,09.87	(-) 75

STATEMENT NO. 5 - contd.

		(₹ in crore)				
Major Head	Description	Expenditure during 2018-19	Progressive expenditure up to 2018-19	Expenditure during 2019-20	Progressive expenditure up to 2019-20	Increase(+)/ Decrease(-) in Per cent
C.	Capital Accounts of Economic Services – conclud.					
<i>(f)</i>	<i>Capital Account of Industry and Minerals -</i>					
4851	Capital Outlay on Village and Small Industries	68.79	27,63.59	2,55.15	30,18.74	271
4852	Capital Outlay on Iron and Steel Industries	Nil	49.10	Nil	49.10	--
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.20	20.43	1.06	21.49	(-) 12
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	Nil	0.02	Nil	0.02	--
4858	Capital Outlay on Engineering Industries	Nil	0.13	Nil	0.13	--
4860	Capital Outlay on Consumer Industries	Nil	8.78	Nil	8.78	--
4875	Capital Outlay on Other Industries	2,02.50	5,18.52	3,09.14	8,27.66	53
4885	Capital Outlay on Industries and Minerals	Nil	4,68.58	Nil	4,68.58	--
	Total-(f) Capital Account of Industry and Minerals	2,72.49	38,29.15	5,65.35	43,94.50	107
<i>(g)</i>	<i>Capital Account of Transport -</i>					
5053	Capital Outlay on Civil Aviation	3.28	3,83.16	9.71	3,92.87	196
5054	Capital Outlay on Roads and Bridges	68,88.56	4,20,76.52	61,45.82	4,82,22.34	(-) 11
5055	Capital Outlay on Road Transport	Nil	1,16.81	Nil	1,16.81	--
	Total-(g) Capital Account of Transport	68,91.84	4,25,76.49	61,55.53	4,87,32.02	(-) 11
<i>(i)</i>	<i>Capital Account of Science, Technology and Environment-</i>					
5425	Capital Outlay on Other Scientific and Environmental Research	2.25	1,16.69	Nil	1,16.69	(-) 100
	Total - (i) Capital Account of Science, Technology and Environment	2.25	1,16.69	Nil	1,16.69	(-) 100
<i>(j)</i>	<i>Capital Account of General Economic Services-</i>					
5452	Capital Outlay on Tourism	66.95	10,28.84	59.45	10,88.29	(-) 11
5465	Investments in General Financial and Trading Institutions	Nil	0.03	Nil	0.03	--
5475	Capital Outlay on Other General Economic Services	Nil	13.00	Nil	13.00	--
	Total-(j) Capital Account of General Economic Services	66.95	10,41.87	59.45	11,01.32	(-) 11
	TOTAL-C- Capital Accounts of Economic Services	2,29,82.17	17,40,27.35	2,13,37.47	19,53,64.82	(-) 7
	GRAND TOTAL	2,94,24.19	21,31,57.55	2,92,41.48	24,23,99.03	(-) 1

STATEMENT NO. 5 - conclud.

EXPLANATORY NOTES

1. During 2019-20 the Government invested ₹ 11,33.42 ^(a)crore in various concerns (investment of ₹ 7,78.69 crore in share capital of Statutory Corporations, ₹ 3,63.67 crore in Government Companies and disinvestment of ₹ 8.94 crore in Co-operative Societies).
2. The total net investment of Government in share capital of different concerns at the end of 2018-19 and 2019-20 was ₹ 3,52,40.10 crore and ₹ 3,63,73.52 crore respectively. Against investment of ₹ 3,63,73.52 crore, the State Government received dividend of ₹ 4,75.96 crore (1.31 *per cent* of investment) in 2019-20.

Further details are given in Statement No. 19.

(a) Net figures of investment is ₹ 11,33.42 crore (Gross investment ₹ 11,47.08 crore and disinvestment ₹ 13.66 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, 2019	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2020	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	9,88,17.33	2,23,71.39	58,21.01	11,53,67.71	1,65,50.38	16.75	50.04
Ways and Means Advances from the Reserve Bank of India	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Compensation and other Bonds	74,07.60	Nil	47.16	73,60.44	(-) 47.16	0.64	3.19
Loans from Financial Institution	99,03.08	19,77.99	16,67.85	1,02,13.22	3,10.14	3.13	4.43
Special Securities issued to National Small Savings Fund of Central Government	2,38,81.30	51,47.11	21,77.04	2,68,51.37	29,70.07	12.44	11.65
Total - Internal Debt of the State Government	14,00,09.31	2,94,96.49	97,13.06	15,97,92.74	1,97,83.43	14.13	69.30
6004 –Loans and Advances from Central Government -							
01 Non Plan Loans	28.28	Nil	3.55	24.73	(-) 3.55	(-) 12.55	0.01
02 Loans for State/Union Territory Plan Scheme	1,73,58.45	Nil	12,17.01	1,61,41.44	(-) 12,17.01	(-) 7.01	7.00
07 Pre 1984-85 Loans	1.88	Nil	Nil	1.88	Nil	Nil	Nil
09 Other Loans for States/Union Territory with Legislature Schemes	Nil	48,67.92	Nil	48,67.92	48,67.92	Nil	2.11
Total - Loans and Advances from Central Government	1,73,88.61	48,67.92	12,20.56	2,10,35.97	36,47.36	20.98	9.12
TOTAL – PUBLIC DEBT	15,73,97.92	3,43,64.41	1,09,33.62	18,08,28.71	2,34,30.79	14.89	78.43

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

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

Nature of Borrowings	Balance as on 1 st April, 2019	Receipts during the year	Repayment s during the year	Balance as on 31 st March, 2020	Net increase (+) /decrease (-)		(₹ in crore)
					Amount	Per cent	As a <i>Per cent</i> of public debt and other liabilities
B – OTHER LIABILITIES -							
Public Account							
Small Savings Provident Funds etc.	1,65,77.32	50,84.92	26,28.50	1,90,33.74	24,56.42	14.82	8.26
Reserve Funds bearing interest	75.43	83,11.82	31,87.33	51,99.92	51,24.49	67,93.70	2.26
Reserve Funds not bearing interest	59,98.52	7,01.19	0.05	66,99.66	7,01.14	11.69	2.91
Deposits bearing interest	(-) 31.53	0.33	13.24	(-) 44.44 ^(a)	(-) 12.91	40.95	(-) 0.02
Deposits not bearing interest	1,42,91.74	3,71,50.32	3,25,88.14	1,88,53.92	45,62.18	31.92	8.18
TOTAL – OTHER LIABILITIES	3,69,11.48	5,12,48.58	3,84,17.26	4,97,42.80	1,28,31.32	34.76	21.57
TOTAL – PUBLIC DEBT AND OTHER LIABILITIES	19,43,09.40	8,56,12.99	4,93,50.88	23,05,71.51	3,62,62.11	18.66	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 0.13 lakh.

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) 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: ₹ 5,00.00 crore (9.30 percent Madhya Pradesh State Development Loan 2023), ₹ 5,00.00 crore (7.18 percent Madhya Pradesh State Development Loan 2022), ₹ 10,00.00 crore (8.60 percent Madhya Pradesh State Development Loan 2023), ₹ 10,00.00 crore (7.61 percent Madhya Pradesh State Development Loan 2029), ₹ 10,00.00 crore (7.59 percent Madhya Pradesh State Development Loan 2029), ₹ 20,00.00 crore (7.13 percent Madhya Pradesh State Development Loan 2029), ₹ 10,00.00 crore (7.23 percent Madhya Pradesh State Development Loan 2039), ₹ 10,00.00 crore (7.17 percent Madhya Pradesh State Development Loan 2029), ₹ 10,00.00 crore (7.21 percent Madhya Pradesh State Development Loan 2034), ₹ 10,00.00 crore (7.17 percent Madhya Pradesh State Development Loan 2035), ₹ 10,00.00 crore (7.18 percent Madhya Pradesh State Development Loan 2030), ₹ 10,00.00 crore (7.29 percent Madhya Pradesh State Development Loan 2030), ₹ 10,00.00 crore (7.09 percent Madhya Pradesh State Development Loan 2030), ₹ 10,00.00 crore (6.94 percent Madhya Pradesh State Development Loan 2035), ₹ 10,00.00 crore (6.98 percent Madhya Pradesh State Development Loan 2030), ₹ 10,00.00 crore (7.12 percent Madhya Pradesh State Development Loan 2035), ₹ 10,00.00 crore (7.19 percent Madhya Pradesh State Development Loan 2040), ₹ 10,00.00 crore (7.04 percent Madhya Pradesh State Development Loan 2030), ₹ 10,00.00 crore (6.89 percent Madhya Pradesh State Development Loan 2035), ₹ 6,21.39 crore (7.29 percent Madhya Pradesh State Development Loan 2035), ₹ 5,00.00 crore (7.11 percent Madhya Pradesh State Development Loan 2030), ₹ 7,50.00 crore (6.99 percent Madhya Pradesh State Development Loan 2024), ₹ 7,50.00 crore (6.49 percent Madhya Pradesh State Development Loan 2024), ₹ 7,50.00 crore (7.35 percent Madhya Pradesh State Development Loan 2029) at par. The loans bear interest rate of 9.30, 7.18, 8.60, 7.61, 7.59, 7.13, 7.23, 7.17, 7.21, 7.17, 7.18, 7.29, 7.09, 6.94, 6.98, 7.12, 7.19, 7.04, 6.89, 7.29, 7.11, 6.99, 6.49 and 7.35 percent per annum and are redeemable at face value in 2023, 2022, 2023, 2029, 2029, 2029, 2039, 2029, 2034, 2035, 2030, 2030, 2035, 2030, 2035, 2040, 2030, 2035, 2035, 2030, 2024, 2024 and 2029 respectively. The total amount subscribed was ₹ 2,23,71.39 crore (in cash: ₹ 2,23,71.39 crore, by conversion of loans due for repayment: ₹ Nil).

The 8.31 percent Madhya Pradesh Govt. Stock 2019, 8.32 percent Madhya Pradesh Govt. Stock 2019, 8.32 percent Madhya Pradesh Govt. Stock 2020 and 8.54 percent Madhya Pradesh Govt. Stock 2020 discharged during the year 2019-20. A sum of ₹ 15,60.00 crore, ₹ 15,60.00 crore, ₹ 15,53.00 crore and ₹ 11,48.00 crore respectively was repaid during the year leaving nil balance against these loans at the end of the year.

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

There was ₹ "nil" balance at the beginning of the year under Ways and Means advances. During the course of the year no amount was obtained and repaid, leaving a "nil" balance at the end of the year. No interest was also paid during the year. Further particulars are given in Statement No. 17.

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

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

During the year, the Government received ₹ 19,77.99 crore as loans from such bodies and made repayment of ₹ 17,15.01 crore. The balance of such loans outstanding at the end of 31st March 2020 was ₹ 1,75,73.66 crore. Government paid ₹ 12,11.97 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 2019-2020 amounted to ₹ 51,47.11 crore and ₹ 21,77.04 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 2,68,51.37 crore, which was 11.65 percent of the total **Public Debt & Other Liabilities** of the State Government as on 31 March 2020.

Loans from Government of India: - Loans from Government of India formed 9.12 percent of the total **Public Debt & Other Liabilities** on 31st March 2020.

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

₹ 48,67.92 crore were received from the Government of India as loans during the year. The State Government paid ₹ 12,20.56 crore towards repayment of loans and ₹ 9,15.15 crore on account of interest during the year 2019-20.

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 2018-19 and 2019-20 are shown below:-

		(₹in crore)		
		2019-20	2018-19	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.	19,98,62.45	17,39,75.23	2,58,87.22
	(b) Other obligations	3,07,09.06	2,03,34.16	1,03,74.90
	Total (i)	23,05,71.51	19,43,09.39	3,62,62.12
(ii)	Interest paid by Government			
	(a) On Public Debt and Small Savings, Provident Funds etc.	1,42,14.38	1,26,95.54	13,64.92
	(b) On Other obligations	2.14	0.15	1.99
	Total (ii)	1,42,16.52	1,26,95.69	13,66.91
(iii)	Deduct			
	(a) Interest received on loans and advances given by Government	1,30.43	2,34.65	(-) 1,04.22
	(b) Interest realised on investment of cash balances	1,45.29	1,46.45	(-) 1.16
	Total (iii)	2,75.72	3,81.10	(-) 1,05.38
(iv)	Net Interest Charges (ii) - (iii)	1,39,40.80	1,23,14.59	16,26.21
(v)	Percentage of gross interest (item (ii)) to total Revenue Receipts	9.63	8.53	1.10
(vi)	Percentage of net interest (item (iv)) to total Revenue Receipts	9.44	8.27	1.17

In addition, there was certain other receipts and adjustments totaling ₹1,66.82 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 ₹1,37,73.98 crore, which works out to 9.33 percent of the revenue receipt.

The Government also received ₹4,75.96 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, 2019	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2020 (2+3) - (4+5)	Net Increase (+)/ decrease (-) during the year(6-2)	Interest Payment in arrears ^(b)
1	2	3	4	5	6	7	8
Universities/Academic Institutions	2,18.85	46.27	0.06	--	2,65.06	46.21	--
Municipalities/Municipal Councils/Municipal Corporations	4,38.81	3,11.84	35.74	--	7,14.91	2,76.10	--
Urban Development Authorities	16,42.68	Nil	Nil	--	16,42.68	Nil	--
Housing Board	1,75.49	Nil	Nil	--	1,75.49	Nil	--
State Housing Corporation	0.51	Nil	Nil	--	0.51	Nil	--
Panchayati Raj Institutions	0.77	Nil	Nil	--	0.77	Nil	--
Statutory Corporations	62,90.98	Nil	Nil	--	62,90.98	Nil	--
Government Companies	2,51,93.45	3,28.40	Nil	--	2,55,21.85	3,28.40	--
Co-operative Societies/ Co-operative Corporation/ Banks	14,89.32	1,13.07	8.60	--	15,93.79	1,04.47	--
Others	66,73.82	1,87.58	1.44	--	68,59.96	1,86.14	--
Loans and Advances to Government Servants	19.13	Nil	0.02	--	19.11	(-) 0.02	--
Loans for Misc. Purposes	0.04	Nil	Nil	--	0.04	Nil	--
Total - Loans and Advances	4,21,43.85	9,87.16	45.86	--	4,30,85.15	9,41.30	--

(a) The State Government has made no such decision to write off the loans.

(b) Information is awaited from the State Government

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, 2019	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(b)	Balance as on 31 st March, 2020 (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	13,04.35	Nil	1.35	--	13,03.00	(-) 1.35	--
Social Services	25,59.67	3,58.11	35.80	--	28,81.98	3,22.31	--
Economic Services	3,82,60.66	6,29.05	8.69	--	3,88,81.02	6,20.36	--
Loans and Advances to Government Servants	19.13	Nil	0.02	--	19.11	(-) 0.02	--
Loans for Misc. Purposes	0.04	Nil	Nil	--	0.04	--	--
Total- Loans and Advances	4,21,43.85	9,87.16	45.86	--	4,30,85.15	9,41.30	--

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, 2020			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 st March, 2020
	Principal	Interest	Total		
1.	2.	3.	4.	5.	6.

^(a) Information is awaited from the State Government

^(b) The State Government has made no such decision to write off the loans.

8 – STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government investments in the Share Capital and debentures of different concerns for the year 2018-19 and 2019-20.

(₹ in crore)

	Name of concern	2019-20			2018-19		
		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 ^(a)	35	1,00,38.35	4,65.72	34	92,59.66	2,73.50
2	Government Companies	41	2,47,13.23	10.22	41	2,43,49.56	73.71
3	Joint-Stock Companies and Partnerships	24	1.31	0.02	24	1.31	0.02
4	Banks	01	Nil ^(b)	Nil	01	Nil ^(b)	Nil
5	Co-operatives	130	16,20.63	Nil	130	16,29.57	0.03
	Total	231	3,63,73.52	4,75.96	230	3,52,40.10	3,47.26

^(a) New concern namely 'Madhya Pradesh Public Health Service Corporation Ltd.' have been added under Statutory Corporations during 2019-20

^(b) 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.

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 2020 in various sectors are shown below:

SECTOR WISE DETAILS OF GUARANTEES

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount Guaranteed during 2019-20	Outstand- ing as on 01.04.2019 (Principal + Interest)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstand- ing as on 31.03.2020 (Principal + Interest)	Guarantee commission or fee		Other material details
					Dis- charged	Not Dischar- ged		Recei- vable	Received	
1	2	3	4	5	6	7	8	9	10	11
CLASS-1										
Power (17)	54,96.17	66,75.28	25,00.00	63,57.45	Nil	Nil	28,17.83	51.90	1.50	Nil
Co-operative (Nil)	Nil	5,91.58	Nil	5,91.58	Nil	Nil	Nil	Nil	Nil	Nil
State Financial Corporation (17)	12,00.00	7,63.00	Nil	1,48.49	Nil	Nil	6,14.51	2.00	Nil	Nil
Urban Development and Housing (378)	70,10.70	31,30.99	8,11.50	1,03.49	Nil	Nil	38,39.00	10.69	0.53	Nil
Others (131)	2,93,09.80	1,96,02.54	2,32,23.06	1,91,67.39	Nil	Nil	2,36,58.21	0.13	Nil	Nil
Total (543)	4,30,16.67	3,07,63.39	2,65,34.56	2,63,68.40	Nil	Nil	3,09,29.55	64.72	2.03	Nil

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

(i) Details of Total Funds Released During the Year 2019-20 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)		
	(2)			(3)		
(1)	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Panchayati Raj Institutions	89,57.17	98,71.77	1,88,28.94	Nil	Nil	Nil
Urban Local Bodies	56,77.70	5,26.58	62,04.28	4,50.17	Nil	4,50.17
Public Sector Undertakings	93.50	Nil	93.50	Nil	Nil	Nil
Autonomous Bodies	2,13.54	28,85.53	30,99.07	Nil	Nil	Nil
Non-Government Organisations (NGOs)	5,89.52	99.51	6,89.03	Nil	Nil	Nil
Co-operative Societies and Co-operative Institutions	Nil	Nil	Nil	Nil	Nil	Nil
Others	2,75,90.29	87,53.22	3,63,43.51	1,80.08	1,83.92	3,64.00
Total	4,31,21.72	2,21,36.61	6,52,58.33	6,30.25	1,83.92	8,14.17

(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					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	1,56,87.62	13,47,56.68 ^(a)	15,04,44.30	1,45,37.10	12,76,12.11	14,21,49.21
Expenditure Heads (Capital Account)	0.63	2,92,40.85	2,92,41.48	3.94	2,94,20.25	2,94,24.19
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ^(b)	1,09,33.62	9,86.53	1,19,20.15	1,35,23.72	10,90.71	1,46,14.43
Total	2,66,21.87	16,49,84.06	19,16,05.93	2,80,64.76	15,81,23.07	18,61,87.83
a. The figures have been arrived at as follows:-						
E Public Debt -						
Internal Debt of the State Government	97,13.06 ^(b)	Nil	97,13.06	1,23,75.49	Nil	1,23,75.49
Loans and Advances from the Central Government	12,20.56 ^(b)	Nil	12,20.56	11,48.23	Nil	11,48.23
F Loans and Advances^(c) -						
Loans for General Services	Nil	Nil	Nil	Nil	65.00	65.00
Loans for Social Services	Nil	3,58.11	3,58.11	Nil	2,54.41	2,54.41
Loans for Economic Services	Nil	6,29.04	6,29.04	Nil	7,70.25	7,70.25
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	(-) 0.62	(-) 0.62	Nil	1.05	1.05
H Transfer to Contingency Fund -						
Transfer to Contingency fund	Nil	Nil	Nil	Nil	Nil	Nil
Total	1,09,33.62	9,86.53	1,19,20.15	1,35,23.72	10,90.71	1,46,14.43

The percentage of Charged Expenditure and Voted Expenditure to total expenditure during 2018-19 and 2019-20 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2018-19	15.07	84.93
2019-20	13.89	86.11

(a) Includes ₹ 0.11 crore pertaining to 'Payment of decretal amount', which pertains to Charged Expenditure

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

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

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

	On 1st April, 2019	During the Year 2019-20	(₹ in crore) On 31st March, 2020
Capital and Other Expenditure			
Capital Expenditure (Sub-sector wise)			
General Services	46,80.83	9,82.03	56,62.86
Education, Sports, Arts and Culture	53,94.42	14,90.25	68,84.67
Health and Family Welfare	47,04.76	10,96.31	58,01.07
Water Supply, Sanitation, Housing and Urban Development	1,59,92.96	32,39.86	1,92,32.82
Information and Broadcasting	3.44	Nil	3.44
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	65,09.08	9,82.48	74,91.56
Social Welfare and Nutrition	14,42.15	70.22	15,12.37
Other Social Services	4,02.56	42.86	4,45.42
Agriculture and Allied Activities	49,02.68	5,46.63	54,49.31
Rural Development	1,98,91.23	44,52.28	2,43,43.51
Irrigation and Flood Control	7,01,21.66	89,95.94	7,91,17.60
Energy	3,15,47.58	5,62.29	3,21,09.87
Industry and Minerals	38,29.15	5,65.35	43,94.50

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2019	During the Year 2019-20	On 31 st March, 2020
Capital and Other Expenditure - contd.			
Capital Expenditure (Sub-sector wise) - conclud.			
Transport	4,25,76.57 ^a	61,55.53	4,87,32.10
Science, Technology and Environment	1,16.69	Nil	1,16.69
General Economic Services	10,41.87	59.45	11,01.32
TOTAL – Capital Expenditure	21,31,57.63	2,92,41.48	24,23,99.11
Loans and Advances			
Loans and Advances for various Services -			
Social Services			
Education, Sports, Art and Culture	2,17.19	46.21	2,63.40
Water Supply, Sanitation, Housing and Urban Development	22,91.54	2,76.10	25,67.64
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	42.57	Nil	42.57
Social Welfare and Nutrition	3.02	Nil	3.02
Others (General and Social Services)	13,09.71	(-) 1.35	13,08.36
Economic Services			
Agriculture and Allied Activities	23,64.67	1,04.46	24,69.13
Rural Development	1.59	Nil	1.59
Irrigation and Flood Control	14.78	Nil	14.78
Energy	3,31,62.07	3,28.40	3,34,90.47
Industry and Minerals	26,45.62	1,87.50	28,33.12

^a Includes ₹ 0.08 crore being contribution from Reserve Fund shown as deduct contribution etc. on next page.

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2019	During the Year 2019-20	On 31 st March, 2020
Capital and Other Expenditure - conclud.			
Loans and Advances - conclud.			
Loans and Advances for various Services - conclud.			
Economic Services – conclud.			
Transport	71.83	Nil	71.83
General Economic Services	0.09	Nil	0.09
Loans to Government Servants	19.13	(-) 0.02	19.11
Loans for Miscellaneous purposes	0.04	Nil	0.04
TOTAL – Loans and Advances	4,21,43.85	9,41.30	4,30,85.15
Deduct			
• Contributions from Contingency Fund	Nil	Nil	Nil
• Contributions from Miscellaneous Capital Receipts ^a	6,33.35	13.66	6,47.01
• Contributions from Development Funds, Reserve Funds etc.	0.08	Nil	0.08
Net – Capital and Other Expenditure	25,46,68.05	3,01,69.12	28,48,37.17

^a Receipt of disinvestment/Retirement of Capital

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2019	During the Year 2019-20	On 31 st March, 2020
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus(+)/Deficit(-) for 2019-20	Nil ^a	(-) 28,00.95	Nil
Add – Adjustment on Account of Retirement/Disinvestment ^b	(-) 2,94.49	Nil	(-) 3,08.15
Debt -			
Internal Debt of the State Government	14,00,09.31	1,97,83.43	15,97,92.74
Loans and Advances from the Central Government	1,73,88.60	36,47.37	2,10,35.97
Small Savings, Provident Fund, etc.	1,65,77.32	24,56.41	1,90,33.73
TOTAL – Debt	17,39,75.23	2,58,87.21	19,98,62.44
Other Obligations			
Contingency Fund	5,00.00	Nil	5,00.00
Reserve Funds	64,90.37	58,25.63	1,23,16.00
Deposits and Advances	1,42,56.80	45,49.19	1,88,05.99
Suspense and Miscellaneous (Other than amount closed to Government Account, Cash Balance Investment Account and Investment Account of Madhya Bharat Railways and Military funds)	6,52.98	(-) 15,49.28	(-) 8,96.30
Remittances	22,29.91	(-) 68.54	21,61.37
TOTAL – Other Obligations	2,41,30.06	87,57.00	3,28,87.06
TOTAL – Debt and Other Obligations	19,81,05.29	3,46,44.21	23,27,49.50
<i>Deduct: Cash Balance</i>	(-) 36,63.52	(-) 9,59.76	(-) 46,23.28
<i>Deduct: Investments</i>	90,54.63	26,31.72	1,16,86.35
Add – Amount closed to Government Account during 2019-20	Nil	(-) 2.56	Nil
Inter-State Settlement for 2019-20	Nil	0.37	Nil
Net Provision of funds	19,24,19.69	3,01,69.11	22,53,78.28

^a The head is closed to Government Account

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

STATEMENT No. 12 – conclud.

Difference between the net Capital and Other Expenditure to end of 2019-20 and the total of principal sources of funds to end of 2019-20 is explained below:-

	(₹ in crore)
Progressive Net Capital and Other Expenditure	28,48,37.17
Progressive Principal Sources of Funds	22,53,78.28
Difference	5,94,58.89
Cumulative Revenue Surplus	6,08,16.93
Amount closed to Government Account	(-) 44.43
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, 2018-19 and 2019-20	(-) 5.77
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, 2018-19 and 2019-20	(-) 49.65
Reduced from Capital Heads due to allocation to Chhattisgarh and in rectification of sanction	(-) 27,67.59
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	(-) 500.00
TOTAL	5,94,58.89

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	
18,26,01.30 ^(a)	A to D, G, H and part of L (Major Head 8680 only)	Government Account	
	E	Public Debt	18,08,28.71
4,30,85.15	F	Loans and Advances	
		Contingency Fund-	
		Contingency Fund	5,00.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	1,90,33.74
	J	Reserve Funds -	
		Reserve Funds bearing Interest	
		Gross Balance	51,99.92
		Reserve Funds not bearing Interest	
		Gross Balance	71,16.08
4,16.42		Investments	
	K	Deposits and Advances-	
		(i) Deposits bearing interest	(-) 44.45
		(ii) Deposits not bearing interest	1,88,53.92
3.48		(iii) Advances	
	L	Suspense and Miscellaneous-	
1,12,70.17		Investments	
		Other Items (Net)	(-)8,96.05
	M	Remittances	21,61.37
(-) 46,23.28 ^(b)	N	Cash Balance	
23,27,53.24		Total	23,27,53.24

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

^(b) Footnote (b) under Annexure to Statement No. 2 may please be referred for the details.

STATEMENT NO. 13- conclud.

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 2019-20 has been arrived at as under:-

(₹ in crore)			
Debit	Sector of the General Account	Name of Account	Credit
15,05,70.34	A	Balance at the debit of the Government Account on 1 st April, 2019	Nil
Nil	B	Receipts Head (Revenue Account)	14,76,43.35
Nil	C	Miscellaneous Capital Receipts	13.66
15,04,44.30 ^(a)	D	Expenditure Heads (Revenue Account)	Nil
2,92,41.48	E	Expenditure Heads (Capital Account)	Nil
(-)0.62	F	Inter-State Settlement (MH 7810)	(-) 0.25
2.56	G	Suspense and Miscellaneous (MH 8680)	Nil
Nil	H	Transfer to Contingency Fund (MH 7999)	Nil
Nil		Balance at the debit of Government Account on 31 st March, 2020	18,26,01.30
33,02,58.06		Total	33,02,58.06

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.

^(a) This is the result of gross Revenue Expenditure of ₹ 15,36,32.15 crore minus Receipt and Recoveries of ₹ 31,87.85 crore (Refer Appendix-I Appropriation 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 2019 to 31 March 2020. The accounts of receipts and expenditure of the Government of Madhya Pradesh have been compiled based on the initial accounts rendered by the 57 Treasuries, 401 Works Divisions (124 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, 60 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 in 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 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 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 ₹ 37.82 crore as Revenue Expenditure instead of Capital Expenditure as detailed below:-

Amount incorrectly booked as Revenue Expenditure**(₹ in crore)**

Object Head	Amount
62 Purchase of Land and Building	1.10
63-Machinery	35.57
64-Major Works	1.15
Total	37.82

Similarly, the State Government incorrectly booked expenditure of ₹ 1,248.42 crore as Capital expenditure instead of Revenue Expenditure as detailed below:-

Amount incorrectly booked as Capital Expenditure**(₹ in crore)**

Object Head	Amount
11-Salaries	251.35
12-Wages	387.41
21- Traveling Allowances	2.17
22- Office Expenses	11.65
24- Examination and Training	1.85
26- Seminar, Workshop and Conference	0.25
31- Payment for Professional Services	10.88
33- Maintenance	84.46
35- Advertisement and Publicity	0.11
42- Grants-in-aid	257.05
43- Contributions	2.97
45- Grants-in-aid for creation of capital assets	237.64
53- Payment of Decretal Amount	0.63
Total	1,248.42
Net amount	1,210.60

Due to misclassification, the Revenue Deficit has been understated by ₹ 1,210.60 crore. These discrepancies had been reported to the State Government during the Budget Review in June 2019, but no correction slip was issued till the end of 31 March 2020.

(vi) Incorrect budgeting for Payment of decretal amount: As per Article 112-3(f) of the Constitution of India 'Payment of decretal amount' (Detailed head 53) should be classified as Charged Expenditure. During the year, the State Government has made payment of decretal amount of ₹ 14.11 crore under the Detailed Head 53 in various Grants out of which an amount of ₹ 0.11 crore has been budgeted as well as expended as 'Voted' expenditure instead of charged expenditure in Grant No. 8, 16, 47, and 56.

(vii) 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. Hence, the State Government is fully compliant with this IGAS 1.

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 is not complied with due to misclassification of Grant in aid of ₹ 494.69 crore under Capital section instead of Revenue section. However, Statement No. 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. However, 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. Hence, the State Government is not fully compliant with IGAS 3.

2. Quality of Accounts:

(i) Discontinuation in submission of physical vouchers: 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. Accordingly, State Government has discontinued sending of all physical vouchers to the Principal Accountant General Office from 1 October 2019 onward.

The State Government has replaced the physical vouchers with e-vouchers and e-challans, which are made available to the Principal Accountant General Office through IFMIS. These e-vouchers and e-challans are not digitally signed either by the Drawing and Disbursing Officers (DDOs) or by the Treasury Officers. This has been brought to the notice of the State Government for mandatory compliance with the Information Technology Act, 2000. In accordance with section 3 of the Information Technology Act, 2000, "No data in electronic form could be treated as authentic, if it does not bear digital signatures". Further, "An electronic record is said to be legal if such information or matter is authenticated by means of digital signature" as per section 4 of the Information Technology Act, 2000. Therefore, digital signature is required for ensuring security, authenticity, legality and accuracy of the electronic data so transacted. However, no digital signature has been introduced in the 'Integrated Financial Management Information System (IFMIS) till now. The State Government has conveyed their disagreement for endorsing digital signature on e-vouchers and e-challan vide letter dated 07.10.2020. Since, it is a legal requirement, it is mandatory to follow the provision of IT Act. The matter has been taken up with the State Authorities.

(ii) Goods and Services Tax (GST):

During the year 2019-20, the State's GST collection was ₹ 20,447.78 crore as compared to ₹ 18,508.50 crore in 2018-19, registering an increase of ₹ 1,939.28 crore (10.48 *per cent*). This included recovery of Advance Apportionment of IGST amounting to ₹ 86.69 crore. In addition, the State received ₹ 14,051.51 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax as per the recommendations of the Fourteenth Finance Commission. No amount was received by the State under Integrated Goods and Services Tax. Hence, the total receipts under GST were ₹ 34,499.29 crore. The State received compensation of ₹ 4,530.78 crore on account of loss of revenue arising out of implementation of GST during 2019-20.

(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. Revenue Receipt of ₹ 7,399.14 crore (constituting 5.01 *per cent* of the total Revenue Receipts of ₹ 1,47,643.35 crore) recorded under various Major Heads, was classified under the Minor Head ‘800-Other Receipts’ in the Accounts. Similarly, expenditure of ₹ 34,503.04 crore under Revenue and Capital Major Heads of Accounts (constituting 19.20 *per cent* of the total expenditure of ₹ 1,79,685.78 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 2019-20 up to March 2020 all the 124 Controlling Officers have partially reconciled expenditure of ₹ 91,607.84 crore (50.70 *per cent* of the total expenditure of ₹ 1,80,672.94 crore under Consolidated Fund excluding "Repayment under Public Debt" and "Inter-State Settlement Account") and receipt of ₹ 16,728.21 crore (11.33 *per cent* of total receipts of ₹ 1,47,702.87 crore under Consolidated Fund 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 ₹ 34.04 crore (Credit) as on 31 March 2020 between the Cash Balance with the Reserve Bank of India (RBI) as worked out by the Principal Accountant General (₹ 4,623.28 crore) and as reported by the RBI (₹ 4,589.24 crore). The difference is mainly due to incorrect reporting of transactions by Agency Banks and Treasury Officers, and is under reconciliation. The differential Cash Balance for the last five years is as given below:-

(₹ in crore)

Year	Figure as per Pr.AG	Figure as per RBI	Difference
2014-15	199.32 DR	139.73 CR	59.59 DR
2015-16	1,009.49 DR	566.36 CR	443.13 DR
2016-17	52.99 CR	417.92 DR	364.93 DR
2017-18	693.65 CR	699.83 DR	6.18 DR
2018-19	3,663.52 CR	2,302.81 DR	1,360.71 CR

No Cash Balance differences have been written off during the year. An amount of ₹ 34.79 crore pertaining to the differential balances was credited to the State Account by the RBI during the period from April 2019 to March 2020, due to the Cash Balance reconciliation carried out by the Pr.AG.

(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)

regarding the proper utilization of the grant from an administrative, technical and financial point of view is to be furnished to the Principal Accountant General (A&E) by the sanctioning authority on or before 30th September of the year following that to which the Grant is related, as per rule 182 of Madhya Pradesh Financial Code. Utilization Certificates outstanding beyond the specified period indicate absence of assurance on utilization of the grants for intended purposes. The status of outstanding UCs is given below:-

Year-wise position of outstanding Utilization Certificates

(₹ in crore)		
Due Year	Number of Utilization Certificate awaited	Amount
Up to 2017-18	19566	13,655.45
2018-19	20	479.56
2019-20	18	1,406.31
Total	19604	15,541.32

The major defaulting departments who have not submitted Utilization Certificates are Panchayat & Rural Development (1268 UCs amounting to ₹ 8,711.00 crore – 56.05 per cent), Food, Civil Supplies & Consumer Protection (1453 UCs amounting to ₹ 2,186.80 crore – 14.07 per cent), Social Justice and Disabled Person Welfare (1143 UCs amounting to ₹ 748.03 crore – 4.81 per cent), Farmer Welfare and Agriculture Development (3090 UCs amounting to ₹ 439.99 crore – 2.83 per cent).

(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 back to the Consolidated Fund of the State 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 Personal Deposit Accounts as on 31 March 2020 is given below:

Position of Personal Deposit Accounts as on 31 March 2020

(₹ in crore)						
Opening Balance		Addition during the year	Receipt during the year	Expenditure during the year	Closing Balance	
Number	Amount	Number	Amount	Amount	Number	Amount
731	3,938.48	10 (New Accounts)	9,267.05	6,936.83 (No account was closed during the year. The amount discharged from the existing accounts)	801*	6,268.70
		60 (Accounts reopened due to transactions)				
731	3,938.48	70	9,267.05	6,936.83	801	6,268.70

* 216 Personal Deposit Accounts involving ₹ 64.65 crore are inoperative for more than three years. Closing balance of 48 accounts is Nil.

(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' (Regulation of Employment and

Conditions of Service) Act' in 1996. 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 Conditions of Service) Rules, 2002 and constituted a Board to be known as the 'Madhya Pradesh Building and Other Construction Workers' Welfare Board to exercise the powers conferred on, and perform the functions assigned to it, under this Act. 'Madhya Pradesh Building and Other Construction Workers' Welfare Fund' was constituted 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 Board.

As per the Act, the Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor General of India. The Comptroller and Auditor General of India shall audit the accounts of the Board annually. The board shall furnish to the State Government its audited copy of accounts together with the auditor's report and the State Government shall cause the annual account and auditor's report to be laid before the State Legislature. The Fund is maintained outside the Government Account. During 2019-20 an amount of ₹ 311.16 crore has been deposited online directly into the account of the Board and balance under the Fund as on 31 March 2020 is ₹ 3,017.50 crore.

(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. The amount in the credit of the Fund is utilized for research and development in the field of energy and improving the efficiency of generation, transmission, distribution and utilization of energy. An amount of ₹ 434.32 crore was credited to Major Head 0043-800-(0660)-Energy Development Cess during 2018-19 which was not transferred by the State Government to Electricity Development Fund during 2019-20. Thus, the Revenue and Fiscal Deficit has been understated by ₹ 434.32 crore being the short transfer of Energy Cess into the Electricity Development Fund. An amount of ₹ 442.45 crore has been credited to Major Head 0043-800-(0660)-Energy Development Cess, collected from April 2019 to March 2020.

3. Other Items:

(i) National Pension System: 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 2019-20, against employees contribution of ₹ 817.17 crore, the State Government contributed ₹ 916.71 crore. As per instructions issued by Government of Madhya Pradesh, Finance Department vide letter no. F9/3/2008/Rule/Four dated 01.10.2009, entire

amount credited under Major Head 0071-01-500- Receipts Awaiting Transfer to other Minor Heads should be transferred to NSDL/Trustee Bank. However, out of the total contribution of ₹ 1,733.88 crore credited under Major Head 0071-01-500- Receipts Awaiting Transfer to other Minor Heads, the State Government transferred only ₹ 1,682.28 crore to NSDL/Trustee Bank resulting in short transfer of ₹ 51.60 crore. Uncollected, unmatched and non-transferred amounts with accrued interest represent outstanding liabilities under the Scheme.

(ii) Guarantees given by the State Government: The total outstanding guarantees at the end of a particular year should be within the limit of 80 *per cent* of the Revenue Receipts of the previous year, as prescribed under clause 9(2)(d) of the Fiscal Responsibility and Budget Management Act, 2005. 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 for the year 2019-20 was ₹ 43,016.67 crore. The total outstanding guarantees at the end of March 2020 were ₹ 30,929.55 crore which is 20.77 *per cent* of the Revenue Receipts of ₹ 1,48,892.79 crore for the year 2018-19. No guarantee was invoked during the year 2019-20. Against ₹ 64.72 crore guarantee fees receivable, only ₹ 2.03 crore was received by the end of 2019-20 resulting in short collection of ₹ 62.69 crore.

(iii) Loans and Advances: Finance Accounts depict information related to Loans and Advances disbursed by the Government as per the requirement of the Indian Government Accounting Standards-3 (IGAS-3). However, 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 furnished by the State Government. At the end of the year 2019-20, State Government disbursed Loans and Advances amounting ₹ 43,085.15 crore out of which loans and advances of ₹ 43,066.04 crore were disbursed to Government Corporations, Companies, Non-Government Institutions and Local Bodies and loans and advances of ₹ 19.11 crore were disbursed to Government employees. 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 2020 are given as follows:-

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2019-20
Statutory Corporation	35	10,038.35
Government Companies	41	24,713.23
Other Joint Stock Companies and Partnership	24	1.31
Co-operative Banks & Societies	131	1,620.63
Total	231	36,373.52

(v) Interest bearing Reserve Funds: As per list of Major and Minor Heads of Accounts, Major Head 8121- 'General and other Reserve Funds' is classified under reserve funds bearing interest.

(a) **State Disaster Response Fund (SDRF):** Government of India, Ministry of Home Affairs vide Office Memorandum dated 30 July 2015 issued guidelines on constitution and administration of SDRF based on the recommendations of Fourteenth Finance Commission. Of the total contribution, Government of India contributes funds in the form of grants which will be 75 per cent for general category States and 90 per cent for special category States of the total yearly allocation. In September 2018, Government of India, Ministry of Home Affairs decided to enhance its contribution to the fund from 75 per cent to 90 per cent with effect from 1 April 2018. The Central Government contributed 90 per cent to the fund in the year 2018-19 and 75 per cent in the year 2019-20 instead of revised sharing pattern.

The State Government had transferred ₹ 1,066.00 crore (₹ 799.50 crore Central Share and ₹ 266.50 crore State Share) to SDRF during the year 2019-20.

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). An additional assistance of ₹ 1,712.14 crore released from the Government of India was transferred under SDRF by the State Government during the year 2019-20. During the year 2018-19, Government of India released an additional assistance of ₹ 334.00 crore to the State Government, which was transferred by the State Government under SDRF during the year 2019-20 instead of the year 2018-19. Thus, the total amount transferred by the State Government under SDRF during the year 2019-20 was ₹ 3,112.14 crore. There was a balance of ₹ 75.19 crore in the fund as on 31 March 2019. The entire amount of ₹ 3,187.33 crore was utilized for relief on account of natural calamities. There is no balance in the Fund as on 31 March 2020.

(b) **State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India, vide their letter No. 5-1/2009-FC dated 28 April, 2009 and guidelines of 2 July 2009, the State Government is required to establish the State Compensatory Afforestation Fund Management and Planning Authority (State CAMPA). The monies received by the State Government from the User Agencies need to be credited in 'State Compensatory Afforestation Deposits' under Major Head 8336-Civil Deposits. As per Section 3(4) of the Compensatory Afforestation Fund Act, 2016, 90 per cent of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds and balance 10 per cent shall be credited into the National Fund on yearly basis.

During the year 2019-20, the State Government received ₹ 5,196.69 crore, for credit to the State Compensatory Afforestation Fund (SCAF). As per information received from Principal Chief Conservator of Forests, this amount is only 90 per cent share of the Fund. The balance 10 per cent remains with the National Fund as central share. Hence further transfer of the funds into National Fund is not required. The State Government credited total interest of ₹ 3.39 crore (₹ 0.40 crore under Major Head 8336-Civil Deposits and ₹ 2.99 crore under Major Head 8121-General and Other Reserve Funds) during the year. No expenditure was incurred out of the Fund during the year 2019-20. The balance in the SCAF as on 31 March 2020 was ₹ 5,199.92 crore.

(vi) Non-Interest bearing Reserve Funds:

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 ₹ 14.73 crore was realised in the preceding year. Accordingly ₹ 29.46 crore was to be contributed by the State to the Fund in the year 2019-20, but no amount was contributed by the State Government to the fund resulting in short contribution of ₹ 29.46 crore.

(vii) Other operative Reserve Funds: Details of other operative Reserve Funds in Madhya Pradesh with substantial amount are as given below:

(₹ in crore)

S. No.	Major Head	Minor Head	Amount
1.	8228- Revenue Reserve Funds	101- Revenue Reserve Funds	31.70
2.	8229- Development and Welfare Funds	110- Electricity Development Funds	2,179.60
3.	8229- Development and Welfare Funds	114- Mines Welfare Fund	1,999.02
4.	8229- Development and Welfare Funds	200- Panchayat Land Revenue Cess and Stamp Duty Fund	1,789.92
5.	8229- Development and Welfare Funds	200- Forest Development Fund	165.35
6.	8229- Development and Welfare Funds	200- Madhya Pradesh Gramin Vikas Fund	498.92

(viii) In-operative Reserve Funds: There are three in-operative Reserve Funds in Madhya Pradesh as detailed below:

(₹ in crore)

S. No.	Major Head	Minor Head	Amount
1.	8229-Development and Welfare Funds	103-Development Funds For Agricultural Purposes	0.37
2.	8226-Depreciation/ Renewal Reserve Fund	102-Depreciation Reserve Funds of Government Non-Commercial Departments	4.64
3.	8235-General and other Reserve Funds	200-Other Funds	0.03

(ix) Interest Adjustment: Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Head are provided in the List of Major and Minor Heads of Account (e.g. '05-Interest on Reserve Funds' and '60- Interest on Other Obligations' under Major Head 2049-Interest Payments).

Outstanding balance under 'K- (a) Deposits bearing interest' was ₹ 20.39 crore related to Defined Contribution Pension Scheme for Government Employees and ₹ 0.40 crore related to State Compensatory Afforestation Deposit. The Government was required to pay interest of ₹ 1.22 crore and ₹ 0.02 crore (calculated at the rate of 6 per cent, taking into account the conservative estimate of the borrowing cost) on Defined Contribution Pension Scheme for

Government Employees and State Compensatory Afforestation Deposit respectively. Non-payment of the interest by the State Government resulted in understatement of Revenue and Fiscal Deficit by ₹ 1.24 crore.

(x) **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.

(xi) **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, ₹ 2,671.99 crore was released directly to implementing agencies in Madhya Pradesh during 2019-20 as per PFMS portal of the Controller General of Accounts (CGA) as against ₹ 2,560.59 crore in 2018-19, showing increase of 4.35 *per cent*. Details are given in **Appendix-VI**.

(xii) **Adverse Balance:** The minus balance of ₹ 48.19 crore appearing under Major Head 8443-109-Forest Deposits is on account of misclassification of ₹ 77.88 crore in earlier years (upto 2018-19) as well as clearance of ₹ 29.69 crore during 2019-20 by the Forest Department. These are under review/correction. The minus balance of ₹ 65.24 crore appearing under Major Head 8342-120-Miscellaneous Deposits 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 ₹ 63.13 crore appearing under Major Head 8443-111-Other Departmental Deposits is on account of misclassification of ₹ 308.76 crore in earlier years (upto 2018-19) as well as clearance of ₹ 245.63 crore during 2019-20 by the Rural Engineering Services Department. These are under review/correction.

(xiii) **Contingency Fund:** In exercise of the powers conferred by Section 5 of the Madhya Pradesh Contingency Fund Act, 1957, the State Government made the Madhya Pradesh Contingency Fund Rules, 1957 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Madhya Pradesh. 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 2019-20. As on 31 March 2020, Contingency Fund has balance of ₹ 500 crore.

(xiv) **Incomplete projects aged five years and more:** As per information received from the State Government, there are 16 incomplete projects under Water Resources Department and one incomplete project under Public Works Department, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure-E**.

(xv) **Expenditure on Ecology and Environment under Major Head-3435:** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to nomenclature viz., "Environment", "Waste Management", "Prevention and Control of Pollution", "Environment

Research and Education” and “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government. The expenditure relating to environment protection is required to be booked under the Major Head 3435 – Ecology and Environment

The State government has not made any budget provision under Major Head 3435 – Ecology and Environment, therefore, no expenditure was booked under the specified MH 3435- Ecology and Environment during 2019-20. Instead, the State Government has made budget allocation and incurred expenditure related to Ecology and Environment under other Major Heads in Grant No. 71 – Environment for last three years the details of which have been compiled based on vouchers/information received from the State Government and shown in the **Annexure-F**. The total expenditure incurred under Grant No. 71 different major heads during 2019-20 was ₹ 27.15 crore against the budget allocation of ₹ 35.54 crore. Similarly, an expenditure of ₹ 54.74 crore was incurred against budget allocation of ₹ 60.82 crore in the year 2018-19. Budget provision and expenditure incurred under Grant No. 71 during 2017-18 was nil. The expenditure was 0.04 and 0.02 *per cent* of the total Revenue Expenditure incurred during 2018-19 and 2019-20 respectively.

(xvi) Committed Liabilities: The State Government has not provided information related to committed liabilities. Hence, the **Appendix-XII** on Committed Liabilities incorporated in the Finance Accounts of 2019-20 is blank.

(xvii) Disclosure under the Madhya Pradesh Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2005:

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 2019-20 as depicted in the Accounts are as follows:

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

Area	Target	Achievement (2019-20)
Revenue Surplus/Deficit	Revenue Surplus	As per Accounts, the Revenue Deficit is ₹ 2,800.95 crore.
Fiscal Deficit	Not exceeding 3.34 <i>per cent</i> of GSDP	As per Accounts, the Fiscal Deficit is ₹ 32,969.70 crore which is 3.64 <i>per cent</i> of GSDP ^(*)
Outstanding Debt	Not exceeding 24.43 <i>per cent</i> of GSDP	The outstanding debt of ₹ 2,30,571.51 crore as on 31 March 2020 is 25.43 <i>per cent</i> of GSDP ^(*)

(*) Source:- GSDP for the year 2019-20 is taken as ₹ 9,06,671.79 crore as per advance estimates of Directorate of Economics and Statistics, Government of Madhya Pradesh.

(xviii) Impact on Revenue Deficit and Fiscal Deficit: Impact on Revenue Deficit 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 Deficit		Impact on Fiscal Deficit	
		Over-Statement	Under-Statement	Over-Statement	Under-Statement
1(v)	Misclassification between revenue and capital	Nil	1,210.60	Nil	Nil
2 (viii) (b)	Short transfer of Energy Development Cess into Electricity Development Fund	Nil	434.32	Nil	434.32
3(i)	Short transfer of contribution to NSDL/ Trustee Bank	Nil	51.60	Nil	51.60
3(ix)	Non-payment of interest on Reserve Funds and Deposits bearing interest	Nil	1.24	Nil	1.24
	Total (Net) Impact	Nil	1,697.76	Nil	487.16

Annexure-A*(Reference: Sub-para (ii) of para 1)***Statement of Periodical/Other Adjustments****(₹ in crore)**

Periodical Adjustments	Heads of Account		Amount	Remarks
	From	To		
Augmentation of Mines Welfare Fund	2853- Non-Ferrous Mining and Metallurgical Industries	8229- Development and Welfare Fund	701.14	Amount transferred as per sanction received from State Government.
Augmentation of State Disaster Response Fund	2245-Relief on account of Natural Calamities	8121-General and other Reserve Fund	3,112.14	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	3,187.33	Amount transferred as per sanction received from State Government
Transfer to PD Accounts (More than ₹ 10 crore)	6856- Loans for Petro Chemical Industries	8443-Civil Deposits 106-Personal Deposits	52.50	--
	2210-Medical and Public Health	8443-Civil Deposits 106-Personal Deposits	150.53	--
		Total	203.03	
Transfer to PD Accounts (Less than ₹ 10 crore)	2059 – Public Works	8443-Civil Deposits 106-Personal Deposits	0.12	--
		Total	203.15	
Transfer to Other Deposits (More than ₹ 10 crore)	2235-Social Security and Welfare	8443-Civil Deposits 800-Other Deposits	41.74	--
		Total	41.74	
Transfer to Other Deposits (Less than ₹ 10 crore)	2235 – Social Security and Welfare	8443-Civil Deposits 800-Other Deposits	5.08	--
		Total	5.08	
Adjustment of interest of GPF	2049-Interest Payments	8009-State Provident Fund	1295.92	Annual adjustment of interest on GPF
Adjustment of interest of DPF	2049-Interest Payments	8009-State Provident Fund	153.92	Annual adjustment of interest on DPF
Annual adjustment of interest on AIS Provident Fund	2049-Interest Payments	8009-State Provident Fund	9.83	Annual adjustment of interest on AIS Provident Fund

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

(₹ in crore)

Major Head		Total Receipt under the Major Head	Receipt under Minor Head 800 - Other Receipts	Per-centage
0404	Dairy Development	0.06	0.06	100.00
0702	Minor Irrigation	234.97	234.97	100.00
0801	Power	54.56	54.56	100.00
1452	Tourism	0.63	0.63	100.00
0211	Family Welfare	0.23	0.23	100.00
0202	Education, Sports, Art and Culture	2,059.65	2,022.03	98.17
0852	Industries	0.53	0.52	98.11
0435	Other Agricultural Programmes	9.97	9.75	97.79
0059	Public Works	117.91	114.76	97.33
0217	Urban Development	30.36	28.88	95.13
0056	Jails	4.89	4.59	93.87
0235	Social Security and Welfare	32.78	29.82	90.97
0515	Other Rural Development Programmes	11.05	7.48	67.69
0700	Major Irrigation	58.15	39.01	67.09
0029	Land Revenue	562.37	377.25	67.08
0401	Crop Husbandry	46.92	31.46	67.05
0215	Water Supply and Sanitation	12.51	8.07	64.51
0049	Interest Receipts	442.54	255.01	57.62
0210	Medical and Public Health	176.34	94.89	53.81
0403	Animal Husbandry	2.54	1.35	53.15
0220	Information and Publicity	0.64	0.28	43.75
0853	Non-Ferrous Mining and Metallurgical Industries	4,320.22	1,715.74	39.71
0425	Co-operation	10.49	3.82	36.42
0405	Fisheries	7.78	2.72	34.96
0701	Medium Irrigation	113.47	34.39	30.31
0071	Contributions and Recoveries towards Pension and other Retirement Benefits	129.62	37.31	28.78
0030	Stamps and Registration Fees	5,568.59	1,178.31	21.16
0055	Police	124.39	25.39	20.41
0408	Food Storage and Warehousing	0.05	0.01	20.00
0043	Taxes and Duties on Electricity	2,268.00	442.45	19.51
0406	Forestry and Wild Life	834.26	98.72	11.83
0250	Other Social Services	213.47	24.50	11.48
	Other Major Heads having percentage less than 10 per cent	1,30,193.41	520.18	0.40
	Total	1,47,643.35	7,399.14	5.01

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	55.19	55.19	100.00
2852	Industries	346.99	346.99	100.00
4070	Capital Outlay on Other Administrative Services	21.65	21.65	100.00
4408	Capital Outlay on Food, Storage and Warehousing	0.28	0.28	100.00
4875	Capital Outlay on Other Industries	309.14	309.14	100.00
2075	Miscellaneous General Services	26.07	25.73	98.70
4701	Capital outlay on Medium Irrigation	945.05	930.19	98.43
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.06	1.04	98.11
2702	Minor Irrigation	163.96	160.14	97.67
4700	Capital Outlay on Major Irrigation	7,509.23	7,018.98	93.47
4515	Capital Outlay on other Rural Development Programmes	4,452.28	4,068.23	91.37
4711	Capital Outlay on Flood Control Projects	4.99	4.50	90.18
2217	Urban Development	4,757.80	3,303.85	69.44
2851	Village and Small Industries	693.05	479.17	69.14
2705	Command Area Development	9.22	5.90	63.99
2204	Sports and Youth Services	147.14	84.25	57.26
4403	Capital Outlay on Animal Husbandry	4.07	2.24	55.04
4801	Capital Outlay on Power Projects	562.29	276.82	49.23
2401	Crop Husbandry	9,164.91	4,466.72	48.74
5053	Capital Outlay on Civil Aviation	9.71	4.45	45.83
4702	Capital Outlay on Minor Irrigation	480.70	203.49	42.33
2801	Power	13,968.16	5,791.02	41.46
4217	Capital Outlay on Urban Development	782.18	300.18	38.38
5054	Capital Outlay on Roads and Bridges	6,145.82	2,535.73	41.26

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	2,399.86	880.43	36.69
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	982.48	322.54	32.83
3054	Roads and Bridges	1,158.19	251.32	21.70
4055	Capital Outlay on Police	553.86	117.94	21.29
4705	Capital Outlay on Command Area Development	55.97	10.97	19.60
2701	Medium Irrigation	718.84	122.75	17.08
2405	Fisheries	82.23	11.36	13.81
2810	New and Renewable Energy	109.26	12.57	11.50
2245	Relief on account of Natural Calamities	2,838.02	308.38	10.87
2225	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities	3,930.24	408.65	10.40
Other Major Heads having percentage less than 10 per cent		1,16,295.89	1,660.25	1.43
Total		1,79,685.78	34,503.04	19.20

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

(₹ in crore)

Major/Minor Head	2017-18		2018-19		2019-20	
	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
8658-Suspense Accounts-						
101-Pay and Accounts Office Suspense	(-) 3.69	54.32	118.53	112.16	47.70	48.60
Net	Dr. 58.01		Cr. 6.37		Dr. 0.90	
102-Suspense Account (Civil)	0.31	0.72	0.64	0.83	0.01	0.19
Net	Dr. 0.41		Dr. 0.19		Dr. 0.18	
107-Cash Settlement Suspense Account	(-) 2.09	111.66	28.05	141.60	28.05	141.60
Net	Dr. 113.75		Dr. 113.55		Dr. 113.55	
110-Reserve Bank Suspense-Central Accounts Office	(-) 5.02	1,029.24	13.87	719.31	3.82	1,810.57
Net	Dr. 1,034.26		Dr. 705.44		Dr. 1,806.75	
112-Tax Deducted at Source (TDS) Suspense	335.94	0.03	401.51	Nil	177.45	Nil
Net	Cr. 335.91		Cr. 401.51		Cr. 177.45	
113-Provident Fund Suspense	Nil	13.85	Nil	14.56	Nil	14.55
Net	Dr. 13.85		Dr. 14.56		Dr. 14.55	
123-AIS Officers Group Insurance Scheme	12.21	2.16	13.22	2.70	13.88	3.06
Net	Cr. 10.05		Cr. 10.52		Cr. 10.82	
129-Material Purchase Settlement suspense Account	258.74	71.56	223.11	36.10	223.11	36.10
Net	Cr. 187.18		Cr. 187.01		Cr. 187.01	
139-GST- Tax Deducted at Source Suspense	Nil	Nil	Nil	Nil	96.16	77.21
Net	Nil		Nil		Cr. 18.95	
8782- Cash Remittances						
102-Public Works Remittances	1,26,341.49	1,23,445.82	1,24,873.37	1,21,170.94	1,42,048.94	1,38,040.17
Net	Cr. 2,895.67		Cr. 3,702.43		Cr. 4,008.77	
103-Forest Remittances	19,244.49	19,398.95	4,605.35	4,483.09	4,607.38	4,492.03
Net	Dr. 154.46		Cr. 122.26		Cr. 115.35	
110-Miscellaneous Remittances	6,985.25	7,556.96	7,109.51	8,046.85	7,287.74	8,554.27
Net	Dr. 571.71		Dr. 937.34		Dr. 1,266.53	

Annexure-E*(Reference: Sub Para (xiv) of Para 3)***Statement showing incomplete projects aged five years and more****(₹ in crore)**

S. No.	Name of the project/works	Estimated cost of work	Revised cost	Cost Escalation
WATER RESOURCE DIVISION				
1.	Lining works of Chapar Talab Canal, Sehore	1.70	0.00	Nil
2.	Dewaanganj Medium canal project/Linning of left main canal, right main canal, distributor canal under Deewanganj Agriculture project of Raisen district and construction works of firms works on all	34.07	0.00	Nil
3.	Bansagar Project Unit-II 0101 Canal (13), Bhopal	4,244.60	0.00	Nil
4.	Sindh project second pahse (26), Bhopal	2,033.92	0.00	Nil
5.	Pench Project (63), Bhopal	2,544.57	0.00	Nil
6.	Kundaliyan Project (84), Bhopal	3,448.00	0.00	Nil
7.	Samrat Ashok Sagar II, Bhopal	110.15	0.00	Nil
8.	Banetha, Bhopal	48.61	0.00	Nil
9.	Surajpura Medium (68) Project, Bhopal	70.61	0.00	Nil
10.	Sip Kolar Link Diversion (5592), Bhopal	137.21	0.00	Nil
11.	Sonpur Medium Project (61), Bhopal	127.46	0.00	Nil
12.	Basad Diversion, Umaria	11.28	0.00	Nil
13.	Parpariha Reservoir, Umaria	6.16	8.24	2.08
14.	Dhanwahi Diversion, Umaria	24.48	37.12	12.65
15.	Bharari Reservoir, Umaria	6.28	0.00	Nil
16.	Vandehi Reservoir, Umaria	16.48	0.00	Nil
PUBLIC WORKS DEPARTMENT				
17.	Road construction, risk and cast from Badnawar Ratlam to Dhamana Kachhibadauda Runija phaata, Dhar	12.21	0.00	Nil

Annexure-F
(Reference: Sub Para (xv) of Para 3)

Statement showing Expenditure related to Environment

(₹ in crore)

Major Head	Sub Major Head	Minor Head	Object Head	2017-18		2018-19		2019-20	
				Budget (Original + Supplement ary)	Expendi ture	Budget (Original + Supplement ary)	Expendi ture	Budget (Original + Supplement ary)	Expendi ture
2215	02	106	002	--	--	1.00	0.90	1.00	1.00
2215	02	106	002	--	--	18.20	16.38	6.95	6.95
2215	02	106	000	--	--	--	--	6.50	4.00
2215	02	106	000	--	--	--	--	4.30	2.65
2215	02	106	007	--	--	1.00	0.90	0.50	0.39
2215	02	800	007	--	--	1.50	1.35	1.36	0.84
2215	02	800	007	--	--	1.10	0.99	0.44	0.27
2217	05	191	007	--	--	5.85	5.27	5.91	4.66
2217	05	191	007	--	--	2.20	1.98	2.73	2.18
2217	05	191	007	--	--	1.10	0.99	1.47	0.91
2217	05	191	007	--	--	0.09	0.08	0.09	0.06
2217	05	191	001	--	--	15.15	13.63	2.35	2.21
2217	05	191	007	--	--	13.63	12.27	0.94	0.72
2217	05	001	007	--	--	--	--	0.60	0.00
4217	01	051	002	--	--	--	--	0.40	0.31
Total						60.82	54.74	35.54	27.15

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