

FINANCE ACCOUNTS

(Volume -I)

2020-2021



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF MADHYA PRADESH

Finance Accounts (VOLUME - I)

2020-21

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 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts, functioning under the control of the Government of Madhya Pradesh and the statements received from the Reserve Bank of India. Statement No. 10 (ii), Annexure to Statement No. 15 and Appendix (VIII, IX and XII), Explanatory Notes/Footnotes/Additional disclosures in Statement Nos. 7 (Section-3), 8, 12, 13, 15, 16, 18 and 19 have been prepared based on the information received from the Government of Madhya Pradesh/ Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information. Statement Nos. 9 and 20 have been prepared on the basis of sanction orders for Guarantees issued by the Finance Department of Government of Madhya Pradesh. Appendix-VI has been prepared from the details collected from the Public Financial Management System Portal.

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Madhya Pradesh for the year 2020-21.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Madhya Pradesh being presented separately for the year ended 31 March 2021.

Date: 08 February 2022

Place: New Delhi



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The Fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Madhya Pradesh for 2020-21 is ₹ 500 crore.

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

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

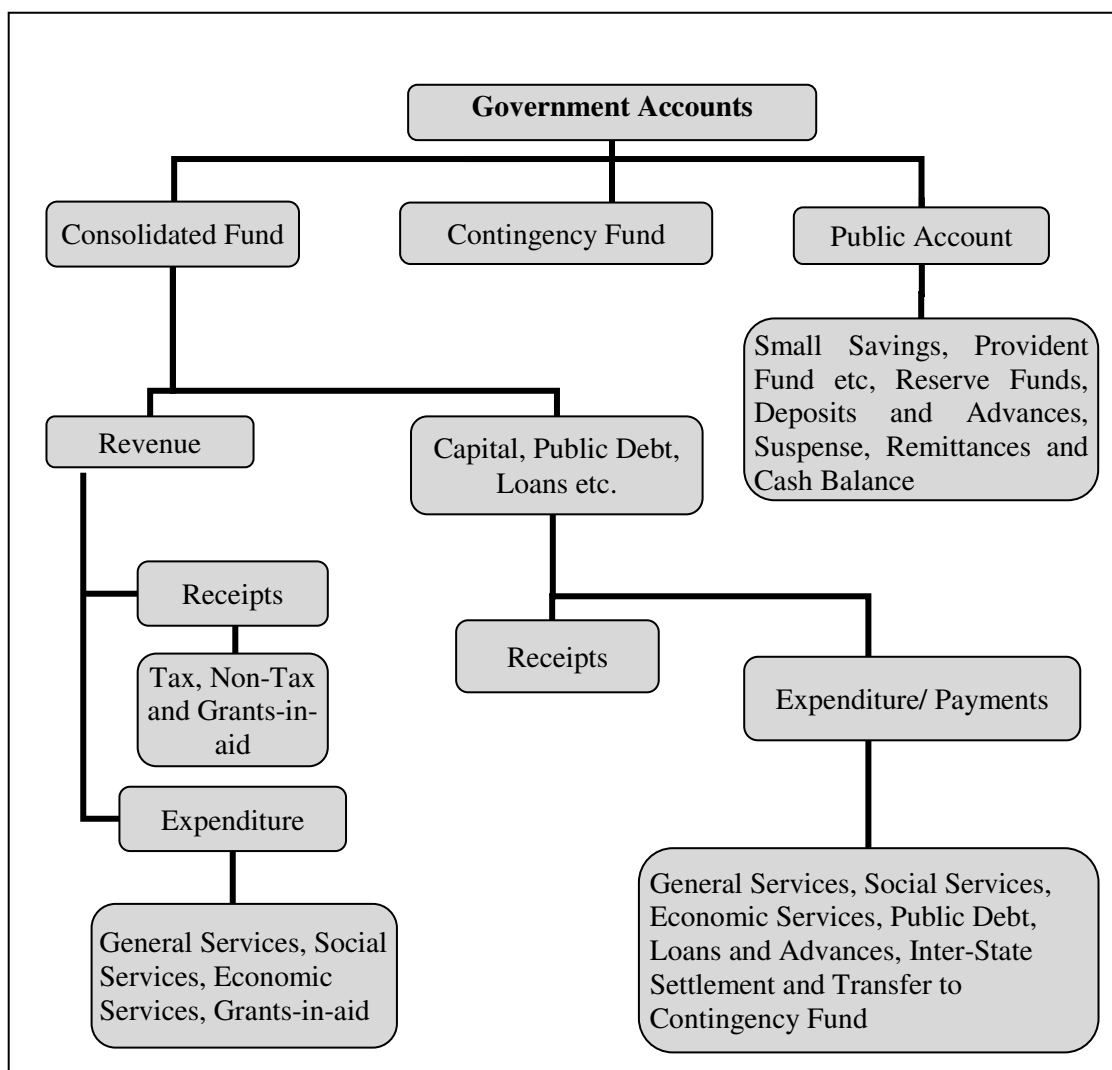
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2021)

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

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

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

Structure of Government Accounts



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and Annexure to the Notes to Accounts. Details of the 13 statements in **Volume I** are given below:

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

2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government Accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an Annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts and borrowings and repayment of the loans given by the State Government. This statement corresponds to detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head Level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the detailed Statement 19 in Volume-II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed Statement 20 in Volume-II.
10. **Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and Individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balances at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed Statements 14, 15, 16, 17, 18 and 21 in Volume-II.

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

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary Statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government under State Fund Expenditure and Central Assistance (including CSS/CS). Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure:** This statement, which corresponds to the summary Statement 5 in Volume-I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government under State Fund Expenditure and Central Assistance (including CSS/CS). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary Statement 6 in Volume-I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means Advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and Annexure depicting market loans.
- 18. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary Statement 7 in Volume-I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise along with Major and Minor Head wise as well as details of discrepancies, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume-I

- 20. Detailed Statement of Guarantees given by the Government:** This Statement depicts entity wise details of Government Guarantees. This Statement corresponds to Statement 9 in Volume-I.
- 21. Detailed Statement on Contingency Fund and Other Public Account Transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts Transactions during the year and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investment from the Reserve Funds and Deposits (Public Accounts).

Part II of Volume II

Part II contains thirteen Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, scheme wise expenditure in respect of major Central Schemes and State Schemes etc. These details are presented in the accounts at Sub-head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of Appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the Appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

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

Parameter	Summary Statements (Volume-I)	Detailed Statements (Volume-II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	-
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-aid given by the Government	2, 10	-	III (Grants-in-aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 4, 7, 12, 13	18	-
Debt Position/ Borrowings	1, 2, 4, 6, 12, 13	17	-
Investments of the Government in Companies, Corporations etc.	8	16, 19	-
Cash	1, 2, 12, 13	-	-
Balances in Public Account and investments thereof	1, 2, 6, 7, 12, 13	21, 22	-
Guarantees	9	20	-
Inter-State Settlement	2, 3, 4, 12, 13	-	-
Schemes	-	-	IV (Externally Aided Projects), V (Scheme Expenditure) and VI – Direct Transfer of Central Scheme funds to implementing Agencies in the State.

D. Periodical and Book adjustments:

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

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

Examples of periodical adjustment and book adjustments are given below:

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

E. Rounding:

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

1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

<i>Assets</i> ^(a)	<i>Reference (Sl. No.)</i>		As on 31st March, 2021	As on 31st March, 2020
	Notes to Accounts	Statement/ Appendix		
Cash			1,80,69.32	70,60.93
(i) Cash in Treasuries and Local Remittances	Nil	Annx. to Statement No 2	Nil	Nil
(ii) Departmental Balances	Nil	21	(-) 2.43	(-) 3.21
(iii) Permanent Cash Imprest	Nil	21	0.83	0.83
(iv) Cash Balance Investments Accounts	Nil	21	2,07,88.72	1,12,70.17
(v) Deposits with Reserve Bank of India (If credit balance include herewith minus sign)	Nil	Annx. to Statement No 2	(-) 36,42.21 ^{(b)(c)}	(-) 46,23.28
(vi) Investments from Earmarked Funds	Nil	22	9,24.41 ^(d)	4,16.42
Capital Expenditure			27,27,54.80	24,23,99.03
(i) Investments in shares of Companies, Corporations etc.	3(x)	Statement-8, 19	3,90,91.86	3,63,73.52
(ii) Other Capital Expenditure	Nil	Statement-5, 16	23,36,62.94 ^(e)	20,60,25.51
Contingency Fund (un-recouped)	4	Nil	Nil	Nil
Loans and Advances	Nil	Statement-7, 18	4,37,57.15	4,30,85.15
Advances with departmental officers	Nil	21	3.48	3.48
Suspense and Miscellaneous Balances^(f)	Nil	Nil	Nil	Nil
Remittance Balances	Nil	Nil	Nil	Nil
Cumulative excess of expenditure over receipts^(g)	Nil	Nil	Nil	Nil
Total			33,45,84.75	29,25,48.59

- (a) The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.
- (b) A difference of ₹ 0.27 crore as on 31.10.2000 between RBI and the books of Accountant General allocated provisionally to Madhya Pradesh (₹ 0.05 crore) and Chhattisgarh (₹ 0.22 crore) is yet to be settled in the ratio of population (485.7 : 176.2) by Reserve Bank of India between successor States of Madhya Pradesh and Chhattisgarh.
- (c) At the close of March 2021, there was a net difference of ₹ 57.97 crore (Credit) between the figures reflected in Accounts of Accountant General ₹ 36,42.21 crore (Credit) and those intimated by RBI ₹ 35,84.24 crore (Debit) – under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.
- (d) Investments out of earmarked funds in shares of Companies etc. are excluded under Capital Expenditure and included under "Investments from Earmarked Funds" ₹ 9,24.41 crore (Revenue Reserve Funds ₹ 7.61 crore, State Agricultural Credit Relief and Guarantee Fund ₹ 0.02 crore, Guarantee Redemption Fund ₹ 9,16.77 crore and Other Funds of Madhya Pradesh Government ₹ 0.01 crore).
- (e) Capital Expenditure (Statement no.5 &16) includes other Capital Expenditure and Expenditure on Investment.
- (f) In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investments Account', 'Departmental Balances' and 'Permanent Cash Imprest' which are included separately above, though the later forms part of this sector elsewhere in these Accounts.
- (g) The cumulative excess of "Receipts over Expenditure" or "Expenditure over Receipts" does not represent the Fiscal/Revenue Deficit for the current year.

STATEMENT NO. 1-conclld.

(₹ in crore)

<i>Liabilities</i>	<i>Reference (Sl. No.)</i>		As on 31st March, 2021	As on 31st March, 2020
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)			23,32,41.91	18,08,28.71
(i) Internal Debt of the State Government	Nil	6, 17	20,27,19.20	15,97,92.74
<i>Market Loans</i>	Nil	6, 17	15,41,40.71	11,53,67.71
<i>Ways and Means Advances from RBI</i>	Nil	6, 17	Nil	Nil
<i>Compensation and other Bonds</i>	Nil	6, 17	73,60.44	73,60.44
<i>Loans from Financial Institution</i>	Nil	6, 17	1,07,85.16	1,02,13.22
<i>Special Securities issued to National Small Savings Fund of Central Government</i>	Nil	6, 17	3,04,32.89	2,68,51.37
(ii) Loans and Advances from Central Government	Nil	6, 17	3,05,22.71	2,10,35.97
<i>Non-Plan Loans</i>	Nil	6, 17	21.21	24.73
<i>Loans for State Plan Schemes</i>	Nil	6, 17	1,47,02.66	1,61,41.44
<i>Other Loans for States/Union Territory with Legislature Schemes</i>	Nil	6, 17	1,57,96.96	48,67.92
<i>Other Loans</i>	Nil	6,17	1.88	1.88
Contingency Fund (corpus)	4	21	5,00.00	5,00.00
Liabilities on Public Account			5,98,92.68	5,14,22.14
(i) Small Savings, Provident Funds etc.	Nil	12, 17, 21	1,98,94.09	1,90,33.74
(ii) Deposits	Nil	12, 17, 21	2,03,33.41	1,88,09.47
(iii) Reserve Funds	Nil	12, 21, 22	1,67,53.30	1,23,16.00
(iv) Remittance Balances	Nil	12, 21	31,64.63	21,61.37
(v) Suspense and Miscellaneous Balances	Nil	21	(-) 2,52.75 ^(a)	(-) 8,98.44
Cumulative excess of receipts over expenditure	Nil	Nil	4,09,50.16 ^{(b)(c)}	5,97,97.74
Total			33,45,84.75	29,25,48.59

- (a) The figure of Suspense and Miscellaneous Balances includes balance of Major Head 8658-Suspense Account ₹ 8,62.43 crore (Dr.), Major Head 8679-Accounts with the Governments of other Countries ₹ 0.15 crore (Dr.) and Major Head 8670-Cheques and Bills ₹ 6,09.83 crore (Cr.).
- (b) Includes ₹ 9.19 crore relating to 2006-07 which pertains to Retirement of Capital/Disinvestment of Co-operative Societies/Banks.
- (c) Includes ₹ 3,29.66 crore relating to Major Head 4000- Misc. Capital Receipts, 800-Other Receipts which is deducted from Capital and Other Expenditure in Statement No.12.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	14,63,76.79	14,76,43.35	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	16,47,33.01	15,04,44.30
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	5,44,58.92	5,58,23.69	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	3,56,90.53	2,93,84.30
Non-Tax Revenue (Ref. Statement 3 & 14)	99,02.13	1,03,49.56	Subsidies ^{1,2} (Ref. Statement 4-B & Appendix-II)	1,35,56.04	1,25,38.53
<i>Interest receipts</i> (Ref. Statement 3 & 14)	2,43.01	4,42.54	Grants-in-aid ^{1,3} (Ref. Statement 4-B, 10 & Appendix-III)	5,81,26.67	5,89,66.38
<i>Others</i> (Ref. Statement 3)	96,59.12	99,07.02	General Services (Ref. Statement 4-A & 15)	3,72,39.28	3,05,07.12
			Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	1,59,17.87	1,42,16.52
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	4,69,13.75	4,95,17.61	Pension (Ref. Statement 4-A, 4-B & 15)	1,46,70.70	1,20,53.49
			Others (Ref. Statement 4-B)	66,50.71	42,37.11
			Social Services (Ref. Statement 4-A & 15)	1,07,78.81	96,70.25
			Economic Services (Ref. Statement 4-A & 15)	34,41.39	34,77.48
Grants from Central Government (Ref. Statement 3 & 14)	3,51,01.99	3,19,52.49	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	59,00.29	59,00.24
Revenue Deficit	1,83,56.22	28,00.95	Revenue Surplus	Nil	Nil

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across sectors A (General), B (Social) and C (Economic), to present a consolidated figure. Salary amounting to ₹ 89,45.28 crore, ₹ 2,29,81.75 crore and ₹ 37,63.50 crore pertains to sectors A, B and C respectively. Subsidy amounting to ₹ 16,27.65 crore, ₹ 16,21.94 crore and ₹ 1,03,06.45 crore pertains to sectors A, B and C respectively. Grants-in-aid amounting to ₹ 72.80 crore, ₹ 3,33,74.26 crore and ₹ 2,46,79.61 crore pertains to sectors A, B and C respectively.

² The subsidy figure in Statement No. 2 differs from that of Statement No. 4 and Appendix-II by ₹ 1,13.00 crore due to inclusion of expenditure pertaining to sectors A, B and C excluding expenditure pertaining to Sector-D (Compensation and assignment to LB and PRIs), which exclusively consists of Subsidy and Grants-in-Aid (including creation of Capital Assets). However, it differs from that of Statements No. 15 by ₹ 89.00 crore which pertains to Sector-D.

³ The Grants-in-Aid figure in Statement No. 2 differs from that of Statements No. 4, 10 and Appendix-III by ₹ 61,44.29 crore due to inclusion of expenditure pertaining to sectors A, B and C excluding expenditure pertaining to Sector-D and expenditure of Grant-in-Aid classified under Capital section. However, it differs from that of Statements No. 15 by ₹ 58,11.29 crore, which pertains to Sector-D.

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part-I Consolidated Fund - conclud.					
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	14.46	13.66	Capital Expenditure^{4,5} (Ref. Statement 4-A, 4-B, 5 & 16)	3,03,55.77	2,92,41.48
			General Services (Ref. Statement 4-A, 4-B, 5 & 16)	9,74.06	9,82.03
			Social Services (Ref. Statement 4-A, 4-B, 5 & 16)	81,32.07	69,21.98
			Economic Services (Ref. Statement 4-A, 4-B, 5 & 16)	2,12,49.64	2,13,37.47
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	58.32	45.86	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	12,30.32	9,87.16
General Services	1.50	1.35	General Services (Ref. Statement 4-A, 7 & 18)	28.76	Nil
Social Services	42.01	35.80	Social Services (Ref. Statement 4-A, 7 & 18)	7,30.84	3,58.12
Economic Services	14.80	8.69	Economic Services (Ref. Statement 4-A, 7 & 18)	4,70.72	6,29.04
Loan and Advances to Government Servants	0.01	0.02	Others (Ref. Statement 7)	Nil	Nil
Public Debt Receipts (Ref. Statement 3, 6 & 17)	6,51,70.50	3,43,64.41	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	1,27,57.30	1,09,33.62
Internal Debt ⁶ (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	5,42,41.46 ^(a)	2,94,96.49 ^(b)	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	1,13,15.00 ^(c)	97,13.06 ^(d)
Loans from GoI (Ref. Statement 3, 6 & 17)	1,09,29.04	48,67.92	Loans from GoI (Ref. Statement 4-A, 6 & 17)	14,42.30	12,20.56
Inter-State Settlement Account	(-) 0.02	(-) 0.25	Inter-State Settlement Account	(-) 0.25	(-) 0.62
			Transfer to Contingency Fund	Nil	Nil
Total Receipts Consolidated Fund (Ref. Statement 3)	21,16,20.05	18,20,67.03	Total Expenditure Consolidated Fund (Ref. Statement 4)	20,90,76.15	19,16,05.93
Deficit in Consolidated Fund	Nil	93,38.90	Surplus in Consolidated Fund	25,43.90	Nil

⁴ Includes ₹ 2,51.35 crore in 2019-20 and ₹ 2,25.60 crore (₹ 16.12 crore in Social Sector and ₹ 2,09.48 crore in Economic Sector) in 2020-21 as salary amount.

⁵ Includes ₹ 2,57.04 crore in 2019-20 and ₹ 3,33.00 crore (₹ 45.73 crore in Social Sector and ₹ 2,87.27 crore in Economic Sector) in 2020-21 as Grants-in-aid. The matter regarding provision of GIA under Capital heads has been communicated to the State Government.

⁶ Internal debt includes receipt (a) ₹ 62,73.28 crore (b) ₹ 51,47.11 crore and disbursement (c) ₹ 26,91.76 crore (d) ₹ 21,77.04 crore relating to National Small Savings Fund (NSSF).

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	Nil	Nil	Contingency Fund (Ref. Statement 21)	Nil	Nil
Part III Public Account⁷					
Small Savings (Ref. Statement 6, 17 & 21)	50,54.13	50,84.92	Small Savings (Ref. Statement 6, 17 & 21)	41,93.79	26,28.50
Reserves, and Sinking Funds (Ref. Statement 6, 17, 21)	82,84.84	90,13.01	Reserves & Sinking Funds (Ref. Statement 6, 17 & 21)	43,55.52	31,87.38
Deposits (Ref. Statement 6, 17 & 21)	5,86,86.91	3,71,50.64	Deposits (Ref. Statement 6, 17 & 21)	5,71,62.97	3,26,01.38
Advances (Ref. Statement 21)	Nil	Nil	Advances (Ref. Statement 21)	Nil	0.08
Suspense and Misc. (Ref. Statement 21)	43,12,24.73	27,35,26.71	Suspense and Misc. ⁸ (Ref. Statement 21)	44,01,04.45	27,77,10.26
Remittances (Ref. Statement 21)	1,55,12.93	1,73,55.86	Remittances (Ref. Statement 21)	1,45,09.67	1,74,24.40
Total Receipts Public Account (Ref. Statement 21)	51,87,63.54	34,21,31.14	Total Disbursements Public Account (Ref. Statement 21)	52,03,26.40	33,35,52.00
Deficit in Public Account	15,62.86	Nil	Surplus in Public Account	Nil	85,79.14
Opening Cash Balance	(-) 46,23.28	(-) 36,63.52	Closing Cash Balance	(-) 36,42.21	(-) 46,23.28
Increase in Cash Balance	9,81.07	Nil	Decrease in Cash Balance	Nil	9,59.76

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

⁸ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment Account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No.21

STATEMENT NO. 2 –contd.

Annexure to Statement No. 2

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

Overall cash position of the Government	On 31 st March, 2021	On 31 st March, 2020
A- General Cash Balance -		
(i) Cash in treasuries		
(ii) Deposits with RBI ^(a)	MH 8999	(-) 36,42.21 ^{(b)(c)}
(iii) Deposits with other Banks	Nil	Nil
(iv) Local remittances	Nil	Nil
Total	(-) 36,42.21	(-) 46,23.28
(v) Investments held in Cash Balance	MH 8673	2,07,88.72
Total-A-General Cash Balance	1,71,46.51	66,46.89
B- Other Cash Balances and Investments-		
(vi) Departmental Cash Balances	(-) 2.43	(-) 3.21
(vii) Permanent Imprest	0.83	0.83
(viii) Investments out of Earmarked Funds	9,24.41	4,16.42
Total-B - Other Cash Balances and Investments	9,22.81	4,14.04
Total - A + B	1,80,69.32	70,60.93

EXPLANATORY NOTES

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

(a) The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2020-21 advised to the RBI till 15 April, 2021.

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

(c) At the close of March 2021, there was a net difference of ₹ 57.97 crore (Credit) between the figures reflected in Accounts of Accountant General ₹ 36,42.21 crore (Credit) and those intimated by RBI ₹ 35,84.24 crore (Debit) – under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

STATEMENT NO. 2 –contd.**Annexure – contd.**

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

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

During 2020-21 Effective Rates of Interest on Ways and Means Advances and Overdraft were as follow:-

<u>Sr. No.</u>	<u>Nomenclature</u>	<u>Rate</u>
1.	Ways and Means Advances (Normal)	
	(a) Up to 90 days	Repo Rate
	(b) Above 90 days	Repo Rate + 1
2.	Ways and Means Advances (Special)	Repo Rate - 1
3.	Shortfall	Repo Rate
4.	Overdraft	
	(a) Up to 100 <i>per cent</i> of Ways and Means Advances (Normal)	Repo Rate + 2
	(b) Above 100 <i>per cent</i> of Ways and Means Advances (Normal)	Repo Rate + 5

Repo Rate varied from 4.40 *per cent* to 4.00 *per cent* during 2020-21.

^(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 2020-21 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, 2020	Amount obtained during 2020-21	Amount repaid during 2020-21	Balance on 31 st March, 2021	Interest paid during 2020-21
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 2021:-

Nature of Securities		Amount
(1)	Government of India Treasury Bills	2,07,88.72
(2)	Government of India Securities	Nil
Total		2,07,88.72

Interest received during the year on the above investments is ₹ 1,44.73 crore while during 2019-20 it was ₹ 1,45.29 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	
		2020-21	2019-20
I.	TAX AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	5,44,58.92	5,58,23.69
	State Goods and Service Tax	1,72,57.50	2,04,47.78
	Land Revenue	5,03.70	5,62.37
	Stamps and Registration Fees	68,16.54	55,68.59
	State Excise	95,26.34	1,08,29.35
	Taxes on Sales, Trade etc.	1,32,96.34	1,12,57.71
	Taxes on Goods and Passengers	75.03	1,45.02
	Taxes on Vehicles	27,49.15	32,51.23
	Others	42,34.32	37,61.64
A.2	Share of net proceeds of Union Taxes and Duties	4,69,13.75	4,95,17.61
	Central Goods and Service Tax	1,39,46.58	1,40,51.51
	Corporation Tax	1,41,54.92	1,68,83.57
	Taxes on Income other than Corporation Tax	1,45,11.44	1,32,29.42
	Taxes on Wealth	Nil	0.73
	Customs	24,94.77	31,38.75
	Union Excise Duties	15,77.40	21,82.27
	Service Tax	2,03.41	Nil
	Other Taxes and Duties on Commodities and Services	25.23	31.36
	Total-A	10,13,72.67	10,53,41.30
B	Non-Tax Revenue		
	Non-Ferrous Mining and Metallurgical Industries	45,57.28	43,20.22
	Education, Sports, Art and Culture	13,82.51	20,59.65
	Forestry and Wild Life	12,40.38	8,34.26
	Minor Irrigation	2,31.30	2,34.98
	Interest Receipts	2,43.01	4,42.54
	Miscellaneous General Services	5,99.43	3,37.75
	Other Administrative Services	1,73.18	3,26.95
	Dividends and Profits	2,88.44	4,75.96
	Medium Irrigation	1,40.30	1,13.47
	Contributions and Recoveries towards Pension and Other Retirement Benefits	96.57	1,29.62
	Medical and Public Health	1,83.42	1,76.34
	Power	11.35	54.56
	Public Works	1,07.97	1,17.91

STATEMENT NO. 3 –contd.

(₹ in crore)

	Description	Actuals	
		2020-21	2019-20
I.	TAX AND NON-TAX REVENUE-concl.		
B.	Non-Tax Revenue-concl.		
	Police	1,76.74	1,24.39
	Other Social Services	35.47	2,13.47
	Village and Small Industries	1,24.23	28.43
	Crop Husbandry	32.44	46.92
	Major Irrigation	41.92	58.15
	Other General Economic Services	28.89	32.12
	Housing	27.08	27.27
	Labour and Employment	25.30	35.40
	Water Supply and Sanitation	43.49	12.51
	Urban Development	21.50	30.36
	Other Rural Development Programmes	4.91	11.05
	Stationery and Printing	8.63	19.83
	Social Security and Welfare	29.09	32.78
	Tourism	Nil	0.63
	Non Conventional Sources of Energy	4.08	0.98
	Fisheries	6.83	7.78
	Co-operation	9.41	10.49
	Public Service Commission	13.84	13.07
	Jails	4.57	4.89
	Animal Husbandry	2.29	2.54
	Other Agricultural Programmes	4.21	9.97
	Food Storage and Warehousing	0.06	0.05
	Roads and Bridges	0.62	0.60
	Industries	0.40	0.53
	Information and Publicity	0.55	0.65
	Family Welfare	0.20	0.23
	Other Industries	0.19	0.21
	Dairy Development	0.05	0.06
	Petroleum	Nil	Nil
	Total-B	99,02.13	1,03,49.57

STATEMENT NO. 3 –contd.

(₹ in crore)

	Description	Actuals	
		2020-21	2019-20
II	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA-		
C	Grants-in-aid from Central Government-		
	Centrally sponsored scheme	2,13,40.47	1,95,48.19
	Central assistance/share	1,90,39.66	1,74,64.21
	Externally aided projects - grants for centrally sponsored schemes	18,02.72	10,25.16
	Grants under provision to article 275 (1) of the constitution	36.89	4,49.39
	Grants for central road fund	4,61.20	6,09.43
	Finance commission grant	65,76.50	60,77.55
	Grants for Rural Local Bodies	29,88.00	54,30.45
	Grants under provision to article 275 (1) of the constitution	17,68.50	
	Grant in aid for state disaster response fund	18,20.00	6,47.10
	Other Transfer/Grants to States/ Union Territory with Legislature	71,85.02	63,26.74
	Grants towards contribution to NDRF	18,91.79	17,12.14
	Grants for central road fund	Nil	83.82
	Compensation for loss of revenue arising out of implementation of GST	52,93.23	45,30.78
	Total-C	3,51,01.99	3,19,52.48
	Total Revenue Receipts (A+B+C)	14,63,76.79	14,76,43.35
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Miscellaneous Capital Receipts		
	Civil		
	Retirement of Capital/Disinvestments of Cooperative Societies/ Banks	Nil	Nil
	Other Receipts	14.46	13.66
	Disinvestment Proceeds	Nil	Nil
	Total-D	14.46	13.66

STATEMENT NO. 3 –concl.d.

(₹ in crore)

	Description	Actuals	
		2020-21	2019-20
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - concl.d.		
E.	Public Debt Receipts		
	Internal Debt	5,42,41.46	2,94,96.49
	<i>Market Loans</i>	4,55,73.00	2,23,71.39
	<i>Loans from Financial Institutions</i>	23,95.18	19,77.99
	<i>Special Securities issued to National Small Savings Fund</i>	62,73.28	51,47.11
	<i>Ways and Means Advances from the Reserve Bank of India</i>	Nil	Nil
	Loans and Advances from Central Government	1,09,29.04	48,67.92
	<i>Non-Plan Loans</i>	Nil	Nil
	<i>Loans for State/Union Territory Plan Schemes^(a)</i>	Nil	Nil
	<i>Other Loans for States/Union Territory with Legislature Schemes</i>	1,09,29.04	48,67.92
	Total-E	6,51,70.50	3,43,64.41
F.	Loans and Advances by State Government (Recoveries)^(b)	58.32	45.86
G.	Inter-State Settlement	(-) 0.02	(-) 0.25
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	21,16,20.05	18,20,67.03

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

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

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans & Advances	Total
A	General Services				
A.1	<i>Organs of State</i>	15,63.31	Nil	Nil	15,63.31
	Parliament/State/Union Territory Legislatures	80.49	Nil	Nil	80.49
	President, Vice President/Governor/Administrator of Union Territories	11.83	Nil	Nil	11.83
	Council of Ministers	1,39.89	Nil	Nil	1,39.89
	Administration of Justice	10,89.30	Nil	Nil	10,89.30
	Elections	2,41.80	Nil	Nil	2,41.80
A.2	<i>Fiscal Services</i>	2,28,15.28	Nil	Nil	2,28,15.28
	Collection of Taxes on Income and Expenditure	Nil	Nil	Nil	Nil
	Land Revenue	24,36.27	Nil	Nil	24,36.27
	Stamps and Registration	7,78.28	Nil	Nil	7,78.28
	State Excise	13,07.46	Nil	Nil	13,07.46
	Taxes on Sales, Trade etc.	6.01	Nil	Nil	6.01
	Taxes on Vehicles	79.85	Nil	Nil	79.85
	Collection Charges under State Goods and Services Tax	2,00.60	Nil	Nil	2,00.60
	Other Taxes and Duties on Commodities and Services	20,86.96	Nil	Nil	20,86.96
	Other Fiscal Services	1.98	Nil	Nil	1.98
	Interest Payments	1,59,17.87	Nil	Nil	1,59,17.87
A.3	<i>Administrative Services</i>	87,66.28	9,74.06	Nil	97,40.34
	Public Service Commission	17.82	Nil	Nil	17.82
	Secretariat-General Services	1,88.07	Nil	Nil	1,88.07
	District Administration	7,55.04	Nil	Nil	7,55.04
	Treasury and Accounts Administration	2,11.81	Nil	Nil	2,11.81
	Police	63,05.08	5,94.93	Nil	69,00.01
	Jails	3,96.23	Nil	Nil	3,96.23
	Stationery and Printing	39.54	2.47	Nil	42.01
	Public Works	3,59.61	3,66.67	Nil	7,26.28
	Other Administrative Services	4,93.08	9.99	Nil	5,03.07
A.4	<i>Pension and Miscellaneous General Services</i>	1,47,40.14	Nil	28.76	1,47,68.90
	Pensions and Other Retirement Benefits	1,46,70.70	Nil	Nil	1,46,70.70
	Miscellaneous General Services	69.44	Nil	28.76	98.20
	Total-A-General Services	4,78,85.01	9,74.06	28.76	4,88,87.83

STATEMENT No. 4 - contd.**A. EXPENDITURE BY FUNCTION - contd.**

(₹ in crore)

	Description	Revenue	Capital	Loans & Advances	Total
B	Social Services				
<i>B.1</i>	<i>Education, Sports, Art and Culture</i> ^(a)	2,88,10.31	12,98.59	57.84	3,01,66.74
	General Education	2,80,49.76	Nil	Nil	2,80,49.76
	Technical Education	4,90.69	Nil	Nil	4,90.69
	Sports and Youth Services	1,37.26	12,98.59	57.84	14,93.69
	Art and Culture	1,32.60	Nil	Nil	1,32.60
<i>B.2</i>	<i>Health and Family Welfare</i>	89,47.86	7,38.98	Nil	96,86.84
	Medical and Public Health	84,32.79	7,38.98	Nil	91,71.77
	Family Welfare	5,15.07	Nil	Nil	5,15.07
<i>B.3</i>	<i>Water Supply, Sanitation, Housing and Urban Development</i>	1,26,09.26	52,17.61	6,73.00	1,84,99.87
	Water Supply and Sanitation	10,82.84	39,51.35	Nil	50,34.19
	Housing	59,37.97	57.98	Nil	59,95.95
	Urban Development	55,88.45	12,08.28	6,73.00	74,69.73
<i>B.4</i>	<i>Information and Broadcasting</i>	3,03.66	0.54	Nil	3,04.20
	Information and Publicity	3,03.66	0.54	Nil	3,04.20
<i>B.5</i>	<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	39,17.96	8,22.23	Nil	47,40.19
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	39,17.96	8,22.23	Nil	47,40.19
<i>B.6</i>	<i>Labour and Labour Welfare</i>	10,90.32	Nil	Nil	10,90.32
	Labour and Employment	10,90.32	Nil	Nil	10,90.32
<i>B.7</i>	<i>Social Welfare and Nutrition</i>	1,30,04.59	35.78	Nil	1,30,40.37
	Social Security and Welfare	69,43.91	35.78	Nil	69,79.69
	Nutrition	11,16.31	Nil	Nil	11,16.31
	Relief on account of Natural Calamities	49,44.37	Nil	Nil	49,44.37
<i>B.8</i>	<i>Others</i>	72.80	18.34	Nil	91.14
	Other Social Services	39.37	18.34	Nil	57.71
	Secretariat- Social Services	33.43	Nil	Nil	33.43
	Total-B-Social Services	6,87,56.76	81,32.07	7,30.84	7,76,19.67
C	Economic Services				
<i>C.1</i>	<i>Agriculture and Allied Activities</i>	1,23,73.04	9,51.45	4.74	1,33,29.23
	Crop Husbandry	61,96.92	4.82	Nil	62,01.74
	Soil and Water Conservation	65.59	Nil	Nil	65.59
	Animal Husbandry	8,56.80	7.65	Nil	8,64.45
	Fisheries	1,15.07	Nil	Nil	1,15.07
	Forestry and Wild Life	15,56.93	9,16.58	Nil	24,73.51
	Food, Storage and Warehousing	28,45.81	0.20	0.03	28,46.04
	Agricultural Research and Education	1,64.42	Nil	Nil	1,64.42
	Co-operation	5,71.50	22.20	4.71	5,98.41

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

STATEMENT No.4 - contd.**A. EXPENDITURE BY FUNCTION - contd.****(₹ in crore)**

	Description	Revenue	Capital	Loans & Advances	Total
C	Economic Services-concl.				
C.2	<i>Rural Development</i>	96,77.94	37,82.09	Nil	1,34,60.03
	Rural Employment	35,59.65	Nil	Nil	35,59.65
	Other Rural Development Programmes	61,18.29	37,82.09	Nil	99,00.38
C.3	<i>Special Area Programmes</i>	6,72.31	Nil	Nil	6,72.31
	Special Programmes for Rural Development	6,72.31	Nil	Nil	6,72.31
C.4	<i>Irrigation and Flood Control</i>	9,98.82	1,00,15.50	Nil	1,10,14.32
	Major Irrigation	2,35.52	83,60.86	Nil	85,96.38
	Medium Irrigation	6,10.16	11,74.96	Nil	17,85.12
	Minor Irrigation	1,44.56	4,73.25	Nil	6,17.81
	Command Area Development	8.58	5.17	Nil	13.75
	Flood Control and Drainage	Nil	1.26	Nil	1.26
C.5	<i>Energy</i>	1,49,73.96	4,94.58	2,15.98	1,56,84.52
	Power	1,49,13.55	4,94.58	2,15.98	1,56,24.11
	New and Renewable Energy	60.41	Nil	Nil	60.41
C.6	<i>Industry and Minerals</i>	20,87.19	4,50.51	2,50.00	27,87.70
	Village and Small Industries	4,65.19	1,22.31	Nil	5,87.50
	Industries	3,07.13	Nil	Nil	3,07.13
	Non-Ferrous Mining and Metallurgical Industries	13,14.87	Nil	Nil	13,14.87
	Other Industries	Nil	3,28.20	Nil	3,28.20
	Other Outlays on Industries and Minerals	Nil	Nil	Nil	Nil
	Petro-Chemical Industries	Nil	Nil	2,50.00	2,50.00
C.7	<i>Transport</i>	10,93.22	54,70.71	Nil	65,63.93
	Civil Aviation	4.03	66.17	Nil	70.20
	Roads and Bridges	10,89.19	54,01.89	Nil	64,91.08
	Road Transport	Nil	2.65	Nil	2.65
	Other Transport Services	Nil	Nil	Nil	Nil
C.8	<i>Science, Technology and Environment</i>	1,22.03	34.00	Nil	1,56.03
	Other Scientific Research	1,22.03	34.00	Nil	1,56.03
C.9	<i>General Economic Services</i>	1,92.44	50.80	Nil	2,43.24
	Secretariat- Economic Services	29.06	Nil	Nil	29.06
	Tourism	50.62	50.33	Nil	1,00.95
	Census, Surveys and Statistics	89.81	Nil	Nil	89.81
	Other General Economic Services	22.95	0.47	Nil	23.42
	Total-C-Economic Services	4,21,90.95	2,12,49.64	4,70.72	6,39,11.31

STATEMENT No. 4 - contd.**A. EXPENDITURE BY FUNCTION - conclud.****(₹ in crore)**

	Description	Revenue	Capital	Loans & Advances	Total
D.	Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	59,00.29	Nil	Nil	59,00.29
	Total-D- Grants-in-aid and Contributions	59,00.29	Nil	Nil	59,00.29
E.	Public Debt				
	Internal Debt of the State Government	Nil	Nil	1,13,15.00	1,13,15.00
	Loans and Advances from the Central Government	Nil	Nil	14,42.30	14,42.30
	Total-E-Public Debt	Nil	Nil	1,27,57.30	1,27,57.30
F.	Loans and Advances				
	Loans to Government Servants etc.	Nil	Nil	Nil	Nil
	Total-F-Loans and Advances	Nil	Nil	Nil	Nil
G.	Inter-State Settlement	Nil	Nil	(-) 0.25	(-) 0.25
H.	Transfer to Contingency Fund	Nil	Nil	Nil	Nil
	Total - Expenditure in Consolidated Fund	16,47,33.01	3,03,55.77	1,39,87.37	20,90,76.15

STATEMENT No. 4 - contd.

B. EXPENDITURE BY NATURE

(₹ in crore)

Object Head Code	Object of Expenditure	2020-21			2019-20		
		Revenue	Capital	Total	Revenue	Capital	Total
11	Salaries	3,56,90.53	2,25.60	3,59,16.13	2,93,84.31	2,51.35	2,96,35.66
12	Wages	12,40.71	6,02.35	18,43.06	11,36.62	3,87.41	15,24.03
13	Pension and Pensionary benefits	1,30,79.62	0.07	1,30,79.69	1,11,62.84	0.05	1,11,62.89
14	Awards, Rewards, Prizes	69.83	Nil	69.83	61.86	Nil	61.86
15	Social Security Pension	14,13.44	Nil	14,13.44	9,55.98	Nil	9,55.98
16	Salary Allowances—All India Services	1,36.34	1.55	1,37.89	1,38.63	1.53	1,40.16
17	Salary and Allowances for Ministers	26.95	Nil	26.95	26.93	Nil	26.93
18	Salaries and Allowances for Governor, High Courts, Courts, Lokayukt, Tribunals, State Election and Information commissions etc.	3,17.45	Nil	3,17.45	2,89.20	Nil	2,89.20
19	Salary of Charged/Contingent works employee	10,34.95	89.97	11,24.92	11,60.35	1,01.79	12,62.14
21	Travelling Allowance	1,05.75	1.27	1,07.02	1,61.65	2.17	1,63.82
22	Office Expenses	10,61.89	14.28	10,76.17	9,29.84	11.65	9,41.49
23	Purchase of Vehicles	23.61	61.11	84.72	21.98	4.44	26.42
24	Examination and Training	79.37	8.07	87.44	1,45.29	1.85	1,47.14
25	Clothing Bedding & Tentage	2.31	Nil	2.31	2.76	Nil	2.76
26	Seminar, Workshop and Conference	3.95	Nil	3.95	9.35	0.25	9.60
27	Macro Information Technology System	95.37	Nil	95.37	38.98	Nil	38.98
31	Payment for Professional Services	28,72.99	28.01	29,01.00	26,38.80	10.88	26,49.68
32	Minor Works	52.13	4,01.56	4,53.69	88.46	12,79.82	13,68.28
33	Maintenance	11,48.21 ^(a)	71.71	12,19.92	12,84.66	84.46	13,69.12
34	Material and Supplies	30,67.73	2,81.36	33,49.09	40,66.98	1,32.39	41,99.37
35	Advertisement and Publicity	2,81.92	3.29	2,85.21	2,79.54	0.11	2,79.65
36	Expenditure on facilities given to distinguished personages	4.28	Nil	4.28	0.55	Nil	0.55
37	Fair, Function and Exhibition	15.40	Nil	15.40	19.45	Nil	19.45
41	Stipend and Scholarship	23,17.25	Nil	23,17.25	23,93.68	Nil	23,93.68

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

STATEMENT No. 4 - conclud.**B. EXPENDITURE BY NATURE - conclud.****(₹ in crore)**

Object Head Code	Object of Expenditure	2020-21			2019-20		
		Revenue	Capital	Total	Revenue	Capital	Total
42	Grants-in-aid	6,32,84.37 ^(a)	2,50.27	6,35,34.64	6,41,87.11	2,57.04	6,44,44.15
43	Contributions	16,35.03	6.10	16,41.13	9,32.49	2.97	9,35.46
44	Subsidies	1,36,45.04	24.00	1,36,69.04	1,26,41.50	Nil	1,26,41.50
45	Grants-in-aid for creation of capital assets	6,53.59 ^(a)	82.73	7,36.32	5,76.53	2,37.64	8,14.17
50	Payment of Compensation	0.70	Nil	0.70	30.61	Nil	30.61
51	Other Charges	13,86.44	73.35	14,59.79	7,01.33	4,33.93	11,35.26
52	Payment of Interest/ Dividend	1,59,34.35	Nil	1,59,34.35	1,42,50.48	Nil	1,42,50.48
53	Payment of decretal amount	2.18	0.97	3.15	13.48	0.63	14.11
54	Compensation	36.93	20.84	57.77	24.48	33.77	58.25
55	Suspense	0.28	Nil	0.28	0.05	Nil	0.05
56	Secret Service Expenses	8.94	Nil	8.94	8.24	Nil	8.24
58	Payment of Taxes and Royalty	0.25	Nil	0.25	0.04	Nil	0.04
59	Expenditure on printing of Stamp Papers	50.32	Nil	50.32	14.15	Nil	14.15
61	Survey, Investigation and Design and Preparation of DPRs	2.45	5.24	7.69	1.87	11.13	13.00
62	Purchase of Land and Building	Nil	1,32.69	1,32.69	1.10	21.22	22.32
63	Machinery	78.91	2,82.30	3,61.21	35.57	3,64.98	4,00.55
64	Major Works	0.61	2,40,95.05	2,40,95.66	1.15	2,36,03.43	2,36,04.58
65	Investment	Nil	27,32.81	27,32.81	Nil	10,88.39	10,88.39
67	Loans and Advances	Nil	Nil	Nil	Nil	Nil	Nil
68	Annuity	Nil	8,60.00	8,60.00	Nil	9,16.20	9,16.20
73	Inter Account Transfer	77,77.34	Nil	77,77.34	38,13.28	Nil	38,13.28
74	Recoveries	(-) 39,06.70	(-) 0.78	(-) 39,07.48	(-) 31,87.85	Nil	(-) 31,87.85
	Others	Nil	Nil	Nil	Nil	Nil	Nil
	Total	16,47,33.01	3,03,55.77	19,50,88.78	15,04,44.30	2,92,41.48	17,96,85.78

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

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

						(₹ in crore)
Major Head	Description	Expenditure during 2019-20	Progressive expenditure up to 2019-20	Expenditure during 2020-21	Progressive expenditure up to 2020-21	Increase(+)/ Decrease(-) in Per cent
A.	Capital Account of General Services -					
4055	Capital Outlay on Police	5,53.85	23,17.42	5,94.93	29,12.35	7
4058	Capital Outlay on Stationery and Printing	0.07	12.21	2.47	14.68	3429
4059	Capital Outlay on Public Works	4,06.46	31,90.98	3,66.67	35,57.65	(-) 10
4070	Capital Outlay on Other Administrative Services	21.65	1,42.25	9.99	1,52.24	(-) 54
	TOTAL-A- Capital Account of General Services	9,82.03	56,62.86	9,74.06	66,36.92	(-) 1
B.	Capital Account of Social Services -					
	<i>(a) Capital Account of Education, Sports, Art and Culture</i>					
4202	Capital Outlay on Education, Sports, Art and Culture	14,90.25	68,84.67	12,98.59	81,83.26	(-) 13
	TOTAL - (a) Capital Account of Education, Sports, Art and Culture	14,90.25	68,84.67	12,98.59	81,83.26	(-) 13
	<i>(b) Capital Account of Health and Family Welfare</i>					
4210	Capital Outlay on Medical and Public Health	10,96.31	57,47.49	7,38.98	64,86.47	(-) 33
4211	Capital Outlay on Family Welfare	Nil	53.58	Nil	53.58	--
	TOTAL - (b) Capital Account of Health and Family Welfare	10,96.31	58,01.07	7,38.98	65,40.05	(-) 33
	<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>					
4215	Capital Outlay on Water Supply and Sanitation	23,99.85	1,43,83.93	39,51.35	1,83,35.28	65
4216	Capital Outlay on Housing	57.83	8,61.07	57.98	919.05	--
4217	Capital Outlay on Urban Development	7,82.18	39,87.82	12,08.28	51,96.10	54
	TOTAL - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	32,39.86	1,92,32.82	52,17.61	2,44,50.43	61
	<i>(d) Capital Account of Information and Broadcasting -</i>					
4220	Capital Outlay on Information and Publicity	Nil	3.44	0.54	3.98	--
	Total-(d) Capital Account of Information and Broadcasting	Nil	3.44	0.54	3.98	--
	<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -</i>					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	9,82.48	74,91.56	8,22.23	83,13.79	(-) 16
	Total-(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	9,82.48	74,91.56	8,22.23	83,13.79	(-) 16
	<i>(g) Capital Account of Social Welfare and Nutrition</i>					
4235	Capital Outlay on Social Security and Welfare	70.22	15,12.37	35.78	15,48.15	(-) 49
	Total-(g) Capital Account of Social Welfare and Nutrition	70.22	15,12.37	35.78	15,48.15	(-) 49

STATEMENT NO. 5 - contd.

(₹ in crore)

Major Head	Description	Expenditure during 2019-20	Progressive expenditure up to 2019-20	Expenditure during 2020-21	Progressive expenditure up to 2020-21	Increase(+)/ Decrease(-) in Per cent
B.	Capital Account of Social Services -concl'd.					
<i>(h)</i>	<i>Capital Account of Other Social Services</i>					
4250	Capital Outlay on Other Social Services	42.86	4,45.42	18.34	4,63.76	(-) 57
	Total-(h) Capital Account of Other Social Services	42.86	4,45.42	18.34	4,63.76	(-) 57
	TOTAL-B- Capital Account of Social Services-	69,21.98	4,13,71.35	81,32.07	4,95,03.42	17
C.	Capital Account of Economic Services					
<i>(a)</i>	<i>Capital Account of Agriculture and Allied Activities -</i>					
4401	Capital Outlay on Crop Husbandry	Nil	5,80.37	4.82	5,85.19	--
4402	Capital Outlay on Soil and Water Conservation	Nil	1,91.09	Nil	1,91.09	--
4403	Capital Outlay on Animal Husbandry	4.07	1,29.82	7.65	1,37.47	88
4404	Capital Outlay on Dairy Development	Nil	5.49	Nil	5.49	--
4405	Capital Outlay on Fisheries	Nil	11.96	Nil	11.96	--
4406	Capital Outlay on Forestry and Wild Life	5,37.55	27,83.58	9,16.58	37,00.16	71
4408	Capital Outlay on Food Storage and Warehousing	0.28	2,39.46	0.20	2,39.66	(-) 29
4415	Capital Outlay on Agricultural Research and Education	Nil	1.90	Nil	1.90	--
4425	Capital Outlay on Co-operation	4.73	14,97.63	22.20	15,19.83	370
4435	Capital Outlay on Other Agricultural Programmes	Nil	8.01	Nil	8.01	--
	Total-(a) Capital Account of Agriculture and Allied Activities	5,46.63	54,49.31	9,51.45	64,00.76	74
<i>(b)</i>	<i>Capital Account of Rural Development -</i>					
4515	Capital Outlay on Other Rural Development Programmes	44,52.28	2,43,43.51	37,82.09	2,81,25.60	(-) 15
	Total-(b) Capital Account of Rural Development	44,52.28	2,43,43.51	37,82.09	2,81,25.60	(-) 15
<i>(d)</i>	<i>Capital Account of Irrigation and Flood Control -</i>					
4700	Capital Outlay on Major Irrigation	75,09.23	5,29,32.65	83,60.86	6,12,93.51	11
4701	Capital Outlay on Medium Irrigation	9,45.05	1,09,77.84	11,74.96	1,21,52.80	24
4702	Capital Outlay on Minor Irrigation	4,80.70	1,36,17.48	4,73.25	1,40,90.73	(-) 2
4705	Capital Outlay on Command Area Development	55.97	14,50.86	5.17	14,56.03	(-) 91
4711	Capital Outlay on Flood Control Projects	4.99	1,38.77	1.26	1,40.03	(-) 75
	Total-(d) Capital Account of Irrigation and Flood Control	89,95.94	7,91,17.60	1,00,15.50	8,91,33.10	11

STATEMENT NO. 5 - contd.

(₹ in crore)

Major Head	Description	Expenditure during 2019-20	Progressive expenditure up to 2019-20	Expenditure during 2020-21	Progressive expenditure up to 2020-21	Increase(+)/ Decrease(-) in Per cent
C.	Capital Account of Economic Services – conclud.					
<i>(e)</i>	Capital Account of Energy-					
4801	Capital Outlay on Power Projects	5,62.29	3,21,09.67	4,94.58	3,26,04.25	(-) 12
4810	Capital Outlay on New and Renewable Energy	Nil	0.20	Nil	0.20	--
	Total-(e) Capital Account of Energy	5,62.29	3,21,09.87	4,94.58	3,26,04.45	(-) 12
<i>(f)</i>	Capital Account of Industry and Minerals -					
4851	Capital Outlay on Village and Small Industries	2,55.15	30,18.74	1,22.31	31,41.05	(-) 52
4852	Capital Outlay on Iron and Steel Industries	Nil	49.10	Nil	49.10	--
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.06	21.49	Nil	21.49	(-) 100
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	Nil	0.02	Nil	0.02	--
4858	Capital Outlay on Engineering Industries	Nil	0.13	Nil	0.13	--
4860	Capital Outlay on Consumer Industries	Nil	8.78	Nil	8.78	--
4875	Capital Outlay on Other Industries	3,09.14	8,27.66	3,28.20	11,55.86	6
4885	Capital Outlay on Industries and Minerals	Nil	4,68.58	Nil	4,68.58	--
	Total-(f) Capital Account of Industry and Minerals	5,65.35	43,94.50	4,50.51	48,45.01	(-) 20
<i>(g)</i>	Capital Account of Transport -					
5053	Capital Outlay on Civil Aviation	9.71	3,92.87	66.17	4,59.04	581
5054	Capital Outlay on Roads and Bridges	61,45.82	4,82,22.34	54,01.89	5,36,24.23	(-) 12
5055	Capital Outlay on Road Transport	--	1,16.81	2.65	1,19.46	--
	Total-(g) Capital Account of Transport	61,55.53	4,87,32.02	54,70.71	5,42,02.73	(-) 11
<i>(i)</i>	Capital Account of Science, Technology and Environment-					
5425	Capital Outlay on Other Scientific and Environmental Research	Nil	1,16.69	34.00	1,50.69	--
	Total - (i) Capital Account of Science, Technology and Environment	Nil	1,16.69	34.00	1,50.69	--
<i>(j)</i>	Capital Account of General Economic Services-					
5452	Capital Outlay on Tourism	59.45	10,88.29	50.33	11,38.62	(-) 15
5465	Investments in General Financial and Trading Institutions	Nil	0.03	Nil	0.03	--
5475	Capital Outlay on Other General Economic Services	Nil	13.00	0.47	13.47	--
	Total-(j) Capital Account of General Economic Services	59.45	11,01.32	50.80	11,52.12	(-) 15
	TOTAL-C- Capital Account of Economic Services	2,13,37.47	19,53,64.82	2,12,49.64	21,66,14.46	--
	GRAND TOTAL	2,92,41.48	24,23,99.03	3,03,55.77	27,27,54.80	4

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

1. During 2020-21 the Government invested ₹ 27,18.34^(a) crore in various concerns (investment of ₹ 8,54.00 crore in share capital of Statutory Corporations, ₹ 18,31.61 crore in Government Companies and ₹ 32.73 crore in Co-operative Societies).
2. The total net investment of Government in share capital of different concerns at the end of 2019-20 and 2020-21 was ₹ 3,63,73.52 crore and ₹ 3,90,91.86 crore respectively. Against investment of ₹ 3,90,91.86 crore, the State Government received dividend of ₹ 2,88.44 crore (0.74 *per cent* of investment) in 2020-21.

Further details are given in Statement No. 19.

^(a) Net figures of investment is ₹ 27,18.34 crore (Gross investment ₹ 27,32.80 crore and disinvestment ₹ 14.46 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, 2020	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2021	Net increase /decrease (-)		(₹ in crore)
					Amount	Per cent	As a Per cent of public debt & other liabilities
A - PUBLIC DEBT -							
6003 -Internal Debt of the State Government-							
Market Loans	11,53,67.71	4,55,73.00	68,00.00	15,41,40.71	3,87,73.00	33.61	53.28
Ways and Means Advances from the Reserve Bank of India	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Compensation and other Bonds	73,60.44	Nil	Nil	73,60.44	Nil	Nil	2.54
Loans from Financial Institution	1,02,13.22	23,95.18	18,23.24 ^(b)	1,07,85.16	5,71.94	5.60	3.73
Special Securities issued to National Small Savings Fund of Central Government	2,68,51.37	62,73.28	26,91.76	3,04,32.89	35,81.52	13.34	10.52
Total - Internal Debt of the State Government	15,97,92.74	5,42,41.46	1,13,15.00	20,27,19.20	4,29,26.46	26.86	70.07
6004 –Loans and Advances from Central Government -							
01 Non Plan Loans	24.73	Nil	3.52	21.21	(-) 3.52	(-) 14.23	0.01
02 Loans for State/Union Territory Plan Scheme	1,61,41.44	Nil	14,38.78	1,47,02.66	(-) 14,38.78	(-) 8.91	5.08
07 Pre 1984-85 Loans	1.88	Nil	Nil	1.88	Nil	Nil	Nil
09 Other Loans for States/Union Territory with Legislature Schemes	48,67.92	1,09,29.04	Nil	1,57,96.96	1,09,29.04	2,24.51	5.46
Total - Loans and Advances from Central Government	2,10,35.97	1,09,29.04	14,42.30	3,05,22.71	94,86.74	45.10	10.55
TOTAL – PUBLIC DEBT	18,08,28.71	6,51,70.50	1,27,57.30	23,32,41.91	5,24,13.20	28.98	80.62

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

^(b) ₹ 3.14 crore booked under Market Loans which pertains to Loans from Financial Institution (National Co-operative Development Corporation)

STATEMENT NO. 6 - contd.

Statement of Public Debt and other Liabilities - contd.

Nature of Borrowings	Balance as on 1 st April, 2020	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2021	Net increase/decrease (-)		(₹ in crore)
					Amount	Per cent	As a <i>Per cent</i> of public debt and other liabilities
B – OTHER LIABILITIES -							
Public Account							
Small Savings Provident Funds etc.	1,90,33.74	50,54.14	41,93.79	1,98,94.09	8,60.35	4.52	6.88
Reserve Funds bearing interest	51,99.92	43,17.87	38,33.39	56,84.40	4,84.48	9.32	1.96
Reserve Funds not bearing interest	66,99.66	39,66.96	5,22.13	1,01,44.49	34,44.83	51.42	3.51
Deposits bearing interest	(-) 44.44	8.88	31.22	(-) 66.78 ^(a)	(-) 22.34	(-) 50.27	(-) 0.02
Deposits not bearing interest	1,88,53.92	5,86,78.03	5,71,31.75	2,04,00.20	15,46.28	8.20	7.05
TOTAL – OTHER LIABILITIES	4,97,42.80	7,20,25.88	6,57,12.28	5,60,56.40	63,13.60	12.69	19.38
TOTAL – PUBLIC DEBT AND OTHER LIABILITIES	23,05,71.51	13,71,96.38	7,84,69.58	28,92,98.31	5,87,26.80	25.47	100

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 which have a currency of more than twelve months, borrowings of temporary character to cover resource gaps and loans obtained by the Government from autonomous bodies.

^(a) The minus balance is on account of non-receipt of sanction order for adjustment of interest from Directorate of Pension, Provident Fund and Insurance Madhya Pradesh, Bhopal under Major Head 8342-120- Miscellaneous Deposits.

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

During the year the Government floated following loans: ₹ 5,00.00 crore (5.73 percent Madhya Pradesh State Development Loan 2021), ₹ 5,00.00 crore (6.09 percent Madhya Pradesh State Development Loan 2022), ₹ 5,00.00 crore (5.54 percent Madhya Pradesh State Development Loan 2021), ₹ 5,00.00 crore (6.20 percent Madhya Pradesh State Development Loan 2023), ₹ 10,00.00 crore (6.69 percent Madhya Pradesh State Development Loan 2030), ₹ 10,00.00 crore (6.73 percent Madhya Pradesh State Development Loan 2030), ₹ 5,00.00 crore (6.64 percent Madhya Pradesh State Development Loan 2030), ₹ 5,00.00 crore (6.57 percent Madhya Pradesh State Development Loan 2030), ₹ 10,00.00 crore (6.58 percent Madhya Pradesh State Development Loan 2035), ₹ 10,00.00 crore (6.52 percent Madhya Pradesh State Development Loan 2035), ₹ 10,00.00 crore (6.54 percent Madhya Pradesh State Development Loan 2035), ₹ 10,00.00 crore (6.61 percent Madhya Pradesh State Development Loan 2035), ₹ 10,00.00 crore (6.79 percent Madhya Pradesh State Development Loan 2033), ₹ 10,00.00 crore (6.76 percent Madhya Pradesh State Development Loan 2033), ₹ 10,00.00 crore (7.07 percent Madhya Pradesh State Development Loan 2032), ₹ 10,00.00 crore (6.91 percent Madhya Pradesh State Development Loan 2040), ₹ 10,00.00 crore (6.89 percent Madhya Pradesh State Development Loan 2040), ₹ 60,00.00 crore (6.76 percent Madhya Pradesh State Development Loan 2040), ₹ 20,00.00 crore (6.79 percent Madhya Pradesh State Development Loan 2040), ₹ 70,00.00 crore (6.61 percent Madhya Pradesh State Development Loan 2037), ₹ 60,00.00 crore (7.03 percent Madhya Pradesh State Development Loan 2031), ₹ 1,00.00 crore (4.94 percent Madhya Pradesh State Development Loan 2023), ₹ 30,00.00 crore (5.52 percent Madhya Pradesh State Development Loan 2024), ₹ 30,00.00 crore (6.69 percent Madhya Pradesh State Development Loan 2025) and ₹ 44,73.00 crore (4.77 percent Madhya Pradesh State Development Loan 2023) at par. The loans bear interest rate of 5.73, 6.09, 5.54, 6.20, 6.69, 6.73, 6.64, 6.57, 6.58, 6.52, 6.54, 6.61, 6.79, 6.76, 7.07, 6.91, 6.89, 6.76, 6.79, 6.61, 7.03, 4.94, 5.52, 6.69, and 4.77 percent per annum and are redeemable at face value in 2021, 2022, 2021, 2023, 2030, 2030, 2030, 2030, 2035, 2035, 2035, 2035, 2033, 2033, 2032, 2040, 2040, 2040, 2040, 2037, 2031, 2023, 2024, 2025 and 2023 respectively. The total amount subscribed was ₹ 4,55,73.00 crore (in cash: ₹ 4,55,73.00 crore, by conversion of loans due for repayment: ₹ Nil).

The 8.44 percent Madhya Pradesh Govt. Stock 2020, 8.39 percent Madhya Pradesh Govt. Stock 2021, 7.13 percent Madhya Pradesh State Development Loan 2021, 8.36 percent Madhya Pradesh Govt. Stock 2021 and 8.48 percent Madhya Pradesh Govt. Stock 2021 discharged during the year 2020-21. A sum of ₹ 20,00.00 crore, ₹ 10,00.00 crore, ₹ 6,00.00 crore and ₹ 25,00.00 crore and ₹ 7,00.00 crore respectively was repaid during the year leaving nil balance against these loans at the end of the year.

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

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

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

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

During the year, the Government received ₹ 23,95.18 crore as loans from such bodies and made repayment of ₹ 18,23.24 crore. The balance of such loans outstanding at the end of 31st March 2021 was ₹ 1,81,45.60 crore. Government paid ₹ 11,52.87 crore as interest to various autonomous bodies on loans received from them.

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

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

Loans from Small Saving Fund - Loans out of the collection in the 'Small Saving Scheme' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Saving Fund' was created in 1999-2000 for the purpose of releases of loans out of Small Savings collections. The loans received during the 2020-2021 amounted to ₹ 62,73.28 crore and ₹ 26,91.76 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 3,04,32.89 crore, which was 10.52 percent of the total **Public Debt & Other Liabilities** of the State Government as on 31 March 2021.

Loans from Government of India: - Loans from Government of India formed 10.60 percent of the total **Public Debt & Other Liabilities** on 31st March 2021.

Details of loans taken by the State Government from the Government of India are given in Statement No. 17. ₹ 1,09,29.04 crore were received from the Government of India as loans during the year. The State Government paid ₹ 14,42.30 crore towards repayment of loans and ₹ 7,30.98 crore on account of interest during the year 2020-21.

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 of ₹ 0.67 crore on 31st March 1989 has to be written off under orders of Government of India.

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

Service of Debt

Interest on debt and other obligations:- The outstanding gross debt, other obligations and the net amount of interest charges met from revenue during 2019-20 and 2020-21 are shown below:-

		(₹ in crore)		
		2020-21	2019-20	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.	25,31,36.00	19,98,62.45	5,32,73.55
	(b) Other obligations	3,61,62.31	3,07,09.06	54,53.25
	Total (i)	28,92,98.31	23,05,71.51	5,87,26.80
(ii)	Interest paid by Government			
	(a) On Public Debt and Small Savings, Provident Funds etc.	1,52,63.54	1,42,14.38	10,49.16
	(b) On Other obligations	6,54.33	2.14	6,52.19
	Total (ii)	1,59,17.87	1,42,16.52	17,01.35
(iii)	Deduct			
	(a) Interest received on loans and advances given by Government	87.98	1,30.43	(-) 42.45
	(b) Interest realised on investment of cash balances	1,44.73	1,45.29	(-) 0.56
	Total (iii)	2,32.71	2,75.72	(-) 43.01
(iv)	Net Interest Charges (ii) - (iii)	1,56,85.16	1,39,40.80	17,44.36
(v)	Percentage of gross interest (item (ii)) to total Revenue Receipts	10.87	9.63	1.24
(vi)	Percentage of net interest (item (iv)) to total Revenue Receipts	10.72	9.44	1.28

In addition, there was certain other receipts and adjustments totaling ₹10.30 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 1,56,74.86 crore, which works out to 10.71 percent of the revenue receipt.

The Government also received ₹ 2,88.44 crore during the year as 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 2020-21 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, 2020	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2021 (2+3) - (4+5)	Net Increase /decrease (-) during the year(6-2)	Interest Payment in arrears ^(b)
1	2	3	4	5	6	7	8
Universities/Academic Institutions	2,65.06	57.84	0.32	--	3,22.58	57.52	--
Municipalities/Municipal Councils/Municipal Corporations	7,14.91	2,86.10	41.69	--	9,59.32	2,44.41	--
Urban Development Authorities	16,42.68	Nil	Nil	--	16,42.68	Nil	--
Housing Board	1,75.49	Nil	Nil	--	1,75.49	Nil	--
State Housing Corporation	0.51	Nil	Nil	--	0.51	Nil	--
Panchayati Raj Institutions	0.77	Nil	Nil	--	0.77	Nil	--
Statutory Corporations	62,90.98	2,78.76	Nil	--	65,69.74	2,78.76	--
Government Companies	2,50,21.85 ^(c)	5,34.89	Nil	--	2,55,56.74	5,34.89	--
Co-operative Societies/ Co-operative Corporation/ Banks	15,93.79	4.73	14.75	--	15,83.77	(-) 10.02	--
Others	68,59.96	68.00	1.54	--	69,26.42	66.46	--
Loans and Advances to Government Servants	19.11	--	0.02	--	19.09	(-) 0.02	--
Loans for Misc. Purposes	0.04	--	--	--	0.04	--	--
Total - Loans and Advances	4,25,85.15	12,30.32	58.32	--	4,37,57.15	11,72.00	--

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

(b) Information is awaited from the State Government.

(c) Opening balance reduced by ₹ 500.00 crore due to proforma correction. The amount pertains to financial year 2018-19.

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
	--	--	--	--	--

Section: 2 Summary of Loans and Advances: Sector wise

(₹ in crore)

Sector	Balance as on 1 st April, 2020	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2021 (2+3) - (4+5)	Net Increase / decrease (-) during the year (6-2)	Interest Payment in arrears
1	2	3	4	5	6	7	8
General Services	13,03.00	28.76	1.50	--	13,30.26	27.26	--
Social Services	28,81.98	7,30.84	42.01	--	35,70.81	6,88.83	--
Economic Services	3,83,81.02 ^(b)	4,70.72	14.79	--	3,88,36.95	4,55.93	--
Loans and Advances to Government Servants	19.11	--	0.02	--	19.09	(-)0.02	--
Loans for Misc. Purposes	0.04	--	--	--	0.04	--	--
Total- Loans and Advances	4,25,85.15	12,30.32	58.32	--	4,37,57.15	11,72.00	--

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

Section: 3 Summary of repayments in arrears from loanee entities

(₹ in crore)

Loanee-Entity	Amount of arrears as on 31 st March, 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 st March, 2021
	Principal	Interest	Total		
1.	2.	3.	4.	5.	6.
MP Power Transmission Company Ltd ^(c) .	14,38.88	24,34.34	38,73.22	2005-06	38,73.22

(a) Information is awaited from the State Government

(b) Opening balance reduced by ₹ 500.00 crore due to proforma correction. The amount pertains to financial year 2018-19.

(c) Data is incorporated as per information received from State Government.

8 – STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government investments in the Share Capital and debentures of different concerns for the year 2019-20 and 2020-21.

(₹ in crore)

	Name of concern	2020-21			2019-20		
		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	35	1,08,92.35	2,72.77	35	1,00,38.35	4,65.72
2	Government Companies ^(a)	44	2,65,44.84	15.65	41	2,47,13.23	10.22
3	Joint-Stock Companies and Partnerships	24	1.31	0.02	24	1.31	0.02
4	Banks	01	Nil ^(b)	Nil	01	Nil	Nil
5	Co-operatives ^(c)	129	16,53.36	Nil	130	16,20.63	Nil
	Total	233	3,90,91.86	2,88.44	231	3,63,73.52	4,75.96

^(a) Three new Government Companies namely, Investment in M.S.M.E. Venture Capital fund, Venture Capital Company and N.B Company Limited have been added during 2020-21.

^(b) The figure of investment against 'Banks' at S. No.4 above is 0.12 lakh, which is undepictable in this Statement in crore of rupees

^(c) Share capital investment in Regional rural banks has been added to Co-operatives during 2020-21

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 2021 in various sectors are shown below:

SECTOR WISE DETAILS OF GUARANTEES

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount Guaranteed during 2020-21	Outstan- ding as on 01.04.2020 (Principal + Interest)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstanding as on 31.03.2021 (Principal + Interest)	Guarantee commission or fee		Other material details
					Dis- charged	Not Dischar- ged		Recei- vable	Received	
1	2	3	4	5	6	7	8	9	10	11
CLASS-1										
Power (25)	95,96.17	28,17.84	43,79.64	39,24.74	Nil	Nil	32,72.74	52.46	26.59	Nil
Co-operative (3)	14,53.00	Nil	12,53.00	12,53.00	Nil	Nil	Nil	Nil	Nil	Nil
State Financial Corporation (16)	11,50.00	6,14.51	Nil	1,62.28	Nil	Nil	4,52.23	1.50	Nil	Nil
Urban Development and Housing (378)	74,76.81	38,39.00	Nil	6,66.29	Nil	Nil	31,72.71	10.45	Nil	Nil
Others (126)	3,47,88.03	2,36,58.21	2,57,53.96	1,92,99.49	Nil	Nil	3,01,12.68	0.13	Nil	Nil
Total (548)	5,44,64.01	3,09,29.56	3,13,86.60	2,53,05.80	Nil	Nil	3,70,10.36	64.54	26.59	Nil

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

(i) Details of Total Funds Released During the Year 2020-21 as Grant-in-aid and Funds Allocated for Creation of Assets :-

(₹ in crore)

Name/Category of the Grantee (1)	Total Funds Released as Grants-in-aid (2)			Funds allocated for creation of Capital Assets out of total funds released shown in Column (No.2) (3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Panchayati Raj Institutions	29,28.91	1,61,74.18	1,91,03.09	Nil	Nil	Nil
Urban Local Bodies	53,32.13	15,41.80	68,73.93	5,81.30	Nil	5,81.30
Public Sector Undertakings	31.29	20.55	51.84	Nil	Nil	Nil
Autonomous Bodies	1,98.05	30,25.94	32,23.99	Nil	Nil	Nil
Non-Government Organisations (NGOs)	7,66.29	1,14.24	8,80.53	Nil	Nil	Nil
Others	2,50,06.76	91,30.81	3,41,37.57	68.99	86.03	1,55.02
Total	3,42,63.43	3,00,07.52	6,42,70.95	6,50.29	86.03	7,36.32

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

(₹ in crore)

Name/Category of the Grantee (1)	Total value of Grants-in-aid in kind (2)	Value of Grants-in-aid in kind being Capital Asset in Nature (3)
Information is awaited from State Government		

11 - STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	1,75,18.96	14,72,14.05 ^(a)	16,47,33.01	1,56,87.62	13,47,56.68	15,04,44.30
Expenditure Heads (Capital Account)	18.05	3,03,37.72	3,03,55.77	0.63	2,92,40.85	2,92,41.48
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund ^(a)	1,27,57.30	12,30.07	1,39,87.37	1,09,33.62	9,86.53	1,19,20.15
Total	3,02,94.31	17,87,81.84	20,90,76.15	2,66,21.87	16,49,84.06	19,16,05.93
a. The figures have been arrived at as follows:-						
E Public Debt -						
Internal Debt of the State Government	1,13,15.00 ^(b)	Nil	1,13,15.00	97,13.06	Nil	97,13.06
Loans and Advances from the Central Government	14,42.30 ^(b)	Nil	14,42.30	12,20.56	Nil	12,20.56
F Loans and Advances^(c) -						
Loans for General Services	Nil	28.76	28.76	Nil	Nil	Nil
Loans for Social Services	Nil	7,30.84	730.84	Nil	3,58.11	3,58.11
Loans for Economic Services	Nil	4,70.72	470.72	Nil	6,29.04	6,29.04
Loans to Government Servants etc.	Nil	Nil	Nil	Nil	Nil	Nil
Loans for Misc. Purpose	Nil	Nil	Nil	Nil	Nil	Nil
G Inter-State Settlement -						
Inter-State Settlement	Nil	(-) 0.25	(-) 0.25	Nil	(-) 0.62	(-) 0.62
H Transfer to Contingency Fund -						
Transfer to Contingency fund	Nil	Nil	Nil	Nil	Nil	Nil
Total a.	1,27,57.30	12,30.07	1,39,87.37	1,09,33.62	9,86.53	1,19,20.15

The percentage of Charged Expenditure and Voted Expenditure to total expenditure during 2019-20 and 2020-21 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	13.89	86.11
2020-21	14.49	85.51

(a) Includes ₹ 0.05 crore pertaining to 'Payment of decretal amount', which pertains to Charged Expenditure

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

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

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

(₹ in crore)

	On 1 st April, 2020	During the Year 2020-21	On 31 st March, 2021
Capital and Other Expenditure			
Capital Expenditure (Sub-sector wise)			
General Services	56,62.86	9,74.06	66,36.92
Education, Sports, Arts and Culture	68,84.67	12,98.59	81,83.26
Health and Family Welfare	58,01.07	7,38.98	65,40.05
Water Supply, Sanitation, Housing and Urban Development	1,92,32.82	52,17.61	2,44,50.43
Information and Broadcasting	3.44	0.54	3.98
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	74,91.56	8,22.23	83,13.79
Social Welfare and Nutrition	15,12.37	35.78	15,48.15
Other Social Services	4,45.42	18.34	4,63.76
Agriculture and Allied Activities	54,49.31	9,51.45	64,00.76
Rural Development	2,43,43.51	37,82.09	2,81,25.60
Irrigation and Flood Control	7,91,17.60	1,00,15.50	8,91,33.10
Energy	3,21,09.87	4,94.58	3,26,04.45
Industry and Minerals	43,94.50	4,50.51	48,45.01
Transport	4,87,32.10 ^a	54,70.71	5,42,02.73
Science, Technology and Environment	1,16.69	34.00	1,50.69
General Economic Services	11,01.32	50.80	11,52.12
TOTAL – Capital Expenditure	24,23,99.11	3,03,55.77	27,27,54.88

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

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2020	During the Year 2020-21	On 31 st March, 2021
Capital and Other Expenditure - conclud.			
Loans and Advances			
Loans and Advances for various Services -			
Social Services			
Education, Sports, Art and Culture	2,63.40	57.52	3,20.92
Water Supply, Sanitation, Housing and Urban Development	25,67.64	6,31.31	31,98.95
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	42.57	Nil	42.57
Social Welfare and Nutrition	3.02	Nil	3.02
Others (General and Social Services)	13,08.36	27.26	13,35.62
Economic Services			
Agriculture and Allied Activities	24,69.13	(-) 10.06	24,59.07
Rural Development	1.59	Nil	1.59
Irrigation and Flood Control	14.78	Nil	14.78
Energy	3,29,90.47 ^a	2,15.98	3,32,06.45
Industry and Minerals	28,33.12	2,50.00	30,83.12
Transport	71.83	Nil	71.83
General Economic Services	0.09	Nil	0.09
Loans to Government Servants	19.11	(-) 0.02	19.09
Loans for Miscellaneous purposes	0.04	Nil	0.04
TOTAL – Loans and Advances	4,25,85.15	11,72.00	4,37,57.15
Deduct			
• Contributions from Contingency Fund	Nil	Nil	Nil
• Contributions from Miscellaneous Capital Receipts ^b	6,47.01	14.46	6,61.47
• Contributions from Development Funds, Reserve Funds etc.	0.08	Nil	0.08
Net – Capital and Other Expenditure	28,43,37.17	3,15,13.31	31,58,50.48

^a Opening balance reduced by ₹ 5,00.00 crore due to proforma correction. The amount is pertains to financial year 2018-19.

^b Receipt of disinvestment/Retirement of Capital.

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2020	During the Year 2020-21	On 31 st March, 2021
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus/Deficit (-) for 2020-21	Nil	(-) 1,83,56.22	Nil
Add – Adjustment on Account of Retirement/Disinvestment ^a	(-) 3,08.15	Nil	(-) 3,22.61
Debt -			
Internal Debt of the State Government	15,97,92.74	4,29,26.46	20,27,19.20
Loans and Advances from the Central Government	2,10,35.97	94,86.74	3,05,22.71
Small Savings, Provident Fund, etc.	1,90,33.73	8,60.35	1,98,94.08
TOTAL – Debt	19,98,62.44	5,32,73.55	25,31,35.99
Other Obligations			
Contingency Fund	5,00.00	Nil	5,00.00
Reserve Funds	1,23,16.00	44,37.30	1,67,53.30
Deposits and Advances	1,88,05.99	15,23.94	2,03,29.93
Suspense and Miscellaneous (Other than amount closed to Government Account, Cash Balance Investment Account and Investment Account of Madhya Bharat Railways and Military funds)	(-) 8,96.30	6,44.91	(-) 2,51.39
Remittances	21,61.37	10,03.26	31,64.63
TOTAL – Other Obligations	3,28,87.06	76,09.41	4,04,96.47
TOTAL – Debt and Other Obligations	23,27,49.50	6,08,82.96	29,36,32.46
<i>Deduct: Cash Balance</i>	(-) 46,23.28	9,81.07	(-) 36,42.21
<i>Deduct: Investments</i>	1,16,86.35	1,00,26.53	2,17,12.88
Add – Amount closed to Government Account during 2020-21	Nil	(-) 6.08	Nil
Inter-State Settlement for 2020-21	Nil	0.23	Nil
Net Provision of funds	22,53,78.28	3,15,13.29	27,52,39.18

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

STATEMENT No. 12 – conclud.

Difference between the net Capital and Other Expenditure to end of 2020-21 and the total of principal sources of funds to end of 2020-21 is explained below:-

	(₹ in crore)
Progressive Net Capital and Other Expenditure	31,58,50.48
Progressive Principal Sources of Funds	27,52,39.18
Difference	4,06,11.30
Cumulative Revenue Surplus	4,24,60.71
Amount closed to Government Account	(-) 50.51
Inter State Settlement for 2001-02, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2015-16, 2016-17, 2018-19, 2019-20 and 2020-21	(-) 5.54
Difference due to rounding for 2000-01	(-) 0.01
Proforma Transfer to Chhattisgarh in 2001-02, 2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2009-10, 2010-11, 2011-12, 2012-13, 2015-16, 2016-17, 2017-18 and 2018-19	9,91.40
Proforma reduced from Capital Expenditure on account of disinvestment classified in Major Head 4000-01-800 in 2006-07, 2015-16, 2017-18, 2018-19, 2019-20 and 2020-21	(-) 64.11
Proforma reduced from Loans and Advances in M.H. 6801-190 in 2020-21	(-) 5,00.00
Reduced from Capital Heads due to allocation to Chhattisgarh and in rectification of sanction	(-) 28,10.65
Proforma decrease in 8011-105	2.49
Proforma increase in 8121-115	(-) 76.13
Proforma decrease in 8121-122	9,98.53
Proforma decrease in 8235-111	1,62.84
Proforma decrease in 8658-112	3.82
Proforma increase in 8658-113	(-) 1.54
Appropriation to Contingency Fund	(-) 500.00
TOTAL	4,06,11.30

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

(₹ in crore)			
Debit Balance	Sector of the General Account	Name of Account	Credit Balance
		Consolidated Fund	
23,18,04.68 ^(a)	A to D, G, H and part of L (Major Head 8680 only)	Government Account	
	E	Public Debt	23,32,41.91
4,37,57.15	F	Loans and Advances	
		Contingency Fund-	
		Contingency Fund	5,00.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	1,98,94.09
	J	Reserve Funds -	
		Reserve Funds bearing Interest	
		Gross Balance	56,84.40
		Reserve Funds not bearing Interest	
		Gross Balance	1,10,68.91
9,24.41		Investments	
	K	Deposits and Advances-	
		(i) Deposits bearing interest	(-) 66.78
		(ii) Deposits not bearing interest	2,04,00.20
3.48		(iii) Advances	
	L	Suspense and Miscellaneous-	
2,07,88.72		Investments	
		Other Items (Net)	(-) 2,51.13
	M	Remittances	31,64.63
(-) 36,42.21 ^(b)	N	Cash Balance	
29,36,36.23		Total	29,36,36.23

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

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

STATEMENT NO. 13- conold.

Government Account: Under the system of book-keeping followed in Government Accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

The balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing Cash Balance at the end of the year is to be worked out and proved.

The other heading in this summary take into account the balances under all accounts heads in Government books where Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it do not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year 2020-21 has been arrived at as under:-

(₹ in crore)			
Debit	Sector of the General Account	Name of Account	Credit
18,31,01.30 ^(a)	A	Balance at the debit of the Government Account on 1 st April, 20	Nil
Nil	B	Receipts Head (Revenue Account)	14,63,76.79
Nil	C	Miscellaneous Capital Receipts	14.46
16,47,33.01 ^(b)	D	Expenditure Heads (Revenue Account)	Nil
3,03,55.77	E	Expenditure Heads (Capital Account)	Nil
(-) 0.25	F	Inter-State Settlement (MH 7810)	(-) 0.02
6.08	G	Suspense and Miscellaneous (MH 8680)	Nil
Nil	H	Transfer to Contingency Fund (MH 7999)	Nil
Nil		Balance at the debit of Government Account on 31 st March, 2021	23,18,04.68
37,81,95.91		Total	37,81,95.91

Note:-

- (i) In a number of cases, there are unreconciled differences in the closing balance. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

(a) Opening balance of ₹ 18,31,01.30 crore (Dr.) as on 1st April, 20 increased from the previous year's closing balance ₹ 18,26,01.30 crore (Dr.) by ₹ 5,00.00 crore due to proforma correction under Major Head 6801-190-6660

(b) This is the result of gross Revenue Expenditure of ₹ 16,86,39.71 crore minus Receipt and Recoveries of ₹ 39,06.70 crore (Refer Appendix-I Appropriation Accounts)

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Madhya Pradesh for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Madhya Pradesh have been compiled based on the initial accounts rendered by 57 Treasuries, 133 Public Works Divisions, 125 Irrigation Divisions, 72 Narmada Valley Development Authority Divisions, 60 Rural Engineering Services Divisions, 72 Public Health Engineering Divisions, 05 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

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

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

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

(iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

(v) **Classification of Capital and Revenue Expenditure:** 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.

2. Accounting Frame Work:

(i) **Implementation status of 'Integrated Financial Management Information System' (IFMIS):** The State Government has implemented IFMIS from October 2016. On implementation of IFMIS, treasuries are not sending physical vouchers to the Principal Accountant General Office with effect from 1 October 2019 and digital data are furnished by the treasury. However, these e-vouchers and e-challans are not digitally signed either by the Drawing and Disbursing Officers (DDOs) or by the

Treasury Officers. The Information Technology Act, 2008, states that no data in electronic form could be treated as authentic, if it does not bear digital signatures. Therefore, the digital signature is required for ensuring security, authenticity and accuracy of the electronic data so transacted. The State Government has not agreed to provide digitally signed data vide letter dated 07.10.2020. The VLC system has yet to be integrated with IFMIS of the State Government.

(ii) Non-freezing of accounts by treasuries after closing of monthly accounts:- Subsidiary Rule 27 (2) of Madhya Pradesh Treasury Rules – 2020 states that “if an error of classification is found after submission of accounts to the AG or at the time of comparing the treasury registers with the departmental returns, a note of it should at once be made against the items affected. The treasury officer, however, should not make any alteration in the figures in the registers but should immediately submit an application to the AG in Form MPTC 78-A for necessary transfer.”.

It has been observed that the said rule is not being followed by some Treasury Officers as corrections in the Monthly Accounts after rendition are made by these Treasury Officers without the approval of the Principal Accountant General. Non-Freezing of Monthly Accounts of treasuries after closing and rendition to Principal Accountant General may lead to manipulation in the accounting records and misappropriation/embezzlement of public money. This issue was discussed in exit conference dated 09.07.21 and State Government vide their letter dated 02.08.21 assured that automatic freezing of monthly accounts has been enabled in the IFMS on 10th of every month. However, it is yet to be implemented.

3. Consolidated Fund:

(i) Goods and Services Tax: Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹ 17,257.50 crore compared to ₹ 20,447.78 crore in 2019-20, registering a decrease of ₹ 3,190.28 crore (15.60 *per cent*). This includes Advance Apportionment of IGST amounting to ₹ 1,454.49 crore. In addition, the State received ₹ 13,946.58 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 31,204.08 crore. The State received, compensation of ₹ 5,293.23 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) Misclassification between Revenue and Capital Expenditure: During the year 2020-21 Government of Madhya Pradesh incorrectly booked expenditure of ₹ 1,318.65 crore under Capital Section instead of Revenue Section and ₹ 79.52 crore under Revenue Section instead of Capital Section, as has been determined from the purpose of expenditure. The details of misclassification has been given in **Annexure-B**. The impact of misclassification on the Revenue Deficit of the State is given under para 8.

(iii) Reconciliation of Receipts and Expenditure between Budget Controlling Officers and Accountant General (A&E): All Controlling Officers are required to reconcile receipts and

expenditure of the Government with the figures accounted for by the Accountant General (A&E), Madhya Pradesh. During the year, receipts amounting to ₹ 1,43,900.26 crore (98 *per cent* of total receipts) and expenditure amounting to ₹ 1,88,639.25 crore (96 *per cent* of total expenditure) were reconciled by the State Government.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts: The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹ 34,251.39 crore under 69 Major Heads of accounts, constituting 17.56 *per cent* of the total Revenue and Capital expenditure (₹ 1,95,088.78 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure- C**.

Similarly, ₹ 7,412.29 crore under 50 Major Heads of Account, constituting 5.06 *per cent* of the total Revenue Receipts (₹ 1,46,376.79 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800- Other Receipts are given in **Annexure-D**.

(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice: During 2020-21, the State Government of Madhya Pradesh opened 13 new Sub Heads (09 under the Revenue Section and 04 under Capital section) in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government provided budget provisions under these heads and incurred expenditure of ₹ 5,164.45 crore under the Revenue Section and ₹ 472.14 crore under the Capital Section in these heads during 2020-21.

(vi) Transfer of funds to Personal Deposit (PD) Accounts: PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. As per Rule 543 of the Madhya Pradesh Treasury Code, the balances in PD Accounts, which have been credited in to the Account by debiting the Consolidated Fund of the State, should be transferred back to the Consolidated Fund before the end of the financial year and if an eventuality so arises, the PD Accounts may be opened again in the next year.

During 2020-21 an amount of ₹ 551.09 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹ 7,010.77 crore was credited through challans. This includes ₹ 243.09 crore transferred in March 2021 from the Consolidated Fund of the State. This is 44.11 *per cent* of the total transfer from the Consolidated Fund of the State to PD accounts during the year, of which, no amount was transferred on the last working day of March 2021.

In terms of Rule 359 & 376 of Madhya Pradesh Treasury Code, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before 30 April every year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Accountant General (A&E) by 31st May every year.

71 Administrators (out of 816) of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures and 71 annual verification certificates were furnished by them to the Treasury officer for onward submission to Accountant General office. Details of PD accounts as on 31.03.2021 are given below:

(₹ in crore)

Opening Balance as on April 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
801	6,268.70	23	7,561.86	08	8,867.97	816	4,962.59

Madhya Pradesh Treasury Code states that the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a period of three years and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Personal Deposit of 216 operators with balance amounting to ₹ 82.66 crore were lying inoperative for more than three years.

(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Rule 179 and 182 of the Madhya Pradesh Financial Code, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it on or before 1st June every year, following from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, no amount pertaining to outstanding UCs for the period up to March 2021 was cleared. Documents in support of the vouchers are not being up-loaded in the IFMIS, due to which identification of conditional and unconditional grants is not possible. Hence, all the Grants-in-aid were booked as unconditional grant in 2019-20, resulting in nil addition in the year 2020-21. The position of outstanding UCs as on 31 March 2021 is given below:-

(₹ in crore)

Due Year	Number of UCs Outstanding	Amount
Up to 2018-19	19586	14,135.01
2019-20	18	1,406.31
2020-21	Nil	Nil
Total	19604	15,541.32

Major defaulting departments that had not submitted UCs are Panchayat & Rural Development Department (₹ 8,711.00 crore, 56.05 per cent), Food, Civil Supplies & Consumer Protection Department (₹ 2,186.80 crore, 14.07 per cent), Social Justice and Disabled Person Welfare Department (₹ 748.03 crore, 4.81 per cent), Farmer Welfare and Agriculture Development Department (₹ 439.99 crore, 2.83 per cent). Age analysis of UCs major defaulting departments is given in **Annexure-E**.

(viii) Liabilities towards Retirement benefits: The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 1 Jan 2005 was ₹ 13,055.95 crore during the year (excluding expenditure on National Pension System of officers/employees).

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

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21 are given below:

(₹ in crore)				
Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	20.39	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund (7.1%)	1.45	Nil
State Compensatory Afforestation Deposit	0.40	Interest calculated at the rate of six per cent, taking into account conservative estimate of the borrowing cost during the year 2020-21.	0.02	7.74
State Compensatory Afforestation Fund	5,199.92	Interest calculated at the rate of 3.4 percent as per letter dated 16 th March 2021 of Ministry of Environment, Forest and Climate Change	176.79	0.17
		Total	178.26	7.91
		Net Interest due	170.35	

Non-payment/short payment of the interest ₹ 170.35 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹ 170.35 crore in para 8.

(x) Investments: Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity.

The Government invested ₹ 2,718.34 crore in 2020-21. Government investment of ₹ 39,091.86 crore as on 31 March 2021 yielded dividend/interest of ₹ 288.44 crore (0.74 *per cent*) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:-

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	35	10,892.35
Government Companies	44	26,544.84
Other Joint Stock Companies and Partnership	24	1.31
Co-operative Banks & Societies	130	1,653.36
Total	233	39,091.86

(xi) **Guarantees given by the Government:** In terms of the Madhya Pradesh Government Guarantees Act, 2005, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed 80 *per cent* of the State Revenue Receipts of the previous year. The outstanding guarantees of ₹ 37,010.36 crore as on 1 April 2021, work out to 25.07 *per cent* of the State Revenue Receipts of the year 2019-20 (₹ 1,47,643.35 crore) and are within the limits prescribed.

During 2020-21, the State Government received ₹ 26.59 crore towards guarantee commission, which constituted 0.05 *per cent* of the guaranteed amount during 2020-21 (₹ 54,464.01 crore) Finance Department of Government of Madhya Pradesh vide notification dated 06.01.2010 specified varying rates¹ for realization of lump sum amount of guarantee fee against the guarantees given by the Madhya Pradesh Government which works out to ₹ 64.54 crore. Sector wise details of Guarantee Fee receivable and received during the year 2020-21 is given in **Annexure-F**.

(xii) **Expenditure on Ecology and Environment:** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Madhya Pradesh incurred ₹ 41.02 crore against the budget allocation

¹ For Guarantee of period 1 year – 1 *per cent*, >1 upto 3 years – 2.5 *per cent*, >3 years upto 5 years – 4 *per cent*, > 5 years upto 10 years – 7.5 *per cent* and for >10 years – 10 *per cent*

of ₹ 41.37 crore under Major Heads 2215, 2217 and 4217 under Grant No. 57-‘Environment’. The expenditure incurred during 2020-21 was ₹ 41.02 crore, i.e. 0.02 *per cent* of Revenue Expenditure. Major head wise details of expenditure viz-a-viz Budget allocation is given in **Annexure-G**.

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

(xiv) Transfer of Funds to various Implementing Agencies: The State Government provides funds to State/District level Agencies/Autonomous Bodies and Authorities, Societies, Non-Government Organization etc. as grants for implementation of Central Sector Scheme, Central Sponsored Scheme and State Scheme. The details of fund transferred to implementing agencies during 2020-21 has not been provided by the State Government. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xv) Writing off of Central Loans: Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Madhya Pradesh had made excess repayment of ₹ 49.85 crore (principal ₹ 24.35 crore, interest ₹ 25.50 crore) to the end of 31 March 2012, of which, Ministry of Finance has so far adjusted ₹ 25.78 crore.

(xvi) Ways and Means Advances from RBI availed by the Government of Madhya Pradesh during 2020-21: The Government of Madhya Pradesh did not avail Ways and Means Advances from the RBI during 2020-21.

(xvii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State

Government had to furnish information on Committed Liabilities, but they did not do so and the same has been reflected in Appendix-XII.

(xviii) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants: Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹ 19,293.92 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Madhya Pradesh in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹ 19,266.83 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 33,601.61 crore (Revenue Expenditure ₹ 27,491.80 crore and Capital Expenditure ₹ 6,109.81 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xix) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget): As per PFMS portal of CGA, ₹ 2,169.57 crore was directly received by the implementing agencies in the State during 2020-21. The direct transfer of fund to the implementing agencies has decreased by 18.80 *per cent* as compared to 2019-20 (from ₹ 2,671.99 crore in 2019-20 to ₹ 2,169.57 crore in 2020-21). Details are in Appendix-VI.

(xx) Off-budget liabilities:- The Fifteenth Finance Commission recommended that all committed expenditure and development expenditure are met from the augmented borrowing space without resort to off-budget or any non-transparent means of financing for any expenditures. The State Government is not disclosing the off-budget liabilities in their budget documents.

(xxi) Operation of Unauthorized Heads of Accounts:- Rule 26 (d) of Government Accounting Rules 1990 stipulates that classification of accounts heads in Government Accounts as prescribed in List of Major and Minor Heads of Accounts of Union and States should be strictly followed. During the year 2020-21, the State Government operated unauthorized Sub-Major Heads and Minor Heads of Accounts in the budget documents and incurred expenditure of ₹ 95.26 crore under these heads of accounts. Details are given below:-

			(₹ in crore)
Major Heads	Unauthorized Sub Major Head	Unauthorized Minor Heads	Amount
2070- Other Administrative Services		104-Vigilance	34.85
2810-New and Renewable Energy	01-Bio Energy		1.47
2810-New and Renewable Energy	02-Solar		50.00
2810-New and Renewable Energy	60-Others		8.94
Total			95.26

4. Contingency Fund: In exercise of the powers conferred by Section 267(2) of the Constitution of India Contingency Fund Act, 1957, the State Government made the Madhya Pradesh Contingency Fund Rules, 1957 for regulating all matters connected with or ancillary to the custody of, payment of monies into and the withdrawal of monies from the Contingency Fund of the State of Madhya Pradesh. The Contingency Fund of the State of Madhya Pradesh has a corpus of ₹ 500 crore. At the end of 2020-21, no amount remained un-recouped. As on 31st March 2021, Contingency Fund has balance of ₹ 500 crore.

5. Public Account:

(i) **National Pension System:** The State Government employees recruited on or after 1 Jan 2005 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. However, Government of Madhya Pradesh vide letter dated 12th February 2020 increased the employer's contribution for AIS Officer to 14 *per cent* applicable from 1st April 2019 in pursuance of Government of India's Order dated 29th January 2019.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹ 3,131.15 crore (Employees contribution ₹ 1,516.40 crore and Employer's contribution ₹ 1,614.75 crore). The Government transferred the entire amount to Minor Head 500-Receipt awaiting transfer below Major Head 0071.

During the year 2020-21, ₹ 3,116.94 crore was transferred to NSDL/Trustee Bank. The balance amount of ₹ 14.21 crore is yet to be transferred to NSDL resulting in understatement of Revenue and Fiscal deficit by ₹ 14.21 crore. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

(ii) **Reserve Funds:** Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 15 active Reserve Funds earmarked for specific purposes. The total accumulated

balance at the end of 31 March 2021 in these funds was ₹ 16,742.34 crore. Out of which ₹ 5,684.40 crore was under interest bearing Reserve Fund and ₹ 11,057.94 crore under Non-Interest bearing Reserve Fund.

(A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2020-21, the State Government received ₹ 1,820.00 crore as Central Government's share. The State Government's share during the year is ₹ 607.00 crore. The State Government transferred ₹ 2,427.00 crore (Central share ₹ 1,820.00 crore, State share ₹ 607.00 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹ 1,891.79 crore from the Central Government towards NDRF.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)							
Opening balance (01 April 2020)	Contribution by Centre	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
Nil	1,820.00	607.00	1,891.79	4,318.79	3,833.39	485.40	Nil

The entire expenditure of ₹ 3,833.39 crore incurred on natural calamities was set off (MH 2245-05 and 2245-80) against the Fund balance of ₹ 4,318.79 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹ 485.40 crore.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No.5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3(4) of the Compensatory Afforestation Fund Act, 2016, 90 per cent of the fund needs to be transferred to the

Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 per cent to be credited into the National Fund on yearly basis provided that, the credit of 10 per cent Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121-General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

During the year 2020-21, no amount has been credited in the account of the State Government towards the State Compensatory Afforestation Fund (SCAF). The State Government credited total interest of ₹ 7.91 crore (₹ 7.74 crore under Major Head 8336- Civil Deposits and ₹ 0.17 crore under Major Head 8121- General and Other Reserve Funds) during the year. The balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹ 5,199.00 crore.

B Reserve Funds not bearing Interest:

(a) **Consolidated Sinking Fund:** The Government of Madhya Pradesh has not yet constituted the Consolidated Sinking Fund for amortization of loans in 2020-21.

(b) **Guarantee Redemption Fund:** The State Government constituted the Guarantee Redemption Fund in 2006 vide notification dated 27.01.2006 which stipulates that the State Government shall initially contribute a minimum of ₹ 3 crore to the Fund, being administered by RBI. As per the scheme, the State Government is required to transfer to the fund the Guarantee Fee realised in the preceding year and a matching contribution by the State Government equal to the Guarantee Fee. In addition to this, the State Government can transfer any amount into the fund time to time.

The total accumulation of the Fund was ₹ 959.49 crore as on 31 March 2021. An amount ₹ 916.77 crore has been invested by RBI. The details are given below:-

Opening balance (01 April 2020)	Additions to the Fund (contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year 2020-21	Closing balance (31 March 2021)
	Required contribution	Actuals during 2020-21				
408.79	4.06	550.70	Nil	959.49	916.77	42.72

(c) **Inoperative Reserve Funds:** There are four in-operative Reserve Funds in Madhya Pradesh as detailed below:

			(₹ in crore)
S.No.	Major Head	Minor Head	Amount
1.	8229- Development and Welfare Funds	103- Development Funds For Agricultural Purposes	0.37
2.	8226- Depreciation/ Renewal Reserve Fund	102- Depreciation Reserve Funds of Government Non-Commercial Departments	4.64
3.	8223- Famine Relief Fund	101- Famine Relief Fund	5.93
4.	8235- General and other Reserve Funds	200- Other Funds- MP Calamity Relief Fund	0.03

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

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.

(iv) **MH 8670 Cheques and Bills:** Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2020 was ₹ 493.13 crore (Credit). During 2020-21, cheques worth ₹ 1,47,540.53 crore were issued, against which ₹ 1,47,423.83 crore were encashed during the year, leaving a closing balance of ₹ 609.83 crore (Credit) as on 31 March 2021. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Madhya Pradesh till 31 March 2021.

(v) **Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21 the State Government received grants of ₹ 535.13 crore towards Central Road Fund which has not been transferred to the Deposit Head 8449-Other Deposits-103-Subvention from Central Road Fund as the Central Road Fund has not been operated in Public Account. The State Government incurred expenditure of ₹ 478.91 crore directly from Major Head 5054 without routing it through Public Account. Hence, the amount of ₹ 56.22 crore remained unspent out of the grant received from Central Government resulting in understatement of revenue and fiscal deficit to that extent and this is reflected in para 8.

(vi) Building and other Construction Workers Welfare Cess: The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Madhya Pradesh have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 2002 under the Act and have constituted Madhya Pradesh Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount deposited as Labour Cess.

As per the Act, the Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor General of India. The Fund is maintained outside the Government Account.

During 2020-21 an amount of ₹ 216.23 crore has been deposited online directly into the account of the Board. The balance of the Fund as on 31 March 2021 is ₹ 3,233.73 crore.

(vii) Energy Development Cess : As per rule, the cess collected in previous year has to be transferred into the fund in the following year. During the year, an amount of ₹ 1,065.00 crore was transferred to the Electricity Development fund by the State Government being Energy Development Cess collected in 2019-20. During the year 2020-21, the Government collected ₹ 883.99 crore Energy Development Cess.

(viii) Adverse Balance: Minus balances appearing in the accounts during the year are given below. The minus balances under these were due to misclassification and are under review/corrections.

(₹ in crore)		
Major Heads	Major Head Description	Minus balance
8342-120	Miscellaneous Deposits	96.41
8443-109	Forest Deposits	3.60
8443-111	Other Departmental Deposits	3.36

(ix) Cash Balance: The Cash balance as on 31 March 2021 as per record of Accountant General was ₹ 3,642.21 crore (Credit) and that reported by the RBI was ₹ 3,584.24 crore (Debit). There was a net difference of ₹ 57.97 crore (Credit), mainly due to incorrect reporting of transactions by Agency Banks and Treasury Officers. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

Year	Cash Balance Differential
2015-16	443.13 DR
2016-17	364.93 DR
2017-18	6.18 DR
2018-19	1,360.71 CR
2019-20	34.04 CR
2020-21	57.97 CR

6. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments: IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State. The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government.

(b) IGAS 2- Accounting and classification of Grants-in-aid: As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. However, an amount of ₹ 333.00 crore towards Grants-in-aid was booked under Capital Heads, which is in violation of the provisions of IGAS-2. Detailed information in respect of Grants-in-aid given in kind has also not been furnished by the State Government.

(c) IGAS 3- Loans and Advances made by the Government: IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance

Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The accounts indicate the following:

In respect of old loans (detailed accounts of which are maintained by the Accountant General (A&E) amounting to ₹ 582.50 crore involving 26 Departments, recoveries of principal and interest have not been effected during the past several years and such loans are more than 10 years old. List of departments is given in **Annexure –J**.

State Government sanctioned loans to two Autonomous Bodies/PSUs, Authorities aggregating ₹ 35,543.95 crore (₹ 465.98 crore sanctioned during the year 2020-21) till the end of 31 March 2021, though no repayment had been received from the concerned loanees in respect of previous outstanding loans. The details are given in **Annexure-K**. Disclosures related to 'Fresh Loans and Advances made during the year', 'Cases of Loan having been sanctioned as loan in perpetuity', 'Loans granted by the Government though the terms and conditions are yet to be settled' and 'Fresh Loans and Advances made during the year to loanee entities from whom repayment of earlier loans are in arrears' have not been received from the State Government.

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. However, no loanees have confirmed the balances.

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

7. Disclosure under FRBM Act.

Disclosure under Madhya Pradesh Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2005 : In terms of Section 5 of the Madhya Pradesh Fiscal Responsibility and Budget Management (FRBM) Act 2005, the Government of Madhya Pradesh presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1	Revenue Deficit shall not exceed 1.85 <i>per cent</i> of GSDP during the period 2020-21.	The Government of Madhya Pradesh had a Revenue Deficit of ₹ 18,356.22 crore in 2020-21 (Two <i>per cent</i> of GSDP)
2	Fiscal deficit shall not exceed 4.99 <i>per cent</i> during the period 2020-21.	The Fiscal Deficit of ₹ 49,869.30 crore as per the accounts was 5.44 <i>per cent</i> of GSDP for 2020-21
3	Outstanding debt expressed as percentage of GSDP shall be less than 28.83 <i>per cent</i> of GSDP during 2020-21.	The outstanding debt of 2020-21 ₹ 2,84,756.31 crore ⁽¹⁾ was 31.03 <i>per cent</i> of GSDP

The Fiscal Deficit of ₹ 49,869.30 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹ 42,926.46 crore, (ii) Loans and Advances from the Central Government ₹ 9,486.74 crore, (iii) Small Savings, Provident Fund etc. ₹ 860.35 crore, (iv) Deposit and Advances ₹ 1,523.94 crore, (v) Contingency Fund Nil, (vi) Sinking Funds and Reserve Funds ₹ 3,929.32 crore, (vii) Suspense & Miscellaneous (-) ₹ 8,879.71 crore, (viii) Remittances ₹ 1,003.26 crore, (ix) Cash Balance (-) ₹ 981.07 crore.

GSDP (Gross State Domestic Product) of Madhya Pradesh for 2020-21 as available from Ministry of Statistics and Programme Implementation is ₹ 9,17,555.09 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) no disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

8. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Madhya Pradesh as brought out in the preceding paras is tabulated below :

⁽¹⁾ This debt does not include ₹ 4,542.00 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST compensation, vide GoI's letter No. F. No. 40 (1) PF-S/2021-22 dated 10.12.2021

(₹ in crore)

Para Number	Item (Illustrative)	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement	Understatement	Overstatement	Understatement
3(ii)	Misclassification between revenue and capital	Nil	1,239.13	Nil	Nil
3(ix)	Non-payment of interest on Reserve Funds and Deposits bearing interest	Nil	170.35	Nil	170.35
5(i)	Short transfer of contribution of NPS to NSDL	Nil	14.21	Nil	14.21
5 (v)	Non transfer of central grant of Central Road Fund into Public Account	Nil	56.22	Nil	56.22
Total (Net) Impact		Understatement 1,479.91		Understatement 240.78	

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

(₹ in crore)

Periodical Adjustments	Heads of Account		Amount	Remarks
	From	To		
Augmentation of State Disaster Response Fund	2245- Relief on account of Natural Calamities	8121- General and other Reserve Fund	4,318.79	Grants-in-aid from Government of India and the share of State Government transferred to Fund as per sanction received from State Government
To reduce expenditure of relief on account of Natural Calamity	8121- General and other Reserve Fund	2245- Relief on account of Natural Calamities	3,833.39	Amount transferred as per sanction received from State Government
Augmentation of Electricity Development Fund	2045- Other Taxes and Duties on Commodities and Services	8229- Development and Welfare Fund	1,065.00	Amount transferred as per sanction received from State Government.
Augmentation of Mines Welfare Fund	2853- Non-Ferrous Mining and Metallurgical Industries	8229- Development and Welfare Fund	719.44	Amount transferred as per sanction received from State Government.
To reduce expenditure from Mines Welfare Fund	8229- Development and Welfare Fund	2853- Non-ferrous Mining and Metallurgical Industries	13.37	Amount transferred as per sanction received from State Government
To reduce expenditure from Mines Welfare Fund	8229- Development and Welfare Fund	4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.78	Amount transferred as per sanction received from State Government.
Augmentation of Urban Transportation Infrastructure Development Fund	2045- Other Taxes and Duties on Commodities and Services	8229- Development and Welfare Fund	307.58	Amount transferred as per sanction received from State Government.
Augmentation of Transportation Infrastructure Development Fund	2045- Other Taxes and Duties on Commodities and Services	8229- Development and Welfare Fund	683.78	Amount transferred as per sanction received from State Government.
Augmentation of Stamp Fees Charges Fund	2030- Stamps and Registration	8229- Development and Welfare Fund	600.00	Amount transferred as per sanction received from State Government.

Annexure-A- conclud.
(Reference: Sub-para (ii) of para 1)
Statement of Periodical/Other Adjustments

(₹ in crore)

Other Adjustments	Heads of Account		Amount	Remarks
	From	To		
Augmentation of Guarantee Redemption Fund	2075- Misc. General Services	8235- General and other Reserve Fund	42.72	Amount transferred as per sanction received from State Government.
Augmentation of Road Safety Fund	2055- Police	8235- General and other Reserve Fund	40.00	Amount transferred as per sanction received from State Government.
Transfer to PD Accounts (More than ₹ 10 crore)	2852- Industries	8443- Civil Deposits 106- Personal Deposits	300.00	Amount booked as per vouchers received from State Government.
	6856- Loans to Petro Chemical Industries	8443- Civil Deposits 106- Personal Deposits	250.00	Amount booked as per vouchers received from State Government.
	Total		550.00	
Transfer to PD Accounts (Less than ₹ 10 crore)	4059-Capital Outlay on Public Works	8443- Civil Deposits 106- Personal Deposits	1.09	Amount booked as per vouchers received from State Government.
	Total		551.09	

Annexure B*(Reference: Sub Para (ii) of Para 3)***Misclassification between Revenue and Capital Expenditure****Amount incorrectly booked as Revenue Expenditure**

(₹ in crore)	
Object Head	Amount
63-Machinery	78.91
64-Major Works	0.61
Total	79.52

Amount incorrectly booked as Capital Expenditure

(₹ in crore)	
Object Head	Amount
11-Salaries	225.60
12-Wages	602.35
21- Traveling Allowances	1.27
22- Office Expenses	14.28
24- Examination and Training	8.07
31- Payment for Professional Services	28.01
33- Maintenance	71.71
35- Advertisement and Publicity	3.29
42- Grants-in-aid	250.27
43- Contributions	6.10
44-Subsidy	24.00
45- Grants-in-aid for creation of capital assets	82.73
53- Payment of Decretal Amount	0.97
Total	1,318.65

Net amount: ₹ 1,239.13 crore

Annexure-C

(Reference: Sub-para (iv) of para 3)
**Statement of Major Head-wise Expenditure booked under
 Minor Head 800-Other Expenditure**

(₹ in crore)

Major Head		Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
2250	Other Social Services	39.37	39.37	100.00
2852	Industries	307.13	307.13	100.00
4070	Capital Outlay on Other Administrative Services	9.99	9.99	100.00
4408	Capital Outlay on Food, Storage and Warehousing	0.20	0.20	100.00
5055	Capital Outlay on Road Transport	2.65	2.65	100.00
5475	Capital Outlay on other General Economic Services	0.47	0.47	100.00
2702	Minor Irrigation	144.56	141.29	97.74
4701	Capital outlay on Medium Irrigation	1,174.96	1,139.61	96.99
4700	Capital Outlay on Major Irrigation	8,360.86	7,946.68	95.05
5053	Capital Outlay on Civil Aviation	66.17	60.17	90.93
2705	Command Area Development	8.58	7.64	89.04
4705	Capital Outlay on Command Area Development	5.17	4.45	86.07
4515	Capital Outlay on other Rural Development Programmes	3,782.09	3,190.79	84.37
4711	Capital Outlay on Flood Control Projects	1.26	1.04	82.54
4875	Capital Outlay on Other Industries	328.20	233.20	71.05
2217	Urban Development	5,588.45	3,603.74	64.49
2245	Relief on account of Natural Calamities	4,944.37	3,105.55	62.81
2029	Land Revenue	2,436.27	1,490.00	61.16
2851	Village and Small Industries	465.19	279.39	60.06
2204	Sports and Youth Services	137.26	78.22	56.99
4403	Capital Outlay on Animal Husbandry	7.65	4.04	52.81
4406	Capital Outlay on Forestry and Wild Life	916.58	465.89	50.83
	Other Major Heads having percentage less than 50 per cent	1,66,361.35	12,139.88	7.30
	Total	1,95,088.78	34,251.39	17.56

Annexure-D
(Reference: Sub-para (iv) of para 3)
**Statement of Major Head-wise Receipts booked under
Minor Head 800-Other Receipts**

(₹ in crore)

Major Head		Total Receipt under the Major Head	Receipt under Minor Head 800 - Other Receipts	Percentage
0801	Power	11.35	11.35	100.00
0059	Public Works	107.97	107.82	99.86
0702	Minor Irrigation	231.30	228.90	98.96
0220	Information and Publicity	0.55	0.54	98.18
0852	Industries	0.40	0.39	97.50
0217	Urban Development	21.50	20.66	96.09
0435	Other Agricultural Programmes	4.21	4.01	95.25
0235	Social Security and Welfare	29.09	27.51	94.57
0408	Food Storage and Warehousing	0.06	0.05	83.33
0202	Education, Sports, Art and Culture	1,382.51	965.22	69.82
0029	Land Revenue	503.70	343.25	68.15
0700	Major Irrigation	41.92	24.11	57.51
0401	Crop Husbandry	32.44	18.41	56.75
0070	Other Administrative Services	173.18	94.73	54.70
0403	Animal Husbandry	2.29	1.23	53.71
0515	Other Rural Development Programmes	4.90	2.48	50.61
	Other Major Heads having percentage less than 50 per cent	1,43,829.42	5,561.63	3.87
	Total	1,46,376.79	7,412.29	5.06

Annexure-E*(Reference: Sub-para (vii) of para 3)***Age analysis of Utilisation Certificates****(₹ in crore)**

Sl. No.	Name of the Department	Major Head	Year				Total Amount	Per cent
			Upto 2016-17	2017-18	2018-19	2019-20		
1	Panchayat and Rural Development	3604	8,711	--	--	--	8,711.00	56.05
2	Food, Civil Supplies & Consumer Protection	2408	4,795.82	(-) 218.55	(-) 2,390.47	--	2,186.80	14.07
3	Social Justice and Disabled Person Welfare	2235	748.03	--	--	--	748.03	4.81
4	Farmer Welfare & Agriculture Development	2401	439.99	--	--	--	439.99	2.83

Annexure-F*(Reference: Sub-para (xi) of para 3)***Details of Guarantee Fees****(₹ in crore)**

Sl. No.	Departments	Guarantee commission or fee	
		Receivable	Received
1.	Power	52.46	26.59
2.	Co-operative	0.00	0.00
3.	Finance	1.50	0.00
4.	Urban Development and Housing	10.45	0.00
5.	Other	0.13	0.00
	Total	64.54	26.59

Annexure-G
(Reference: Para 3 (xii))
Expenditure on Ecology and Environment

(₹ in crore)

Sl. No.	Major Head	Sub-Major Head	Minor Head	Expenditure incurred during the year 2020-21	Budget Provision	Percentage of expenditure to Budget provision
1.	2215	02	106	6.00	6.30	95
2.	2215	02	800	1.35	1.35	100
3.	2217	05	191	33.45	33.45	100
4.	4217	01	051	0.22	0.27	81
Total				41.02	41.37	99

Annexure-H*(Reference: Para 3 (xiii))***Statement showing incomplete projects aged five years and more****(₹ in crore)**

Sl. No.	Name of the project/works	Estimated cost of work	Revised cost	Cost Escalation
WATER RESOURCE DIVISION				
1.	Construction works of Majhgawan Branch Canal/ District Rewa under Bansagar Project, Shahdol	135.84	--	--
2.	Omkareshwar Canal Project Third phase R.D. 68.62 to 162.95 km, Manawar	310.20	--	--
3.	Omkareshwar Canal Project Fourth phase group No.-2 R.D. 51.281 to 123.475 km, Manawar	349.30	--	--
4.	Bargi Diversion Project, Katni	799.00	--	--
5.	Construction works including entire distribution system on Turn key basis of branch canal Nagaud (Satna) R.D. 55.600 km to 83.00 km of main canal Bargi Diversion project, Satna	126.00	--	--

Annexure-I*(Reference: Para 5 (iii))***Statement of balances under Suspense and Remittances heads****(₹ in crore)**

Major/Minor Head	2018-19		2019-20		2020-21	
	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
8658-Suspense Accounts-						
101-Pay and Accounts Office Suspense	118.53	112.16	47.70	48.60	93.49	394.24
Net	Cr. 6.37		Dr. 0.90		Dr. 300.75	
102-Suspense Account (Civil)	0.64	0.83	0.01	0.19	0.01	0.19
Net	Dr. 0.19		Dr. 0.18		Dr. 0.18	
107-Cash Settlement Suspense Account	28.05	141.60	28.05	141.60	28.05	141.60
Net	Dr. 113.55		Dr. 113.55		Dr.113.55	
110-Reserve Bank Suspense- Central Accounts Office	13.87	719.31	3.82	1,810.57	4.59	1,365.14
Net	Dr. 705.44		Dr. 1,806.75		Dr. 1,360.55	
112-Tax Deducted at Source (TDS) Suspense	401.51	Nil	177.45	Nil	233.26	(-) 297.06
Net	Cr. 401.51		Cr. 177.45		Cr. 530.32	
113-Provident Fund Suspense	Nil	14.56	Nil	14.55	Nil	12.40
Net	Dr. 14.56		Dr. 14.55		Dr. 12.40	
123-AIS Officers Group Insurance Scheme	13.22	2.70	13.88	3.06	14.57	3.69
Net	Cr. 10.52		Cr. 10.82		Cr. 10.88	
129-Material Purchase Settlement suspense Account	223.11	36.10	223.11	36.10	223.11	36.10
Net	Cr. 187.01		Cr. 187.01		Cr. 187.01	
139-GST- Tax Deducted at Source Suspense	Nil	Nil	96.16	77.21	394.91	341.66
Net	Nil		Cr. 18.95		Cr. 53.25	
8782- Cash Remittances						
102-Public Works Remittances	1,24,873.37	1,21,170.94	1,42,048.94	1,38,040.17	1,57,465.68	1,52,426.98
Net	Cr. 3,702.43		Cr. 4,008.77		Cr. 5,038.70	
103-Forest Remittances	4,605.35	4,483.09	4,607.38	4,492.03	4,572.31	4,499.40
Net	Cr. 122.26		Cr. 115.35		Cr. 72.91	
110-Miscellaneous Remittances	7,109.51	8,046.85	7,287.74	8,554.27	7,417.03	8,708.39
Net	Dr. 937.34		Dr. 1,266.53		Dr. 1,291.36	

Annexure-J*(Reference: Para 6 (c) - IGAS)***Department wise details of Loans more than 10 years old****(₹ in crore)**

Sl. No.	Department	MH	Balance as on 1st April, 2010	Disbursement during the year	Repayment during the year	Write-off of irrecoverable loans and advances	Balance as on 31st March, 2021
1.	Education	6202	1.06	--	--	--	1.06
2.	Medical	6210	0.08	--	--	--	0.08
3.	Water supply and sanitation.	6215	30.27	--	--	--	30.27
4.	Housing	6216	12.40	--	--	--	12.40
5.	Urban Development	6217	220.53	--	--	--	2,20.53
6.	Welfare of S/C, ST, OBC & Minorities	6225	7.28	--	--	--	7.28
7.	Social Security	6235	2.56	--	--	--	2.56
8.	Other social security	6250	0.36	--	--	--	0.36
9.	Crop Husbandry	6401	22.07	--	--	--	22.07
10.	Soil and Water conservation	6402	12.49	--	--	--	12.49
11.	Animal Husbandry	6403	20.31	--	--	--	20.31
12.	Dairy Development	6404	0.20	--	--	--	0.20
13.	Fisheries	6405	0.00	--	--	--	0.00
14.	Forestry and Wild life	6406	1.96	--	--	--	1.96
15.	Food storage and warehousing	6408	11.97	--	--	--	11.97
16.	Cooperation	6425	59.17	--	--	--	59.17
17.	Other Agriculture Programme	6435	0.08	--	--	--	0.08
18.	Other rural development programme	6515	1.28	--	--	--	1.28
19.	Irrigation	6702	0.32	--	--	--	0.32
20.	Irrigation(Flood Control)	6711	10.49	--	--	--	10.49
21.	Village and Small Industries	6851	0.57	--	--	--	0.57
22.	Consumer Industries	6860	106.74	--	--	--	106.74
23.	Industries and Minerals	6885	5.44	--	--	--	5.44
24.	Civil Aviation	7053	0.01	--	--	--	0.01
25.	Transport	7075	54.82	--	--	--	54.82
26.	Finance	7615	0.04	--	--	--	0.04
	Total		582.50	--	--	--	582.50

Annexure-K
(Reference: Para 6 (c)-IGAS)

Loans sanctioned by State Government to Autonomous Bodies/PSUs/Authorities

(₹ in crore)

Department	Major Head	Balance as on 1st of April 2020	Disbursement during the year	Repayment during the year	Balance as on 31st of March 2021
Energy	6801	32,990.46	215.98	--	33,206.44
Industry	6856	2,087.50	250.00	--	23,37.50
		Total	465.98	--	35,543.94

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