

सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME - I) 2014-2015



GOVERNMENT OF MADHYA PRADESH

Finance Accounts (VOLUME - I)

2014-15

Government of Madhya Pradesh

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Madhya Pradesh for the year ending 31 March, 2015 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Madhya Pradesh and the statements received from the Reserve Bank of India. Statements (No.7, 8, 9, 18, 19 and 20) and appendices (IV, VIII and IX) in this compilation have been prepared directly from the information received from the Government of Madhya Pradesh/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Madhya Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (General and Social Sector Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations 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 2014-15.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Madhya Pradesh being presented separately for the year ending 31 March, 2015.

(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

Date:

Place: New Delhi

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The Fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Madhya Pradesh for 2014-15 is ₹ 500 crore.

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

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-heads (two characters), 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.

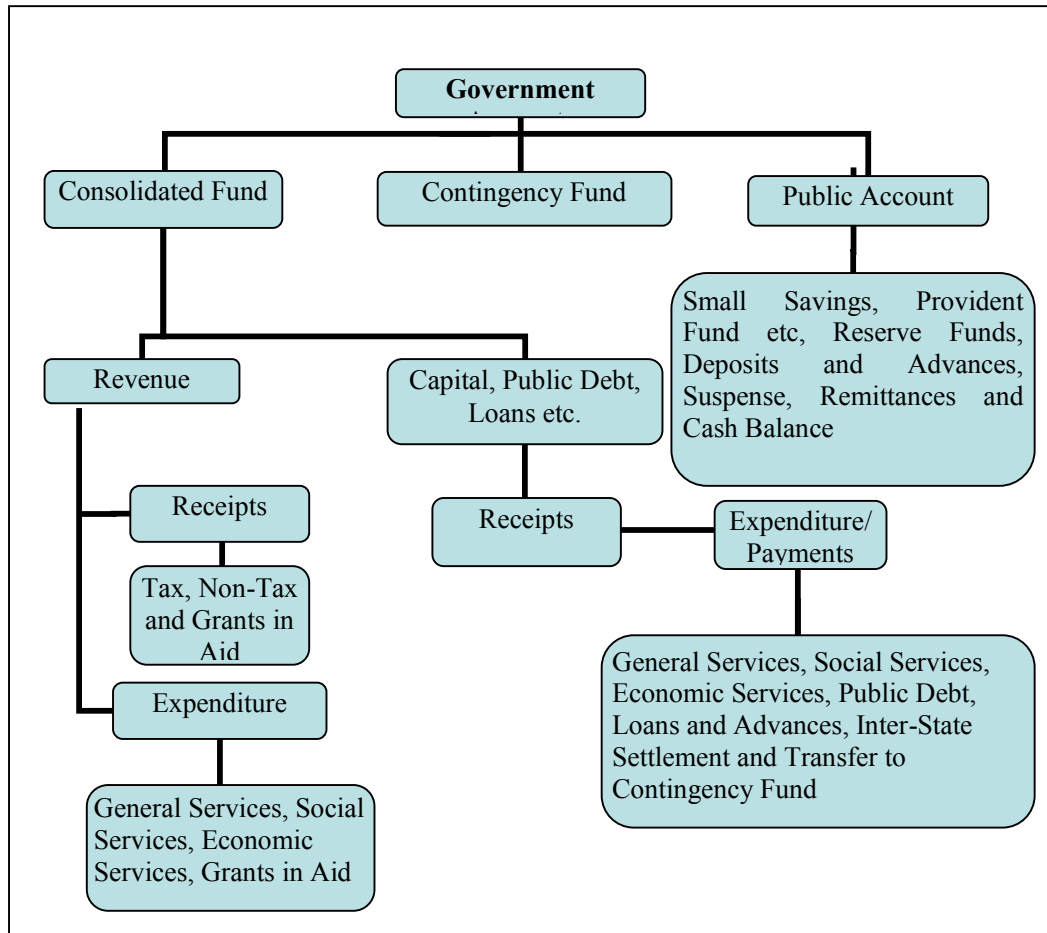
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2015)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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

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

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:

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

2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an Annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts 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 statement 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, Cooperative 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 statement 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 Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary statement 5 in Volume-I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
- 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 and Major and Minor head wise details of discrepancies, if any, 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 Plan 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, 7	18	-
Debt Position/ Borrowings	1, 2, 6	17	-
Investments of the Government in Companies, Corporations etc.	8	19	-
Cash	1, 2, 12, 13	-	-
Balances in Public Account and investments thereof	1, 2, 12, 13	21, 22	-
Guarantees	9	20	-
Schemes	-	-	IV (Externally Aided Projects), V (Plan Scheme Expenditure)

D. Periodical and Book adjustments:

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

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

Examples of periodical adjustment and book adjustments are given below:

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

E. Rounding:

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

1: STATEMENT OF FINANCIAL POSITION

<i>Assets</i> ^(a)	<i>Reference (Sl. No.)</i>		(₹ in crore)	
	Notes to Accounts	Statement/Appendix	As at 31st March, 2015	As at 31st March, 2014
Cash				
(i) Cash in Treasuries and Local Remittances	Nil	Annx. to Statement No 2	Nil	Nil
(ii) Departmental Balances	Nil	21	7.02	2.57
(iii) Permanent Cash Imprest	Nil	21	0.84	0.83
(iv) Cash Balance Investments Accounts	Nil	21	47,91.31	38,99.14
(v) Deposits with Reserve Bank of India (If credit balance include herewith minus sign)	Nil	Annx. to Statement No 2	1,99.32 ^(b)	1,73.22
(vi) Investments from Earmarked Funds ^(c)	Nil	22	4,03.47	4,01.27
Capital Expenditure	Nil	Nil	11,03,45.99	9,92,29.20
(i) Investments in shares of Companies, Corporations etc.	Nil	19	1,61,04.55	1,52,75.10
(ii) Other Capital Expenditure	Nil	5	9,42,41.44	8,39,54.10
Contingency Fund (un-recouped)	Nil	Nil	1.08	Nil
Loans and Advances	Nil	18	3,78,41.90	3,20,72.34
Advances with departmental officers	Nil	21	4.86	11.61
Suspense and Miscellaneous Balances ^(d)	Nil	Nil	Nil	Nil
Remittance Balances	Nil	Nil	Nil	Nil
Cumulative excess of expenditure over receipts ^(e)	Nil	Nil	Nil	Nil
Total			15,35,95.79	13,57,90.18

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

(b) See footnote (b) & (c) below Annexure to Statement No. 2

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

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

(e) The cumulative excess of "Receipts over Expenditure" or "Expenditure over Receipts" is different from and not the Fiscal/Revenue Deficit for the current year.

STATEMENT NO. 1-concl'd.

(₹ in crore)

<i>Liabilities</i>	<i>Reference(Sl. No.)</i>		As at 31st March, 2015	As at 31st March, 2014
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)			8,22,61.50	7,21,13.32
(i) Internal Debt of the State Government	Nil	6	6,90,07.67	5,93,95.09
(ii) Loans and Advances from Central Government	Nil	6	1,32,53.83	1,27,18.23
<i>Non-Plan Loans</i>	Nil	6	42.82	46.49
<i>Loans for State Plan Schemes</i>	Nil	6	1,32,09.13	1,26,69.86
<i>Loans for Central Plan Schemes</i>	Nil	6	Nil	Nil
<i>Loans for Centrally Sponsored Plan Schemes</i>	Nil	6	Nil	Nil
<i>Other Loans</i>	Nil	6	1.88	1.88
Contingency Fund (corpus)	3 (X)	21	5,00.00	2,00.00
Liabilities on Public Account			2,87,22.85	2,65,99.94
(i) Small Savings, Provident Funds etc.	Nil	17, 21	1,26,59.14	1,16,98.46
(ii) Deposits	Nil	17, 21	77,71.83	71,60.15
(iii) Reserve Funds	Nil	21, 22	63,98.98	62,55.19
(iv) Remittance Balances	Nil	21	13,09.25	13,66.27
(v) Suspense and Miscellaneous Balances	Nil	21	5,83.65	1,19.87
Cumulative excess of receipts over expenditure	Nil	Nil	4,21,11.44 ^{(a)(b)}	3,68,76.92 ^{(a)(b)}
Total			15,35,95.79	13,57,90.18

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

(b) Includes ₹ 3,29.66 crore relating to **M.H.4000- Misc. Capital Receipts**, 800-Other receipts which is deducted from Capital and Other Expenditure in Statement No.12.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)					
Receipts			Disbursements		
	2014-15	2013-14		2014-15	2013-14
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	8,86,40.78	7,57,49.24	Revenue Expenditure	8,23,72.82	6,98,69.76
Tax revenue (raised by the State)	3,65,67.12	3,35,52.16	Salaries ¹	1,84,89.66	1,71,03.24
Non-Tax revenue	1,03,75.23	77,04.99	Subsidies ¹	99,53.77	65,67.21
<i>Interest receipts</i>	12,60.65	3,17.85	Grants-in-aid ²	2,33,86.17 ³	1,63,26.93 ³
<i>Others</i>	91,14.58	73,87.14	General services		
Share of Union Taxes/Duties	2,41,06.99	2,27,15.27	Interest Payment and service of debt	70,71.25	63,91.32
Grants from Central Government	1,75,91.44	1,17,76.82	Pension	68,36.48	59,31.74
			Others	30,67.79	33,58.49
			Total	1,69,75.52	1,56,81.55
			Social services	57,90.21	53,65.18
			Economic services	35,52.05	43,16.36
			Compensation and assignment to Local Bodies and PRIs	42,25.44	45,09.29
Revenue Deficit	Nil	Nil	Revenue Surplus	62,67.96	58,79.48
Section-B: Capital					
Misc. Capital Receipts	27.73	35.98	Capital Expenditure^{4,5}	1,18,77.68	1,08,12.52
			Salaries ¹	Nil	Nil
			General Services	2,57.16	1,96.31
			Social Services	20,70.31	18,99.30
			Economic Services	95,50.21	87,16.91
Recoveries of Loans and Advances	67,65.05	93.22	Loans and Advances disbursed	1,25,34.61	50,77.52
General Services	Nil	Nil	General Services	0.10	6.28
Social Services	Nil	Nil	Social Services	10.19	67.61
Economic Services	Nil	Nil	Economic Services	1,25,24.32	50,03.56
Others	Nil	Nil	Others	Nil	0.07

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

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

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

⁴ Includes ₹ 2,30.08 crore and ₹ 2,35.44 crore respectively as salary amount under sector "Economic Services" in 2013-14 and 2014-15.

⁵ Includes ₹ 39.39 crore (₹ 1.75 crore in "Social Sector" and ₹ 37.64 crore in Economic Sector) and ₹ 3,49.83 crore (₹ 3,00.14 crore in "Social Sector" and ₹ 49.69 crore in Economic sector) in 2013-14 and 2014-15 respectively, relating to Grants-in-aid. The matter regarding Provision of GIA under capital heads has been communicated to the State Government.

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2014-15	2013-14		2014-15	2013-14
Public debt receipts	1,50,68.71	95,40.82	Repayment of Public Debt	49,20.52	40,04.65
Internal Debt ⁶ (market loans etc.)	1,36,96.48 ^(a)	83,28.38 ^(b)	Internal Debt (market loans etc.)	40,83.90 ^(c)	32,42.63 ^(d)
Loans from GoI	13,72.23	12,12.44	Loans from GoI	8,36.62	7,62.02
Inter-State Settlement	0.91	2.44	Inter-State Settlement	0.98	2.36
			Transfer to Contingency fund	3,00.00	Nil
Total Receipts Consolidated Fund	11,05,03.18	8,54,21.70	Total Expenditure Consolidated Fund	11,20,06.61	8,97,66.81
Deficit in Consolidated Fund	15,03.43	43,45.11	Surplus in Consolidated Fund	Nil	Nil
Part II Contingency Fund					
Contingency Fund	3,00.00	Nil	Contingency Fund	1.08	Nil
Part III Public Account⁷					
Small savings	31,43.44	27,84.03	Small savings	21,81.13	18,36.27
Reserves, and Sinking Funds	11,72.26	16,12.01	Reserves & Sinking Funds	10,30.67	6,43.94
Deposits	1,61,68.34	97,65.19	Deposits	1,55,56.66	1,02,54.81
Advances	1,80.23	6,03.66	Advances	1,73.48	6,02.78
Suspense and Misc.	17,06,42.92	19,88,81.38	Suspense and Misc.⁸	17,10,77.63	19,58,13.02
Remittances	1,35,31.91	1,56,02.17	Remittances	1,35,88.93	1,53,16.54
Total Receipts Public Account	20,48,39.10	22,92,48.44	Total Disbursements Public Account	20,36,08.50	22,44,67.36
Deficit in Public Account	Nil	Nil	Surplus in Public Account	12,30.60	47,81.08
Opening Cash Balance	1,73.22	(-) 2,62.75	Closing Cash Balance	1,99.32	1,73.22
Increase in cash balance	26.10	4,35.97	Decrease in cash balance	Nil	Nil

⁶ Internal debt includes receipt (a) ₹ 19,13.87 crore (b) ₹ 19,96.40 crore and disbursement (c) ₹ 7,30.10 crore (d) ₹ 7,26.56 crore relating to National small savings fund (NSSF).

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 31st March, 2015	On 31st March, 2014
A- General Cash Balance -		
(i) Cash in treasuries		Nil
(ii) Deposits with RBI ^(a)	MH 8999	1,99.32 ^{(b)(c)}
(iii) Deposits with other Banks		Nil
(iv) Local remittances		Nil
Total	1,99.32	1,73.22
(v) Investments held in cash balance	MH 8673	47,91.31
Total-A-General Cash Balance	49,90.63	40,72.36
B- Other Cash Balances and Investments-		
(vi) Departmental Cash balances	7.02	2.57
(vii) Permanent Imprest	0.84	0.83
(viii) Investments out of Earmarked Funds	4,03.47	4,01.27
Total-B - Other Cash Balances and Investments	4,11.33	4,04.67
Total - A + B	54,01.96	44,77.03

EXPLANATORY NOTES

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

(a) The balance under the head ‘Deposits with Reserve Bank’ is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2014-15 advised to the RBI till 15 April, 2015.

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

(c) At the close of March, 2015 accounts, there was a net difference of ₹ 59.59 crore (Debit) between the figures reflected in accounts of ₹ 1,99.32 crore (Debit) and those intimated by RBI ₹ 1,39.73 crore (Credit) - under “Deposits with Reserve Bank”. After closure of June 2015 accounts, the net difference to be reconciled was ₹ 87.37 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury officers in the accounts.

STATEMENT NO. 2 –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 2014-15 Effective Rates of Interest on Ways and Means advances and Overdraft were as follow:-

<u>Sr. No.</u>	<u>Nomenclature</u>	<u>Rate</u>
1.	Ways and Means Advances (Normal)	
	(a) Upto 90 days	Repo Rate
	(b) Above 90 days	Repo Rate + 1
2.	Ways and Means Advances (Special)	Repo Rate - 1
3.	Shortfall	Repo Rate
4.	Overdraft	
	(a) Upto 100 <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 8.00 *per cent* to 7.50 *per cent* during 2014-15.

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

STATEMENT NO. 2 –concl.d.

Annexure – concl.d.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2014-15 is given below:-

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

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

Particulars	(₹ in crore)				
	Balance on 1st April, 2014	Amount obtained during 2014-15	Amount repaid during 2014-15	Balance on 31 st March, 2015	Interest paid during 2014-15
Ordinary Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Special Ways and Means Advances	Nil	Nil	Nil	Nil	Nil
Overdraft	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil

Following are the details of investments made from the general cash balance as on 31st March 2015:-

Nature of Securities		Amount
(1)	Government of India Treasury Bills	47,91.06
(2)	Government of India Securities	0.25
Total		47,91.31

Interest received during the year on the above investments was ₹ 1,49.91 crore (Short Term Securities ₹ 1,49.89 crore and Long Term Securities ₹ 0.02 crore) while during 2013-14 it was ₹ 2,41.47 crore (Short Term Securities ₹ 2,41.45 crore and Long Term Securities ₹ 0.02 crore).

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

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

(₹ in crore)

	Description	Actuals	
		2014-15	2013-14
I.	TAX AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	3,65,67.12	3,35,52.16
	Land Revenue	2,43.10	3,66.23
	Stamps and Registration Fees	38,92.77	34,00.00
	State Excise	66,95.54	59,07.39
	Taxes on Sales, Trade etc.	1,81,35.96	1,66,49.85
	Taxes on Goods and Passengers	26,86.39	25,78.74
	Taxes on Vehicles	18,23.84	15,98.93
	Others	30,89.52	30,51.02
A.2	Share of net proceeds of Union Taxes and Duties	2,41,06.99	2,27,15.27
	Corporation Tax	84,18.33	76,39.46
	Taxes on Income other than Corporation Tax	60,11.49	50,30.36
	Other Taxes on Income and Expenditure	0.20	Nil
	Taxes on Wealth	22.73	20.98
	Customs	38,98.81	37,06.24
	Union Excise Duties	22,01.53	26,17.64
	Service Tax	35,53.91	37,00.60
	Other Taxes and Duties on Commodities and Services	(-) 0.01 ^(a)	(-) 0.01
	Total-A	6,06,74.11	5,62,67.43
B	Non-Tax Revenue		
	Education Sports Art and Culture	32,76.10	20,08.49
	Non-Ferrous Mining and Metallurgical Industries	28,13.66	23,06.17
	Forestry and Wild Life	9,68.77	10,36.80
	Minor Irrigation	2,99.77	2,19.37
	Interest Receipts	12,60.65	3,17.85
	Miscellaneous General Services	2,22.37	33.69
	Other Administrative Services	1,40.21	3,80.22
	Medical and Public Health	1,20.16	57.76
	Other Social Services	1,02.75	42.22
	Urban Development	1,00.62	35.72
	Medium Irrigation	93.73	1,11.36
	Police	93.50	71.92
	Dividends and Profits	80.35	3,78.72
	Social Security and Welfare	51.92	8.23
	Public Works	50.82	46.92
	Major Irrigation	43.82	27.12

^(a) Minus transaction is due to recovery made by department of Economic Affairs, Ministry of Finance, New Delhi.

STATEMENT NO. 3 –contd.

(₹ in crore)

	Description	Actuals	
		2014-15	2013-14
I.	TAX AND NON-TAX REVENUE-concl'd		
B	Non-Tax Revenue-concl'd		
	Power	3,81.23	3,78.66
	Crop Husbandry	38.06	27.76
	Other Rural Development Programmes	36.45	6.05
	Contributions and Recoveries towards Pension and Other Retirement Benefits	36.21	31.62
	Stationery and Printing	25.24	22.24
	Public Service Commission	22.21	8.13
	Housing	20.35	17.19
	Other General Economic Services	19.97	16.49
	Labour and Employment	17.13	17.17
	Co-operation	16.58	12.24
	Industries	15.42	49.21
	Water Supply and Sanitation	6.72	10.33
	Fisheries	3.97	3.74
	Jails	3.87	3.53
	Animal Husbandry	3.43	4.90
	Village and Small Industries	3.04	1.77
	Other Agricultural Programmes	2.84	3.41
	Roads and Bridges	2.62	5.83
	Tourism	0.25	Nil
	Food Storage and Warehousing	0.20	1.84
	Family Welfare	0.11	0.16
	Information and Publicity	0.09	0.11
	Other Industries	0.04	0.01
	Other Fiscal Services	Nil	0.04
	Total-B	1,03,75.23	77,04.99
II	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA		
C	Grants-in-Aid from Central Government		
	Non Plan Grants	44,25.31	35,40.25
	Grants under the proviso to Article 275 (1) of the Constitution	20,78.74	26,39.54
	Grants towards contribution to State Disaster Response Fund	3,63.04	3,41.00
	Grants from National Disaster Response Fund	83.13	5,02.59
	Other Grants	19,00.40	57.12
	Grants for State/Union Territory Plan Schemes	90,10.60	55,35.77
	Block Grants (of which EAP)	23,64.90	39,35.27
	Grants under the proviso to Article 275 (1) of the Constitution	1,72.92	Nil
	Grants as advance plan assistance for relief on account of Natural Calamities	Nil	Nil

STATEMENT NO. 3 –concl'd.

(₹ in crore)

		Actuals	
Description		2014-15	2013-14
II	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA-concl'd		
C	Grants-in-Aid from Central Government-concl'd		
	Grants for State/Union Territory Plan Schemes-concl'd		
	Other Grants	64,72.78	16,00.50
	Grants for Central Plan Schemes	12,62.92	1,52.71
	Grants for Centrally Sponsored Plan Schemes	28,92.61	25,48.09
	Total-C	1,75,91.44	1,17,76.82
	Total Revenue Receipts (A+B+C)	8,86,40.78	7,57,49.24
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Misc. Capital Receipts		
	Disinvestment proceeds	22.22	25.54
	Others	5.51	10.44
	Total-D	27.73	35.98
E.	Public Debt Receipts		
	Internal Debt	1,36,96.48	83,28.38
	<i>Market Loans</i>	1,03,00.00	50,00.00
	<i>Loans from Financial Institutions</i>	14,82.61	13,31.98
	<i>Special Securities issued to National Small Savings Fund</i>	19,13.87	19,96.40
	<i>Other Loans</i>	Nil	Nil
	Loans and Advances from Central Government	13,72.23	12,12.44
	<i>Non-Plan Loans</i>	Nil	Nil
	<i>Loans for State Plan Schemes</i>	13,72.23	12,12.44
	Total-E	1,50,68.71	95,40.82
F.	Loans and Advances by State Government (Recoveries)^(a)	67,65.05	93.22
G.	Inter-State Settlement	0.91	2.44
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	11,05,03.18	8,54,21.70

^(a) 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				
<i>A.1</i>	<i>Organs of State</i>	10,60.46	Nil	Nil	10,60.46
	Parliament/State/Union Territory Legislatures	59.27	Nil	Nil	59.27
	President, Vice President/Governor/Administrator of Union Territories	7.30	Nil	Nil	7.30
	Council of Ministers	56.53	Nil	Nil	56.53
	Administration of Justice	5,90.32	Nil	Nil	5,90.32
	Elections	3,47.04	Nil	Nil	3,47.04
<i>A.2</i>	<i>Fiscal Services</i>	92,06.61	Nil	Nil	92,06.61
	Collection of Taxes on Income and Expenditure	0.12	Nil	Nil	0.12
	Land Revenue	4,86.40	Nil	Nil	4,86.40
	Stamps and Registration	1,21.01	Nil	Nil	1,21.01
	State Excise	12,34.90	Nil	Nil	12,34.90
	Taxes on Sales, Trade etc.	1,44.81	Nil	Nil	1,44.81
	Taxes on Vehicles	56.82	Nil	Nil	56.82
	Other Taxes and Duties on Commodities and Services	89.19	Nil	Nil	89.19
	Other Fiscal Services	2.11	Nil	Nil	2.11
	Interest Payments	70,71.25	Nil	Nil	70,71.25
<i>A.3</i>	<i>Administrative Services</i>	52,45.01	2,57.16	Nil	55,02.17
	Public Service Commission	23.81	Nil	Nil	23.81
	Secretariat-General Services	1,47.69	Nil	Nil	1,47.69
	District Administration	4,45.09	Nil	Nil	4,45.09
	Treasury and Accounts Administration	1,16.21	Nil	Nil	1,16.21
	Police	36,19.35	96.57	Nil	37,15.92
	Jails	2,25.26	Nil	Nil	2,25.26
	Stationery and Printing	46.17	Nil	Nil	46.17
	Public Works	3,64.16	1,36.47	Nil	5,00.63
	Other Administrative Services	2,57.27	24.12	Nil	2,81.39
<i>A.4</i>	<i>Pension and Miscellaneous General Services</i>	68,53.03	Nil	0.10	68,53.13
	Pensions and Other Retirement Benefits	68,36.48	Nil	Nil	68,36.48
	Miscellaneous General Services	16.55	Nil	0.10	16.65
	Total-A-General Services	2,23,65.11	2,57.16	0.10	2,26,22.37

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)	1,62,22.33	3,21.91	5.00	1,65,49.24
	General Education	1,57,07.71	3,21.91	5.00	1,60,34.62
	Technical Education	2,55.55	Nil	Nil	2,55.55
	Sports and Youth Services	1,00.09	Nil	Nil	1,00.09
	Art and Culture	1,58.98	Nil	Nil	1,58.98
<i>B.2</i>	<i>Health and Family Welfare</i>	45,21.34	2,40.48	Nil	47,61.82
	Medical and Public Health	40,93.02	2,40.48	Nil	43,33.50
	Family Welfare	4,28.32	Nil	Nil	4,28.32
<i>B.3</i>	<i>Water Supply, Sanitation, Housing and Urban Development</i>	32,77.10	10,90.43	5.19	43,72.72
	Water Supply and Sanitation	9,16.09	9,46.55	Nil	18,62.64
	Housing	9,68.92	62.99	Nil	10,31.91
	Urban Development	13,92.09	80.89	5.19	14,78.17
<i>B.4</i>	<i>Information and Broadcasting</i>	1,54.13	Nil	Nil	1,54.13
	Information and Publicity	1,54.13	Nil	Nil	1,54.13
<i>B.5</i>	<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	22,14.12	2,95.36	Nil	25,09.48
	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	22,14.12	2,95.36	Nil	25,09.48
<i>B.6</i>	<i>Labour and Labour Welfare</i>	3,30.66	Nil	Nil	3,30.66
	Labour and Employment	3,30.66	Nil	Nil	3,30.66
<i>B.7</i>	<i>Social Welfare and Nutrition</i>	52,27.02	1,00.99	Nil	53,28.01
	Social Security and Welfare	20,51.31	1,00.99	Nil	21,52.30
	Nutrition	11,04.44	Nil	Nil	11,04.44
	Relief on account of Natural Calamities	20,71.27	Nil	Nil	20,71.27
<i>B.8</i>	<i>Others</i>	1,20.45	21.14	Nil	1,41.59
	Other Social Services	93.92	21.14	Nil	1,15.06
	Secretariat- Social Services	26.53	Nil	Nil	26.53
	Total-B-Social Services	3,20,67.15	20,70.31	10.19	3,41,47.65
C	Economic Services				
<i>C.1</i>	<i>Agriculture and Allied Activities</i>	82,90.59	1,71.40	3,92.41	88,54.40
	Crop Husbandry	26,36.92	73.28	Nil	27,10.20
	Soil and Water Conservation	62.73	Nil	Nil	62.73
	Animal Husbandry	6,87.93	15.79	Nil	7,03.72
	Fisheries	61.80	0.13	Nil	61.93
	Forestry and Wild Life	22,15.57	54.51	Nil	22,70.08
	Food, Storage and Warehousing	22,31.98	Nil	1,37.79	23,69.77
	Agricultural Research and Education	1,38.86	Nil	Nil	1,38.86
	Co-operation	2,54.80	27.69	2,54.62	5,37.11

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

STATEMENT No.4 - contd.

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

	Description	Revenue	Capital	Loans & Advances	Total
C	Economic Services-conclcd				
C.2	<i>Rural Development</i>	66,17.11	12,48.89	Nil	78,66.00
	Special Programmes for Rural Development	8,35.59	Nil	Nil	8,35.59
	Rural Employment	30,65.69	Nil	Nil	30,65.69
	Other Rural Development Programmes	27,15.83	12,48.89	Nil	39,64.72
C.3	<i>Irrigation and Flood Control</i>	8,45.20	41,27.17	Nil	49,72.37
	Major Irrigation	1,28.28	25,61.89	Nil	26,90.17
	Medium Irrigation	5,80.36	5,22.52	Nil	11,02.88
	Minor Irrigation	1,30.71	9,42.32	Nil	10,73.03
	Command Area Development	5.85	93.46	Nil	99.31
	Flood Control and Drainage	Nil	6.98	Nil	6.98
C.4	<i>Energy</i>	51,05.75	9,10.39	1,18,39.75	1,78,55.89
	Power	50,91.32	9,10.39	1,18,39.75	1,78,41.46
	Non-Conventional Sources of Energy	14.43	Nil	Nil	14.43
C.5	<i>Industry and Minerals</i>	12,86.49	1,36.47	2,92.16	17,15.12
	Village and Small Industries	3,17.99	97.90	42.16	4,58.05
	Industries	6,62.88	Nil	Nil	6,62.88
	Non-Ferrous Mining and Metallurgical Industries	3,05.62	0.46	Nil	3,06.08
	Other Industries	Nil	33.11	Nil	33.11
	Other Outlays on Industries and Minerals	Nil	5.00	Nil	5.00
	Petro-Chemical Industries	Nil	Nil	2,50.00	2,50.00
C.6	<i>Transport</i>	12,88.35	28,74.78	Nil	41,63.13
	Civil Aviation	0.04	28.72	Nil	28.76
	Roads and Bridges	12,88.31	28,46.06	Nil	41,34.37
C.7	<i>Science, Technology and Environment</i>	1,06.09	20.89	Nil	1,26.98
	Other Scientific Research	1,06.09	20.89	Nil	1,26.98
C.8	<i>General Economic Services</i>	1,75.54	60.22	Nil	2,35.76
	Secretariat- Economic Services	26.43	Nil	Nil	26.43
	Tourism	66.32	60.05	Nil	1,26.37
	Census, Surveys and Statistics	65.58	Nil	Nil	65.58
	Other General Economic Services	17.21	0.17	Nil	17.38
	Total-C-Economic Services	2,37,15.12	95,50.21	1,25,24.32	4,57,89.65

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	42,25.44	Nil	Nil	42,25.44
	Total-D-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	42,25.44	Nil	Nil	42,25.44
E.	Public Debt				
	Internal Debt of the State Government	Nil	Nil	40,83.90	40,83.90
	Loans and Advances from the Central Government	Nil	Nil	8,36.62	8,36.62
	Total-E-Public Debt	Nil	Nil	49,20.52	49,20.52
F.	Loans and Advances				
	Loans to Government Servants etc.	Nil	Nil	Nil	Nil
	Total-F-Loans and Advances	Nil	Nil	Nil	Nil
	Total-Loans, Grants-in-aid and Contributions	42,25.44	Nil	49,20.52	91,45.96
G.	Inter State Settlement	Nil	Nil	0.98	0.98
H.	Appropriation to Contingency Fund	Nil	Nil	3,00.00	3,00.00
	Total - Expenditure in Consolidated Fund	8,23,72.82	1,18,77.68	1,77,56.11	11,20,06.61

STATEMENT No.4 - conclud.

B. EXPENDITURE BY NATURE

(₹ in crore)

Object Head Code	Object of Expenditure	2014-15			2013-14		
		Revenue	Capital	Total	Revenue	Capital	Total
11	Salaries	1,84,89.66	2,35.43	1,87,25.09	1,71,03.24	2,30.08	1,73,33.32
12	Wages	12,00.84	70.89	12,71.73	9,50.61	77.10	10,27.71
13	Pension and Pensionary benefits	66,26.44	Nil	66,26.44	57,99.47	Nil	57,99.47
14	Awards, Rewards, Prizes	16.21	Nil	16.21	4.74	Nil	4.74
15	Social Security Pension	1,89.15	Nil	1,89.15	1,86.52	Nil	1,86.52
16.	Salary Allowances-All India Services	87.24	1.43	88.67	79.84	1.19	81.03
18	Salaries and Allowances for Governor, High Courts, Courts, Lokayukt, Tribunals, State Election and Information commissions etc.	1,56.24	Nil	1,56.24	1,42.94	Nil	1,42.94
19	Salary of works charged contingent employee	9,26.51	68.21	9,94.72	Nil	Nil	Nil
21	Travelling Allowance	1,85.89	3.67	1,89.56	1,63.88	4.94	1,68.82
22	Office Expenses	7,60.17	4.47	7,64.64	6,85.49	11.92	6,97.41
23	Purchase of Vehicles	26.26	Nil	26.26	21.77	Nil	21.77
24.	Examination and Training	1,46.09	6.36	1,52.45	1,06.94	22.05	1,28.99
31	Payment for Professional Services	11,85.07	7.72	11,92.79	11,43.96	15.50	11,59.46
32	Minor Works	1,66.26	8,40.64	10,06.90	2,13.70	10,09.91	12,23.61
33	Maintenance	13,98.79 ^(a)	8.04	14,06.83	16,82.55 ^(a)	5.79	16,88.34
34	Material and Supplies	30,58.44	38.84	30,97.28	31,18.29	51.63	31,69.92
35	Advertisement and Publicity	1,49.77	Nil	1,49.77	1,71.50	Nil	1,71.50
41	Stipend and Scholarship	13,12.05	Nil	13,12.05	11,56.07	0.01	11,56.08
42	Grants-in-Aid	2,71,11.28 ^{(b)(c)}	3,49.83	2,74,61.11	2,05,45.59 ^{(b)(c)}	39.39	2,05,84.98
43	Contributions	2,52.60	25.48	2,78.08	1,87.86	1,01.04	2,88.90
44	Subsidies	99,53.77	Nil	99,53.77	65,67.21	Nil	65,67.21
45	Grants-in-aid to construction of capital assets	5,71.95	60.16	6,32.11	Nil	Nil	Nil
51	Other Charges	5,47.88	2,64.02	8,11.90	6,09.40	3,34.51	9,43.91
52	Payment of Interest/ Dividend	71,18.53	Nil	71,18.53	64,33.31	Nil	64,33.31
54	Compensation	2,06.94	Nil	2,06.94	2,03.49	0.30	2,03.79
55	Suspense	3.05	0.27	3.32	11.93	Nil	11.93
56	Secret Service Expenses	5.16	Nil	5.16	Nil	Nil	Nil
58	Payment of Taxes and Royalty	78.29	Nil	78.29	88.53	Nil	88.53
59	Expenditure on printing of Stamp Papers	18.04	Nil	18.04	28.41	Nil	28.41
61	Survey, Investigation and Design and Preparation of DPRs	0.30	47.00	47.30	0.22	35.45	35.67
62	Purchase of Land and Building	20.30	90.12	1,10.42	7.22	94.77	1,01.99
63	Machinery	2,91.12	30.13	3,21.25	1,96.81	18.02	2,14.83
64	Major Works	3.23	84,14.48	84,17.71	Nil	79,38.63	79,38.63
65	Investment	Nil	9,06.74	9,06.74	Nil	7,44.29	7,44.29
68	Annuity	Nil	4,00.43	4,00.43	Nil	Nil	Nil
73	Inter Account Transfer	10,98.97	Nil	10,98.97	15,67.88	Nil	15,67.88
74	Recoveries	(-) 10,40.14	(-) 0.02	(-) 10,40.16	(-)5,10.24	(-)1,53.34	(-)6,63.58
	Others	50.47	3.33	53.80	12,00.63	2,29.34	14,29.97
	Total	8,23,72.82	1,18,77.67	9,42,50.49	6,98,69.76	1,08,12.52	8,06,82.28

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

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

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

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

						(₹ in crore)
Major Head	Description	Expenditure during 2013-14	Progressive expenditure up to 2013-14	Expenditure during 2014-15	Progressive expenditure up to 2014-15	Increase(+)/ Decrease(-) in Per cent
A.	Capital Account of General Services -					
4055	Capital Outlay on Police	58.03	3,39.78	96.57	4,36.35	66
4058	Capital Outlay on Stationery and Printing	0.06	2.74	Nil	2.74	(-) 100
		Nil	10.11	Nil	10.11	
4059	Capital Outlay on Public Works	1,14.87	12,94.16	1,36.47	14,30.63	19
			17.75	Nil	17.75	
4070	Capital Outlay on Other Administrative Services	23.35	54.09	24.12	78.21	3
			0.19		0.19	
	TOTAL-A- Capital Account of General Services	1,96.31	16,90.77	2,57.16	19,47.93	31
			28.05		28.05	
B.	Capital Account of Social Services -					
	(a) Capital Account on Education, Sports, Art and Culture					
4202	Capital Outlay on Education, Sports, Art and Culture	1,31.60	16,82.91	3,21.91	20,04.82	145
			3,59.25		3,59.25	
	TOTAL - (a) Capital Account on Education, Sports, Art and Culture	1,31.60	16,82.91	3,21.91	20,04.82	145
			3,59.25		3,59.25	
	(b) Capital Account on Health and Family Welfare					
4210	Capital Outlay on Medical and Public Health	1,66.01	13,24.41	2,40.48	15,64.89	45
			51.71		51.71	
4211	Capital Outlay on Family Welfare	Nil	26.09	Nil	26.09	Nil
			37.46		37.46	
	TOTAL - (b) Capital Account on Health and Family Welfare	1,66.01	13,50.50	2,40.48	15,90.98	45
			89.17		89.17	
	(c) Capital Account on Water Supply, Sanitation, Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	7,56.86	55,57.56	9,46.55	65,04.11	25
			11.58		11.58	
4216	Capital Outlay on Housing	72.71	2,70.02	62.99	3,33.01	(-) 13
			1,27.35		1,27.35	
4217	Capital Outlay on Urban Development	95.56	12,11.81	80.89	12,92.70	(-) 15
			34.64		34.64	
	TOTAL - (c) Capital Account on Water Supply, Sanitation, Housing and Urban Development	9,25.13	70,39.39	10,90.43	81,29.82	18
			1,73.57		1,73.57	

- Note:-**
- In this Statement figures in bold font represent balances of composite State of M.P. yet to be allocated between M.P. and Chhattisgarh as per M.P. Re-organisation Act, 2000.
 - Due to apportionment of balances related to head '**Other works costing ₹ one crore and less**' (Now revised limit ₹ 5 crore and less) between M.P. and Chhattisgarh, the balances as on 01.04.2014 have been duly revised.

STATEMENT NO.5 - contd.

Major Head	Description	(₹ in crore)				
		Expenditure during 2013-14	Progressive expenditure up to 2013-14	Expenditure during 2014-15	Progressive expenditure up to 2014-15	Increase(+)/ Decrease(-) in Per cent
B.	Capital Account of Social Services –concl.					
	<i>(d)- Capital Account on Information and Broadcasting -</i>					
4220	Capital Outlay on Information and Publicity	Nil	0.16	Nil	0.16	Nil
	Total-(d) Capital Account on Information and Broadcasting	Nil	3.14	Nil	3.14	Nil
	<i>(e)- Capital Account on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -</i>					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	3,43.38	30,64.83	2,95.36	33,60.19	(-) 14
	Total-(e) Capital Account on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	3,43.38	5,32.03	2,95.36	5,32.03	(-) 14
	<i>(g)- Capital Account on Social Welfare and Nutrition</i>					
4235	Capital Outlay on Social Security and Welfare	3,27.99	7,63.12	1,00.99	8,64.11	(-) 69
	Total-(g) Capital Account on Social Welfare and Nutrition	3,27.99	2,30.12	1,00.99	2,30.12	(-) 69
	<i>(h)- Capital Account on Other Social Services</i>					
4250	Capital Outlay on Other Social Services	5.19	62.54	21.14	83.68	307
	Total-(h) Capital Account on Other Social Services	5.19	13.98	21.14	13.98	307
	TOTAL-B- Capital Account of Social Services-	18,99.30	1,39,63.45	20,70.31	1,60,33.76	9
			14,01.26		14,01.26	

STATEMENT NO.5- contd.

Major Head	Description	Expenditure during 2013-14	Progressive expenditure up to 2013-14	Expenditure during 2014-15	Progressive expenditure up to 2014-15	(₹ in crore)
						Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services						
<i>(a)- Capital Account on Agriculture and Allied Activities -</i>						
4401	Capital Outlay on Crop Husbandry	21.56	4,18.99	73.28	4,92.27	241
			27.53		27.53	
4402	Capital Outlay on Soil and Water Conservation	Nil	1,04.40	Nil	1,04.40	Nil
			1,18.14		1,18.14	
4403	Capital Outlay on Animal Husbandry	22.06	42.22	15.79	58.01	(-) 28
			6.90		6.90	
4404	Capital Outlay on Dairy Development	Nil	0.98	Nil	0.98	Nil
			6.15		6.15	
4405	Capital Outlay on Fisheries	0.30	10.66	0.13	10.79	(-) 57
			1.01		1.01	
4406	Capital Outlay on Forestry and Wild Life	92.93	3,31.34	54.51	3,85.85	(-) 41
			98.41		98.41	
4408	Capital Outlay on Food Storage and Warehousing	Nil	1,78.44	Nil	1,78.44	Nil
			79.87		79.87	
4415	Capital Outlay on Agricultural Research and Education	Nil	1.64	Nil	1.64	
			0.35		0.35	
4425	Capital Outlay on Co-operation	49.67	1,49.94	27.69	1,55.41 ^(a)	(-) 44
			3,32.52		3,32.52	
4435	Capital Outlay on Other Agricultural Programmes	Nil	1.88	Nil	1.88	
			8.36		8.36	
Total-(a) Capital Account on Agriculture and Allied Activities		1,86.52	12,40.49	1,71.40	13,89.67 ^(a)	(-) 8
			6,79.24		6,79.24	
<i>(b)- Capital Account on Rural Development -</i>						
4515	Capital Outlay on Other Rural Development Programmes	7,02.69	71,25.46	12,48.89	83,74.35	78
			7,13.71		7,13.71	
Total-(b) Capital Account on Rural Development		7,02.69	71,25.46	12,48.89	83,74.35	78
			7,13.71		7,13.71	

^(a) ₹ 22.22 crore has been proforma reduced from the closing balance to the end of the year due to retirement of capital/disinvestment.

STATEMENT NO.5- contd.

Major Head	Description	Expenditure during 2013-14	Progressive expenditure up to 2013-14	Expenditure during 2014-15	Progressive expenditure up to 2014-15	(₹ in crore)
						Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services-contd.						
(d)- Capital Account on Irrigation and Flood Control –						
4700	Capital Outlay on Major Irrigation	25,56.48	2,06,76.92	25,61.89	2,32,38.81	Nil
			2,86.13		2,86.13	
4701	Capital Outlay on Medium Irrigation	6,86.47	46,43.11	5,22.52	51,65.63	(-) 24
			8,89.49		8,89.49	
4702	Capital Outlay on Minor Irrigation	11,93.20	72,25.25	9,42.32	81,67.57	(-) 21
			10,92.57		10,92.57	
4705	Capital Outlay on Command Area Development	94.38	4,89,.53	93.46	5,82.99	(-) 01
			0.40		0.40	
4711	Capital Outlay on Flood Control Projects	6.78	1,00.26	6.98	1,07.24	3
	Total-(d) Capital Account on Irrigation and Flood Control	45,37.31	3,31,35.07	41,27.17	3,72,62.24	(-) 9
			22,68.59		22,68.59	
(e)- Capital Account on Energy-						
4801	Capital Outlay on Power Projects	6,31.64	1,54,07.76	9,10.39	1,63,18.15	44
			3,12.78		3,12.78	
	Total-(e) Capital Account on Energy	6,31.64	1,54,07.76	9,10.39	1,63,18.15	44
			3,12.78		3,12.78	
(f)- Capital Account on Industry and Minerals -						
4851	Capital Outlay on Village and Small Industries	1,84.90	5,65.60	97.90	6,63.50	(-) 47
			1,75.51		1,75.51	
4852	Capital Outlay on Iron and Steel Industries	Nil	Nil	Nil	Nil	
			0.35		0.35	
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.37	10.23	0.46	10.69	(-) 66
			5.19		5.19	
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	Nil	Nil	Nil	Nil	Nil
			0.03		0.03	
4858	Capital Outlay on Engineering Industries	Nil	0.09	Nil	0.09	Nil
			0.05		0.05	
4860	Capital Outlay on Consumer Industries	Nil	Nil	Nil	Nil	Nil
			11.96		11.96	

STATEMENT NO.5- contd.

Major Head	Description	Expenditure during 2013-14	Progressive expenditure up to 2013-14	Expenditure during 2014-15	Progressive expenditure up to 2014-15	(₹ in crore)
						Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services-contd.						
(f)- Capital Account on Industry and Minerals -concltd.						
4875	Capital Outlay on Other Industries	3.65	2,20.05	33.11	2,53.16	807
			44.46		44.46	
4885	Capital Outlay on Industries and Minerals	5.00	4,06.98	5.00	4,06.47 ^(b)	Nil
			41.49		41.49	
	Total-(f) Capital Account on Industry and Minerals	1,94.92	12,02.95	1,36.47	13,33.91 ^(b)	(-) 30
			2,79.04		2,79.04	
(g)- Capital Account on Transport -						
5053	Capital Outlay on Civil Aviation	81.15	3,21.62	28.72	3,50.34	(-) 65
			6.70		6.70	
5054	Capital Outlay on Roads and Bridges	23,01.40	1,78,04.79	28,46.06	2,06,50.85	24
			1,61.78		1,61.78	
5055	Capital Outlay on Road Transport	Nil	6.50	Nil	6.50	Nil
			1,41.66		1,41.66	
	Total-(g) Capital Account on Transport	23,82.55	1,81,32.91	28,74.78	2,10,07.69	21
			3,10.14		3,10.14	
(i)- Capital Account on Science, Technology and Environment-						
5425-	Capital Outlay on Other Scientific and Environmental Research	22.65	83.25	20.89	1,04.14	(-) 8
	Total-(i) Capital Account on Science, Technology and Environment	22.65	83.25	20.89	1,04.14	(-) 8

^(b) ₹ 5.51 crore has been proforma reduced from the closing balance to the end of the year due to retirement of capital/disinvestment.

STATEMENT NO.5- conold.

						(₹ in crore)
Major Head	Description	Expenditure during 2013-14	Progressive expenditure up to 2013-14	Expenditure during 2014-15	Progressive expenditure up to 2014-15	Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services-conold.						
(j)- Capital Account on General Economic Services-						
5452	Capital Outlay on Tourism	58.38	4,78.56	60.05	5,38.61	3
			26.87		26.87	
5465	Capital Outlay on Investments in General Financial and Trading Institutions		0.04		0.04	
5475	Capital Outlay on Other General Economic Services	0.25	0.82	0.17	0.99	(-) 32
			14.83		14.83	
Total-(j) Capital Account on General Economic Services		58.63	4,79.38	60.22	5,39.60	3
			41.74		41.74	
TOTAL-C- Capital Account of Economic Services		87,16.91	7,68,07.27	95,50.21	8,63,29.75 ^{(a)(b)}	10
			46,05.24		46,05.24	
GRAND TOTAL		1,08,12.52	9,24,61.49	1,18,77.68	10,43,11.44 ^{(a)(b)}	10
			60,34.55		60,34.55	

EXPLANATORY NOTES

1. During 2014-15 the Government invested ₹ 8,57.18^(c) crore in various concerns (₹ 4,06.20 crore share capital of Statutory Corporations, ₹ 4,22.59 crore in Government Companies and ₹ 28.39 crore in Co-operative Institutions).
2. The total net investment of Government in share capital of different concerns at the end of 2013-14 and 2014-15 was ₹ 1,52,75.10 crore and ₹ 1,61,04.55 crore respectively. Total net investment at the end of each financial year includes ₹ 10,76.04 crore pertaining to the unallocated balances of the composite State of M.P. Against investment of ₹ 1,61,04.55 crore, the State Government received dividend of ₹ 80.35 crore (0.50 per cent of investment) in 2014-15.

Further details are given in Statement No.19.

^(a) See footnote (a) M.H. 4425-Co-operation.

^(b) See footnote (b) M.H. 4885-Industries and Minerals

^(c) Net figures of investment is ₹ 8,29.45 crore (Gross investment ₹ 8,57.18 crore and disinvestment ₹ 27.73 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, 2014	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2015	Net increase (+) /decrease (-)		As a <i>Per cent</i> of public debt & other Liabilities
					Amount	<i>Per cent</i>	
					(₹ in crore)		
A - PUBLIC DEBT -							
6003 - Internal Debt of the State Government-							
Market Loans	3,49,78.79	1,03,00.00	21,28.87	4,31,49.92	81,71.13	23.36	39.70
Ways and Means Advances from the Reserve Bank of India	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Compensation and other Bonds	10,51.98	Nil	3,60.71	6,91.27	(-) 3,60.71	(-) 34.29	0.64
Loans from Financial Institution	52,88.48	14,82.61	8,64.22	59,06.87	6,18.39	11.69	5.43
Special Securities issued to National Small Savings Fund of Central Government	1,80,75.84	19,13.87	7,30.10	1,92,59.61	11,83.77	06.55	17.72
Total - Internal Debt of the State Government	5,93,95.09	1,36,96.48	40,83.90	6,90,07.67	96,12.58	16.18	63.49
6004 – Loans and Advances from Central Government -							
01 Non Plan Loans	46.49	Nil	3.67	42.82	(-) 3.67	(-) 7.89	0.04
02 Loans for State/Union Territory Plan Scheme	1,26,69.85	13,72.23	8,32.95	1,32,09.13	5,39.28	4.26	12.15
03 Loans for Central Plan Schemes	Nil	Nil	Nil	Nil	Nil	Nil	Nil
04 Loans for Centrally Sponsored Plan Schemes	Nil	Nil	Nil	Nil	Nil	Nil	Nil
06 Loans for Ways and Means Advances	Nil	Nil	Nil	Nil	Nil	Nil	Nil
07 Pre 1984-85 Loans	1.88	Nil	Nil	1.88	Nil	Nil	Nil
Total - Loans and Advances from Central Government	1,27,18.22	13,72.23	8,36.62	1,32,53.83	5,35.61	4.21	12.19
TOTAL – PUBLIC DEBT	7,21,13.31	1,50,68.71	49,20.52	8,22,61.50	1,01,48.20	14.07	75.69

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

^(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, 2014	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2015	Net increase (+) /decrease (-)		As a <i>Per cent</i> of public debt & other Liabilities
					Amount	<i>Per cent</i>	
B – OTHER LIABILITIES -							
Public Account							
Small Savings Provident Funds etc.	1,11,35.33 ^(a)	31,43.44	21,81.13	1,20,97.64	9,62.31	8.64	11.13
	5,61.49 ^(b)			5,61.49			
Reserve Funds bearing interest	Nil	10,28.17	10,28.17	Nil	Nil	Nil	Nil
	1,02.46			1,02.46			
Reserve Funds not bearing interest	57,51.46	1,44.09	2.50	58,93.05	1,41.59	2.46	5.42
Deposits bearing interest	88.67	8.33	35.93	61.07	(-) 27.60	(-) 31.13	0.06
	(-) 2.38 ^(b)			(-) 2.38			
Deposits not bearing interest	70,73.86	1,61,60.01	1,55,20.73	77,13.14	6,39.28	9.04	7.10
TOTAL – OTHER LIABILITIES	2,40,49.32	2,04,84.04	1,87,68.46	2,57,64.90	17,15.58	7.13	24.71
	6,61.57			6,61.57			
TOTAL – PUBLIC DEBT AND OTHER LIABILITIES	9,61,62.63	3,55,52.75	2,36,88.98	10,80,26.40	1,18,63.77	12.34	100.00
	6,61.57			6,61.57			

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

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

EXPLANATORY NOTES

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

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

^(a) Opening Balance has reduced by ₹ 1,63.85 lakh due to proforma transfer to Chhattisgarh State.

^(b) Represents balances not yet apportioned between M.P. and Chhattisgarh due to non-receipt of employee-wise details from Govt.

STATEMENT NO. 6 - contd.

Statement of Public Debt and other Liabilities - contd.

EXPLANATORY NOTES - contd.

During the year the Government floated following loans:- ₹ 10,00.00 crore (9.11 *per cent* Madhya Pradesh Government Stock 2024), ₹ 3,50.00 crore (8.98 *per cent* Madhya Pradesh State Development Loan 2024), ₹ 12,00.00 crore (8.99 *per cent* Madhya Pradesh State Development Loan 2024), ₹ 10,00.00 crore (8.95 *per cent* Madhya Pradesh State Development Loan 2024) ₹ 10,50.00 crore (8.95 *per cent* Madhya Pradesh State Development Loan 2024), ₹ 10,00.00 crore (8.84 *per cent* Madhya Pradesh State Development Loan 2024), ₹ 7,50.00 crore (8.45 *per cent* Madhya Pradesh State Development Loan 2024), ₹ 7,50.00 crore (8.24 *per cent* Madhya Pradesh State Development Loan 2024), ₹ 10,00.00 crore (8.10 *per cent* Madhya Pradesh State Development Loan 2025), ₹ 10,00.00 crore (8.08 *per cent* Madhya Pradesh State Development Loan 2025) and ₹ 12,00.00 crore (8.09 *per cent* Madhya Pradesh State Development Loan 2025) at par. The loans bear interest rate of 9.11, 8.98, 8.99, 8.95, 8.95, 8.84, 8.45, 8.24, 8.10, 8.08 and 8.09 *per cent* per annum and are redeemable at face value in the year 2024, 2024, 2024, 2024, 2024, 2024, 2024, 2025, 2025 and 2025 respectively. The total amount subscribed was ₹ 1,03,00.00 crore (in cash ₹ 1,03,00.00 crore and by conversion of loans due for repayment ₹ Nil).

The 5.85 *per cent* Madhya Pradesh State Development Loan 2015, 5.60 *per cent* Madhya Pradesh State Development Loan 2014, 5.70 *per cent* Madhya Pradesh State Development Loan 2014, 7.36 *per cent* Madhya Pradesh State Development loan 2014, 7.32 *per cent* Madhya Pradesh State Development Loan 2014 and 7.02 *per cent* Madhya Pradesh State State Development Loan 2015 and discharged during the year 2014-15. A sum of ₹ 7,99.96 crore, ₹ 3,49.50 crore, ₹ 2,47.00 crore, ₹ 3,42.44 crore, ₹ 2,90.01 crore and ₹ 99.97 crore respectively was repaid during the year leaving "nil" balance against these loans at the end of the year.

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

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

Further particulars are given in Statement No.17.

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

During the year, the Government received ₹ 14,82.61 crore as loans from such bodies and made repayment of ₹ 12,24.92 crore. The balance of such loans outstanding at the end of 31st March 2015 was ₹ 65,98.15 crore. Government paid ₹ 4,46.94 crore as interest to various autonomous bodies on loans received from them.

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

STATEMENT NO. 6 - contd.

Statement of Public Debt and other Liabilities - contd.

EXPLANATORY NOTES - contd.

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

Loans from Small Saving Fund:- Loans out of the collection in the 'Small Saving Scheme' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate Fund viz. 'National Small Saving Fund' was created in 1999-2000 for the purpose of releases of loans out of Small Savings collections. The loans received during the year 2014-15 amounted to ₹ 19,13.87 crore and ₹ 7,30.10 crore were repaid during the year. The balance outstanding at the end of the year was ₹ 1,92,59.61 crore, which was 17.72 *per cent* of the total **Public Debt and Other Liabilities** of the State Government as on 31st March, 2015.

Loans from Government of India: - Loans from Government of India formed 12.19 *per cent* of the total **Public Debt and Other Liabilities** on 31st March, 2015.

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

₹ 13,72.23 crore were received from the Government of India as loans during the year. The State Government paid ₹ 8,36.62 crore towards repayment of loans and ₹ 6,14.13 crore on account of interest during the year 2014-15.

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

Service of Debt

Interest on debt and other obligations:- The outstanding gross debt, other obligations and the net amount of interest charges met from revenue during 2013-14 and 2014-15 are shown below:-

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

		(₹ in crore)		
		2014-15	2013-14	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.	9,49,20.63	8,38,11.78	1,11,08.85
	(b) Other obligations	1,37,67.34	1,30,14.07	7,53.27
	Total (i)	10,86,87.97	9,68,25.85	1,18,62.12
(ii)	Interest paid by Government			
	(a) On Public Debt and Small Savings, Provident Funds etc.	69,59.90	61,45.54	8,14.36
	(b) On Other obligations	1,11.35	2,45.78	(-) 1,34.43
	Total (ii)	70,71.25	63,91.32	6,79.93
(iii)	Deduct			
	(a) Interest received on loans and advances given by Government	10,58.49	11.65	10,46.84
	(b) Interest realised on investment of cash balances	1,49.91	2,41.47	(-) 91.56
	Total (iii)	12,08.40	2,53.12	(-) 9,55.28
(iv)	Net Interest Charges (i) - (ii)	58,62,85	61,38.20	(-) 2,75.35
(v)	Percentage of gross interest (item (ii)) to total revenue receipts	7.98	8.44	(-) 0.46
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	6.61	8.10	(-) 1.49

In addition, there were certain other receipts and adjustments totalling ₹ 52.25 crore such as 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 ₹ 58,10.61 crore, which works out to 6.56 per cent of the revenue receipts.

The Government also received during the year ₹ 80.35 crore by way of dividend on investment in various undertakings.

Appropriation for reduction or avoidance of debt:- The terms notified for the loans floated since 1976-77 did not make it obligatory on the part of Government to make these arrangements and hence during 2014-15 no provision was made.

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, 2014	Disburse- ments during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2015 (2+3) - (4+5)	Net Increase(+)/ decrease(-) during the year(6-2)	Interest Payment in arrears ^(a)
1	2	3	4	5	6	7	8
Universities/Academic Institutions	47.65	5.00	0.30	Nil	52.35	4.70	Nil
Municipalities/Municipal Councils/Municipal Corporations	2,09.46	Nil	Nil	Nil	2,09.46	Nil	Nil
Urban Development Authorities	17,60.66	5.19	62.57	Nil	17,03.28	(-) 57.38	Nil
Housing Board	54.46	Nil	Nil	Nil	54.46	Nil	Nil
	1,67.97				1,67.97		Nil
State Housing Corporation	0.51	Nil	Nil	Nil	0.51	Nil	Nil
Panchayati Raj Institutions	0.77	Nil	Nil	Nil	0.77	Nil	Nil
Government Companies	2,29,44.15	1,18,39.75	66,93.68	Nil	2,80,90.22	51.46.07	Nil
	16,44.12				16,44.12		
Co-operative Societies/Co-operative Corporation/ Banks	7,97.43	2,54.62	5.05	Nil	10,47.00	2,49.57	Nil
	98.75				98.75		
Others	41,09.11	4,30.05	3.37	Nil	45,35.79	4,26.68	Nil
	2,08.48				2,08.48		
Loans and Advances to Government Servants	(-) 38.17 ^(b)	Nil	0.07	Nil	(-) 38.24	(-) 0.07	Nil
	66.94				66.94		
Loans for Misc. Purposes	0.04	Nil	Nil	Nil	0.04		Nil
Total - Loans and Advances	2,98,86.07	1,25,34.61	67,65.04	Nil	3,56,55.64	57,69.57	Nil
	21,86.26				21,86.26		

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

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

^(b) Minus balance is due to non-apportionment of balances.

STATEMENT No. 7 - conclud.

Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

(₹ in crore)					
S.No.	Loanee entity	Year of Sanction	Sanction order No.	Amount	Rate of Interest
1	2	3	4	5	6
1.	M.P. Poorv Kshetra Vidyut Vitran Company Ltd., Jabalpur	2013-14	F-5-6/12/13	1,25,87.63	Equal to base rate of SBI from 2015/2018
2.	M.P. Paschim Kshetra Vidyut Vitran Company Ltd., Indore	2013-14	F-5-6/12/13	1,69,12.14	Equal to base rate of SBI from 2015/2018
3.	M.P. Madhya Kshetra Vidyut Vitran Company Ltd., Bhopal	2013-14	F-5-6/12/13	99,38.68	Equal to base rate of SBI from 2015/2018

Section: 2 *Summary of Loans and Advances: Sector wise*

(₹ in crore)

Sector	Balance as on 1 st April, 2014	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2015 (2+3) - (4+5)	Net Increase(+)/decrease(-) during the year(6-2)	Interest Payment in arrears ^(a)
1	2	3	4	5	6	7	8
General Services	10,81.70	0.10	1.80	Nil	10,80.00	(-)1.70	Nil
Social Services	21,47.88	10.19	62.87	Nil	20,95.20	(-)52.68	Nil
	1,68.56				1,68.56		
Economic Services	2,66,94.62	1,25,24.32	67,00.30	Nil	3,25,18.64	58,24.02	Nil
	19,50.76				19,50.76		
Loans and Advances to Government Servants	(-) 38.17 ^(b)	Nil	0.07	Nil	(-) 38.24	(-) 0.07	Nil
	66.94				66.94		
Loans for Misc. Purposes	0.04	Nil	Nil	Nil	0.04	Nil	Nil
Total Loans and Advances	2,98,86.07	1,25,34.61	67,65.04	Nil	3,56,55.64	57,69.57	Nil
	21,86.26				21,86.26		

Note:- For details, refer Section 1 of 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, 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 st March, 2015
	Principal	Interest	Total		
1.	2.	3.	4.	5.	6.
Nil	Nil	Nil	Nil	Nil	Nil

Note:- For details, refer Section 2 of Detailed Statement of loans and advances given by the State Government.

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

^(b) Minus balance is due to non-apportionment of balances.

8 – STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government investments in the Share Capital and debentures of different concerns for 2013-14 and 2014-15
(₹ in crore)

	Name of concern	2014-15			2013-14		
		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	26	94,50.36 4,11.00	Nil	26	90,49.67 4,11.00	Nil
2	Government Companies	35	53,83.69 1,80.49	3.99	35	49,61.09 1,80.49	3,49.90
3	Joint-Stock Companies and Partnerships	23	0.11 1.54	76.36	23	0.11 1.54	28.82
4	Banks	01	Nil Nil^(a)	Nil	01	Nil	Nil
5	Co-operatives	130	1,94.35 4,83.01	Nil	130	1,88.19 4,83.01	Nil
	Total	215	1,50,28.51 10,76.04	80.35	215	1,41,99.06 10,76.04	3,78.72

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

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

9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the Government for repayment of Loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on the 31st March 2015 in various sectors are shown below;

SECTOR WISE DETAILS OF GUARANTEES

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount Guaranteed	Outstanding at the beginning of the year (Principal + Intt.)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstanding at the end of the year (Principal+Interest)	Guarantee commission or fees		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (57)	1,15,83.76 10,46.57	37,14.32	23,79.85	1,57.92	Nil	Nil	59,36.25	78.37	4.69	Nil
Co-operative (5)	43,37.00	7,98.41	21,01.61	0.00	Nil	Nil	29,00.02	43.37	0.00	Nil
State Financial Corporation (22)	8,71.00 1,06.19	6,59.23	1,84.28	38.68	Nil	Nil	8,04.83	9.27	0.50	Nil
Urban Development & Housing (299)	35,89.09 78.83	7,71.52	6,59.87	3.55	Nil	Nil	14,27.84	36.68	0.10	Nil
Others (81)	1,02,32.63 39.50	40,34.13	60,19.19	9,98.01	Nil	Nil	90,55.31	4.12	0.00	Nil
Total (464)	3,06,13.48 12,71.09	99,77.61	1,13,44.80	11,98.16	Nil	Nil	2,01,24.25	1,71.81	5.29	Nil
Total	3,18,84.57	Nil	Nil	Nil	Nil	Nil	Nil	1,71.81	5.29	Nil

Guarantees issued upto 31-03-2015 as per Volume-V of Budget estimate 2014-15. (464)

2,01,24.25

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

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

(i). Details of total funds During the Year 2014-15 as Grants-in-aid and funds allocated for Creation of Capital 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)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Urban Local Bodies (Municipal Corporations, Municipal Councils, Nagar Panchayat)	4,11.38	62,59.11	66,70.49	56.32	Nil	56.32
Panchayati Raj Institutions (Zilla Panchayat, Janpad Panchayat, Gram Panchayat)	77,66.91	22,45.71	1,00,12.62	Nil	Nil	Nil
Public Sector Undertakings (Government Companies, Statutory Corporations)	88.05	Nil	88.05	Nil	Nil	Nil
Non-Government Organisations (NGOs)	41.76	3,27.62	3,69.38	Nil	Nil	Nil
Autonomous Bodies (Universities, Development Authorities, Corporations, Institutes, Others)	9.98	41.96	51.94	Nil	Nil	Nil
Co-operative Societies and Co-operative Institutions	60.96	Nil	60.96	2.00	Nil	2.00
Others	80,29.10	28,10.67	1,08,39.77	5,73.79	Nil	5,73.79
Total	1,64,08.14	1,16,85.07	2,80,93.21	6,32.11	Nil	6,32.11

(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					
	Charged	2014-15		2013-14		
		Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	75,66.10	7,48,06.72	8,23,72.82	73,52.50	6,25,17.26	6,98,69.76
Expenditure Heads (Capital Account)	35.63	1,18,42.04	1,18,77.67	17.19	1,07,95.33	1,08,12.52
Disbursement under Public Debt Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	49,20.52	1,28,35.59	1,77,56.11	40,04.65	50,79.88	90,84.53
Total	1,25,22.25	9,94,84.35	11,20,06.60	1,13,74.34	7,83,92.47	8,97,66.81
(a) The figures have been arrived at as follows:-						
E Public Debt -						
Internal Debt of the State Government	40,83.90	Nil	40,83.90	32,42.63 ^(a)	Nil	32,42.63 ^(a)
Loans and Advances from the Central Government	8,36.62	Nil	8,36.62	7,62.02 ^(a)	Nil	7,62.02 ^(a)
F Loans and Advances^(b) -						
Loans for General Services	Nil	0.10	0.10	Nil	6.28	6.28
Loans for Social Services	Nil	10.19	10.19	Nil	67.61	67.61
Loans for Economic Services	Nil	1,25,24.32	1,25,24.32	Nil	50,03.56	50,03.56
Loans to Government Servants	Nil	Nil	Nil	Nil	0.07	0.07
Loans for Misc. Purpose				Nil	Nil	Nil
G Inter-State Settlement -						
Inter-State Settlement	Nil	0.98	0.98	Nil	2.36	2.36
H Transfer to Contingency Fund -						
Transfer to Contingency fund		3,00.00	3,00.00	Nil	Nil	Nil
Total	49,20.52	1,28,35.59	1,77,56.11	40,04.65	50,79.88	90,84.53

The percentage of charged expenditure and voted expenditure to total expenditure during 2013-14 and 2014-15 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2013-14	12.67	87.33
2014-15	11.18	88.82

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

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

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

	(₹ in crore)		
	On 1 st April, 2014	During the Year 2014-15	On 31 st March, 2015
Capital and Other Expenditure			
Capital Expenditure (Sub-sector wise)			
General Services	16,90.77	2,57.16	19,47.93
	28.05		28.05
Education, Sports, Arts and Culture	16,82.91	3,21.91	20,04.82
	3,59.25		3,59.25
Health and Family Welfare	13,50.50	2,40.48	15,90.98
	89.17		89.17
Water Supply, Sanitation, Housing and Urban Development	70,39.40	10,90.43	81,29.83
	1,73.57		1,73.57
Information and Broadcasting	0.16	Nil	0.16
	3.14		3.14
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	30,64.83	2,95.36	33,60.19
	5,32.03		5,32.03
Social Welfare and Nutrition	7,63.12	1,00.99	8,64.11
	2,30.12		2,30.12
Other Social Services	62.54	21.14	83.68
	13.98		13.98
Agriculture and Allied Activities	12,40.49	1,71.40	13,89.67 ^(a)
	6,79.24		6,79.24
Rural Development	71,25.46	12,48.89	83,74.35
	7,13.71		7,13.71
Irrigation and Flood Control	3,31,35.07	41,27.17	3,72,62.24
	22,68.59		22,68.59
Energy	1,54,07.76	9,10.39	1,63,18.15
	3,12.78		3,12.78
Industry and Minerals	12,02.95	1,36.47	13,33.91 ^(b)
	2,79.04		2,79.04

Note:- (i) In this statement figures in bold font represent balances of composite State of M.P. yet to be allocated between Madhya Pradesh and Chhattisgarh.
(ii) Due to apportionment of balances related to head '**Other works costing ₹ one crore and lees**' (Now revised limit ₹ 5 crore and less) between M.P. and Chhattisgarh, the balances as on 01.04.2014 have been duly revised.

^(a) ₹ 22.22 crore has been proforma reduced from the closing balance to end of the year due to retirement of capital/disinvestment.

^(b) The amount of ₹ 5.51 crore has been proforma reduced from the closing balance to end of the year due to retirement of capital/ disinvestment.

STATEMENT No.12 – contd.

(₹ in crore)

	On 1 st April, 2014	During the Year 2014-15	On 31 st March, 2015
Capital and Other Expenditure - contd.			
Capital Expenditure (Sub-sector wise) - conclud.			
Transport	1,81,32.91	28,74.78	2,10,07.69
	3,10.24^(a)		3,10.24
Science, Technology and Environment	83.25	20.89	1,04.14
General Economic Services	4,79.38	60.22	5,39.60
	41.74		41.74
TOTAL – Capital Expenditure	9,24,61.50	1,18,77.68	10,43,11.45 ^(b)
	60,34.65^(c)		60,34.65
Loans and Advances			
Loans and Advances for various Services -			
Social Services			
Education, Sports, Art and Culture	45.99	4.70	50.69
Water Supply, Sanitation, Housing and Urban Development	20,59.14	(-) 57.38	20,01.76
	1,67.98		1,67.98
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	34.38	Nil	34.38
	0.58		0.58
Social Welfare and Nutrition	3.02	Nil	3.02
Others (General and Social Services)	10,87.06	(-) 1.70	10,85.36
Economic Services			
Agriculture and Allied Activities	12,19.26	3,85.86	16,05.12
	81.92		81.92

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

(b) See footnote (a) & (b) on previous page.

(c) Decreased by ₹ 2754.19 crore as this amount was distributed between Madhya Pradesh and Chhattisgarh.

STATEMENT No.12 – contd.

(₹ in crore)

	On 1 st April, 2014	During the Year 2014-15	On 31 st March, 2015
Capital and Other Expenditure - conclud.			
Loans and Advances - conclud.			
Loans and Advances for various Services - conclud.			
Rural Development	1.59	Nil	1.59
Irrigation and Flood Control	14.78	Nil	14.78
Energy	2,44,49.31	51,46.07	2,95,95.38
	18,19.17		18,19.17
Industry and Minerals	9,54.86	2,92.08	12,46.94
	26.37		26.37
Transport	54.82	Nil	54.82
	23.18		23.18
General Economic Services	0.12		0.12
Loans to Government Servants	(-) 38.17	(-) 0.07	(-) 38.24
	66.94		66.94
Loans for Miscellaneous purposes	0.04	Nil	0.04
TOTAL – Loans and Advances	2,98,86.08	57,69.56	3,56,55.64
	21,86.26		21,86.26
TOTAL – Capital and other Expenditure	12,23,47.58	1,76,47.24	13,99,67.09
	82,20.91		82,20.91
Deduct			
• Contributions from Contingency Fund	Nil	3,00.00	Nil
• Contributions from Miscellaneous Capital Receipts ^(a)	5,22.57	27.73	5,50.30
• Contributions from Development Funds, Reserve Funds etc.	0.10		0.10
Net – Capital and Other Expenditure	12,18,25.01	1,79,19.51	13,94,16.79 ^(b)
	82,20.81		82,20.81

(a) Receipt of disinvestment/retirement of capital.

(b) Decreased ₹ 27.73 crore due to retirement of capital/disinvestment.

STATEMENT No.12 – contd.

(₹ in crore)

	On 1 st April, 2014	During the Year 2014-15	On 31 st March, 2015
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus(+)/Deficit(-) for 2014-15	Nil	62,67.96	Nil
Add – Adjustment on Account of retirement/Disinvestment ^(a)	(-) 1,83.71	Nil	(-) 2,11.44
Debt -			
Internal Debt of the State Government	5,93,95.09	96,12.58	6,90,07.67
Loans and Advances from the Central Government	1,27,18.22	5,35.61	1,32,53.83
Small Savings, Provident Fund, etc.	1,11,35.33 ^(b)	9,62.31	1,20,97.64
	5,61.49	Nil	5,61.49
TOTAL – Debt	8,32,48.64	1,11,10.50	9,43,59.14
	5,61.49		5,61.49
Other Obligations			
Contingency Fund	2,00.00	2,98.92	4,98.92
Reserve Funds	61,52.72	1,43.80	62,96.52
	1,02.46		1,02.46
Deposits and Advances	71,50.92	6,18.44	77,69.36
	(-) 2.37		(-) 2.37
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	1,08.28	4,59.32	5,67.60
	7.93		7.93
Remittances	13,66.27	(-) 57.02	13,09.25
TOTAL – Other Obligations	1,49,78.19	14,63.46	1,64,41.65
	1,08.02		1,08.02
TOTAL – Debt and Other Obligations	9,82,26.83	1,25,73.96	11,08,00.79
	6,69.51		6,69.51
<i>Deduct: Cash Balance</i>	1,73.22	26.10	1,99.32
<i>Deduct: Investments</i>	43,00.41	8,94.37	51,94.78
	(-) 0.25		(-) 0.25
Add – Amount closed to Government Account during 2014-15	Nil	(-) 1.87	Nil
Inter State Settlement for 2014-15	Nil	(-) 0.07	Nil
Net Provision of funds	9,35,69.49	1,79,19.51	10,51,95.25
	6,69.76		6,69.76

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

^(b) Opening balance reduced by ₹ 1.64 crore due to proforma transfer to Chhattisgarh.

STATEMENT No.12 – conclud.

Difference between the net capital and other expenditure to end of 2014-15 and the total of principal sources of funds to end of 2014-15 is explained below:-

	(₹ in crore)
Progressive Net Capital and Other Expenditure	14,76,37.60
Progressive Principal Sources of Funds	10,58,65.01
Difference	4,17,72.59
Cumulative Revenue surplus	4,27,35.67
Amount closed to Government Account	(-) 19.84
Inter State Settlement for 2001-02, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15	(-) 5.14
Difference due to rounding for 2000-01	(-) 0.01
Proforma Transfer to Chhattisgarh in 2001-02, 2003-04, 2004-05, 2005-06, 2006-07,2007-08, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15	7,11.15
Proforma reduced from Capital Expenditure on account of disinvestment classified in Major Head 4000-01-800 in 2006-07	(-) 9.19
Reduced from Capital Heads due to allocation to Chhattisgarh and in rectification of sanction	(-) 12,26.76
Proforma decrease in 8235-111	1,62.84
Proforma increase in 8121-115	(-) 76.13
Appropriation to Contingency Fund	(-) 5,00.00
TOTAL -	4,17,72.59

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
6,82,34.57 ^(a)	A to D, G, H and part of L (Major Head 8680 only)	Consolidated Fund	
		Government Account	
	E	Public Debt	8,22,61.51
3,56,55.63	F	Loans and Advances	
21,86.26			
		Contingency Fund-	
		Contingency Fund	4,98.92
		Public Account-	
	I	Small Savings, Provident Funds, etc.	1,20,97.64
			5,61.49
	J	Reserve Funds -	
		Reserve Funds bearing Interest	1,02.46
		Gross Balance	
		Reserve Funds not bearing Interest	
		Gross Balance	62,96.52
4,03.47		Investments	
	K	Deposits and Advances-	
		(i) Deposits bearing interest	61.07
			(-) 2.37
		(ii) Deposits not bearing interest	77,13.14
		Gross Balance	
4.86		(iii) Advances	
	L	Suspense and Miscellaneous-	
47,91.31		Investments	
		Other Items (Net)	5,67.61
			8.18
	M	Remittances	13,09.25
1,99.32 ^(b)	N	Cash Balance	
11,14,75.42		Total	11,14,75.42

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

^(a) For details please see Para 'A' on next page and table thereunder.

^(b) Footnote (c) under Annexure to Statement No. 2 at page no. 5 may please be referred for the details.

STATEMENT NO. 13- contd.

(A) **Government Account:** Under the system of book-keeping 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 can not 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 2014-15 has been arrived at as under:-

			(₹ in crore)
Debit	Sector of the General Account	Name of Account	Credit
6,23,50.64	A	Balance at the debit of the Government Account on 1 st April, 2014	
Nil	B	Receipts Head (Revenue Account)	8,86,40.78
Nil	C	Miscellaneous Capital Receipts	27.73
8,23,72.82 ^(a)	D	Expenditure Heads (Revenue Account)	
1,18,77.68	E	Expenditure Heads (Capital Account)	
0.98	F	Inter-State Settlement (MH 7810)	0.91
1.87	G	Suspense and Miscellaneous	Nil
3,00.00	H	Transfer to Contingency Fund (MH 7999)	
		Balance at the debit of Government Account on 31 st March, 2015	6,82,34.57
15,69,03.99		Total	15,69,03.99

^(a) This is the result of gross Revenue Expenditure of ₹ 8,34,12.95 crore minus receipts and recoveries of ₹ 10,40.13 crore (Refer: Appendix-I of Appropriation Accounts).

STATEMENT NO. 13-concl.

- (a) Opening balance ₹ 6,23,50.64 crore as on 1st April, 2014 decreased from the previous year's closing balance ₹ 6,23,52.28 crore by ₹ 1.64 crore due to following proforma corrections/transfers:

(₹ in crore)		
Heads in respect of which the opening balance as on 1st April, 2014 has been changed	<u>Cr. Balance</u> Increase (+)/Decrease (-)	<u>Dr. Balance</u> Increase (+)/Decrease (-)
(1) 8009- State Provident Funds -		
01- Civil		
101- General Provident Funds	1.64	Nil
Total	1.64	Nil
Net	1.64	Nil

- (i) In a number of cases, there are unreconciled differences in the closing balance as reported in Appendix-VII and that shown in separate Registers or other record maintained in the Account office/Departmental offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Appendix-VII.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Appendix-VII.
- (v) Under "State Reorganisation Act,1956" a sum of ₹ 0.15 crore is lying under the head "Hyderabad Operation Suspense" which is still to be allocated by the Government of Madhya Pradesh to the Government of Andhra Pradesh. The Government of India has already directed the Government of Andhra Pradesh to accept the liability for the cost. The matter is still under correspondence between the government of Madhya Pradesh and Andhra Pradesh.

Notes to Accounts

1. Summary of significant accounting policies:

(i) Entity and Accounting Period: These accounts present the transactions of the Government of Madhya Pradesh for the period 1 April 2014 to 31 March 2015. The accounts of receipts and expenditure of the Government of Madhya Pradesh have been compiled based on the initial accounts rendered by the 56 Treasuries, 411 Works Divisions (126 Water Resources, 139 Public Works, 72 Public Health Engineering and 74 Divisions of Narmada Valley Development Authority), 126 Forest Divisions, 67 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 account period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value at the year of acquisition/purchase. Physical assets are not depreciated or amortized. Losses in physical assets at the end of their life have not been expensed or recognized.

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

(iii) Currency in which Accounts are kept: The accounts of the Government of Madhya Pradesh are maintained in Indian Rupees.

(iv) Form of Accounts: Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General 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 increasing concrete assets of a material and permanent character or of reducing permanent liabilities. Grants-in-Aid are to be classified as Revenue expenditure in the books of the grantor and as Revenue Receipts in the books of the recipient.

2. Quality of accounts:

(i) **Incorrect depiction of Capital expenditure:** During the year, the State Government incorrectly budgeted and incurred an amount of ₹ 8.04 crore towards “Maintenance” and ₹ 349.83 crore towards "Grants-in-Aid" under the Capital section (**Annexures-B and C**). The above had been reported by the Principal Accountant General (A&E) to the State Government during the Budget Review of June 2014, but remained uncorrected till the end of 31 March 2015.

(ii) **Booking under Minor Head 800- “Other Receipts” and “Other Expenditure”:** Minor Head ‘Other Receipts’ and ‘Other Expenditure’ is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. Receipt of ₹ 22,543.10 crore under revenue head of accounts (constituting 25.43 *per cent* of the total revenue receipts of ₹ 88,640.78 crore) recorded under the various major heads, was classified under the Minor Head ‘800-Other Receipts’ in the accounts. Similarly, Expenditure of ₹ 10,215.68 crore under Revenue and Capital major heads of accounts (constituting 10.84 *per cent* of the total expenditure of ₹ 94,250.50 crore) recorded under the various major heads, was classified under the Minor Head ‘800-other expenditure’ in the accounts. Instances where a substantial proportion (50 *per cent* or more) of the receipts/expenditure were classified under the Minor Head 800–Other receipts/expenditure are listed in **Annexures-D and E** respectively.

(iii) **Reconciliation of Receipts and Expenditure:** Para 24.9.3 of the Madhya Pradesh Budget Manual requires all Controlling Officers to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. During the year, all the 117 Controlling Officers have partially reconciled an expenditure of ₹ 41,850.93 crore (39.19 *per cent* of the total expenditure of ₹ 1,06,786.09 crore excluding repayments under "Public Debt" and transfer to "Contingency Fund"). However, only 8 out of the 117 Controlling Officers have reconciled receipts of ₹ 998.84 crore (1.05 *per cent* of total receipts of ₹ 95,434.47 crore excluding receipts under "Public Debt"). Non reconciliation of receipts and expenditure affects the accuracy and completeness of accounts. Major defaulting departments who have not reconciled figure under receipt and expenditure are listed in **Annexures-F**.

(iv) **Reconciliation of Cash Balance:** There was a net difference of ₹ 59.59 crore (Debit) as on 31 March 2015 between the cash balance with the Reserve Bank of India (RBI) as worked out by the Accountant General and as reported by the RBI. The difference is mainly due to incorrect reporting of transactions by Agency Banks and Treasury Officers, and is under reconciliation.

(v) **Unadjusted Abstract Contingency (AC) bills:** Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency (AC) bills by debiting Service Heads, for which they are required to present Detailed Contingency (DC) bills before the 25th of the succeeding month. The State Government has, by issue of orders dated 2nd September 1999, banned drawal on AC bills by all the departments and by issue of orders dated 10th February 2009 permitted the Sports and Youth Welfare Department to make drawal on AC bills in respect of National Cadet Corps (N.C.C). During the year 2014-15, 587 AC bills amounting to ₹ 7.44 crore were adjusted. As on 31st March 2015, total number of 19 AC bills amounting to ₹ 7.59 crore were outstanding for adjustment related to the State Protocol Officer (General Administration Department). The case of these drawals made by the State Protocol Officer was pending for decision in the court of law. The case was closed by the honorable court of the special judge under prevention of Corruption Act on 13.3.2012. Necessary documents are awaited from concerned authorities for adjustment of these AC bills. Details are given below:-

Year-wise position of outstanding DC Bills

(₹ in crore)		
Year	No. of Outstanding DC Bills	Amount
2004-05	11	4.60
2005-06	05	2.74
2006-07	03	0.25
Total	19	7.59

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

Year-wise position of outstanding Utilization Certificates

(₹ in crore)

Year	Opening Balance		Addition		Total		UCs received during the year		Outstanding Utilization Certificate at the end of the year	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Upto 2012-13	40405	31,417.72	687	3,708.83	41092	35,126.55	2469	6,885.64	38623	28,240.91
2013-14	38623	28,240.91	428	926.94	39051	29,167.85	2637	1,795.12	36414	27,372.73
2014-15	36414	27,372.73	132	1,346.22	36546	28,718.95	1596	1,713.22	34950	27,005.73*

(*Except where the sanction orders state otherwise, Utilization Certificate in respect of grants disbursed till 31 March 2015 will be due on or before 30 September 2015.)

(vii) Transfer of Funds to Personal Deposit (PD) Accounts and Other Deposit Accounts: As per Rule 543 of the Madhya Pradesh Treasury Code, funds transferred by debiting the Consolidated Fund and crediting PD accounts should be transferred back to the Consolidated Fund before the end of financial year and if an eventuality so arises, the Personal Deposit accounts may be opened again in the next year. The position of PD Accounts remained open as on 31 March 2015 is given below:

Position of Personal Deposit Accounts as on 31 March 2015

(₹ in crore)

PD accounts as on 1 April 2014		PD accounts opened during the year	Amount transferred to PD Account during the year	PD accounts closed during the year	Amount cleared from PD Account during the year	PD accounts as on 31 March 2015	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
880	1,784.77	14	1,069.43	92	1,49.75	802*	2,704.45

* 399 PD accounts containing ₹ 266.52 crore have been inoperative for more than one year.

3. Other Items:

(i) **Liabilities on Retirement Benefits:** During the year 2014-15, expenditure of ₹ 6,597.08 crore was incurred on Pension and Other Retirement Benefits to the State Government employees appointed on or before 31 December 2004. The amount includes ₹ 336.97 crore on account of leave encashment benefits and constituted 8.00 *per cent* of total revenue expenditure. State Government employees recruited on or after 1 January 2005 are covered under the New Pension Scheme, which is a defined CONTRIBUTORY PENSION SCHEME. In terms of the Scheme, the employee contributes 10 *per cent* of his basic pay and dearness allowance, which is matched by the State Government, and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching State Government contribution has not been estimated.

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

The Government of Madhya Pradesh however, did not follow the above procedure. The State Government follows the method of budgeting and booking employees' contributions in the New Pension Scheme under the Receipt Major Head "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits". These contributions are subsequently transferred to the Fund by operating the minor head "900 Deduct Refunds" under the same Major Head 0071. Since the Consolidated Fund is closed to Government at the end of the year and no balance is carried forward, any shortfall in the remitting the contributions to the Fund in any year are not available in the accounts of subsequent years. During 2014-15, against employees contribution of ₹ 216.73 crore, the State Government contributed ₹ 239.40 crore. Due to the accounting methodology followed by the State Government (mentioned above), it is not possible to assess whether the excess employer's contribution in 2014-15 was against the shortfalls in employer's contributions of earlier years, or otherwise.

Out of the total contribution of ₹ 456.13 crore credited under Major Head 0071-500-Receipts Awaiting Transfer to other Minor Heads, the State Government transferred only ₹ 438.47 crore to NSDL/Trustee Bank resulting in short transfer of ₹ 17.66 crore. Further, since this amount is not retained in a fund, it got lapsed to Government account at the end of financial year. Uncollected, unmatched and non-transferred amounts with accrued interest represent outstanding liabilities under the Scheme.

(ii) Guarantees given by the State Government: Guarantees reported in Statement 9 are on the basis of the information received from the State Government which is the authority for issuing such guarantees to various State Government entities like PSUs etc. The maximum amount (principal and interest) guaranteed during the year 2014-15 was ₹ 31,884.57 crore. The total outstanding guarantees at the end of March 2015 were ₹ 20,124.25 crore which is within the limit of 80 *per cent* (26.57 *per cent*) of the revenue receipts of ₹ 75,749.24 crore of the previous year (2013-14), prescribed under the Fiscal Responsibility and Budget Management Act, 2005. No guarantee was invoked during the year. Against minimum guarantee commission of ₹ 171.81 crore, ₹ 5.29 crore received by the end of 2014-15 resulting in short collection of ₹ 166.52 crore.

(iii) Loans and Advances : Statement No.18 depicts loans and advances made by the Government has been incorporated in the Finance Accounts in terms of the requirement of the Indian Government Accounting Standards 3 (IGAS 3) notified by the Government of India. The loans and advances made by the State Government at the end of 2014-15 was ₹ 37,841.90 crore. Out of this, loans and advances to Government Corporations, Companies, Non-Government Institutions and Local bodies amounted to ₹ 37,813.20 crore and ₹ 28.70 crore was to the Government employees. No department has reconciled the figures of loan and advances.

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

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2014-15
Statutory Corporation	26	9,861.36
Government Companies	35	5,564.18
Other Joint Stock Companies and Partnership	23	1.65
Co-operative Banks & Societies	131	677.36
Total	215	16,104.55

(v) **Outstanding balance under head "Cheques and Bills":** Credit balance under Major Head-8670- "Cheques and Bills" indicates cheques issued which remained unencashed as on 31 March. The closing balance at the end of 2013-14 was ₹ 56.69 crore (Credit). During the year 2014-15, cheques worth ₹ 76,184.02 crore were issued against which cheques worth ₹ 75,647.59 crore were encashed, leaving a closing balance of ₹ 593.12 crore (Credit).

(vi) **Reserve Funds:**

(a) **Consolidated Sinking Fund (CSF):** The Twelfth Finance Commission recommended that States should set up Sinking Funds for amortization of loans. In terms of the guidelines of the Reserve Bank of India, States are required to contribute to the Consolidated Sinking Fund, a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account liabilities) as at the end of the previous year. The total outstanding liabilities of the Government of Madhya Pradesh as on 31 March 2014 was ₹ 96,825.85 crore. Hence, State Government was required to contribute ₹ 484.13 crore to Consolidated Sinking Fund. However, as intimated by the State Government, constitution of CSF, is still under consideration.

(b) **Guarantee Redemption Fund (GRF):** Government of Madhya Pradesh constituted Guarantee Redemption Fund in 2006. As per the scheme the Government is required to contribute an amount equal to the guarantee fee realised in the preceding year and matched by equal contribution by the State Government. Guarantee fees of ₹ 2.50 crore was realised in the preceding year. Accordingly ₹ 5.00 crore was to be contributed by the State to the Fund in the year 2014-15 but the State Government contributed only ₹ 2.50 crore to the fund resulting in short contribution of ₹ 2.50 crore. As on 31 March 2015, the balance in the Fund was ₹ 394.58 crore against total outstanding guarantees of ₹ 20,124.25 crore. The entire balance of ₹ 394.58 crore was invested in Central Government dated Securities.

(c) **State Disaster Response Fund (SDRF):** The State commenced operation of the "State Disaster Response Fund" in 2010-11 as recommended by the Thirteenth Finance Commission. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. The State Government transferred ₹ 477.39 crore (₹ 363.04 crore Central Share and ₹ 114.35 crore State Share) under SDRF during the year 2014-15.

In terms of guidelines, in cases of severe calamities, where requirement falls short of the balance in the SDRF, the Central Government may provide immediate relief from the National Disaster Relief Fund (NDRF). In the year 2014-15, Government of India released an additional assistance of ₹ 83.13 crore to the State Government. Thus, the State Government transferred total amount ₹ 1,028.17 crore (₹ 477.39 crore, ₹ 83.13 crore additional assistance and ₹ 467.65 crore of previous year which was not transferred in 2013-14) to the fund in 2014-15. Consequently, the guidelines in the release and utilisation of Fund were not followed either by Government of India or the State Government.

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

Major/Minor Head	2012-13		2013-14		2014-15	
	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
(₹ in crore)						
8658-Suspense Accounts-						
101-Pay and Accounts Office Suspense	(-) 1.92	71.17	(-) 3.31	70.72	(-) 3.72	55.96
Net	Dr. 73.09		Dr. 74.03		Dr. 59.68	
102-Suspense Account (Civil)	(-) 0.80	0.81	(-) 0.59	0.93	(-) 0.25	0.79
Net	Dr. 1.61		Dr. 1.52		Dr. 1.04	
107-Cash Settlement Suspense Account	(-) 26.58	115.05	(-) 26.58	115.05	(-) 26.58	115.05
Net	Dr. 141.63		Dr. 141.63		Dr. 141.63	
110-Reserve Bank Suspense- Central Accounts Office	(-) 6.01	121.37	(-) 5.96	156.01	(-) 6.01	154.98
Net	Dr. 127.38		Dr. 161.97		Dr. 160.99	
112-Tax Deducted at Source (TDS) Suspense	199.10	Nil	242.81	Nil	154.44	Nil
Net	Cr. 199.10		Cr. 242.81		Cr. 154.44	
113-Provident Fund Suspense	(-) 0.82	17.34	(-) 0.82	19.80	Nil	22.48
Net	Dr. 18.16		Dr. 20.62		Dr. 22.48	
129-Material Purchase Settlement suspense Account	255.20	35.77	255.20	35.90	255.20	35.91
Net	Cr. 219.43		Cr. 219.30		Cr. 219.29	
8782-Cash Remittances-						
102-Public Works Remittances	55,981.81	54,546.61	68,378.51	66,621.55	79,694.32	77,888.49
Net	Cr. 1,435.20		Cr. 1,756.96		Cr. 1,805.83	
103-Forest Remittances	10,646.95	10,576.82	13,174.07	13,066.49	15,047.15	14,969.44
Net	Cr. 70.13		Cr. 107.58		Cr. 77.71	
110-Miscellaneous Remittances	5,280.16	5,540.66	5,895.55	6,218.84	6,238.58	6,605.19
Net	Dr. 260.50		Dr. 323.29		Dr. 366.61	

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/ expenditure figures and balances under different heads of accounts (which are carried forward from year to year) of the State Government.

(viii) Restructuring of Centrally Sponsored Schemes (CSS)/Additional Central Assistances (ACA-excluding Block Grants): The existing 137 CSS and 5 ACA Schemes have now been structured into 66 CSS/ACA/Flagship schemes in the 12th Plan. From 1 April 2014 onwards Government of India released central assistance for CSS/ACA flagship schemes directly to the State Government and these releases are now classified as 'Central Assistance to the State Plan'. Government of Madhya Pradesh, however, has continued with the budget depiction of earlier years and not in terms of the restructured pattern under the 66 CSS/ACA/Flagship schemes.

Against an amount of ₹ 12,845.64 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of India (CGA) as Central assistance to the State plan of the Government of Madhya Pradesh in 2014-15, Clearance memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received in respect of ₹ 13,166.13 crore and appropriately booked in the accounts of the State Government under MH 1601-Grants-in-aid from Central Government. Since the State Government continues to depict the plan expenditure in terms of the existing classification pattern, it has been possible to track the details of expenditure on the 56 CSS/ACA/flagship schemes which was incurred from amounts released by the GoI and given in Annexure to statement 15.

(ix) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget): Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of India (CGA), GoI released ₹ 854.85 crore to the implementing agencies in Government of Madhya Pradesh during 2014-15. Details are at Appendix-VI. Government of India's decision to release all assistance to CSSs/ACA directly to the State Government and not to implementing agencies has reduced the direct transfers to implementing agencies by 91 *per cent*, as compared to 2013-14.

(x) Adverse Balance: The minus balance of ₹ 43.77 crore appearing under Major Head 8443-109-Forest Deposit, is on account of misclassification of ₹ 43.44 crore in earlier years (upto 2013-14) as well as ₹ 0.33 crore (net of Receipts ₹ 13.74 crore and Disbursement ₹ 14.07 crore) during 2014-15 by the Forest Department.

(xi) Contingency Fund: The Contingency Fund of the State of Madhya Pradesh had a corpus of ₹ 200 crore upto March 2014. In the year 2014-15, corpus was increased from ₹ 200 crore to ₹ 500 crore through Gazette notification of State Government. As on 31st March 2015, an amount of ₹ 1.08 crore remained unrecouped to the Contingency Fund.

(xii) Rush of Expenditure : The financial rules stipulated that rush of expenditure particularly in last month of the financial year shall be regarded as breach of financial regularity which should be avoided. Contrary to this, the expenditure incurred by the State Government under certain selected Heads of Accounts during March 2015 ranged between 20.17 *per cent* to 59.08 *per cent* of the total Revenue Expenditure under 10 Major Heads and 21.58 *per cent* to 100 *per cent* of total Capital Expenditure under 16 Major Heads during the year 2014-15. Details are as given in **Annexure-G**.

(xiii) Allocation of balances as a result of Re-organisation Act, 2000: M.P Re-organisation Act, 2000 provides for the manner in which balances to be apportioned among the successor states of Madhya Pradesh and Chhattisgarh with effect from 1 November 2000. At the end of 2014-15, balances under the Capital section (₹ 6,034.55 crore), Loans and Advances (₹ 2,186.26 crore) and Public Account (₹ 669.76 crore) remained unapportioned. Summary details of unallocated balances are given in **Appendix-XIII**.

xiv) Disclosure under the Madhya Pradesh Fiscal Responsibility and Budget Management (MP FRBM) Act, 2005: Section 5 of the MP FRBM Act requires that the State Government shall, at the time of presenting the Annual Budget, make disclosures in three statements namely (a) the Macroeconomic Framework Statement (b) the Medium Term Fiscal Policy Statement and (c) the Fiscal Policy Strategy Statement. While making these statements in the Budget of 2014-15, the State Government has made all the disclosures.

In terms of the recommendations of the Thirteenth Finance Commission, the State Government amended the MP FRBM Act 2005 in January 2012. The targets mentioned in the Act, and achievements in 2014-15 as depicted in the accounts are given below:

Fiscal Targets and Achievements in accordance to FRBM Act/Rules

Area	Target	Achievement
Revenue Deficit	Zero	As per accounts, the Revenue surplus for 2014-15 is ₹ 6,267.96 crore.
Fiscal Deficit	Not more than 3 <i>per cent</i> of GSDP	As per accounts, the fiscal deficit for 2014-15 is ₹ 11,351.62 crore which is 2.23 <i>per cent</i> of GSDP*.
Outstanding Debt	35.30 <i>per cent</i> of GSDP	The outstanding debt of ₹ 1,08,687.97 crore as on 31 March 2015 is 21.39 <i>per cent</i> of GSDP*.

* Source: Ministry of Statistics and Programme Implementation, Government of India GSDP taken at ₹ 5,08,006.07 crore as on 31.07.2015 (Directorate of Economic and Statistics, Government of Madhya Pradesh).

(xv) **Committed Liabilities:** The accounts are incomplete unless figures relating to Committed Liabilities are also exhibited. Since the State Government has not provided this information, the **Appendix** on Committed Liabilities incorporated in the Finance Accounts of 2014-15 has been left blank.

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

(₹ in crore)

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-Statement	Under-Statement	Over-Statement	Under-Statement
3(i)	Short transfer of contribution to NSDL/ Trustee Bank	17.66	Nil	Nil	17.66
3(vi)(a)	Non contribution to Consolidated Sinking Fund	484.13	Nil	Nil	484.13
3(vi)(b)	Short contribution to Guarantee Redemption Fund	2.50	Nil	Nil	2.50
	Total (Net) Impact	504.29 (Overstatement)		504.29 (Understatement)	

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

Statement of Periodical/Other Adjustments

(₹ in crore)

Periodical Adjustment	Heads of Account		Amount	Remarks
	From	To		
Depreciation of Government Press transferred to Depreciation Fund	2058-Stationary and Printing	8226-Depreciation/Renewal Reserve Fund	0.23	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 Funds	1028.17	Grants-in-aid from Government of India and the share of State Government transferred to Fund as per sanction received from State Government
Augmentation of Guarantee Redemption Fund	2075-Misc. General Services	8235-General and Other Reserve Fund	2.50	Amount transferred as per sanction received from State Government.
Augmentation of Energy Development Fund	2045-Other Tax and Duties on Commodities and Services	8229-Development & Welfare Fund	68.20	Energy Development Cess collected in preceding year transferred to Fund.
Augmentation of Forest Development Fund	2406-Forestry and Wild Life	8229- Development and Welfare Fund	72.59	Amount transferred 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	1028.17	Amount transferred as per sanction received from State Government.
Augmentation of Famine Relief Fund	2245-Relief on account of Natural Calamities	8223-Famine Relief Fund	0.10	Amount transferred to the Fund on the basis of sanction received from the State Government.
Adjustment of Interest on G.P.F	2049-Interest Payments	8009-State Provident Funds	905.61	Annual adjustment of Interest on G.P.F.
Adjustment of Interest on Madhya Bharat Life Insurance Fund	2049-Interest Payments	8011- Insurance and pension Funds	1.70	Amount transferred as per sanction received from State Government.

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

Statement of Periodical/Other Adjustments

(₹ in crore)

Periodical Adjustment	Heads of Account		Amount	Remarks
	From	To		
Adjustment of Interest on Employees Insurance Cum Saving Scheme-2003	2049-Interest Payments	8011- Insurance and Pension Funds	41.99	Amount transferred as per sanction received from State Government.
Adjustment of Interest on Government Employees Group Insurance Scheme-1985	2049-Interest Payments	8011-Insurance and Pension Funds	65.53	Amount transferred as per sanction received from State Government.
Adjustment of interest on Government Employees Family Benefit Fund	2049-Interest Payment	8342-Other Deposits	3.74	Amount transferred as per sanction received from State Government.
Adjustment of Interest on AIS Provident Fund	2049-Interest Payments	8009-State Provident Funds	7.50	Annual adjustment of Interest on AIS Provident Fund.
Adjustment of Interest on CPF	2049-Interest Payment	8009-State Provident Funds	0.01	Annual adjustment of Interest on CPF
Adjustment of Interest on DPF	2049-Interest Payment	8009-State provident Funds	61.85	Annual adjustment of Interest on DPF

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

Statement of Periodical/Other Adjustments

(₹ in crore)

Other Adjustments	Heads of Account		Amount	Remarks
Transfer to P.D. Accounts (More than ₹ 10 crore)	2210- Medical and Public Health	8443-Civil Deposits 106-Personal Deposits	13.62	Amount transferred to prevent Acquired Immune Deficiency Syndrome
	2515-Other Rural Development Programme	8443-Civil Deposits 106-Personal Deposits	529.43	Amount transferred to give general grant to Local Bodies on the recommendation of 13th Finance Commission
	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	8443-Civil Deposits 106-Personal Deposits	508.74	Adjustment for Development of Infrastructure on the recommendation of State Finance Commission
Transfer to P.D. Accounts (Less than ₹ 10 crore)	Nil	8443-Civil Deposits 106-Personal Deposits	17.64	Nil
Transfer to Other Deposits (More than ₹ 10 crore)	2205-Art and Culture	8443-Civil Deposits 800-Other Deposits	74.05	Adjustment for upgradation and maintenance of monuments and museums.
	4210-COL on Medical and Public Health	8443-Civil Deposits 800-Other Deposits	30.54	Adjustment for strengthening of Health Infrastructure on the recommendation of 13th Finance Commission
Transfer to Other Deposits (Less than ₹ 10 crore)	Nil	8443-Civil Deposits 800-Other Deposits	10.86	Nil
		Total	1,184.88	

Annexure-B*(Reference: Sub-para (i) of para 2)***Statement of incorrect classification of "Maintenance" under the Capital Section****(₹ in crore)**

Sl.No.	Grant No.	Major Head	Budget Provision	Expenditure
1.	23	4701-80-800-0101-8808 - Work related to Information Technology	0.50	0.26
2.	26	4202-04-800-0101-7073 - Development grant to Madhya Pradesh Cultural Council	0.15	0.15
3.	48	4700-43-001-0101-8808 - Work related to Information Technology	0.06	0.06
4.	48	4801-01-206-0101-4654 - Establishment (Forest cell)	0.01	0.01
5.	48	4801-80-800-0101-4406 - Expenditure for Land Acquisition & other works in sub-merged area of Sardar Sarovar	0.12	0.12
6.	48	4801-80-800-0101-8808 - Work related to Information Technology	0.06	0.06
7.	57	4700-64-800-1201-6825 - Water Resources Management Institute and Sources - SWARTANK	0.18	0.07
8.	57	4700-64-800-1201-6831 - Improvement in productivity of pre-constructed Irrigation Scheme of Five Basins - Water Resources Department	5.50	7.22
9.	57	4700-64-800-1201-6833 - Project implementation coordinating unit - PICU	0.14	0.09
Total			6.72	8.04

Annexure-C*(Reference: Sub-para (i) of para 2)***Statement of incorrect classification of "Grants-in-Aid" under the Capital Section****(₹ in crore)**

Sl.No.	Grant No.	Major Head	Budget Provision	Expenditure
1.	11	4875 - Capital Outlay on Other Industries	1.00	1.00
2.	14	4403 - Capital Outlay on Animal Husbandry	0.60	0.53
3.	20	4215 - Capital Outlay on Water Supply and Sanitation	300.00	300.00
4.	30	4515 - Capital Outlay on Other Rural Development Programmes	47.50	47.50
5.	44	4202 - Capital Outlay on Education, Sports, Art and Culture	0.76	0.14
6.	69	5425- Capital Outlay on other Scientific and Environmental Research	2.20	0.66
		Total	352.06	349.83

Annexure-D*(Reference: Sub-para (ii) of para 2)***Statement of Major Head-wise Receipts booked under MH 800-Other Receipts****(₹ in crore)**

Major Head		Total Receipt under the Major Head	Receipt under Minor Head 800 - Other Receipts	Percentage
0035	Taxes on Immovable Property other than Agricultural Land	635.01	635.01	100
0702	Minor Irrigation	299.77	299.77	100
0801	Power	381.23	381.23	100
0875	Other Industries	0.04	0.04	100
0217	Urban Development	100.62	100.07	99.45
0059	Public Works	50.82	50.27	98.92
0235	Social Security and Welfare	51.92	50.31	96.90
0056	Jails	3.87	3.71	95.87
0211	Family Welfare	0.11	0.10	90.91
0435	Other Agricultural Programmes	2.84	2.44	85.92
0853	Non - Ferrous Mining and Metallurgical Industries	2,813.66	2,309.84	82.09
0700	Major Irrigation	43.82	35.21	80.35
0039	State Excise	6,695.54	5,195.31	77.59
1601	Grants-in-aid from Central Government	17,591.44	12,528.71	71.22
0403	Animal Husbandry	3.43	2.23	65.01
0215	Water Supply and Sanitation	6.72	4.32	64.29
0401	Crop Husbandry	38.06	22.18	58.28
Total		28,718.90	21,620.75	

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

Major Head		Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
2250	Other Social Services	93.92	93.92	100
4070	Capital Outlay on other Administrative Services	24.12	24.12	100
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.46	0.46	100
4875	Capital Outlay on Other Industries	33.11	33.11	100
5475	Capital Outlay on other General Economic Services	0.17	0.17	100
4701	Capital Outlay on Medium Irrigation	522.52	517.13	98.97
2852	Industries	662.88	629.58	94.98
2702	Minor Irrigation	130.71	119.55	91.46
4515	Capital Outlay on other Rural Development Programmes (M.P. Assembly Constituency area development scheme, Grant to M.P.R.R.D.A. etc.)	1,248.89	1,113.49	89.16
4700	Capital Outlay on Major Irrigation (Omkareshwar Project and canal and appurtenant works etc.)	2,561.89	2,270.22	88.62
2075	Miscellaneous General Services	16.55	13.60	82.18
2205	Art and Culture	158.98	102.46	64.45
5054	Capital Outlay on Roads and Bridges	2,846.06	1,745.27	61.32
2204	Sports and Youth Welfare Services	100.09	60.57	60.52
2217	Urban Development	1,392.09	799.94	57.46
2705	Command Area Development	5.85	3.24	55.38
	Total	9,798.29	7,526.83	

Annexure-F
(Reference Sub Para (iii) of Para 2)

List of Major Defaulting Department

Sl.No.	Major Head	Name of Departments	Percentage of Reconciliation done
1.	2053	General Administration Department	6.00
2.	2245	Revenue Department	4.64
3.	2011	Parliamentary Affair Department	3.65
4.	2425	Co-operative Department	2.45
5.	2801	Power Department	0.06
6.	4700	Water Resources Department	6.60
7.	4701	Water Resources Department	0.22
8.	6801	Power Department	6.44
9.	2059	Public Works Department	15.00
10.	4215	Public Health Engineering Department	20.00
11.	2041	Transport Department	15.00
12.	2853	Mineral Resources Department	9.00
13.	3054	Public Works Department	1.00
14.	2045	Commercial Tax Department	17.00
15.	6425	Co-operative Department	Nil
16.	2049	Revenue Department, Power Department, Commercial Tax Department	Nil
17.	4055	Police Department	Nil
18.	4250	Religious Trusts and Endowments Department	Nil
19.	2705	Water Resources Department	Nil
20.	2216	Housing and Environment Department	Nil
21.	3053	Civil Aviation Department	Nil
22.	2810	New and Renewable Energy Resources Department	Nil
23.	3454	Planning, Economics and Statistics Department	Nil
Details of Reconciliation of Receipt (Defaulting Department)			
24.	0039	State Excise	Nil
25.	0056	Jail Department	Nil
26.	0403	Animal Husbandry	Nil
27.	0059	Public Works Department	Nil
28.	0215	Public Health Engineering Department	Nil
29.	0030	Commercial Tax Department	Nil
30.	0853	Mineral Resources	Nil
31.	0041	Transport Department	Nil

Note:- The percentage shown above indicates the quantum of reconciliation in comparison to total transaction under the Major Head.

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

Major Head	Name of Expenditure	Total Expenditure during the year 2014-15	Expenditure during March 2015	Percentage
	Revenue			
2810	Non-Conventional Sources of Energy	14.42	8.52	59.08
2013	Council of Ministers	56.53	14.94	26.43
2225	Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	2,214.12	568.67	25.68
2205	Art and Culture	158.98	40.04	25.18
2220	Information and Publicity	154.13	37.11	24.08
3452	Tourism	66.32	15.74	23.73
2515	Other Rural Development Programmes	2,715.83	643.77	23.70
2217	Urban Development	1,392.09	327.41	23.52
2204	Sports and Youth Services	100.09	21.36	21.34
2852	Industries	662.88	133.68	20.17
	Total	7,535.39	1,811.24	24.03
	Capital			
4885	Other Capital Outlay on Industries and Minerals	5.00	5.00	100.00
5475	Capital Outlay on other General Economic Services	0.17	0.14	82.35
4405	Capital Outlay on Fisheries	0.13	0.07	53.84
4851	Capital Outlay on Village and Small Industries	97.90	39.48	40.33
4217	Capital Outlay on Urban Development	80.89	28.35	35.05
4202	Capital Outlay on Education, Sports, Art and Culture	321.91	101.02	31.38
4210	Capital Outlay on Medical and Public Health	240.48	75.21	31.27
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	295.36	83.23	28.18
4215	Capital Outlay on Water supply and Sanitation	946.55	260.22	27.49
5452	Capital Outlay on Tourism	60.05	15.58	25.95
4250	Capital Outlay on Other Social Services	21.14	5.18	24.50
4875	Capital Outlay on Other Industries	33.11	8.03	24.25
4425	Capital Outlay on Co-operation	27.69	6.70	24.20
4059	Capital Outlay on Public Works	136.47	33.00	24.18
4702	Capital Outlay on Minor Irrigation	942.32	216.07	22.93
4406	Capital Outlay on Forestry and Wild Life	54.51	11.76	21.58
	Total	3,263.68	889.04	27.24