



FINANCE ACCOUNTS

(Volume -I)

2022-2023



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF MADHYA PRADESH

Finance Accounts

(VOLUME - I)

2022-23

Government of Madhya Pradesh

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Madhya Pradesh

Opinion

The Finance Accounts of the Government of Madhya Pradesh for the year ended 31 March 2023 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and/or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume-I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Madhya Pradesh for the year 2022-23.

Observations arising from audit of these accounts as well as 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 2023.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Madhya Pradesh are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements)-I of Madhya Pradesh for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements)-I of Madhya Pradesh functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Madhya Pradesh and the statements received from the Reserve Bank of India.

Statements (Statement-9, Statement 10 (ii), Statement-20, Annexure to Statement No. 15, and Explanatory Notes/Footnotes/Additional disclosures in Statement Nos. 7 (Section-3), 8, 12, 13, 15, 16, 18 and 19) and Appendices (VI, VIII, IX and XII) in this compilation have been prepared directly from the information received from the Government of Madhya Pradesh and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is 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.

The Office of the Accountant General (Audit-II) and the Office of the Principal Accountant General (Accounts and Entitlements)-I are independent organisations with distinct cadres, separate reporting lines and management structure.

Date: 08 December 2023

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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/Appropriations.
2. The Accounts of the Government are kept in the following three parts:

Part I: 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 (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', '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 2022-23 is ₹ 1,000 crore.

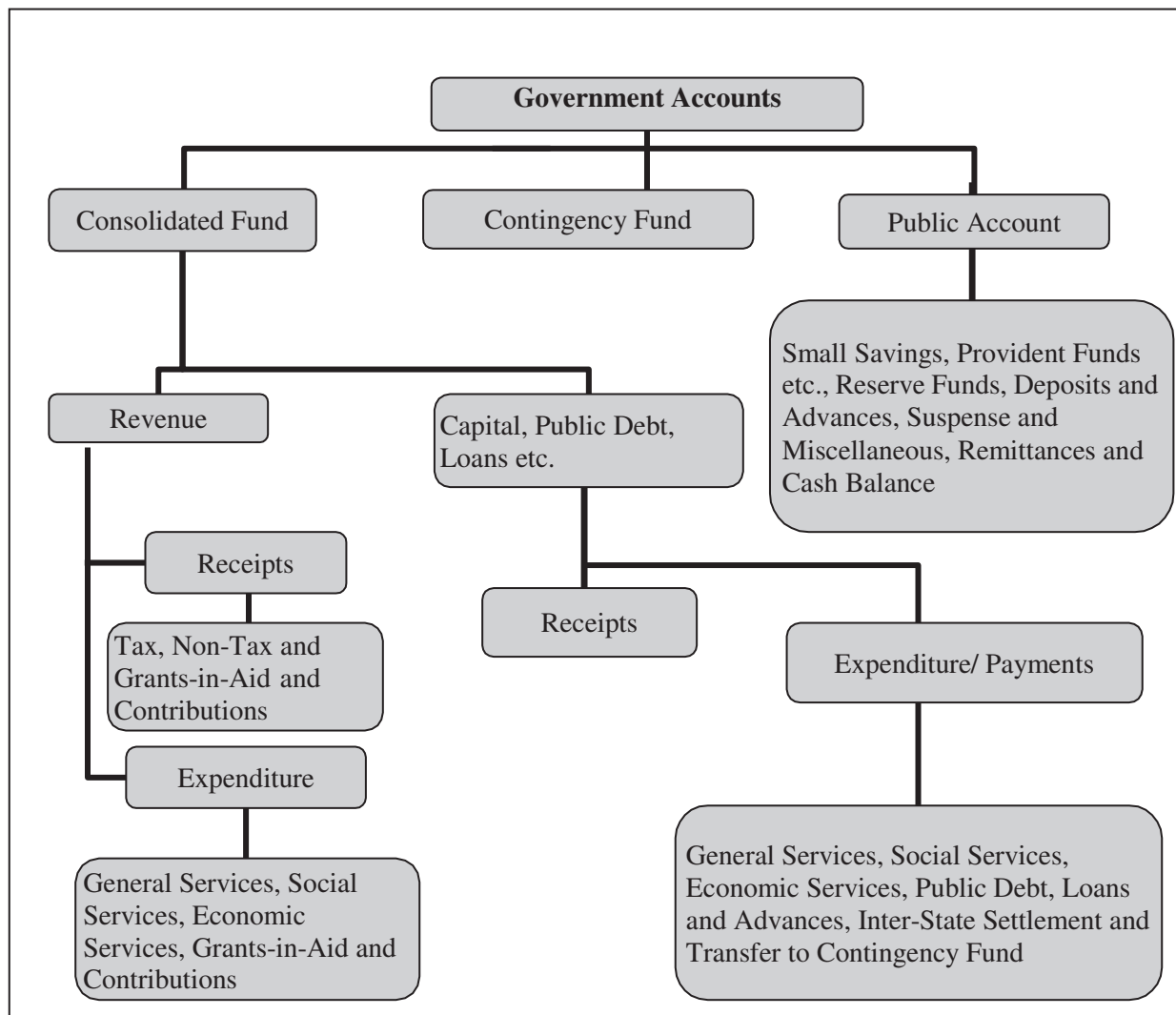
GUIDE TO THE FINANCE ACCOUNTS - contd.

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

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four 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 up to 31 March 2023).

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Report 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 and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

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

GUIDE TO THE FINANCE ACCOUNTS - contd.

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, Borrowings and Repayments 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 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 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.

GUIDE TO THE FINANCE ACCOUNTS - contd.

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 Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information/explanation relevant to the transactions, classes of transactions, balances, etc., which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, etc., are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 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. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-Aid from Central Government.
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. 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. 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 level also.

GUIDE TO THE FINANCE ACCOUNTS - contd.

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; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 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 Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped 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 Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including Salaries, Subsidies, Grants-in-Aid, Externally Aided Projects, *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 and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

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).

GUIDE TO THE FINANCE ACCOUNTS - conclud.

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

1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ^(a)	Reference (Sl. No.)		As on 31 st March, 2023	As on 31 st March, 2022
	Notes to Finance Accounts	Statement/ Appendix		
Cash			19,151.56	17,296.25
(i) Cash in Treasuries and Local Remittances	Nil	Annx. to Statement No 2	Nil	Nil
(ii) Departmental Balances	Nil	21	(-) 2.88	(-) 2.53
(iii) Permanent Cash Imprest	Nil	21	0.85	0.85
(iv) Cash Balance Investments Accounts	Nil	21	23,149.64	17,441.88
(v) Deposits with Reserve Bank of India (If credit balance include herewith minus sign)	Nil	Annx. to Statement No 2	(-) 4,969.81 ^{(b)(c)}	(-) 1,117.71
(vi) Investments from Earmarked Funds	Nil	22	973.76 ^(d)	973.76
Capital Expenditure			3,57,926.28	3,13,487.91
(i) Investments in shares of Companies, Corporations etc.	Nil	Statement-8, 19	43,384.04	41,058.88
(ii) Other Capital Expenditure	Nil	Statement-5, 16	3,14,542.24 ^(e)	2,72,429.03
Contingency Fund (un-recouped)	4	Nil	19.40	Nil
Loans and Advances	Nil	Statement-7, 18	47,825.72	46,923.67
Advances with departmental officers	Nil	21	3.49	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			4,24,926.45	3,77,711.31

(a) The figures of assets and liabilities are cumulative figures. Please also see note 1 (v) in the section 'Notes to Finance 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 2023, there was a net difference of ₹ 4,850.77 crore (Credit) between the figures reflected in Accounts of Accountant General ₹ 4,969.81 crore (Credit) and those intimated by RBI ₹ 119.04 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" ₹ 973.76 crore (Revenue Reserve Funds ₹ 7.61 crore, State Agricultural Credit Relief and Guarantee Fund ₹ 0.02 crore, Guarantee Redemption Fund ₹ 966.12 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-concl'd.

(₹ in crore)

<i>Liabilities</i>	<i>Reference (Sl. No.)</i>		As on 31st March, 2023	As on 31st March, 2022
	Notes to Finance Accounts	Statement/ Appendix		
Borrowings (Public Debt)			3,01,225.53	2,64,364.45
(i) Internal Debt of the State Government	Nil	6, 17	2,51,427.60	2,23,013.14
<i>Market Loans</i>	Nil	6, 17	1,95,625.66	1,68,040.71
<i>Ways and Means Advances from RBI</i>	Nil	6, 17	Nil	Nil
<i>Compensation and other Bonds</i>	Nil	6, 17	6,624.44	7,360.44
<i>Loans from Financial Institution</i>	Nil	6, 17	13,255.77	13,050.09
<i>Special Securities issued to National Small Savings Fund of Central Government</i>	Nil	6, 17	35,921.73	34,561.90
(ii) Loans and Advances from Central Government	Nil	6, 17	49,797.93	41,351.31
<i>Non-Plan Loans</i>	Nil	6, 17	14.36	17.75
<i>Loans for State Plan Schemes</i>	Nil	6, 17	10,705.20	12,920.39
<i>Other Loans for States/Union Territory with Legislature Schemes</i>	Nil	6, 17	39,076.49	28,411.29
<i>Other Loans</i>	Nil	6,17	1.88	1.88
Contingency Fund (corpus)	4	21	1,000.00	1,000.00
Liabilities on Public Account			71,708.95	65,490.13
(i) Small Savings, Provident Funds etc.	Nil	12, 17, 21	18,019.74	19,310.64
(ii) Deposits	Nil	12, 17, 21	21,711.25	19,182.08
(iii) Reserve Funds	Nil	12, 21, 22	23,969.69	21,334.71
(iv) Remittance Balances	Nil	12, 21	5,677.34	4,782.10
(v) Suspense and Miscellaneous Balances	Nil	21	2,330.93 ^(a)	880.60
Cumulative excess of receipts over expenditure	Nil	Nil	50,991.97 ^{(b)(c)}	46,856.73
Total			4,24,926.45	3,77,711.31

(a) The figure of Suspense and Miscellaneous Balances includes balance of Major Head 8658-Suspense Account ₹ 573.27 crore (Cr.), Major Head 8679-Accounts with the Governments of other Countries ₹ 0.15 crore (Dr.) and Major Head 8670-Cheques and Bills ₹ 1,757.81 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 ₹ 329.66 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			
	2022-23	2021-22		2022-23	2021-22
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	2,03,986.19	1,85,875.85	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	1,99,895.26	1,81,061.30
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	72,610.55	66,237.34	Salaries ^(a) (Ref. Statement 4-B & Appendix-I)	44,323.82	38,947.87
Non-Tax Revenue (Ref. Statement 3 & 14)	19,878.34	15,304.88	Subsidies ^(a) (Ref. Statement 4-B & Appendix-II)	19,284.67	19,196.48
<i>Interest receipts</i> (Ref. Statement 3 & 14)	4,569.45	1,643.72	Grants-in-Aid ^{(a),(b)} (Ref. Statement 4-B, 10 & Appendix-III)	63,413.00	58,965.10
<i>Others</i> (Ref. Statement 3)	15,308.89	13,661.16	General Services (Ref. Statement 4-A & 15)	44,294.59	40,340.73
			Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	19,453.27	18,445.91
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	74,542.85	69,541.50	Pension (Ref. Statement 4-A, 4-B & 15)	19,690.61	17,042.13
			Others (Ref. Statement 4-B)	5,150.71	4,852.69
			Social Services (Ref. Statement 4-A & 15)	15,737.11	13,276.15
			Economic Services (Ref. Statement 4-A & 15)	4,964.57	3,209.51
Grants from Central Government (Ref. Statement 3 & 14)	36,954.45	34,792.13	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	7,877.50	7,125.46
Revenue Deficit	Nil	Nil	Revenue Surplus	4,090.93	4,814.55

^(a) 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 ₹ 10,132.30 crore, ₹ 30,233.22 crore and ₹ 3,958.30 crore pertains to sectors A, B and C respectively. Subsidy amounting to ₹ 240.26 crore, ₹ 2,353.17 crore and ₹ 16,691.24 crore pertains to sectors A, B and C respectively. Grants-in-Aid amounting to ₹ 139.49 crore, ₹ 33,761.05 crore and ₹ 29,512.46 crore pertains to sectors A, B and C respectively.

^(b) The Grants-in-Aid figure in Statement No. 2 differs from that of Statements No. 4, 10 and Appendix-III by ₹ 9,093.79 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 ₹ 8,422.61 crore, which pertains to Sector-D.

STATEMENT NO. 2 - contd.

(₹ in crore)

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
Part-I Consolidated Fund - conclud.					
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	46.77	1,597.70	Capital Expenditure^{(a)(b)} (Ref. Statement 4-A, 4-B, 5 & 16)	44,438.37	40,733.11
			General Services (Ref. Statement 4-A, 4-B, 5 & 16)	1,165.29	988.69
			Social Services (Ref. Statement 4-A, 4-B, 5 & 16)	14,631.95	14,351.92
			Economic Services (Ref. Statement 4-A, 4-B, 5 & 16)	28,641.13	25,392.50
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	1,458.12	62.17	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	2,360.17	3,228.69
General Services	0.79	0.40	General Services (Ref. Statement 4-A, 7 & 18)	48.86	158.96
Social Services	52.24	51.72	Social Services (Ref. Statement 4-A, 7 & 18)	1,251.53	1,671.67
Economic Services	1,405.09	10.05	Economic Services (Ref. Statement 4-A, 7 & 18)	1,059.77	1,398.06
Loan and Advances to Government Servants	Nil	Nil	Others (Ref. Statement 7)	0.01	Nil
Public Debt Receipts (Ref. Statement 3, 6 & 17)	58,867.32	46,284.98	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	22,006.24	15,162.44
Internal Debt ^(c) (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	48,202.12	33,670.65	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	19,787.66	13,376.71
Loans from GoI (Ref. Statement 3, 6 & 17)	10,665.20	12,614.33	Loans from GoI (Ref. Statement 4-A, 6 & 17)	2,218.58	1,785.73
Inter-State Settlement Account	(-) 0.78	1.14	Inter-State Settlement Account	(-) 0.95	1.20
			Transfer to Contingency Fund	Nil	500.00
Total Receipts Consolidated Fund (Ref. Statement 3)	2,64,357.62	2,33,821.84	Total Expenditure Consolidated Fund (Ref. Statement 4)	2,68,699.09	2,40,686.74
Deficit in Consolidated Fund	4,341.47	6,864.90	Surplus in Consolidated Fund	Nil	Nil

(a) Includes ₹ 209.99 crore in 2021-22 and ₹ 205.41 crore in 2022-23 as salary amount.

(b) Includes ₹ 596.42 crore in 2021-22 and ₹ 671.18 crore in 2022-23 as Grants-in-Aid. The matter regarding provision of GIA under Capital heads has been communicated to the State Government.

(c) Internal debt includes receipt (a) ₹ 5,845.57 crore and disbursement (b) ₹ 4,485.74 crore relating to Major Head 6003-111- Special Securities issued to National Small Savings Fund (NSSF) of Central Government.

STATEMENT NO. 2 – contd.

(₹ in crore)

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	Nil	500.00	Contingency Fund (Ref. Statement 21)	19.40 ^(a)	Nil
Part III Public Account^(b)					
Small Savings (Ref. Statement 6, 17 & 21)	4,057.27	4,457.66	Small Savings (Ref. Statement 6, 17 & 21)	5,348.17	5,041.11
Reserves, and Sinking Funds (Ref. Statement 6, 17, 21)	5,030.36	7,232.00	Reserves & Sinking Funds (Ref. Statement 6, 17 & 21)	2,395.37	2,699.95
Deposits (Ref. Statement 6, 17 & 21)	51,597.17	30,561.25	Deposits (Ref. Statement 6, 17 & 21)	49,068.00	31,712.59
Advances (Ref. Statement 21)	Nil	Nil	Advances (Ref. Statement 21)	0.01	Nil
Suspense and Misc. (Ref. Statement 21)	5,44,210.43	5,70,698.08	Suspense and Misc. ^(c) (Ref. Statement 21)	5,48,470.15	5,66,223.41
Remittances (Ref. Statement 21)	20,288.18	18,125.58	Remittances (Ref. Statement 21)	19,392.94	16,508.11
Total Receipts Public Account (Ref. Statement 21)	6,25,183.41	6,31,074.57	Total Disbursements Public Account (Ref. Statement 21)	6,24,674.64	6,22,185.17
Deficit in Public Account	Nil	Nil	Surplus in Public Account	508.77	8,889.40
Opening Cash Balance	(-) 1,117.71	(-) 3,642.21	Closing Cash Balance	(-) 4,969.81	(-) 1,117.71
Increase in Cash Balance	Nil	2,524.50	Decrease in Cash Balance	3,852.10	Nil

(a) An expenditure of ₹ 29.40 crore was incurred (Major Head 2013-Council of Ministers) from the Contingency Fund against the sanction of ₹ 10.00 crore.

(b) For details please refer to Statement No. 21 in Volume-II.

(c) '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, 2023	On 31 st March, 2022
A- General Cash Balance -		
(i) Cash in treasuries	Nil	Nil
(ii) Deposits with RBI ^(a)	MH 8999	(-) 4,969.81 ^{(b)(c)}
(iii) Deposits with other Banks	Nil	Nil
(iv) Local remittances	Nil	Nil
Total	(-) 4,969.81	(-) 1,117.71
(v) Investments held in Cash Balance	MH 8673	23,149.64
Total-A-General Cash Balance	18,179.83	16,324.17
B- Other Cash Balances and Investments-		
(vi) Departmental Cash Balances	(-) 2.88	(-) 2.53
(vii) Permanent Imprest	0.85	0.85
(viii) Investments out of Earmarked Funds	973.76	973.76
Total-B - Other Cash Balances and Investments	971.73	972.08
Total - A + B	19,151.56	17,296.25

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 2022-23 advised to the RBI till 15 April, 2023.

^(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 2023, there was a net difference of ₹ 4,850.77 crore (Credit) between the figures reflected in Accounts of Accountant General ₹ 4,969.81 crore (Credit) and those intimated by RBI ₹ 119.04 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. Debit items amounting to ₹ (-) 80.05 crore and Credit items amounting to ₹ 3,144.43 crore have been reconciled till June 2023, which is resulting in reduction of net difference to ₹ 1,626.30 crore (Credit), as on 30 June 2023.

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 2022-23 Effective Rates of Interest on Ways and Means Advances and Overdraft were as follows: -

<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 4.00 to 6.50 *per cent* during the year 2022-23.

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

STATEMENT NO. 2 –concl.**Annexure – concl.**

The extent to which the Government maintained the minimum Cash Balance with the Reserve Bank during 2022-23 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, 2022	Amount obtained during 2022-23	Amount repaid during 2022-23	Balance on 31 st March, 2023	Interest paid during 2022-23
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 2023:-

Nature of Securities		Amount
(1)	Government of India Treasury Bills	23,149.64
(2)	Government of India Securities	Nil
	Total	23,149.64

Interest received during the year on the above investments is ₹ 166.17 crore while during 2021-22 it was ₹ 196.99 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	
		2022-23	2021-22
I.	TAX AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	72,610.55	66,237.34
	State Goods and Service Tax	23,396.79	22,028.52
	Land Revenue	956.39	732.72
	Stamps and Registration Fees	8,811.91	8,098.42
	State Excise	12,954.56	10,334.48
	Taxes on Sales, Trade etc.	17,718.99	16,184.77
	Taxes on Goods and Passengers	58.92	63.94
	Taxes on Vehicles	4,027.57	3,028.68
	Others	4,685.42	5,765.81
A.2	Share of net proceeds of Union Taxes and Duties	74,542.85	69,541.50
	Central Goods and Service Tax	21,064.17	19,855.36
	Corporation Tax	24,990.36	20,562.80
	Taxes on Income other than Corporation Tax	24,399.34	20,588.68
	Other Taxes on Income and Expenditure	Nil	0.15
	Taxes on Wealth	Nil	4.15
	Customs	2,930.37	4,949.53
	Union Excise Duties	919.38	2,647.08
	Service Tax	116.54	862.82
	Other Taxes and Duties on Commodities and Services	122.69	70.93
	Total-A	1,47,153.40	1,35,778.84
B	Non-Tax Revenue		
	Non-Ferrous Mining and Metallurgical Industries	7,360.07	6,180.67
	Interest Receipts	4,569.45	1,643.72
	Crop Husbandry	2,221.62	24.97
	Education, Sports, Art and Culture	1,840.31	3,018.73
	Forestry and Wild Life	1,395.01	1,406.03
	Minor Irrigation	331.97	238.87
	Power	329.07	996.95
	Police	263.05	221.44
	Medium Irrigation	195.06	243.10

STATEMENT NO. 3 –contd.

(₹ in crore)

	Description	Actuals	
		2022-23	2021-22
I.	TAX AND NON-TAX REVENUE-concl'd.		
B.	Non-Tax Revenue-concl'd.		
	Medical and Public Health	179.78	192.91
	Other Administrative Services	179.31	194.43
	Dividends and Profits	159.58	138.73
	Miscellaneous General Services	158.75	87.54
	Major Irrigation	136.06	85.74
	Contributions and Recoveries towards Pension and Other Retirement Benefits	90.60	124.27
	Other Social Services	89.39	194.47
	Village and Small Industries	56.60	37.71
	Public Works	53.54	62.38
	Labour and Employment	45.67	29.54
	Urban Development	36.91	15.32
	Other General Economic Services	33.35	34.76
	Housing	27.33	31.88
	Other Rural Development Programmes	20.37	13.37
	Public Service Commission	17.14	15.05
	Water Supply and Sanitation	17.01	19.78
	Stationery and Printing	15.25	12.64
	Co-operation	12.98	6.98
	Social Security and Welfare	12.58	10.01
	Non-Conventional Sources of Energy	10.84	2.55
	Fisheries	10.13	6.55
	Jails	3.31	3.49
	Other Agricultural Programmes	2.51	6.97
	Animal Husbandry	2.21	2.37
	Food Storage and Warehousing	0.44	0.12
	Information and Publicity	0.42	0.09
	Roads and Bridges	0.28	0.23
	Family Welfare	0.22	0.30
	Other Industries	0.07	0.07
	Industries	0.06	0.12
	Dairy Development	0.04	0.03
	Total-B	19,878.34	15,304.88

STATEMENT NO. 3 –contd.

(₹ in crore)

	Description	Actuals	
		2022-23	2021-22
II	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA-		
C	Grants-in-Aid from Central Government-		
	Centrally Sponsored Scheme	26,290.90	25,487.96
	Central Assistance/Share	26,113.87	24,304.32
	Externally Aided Projects - Grants for Centrally Sponsored Schemes	115.66	560.71
	Grants under provision to article 275 (1) of the constitution	61.37	Nil
	Grants from Central Road and Infrastructure Fund	Nil	622.93
	Finance Commission Grants	5,494.77	5,608.77
	Grants for Rural Local Bodies	1,327.22	1,975.22
	Grants for Urban Local Bodies	2,447.65	1,813.55
	Grants-in-Aid for State Disaster Response Fund	1,528.80	1,456.00
	Grants-in-Aid for State Disaster Mitigation Fund	191.10	364.00
	Other Transfer/Grants to States/ Union Territory with Legislature	5,168.78	3,695.40
	Grants under provision to article 275 (1) of the constitution	23.02	Nil
	Grants towards contribution to NDRF	Nil	600.50
	Grants from Central Road and Infrastructure Fund	573.96	Nil
	Compensation for loss of revenue arising out of implementation of GST	4,571.80	3094.90
	Total-C	36,954.45	34,792.13
	Total Revenue Receipts (A+B+C)	2,03,986.19	1,85,875.85
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Miscellaneous Capital Receipts		
	Civil		
	Other Receipts	8.34	27.43
	Disinvestment of Government's Equity		
	Disinvestment of Public Sector and other Undertakings	38.43	1,570.27
	Total-D	46.77	1,597.70

STATEMENT NO. 3 –concl.d.

(₹ in crore)

	Description	Actuals	
		2022-23	2021-22
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - concl.d.		
E.	Public Debt Receipts		
	Internal Debt	48,202.12	33,670.65
	<i>Market Loans</i>	40,158.00	22,000.00
	<i>Loans from Financial Institutions</i>	2,198.55	4,222.56
	<i>Special Securities issued to National Small Savings Fund</i>	5,845.57	7,448.09
	<i>Ways and Means Advances from the Reserve Bank of India</i>	Nil	Nil
	Loans and Advances from Central Government	10,665.20	12,614.33
	<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>	10,665.20	12,614.33
	Total-E	58,867.32	46,284.98
F.	Loans and Advances by State Government (Recoveries)^(b)	1,458.12	62.17
G.	Inter-State Settlement	(-) 0.78	1.14
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	2,64,357.62	2,33,821.84

^(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>	2,000.99	Nil	Nil	2,000.99
	Parliament/State/Union Territory Legislatures	92.68	Nil	Nil	92.68
	President, Vice President/Governor/Administrator of Union Territories	15.26	Nil	Nil	15.26
	Council of Ministers	251.18	Nil	Nil	251.18
	Administration of Justice	1,367.90	Nil	Nil	1,367.90
	Elections	273.97	Nil	Nil	273.97
A.2	<i>Fiscal Services</i>	23,147.08	Nil	Nil	23,147.08
	Collection of Taxes on Income and Expenditure	Nil	Nil	Nil	Nil
	Land Revenue	1,195.36	Nil	Nil	1,195.36
	Stamps and Registration	907.84	Nil	Nil	907.84
	State Excise	157.05	Nil	Nil	157.05
	Taxes on Sales, Trade etc.	6.02	Nil	Nil	6.02
	Taxes on Vehicles	92.73	Nil	Nil	92.73
	Collection Charges under State Goods and Services Tax	223.14	Nil	Nil	223.14
	Other Taxes and Duties on Commodities and Services	1,109.38	Nil	Nil	1,109.38
	Other Fiscal Services	2.29	Nil	Nil	2.29
	Interest Payments	19,453.27	Nil	Nil	19,453.27
A.3	<i>Administrative Services</i>	9,914.63	1,165.29	Nil	11,079.92
	Public Service Commission	38.60	Nil	Nil	38.60
	Secretariat-General Services	260.98	Nil	Nil	260.98
	District Administration	945.98	Nil	Nil	945.98
	Treasury and Accounts Administration	174.26	Nil	Nil	174.26
	Police	7,196.74	616.77	Nil	7,813.51
	Jails	465.52	Nil	Nil	465.52
	Stationery and Printing	47.87	0.33	Nil	48.20
	Public Works	241.85	527.07	Nil	768.92
	Vigilance	41.14	Nil	Nil	41.14
	Other Administrative Services	501.69	21.12	Nil	522.81
A.4	<i>Pension and Miscellaneous General Services</i>	19,743.94	Nil	48.86	19,792.80
	Pensions and Other Retirement Benefits	19,690.61	Nil	Nil	19,690.61
	Miscellaneous General Services	53.33	Nil	48.86	102.19
	Total-A-General Services	54,806.64	1,165.29	48.86	56,020.79

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)	32,668.72	2,145.07	25.00	34,838.79
	General Education	31,256.22	2,145.07	25.00	33,426.29
	Technical Education	864.52	Nil	Nil	864.52
	Sports and Youth Services	287.22	Nil	Nil	287.22
	Art and Culture	260.76	Nil	Nil	260.76
<i>B.2</i>	<i>Health and Family Welfare</i>	12,412.23	1,609.82	Nil	14,022.05
	Medical and Public Health	11,810.01	1,609.82	Nil	13,419.83
	Family Welfare	602.22	Nil	Nil	602.22
<i>B.3</i>	<i>Water Supply, Sanitation, Housing and Urban Development</i>	17,538.50	9,106.65	1226.53	27,871.68
	Water Supply and Sanitation	1,202.24	6,739.49	Nil	7,941.73
	Housing	10,817.73	28.03	371.51	11,217.27
	Urban Development	5,518.53	2,339.13	855.02	8,712.68
<i>B.4</i>	<i>Information and Broadcasting</i>	615.73	0.89	Nil	616.62
	Information and Publicity	615.73	0.89	Nil	616.62
<i>B.5</i>	<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	5,143.87	1,114.13	Nil	6,258.00
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	5,143.87	1,114.13	Nil	6,258.00
<i>B.6</i>	<i>Labour and Labour Welfare</i>	1,953.04	Nil	Nil	1,953.04
	Labour, Employment and Skill Development	1,953.04	Nil	Nil	1,953.04
<i>B.7</i>	<i>Social Welfare and Nutrition</i>	11,623.78	177.96	Nil	11,801.74
	Social Security and Welfare	8,520.75	177.96	Nil	8,698.71
	Nutrition	1,229.21	Nil	Nil	1,229.21
	Relief on account of Natural Calamities	1,873.82	Nil	Nil	1,873.82
<i>B.8</i>	<i>Others</i>	128.68	477.43	Nil	606.11
	Other Social Services	88.88	477.43	Nil	566.31
	Secretariat- Social Services	39.80	Nil	Nil	39.80
	Total-B-Social Services	82,084.55	14,631.95	1,251.53	97,968.03
C	Economic Services				
<i>C.1</i>	<i>Agriculture and Allied Activities</i>	13,203.59	1,320.74	69.19	14,593.52
	Crop Husbandry	7,967.48	25.00	Nil	7,992.48
	Soil and Water Conservation	58.84	Nil	Nil	58.84
	Animal Husbandry	1,098.41	8.18	Nil	1,106.59
	Fisheries	121.05	Nil	Nil	121.05
	Forestry and Wild Life	1,666.22	1,286.69	Nil	2,952.91
	Food, Storage and Warehousing	1,225.96	0.79	69.19	1,295.95
	Agricultural Research and Education	224.38	Nil	Nil	224.38
	Co-operation	841.25	0.08	Nil	841.33

(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-concltd.				
<i>C.2</i>	<i>Rural Development</i>	6,602.53	4,203.77	Nil	10,806.30
	Special Programmes for Rural Development	1,038.31	Nil	Nil	1,038.31
	Rural Employment	1,558.79	Nil	Nil	1,558.79
	Other Rural Development Programmes	4,005.43	4,203.77	Nil	8,209.20
<i>C.4</i>	<i>Irrigation and Flood Control</i>	1,595.07	12,395.51	Nil	13,990.58
	Major Irrigation	697.51	10,562.18	Nil	11,259.69
	Medium Irrigation	677.92	1,279.12	Nil	1,957.04
	Minor Irrigation	212.47	542.10	Nil	754.57
	Command Area Development	7.17	3.89	Nil	11.06
	Flood Control and Drainage	Nil	8.22	Nil	8.22
<i>C.5</i>	<i>Energy</i>	27,152.52	1,202.37	740.58	29,095.47
	Power	27,135.71	1,202.37	740.58	29,078.66
	New and Renewable Energy	16.81	Nil	Nil	16.81
<i>C.6</i>	<i>Industry and Minerals</i>	4,240.57	1,506.02	250.00	5,996.59
	Village and Small Industries	1,002.26	136.09	Nil	1,138.35
	Industries	1,491.57	Nil	Nil	1,491.57
	Non-Ferrous Mining and Metallurgical Industries	1,746.74	674.93	Nil	2,421.67
	Other Industries	Nil	695.00	Nil	695.00
	Other Outlays on Industries and Minerals	Nil	Nil	Nil	Nil
	Petro-Chemical Industries	Nil	Nil	250.00	250.00
<i>C.7</i>	<i>Transport</i>	1,802.55	7,549.23	Nil	9,351.78
	Civil Aviation	6.38	225.46	Nil	231.84
	Roads and Bridges	1,796.17	7,323.77	Nil	9,119.94
	Road Transport	Nil	Nil	Nil	Nil
	Other Transport Services	Nil	Nil	Nil	Nil
<i>C.8</i>	<i>Science, Technology and Environment</i>	176.85	334.27	Nil	511.12
	Other Scientific Research	176.85	334.27	Nil	511.12
<i>C.9</i>	<i>General Economic Services</i>	352.89	129.22	Nil	482.11
	Secretariat- Economic Services	35.19	Nil	Nil	35.19
	Tourism	143.48	128.00	Nil	271.48
	Census, Surveys and Statistics	150.48	Nil	Nil	150.48
	Other General Economic Services	23.74	1.22	Nil	24.96
	Total-C-Economic Services	55,126.57	28,641.13	1,059.77	84,827.47

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	7,877.50	Nil	Nil	7,877.50
	Total-D- Grants-in-Aid and Contributions	7,877.50	Nil	Nil	7,877.50
E.	Public Debt				
	Internal Debt of the State Government	Nil	Nil	19,787.66	19,787.66
	Loans and Advances from the Central Government	Nil	Nil	2,218.58	2,218.58
	Total-E-Public Debt	Nil	Nil	22,006.24	22,006.24
F.	Loans and Advances				
	Loans to Government Servants etc.	Nil	Nil	0.01	0.01
	Total-F-Loans and Advances	Nil	Nil	0.01	0.01
G.	Inter-State Settlement	Nil	Nil	(-) 0.95	(-) 0.95
H.	Transfer to Contingency Fund	Nil	Nil	Nil	Nil
	Total - Expenditure in Consolidated Fund	1,99,895.26	44,438.37	24,365.46	2,68,699.09

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

Object Head Code	Object of Expenditure	2022-23			2021-22		
		Revenue	Capital	Total	Revenue	Capital	Total
11	Salaries	44,323.82	205.41	44,529.23	38,947.87	209.99	39,157.86
12	Wages	1,447.73	822.15	2,269.88	1,236.12	702.40	1,938.52
13	Pension and Pensionary benefits	16,320.70	0.06	16,320.76	14,593.12	0.06	14,593.18
14	Awards, Rewards, Prizes	69.35	Nil	69.35	74.92	Nil	74.92
15	Social Security Pension	2,634.23	Nil	2,634.23	2,324.72	Nil	2,324.72
16	Salary Allowances--All India Services	161.89	1.47	163.36	138.54	1.32	139.86
17	Salary and Allowances for Ministers	27.30	Nil	27.30	27.25	Nil	27.25
18	Salaries and Allowances for Governor, High Courts, Courts, Lokayukt, Tribunals, State Election and Information commissions etc.	404.05	Nil	404.05	324.58	Nil	324.58
19	Salary of Charged/ Contingent works employee	1,027.00	85.72	1,112.72	996.31	85.45	1,081.76
21	Travelling Allowance	134.98	1.10	136.08	106.46	1.18	107.64
22	Office Expenses	1,199.43	16.56	1,215.99	1,014.93	16.32	1,031.25
23	Purchase of Vehicles	85.33	0.39	85.72	27.33	0.39	27.72
24	Examination and Training	120.79	5.11	125.90	99.82	5.21	105.03
25	Clothing Bedding & Tentage	6.73	Nil	6.73	3.04	Nil	3.04
26	Seminar, Workshop and Conference	81.85	0.20	82.05	74.69	5.06	79.75
27	Macro Information Technology System	110.91	2.00	112.91	111.05	1.21	112.26
31	Payment for Professional Services	3,501.06	89.98	3,591.04	2,702.82	44.65	2,747.47
32	Minor Works	353.44	Nil	353.44	98.31	89.01	187.32
33	Maintenance	3,398.31 ^(a)	0.27	3,398.58	1,352.48	134.50	1,486.98
34	Material and Supplies	2,184.42	266.47	2,450.89	2,508.39	266.13	2,774.52
35	Advertisement and Publicity	510.99	0.04	511.03	310.22	1.16	311.38
36	Expenditure on facilities given to distinguished personages	5.80	Nil	5.80	5.39	Nil	5.39
37	Fair, Function and Exhibition	25.31	Nil	25.31	17.31	Nil	17.31
41	Stipend and Scholarship	3,241.82	Nil	3,241.82	3,083.36	Nil	3,083.36
42	Grants-in-Aid	69,489.90	256.18	69,746.08 ^(b)	65,314.10	280.38	65,594.48
43	Contributions	3,411.53	29.75	3,441.28	2,487.77	10.50	2,498.27

^(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.

^(b) The Grants-in-Aid figure in Statement No. 4 differs from that of Statement No. 2 due to inclusion of expenditure pertaining to sectors A, B and C and non-inclusion of expenditure pertaining to Sector-D. The Grants-in-Aid figure in Statement No. 15 differs from that of Statement No. 4 due to inclusion of Revenue expenditure pertaining to Object Head 42- Grants-in-Aid, Object Head 45- Grants-in Aid for creation of Capital Assets and Object Head 46-Grant-in-Aid conditional under Capital heads.

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

Object Head Code	Object of Expenditure	2022-23			2021-22		
		Revenue	Capital	Total	Revenue	Capital	Total
44	Subsidies	19,284.67	4.10	19,288.77	19,285.48	Nil	19,285.48
45	Grants-in-Aid for creation of capital assets	547.51	415.00	962.51 ^(a)	687.45	316.04	1,003.49
46	Grants-in-Aid conditional	1,798.20	Nil	1,798.20 ^(a)	Nil	Nil	Nil
50	Payment of Compensation	0.02	14.57	14.59	0.50	Nil	0.50
51	Other Charges	935.90	6.67	942.57	985.20	26.02	1,011.22
52	Payment of Interest/ Dividend	20,043.00	Nil	20,043.00	18,677.45	Nil	18,677.45
53	Payment of decretal amount	92.01	46.87	138.88	11.80	1.59	13.39
54	Compensation	32.70	111.85	144.55	25.93	8.82	34.75
55	Suspense	(-) 0.04	Nil	(-) 0.04	(-) 0.02	Nil	(-) 0.02
56	Secret Service Expenses	10.41	Nil	10.41	10.51	Nil	10.51
58	Payment of Taxes and Royalty	0.27	Nil	0.27	0.51	Nil	0.51
59	Expenditure on printing of Stamp Papers	45.11	Nil	45.11	52.07	Nil	52.07
61	Survey, Investigation and Design and Preparation of DPRs	1.21	9.22	10.43	2.57	53.79	56.36
62	Purchase of Land and Building	Nil	439.93	439.93	Nil	337.58	337.58
63	Machinery	2.71	970.75	973.46	5.69	407.76	413.45
64	Major Works	Nil	37,740.65	37,740.65	Nil	33,392.71	33,392.71
65	Investment	Nil	2,371.94	2,371.94	Nil	3,564.73	3,564.73
67	Loans and Advances	Nil	16.89 ^(b)	16.89	Nil	Nil	Nil
68	Annuity	Nil	730.00	730.00	Nil	769.15	769.15
71	Depreciation	0.08	Nil	0.08	0.24	Nil	0.24
73	Inter Account Transfer	5,015.26	Nil	5,015.26	5,641.63	Nil	5,641.63
74	Recoveries	(-) 2,192.43	(-) 222.93	(-) 2,415.36	(-) 2,306.61	Nil	(-) 2,306.61
	Others	Nil	Nil	Nil	Nil	Nil	Nil
	Total	1,99,895.26	44,438.37	2,44,333.63	1,81,061.30	40,733.11	2,21,794.41

^(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 Revenue expenditure pertaining to Object Head 42- Grants-in-Aid, Object Head 45- Grants-in Aid for creation of Capital Assets and Object Head 46-Grant-in-Aid conditional under Capital heads.

^(b) Amount pertains to Major Head 4801- Capital outlay on Power Projects

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

		(₹ in crore)				
Major Head	Description	Expenditure during 2021-22	Progressive expenditure up to 2021-22	Expenditure during 2022-23	Progressive expenditure up to 2022-23	Increase(+)/ Decrease(-) in Per cent
A.	Capital Account of General Services -					
4055	Capital Outlay on Police	633.55	3,545.90	616.77	4,162.67	(-) 3
4058	Capital Outlay on Stationery and Printing	7.46	22.14	0.33	22.47	(-) 96
4059	Capital Outlay on Public Works	341.61	3,899.26	527.07	4,426.33	54
4070	Capital Outlay on Other Administrative Services	6.07	158.31	21.12	179.43	248
	TOTAL-A- Capital Account of General Services	988.69	7,625.61	1,165.29	8,790.90	18
B.	Capital Account of Social Services -					
<i>(a)</i>	<i>Capital Account of Education, Sports, Art and Culture</i>					
4202	Capital Outlay on Education, Sports, Art and Culture	1,493.87	9,677.13	2,145.07	11,822.20	44
	TOTAL - (a) Capital Account of Education, Sports, Art and Culture	1,493.87	9,677.13	2,145.07	11,822.20	44
<i>(b)</i>	<i>Capital Account of Health and Family Welfare</i>					
4210	Capital Outlay on Medical and Public Health	962.77	7,449.23	1,609.82	9,059.05	67
4211	Capital Outlay on Family Welfare	Nil	53.58	Nil	53.58	--
	TOTAL - (b) Capital Account of Health and Family Welfare	962.77	7,502.81	1,609.82	9,112.63	67
<i>(c)</i>	<i>Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>					
4215	Capital Outlay on Water Supply and Sanitation	8,928.65	27,263.93	6,739.49	34,003.42	(-) 25
4216	Capital Outlay on Housing	56.94	975.99	28.03	1,004.02	(-) 51
4217	Capital Outlay on Urban Development	1,831.03	7,027.13	2,339.13	9,366.26	28
	TOTAL - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	10,816.62	35,267.05	9,106.65	44,373.70	(-) 16
<i>(d)</i>	<i>Capital Account of Information and Broadcasting -</i>					
4220	Capital Outlay on Information and Publicity	0.22	4.20	0.89	5.09	304
	Total-(d) Capital Account of Information and Broadcasting	0.22	4.20	0.89	5.09	304
<i>(e)</i>	<i>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -</i>					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	571.06	8,884.85	1,114.13	9,998.98	95
	Total-(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	571.06	8,884.85	1,114.13	9,998.98	95
<i>(g)</i>	<i>Capital Account of Social Welfare and Nutrition</i>					
4235	Capital Outlay on Social Security and Welfare	99.01	1,647.16	177.96	1,825.12	80
	Total-(g) Capital Account of Social Welfare and Nutrition	99.01	1,647.16	177.96	1,825.12	80

STATEMENT NO. 5 - contd.

(₹ in crore)

Major Head	Description	Expenditure during 2021-22	Progressive expenditure up to 2021-22	Expenditure during 2022-23	Progressive expenditure up to 2022-23	Increase(+)/Decrease(-) in Per cent
B.	Capital Account of Social Services -concl.					
<i>(h)</i>	<i>Capital Account of Other Social Services</i>					
4250	Capital Outlay on Other Social Services	408.37	872.13	477.43	1,349.56	17
	Total-(h) Capital Account of Other Social Services	408.37	872.13	477.43	1,349.56	17
	TOTAL-B- Capital Account of Social Services-	14,351.92	63,855.34	14,631.95	78,487.29	2
C.	Capital Account of Economic Services					
<i>(a)</i>	<i>Capital Account of Agriculture and Allied Activities -</i>					
4401	Capital Outlay on Crop Husbandry	70.97	656.16	25.00	681.16	(-) 65
4402	Capital Outlay on Soil and Water Conservation	Nil	191.09	Nil	191.09	--
4403	Capital Outlay on Animal Husbandry	6.62	144.09	8.18	152.27	24
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	981.69	4,681.85	1,286.69	5,968.54	31
4408	Capital Outlay on Food Storage and Warehousing	492.28	731.94	0.79	732.73	(-) 100
4415	Capital Outlay on Agricultural Research and Education	Nil	1.90	Nil	1.90	--
4425	Capital Outlay on Co-operation	717.88	2,237.71	0.08	2,237.79	(-) 100
4435	Capital Outlay on Other Agricultural Programmes	Nil	8.01	Nil	8.01	--
	Total-(a) Capital Account of Agriculture and Allied Activities	2,269.44	8,670.20	1,320.74	9,990.94	(-) 42
<i>(b)</i>	<i>Capital Account of Rural Development -</i>					
4515	Capital Outlay on Other Rural Development Programmes	4,232.34	32,357.94	4,203.77	36,561.71	(-) 1
	Total-(b) Capital Account of Rural Development	4,232.34	32,357.94	4,203.77	36,561.71	(-) 1
<i>(d)</i>	<i>Capital Account of Irrigation and Flood Control –</i>					
4700	Capital Outlay on Major Irrigation	8,575.13	69,868.64	10,562.18	80,430.82	23
4701	Capital Outlay on Medium Irrigation	1,237.84	13,390.64	1,279.12	14,669.76	3
4702	Capital Outlay on Minor Irrigation	336.25	14,426.98	542.10	14,969.08	61
4705	Capital Outlay on Command Area Development	6.90	1,462.93	3.89	1,466.82	(-) 44
4711	Capital Outlay on Flood Control Projects	0.42	140.45	8.22	148.67	1857
	Total-(d) Capital Account of Irrigation and Flood Control	10,156.54	99,289.64	12,395.51	1,11,685.15	22

STATEMENT NO. 5 - contd.

(₹ in crore)

Major Head	Description	Expenditure during 2021-22	Progressive expenditure up to 2021-22	Expenditure during 2022-23	Progressive expenditure up to 2022-23	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	989.02	33,593.27	1,202.37	34,795.64	22
4810	Capital Outlay on New and Renewable Energy	Nil	0.20	Nil	0.20	--
	Total-(e) Capital Account of Energy	989.02	33,593.47	1,202.37	34,795.84	22
<i>(f)</i>	Capital Account of Industry and Minerals -					
4851	Capital Outlay on Village and Small Industries	127.08	3,268.13	136.09	3,404.22	7
4852	Capital Outlay on Iron and Steel Industries	Nil	49.10	Nil	49.10	--
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	Nil	21.49	674.93	696.42	--
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	333.22	1,489.08	695.00	2,184.08	109
4885	Capital Outlay on Industries and Minerals	Nil	468.58	Nil	468.58	--
	Total-(f) Capital Account of Industry and Minerals	460.30	5,305.31	1,506.02	6,811.33	227
<i>(g)</i>	Capital Account of Transport -					
5053	Capital Outlay on Civil Aviation	6.36	465.40	225.46	690.86	3445
5054	Capital Outlay on Roads and Bridges	7,086.25	60,710.48	7,323.77	68,034.25	3
5055	Capital Outlay on Road Transport	Nil	119.46	Nil	119.46	--
	Total-(g) Capital Account of Transport	7,092.61	61,295.34	7,549.23	68,844.57	6
<i>(i)</i>	Capital Account of Science, Technology and Environment-					
5425	Capital Outlay on Other Scientific and Environmental Research	83.70	234.39	334.27	568.66	299
	Total - (i) Capital Account of Science, Technology and Environment	83.70	234.39	334.27	568.66	299
<i>(j)</i>	Capital Account of General Economic Services-					
5452	Capital Outlay on Tourism	107.14	1,245.76	128.00	1,373.76	19
5465	Investments in General Financial and Trading Institutions	Nil	0.03	Nil	0.03	--
5475	Capital Outlay on Other General Economic Services	1.41	14.88	1.22	16.10	(-) 13
	Total-(j) Capital Account of General Economic Services	108.55	1,260.67	129.22	1,389.89	19
	TOTAL-C- Capital Account of Economic Services	25,392.50	2,42,006.96	28,641.13	2,70,648.09	13
	GRAND TOTAL	40,733.11	3,13,487.91	44,438.37	3,57,926.28	9

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

1. During 2022-23 the Government invested ₹ 2,325.16^(a) crore in various concerns (investment of ₹ 998.87 crore in share capital of Statutory Corporations and ₹ 1,334.56 crore in Government Companies and disinvestment of (-) ₹ 8.27 crore of share capital in Co-operative Societies).
2. The total net investment of Government in share capital of different concerns at the end of 2021-22 and 2022-23 was ₹ 41,058.88 crore and ₹ 43,384.04 crore respectively. Against investment of ₹ 43,384.04 crore, the State Government received dividend of ₹ 159.58 crore (0.37 *per cent* of investment) in 2022-23.

Further details are given in Statement No. 19.

^(a) Net figures of investment is ₹ 2,325.16 crore (Gross investment ₹ 2371.93 crore and disinvestment ₹ 46.77 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, 2022	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2023	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	1,68,040.71	40,158.00	12,573.05	1,95,625.66	27,584.95	16.42	53.75
Ways and Means Advances from the Reserve Bank of India	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Compensation and other Bonds	7,360.44	Nil	736.00	6,624.44	(-) 736.00	(-) 10.00	1.82
Loans from Financial Institution	13,050.09	2,198.55	1,992.87	13,255.77	205.68	1.58	3.64
Special Securities issued to National Small Savings Fund of Central Government	34,561.90	5,845.57	4,485.74	35,921.73	1,359.83	3.93	9.87
Total - Internal Debt of the State Government	2,23,013.14	48,202.12	19,787.66	2,51,427.60	28,414.46	12.74	69.08
6004 –Loans and Advances from Central Government -							
01 Non Plan Loans	17.75	Nil	3.39	14.36	(-) 3.39	(-) 19.10	Nil
02 Loans for State/Union Territory Plan	12,920.39	Nil	2,215.19	10,705.20	(-) 2,215.19	(-) 17.14	2.94
07 Pre 1984-85 Loans	1.88	Nil	Nil	1.88	Nil	Nil	Nil
09 Other Loans for States/Union Territory with Legislature Schemes	28,411.29	10,665.20	Nil	39,076.49	10,665.20	37.54	10.74
Total - Loans and Advances from Central Government	41,351.31	10,665.20	2,218.58	49,797.93	8,446.62	20.43	13.68
TOTAL – PUBLIC DEBT	2,64,364.45	58,867.32	22,006.24	3,01,225.53	36,861.08	13.94	82.76

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

STATEMENT NO. 6 - contd.

Statement of Public Debt and other Liabilities - contd.

Nature of Borrowings	Balance as on 1 st April, 2022	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2023	Net increase/decrease (-)		As a <i>Per cent</i> of public debt and other liabilities
					Amount	<i>Per cent</i>	
B – OTHER LIABILITIES -							
Public Account							
Small Savings Provident Funds etc.	19,310.64	4,057.27	5,348.17	18,019.74	(-) 1,290.90	(-) 6.68	4.95
Reserve Funds bearing interest	7,997.82	2,307.91	1,342.18	8,963.55	965.73	12.07	2.46
Reserve Funds not bearing interest	12,363.11	2,722.45	1,053.19	14,032.37	1,669.26	13.50	3.86
Deposits bearing interest	(-) 94.80	326.49	27.26	204.43	299.23	315.64	0.06
Deposits not bearing interest	19,276.88	51,270.68	49,040.74	21,506.82	2,229.94	11.57	5.91
TOTAL – OTHER LIABILITIES	58,853.65	60,684.80	56,811.54	62,726.91	3,873.26	6.58	17.24
TOTAL – PUBLIC DEBT AND OTHER LIABILITIES	3,23,218.10	1,19,552.12	78,817.78	3,63,952.44	40,734.34	12.60	100.00

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.

During the year the Government floated following loans: ₹ 4,000.00 crore (7.85 percent Madhya Pradesh State Development Loan 2032), ₹ 4,000.00 crore (7.46 percent Madhya Pradesh State Development Loan 2032), ₹ 1,000.00 crore (8.64 percent Madhya Pradesh State Development Loan 2033), ₹ 3,000.00 crore (7.88 percent Madhya Pradesh State Development Loan 2033), ₹ 2,000.00 crore (7.67 percent Madhya Pradesh State Development Loan 2033), ₹ 2,000.00 crore (7.72 percent Madhya Pradesh State Development Loan 2038), ₹ 3,000.00 crore (7.64 percent Madhya Pradesh State Development Loan 2033), ₹ 3,000.00 crore (7.62 percent Madhya Pradesh State Development Loan 2034), ₹ 3,000.00 crore (7.59 percent Madhya Pradesh State Development Loan 2038), ₹ 3,000.00 crore (7.69 percent Madhya Pradesh State Development Loan 2043), ₹ 3,000.00

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

crore (7.77 percent Madhya Pradesh State Development Loan 2043), ₹ 2,000.00 crore (7.66 percent Madhya Pradesh State Development Loan 2048), ₹ 2,158.00 crore (7.38 percent Madhya Pradesh State Development Loan 2025), ₹ 4,000.00 crore (7.74 percent Madhya Pradesh State Development Loan 2043) and ₹ 1,000.00 crore (7.77 percent Madhya Pradesh State Development Loan 2047) at par. The loans bear interest rate of 7.85, 7.46, 8.64, 7.88, 7.67, 7.72, 7.64, 7.62, 7.59, 7.69, 7.77, 7.66, 7.38, 7.74 and 7.77 percent per annum and are redeemable at face value in 2032, 2032, 2033, 2033, 2033, 2038, 2033, 2034, 2038, 2043, 2043, 2048, 2025, 2043 and 2047 respectively. The total amount subscribed was ₹ 40,158.00 crore (in cash: ₹ 40,158.00 crore, by conversion of loans due for repayment: ₹ Nil).

The 6.09 percent Madhya Pradesh State Development Loan 2022, 8.92 percent Madhya Pradesh State Development Loan 2022, 8.60 percent Madhya Pradesh Government Stock 2023, 8.60 percent Madhya Pradesh State Development Loan 2023 (2nd series), 8.64 percent Madhya Pradesh Government Stock 2023, 8.63 percent Madhya Pradesh Government Stock 2023, 4.94 percent Madhya Pradesh State Development Loan 2023 and 4.77 percent Madhya Pradesh State Development Loan 2023 discharged during the year 2022-23. A sum of ₹ 500.00 crore, ₹ 2,000.00 crore, ₹ 1,000.00 crore, ₹ 1,000.00 crore, ₹ 2,000.00 crore, ₹ 1,500.00 crore, ₹ 100.00 crore and ₹ 4,473.00 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.

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

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

During the year, the Government received ₹ 2,198.55 crore as loans from such bodies and made repayment of ₹ 2,728.87 crore. The balance of such loans outstanding at the end of 31st March 2023 was ₹ 19,880.21 crore. Government paid ₹ 1,088.04 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 i.e. '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 2022-2023 amounted to ₹ 5,845.57 crore and ₹ 4,485.74 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 35,921.73 crore, which was 9.87 percent of the total **Public Debt & Other Liabilities** of the State Government as on 31 March 2023.

Loans from Government of India: - Loans from Government of India formed 13.68 percent of the total **Public Debt & Other Liabilities** on 31st March 2023.

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

₹ 10,665.20 crore were received from the Government of India as loans during the year. The State Government paid ₹ 2,218.58 crore towards repayment of loans and ₹ 1,007.99 crore on account of interest during the year 2022-23.

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 2021-22 and 2022-23 are shown below :-

		(₹ in crore)		
		2022-23	2021-22	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.	3,19,245.27	2,83,675.09	35,570.18
	(b) Other obligations	44,707.17	39,543.01	5,164.16
	Total (i)	3,63,952.44	3,23,218.10	40,734.34
(ii)	Interest paid by Government			
	(a) On Public Debt and Small Savings, Provident Funds etc.	19,433.44	17,893.41	1,540.03
	(b) On Other obligations	19.82	552.50	(-) 532.68
	Total (ii)	19,453.26	18,445.91	1,007.35
(iii)	Deduct			
	(a) Interest received on loans and advances given by Government	4,032.81	1,431.69	2,601.12
	(b) Interest realised on investment of cash balances	166.17	196.99	(-) 30.82
	Total (iii)	4,198.98	1,628.68	2,570.30
(iv)	Net Interest Charges (ii) - (iii)	15,254.28	16,817.23	(-) 1,562.95
(v)	Percentage of gross interest (item (ii)) to total Revenue Receipts	9.54	9.92	(-) 0.38
(vi)	Percentage of net interest (item (iv)) to total Revenue Receipts	7.48	9.05	(-) 1.57

In addition, there was certain other receipts and adjustments totaling ₹ 370.49 crore such as interest received from commercial departments, interest on arrears of revenue, penal interest received from banks, interest on "Miscellaneous" account and interest accrued on amount deposited into SNAs accounts for Centrally sponsored Schemes. If these are also deducted, the net burden of interest on the revenue would be ₹ 14,883.79 crore, which works out to 7.30 percent of the revenue receipt.

The Government also received ₹ 159.58 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 2022-23 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, 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2023 (2+3) - (4+5)	Net Increase /decrease (-) during the year(6-2)	Interest Payment in arrears ^(a)
1	2	3	4	5	6	7	8
Universities/Academic Institutions	380.34	25.00	0.17	--	405.17	24.83	--
Municipalities/Municipal Councils/Municipal Corporations	2,521.59	--	--	--	2,521.59	--	--
Urban Development Authorities	1,642.68	253.02	52.00	--	1,843.70	201.02	--
Housing Board	175.44	--	--	--	175.44	--	--
State Housing Corporation	0.51	371.51	--	--	372.02	371.51	--
Panchayati Raj Institutions	0.77	--	--	--	0.77	--	--
Statutory Corporations	6,769.74	211.19	199.89	--	6,781.04	11.30	--
Government Companies	26,752.72	1,499.44	1,192.96	--	27,059.20	306.48	--
Co-operative Societies/ Co-operative Corporation/ Banks	1,575.80	--	13.02	--	1,562.78	(-) 13.02	--
Others	6,926.39	--	0.08	--	6,926.31	(-) 0.08	--
Loans and Advances to Government Servants	19.09	0.01	--	--	19.10	0.01	--
Loans for Misc. Purposes	158.60	--	--	--	158.60	--	--
Total - Loans and Advances	46,923.67	2,360.17	1,458.12	--	47,825.72	902.05	--

(a) Information is awaited from the State Government.

STATEMENT No. 7 - conclud.

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

(₹ in crore)

S.No.	Loanee entity	Year of Sanction	Sanction order No.	Amount	Rate of Interest
1	2	3	4	5	6
Information is awaited from the State Government					

Section: 2 Summary of Loans and Advances: Sector wise

(₹ in crore)

Sector	Balance as on 1 st April, 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2023 (2+3) - (4+5)	Net Increase / decrease (-) during the year (6-2)	Interest Payment in arrears ^(a)
1	2	3	4	5	6	7	8
General Services	1,488.82	48.86	0.79	--	1,536.89	48.07	--
Social Services	5,190.76	1,251.53	52.24	--	6,390.05	1,199.29	--
Economic Services	40,224.96	1,059.77	1,405.09	--	39,879.64	(-) 345.32	--
Loans and Advances to Government Servants	19.09	0.01	--	--	19.10	0.01	--
Loans for Misc. Purposes	0.04	--	--	--	0.04	--	--
Total- Loans and Advances	46,923.67	2,360.17	1,458.12	--	47,825.72	902.05	--

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, 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 st March, 2023
	Principal	Interest	Total		
1.	2.	3.	4.	5.	6.
Information is awaited from State Government					

^(a) Information is awaited from the 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 2021-22 and 2022-23.

(₹ in crore)

	Name of concern	2022-23			2021-22		
		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	13,018.59	135.00	35	12,019.72	110.37
2	Government Companies ^(a)	52	27,992.26	23.22	44	26,657.70	24.60
3	Joint-Stock Companies and Partnerships	24	1.31	0.08	24	1.31	0.04
4	Banks	01	Nil ^(b)	Nil	01	Nil ^(b)	Nil
5	Co-operatives	129	2,371.88	1.28	129	2,380.15	3.72
	Total	241	43,384.04	159.58	233	41,058.88	138.73

^(a) Eight new companies namely, MP State Asset Management Company Ltd., Gwalior Smart City Company Ltd., Sagar Smart City Company Ltd., Satna Smart City Company Ltd., Jabalpur Smart City Company Ltd., Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Ltd., Madhya Pradesh Paschim Kshetra Vidyut Vitran Company Ltd. and Madhya Pradesh Poorv Kshetra Vidyut Vitran Company Ltd. have been added during the year 2022-23.

^(b) The figure of investment has not been depicted against 'Banks' at S.No.4 above because figures in this Statement have been depicted in crore of rupees.

9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the Government for repayment of Loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on the 31st March 2023 in various sectors are shown below:

SECTOR WISE DETAILS OF GUARANTEES

(₹ in crore)

Sector (No. of Guarantees within bracket)	Maximum amount Guaranteed during 2022-23	Outstan- ding as on 01.04.2022 (Principal + Interest)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstanding as on 31.03.2023 (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 (29)	17,857.62	3,263.82	3,497.22	2,045.40	Nil	Nil	4,715.64	20.81	36.58	Nil
M.P. State Financial Corporation (8)	700.00	379.59	Nil	142.34	Nil	Nil	237.25	Nil	Nil	Nil
Co-operatives (2)	3,250.00	Nil	3,250.00	3,048.09	Nil	Nil	201.91	Nil	Nil	Nil
Urban Development and Housing (369)	7,331.55	2,821.72	1,699.09	261.09	Nil	Nil	4,259.72	83.06	Nil	Nil
Others (128)	38,485.20	28,540.39	29,685.00	27,851.44	Nil	Nil	30,373.95	8.22	Nil	Nil
Total (536)	67,624.37	35,005.52	38,131.31	33,348.36	Nil	Nil	39,788.47	112.09	36.58	Nil

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

(i) Details of Total Funds Released During the Year 2022-23 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	9,306.60	11,134.80	20,441.40	Nil	Nil	Nil
Urban Local Bodies	5,877.30	1,112.31	6,989.61	481.11	Nil	481.11
Public Sector Undertakings	106.90	0.96	107.86	Nil	Nil	Nil
Autonomous Bodies	1,924.98	2,340.06	4,265.04	Nil	Nil	Nil
Non-Government Organisations (NGOs)	1,019.81	28.00	1,047.81	Nil	Nil	Nil
Others	33,813.04	5,842.04	39,655.08	79.75	401.65	481.40
Total	52,048.63	20,458.17	72,506.80	560.86	401.65	962.51

(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					
	2022-23			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	21,466.37	1,78,428.89	1,99,895.26	20,278.44	1,60,782.86	1,81,061.30
Expenditure Heads (Capital Account)	373.22	44,065.15	44,438.37	339.02	40,394.09	40,733.11
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a.)	22,006.24	2,359.22	24,365.46	15,162.44	37,29.89	18,892.33
Total	43,845.83	2,24,853.26	2,68,699.09	35,779.90	2,04,906.84	2,40,686.74
a. The figures have been arrived at as follows:-						
E Public Debt -						
Internal Debt of the State Government	19,787.66 ^(a)	Nil	19,787.66	13,376.71	Nil	13,376.71
Loans and Advances from the Central Government	2,218.58 ^(a)	Nil	2,218.58	1,785.73	Nil	1,785.73
F Loans and Advances ^(b) -						
Loans for General Services	Nil	48.86	48.86	Nil	158.96	158.96
Loans for Social Services	Nil	1,251.53	1,251.53	Nil	1,671.67	1,671.67
Loans for Economic Services	Nil	1,059.77	1,059.77	Nil	1,398.06	1,398.06
Loans to Government Servants etc.	Nil	0.01	0.01	Nil	Nil	Nil
Loans for Misc. Purpose	Nil	Nil	Nil	Nil	Nil	Nil
G Inter-State Settlement -						
Inter-State Settlement	Nil	(-) 0.95	(-) 0.95	Nil	1.20	1.20
H Transfer to Contingency Fund -						
Transfer to Contingency fund	Nil	Nil	Nil	Nil	500.00	500.00
Total a.	22,006.24	2,359.22	24,365.46	15,162.44	3,729.89	18,892.33

The percentage of Charged Expenditure and Voted Expenditure to total expenditure during 2021-22 and 2022-23 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2021-22	14.87	85.13
2022-23	16.32	83.68

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

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

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

(₹ in crore)

	On 1 st April, 2022	During the Year 2022-23	On 31 st March, 2023
Capital and Other Expenditure			
Capital Expenditure (Sub-sector wise)			
General Services	7,625.61	1,165.29	8,790.90
Education, Sports, Arts and Culture	9,677.13	2,145.07	11,822.20
Health and Family Welfare	7,502.82	1,609.82	9,112.64
Water Supply, Sanitation, Housing and Urban Development	35,267.05	9,106.65	44,373.70
Information and Broadcasting	4.20	0.89	5.09
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8,884.85	1,114.13	9,998.98
Social Welfare and Nutrition	1,647.16	177.96	1,825.12
Other Social Services	872.13	477.43	1,349.56
Agriculture and Allied Activities	8,670.20	1,320.74	9,990.94
Rural Development	32,357.94	4,203.77	36,561.71
Irrigation and Flood Control	99,289.64	12,395.51	1,11,685.15
Energy	33,593.47	1,202.37	34,795.84
Industry and Minerals	5,305.31	1,506.02	6,811.33
Transport	61,295.42 ^(a)	7,549.23	68,844.65
Science, Technology and Environment	234.39	334.27	568.66
General Economic Services	1,260.67	129.22	1,389.89
TOTAL – Capital Expenditure	3,13,487.99	44,438.37	3,57,926.36

^(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, 2022	During the Year 2022-23	On 31 st March, 2023
Capital and Other Expenditure - conclud.			
Loans and Advances			
Loans and Advances for various Services -			
Social Services			
Education, Sports, Art and Culture	378.68	24.84	403.52
Water Supply, Sanitation, Housing and Urban Development	4,761.17	1,174.53	5,935.70
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	42.54	(-) 0.07	42.47
Social Welfare and Nutrition	3.02	Nil	3.02
Others (General and Social Services)	1,494.18	48.06	1,542.24
Economic Services			
Agriculture and Allied Activities	2,451.10	(-) 150.22	2,300.88
Rural Development	1.59	Nil	1.59
Irrigation and Flood Control	14.78	Nil	14.78
Energy	34,402.43	740.58	35,143.01
Industry and Minerals	3,283.12	(-) 935.67	2,347.45
Transport	71.83	Nil	71.83
General Economic Services	0.09	Nil	0.09
Loans to Government Servants	19.09	0.01	19.10
Loans for Miscellaneous purposes	0.04	Nil	0.04
TOTAL – Loans and Advances	46,923.67	902.06	47,825.73
Transfer to Contingency Fund	Nil	Nil	Nil
TOTAL – Capital and Other Expenditure	3,60,411.66	45,340.43	4,05,752.09
Deduct			
• Contributions from Contingency Fund	Nil	Nil	Nil
• Contributions from Miscellaneous Capital Receipts ^a	2,259.17	46.77	2,305.94
• Contributions from Development Funds, Reserve Funds etc.	0.08	Nil	0.08
Net – Capital and Other Expenditure	3,58,152.41	45,293.66	4,03,446.07

(a) Receipt of disinvestment/Retirement of Capital.

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2022	During the Year 2022-23	On 31 st March, 2023
PRINCIPAL SOURCES OF FUNDS			
Debt -			
Internal Debt of the State Government	2,23,013.14	28,414.46	2,51,427.60
Loans and Advances from the Central Government	41,351.31	8,446.62	49,797.93
Small Savings, Provident Fund, etc.	19,310.64	(-) 1,290.90	18,019.74
TOTAL – Debt	2,83,675.09	35,570.18	3,19,245.27
Other Receipts -			
Contingency Fund	1,000.00	(-) 19.40	980.60
Reserve Funds	21,334.71	2,634.99	23,969.70
Deposits and Advances	19,178.60	2,529.16	21,707.76
Suspense and Miscellaneous (Other than amount closed to Government Account, Cash Balance Investment Account and Investment Account of Madhya Bharat Railways and Military funds)	882.03	1,450.68	2,332.71
Remittances	4,782.10	895.24	5,677.34
TOTAL – Other Receipts	47,177.44	7,490.67	54,668.11
TOTAL – Debt and Other Receipts	3,30,852.53	43,060.85	3,73,913.38
<i>Deduct: Cash Balance</i>	(-) 1,117.71	(-) 3,852.10	(-) 4,969.81
<i>Deduct: Investments</i>	18,415.40	5,707.76	24,123.16
TOTAL	3,13,554.84	41,205.19	3,54,760.03
Deduct: Revenue Deficit/ Add: Revenue Surplus	Nil	4,090.93	Nil
Add – Adjustment on Account of Retirement/Disinvestment ^(a)	(-) 1,920.31	Nil	(-) 1,967.08
Add – Amount closed to Government Account during 2022-23	Nil	(-) 2.64	Nil
Inter-State Settlement for 2022-23	Nil	0.17	Nil
Net Provision of funds	3,11,634.53	45,293.65	3,52,792.95

^(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 2022-23 and the total of principal sources of funds to end of 2022-23 is explained below:-

	(₹ in crore)
Progressive Net Capital and Other Expenditure	4,03,446.07
Progressive Principal Sources of Funds	3,52,792.95
Difference	50,653.12^(a)
The difference of ₹ 50,653.12 crore is explained below:	
Cumulative Revenue Surplus	51,366.19
Amount closed to Government Account	(-) 58.74
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, 2020-21, 2021-22 and 2022-23	(-) 5.43
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	991.40
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, 2020-21, 2021-22 and 2022-23	1,580.27
Proforma reduced from Loans and Advances in M.H. 6801-190 in 2020-21	(-) 500.00
Reduced from Capital Heads due to allocation to Chhattisgarh and in rectification of sanction	(-) 2,810.57
Proforma decrease in 8011-105	2.49
Proforma increase in 8121-115	(-) 76.13
Proforma decrease in 8121-122	998.53
Proforma decrease in 8235-111	162.84
Proforma decrease in 8658-112	3.82
Proforma increase in 8658-113	(-) 1.54
Appropriation to Contingency Fund	(-) 1,000.00
TOTAL	50,653.12

^(a) This amount differs with Statement No. 1 on account of ₹ 329.66 crore relating to Major Head 4000- Misc. Capital Receipts, 800-Other Receipts and ₹ 9.19 crore relating to 2006-07 which pertains to Retirement of Capital/Disinvestment of Co-operative Societies/Banks.

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	
3,06,934.33 ^(a)	A to D, G, H and part of L (Major Head 8680 only)	Government Account	
	E	Public Debt	3,01,225.53
47,825.72	F	Loans and Advances	
		Contingency Fund-	
		Contingency Fund	980.60
		Public Account-	
	I	Small Savings, Provident Funds, etc.	18,019.74
	J	Reserve Funds -	
		(i) Reserve Funds bearing Interest	8,963.55
		(ii) Reserve Funds not bearing Interest	15,006.13
		Gross Balance	23,969.68
973.76		Investments-	
	K	Deposits and Advances-	
		(i) Deposits bearing interest	204.43
		(ii) Deposits not bearing interest	21,506.83
3.49		(iii) Advances	
	L	Suspense and Miscellaneous-	
23,149.64		Investments	
		Other Items (Net)	2,332.97
	M	Remittances	5,677.34
(-) 4,969.81 ^(b)	N	Cash Balance	
3,73,917.13		Total	3,73,917.13

^(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- conld.

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 2022-23 has been arrived at as under:-

(₹ in crore)			
Debit	Sector of the General Account	Name of Account	Credit
2,66,631.19	A	Balance at the debit of the Government Account on 1 st April, 22	Nil
Nil	B	Receipts Head (Revenue Account)	2,03,986.19
Nil	C	Miscellaneous Capital Receipts	46.77
1,99,895.26 ^(a)	D	Expenditure Heads (Revenue Account)	Nil
44,438.37 ^(b)	E	Expenditure Heads (Capital Account)	Nil
(-) 0.95	F	Inter-State Settlement (MH 7810)	(-) 0.78
2.64	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, 2023	3,06,934.33
5,10,966.51		Total	5,10,966.51

Note:-

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

^(a) This is the result of gross Revenue Expenditure of ₹ 2,02,087.69 crore minus Receipt and Recoveries of ₹ 2,192.43 crore (Refer Appendix-I Appropriation Accounts)

^(b) This is the result of gross Capital Expenditure of ₹ 44,661.30 crore minus Receipt and Recoveries of ₹ 222.93 crore (Refer Appendix-I Appropriation Accounts)

Notes to Finance Accounts for the year 2022-23

1. Summary of Significant Accounting Policies:

(i) **Reporting Entity:** These accounts present the transactions of the Government of Madhya Pradesh. The accounts of receipts and expenditure of the Government of Madhya Pradesh have been compiled based on the initial accounts rendered by 54 Treasuries, 133 Public Works Divisions, 125 Water Resource Divisions, 72 Narmada Valley Development Authority Divisions, 60 Rural Engineering Services Divisions, 73 Public Health Engineering Divisions, 05 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts were excluded at the end of the year. In Madhya Pradesh, primary compilation is done by Treasury and secondary compilation is done by AG (A&E) office.

(ii) **Reporting Period:** The reporting period of these accounts is 1 April 2022 to 31 March 2023.

(iii) **Reporting Currency:** The accounts of the Government of Madhya Pradesh are reported in Indian Rupees (₹).

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

(v) **Basis of Budget and Financial Reporting:** As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants/appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants/appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both the budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts (CGA) in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Principal Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represents actual disbursements in comparison to the grants/appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on a net basis, net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments/settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at the Office of the Principal Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, *etc.*) crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and Financial Assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-Aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-Aid, Grants-in-Aid in cash are recognised as revenue expenditure at the time of disbursement even if this involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-Aid given by the State Government are depicted in

Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-Aid given in kind is not available.

Loans and advances: In compliance with the Indian Government Accounting Standard (IGAS) 3, Loans and Advances made by Government, and details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. Acceptance of the closing balances as depicted in Statements as on 31 March 2023 is awaited from the State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the State Government towards employees under the Old Pension Scheme, *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.

(vi) **Rounding off:** These accounts present figures which are rounded off ₹ in Lakh and ₹ in Crore as depicted at the top of the respective Statements. Minor difference of ₹ 0.01/0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume –I and Volume-II respectively, is due to rounding off of the figures.

(vii) **Cash Balance:** Cash balance as reported in the accounts is the balance of the State as at end of the 31st March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India. Cash balance position for the Government of M.P. is depicted in para 5 (vii).

(viii) **Disclosure of Contingent and Committed liabilities:** Contingent liabilities are not recognised. In compliance with the Indian Government Accounting Standard (IGAS) 1: 'Guarantees given by the Governments', sector-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor is the liability against commitment recognised in accounts. The information for 'Appendix XII-Committed Liabilities of the Government' of Finance Accounts is also awaited from the State Government.

(ix) **Pass-through transactions:** Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. This does not include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis as in Madhya Pradesh, the user agencies directly deposited the amount collected into the CAMPA Fund of the Government of India during the year 2022-23.

2. Compliance with the Accounting Framework:

(i) **Non-freezing of accounts by treasuries after closing monthly accounts:** Non-freezing of accounts by treasuries after closing monthly accounts may create the possibility of data manipulation after submission of monthly accounts to AG office and may lead to mismatch of figures/data between AG office and State Government. In Madhya Pradesh, there is no provision for freezing of monthly accounts in Integrated Financial Management Information System (IFMIS) after closure of monthly accounts and sending them to the Office of Principal Accountant General (Accounts & Entitlement). While the State Government had issued orders in this regard, it is yet to be implemented.

(ii) **Operation of unauthorized heads:** During 2022-23, the State Government of Madhya Pradesh provided budget provisions under 02 unauthorized Minor Heads under Capital Section and incurred expenditure ₹ 130.00 crore under the Capital Section in these heads. The matter has been taken up with the State Government.

(iii) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** According to Article 150 of the Constitution of India the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During 2022-23, the State Government of Madhya Pradesh opened 388 new Sub Heads (346 under the Revenue Section, 42 under Capital section) in the budget, without seeking the advice of the Principal Accountant General as required under the Constitution of India. Out of these new Sub Heads, 60 new Sub Heads (45 under the Revenue Section, 15 under Capital section) have budget provision of ₹ 10 crore and above. The State Government incurred expenditure of ₹ 2,153.86 crore under the Revenue Section and ₹ 6,464.54 crore under the Capital Section in these heads during 2022-23. The matter has been taken up with the State Government.

(iv) **Discrepancy in depiction of budget provisions and wrong classification:** The budget documents of the State Government for the year 2022-23 did not depict the correct budget provision and classification of expenditure in respect of the following heads of accounts:

(a) Government of Madhya Pradesh has made budget provision of Revenue expenditure under the Capital heads and Capital expenditure under the Revenue heads. The misclassification between Revenue and Capital is depicted in Para 3(ii) - Misclassification between Revenue and Capital Expenditure.

(b) Rule 26 (d) of Government Accounting Rules 1990 stipulates that in Government Accounts, classification of account heads as prescribed in the List of Major and Minor Heads of Accounts of Union and States be strictly followed. During the year 2022-23, the State Government made budget provision under various Sub-Major Heads and Minor Heads of Accounts, which were not in conformity with the List of Major and Minor Heads of Accounts of Union and States. The details of unauthorised heads and expenditure incurred thereunder is depicted in Para 2(ii) - Operation of unauthorized heads.

(c) As per para 3.4 under General Directions of the List of Major and Minor Heads of Account of Union and States, amounts financed from the Reserve Fund/Deposit Accounts will be shown as a deduct entry under minor heads 'Deduct - Amount met from...(Name of the Reserve Fund/Deposit Account)' with separate code say '901', '902' etc., under the functional major/sub-major head in the Revenue, Capital or Loan Section where under the actual expenditure stands debited. Government of Madhya Pradesh instead of operating separate code (901) in their budget, for showing deduct entry for the amount financed from the Reserve Fund/Deposit Accounts has operated Detailed head 74– Recoveries in the budget under the Minor Head/Scheme where the actual expenditure stands debited, resulting in depiction of net expenditure under those heads of accounts. This is non-compliance with the List of Major and Minor Heads of Account of Union and States/Forms of Accounts.

3. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was ₹ 23,396.79 crore compared to ₹ 22,028.52 crore in 2021-22, registering an increase of ₹ 1,368.27 crore (6.21 *per cent*). This includes Advance Apportionment of IGST amounting to ₹ 937.01 crore. In addition, the State received ₹ 21,064.17 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 44,460.96 crore. The State received, compensation of ₹ 4,571.80 crore as Revenue receipt during 2022-23 on account of loss of revenue arising out of implementation of GST.

During the year 2022-23, no adjustment entries of State GST (SGST) relating to the previous year(s) was carried out by the State Government.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2022-23 Government of Madhya Pradesh incorrectly booked expenditure of ₹ 2,381.92 crore under Capital Section instead of Revenue Section and ₹ 3.92 crore under Revenue Section instead of Capital Section, as has been determined from the purpose of expenditure resulting in net understatement of Revenue Expenditure to that extent. The impact of misclassification on the Revenue expenditure of the State is given under Para 6.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iii) **Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Madhya Pradesh. In Madhya Pradesh, instead of Budget Controlling Officers, Directorate of Treasuries and Accounts is primarily reconciling the figures with the A&E office. During the year, receipts amounting to ₹ 1,77,121.05 crore (67.00 *per cent* of total receipts under the Consolidated Fund) and

expenditure amounting to ₹ 2,36,395.56 crore (87.98 *per cent* of total expenditure under the Consolidated Fund) were reconciled by the State Government.

In comparison, receipts amounting to ₹ 1,64,260.33 crore (87.59 *per cent* of total receipts) and expenditure amounting to ₹ 2,13,151.46 crore (94.72 *per cent* of total expenditure) were reconciled by the State Government during 2021-22 *i.e.*, the previous year.

(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 2022-23, ₹ 36,879.90 crore under 67 Major Heads of accounts, constituting 15.09 *per cent* of the total Revenue and Capital expenditure (₹ 2,44,333.63 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year, ₹ 31,934.23 crore under 66 Major Heads of accounts, constituting 14.40 *per cent* of the total Revenue and Capital expenditure (₹ 2,21,794.41 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹ 9,366.41 crore under 50 Major Heads of Account, constituting 4.59 *per cent* of the total Revenue Receipts (₹ 2,03,986.19 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹ 9,371.07 crore under 49 Major Heads of Account, constituting 5.04 *per cent* of the total Revenue Receipts (₹ 1,85,875.85 crore) was classified under 800-Other Receipts in the accounts.

During the year 2022-23, ₹ 128.00 crore under 2 Major Heads of accounts, constituting 5.40 *per cent* of the total investments (₹ 2,371.94 crore) was classified under the Minor Head 800-Other Expenditure instead of appropriate Minor Head. During the previous year, ₹ 488.12 crore under 4 Major Heads of accounts, constituting 13.69 *per cent* of the total investments (₹ 3,564.73 crore) were classified under the Minor Head 800-Other Expenditure instead of Minor Head 190-Investments in the accounts.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(v) Transfer of funds to Personal Deposit (PD) Accounts: PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During 2022-23, an amount of ₹ 5,417.63 crore was transferred to these PD Accounts. This includes ₹ 888.00 crore transferred in March 2023 of which, ₹ 200.00 crore was transferred on the last working day of March 2023 from the Consolidated Fund of the State. March transfers constitute 16.39 *per cent* of the total transfer from the Consolidated Fund of the State to PD accounts during the year.

In terms of Rule 359 and 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 30th 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 Principal Accountant General (A&E) by 31st May every year.

281 Administrators (out of 814) of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures and 281 annual verification certificates were furnished by them to the Treasury officer for onward submission to the Principal Accountant General's office. 533 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures. Details of PD accounts as on 31.03.2023 are given below:

(₹ in crore)

Opening Balance as on April 2022		Addition during the year 2022-23		Closed/ Withdrawal during the year 2022-23		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
814	2,636.40	10	5,417.63*	03	5,700.45**	821	2,353.57#

* Only ₹22.07 crore out of ₹ 5,417.63 crore pertains to 10 new opened PD accounts during the year

** Only ₹ 0.18 crore out of ₹ 5,700.45 crore pertains to 03 closed PD accounts during the year

Difference of ₹ 0.01crore in the closing balance is due to rounding off.

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 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 199 operators with balance amounting to ₹ 214.39 crore were lying inoperative for more than three years. The State Government has been informed about this.

Details of PD accounts as on 31.03.2022 are given below:

(₹ in crore)

Opening Balance as on April 2021		Addition during the year 2021-22		Closed/ Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
816	4,962.59	Nil*	4,064.64	02	6,390.83	814	2,636.40

* No new administrator was added and addition was made in existing PD accounts.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

(vi) **Unadjusted Abstract Contingent (AC) Bills:** The State Government banned drawal on AC bills by all the departments by orders dated 2 September 1999. However, the Sports and Youth Welfare Department was permitted (Order dated 10th February 2009) to draw AC bills in respect of National Cadet Corps (NCC). But, the State Government vide its orders dated 24 May 2013 had directed the Sports and Youth Welfare Department also, not to make any further drawal on AC bills in respect of National Cadet Corps (NCC). There are no unadjusted AC bills pending submission of DCC bills. Government of Madhya Pradesh has not adopted any alternative method in lieu of AC Bills.

(vii) **Utilization Certificates (UCs) for Grants-in-Aid not received:** In terms of Rule 182 to 184 of the Madhya Pradesh Financial Code, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the departmental officers to the Principal Accountant General on or before 30th September every year. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2022-23, ₹ 12,054.91 crore pertaining to 177 outstanding UCs for the period up to 2021-22 were cleared. The position of outstanding UCs as on 31 March 2023 is given below:

(₹ in crore)

Year	Number of UCs Outstanding	Amount
Up to 2021-22	19521	14,132.07
2022-23	416	4,739.50
Total	19937	18,871.57

* The year mentioned above relates to "Due year"

Additions during 2022-23 is 28 UCs amounting ₹ 1,813.79 crore which will become due in 2023-24.

The position of outstanding UCs as on 31 March 2022 is given below:

(₹ in crore)

Year	Number of UCs Outstanding	Amount
Up to 2020-21	19600	15,533.96
2021-22	514*	15,392.52
Total	20114	30,926.48

* Utilisation Certificate in respect of grants disbursed till 31 March 2022 will be due on or before 30 September 2022 as per Rule 182 of Madhya Pradesh Financial Code.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

(viii) **Interest Adjustment:** Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major 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 2022-23 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	20.29	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund @ 7.1 %	1.44	Nil	1.44
State Compensatory Afforestation Deposit	13.42	As per circular issued by the Ministry of Environment, Forest and Climate Change @ 3.35 %	0.45	Nil	0.45
State Compensatory Afforestation Fund	6,739.78	As per circular issued by the Ministry of Environment, Forest and Climate Change @ 3.35 %	225.78	Nil	225.78
State Disaster Response Fund	1,121.80	Interest calculated at the rate applicable to Overdraft (repo rate + 2%, which is 7.49%)	84.02	4.72	79.30
State Disaster Mitigation fund	136.24	Interest calculated at the rate applicable to Overdraft (repo rate + 2%, which is 7.49%)	10.20	9.78	0.42
Total			321.89	14.50	307.39

Non-payment of the interest ₹ 307.39 crore has resulted in understatement of Revenue expenditure to that extent.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(ix) **Guarantees given by the Government:** In terms of the Madhya Pradesh Government Fiscal Responsibility and Budget Management Act, 2005, the total outstanding Government Guarantees should not exceed 80 per cent of the total State Revenue Receipts in the year preceding the current year. The outstanding guarantees of ₹ 35,005.52 crore as on 1 April 2022, work out to 18.83 per cent of the State Revenue Receipts of the year 2021-22 (₹ 1,85,875.85 crore) and are within the limits prescribed.

During 2022-23, the State Government received ₹ 36.58 crore towards guarantee commission, which constituted 0.80 *per cent* of the outstanding guaranteed amount of ₹4,566.75 crore as on 1st April 2022 (outstanding guarantees as on 1st April 2022 ₹ 35,005.52 crore minus exempted guarantees ₹ 30,438.77 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. The guarantee fees receivable by the State Government for the year 2022-23 was ₹ 112.09 crore.

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment: The expenditure incurred by the State Government towards the environment is depicted in the Finance Accounts to the level of Minor Head under various functional heads of accounts. During the year 2022-23, the Government of Madhya Pradesh incurred ₹ 14.21 crore against the budget allocation of ₹ 22.15 crore under Major Heads 2215 and 2217 under Grant No. 04-‘Environment’. During the previous year 2021-22, the Government of Madhya Pradesh incurred ₹ 25.03 crore against the budget allocation of ₹ 25.25 crore under Major Heads 2215, 2217 and 4217 under Grant No.57-‘Environment’.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xi) 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.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government: In respect of old loans amounting to ₹ 1,659.63 crore as on 31st March 2023 involving loans from 29 Departments to their agencies, recoveries of principal have not been effected during the past several years which includes loans pending for more than 10 years.

Details of loans to Statutory Bodies/Other entities, for which terms and conditions of repayment of loans have not been settled, are not furnished by the State Government.

¹ For Guarantee of period 1 year – 1 *percent*, >1 up to 3 years – 2.5 *percent*, >3 years up to 5 years – 4 *percent*, > 5 years up to 10 years – 7.5 *percent* and for >10 years – 10 *percent*

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal 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.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards an 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 statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has furnished information on Committed Liabilities, which is incomplete but has been included in Appendix-XII to that extent.

(xiv) 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.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 47,828.59 crore (Revenue Expenditure ₹ 25,271.47 crore and Capital Expenditure ₹ 22,557.12 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xv) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget): As per Public Financial Management System (PFMS) portal of CGA, ₹ 27,112.51 crore was directly received by the implementing agencies/beneficiaries in the State during 2022-23.

The direct transfer of fund to the implementing agencies has increased by 373.72 per cent as compared to 2021-22 (from ₹ 3,430.09 crore in 2021-22 to ₹ 16,249.12 crore in 2022-23). Details are in Appendix-VI.

(xvi) Off-Budget Liabilities of State Government: The State Government did not disclose the Off-Budget liabilities in their budget documents.

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to State entity. They affect fiscal balance. In the year 2022-23 the State Government of Madhya Pradesh provided ₹ 564.40 crore as Assistance/Grant on account of Off Budget borrowings. The Government did not invoke any guarantee during the year 2022-23.

(xvii): Transfer of funds to Single Nodal Agency (SNA): Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA) . For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

The State Government received ₹ 21,237.40 crore being Central share during the year 2022-23 in its Treasury Accounts. The State share was ₹15,603.02 crore as on 31 March 2023, the Government transferred Central share of ₹19,883.83 crore received in Treasury Accounts and State share of ₹14,298.04 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As informed by the State Government / SNAs, ₹ 12,081.03 crore are lying unspent in the bank accounts of SNAs as on 31 March 2023.

4. Contingency Fund: In exercise of the powers conferred by Section 3 of Madhya Pradesh Contingency Fund Act, 1957, the State Government made the Madhya Pradesh Contingency Fund Rules, 1957 for regulating all matters connected with or ancillary to the custody of, payment of monies into and the withdrawal of monies from the Contingency Fund of the State of Madhya Pradesh. The Contingency Fund of the State of Madhya Pradesh has a corpus of ₹ 1,000 crore. In violation of the provisions of Article 267 (2) of the Constitution of India, an expenditure of ₹ 29.40 crore was incurred (Major Head 2013-Council of Ministers) from the Contingency Fund against the sanction of ₹ 10.00 crore. The excess drawal of ₹ 19.40 crore was not recouped into the State's Contingency Fund till March 31, 2023. Details are as given below:

(₹ in crore)

Sl. No.	Major Heads	Amount
1	2013 – Council of Ministers	19.40

As on 31 March 2023, Contingency Fund has balance of ₹ 980.60 crore.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS): The accounting procedure stipulates that the NPS contribution is credited in first instance to the Major Head 8342 and from thereto, it will go to the NSDL/Trustee Banks. The State Government is not conforming to the above procedure and using the MH 0071 instead of MH 8342. During the year 2022-23, total contribution to Defined Contribution

Pension Scheme was ₹ 5,862.80 crore (Employees contribution ₹ 2,472.56 crore and Government contribution ₹ 3,390.24 crore). Detailed information on government contribution is available in Statement No.15 of the Finance Accounts. The Government transferred the entire contribution amount to Minor Head 500-Receipt awaiting transfer below Major Head 0071 and ₹ 5,865.24 crore was transferred to the NSDL during the year, which is more than the total contribution during the year.

(ii) (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 and 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 2022-23, the State Government received ₹ 1,528.80 crore as Central Government’s share. The State Government’s share during the year is ₹ 509.60 crore. The State Government transferred ₹ 2,043.12 crore (Central share ₹ 1,528.80 crore, State share ₹ 509.60 crore of SDRF and Interest ₹ 4.72 crore) to the Fund under Major Head 8121-122 SDRF. The State received no amount from the Central Government towards NDRF.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disasters covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and any State-specific local disasters notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. RC/VII/S-8/2021-22 /345 dated 29.06.2021 under Major Head 8121-130- State Disaster Mitigation Fund.

During the year 2022-23, the State Government received ₹ 191.10 crore from the Central Government. The State Government’s share during the year is ₹ 63.70 crore. The entire amount (Central Share ₹ 191.10 crore, State Share ₹ 63.70 crore and interest ₹ 9.78 crore) has been transferred to the fund.

(c) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During 2022-23, the State Government confirmed that user agencies directly deposited ₹ 625.24 crore into the Central CAMPA Fund of the Government of India. However, the State

Government did not receive any amount from Government of India, Ministry of Environment, National Compensatory Afforestation Deposit during 2022-23. The total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was ₹ 6,739.99 crore.

As per Accounts, an amount of ₹ 0.22 crore and ₹ 8.84 crore has been credited into Major Head 8121-129 State Compensatory Afforestation Fund and Major Head 8336-103 State Compensatory Afforestation Deposit respectively.

(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 terms of the guidelines of the Reserve Bank of India, States are required to contribute to the Consolidated Sinking Fund, a minimum of 0.5 *per cent* of their outstanding liabilities at the end of the previous year.

(b) Guarantee Redemption Fund: The State Government of Madhya Pradesh constituted the Guarantee Redemption Fund in 2006 vide notification dated 27.01.2006, to be administered by the 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. During the year Government contributed only ₹ 15.72 crore as against ₹ 31.44 crore (outstanding contribution) to the Fund, resulting in understatement of Revenue Expenditure to that extent. The total accumulation in the Fund is ₹ 1,051.16 crore as on 31st March 2023 (₹ 1,035.44 crore as on 31st March 2022).

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(c) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subvention of Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2022-23, the State Government received grants of ₹ 573.96 crore towards CRIF. The Central Road and Infrastructure Fund is not operated by the State Government in the Public Account. However, Budget Provision of ₹ 800 Crore is made under Grant 24-Public Works, Scheme Code 0948-Central Road Fund in the year 2022-23 against which expenditure of

₹725.69 crore has been made. The grant of ₹ 573.96 crore has been directly spent without routing it through Public Account.

(iii) Suspense and Remittance Balances: The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads has been worked out by aggregating the outstanding debit and credit balances under various heads, ₹ (-) 573.26 crores (debit) under Major Head 8658 and ₹ 6,402.02 crores (credit) under Major Head 8782 as on 31 March 2023 (₹ 5,750.60 crore as on 31 March 2022).

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) Cheques and Bills: Credit balance under MH 8670 Cheques and Bills indicate cheques issued but not encashed. The opening balance as on 01 April 2022 was ₹ 629.31 crore (Credit). During 2022-23, cheques worth ₹ 1,81,939.43 crore were issued, against which ₹ 1,80,810.92 crore were encashed during the year, leaving a closing balance of ₹ 1,757.81 crore (Credit) as on 31 March 2023. 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 2023.

(v) Other Cess/fee/surcharge: As per Rule 3 (2) of Madhya Pradesh Upkar Adhiniyam, 1981, the Energy Development Cess collected in previous year must be transferred into the fund in the following year. During the year, an amount of ₹ 500.00 crore was transferred to the Electricity Development fund by the State Government out of total collection of ₹ 889.02 crore collected in 2021-22. This resulted in understatement of Revenue Expenditure to that extent (₹ 389.02 crore). During the year 2022-23, the Government collected ₹ 710.29 crore as Energy Development Cess.

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

(₹ in crore)

Major Heads	Major Head Description	Minus balance
8342-120	Miscellaneous Deposits	155.76
8443-109	Forest Deposits	3.45
8443-111	Other Departmental Deposits	21.79

(vii) Cash Balance: The Cash balance as on 31 March 2023 as per records of Principal Accountant General was ₹ 4,969.81 crore (Credit) and that reported by the RBI was ₹ 119.04 crore (Debit). There

was a net difference of ₹ 4,850.77 crore (Credit), mainly due to incorrect reporting of transactions by Agency Banks and Treasury Officers. Debit items amounting to ₹ (-) 80.05 crore and Credit items amounting to ₹ 3,144.43 crore have been reconciled till June 2023, which resulted in reduction of net difference to ₹ 1,626.30 crore (Credit), as on 30 June 2023.

The Cash balance as on 31 March 2022 as per records of Principal Accountant General was ₹ 1,117.71 crore (Credit) and that reported by the RBI was ₹ 157.02 crore (Debit). There was a net difference of ₹ 960.69 crore (Credit), mainly due to incorrect reporting of transactions by Agency Banks and Treasury Officers.

The General Cash balance of the State Government of Madhya Pradesh as on 31 March 2023, also includes a cash balance of ₹ 23,197.61 crore of Central share received up to 10th of March 2023 by the State for CSSs. This amount is restricted for use by the State Government and was required to be transferred to Single Nodal Agency of each CSS's Account within 21 days. The comparative position for the last year i.e., as on 31 March 2022 was ₹ 19,550.85 crore.

6. Impact of misclassifications: The impact on revenue expenditure of misclassifications /non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

(₹ in crore)

Para Number	Item	Impact on Revenue expenditure	
		Overstatement	Understatement
3(ii)	Misclassification between Revenue and Capital	--	2,378.00
3(viii)	Non-payment of interest	--	307.39
5(ii)(B)(b)	Guarantee Redemption Fund	--	15.72
5(v)	Other Cess/fee/surcharge	--	389.02
Total (Net) Impact		--	3,090.13

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