

सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME - I) 2015-2016



GOVERNMENT OF MADHYA PRADESH

Finance Accounts (VOLUME - I)

2015-16

Government of Madhya Pradesh

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Madhya Pradesh for the year ending 31 March, 2016 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Madhya Pradesh for the year 2015-16.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Madhya Pradesh being presented separately for the year ended 31 March, 2016.



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

Date: 28 November 2016

Place: New Delhi

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

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

2. The Accounts of the Government are kept in three parts:

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The Fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Madhya Pradesh for 2015-16 is ` 500 crore.

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

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

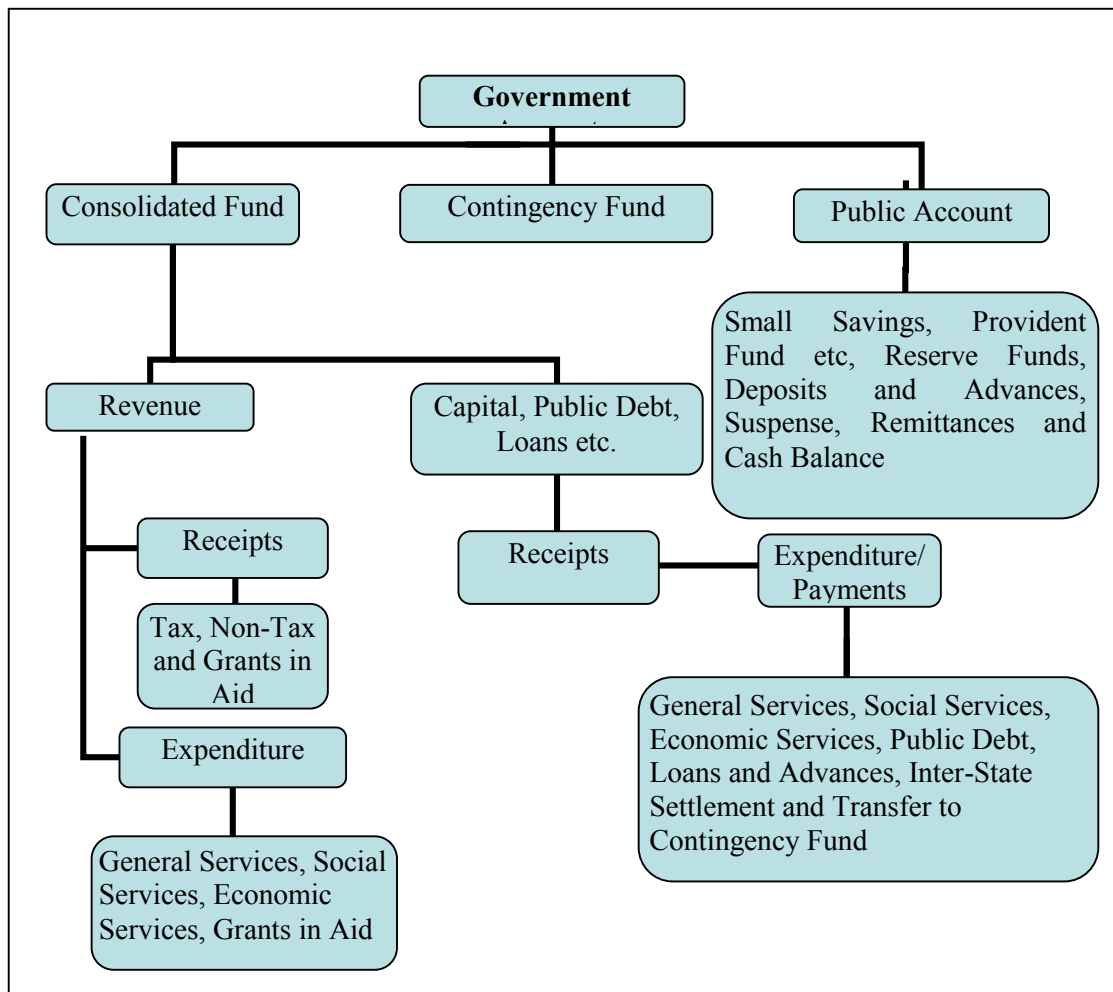
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2016)

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

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

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

Structure of Government Accounts



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

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

Part I of Volume II

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

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

Part II of Volume II

Part II contains Thirteen appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

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

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

D. Periodical and Book adjustments:

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

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

Examples of periodical adjustment and book adjustments are given below:

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

E. Rounding:

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

1: STATEMENT OF FINANCIAL POSITION

(` in crore)

<i>Assets</i> ^(a)	<i>Reference (Sl. No.)</i>		As at 31st March, 2016	As at 31st March, 2015
	Notes to Accounts	Statement/ Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	Nil	Annx. to Statement No 2	Nil	Nil
(ii) Departmental Balances	Nil	21	0.95	7.02
(iii) Permanent Cash Imprest	Nil	21	0.84	0.84
(iv) Cash Balance Investments Accounts	Nil	21	94,85.25	47,91.31
(v) Deposits with Reserve Bank of India (If credit balance include herewith minus sign)	Nil	Annx. to Statement No 2	10,09.49 ^(b)	1,99.32
(vi) Investments from Earmarked Funds ^(c)	Nil	22	4,02.21	4,03.47
Capital Expenditure	Nil	Nil	12,71,47.75	11,03,45.99
(i) Investments in shares of Companies, Corporations etc.	Nil	19	1,65,99.57	1,61,04.55
(ii) Other Capital Expenditure	Nil	5	11,05,48.18	9,42,41.44
Contingency Fund (un-recouped)	Nil	Nil	Nil	1.08
Loans and Advances	Nil	18	4,08,37.49	3,78,41.90
Advances with departmental officers	Nil	21	4.80	4.86
Suspense and Miscellaneous Balances ^(d)	Nil	Nil	Nil	Nil
Remittance Balances	Nil	Nil	Nil	Nil
Cumulative excess of expenditure over receipts ^(e)	Nil	Nil	Nil	Nil
Total			17,88,88.78	15,35,95.79

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

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

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

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

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

STATEMENT NO. 1-concl'd.

(` in crore)

<i>Liabilities</i>	<i>Reference(Sl. No.)</i>		As at 31st March, 2016	As at 31st March, 2015
	Notes to Accounts	Statement/ Appendix		
Borrowings (Public Debt)			9,73,86.45	8,22,61.50
(i) Internal Debt of the State Government	Nil	6	8,37,18.44	6,90,07.67
(ii) Loans and Advances from Central Government	Nil	6	1,36,68.01	1,32,53.83
<i>Non-Plan Loans</i>	Nil	6	39.16	42.82
<i>Loans for State Plan Schemes</i>	Nil	6	1,36,26.97	1,32,09.13
<i>Loans for Central Plan Schemes</i>	Nil	6	Nil	Nil
<i>Loans for Centrally Sponsored Plan Schemes</i>	Nil	6	Nil	Nil
<i>Other Loans</i>	Nil	6	1.88	1.88
Contingency Fund (corpus)	3 (X)	21	5,00.00	5,00.00
Liabilities on Public Account			3,31,63.95	2,87,22.85
(i) Small Savings, Provident Funds etc.	Nil	17, 21	1,36,82.37	1,26,59.14
(ii) Deposits	Nil	17, 21	83,45.83	77,71.83
(iii) Reserve Funds	Nil	21, 22	81,32.00	63,98.98
(iv) Remittance Balances	Nil	21	9,56.14	13,09.25
(v) Suspense and Miscellaneous Balances	Nil	21	20,47.61	5,83.65
Cumulative excess of receipts over expenditure	Nil	Nil	4,78,38.38 ^{(a)(b)}	4,21,11.44 ^{(a)(b)}
Total			17,88,88.78	15,35,95.79

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

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(` in crore)

Receipts			Disbursements		
	2015-16	2014-15		2015-16	2014-15
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	10,55,10.60	8,86,40.78	Revenue Expenditure (Ref. Statement 4-A,4-B & 15)	9,97,70.70	8,23,72.82
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	4,02,13.66	3,65,67.12	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	1,91,66.43	1,84,89.66
Non-Tax revenue (Ref. Statement 3 & 14)	85,68.79	1,03,75.23	Subsidies ¹ (Ref. Appendix-II)	1,17,24.70	99,53.77
Interest receipts (Ref. Statement 3 & 14)	4,29.47	12,60.65	Grants-in-aid ² (Ref. Statement 4-B, 10 & Appendix-III)	3,09,59.24 ³	2,33,86.17 ³
Others (Ref. Statement 3)	81,39.32	91,14.58	General services (Ref. Statement 4 & 15)		
			Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	80,90.88	70,71.25
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	3,83,97.84	2,41,06.99	Pension (Ref. Statement 4-A, 4-B & 15)	78,18.69	68,36.48
			Others (Ref. Statement 4-B)	39,28.90	30,67.79
			Total (Ref. Statement 4-A & 15)	1,98,38.47	1,69,75.52
			Social services (Ref. Statement 4-A & 15)	82,34.84	57,90.21
			Economic services (Ref. Statement 4-A & 15)	40,76.46	35,52.05
Grants from Central Government (Ref. Statement 3 & 14)	1,83,30.31	1,75,91.44	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	57,70.56	42,25.44
Revenue Deficit	Nil	Nil	Revenue Surplus	57,39.90	62,67.96

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

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

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

STATEMENT NO. 2 – contd.

(` in crore)

Receipts			Disbursements		
	2015-16	2014-15		2015-16	2014-15
Part-I Consolidated Fund - conclud					
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	26.47	27.73	Capital Expenditure^{4,5} (Ref. Statement 4-A, 4-B & 16)	1,68,35.47	1,18,77.68
			General Services (Ref. Statement 4-A & 16)	5,49.21	2,57.16
			Social Services (Ref. Statement 4-A & 16)	30,24.49	20,70.31
			Economic Services (Ref. Statement 4-A & 16)	1,32,61.77	95,50.21
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	1,62.32	67,65.05	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	31,57.91	1,25,34.61
			General Services (Ref. Statement 4-A, 7 & 18)	13.45	0.10
			Social Services (Ref. Statement 4-A, 7 & 18)	33.56	10.19
			Economic Services (Ref. Statement 4-A, 7 & 18)	31,10.90	1,25,24.32
			Others (Ref. Statement 7)	Nil	Nil
Public debt receipts (Ref. Statement 3,6 & 17)	1,99,85.30	1,50,68.71	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	48,60.36	49,20.52
Internal Debt ⁶ (Market Loans, NSSF etc.) (Ref. Statement 3,6 & 17)	1,86,59.18 ^(a)	1,36,96.48 ^(b)	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	39,48.42 ^(c)	40,83.90 ^(d)
Loans from GoI (Ref. Statement 3,6 & 17)	13,26.12	13,72.23	Loans from GoI (Ref. Statement 4-A, 6 & 17)	9,11.94	8,36.62
Inter-State Settlement Account	1.93	0.91	Inter-State Settlement Account	1.94	0.98
			Transfer to Contingency fund	Nil	3,00.00
Total Receipts Consolidated Fund (Ref. Statement 3)	12,56,86.62	11,05,03.18	Total Expenditure Consolidated Fund (Ref. Statement 4)	12,46,26.38	11,20,06.61
Deficit in Consolidated Fund	Nil	15,03.43	Surplus in Consolidated Fund	10,60.24	Nil

⁴ Includes ` ` 2,35.44 crore and ` 2,23.80 respectively as salary amount under sector "Economic Services" in 2014-15 and 2015-16.

⁵ Includes ` 3,49.83 crore (` 3,00.14 crore in "Social Sector" and ` 49.69 crore in Economic sector) and ` 3,71.09 crore (` 3,08.76 crore in "social sector and ` 62.33 crore in Economic Sector) in 2014-15 and 2015-16 respectively, relating to Grants-in-aid. The matter regarding Provision of GIA under capital heads has been communicated to the State Government.

⁶ Internal debt includes receipt (a) ` 18,83.72 crore (b) ` 19,13.87 crore and disbursement (c) ` 9,61.99 crore (d) ` 7,30.10 crore relating to National small savings fund (NSSF).

STATEMENT NO. 2 – contd.

(` in crore)

Receipts			Disbursements		
	2015-16	2014-15		2015-16	2014-15
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	1.08	3,00.00	Contingency Fund (Ref. Statement 21)	Nil	1.08
Part III Public Account⁷					
Small savings (Ref. Statement 21)	34,98.22	31,43.44	Small savings (Ref. Statement 21)	24,73.70	21,81.13
Reserves, and Sinking Funds (Ref. Statement 21)	27,20.33	11,72.26	Reserves & Sinking Funds (Ref. Statement 21)	9,86.05	10,30.67
Deposits (Ref. Statement 21)	2,33,20.51	1,61,68.34	Deposits (Ref. Statement 21)	2,27,46.51	1,55,56.66
Advances (Ref. Statement 21)	28.75	1,80.23	Advances (Ref. Statement 21)	28.70	1,73.48
Suspense and Misc. (Ref. Statement 21)	24,03,97.51	17,06,42.92	Suspense and Misc.⁸ (Ref. Statement 21)	24,36,28.40	17,10,77.63
Remittances (Ref. Statement 21)	1,58,67.66	1,35,31.91	Remittances (Ref. Statement 21)	1,62,20.77	1,35,88.93
Total Receipts Public Account (Ref. Statement 21)	28,58,32.98	20,48,39.10	Total Disbursements Public Account (Ref. Statement 21)	28,60,84.13	20,36,08.50
Deficit in Public Account	2,51.15	Nil	Surplus in Public Account	Nil	12,30.60
Opening Cash Balance	1,99.32	1,73.22	Closing Cash Balance	10,09.49	1,99.32
Increase in cash balance	8,10.17	26.10	Decrease in cash balance	Nil	Nil

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

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

STATEMENT NO. 2 –contd.

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

(` in crore)

Overall cash position of the Government	On 31 st March, 2016	On 31 st March, 2015
A- General Cash Balance -		
(i) Cash in treasuries		
(ii) Deposits with RBI ^(a)	MH 8999	10,09.49 ^{(b)(c)}
(iii) Deposits with other Banks		Nil
(iv) Local remittances		Nil
Total	10,09.49	1,99.32
(v) Investments held in cash balance	MH 8673	94,85.24
Total-A-General Cash Balance	1,04,94.73	49,90.63
B- Other Cash Balances and Investments-		
(vi) Departmental Cash balances	0.94	7.02
(vii) Permanent Imprest	0.84	0.84
(viii) Investments out of Earmarked Funds	4,02.21	4,03.47
Total-B - Other Cash Balances and Investments	4,03.99	4,11.33
Total - A + B	1,08,98.72	54,01.96

EXPLANATORY NOTES

- (a) **Cash and Cash Equivalent:** 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 2015-16 advised to the RBI till 15 April, 2016.

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

(c) At the close of March, 2016 accounts, there was a net difference of ` 4,43.13 crore (Debit) between the figures reflected in accounts of ` 10,09.49 crore (Debit) and those intimated by RBI ` 5,66.36 crore (Credit) - under “Deposits with Reserve Bank”. The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury officers in the accounts.

STATEMENT NO. 2 –contd.

Annexure – contd.

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

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

During 2015-16 Effective Rates of Interest on Ways and Means advances and Overdraft were as follow:-

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

Repo rate varied from 7.50 *per cent* to 6.50 *per cent* during 2015-16.

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

STATEMENT NO. 2 –concl'd.

Annexure – concl'd.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2015-16 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, 2015	Amount obtained during 2015-16	Amount repaid during 2015-16	Balance on 31 st March, 2016	Interest paid during 2015-16
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 2016:-

Nature of Securities		Amount
(1)	Government of India Treasury Bills	94,85.03
(2)	Government of India Securities	0.21
Total		94,85.24

Interest received during the year on the above investments was ` 2,50.71 crore (Short Term Securities ` 2,50.69 crore and Long Term Securities ` 0.02 crore) while during 2014-15 it was ` 1,49.91 crore (Short Term Securities ` 1,49.89 crore and Long Term Securities ` 0.02 crore).

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

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

(` in crore)

	Description	Actuals	
		2015-16	2014-15
I.	TAX AND NON-TAX REVENUE		
A.	Tax Revenue		
A.1	Own Tax Revenue	4,02,13.66	3,65,67.12
	Land Revenue	2,76.86	2,43.10
	Stamps and Registration Fees	38,67.69	38,92.77
	State Excise	79,22.84	66,95.54
	Taxes on Sales, Trade etc.	1,98,06.15	1,81,35.96
	Taxes on Goods and Passengers	30,84.76	26,86.39
	Taxes on Vehicles	19,33.57	18,23.84
	Others	33,21.79	30,89.52
A.2	Share of net proceeds of Union Taxes and Duties	3,83,97.84	2,41,06.99
	Corporation Tax	1,20,78.37	84,18.33
	Taxes on Income other than Corporation Tax	84,00.13	60,11.49
	Other Taxes on Income and Expenditure	0.24	0.20
	Taxes on Wealth	2.74	22.73
	Customs	61,33.72	38,98.81
	Union Excise Duties	51,00.26	22,01.53
	Service Tax	66,55.84	35,53.91
	Other Taxes and Duties on Commodities and Services	26.54	(-) 0.01 ^(a)
	Total-A	7,86,11.50	6,06,74.11
B	Non-Tax Revenue		
	Education, Sports, Art and Culture	12,92.41	32,76.10
	Non-Ferrous Mining and Metallurgical Industries	30,59.64	28,13.66
	Forestry and Wild Life	10,01.71	9,68.77
	Minor Irrigation	3,26.74	2,99.77
	Interest Receipts	4,29.47	12,60.65
	Miscellaneous General Services	8,71.21	2,22.37
	Other Administrative Services	1,47.01	1,40.21
	Medical and Public Health	1,21.04	1,20.16
	Other Social Services	1,05.90	1,02.75
	Urban Development	28.03	1,00.62
	Medium Irrigation	97.04	93.73
	Police	1,11.50	93.50
	Dividends and Profits	1,29.64	80.35
	Social Security and Welfare	56.55	51.92
	Public Works	65.71	50.82
	Major Irrigation	59.11	43.82

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

STATEMENT NO. 3 –contd.

(` in crore)

	Description	Actuals	
		2015-16	2014-15
I.	TAX AND NON-TAX REVENUE-concl'd		
B.	Non-Tax Revenue-concl'd		
	Power	1,90.09	3,81.23
	Crop Husbandry	57.20	38.06
	Other Rural Development Programmes	68.63	36.45
	Contributions and Recoveries towards Pension and Other Retirement Benefits	42.51	36.21
	Stationery and Printing	20.95	25.24
	Public Service Commission	16.15	22.21
	Housing	26.95	20.35
	Other General Economic Services	23.51	19.97
	Labour and Employment	19.40	17.13
	Co-operation	10.75	16.58
	Industries	11.93	15.42
	Water Supply and Sanitation	1,33.52	6.72
	Fisheries	7.20	3.97
	Jails	3.28	3.87
	Animal Husbandry	2.94	3.43
	Village and Small Industries	2.15	3.04
	Other Agricultural Programmes	2.72	2.84
	Roads and Bridges	5.08	2.62
	Tourism	20.64	0.25
	Food Storage and Warehousing	0.07	0.20
	Family Welfare	0.13	0.11
	Information and Publicity	0.20	0.09
	Other Industries	0.01	0.04
	Dairy Development	0.09	Nil
	Petroleum	0.01	Nil
	Total-B	85,68.79	1,03,75.23
II.	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA		
C.	Grants-in-Aid from Central Government		
	Non-Plan Grants	39,90.10	44,25.31
	Grants under the proviso to Article 275 (1) of the Constitution	22,08.80	20,78.74
	Grants towards contribution to State Disaster Response Fund	6,57.75	3,63.04
	Grants from National Disaster Response Fund	10,11.99	83.13
	Other Grants	1,11.56	19,00.40
	Grants for State/Union Territory Plan Schemes	1,33,70.61	90,10.60
	Block Grants (of which EAP)	8,50.41	23,64.90
	Grants under the proviso to Article 275 (1) of the Constitution	1,48.45	1,72.92
	Grants as advance plan assistance for relief on account of Natural Calamities	Nil	Nil

STATEMENT NO. 3 –concl'd.

(` in crore)

	Description	Actuals	
		2015-16	2014-15
II	GRANTS-IN-AID AND CONTRIBUTION FROM GOVERNMENT OF INDIA-concl'd		
C	Grants-in-Aid from Central Government-concl'd		
	Grants for State/Union Territory Plan Schemes-concl'd		
	Other Grants	1,23,71.75	64,72.78
	Grants for Central Plan Schemes	3,59.00	12,62.92
	Grants for Centrally Sponsored Plan Schemes	6,10.60	28,92.61
	Total-C	1,83,30.31	1,75,91.44
	Total Revenue Receipts (A+B+C)	10,55,10.60	8,86,40.78
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Misc. Capital Receipts		
	Disinvestment proceeds	20.87	22.22
	Others	5.60	5.51
	Total-D	26.47	27.73
E.	Public Debt Receipts		
	Internal Debt	1,86,59.18	1,36,96.48
	<i>Market Loans</i>	1,47,00.00	1,03,00.00
	<i>Loans from Financial Institutions</i>	20,75.46	14,82.61
	<i>Special Securities issued to National Small Savings Fund</i>	18,83.72	19,13.87
	<i>Other Loans</i>	Nil	Nil
	Loans and Advances from Central Government	13,26.12	13,72.23
	<i>Non-Plan Loans</i>	Nil	Nil
	<i>Loans for State/Union Territory Plan Schemes</i>	13,26.12	13,72.23
	Total-E	1,99,85.30	1,50,68.71
F.	Loans and Advances by State Government (Recoveries)^(a)	1,62.32	67,65.05
G.	Inter-State Settlement	1.93	0.91
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	12,56,86.62	11,05,03.18

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

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

A. EXPENDITURE BY FUNCTION

(` in crore)

	Description	Revenue	Capital	Loans & Advances	Total
A	General Services				
<i>A.1</i>	<i>Organs of State</i>	9,16.99	--	--	9,16.99
	Parliament/State/Union Territory Legislatures	64.94	--	--	64.94
	President, Vice President/Governor/Administrator of Union Territories	7.40	--	--	7.40
	Council of Ministers	89.90	--	--	89.90
	Administration of Justice	6,16.84	--	--	6,16.84
	Elections	1,37.91	--	--	1,37.91
<i>A.2</i>	<i>Fiscal Services</i>	1,09,69.97	--	--	1,09,69.97
	Collection of Taxes on Income and Expenditure	0.09	--	--	0.09
	Land Revenue	4,81.59	--	--	4,81.59
	Stamps and Registration	1,19.89	--	--	1,19.89
	State Excise	15,54.53	--	--	15,54.53
	Taxes on Sales, Trade etc.	1,44.28	--	--	1,44.28
	Taxes on Vehicles	65.09	--	--	65.09
	Other Taxes and Duties on Commodities and Services	5,11.67	--	--	5,11.67
	Other Fiscal Services	1.95	--	--	1.95
	Interest Payments	80,90.88	--	--	80,90.88
<i>A.3</i>	<i>Administrative Services</i>	59,78.16	5,49.21	--	65,27.37
	Public Service Commission	35.75	--	--	35.75
	Secretariat-General Services	1,58.57	--	--	1,58.57
	District Administration	5,18.40	--	--	5,18.40
	Treasury and Accounts Administration	1,03.47	--	--	1,03.47
	Police	41,53.28	1,89.72	--	43,43.00
	Jails	2,58.39	--	--	2,58.39
	Stationery and Printing	35.74	1.51	--	37.25
	Public Works	3,99.08	3,34.12	--	7,33.20
	Other Administrative Services	315.48	23.86	--	3,39.34
<i>A.4</i>	<i>Pension and Miscellaneous General Services</i>	78,35.14	--	13.45	78,48.59
	Pensions and Other Retirement Benefits	78,18.69	--	--	78,18.69
	Miscellaneous General Services	16.45	--	13.45	29.90
	Total-A-General Services	2,57,00.26	5,49.21	13.45	2,62,62.92

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 ^(a)</i>	1,70,54.74	7,58.32	24.80	1,78,37.86
	General Education	1,65,12.68	7,58.32	24.80	1,72,95.80
	Technical Education	2,62.03	--	--	2,62.03
	Sports and Youth Services	1,46.19	--	--	1,46.19
	Art and Culture	1,33.84	--	--	1,33.84
<i>B.2</i>	<i>Health and Family Welfare</i>	52,28.02	2,26.06	--	54,54.08
	Medical and Public Health	48,47.17	2,26.06	--	50,73.23
	Family Welfare	3,80.85	--	--	3,80.85
<i>B.3</i>	<i>Water Supply, Sanitation, Housing and Urban Development</i>	62,73.97	15,27.41	--	78,01.38
	Water Supply and Sanitation	14,05.09	9,15.29	--	23,20.38
	Housing	11,86.08	97.82	--	12,83.90
	Urban Development	36,82.80	5,14.30	--	41,97.10
<i>B.4</i>	<i>Information and Broadcasting</i>	1,87.30	--	--	1,87.30
	Information and Publicity	1,87.30	--	--	1,87.30
<i>B.5</i>	<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>	29,68.06	4,09.21	8.76	33,86.03
	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	29,68.06	4,09.21	8.76	33,86.03
<i>B.6</i>	<i>Labour and Labour Welfare</i>	2,79.52	--	--	2,79.52
	Labour and Employment	2,79.52	--	--	2,79.52
<i>B.7</i>	<i>Social Welfare and Nutrition</i>	1,05,20.18	57.81	--	1,05,77.99
	Social Security and Welfare	40,94.89	57.81	--	41,52.70
	Nutrition	13,19.14	--	--	13,19.14
	Relief on account of Natural Calamities	51,06.15	--	--	51,06.15
<i>B.8</i>	<i>Others</i>	1,39.14	45.68	--	1,84.82
	Other Social Services	1,13.53	45.68	--	1,59.21
	Secretariat- Social Services	25.61	--	--	25.61
	Total-B-Social Services	4,26,50.93	30,24.49	33.56	4,57,08.98
C	Economic Services			--	
<i>C.1</i>	<i>Agriculture and Allied Activities</i>	74,76.06	1,17.20	2,56.70	78,49.96
	Crop Husbandry	22,41.82	13.22	--	22,55.04
	Soil and Water Conservation	57.51	--	--	57.51
	Animal Husbandry	6,70.99	34.67	--	7,05.66
	Fisheries	61.43	0.07	--	61.50
	Forestry and Wild Life	20,04.21	46.26	--	20,50.47
	Food, Storage and Warehousing	12,79.35	--	23.57	13,02.92
	Agricultural Research and Education	1,64.20	--	--	1,64.20
	Co-operation	9,96.55	22.98	2,33.13	12,52.66

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

STATEMENT No.4 - contd.

A. EXPENDITURE BY FUNCTION - contd.

(` in crore)

	Description	Revenue	Capital	Loans & Advances	Total
C	Economic Services-conclcd				
<i>C.2</i>	<i>Rural Development</i>	61,07.82	24,18.78	--	85,26.60
	Special Programmes for Rural Development	4,91.11	--	--	4,91.11
	Rural Employment	21,68.77	--	--	21,68.77
	Other Rural Development Programmes	34,47.94	24,18.78	--	58,66.72
<i>C.3</i>	<i>Irrigation and Flood Control</i>	6,30.45	63,72.71	--	70,03.16
	Major Irrigation	1,14.51	45,82.27	--	46,96.78
	Medium Irrigation	3,78.68	7,20.22	--	10,98.90
	Minor Irrigation	1,31.88	9,23.69	--	10,55.57
	Command Area Development	5.38	1,40.29	--	1,45.67
	Flood Control and Drainage	--	6.24	--	6.24
<i>C.4</i>	<i>Energy</i>	72,18.84	5,49.69	25,95.20	1,03,63.73
	Power	72,15.91	5,49.49	25,95.20	1,03,60.60
	New and Renewable Energy	2.93	0.20	--	3.13
<i>C.5</i>	<i>Industry and Minerals</i>	24,77.30	2,47.69	2,59.00	29,83.99
	Village and Small Industries	2,73.88	2,07.87	24.00	5,05.75
	Industries	12,08.79	20.00	--	12,28.79
	Non-Ferrous Mining and Metallurgical Industries	9,94.63	0.98	--	9,95.61
	Other Industries	--	13.84	--	13.84
	Other Outlays on Industries and Minerals	--	5.00	--	5.00
	Petro-Chemical Industries	--	--	2,35.00	2,35.00
<i>C.6</i>	<i>Transport</i>	12,09.49	33,77.04	--	45,86.53
	Civil Aviation	0.08	13.67	--	13.75
	Roads and Bridges	12,09.41	33,63.37	--	45,72.78
<i>C.7</i>	<i>Science, Technology and Environment</i>	2,10.50	1.30	--	2,11.80
	Other Scientific Research	2,10.50	1.30	--	2,11.80
<i>C.8</i>	<i>General Economic Services</i>	1,98.06	1,77.36	--	3,75.42
	Secretariat- Economic Services	25.76	--	--	25.76
	Tourism	92.02	1,77.36	--	2,69.38
	Census, Surveys and Statistics	61.94	--	--	61.94
	Other General Economic Services	18.34	--	--	18.34
	Total-C-Economic Services	2,55,28.52	1,32,61.77	31,10.90	4,19,01.19

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	58,90.99	--	--	58,90.99
	Total-D-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	58,90.99	--	--	58,90.99
E.	Public Debt				
	Internal Debt of the State Government	--	--	39,48.42	39,48.42
	Loans and Advances from the Central Government	--	--	9,11.94	9,11.94
	Total-E-Public Debt	--	--	48,60.36	48,60.36
F.	Loans and Advances	--	--	--	--
	Loans to Government Servants etc.	--	--	--	--
	Total-F-Loans and Advances	--	--	--	--
	Total-Loans, Grants-in-aid and Contributions	58,90.99	---	48,60.36	1,07,51.35
G.	Inter State Settlement	--	--	1.94	1.94
H.	Appropriation to Contingency Fund	--	--	--	--
	Total - Expenditure in Consolidated Fund	9,97,70.70	1,68,35.47	80,20.21	12,46,26.38

STATEMENT No. 4 - contd.

B. EXPENDITURE BY NATURE

(` in crore)

Object Head Code	Object of Expenditure	2015-16			2014-15		
		Revenue	Capital	Total	Revenue	Capital	Total
11	Salaries	1,91,66.43	2,23.80	1,93,90.23	1,84,89.66	2,35.43	1,87,25.09
12	Wages	10,88.49	75.11	11,63.60	12,00.84	70.89	12,71.73
13	Pension and Pensionary benefits	75,73.39	--	75,73.39	66,26.44	Nil	66,26.44
14	Awards, Rewards, Prizes	7.31	--	7.31	16.21	Nil	16.21
15	Social Security Pension	3,40.83	--	3,40.83	1,89.15	Nil	1,89.15
16	Salary Allowances--All India Services	96.32	1.20	97.52	87.24	1.43	88.67
17	Salary and Allowances for Ministers	23.57	--	23.57	--	--	--
18	Salaries and Allowances for Governor, High Courts, Courts, Lokayukt, Tribunals, State Election and Information commissions etc.	1,66.26	--	1,66.26	1,56.24	Nil	1,56.24
19	Salary of works charged contingent employee	9,59.78	65.98	10,25.76	9,26.51	68.21	9,94.72
21	Travelling Allowance	1,49.89	3.38	1,53.27	1,85.89	3.67	1,89.56
22	Office Expenses	7,23.03	4.05	7,27.08	7,60.17	4.47	7,64.64
23	Purchase of Vehicles	36.94	--	36.94	26.26	Nil	26.26
24	Examination and Training	1,38.32	2.98	1,41.30	1,46.09	6.36	1,52.45
26	Seminar Workshop and conference	10.60	0.02	10.62	--	--	--
31	Payment for Professional Services	13,44.26	8.91	13,53.17	11,85.07	7.72	11,92.79
32	Minor Works	2,24.70	9,25.09	11,49.79	1,66.26	8,40.64	10,06.90
33	Maintenance	16,31.71 ^(a)	43.22	16,74.93	13,98.79 ^(a)	8.04	14,06.83
34	Material and Supplies	37,89.22	32.69	38,21.91	30,58.44	38.84	30,97.28
35	Advertisement and Publicity	1,64.59	--	1,64.59	1,49.77	Nil	1,49.77
37	Fair, Function and Exhibition	15.59	--	15.59	--	--	--
41	Stipend and Scholarship	18,72.63	0.02	18,72.65	13,12.05	Nil	13,12.05
42	Grants-in-Aid	3,63,36.60 ^{(b)(c)}	3,71.09	3,67,07.69	2,71,11.28 ^{(b)(c)}	3,49.83	2,74,61.11
43	Contributions	2,88.69	1,28.30	4,16.99	2,52.60	25.48	2,78.08
44	Subsidies	1,17,24.70	--	1,17,24.70	99,53.77	Nil	99,53.77
45	Grants-in-aid to construction of capital assets	8,96.73	41.23	9,37.96	5,71.95	60.16	6,32.11

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

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

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

STATEMENT No. 4 - conclud.

B. EXPENDITURE BY NATURE - conclud.

(` in crore)

Object Head Code	Object of Expenditure	2015-16			2014-15		
		Revenue	Capital	Total	Revenue	Capital	Total
51	Other Charges	6,00.58	2,79.66	8,80.24	5,47.88	2,64.02	8,11.90
52	Payment of Interest/ Dividend	81,40.34	--	81,40.34	71,18.53	Nil	71,18.53
54	Compensation	2,03.93	--	2,03.93	2,06.94	Nil	2,06.94
55	Suspense	4.16	0.02	4.18	3.05	0.27	3.32
56	Secret Service Expenses	7.74	--	7.74	5.16	Nil	5.16
58	Payment of Taxes and Royalty	71.40	--	71.40	78.29	Nil	78.29
59	Expenditure on printing of Stamp Papers	28.38	--	28.38	18.04	Nil	18.04
61	Survey, Investigation and Design and Preparation of DPRs	0.75	18.97	19.72	0.30	47.00	47.30
62	Purchase of Land and Building	11.26	2,27.21	2,38.47	20.30	90.12	1,10.42
63	Machinery	3,29.28	22.13	3,51.41	2,91.12	30.13	3,21.25
64	Major Works	2.41	1,32,10.54	1,32,12.95	3.23	84,14.48	84,17.71
65	Investment	--	6,72.93	6,72.93	Nil	9,06.74	9,06.74
68	Annuity	--	5,85.86	5,85.86	Nil	4,00.43	4,00.43
73	Inter Account Transfer	26,70.20	--	26,70.20	10,98.97	Nil	10,98.97
74	Recoveries	(-) 10,78.59	(-) 1,09.29	(-) 11,87.88	(-) 10,40.14	(-) 0.02	(-) 10,40.16
	Others	8.28	0.37	8.65	50.47	3.33	53.80
	Total	9,97,70.70	1,68,35.47	11,66,06.17	8,23,72.82	1,18,77.67	9,42,50.49

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

		(` in crore)				
Major Head	Description	Expenditure during 2014-15	Progressive expenditure up to 2014-15	Expenditure during 2015-16	Progressive expenditure up to 2015-16	Increase(+)/Decrease(-) in Per cent
A.	Capital Account of General Services -					
4055	Capital Outlay on Police	96.57	4,36.35	1,89.72	6,26.07	96
4058	Capital Outlay on Stationery and Printing	Nil	2.74	1.51	4.25	100
			10.11		10.11	
4059	Capital Outlay on Public Works	1,36.47	14,30.63	3,34.12	17,64.75	145
			17.75		17.75	
4070	Capital Outlay on Other Administrative Services	24.12	78.21	23.86	1,02.07	(-) 1
			0.19		0.19	
	TOTAL-A- Capital Account of General Services	2,57.16	19,47.93	5,49.21	24,97.14	114
			28.05		28.05	
B.	Capital Account of Social Services -					
	<i>(a) Capital Account on Education, Sports, Art and Culture</i>					
4202	Capital Outlay on Education, Sports, Art and Culture	3,21.91	20,04.82	7,58.32	27,63.14	136
			3,59.25		3,59.25	
	TOTAL - (a) Capital Account on Education, Sports, Art and Culture	3,21.91	20,04.82	7,58.32	27,63.14	136
			3,59.25		3,59.25	
	<i>(b) Capital Account on Health and Family Welfare</i>					
4210	Capital Outlay on Medical and Public Health	2,40.48	15,64.89	2,26.06	17,90.95	(-) 6
			51.71		51.71	
4211	Capital Outlay on Family Welfare	Nil	26.09	Nil	26.09	Nil
			37.46		37.46	
	TOTAL - (b) Capital Account on Health and Family Welfare	2,40.48	15,90.98	2,26.06	18,17.04	(-) 6
			89.17		89.17	
	<i>(c) Capital Account on Water Supply, Sanitation, Housing and Urban Development</i>					
4215	Capital Outlay on Water Supply and Sanitation	9,46.55	65,04.11	9,15.29	74,19.40	(-) 3
			11.58		11.58	
4216	Capital Outlay on Housing	62.99	3,33.01	97.82	4,30.83	55
			1,27.35		1,27.35	
4217	Capital Outlay on Urban Development	80.89	12,92.70	5,14.30	18,07.00	536
			34.64		34.64	
	TOTAL - (c) Capital Account on Water Supply, Sanitation, Housing and Urban Development	10,90.43	81,29.82	15,27.41	96,57.23	40
			1,73.57		1,73.57	

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

- (ii) Due to apportionment of balances related to head 'Other works costing ` one crore and Less' (Now revised limit ` 5 crore and less) between M.P. and Chhattisgarh, the balances as on 01.04.2015 have been duly revised.

STATEMENT NO. 5 - contd.

		(` in crore)				
Major Head	Description	Expenditure during 2014-15	Progressive expenditure up to 2014-15	Expenditure during 2015-16	Progressive expenditure up to 2015-16	Increase(+)/ Decrease(-) in Per cent
B.	Capital Account of Social Services –concl.					
	<i>(d)- Capital Account on Information and Broadcasting -</i>					
4220	Capital Outlay on Information and Publicity	Nil	0.16	Nil	0.16	Nil
			3.14		3.14	
	Total-(d) Capital Account on Information and Broadcasting	Nil	0.16	Nil	0.16	Nil
			3.14		3.14	
	<i>(e)- Capital Account on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -</i>					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2,95.36	33,60.19	4,09.21	37,69.40	39
			5,32.03		5,32.03	
	Total-(e) Capital Account on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2,95.36	33,60.19	4,09.21	37,69.40	39
			5,32.03		5,32.03	
	<i>(g)- Capital Account on Social Welfare and Nutrition</i>					
4235	Capital Outlay on Social Security and Welfare	1,00.99	8,64.11	57.81	9,21.92	(-) 43
			2,30.12		2,30.12	
	Total-(g) Capital Account on Social Welfare and Nutrition	1,00.99	8,64.11	57.81	9,21.92	(-) 43
			2,30.12		2,30.12	
	<i>(h)- Capital Account on Other Social Services</i>					
4250	Capital Outlay on Other Social Services	21.14	83.68	45.68	1,29.36	116
			13.98		13.98	
	Total-(h) Capital Account on Other Social Services	21.14	83.68	45.68	1,29.36	116
			13.98		13.98	
	TOTAL-B- Capital Account of Social Services-	20,70.31	1,60,33.76	30,24.49	1,90,58.25	46
			14,01.26		14,01.26	

STATEMENT NO. 5- contd.

Major Head	Description	Expenditure during 2014-15	Progressive expenditure up to 2014-15	Expenditure during 2015-16	Progressive expenditure up to 2015-16	(` in crore)
						Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services						
(a)- Capital Account on Agriculture and Allied Activities -						
4401	Capital Outlay on Crop Husbandry	73.28	4,92.27	13.22	5,05.49	(-) 82
4402	Capital Outlay on Soil and Water Conservation	Nil	1,04.40	Nil	1,04.40	Nil
4403	Capital Outlay on Animal Husbandry	15.79	58.01	34.67	92.68	120
4404	Capital Outlay on Dairy Development	Nil	0.98	Nil	0.98	Nil
4405	Capital Outlay on Fisheries	0.13	10.79	0.07	10.86	(-) 46
4406	Capital Outlay on Forestry and Wild Life	54.51	3,85.85	46.26	4,32.11	(-) 15
4408	Capital Outlay on Food Storage and Warehousing	Nil	1,78.44	Nil	1,78.44	Nil
4415	Capital Outlay on Agricultural Research and Education	Nil	1.64	Nil	1.64	Nil
4425	Capital Outlay on Co-operation	27.69	1,55.41	22.98	1,57.52 ^(a)	(-) 17
4435	Capital Outlay on Other Agricultural Programmes	Nil	1.88	Nil	1.88	Nil
	Total-(a) Capital Account on Agriculture and Allied Activities	1,71.40	13,89.67	1,17.20	14,86.00 ^(a)	(-) 32
(b)- Capital Account on Rural Development -						
4515	Capital Outlay on Other Rural Development Programmes	12,48.89	83,74.35	24,18.78	1,07,93.13	94
	Total-(b) Capital Account on Rural Development	12,48.89	83,74.35	24,18.78	1,07,93.13	94

^(a) ` 20.87 crore has been proforma reduced from the closing balance to the end of the year due to retirement of capital/disinvestment.

STATEMENT NO. 5- contd.

						(` in crore)
Major Head	Description	Expenditure during 2014-15	Progressive expenditure up to 2014-15	Expenditure during 2015-16	Progressive expenditure up to 2015-16	Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services-contd.						
<i>(d)- Capital Account on Irrigation and Flood Control –</i>						
4700	Capital Outlay on Major Irrigation	25,61.89	2,32,38.81	45,82.27	2,78,21.08	79
			2,86.13		2,86.13	
4701	Capital Outlay on Medium Irrigation	5,22.52	51,65.63	7,20.22	58,85.85	38
			8,89.49		8,89.49	
4702	Capital Outlay on Minor Irrigation	9,42.32	81,67.57	9,23.69	90,91.26	(-) 2
			10,92.57		10,92.57	
4705	Capital Outlay on Command Area Development	93.46	5,82.99	1,40.29	7,23.28	50
			0.40		0.40	
4711	Capital Outlay on Flood Control Projects	6.98	1,07.24	6.24	1,13.48	(-) 11
	Total-(d) Capital Account on Irrigation and Flood Control	41,27.17	3,72,62.24	63,72.71	4,36,34.95	54
			22,68.59		22,68.59	
<i>(e)- Capital Account on Energy-</i>						
4801	Capital Outlay on Power Projects	9,10.39	1,63,18.15	5,49.49	1,68,67.64	(-) 40
			3,12.78		3,12.78	
4810	New and Renewable Energy	Nil	--	0.20	0.20	100
	Total-(e) Capital Account on Energy	9,10.39	1,63,18.15	5,49.69	1,68,67.84	(-) 40
			3,12.78		3,12.78	
<i>(f)- Capital Account on Industry and Minerals -</i>						
4851	Capital Outlay on Village and Small Industries	97.90	6,63.50	2,07.87	8,71.37	112
			1,75.51		1,75.51	
4852	Capital Outlay on Iron and Steel Industries	Nil	Nil	20.00	20.00	100
			0.35		0.35	
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.46	10.69	0.98	11.67	113
			5.19		5.19	
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	Nil	Nil	Nil	Nil	Nil
			0.03		0.03	
4858	Capital Outlay on Engineering Industries	Nil	0.09	Nil	0.09	Nil
			0.05		0.05	
4860	Capital Outlay on Consumer Industries	Nil	Nil	Nil	Nil	Nil
			11.96		11.96	

STATEMENT NO. 5- contd.

(` in crore)						
Major Head	Description	Expenditure during 2014-15	Progressive expenditure up to 2014-15	Expenditure during 2015-16	Progressive expenditure up to 2015-16	Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services-contd.						
(f)- Capital Account on Industry and Minerals -concl'd.						
4875	Capital Outlay on Other Industries	33.11	2,53.16	13.84	2,67.00	(-) 58
			44.46		44.46	
4885	Capital Outlay on Industries and Minerals	5.00	4,06.47	5.00	4,11.47	Nil
			41.49		41.49	
	Total-(f) Capital Account on Industry and Minerals	1,36.47	13,33.91	2,47.69	15,81.60	81
			2,79.04		2,79.04	
(g)- Capital Account on Transport -						
5053	Capital Outlay on Civil Aviation	28.72	3,50.34	13.67	3,64.01	(-) 52
			6.70		6.70	
5054	Capital Outlay on Roads and Bridges	28,46.06	2,06,86.22	33,63.37	2,40,49.59	18
			1,13.57		1,13.57	
5055	Capital Outlay on Road Transport	Nil	6.50	Nil	6.50	Nil
			1,41.66		1,41.66	
	Total-(g) Capital Account on Transport	28,74.78	2,10,43.06	33,77.04	2,44,20.10	17
			2,61.93		2,61.93	
(i)- Capital Account on Science, Technology and Environment-						
5425-	Capital Outlay on Other Scientific and Environmental Research	20.89	1,04.14	1.30	1,05.44	(-) 94
	Total-(i) Capital Account on Science, Technology and Environment	20.89	1,04.14	1.30	1,05.44	(-) 94

STATEMENT NO. 5- conclud.

						(` in crore)
Major Head	Description	Expenditure during 2014-15	Progressive expenditure up to 2014-15	Expenditure during 2015-16	Progressive expenditure up to 2015-16	Increase(+)/ Decrease(-) in Per cent
C. Capital Account of Economic Services-conclud.						
(j)- Capital Account on General Economic Services-						
5452	Capital Outlay on Tourism	60.05	5,38.61	1,77.36	7,15.97	195
			26.87		26.87	
5465	Capital Outlay on Investments in General Financial and Trading Institutions	Nil	Nil	Nil	Nil	Nil
			0.04		0.04	
5475	Capital Outlay on Other General Economic Services	0.17	0.99	Nil	0.99	(-) 100
			14.83		14.83	
Total-(j) Capital Account on General Economic Services		60.22	5,39.60	1,77.36	7,16.96	195
			41.74		41.74	
TOTAL-C- Capital Account of Economic Services		95,50.21	8,63,65.12	1,32,61.77	9,96,06.02 ^(a)	39
			45,57.03		45,57.03	
GRAND TOTAL		1,18,77.68	10,43,46.81	1,68,35.47	12,11,61.41 ^(a)	42
			59,86.34		59,86.34	

EXPLANATORY NOTES

- During 2015-16 the Government invested ` 5,15.89^(b) crore in various concerns (` 1,86.60 crore share capital of Statutory Corporations, ` 3,02.71 crore in Government Companies and ` 26.58 crore in Co-operative Institutions).
- The total net investment of Government in share capital of different concerns at the end of 2014-15 and 2015-16 was ` 1,61,04.55 crore and ` 1,65,99.57 crore respectively. Total net investment at the end of each financial year includes ` 10,76.04 crore pertaining to the unallocated balances of the composite State of M.P. Against investment of ` 1,65,99.57 crore, the State Government received dividend of ` 1,29.64 crore (0.78 per cent of investment) in 2015-16.

Further details are given in Statement No. 19.

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

^(b) Net figures of investment is ` 4,95.02 crore (Gross investment ` 5,15.89 crore and disinvestment ` 20.87 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, 2015	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2016	Net increase (+) /decrease (-)		As a <i>Per cent</i> of public debt & other Liabilities
					Amount	<i>Per cent</i>	
(` in crore)							
A - PUBLIC DEBT -							
6003 - Internal Debt of the State Government-							
Market Loans	4,31,49.92	1,47,00.00	17,09.27	5,61,40.65	1,29,90.73	30.11	44.16
Ways and Means Advances from the Reserve Bank of India	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Compensation and other Bonds	6,91.27	Nil	3,60.71	3,30.56	(-) 3,60.71	(-) 52.18	0.26
Loans from Financial Institution	59,06.88 ^(b)	20,75.46	9,16.45	70,65.89	11,59.01	19.62	5.56
Special Securities issued to National Small Savings Fund of Central Government	1,92,59.61	18,83.72	9,61.99	2,01,81.34	9,21.73	04.79	15.87
Total - Internal Debt of the State Government	6,90,07.68	1,86,59.18	39,48.42	8,37,18.44	1,47,10.76	21.32	65.85
6004 – Loans and Advances from Central Government -							
01 Non Plan Loans	42.82	Nil	3.66	39.16	(-) 3.66	(-) 08.55	0.03
02 Loans for State/Union Territory Plan Scheme	1,32,09.13	13,26.12	9,08.28	1,36,26.97	4,17.84	03.16	10.72
03 Loans for Central Plan Schemes	Nil	Nil	Nil	Nil	Nil	Nil	Nil
04 Loans for Centrally Sponsored Plan Schemes	Nil	Nil	Nil	Nil	Nil	Nil	Nil
06 Loans for Ways and Means Advances	Nil	Nil	Nil	Nil	Nil	Nil	Nil
07 Pre 1984-85 Loans	1.88	Nil	Nil	1.88	Nil	Nil	Nil
Total - Loans and Advances from Central Government	1,32,53.83	13,26.12	9,11.94	1,36,68.01	4,14.18	3.12	10.75
TOTAL – PUBLIC DEBT	8,22,61.51	1,99,85.30	48,60.36	9,73,86.45	1,51,24.94	18.39	76.60

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

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

^(b) Increased by ` 0.01 crore due to rounding of previous years.

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

Nature of Borrowings	Balance as on 1 st April, 2015	Receipts during the year	Repayments during the year	Balance as on 31 st March, 2016	Net increase (+) /decrease (-)		As a <i>Per cent</i> of public debt & other Liabilities
					Amount	<i>Per cent</i>	
B – OTHER LIABILITIES -							
Public Account							
Small Savings Provident Funds etc.	1,20,96.37 ^(a)	34,98.21	24,73.70	1,31,20.88	10,24.51	08.47	10.76
	5,61.49 ^(b)			5,61.49			
Reserve Funds bearing interest	Nil	15,45.00	8,77.00	6,68.00	6,68.00	100	0.60
	1,02.46			1,02.46			
Reserve Funds not bearing interest	58,93.05	11,75.33	1,09.05	69,59.33	10,66.28	18.09	5.47
Deposits bearing interest	61.07	10.30	36.53	34.84	(-) 26.23	(-) 42.95	0.03
	(-) 2.38			(-) 2.38			
Deposits not bearing interest	77,13.14	2,33,10.21	2,27,09.99	83,13.36	6,00.22	07.78	6.54
TOTAL – OTHER LIABILITIES	2,57,63.63	2,95,39.05	2,62,06.27	2,90,96.41	33,32.78	12.94	23.40
	6,61.57			6,61.57			
TOTAL – PUBLIC DEBT AND OTHER LIABILITIES	10,80,25.14	4,95,24.35	3,10,66.63	12,64,82.86	1,84,57.72	17.09	100.00
	6,61.57			6,61.57			

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

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

EXPLANATORY NOTES

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

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

^(a) Reduced by ` 1.27 crore due to proforma transfer to Chhattisgarh State.

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

STATEMENT NO. 6 - contd.

Statement of Public Debt and other Liabilities - contd.

EXPLANATORY NOTES - contd.

During the year the Government floated following loans:- ` 20,00.00 crore (8.25 *per cent* Madhya Pradesh State Development Loan 2025), ` 15,00.00 crore (8.36 *per cent* Madhya Pradesh State Development Loan 2025) ` 15,00.00 crore (8.27 *per cent* Madhya Pradesh State Development Loan 2025), ` 10,00.00 crore (8.16 *per cent* Madhya Pradesh State Development Loan 2025) ` 35,00.00 crore (8.15 *per cent* Madhya Pradesh State Development Loan 2025) ` 15,00.00 crore (8.27 *per cent* Madhya Pradesh State Development Loan 2025(IInd Series) ` 15,00.00 crore (8.30 *per cent* Madhya Pradesh State Development Loan 2026) ` 10,00.00 crore (8.39 *per cent* Madhya Pradesh State Development Loan 2026) and ` 12,00.00 crore (8.76 *per cent* Madhya Pradesh State Development Loan 2026) at par. The loans bear interest rate of 8.25, 8.36, 8.27, 8.16, 8.15, 8.27, 8.30, 8.39 and 8.76 *per cent* per annum and are redeemable at face value in 2025, 2025, 2025, 2025, 2025, 2025, 2026, 2026 and 2026 respectively. The total amount subscribed was ` 1,47,00.00 crore (in cash: ` 1,47,00.00 crore, by conversion of loans due for repayment: ` Nil).

The 6.20 *per cent* Madhya Pradesh State Development Loan 2015, 5.85 *per cent* Madhya Pradesh State Development Loan 2015, 7.77 *per cent* Madhya Pradesh State Development Loan 2015, 7.39 *per cent* Madhya Pradesh Government Stock 2015, 7.53 *per cent* Madhya Pradesh State Development Loan 2015, 7.61 *per cent* Madhya Pradesh State Development Loan 2016 and 7.65 *per cent* Madhya Pradesh Government Stock 2016 discharged during the year 2015-16. A sum of ` 2,28.44 crore, ` 2,20.01 crore, ` 4,18.04 crore, ` 2,92.75 crore, ` 50.03 crore, ` 3,00.00 crore and ` 2,00.00 crore respectively (Total amount ` 17,09.27 crore) was repaid during the year leaving nil balance against these loans at the end of the year.

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

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

Further particulars are given in Statement No. 17.

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

During the year, the Government received ` 20,75.46 crore as loans from such bodies and made repayment of ` 12,77.16 crore. The balance of such loans outstanding at the end of 31st March 2016 was ` 73,96.45 crore. Government paid ` 5,31.34 crore as interest to various autonomous bodies on loans received from them.

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

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

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

Loans from Small Saving Fund:- Loans out of the collection in the 'Small Saving Scheme' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate Fund viz. 'National Small Saving Fund' was created in 1999-2000 for the purpose of releases of loans out of Small Savings collections. The loans received during the year 2015-16 amounted to ` 18,83.72 crore and ` 9,61.99 crore were repaid during the year. The balance outstanding at the end of the year was ` 2,01,81.34 crore, which was 15.87 *per cent* of the total **Public Debt and Other Liabilities** of the State Government as on 31st March, 2016.

Loans from Government of India: - Loans from Government of India formed 10.75 *per cent* of the total **Public Debt and Other Liabilities** on 31st March, 2016.

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

` 13,26.12 crore was received from the Government of India as loans during the year. The State Government paid ` 9,11.94 crore towards repayment of loans and ` 6,08.73 crore on account of interest during the year 2015-16.

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

Service of Debt

Interest on debt and other obligations:- The outstanding gross debt, other obligations and the net amount of interest charges met from revenue during 2014-15 and 2015-16 are shown below:-

STATEMENT NO. 6 - conclud.

Statement of Public Debt and other Liabilities - conclud.

EXPLANATORY NOTES - conclud.

		(` in crore)		
		2015-16	2014-15	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.	11,10,68.82	9,49,20.63	1,61,48.19
	(b) Other obligations	1,60,75.61	1,37,67.34	23,08.27
	Total (i)	12,71,44.43	10,86,87.97	1,84,56.46
(ii)	Interest paid by Government			
	(a) On Public Debt and Small Savings, Provident Funds etc.	79,76.11	69,59.90	10,16.21
	(b) On Other obligations	1,14.77	1,11.35	3.42
	Total (ii)	80,90.88	70,71.25	10,19.63
(iii)	Deduct			
	(a) Interest received on loans and advances given by Government	1,38.66	10,58.49	(-) 9,19.83
	(b) Interest realised on investment of cash balances	2,50.71	1,49.91	1,00.80
	Total (iii)	3,89.37	12,08.40	(-) 8,19.03
(iv)	Net Interest Charges (ii) - (iii)	77,01.51	58,62.85	18,38.66
(v)	Percentage of gross interest (item (ii)) to total revenue receipts	7.67	7.98	(-) 0.31
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	7.30	6.61	0.69

In addition, there were certain other receipts and adjustments totaling ` 40.10 crore such as interest on arrears of revenue and interest on "Miscellaneous" account, If these are also deducted, the net burden of interest on the revenue would be ` 76,61.41 crore, which works out to 7.26 *per cent* of the revenue receipts.

The Government also received during the year ` 1,29.64 crore by way of dividend on investment in various undertakings.

Appropriation for reduction or avoidance of debt:- The terms notified for the loans floated since 1976-77 did not make it obligatory on the part of Government to make these arrangements and hence during 2015-16 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, 2015	Disburse- ments during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2016 (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	52.35	24.80	0.34	Nil	76.81	24.46	Nil
Municipalities/Municipal Councils/Municipal Corporations	2,09.46	Nil	Nil	Nil	2,09.46	Nil	Nil
Urban Development Authorities	17,03.28	Nil	60.45	Nil	16,42.83	(-) 60.45	Nil
Housing Board	54.46	Nil	0.20	Nil	54.26	(-) 0.20	Nil
	1,67.97				1,67.97		
State Housing Corporation	0.51	Nil	Nil	Nil	0.51	Nil	Nil
Panchayati Raj Institutions	0.77	Nil	Nil	Nil	0.77	Nil	Nil
Government Companies	2,80,90.22	25,95.20	Nil	Nil	3,06,85.42	25,95.20	Nil
	16,44.12				16,44.12		
Co-operative Societies/Co-operative Corporation/ Banks	10,47.00	2,33.13	79.89	Nil	12,00.24	1,53.24	Nil
	98.75				98.75		
Others	45,35.79	3,04.78	21.41	Nil	48,19.16	2,83.37	Nil
	2,08.48				2,08.48		
Loans and Advances to Government Servants	(-) 38.24 ^(b)	Nil	0.03	Nil	(-) 38.27	(-) 0.03	Nil
	66.94				66.94		
Loans for Misc. Purposes	0.04	Nil	Nil	Nil	0.04	Nil	Nil
Total - Loans and Advances	3,56,55.64	31,57.91	1,62.32	Nil	3,86,51.23^(c)	29,95.59	Nil
	21,86.26				21,86.26		

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

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

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

^(c) Difference of ` 0.01 crore with detailed statement no.18 is due to rounding.

STATEMENT No. 7 - contd.

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

(` in crore)					
S.No.	Loanee entity	Year of Sanction	Sanction order No.	Amount	Rate of Interest
1	2	3	4	5	6
1.	M.P. Poorv Kshetra Vidyut Vitaran Company Ltd. Jabalpur	2015-16	F-5-6/2015/13 F-5-4/2012/13	5,74.17	Equal to base rate of SBI from the year 2018
2.	M.P. Madhya Kshetra Vidyut Vitaran Company Ltd. Indore	2015-16	F-5-6/2015/13 F-5-4/2012/13	4,58.45	Equal to base rate of SBI from the year 2018
3.	M.P. Pachim Kshetra Vidyut Vitaran Company Ltd. Indore	2015-16	F-5-6/2015/13 F-5-4/2012/13	5,37.72	Equal to base rate of SBI from the year 2018

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

(` in crore)							
Sector	Balance as on 1 st April, 2015	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances ^(a)	Balance as on 31 st March, 2016 (2+3) - (4+5)	Net Increase(+)/ decrease(-) during the year(6-2)	Interest Payment in arrears ^(a)
1	2	3	4	5	6	7	8
General Services	10,80.00	13.45	1.65	Nil	10,91.79	11.79	Nil
Social Services	20,95.20	33.56	60.99	Nil	20,67.78	(-) 27.42	Nil
	1,68.56				1,68.56		
Economic Services	3,25,18.64	31,10.90	99.65	Nil	3,55,29.89	30,11.25	Nil
	19,50.76				19,50.76		
Loans and Advances to Government Servants	(-) 38.24 ^(b)	Nil	0.03	Nil	(-) 38.27	(-) 0.03	Nil
	66.94				66.94		
Loans for Misc. Purposes	0.04	Nil	Nil	Nil	0.04	Nil	Nil
Total Loans and Advances	3,56,55.64	31,57.91	1,62.32		3,86,51.23 ^(c)	29,95.59	Nil
	21,86.26				21,86.26		

Note:- For details, refer Section 1 of Detailed Statement of loans and advances given by the State Government.

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

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

^(c) Difference of ` 0.01 crore with detailed statement no.18 is due to rounding.

STATEMENT No. 7 - conclud.

Section: 3 *Summary of repayments in arrears from loanee entities^(a)*

(` in crore)

Loanee-Entity	Amount of arrears as on 31 st March, 2016			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 st March, 2016
	Principal	Interest	Total		
1.	2.	3.	4.	5.	6.
Nil	Nil	Nil	Nil	Nil	Nil

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

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

8 – STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government investments in the Share Capital and debentures of different concerns for 2014-15 and 2015-16

(` in crore)

	Name of concern	2015-16			2014-15		
		Number of Concerns	Investment at end of the year	Dividend/interest received during the year	Number of Concerns	Investment at end of the year	Dividend/interest received during the year
1	Statutory Corporations	26	96,36.96 4,11.00	1,13.82	26	94,50.36 4,11.00	Nil
2	Government Companies	35	56,86.40 1,80.49	15.74	35	53,83.69 1,80.49	3.99
3	Joint-Stock Companies and Partnerships	23	0.11 1.54	0.02	23	0.11 1.54	76.36
4	Banks	01	Nil Nil^(a)	Nil	01	Nil Nil^(a)	Nil
5	Co-operatives	130	2,00.06 4,83.01	0.06	130	1,94.35 4,83.01	Nil
	Total	215	1,55,23.53 10,76.04	1,29.64	215	1,50,28.51 10,76.04	80.35

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

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

9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the Government for repayment of Loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on the 31st March 2016 in various sectors are shown below;

SECTOR WISE DETAILS OF GUARANTEES

(` in crore)

Sector (No. of Guarantees within bracket)	Maximum amount Guaranteed	Outstanding at the beginning of the year (Principal + Intt.)	Addition during the year	Deletion (other than invoked during the year)	Invoked during the year		Outstanding at the end of the year (Principal+Interest)	Guarantee commission or fees		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (57)	1,14,78.53 7,62.39^(a)	59,36.25	3,97.11	13,06.38	Nil	Nil	50,26.98	86.62	4.14	Nil
Co-operative (10)	43,37.00	29,00.02	Nil	Nil	Nil	Nil	29,00.02	18.00	Nil	Nil
State Financial Corporation (25)	9,91.00 1,06.19	8,04.83	1,01.26	25.02	Nil	Nil	8,81.07	3.33	Nil	Nil
Urban Development & Housing (446)	63,38.52 78.83	14,27.84	49.40	71.14	Nil	Nil	14,06.10	19.16	10.07	Nil
Others (95)	1,60,39.01 39.50	90,55.31	1,24,60.92	42,00.00	Nil	Nil	1,73,16.23	0.22	Nil	Nil
Total (633)	3,91,84.06 9,86.91	2,01,24.25	1,30,08.69	56,02.54	Nil	Nil	2,75,30.40	1,27.33	14.21	Nil

1. As per Volume-V of Budget document 2016-17, Guarantees issued upto 31-12-2015	631	` 2,75,30.40 crore
2. As per information received from the State Government Guarantees issued from 01.01.2016 to 31.03.2016	Nil	
3. Guarantees issued during 01.01.15 to 31.03.15 which has not been included in Budget document 2016-17.	02	
Total Guarantees issued in 2016-17	633	

Note:- 1. In this Statement figures in bold represent balances of composite State of M.P. yet to be allocated between M.P. and Chhattisgarh as per M.P. Re-organisation Act, 2000.

^(a) Decreased by ` 2,84.18 crore.

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

(i). Details of total funds during the year 2015-16 as Grants-in-aid and funds allocated for Creation of Capital Assets :-

(` in crore)

Name/Category of the Grantee	Total Funds Released as Grants-in-aid			Funds Allocated for Creation of Capital Assets Out of total funds released shown in Column No. (2)		
	(2)			(3)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Urban Local Bodies (Municipal Corporations, Municipal Councils, Nagar Panchayat)	19,88.65	55,90.24	75,78.89	2,74.95	Nil	2,74.95
Panchayati Raj Institutions (Zilla Panchayat, Janpad Panchayat, Gram Panchayat)	74,36.86	68,79.66	1,43,16.52	Nil	Nil	Nil
Public Sector Undertakings (Government Companies, Statutory Corporations)	72.60	Nil	72.60	Nil	Nil	Nil
Non-Government Organisations (NGOs)	12,62.99	8,91.79	21,54.78	Nil	Nil	Nil
Autonomous Bodies (Universities, Development Authorities, Corporations, Institutes and Others)	33,98.60	3,23.84	37,22.44	Nil	Nil	Nil
Co-operative Societies and Co-operative Institutions	Nil	Nil	Nil	Nil	Nil	Nil
Others	51,15.71	46,84.70	98,00.41	6,63.01	Nil	6,63.01
Total	1,92,75.41	1,83,70.23	3,76,45.64	9,37.96	Nil	9,37.96

(ii). Details of total value of Grants-in-aid in kind and value of Grants-in-aid in kind being Capital Assets in Nature

(` in crore)

Name/Category of the Grantee	Total Value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature
(1)	(2)	(3)
Nil	Nil	Nil

11 - STATEMENT OF VOTED AND CHARGED EXPENDITURE

(` in crore)

Particulars	Actuals					
	Charged	2015-16 Voted	Total	Charged	2014-15 Voted	Total
Expenditure Heads (Revenue Account)	96,06.96	9,01,63.74	9,97,70.70	75,66.10	7,48,06.72	8,23,72.82
Expenditure Heads (Capital Account)	58.39	1,67,77.08	1,68,35.47	35.63	1,18,42.04	1,18,77.67
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	48,60.36	31,59.85	80,20.21	49,20.52	1,28,35.59	1,77,56.11
Total	1,45,25.71	11,01,00.67	12,46,26.38	1,25,22.25	9,94,84.35	11,20,06.60
(a) The figures have been arrived at as follows:-						
E Public Debt -						
Internal Debt of the State Government	39,48.42 ^(a)	--	39,48.42	40,83.90	Nil	40,83.90
Loans and Advances from the Central Government	9,11.94 ^(a)	--	9,11.94	8,36.62	Nil	8,36.62
F Loans and Advances^(b) -						
Loans for General Services	--	13.45	13.45	Nil	0.10	0.10
Loans for Social Services	--	33.56	33.56	Nil	10.19	10.19
Loans for Economic Services	--	31,10.90	31,10.90	Nil	1,25,24.32	1,25,24.32
Loans to Government Servants etc.	--	--	--	Nil	Nil	Nil
Loans for Misc. Purpose	--	--	--			
G Inter-State Settlement -						
Inter-State Settlement	--	1.94	1.94	Nil	0.98	0.98
H Transfer to Contingency Fund -						
Transfer to Contingency fund	--	--	--		3,00.00	3,00.00
Total	48,60.36	31,59.85	80,20.21	49,20.52	1,28,35.59	1,77,56.11

The percentage of charged expenditure and voted expenditure to total expenditure during 2014-15 and 2015-16 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2014-15	11.18	88.82
2015-16	11.66	88.34

^(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**

	On 1 st April, 2015	During the Year 2015-16	On 31 st March, 2016
			(` in crore)
Capital and Other Expenditure			
Capital Expenditure (Sub-sector wise)			
General Services	19,47.93	5,49.21	24,97.14
	28.05		28.05
Education, Sports, Arts and Culture	20,04.82	7,58.32	27,63.14
	3,59.25		3,59.25
Health and Family Welfare	15,90.98	2,26.06	18,17.04
	89.17		89.17
Water Supply, Sanitation, Housing and Urban Development	81,29.83	15,27.41	96,57.24
	1,73.57		1,73.57
Information and Broadcasting	0.16	Nil	0.16
	3.14		3.14
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	33,60.19	4,09.21	37,69.40
	5,32.03		5,32.03
Social Welfare and Nutrition	8,64.11	57.81	9,21.92
	2,30.12		2,30.12
Other Social Services	83.68	45.68	1,29.36
	13.98		13.98
Agriculture and Allied Activities	13,89.67	1,17.20	14,86.00 ^(a)
	6,79.24		6,79.24
Rural Development	83,74.35	24,18.78	1,07,93.13
	7,13.71		7,13.71
Irrigation and Flood Control	3,72,62.24	63,72.71	4,36,34.95
	22,68.59		22,68.59
Energy	1,63,18.15	5,49.69	1,68,67.84
	3,12.78		3,12.78
Industry and Minerals	13,33.91	2,47.69	15,81.60
	2,79.04		2,79.04

Note:- (i) In this statement figures in bold font represent balances of composite State of M.P. yet to be allocated between Madhya Pradesh and Chhattisgarh.

^(a) ` 20.87 crore has been proforma reduced from the closing balance to end of the year due to retirement of capital/disinvestment.

- (ii) Due to apportionment of balances related to head '**Other works costing ` one crore and Less'** (Now revised limit ` 5 crore and less) between M.P. and Chhattisgarh, the balances as on 01.04.2015 have been duly revised.

STATEMENT No. 12 – contd.

(` in crore)

	On 1 st April, 2015	During the Year 2015-16	On 31 st March, 2016
Capital and Other Expenditure - contd.			
Capital Expenditure (Sub-sector wise) - conclud.			
Transport	2,10,43.06	33,77.04	2,44,20.10
	2,62.04^(a)		2,62.04
Science, Technology and Environment	1,04.14	1.30	1,05.44
General Economic Services	5,39.60	1,77.36	7,16.96
	41.74		41.74
TOTAL – Capital Expenditure	10,43,46.82	1,68,35.47	12,11,61.42 ^(b)
	59,86.45		59,86.45
Loans and Advances			
Loans and Advances for various Services -			
Social Services			
Education, Sports, Art and Culture	50.69	24.46	75.15
Water Supply, Sanitation, Housing and Urban Development	20,01.76	(-) 60.65	19,41.11
	1,67.98		1,67.98
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	34.38	8.76	43.14
	0.58		0.58
Social Welfare and Nutrition	3.02	Nil	3.02
Others (General and Social Services)	10,85.36	11.80	10,97.16
Economic Services			
Agriculture and Allied Activities	16,05.12	1,57.63	17,62.75
	81.92		81.92

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

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

STATEMENT No. 12 – contd.

(` in crore)

	On 1 st April, 2015	During the Year 2015-16	On 31 st March, 2016
Capital and Other Expenditure - concld.			
Loans and Advances - concld.			
Loans and Advances for various Services - concld.			
Rural Development	1.59	Nil	1.59
Irrigation and Flood Control	14.78	Nil	14.78
Energy	2,95,95.38	25,95.20	3,21,90.58
	18,19.17		18,19.17
Industry and Minerals	12,46.94	2,58.42	15,05.36
	26.37		26.37
Transport	54.82	Nil	54.82
	23.18		23.18
General Economic Services	0.12		0.12
Loans to Government Servants	(-) 38.24	(-) 0.03	(-) 38.27
	66.94		66.94
Loans for Miscellaneous purposes	0.04	Nil	0.04
TOTAL – Loans and Advances	3,56,55.64	29,95.59	3,86,51.23
	21,86.26		21,86.26
TOTAL – Capital and other Expenditure	14,00,02.46	1,98,31.06	15,98,12.65 ^(a)
	81,72.71		81,72.71
Deduct			
• Contributions from Contingency Fund	Nil	Nil	Nil
• Contributions from Miscellaneous Capital Receipts ^(b)	5,50.30	26.47	5,76.77
• Contributions from Development Funds, Reserve Funds etc.	0.10		0.10
Net – Capital and Other Expenditure	13,94,52.16	1,98,04.59	15,92,35.88
	81,72.61		81,72.61

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

(b) Receipt of disinvestment/retirement of capital.

STATEMENT No. 12 – contd.

(₹ in crore)

	On 1 st April, 2015	During the Year 2015-16	On 31 st March, 2016
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus(+)/Deficit(-) for 2015-16	Nil	57,39.90	Nil
Add – Adjustment on Account of retirement/Disinvestment ^(a)	(-) 2,11.44	Nil	(-) 2,37.91
Debt -			
Internal Debt of the State Government	6,90,07.67	1,47,10.76	8,37,18.43
Loans and Advances from the Central Government	1,32,53.83	4,14.18	1,36,68.01
Small Savings, Provident Fund, etc.	1,20,96.37 ^(b)	10,24.51	1,31,20.88
	5,61.49		5,61.49
TOTAL – Debt	9,43,57.87 ^(b)	1,61,49.45	11,05,07.32
	5,61.49		5,61.49
Other Obligations			
Contingency Fund	4,98.92	1.08	5,00.00
Reserve Funds	62,96.52	17,33.02	80,29.54
	1,02.46		1,02.46
Deposits and Advances	77,69.36	5,74.05	83,43.41
	(-) 2.37		(-) 2.37
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	5,67.60	14,70.04	20,37.64
	7.93		7.93
Remittances	13,09.25	(-) 3,53.10	9,56.15
TOTAL – Other Obligations	1,64,41.65	34,25.09	1,98,66.74
	1,08.02		1,08.02
TOTAL – Debt and Other Obligations	11,07,99.52	1,95,74.54	13,03,74.06
	6,69.51		6,69.51
<i>Deduct: Cash Balance</i>	1,99.32	8,10.17	10,09.49
<i>Deduct: Investments</i>	51,94.78	46,92.68	98,87.46
	(-) 0.25		(-) 0.25
Add – Amount closed to Government Account during 2015-16	Nil	(-) 6.99	Nil
Inter State Settlement for 2015-16	Nil	(-) 0.01	Nil
Net Provision of funds	10,51,93.98	1,98,04.59	11,92,39.20

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

(b) Opening balance reduced by ₹ 1.27 crore due to proforma transfer to Chhattisgarh.

	6,69.76		6,69.76
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STATEMENT No. 12 – conclud.

Difference between the net Capital and Other Expenditure to end of 2015-16 and the total of principal sources of funds to end of 2015-16 is explained below:-

	(` in crore)
Progressive Net Capital and Other Expenditure	16,74,08.49
Progressive Principal Sources of Funds	11,99,08.96
Difference	4,74,99.53
Cumulative Revenue surplus	4,84,75.57
Amount closed to Government Account	(-) 26.83
Inter State Settlement for 2001-02, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13,2013-14, 2014-15 and 2015-16	(-) 5.15
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, 2014-15 and 2015-16	7,12.42
Proforma reduced from Capital Expenditure on account of disinvestment classified in Major Head 4000-01-800 in 2006-07 and 2015-16	(-) 3.60
Reduced from Capital Heads due to allocation to Chhattisgarh and in rectification of sanction	(-) 12,39.58
Proforma decrease in 8235-111	1,62.84
Proforma increase in 8121-115	(-) 76.13
Appropriation to Contingency Fund	(-) 5,00.00
TOTAL	4,74,99.53

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

(` in crore)

Debit balance	Sector of the General Account	Name of Account	Credit balance
		Consolidated Fund	
7,93,09.38 ^(a)	A to D, G, H and part of L (Major Head 8680 only)	Government Account	
3,86,51.23	E	Public Debt	9,73,86.45
21,86.26	F	Loans and Advances	
		Contingency Fund-	
		Contingency Fund	5,00.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	1,31,20.88
	J	Reserve Funds -	5,61.49
		Reserve Funds bearing Interest	
		Gross Balance	6,68.00
		Reserve Funds not bearing Interest	1,02.46
		Gross Balance	73,61.54
4,02.21	K	Investments	
		Deposits and Advances-	
		(i) Deposits bearing interest	34.84
			(-) 2.37
		(ii) Deposits not bearing interest	83,13.36
		Gross Balance	
4.80		(iii) Advances	
94,85.24	L	Suspense and Miscellaneous-	
		Investments	
		Other Items (Net)	20,37.64
	M	Remittances	8.18
10,09.49 ^(b)	N	Cash Balance	9,56.14
13,10,48.61		Total	13,10,48.61

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

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

^(b) Footnote (c) under Annexure to Statement No. 2 at page no. 6 may please be referred for the details.

STATEMENT NO. 13- contd.

(A) **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 can not be regarded as a complete record of the financial position of the Government as it do not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year 2015-16 has been arrived at as under:-

			(` in crore)
Debit	Sector of the General Account	Name of Account	Credit
6,82,33.28	A	Balance at the debit of the Government Account on 1 st April, 2015	
Nil	B	Receipts Head (Revenue Account)	10,55,10.60
Nil	C	Miscellaneous Capital Receipts	26.47
9,97,70.70 ^(a)	D	Expenditure Heads (Revenue Account)	
1,68,35.47	E	Expenditure Heads (Capital Account)	
1.94	F	Inter-State Settlement (MH 7810)	1.93
9.39	G	Suspense and Miscellaneous	2.40
Nil	H	Transfer to Contingency Fund (MH 7999)	
		Balance at the debit of Government Account on 31 st March, 2016	7,93,09.38
18,48,50.78		Total	18,48,50.78

^(a) This is the result of gross Revenue Expenditure of ` 10,08,49.29 crore minus receipts and recoveries of ` 10,78.59 crore (Refer:- Appendix-I of Appropriation Accounts).

STATEMENT NO. 13-concl.

- (a) Opening balance ` 6,82,33.28 crore (Dr.) as on 1st April, 2015 decreased from the previous years closing balance ` 6,82,34.57 crore (Cr.) by ` 1.27 crore (Cr.) due to following proforma corrections/transfers and ` 0.02 crore (Dr.) due to rounding of previous years :-

(` in crore)

Heads in respect of which the opening balance as on 1st April, 2015 has been changed	<u>Cr. Balance</u> Increase (+)/Decrease (-)	<u>Dr. Balance</u> Increase (+)/Decrease (-)
(1) 8009- State Provident Funds -		
01- Civil		
101- General Provident Funds	1.27	Nil
Total-8009	1.27	Nil
Net	1.27	Nil

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

Notes to Accounts

1. Summary of significant accounting policies:

(i) Entity and Accounting Period: These accounts present the transactions of the Government of Madhya Pradesh for the period 1 April 2015 to 31 March 2016. The accounts of receipts and expenditure of the Government of Madhya Pradesh have been compiled based on the initial accounts rendered by the 56 Treasuries, 408 Works Divisions (127 Water Resources, 135 Public Works comprising 81 Divisions and 54 Project Implementation Units, 72 Public Health Engineering and 74 Divisions of Narmada Valley Development Authority), 126 Forest Divisions, 67 Rural Engineering Service Divisions and Advices of the Reserve Bank of India. Delays in receipts of accounts were negligible, and no accounts have been excluded at the end of the year.

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

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

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

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

(v) Classification between Revenue and Capital: Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of creating/acquiring/ increasing concrete assets of a material and permanent character or of reducing permanent liabilities. In terms of the Indian Government Accounting Standards (IGAS-2), notified by the Government of India, Grants-in-Aid are to be classified as Revenue expenditure in the books of the grantor and as Revenue Receipts in the books of the recipient.

During the year, the State Government incorrectly budgeted and incurred an amount of ` 329.28 crore towards Machinery and ` 2.41 crore towards Major Works under the Revenue Section (**Annexures-B and C**). Similarly an amount of ` 43.22 crore towards "Maintenance" and ` 371.09 crore towards "Grants-in-Aid" under the Capital section (**Annexures-D and E**). The above had been reported by the Principal Accountant General (A&E) to the State Government during the Budget Review of June 2015, but remained uncorrected till the end of 31 March 2016.

2. Quality of accounts:

(i) Booking under Minor Head 800- "Other Receipts" and "Other Expenditure": Minor Head 'Other Receipts' and 'Other Expenditure' is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. Receipt of ` 11,890.88 crore under revenue head of accounts (constituting 11.27 *per cent* of the total Revenue receipts of ` 1,05,510.60 crore) recorded under the various major heads, was classified under the Minor Head '800-Other Receipts' in the accounts. Similarly, expenditure of ` 17,669.83 crore under Revenue and Capital major heads of accounts (constituting 15.15 *per cent* of the total expenditure of ` 1,16,606.17 crore) recorded under the various major heads, was classified under the Minor Head '800-other expenditure' in the accounts. Instances where a substantial proportion (10 *per cent* or more) of the receipts/expenditure were classified under the Minor Head 800-Other receipts/expenditure are listed in **Annexures-F and G** respectively.

(ii) Reconciliation of Receipts and Expenditure: Para 24.9.3 of the Madhya Pradesh Budget Manual requires all Controlling Officers to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. During the year, all the 117 Controlling Officers have partially reconciled an expenditure of ` 64,789.78 crore (54.10 *per cent* of the total expenditure of ` 1,19,766.02 crore excluding repayments under "Public Debt") and an amount of receipt ` 1,118.07 crore (1.06 *per cent* of total receipts of ` 1,05,701.32 crore excluding receipts under "Public Debt"). Non reconciliation of receipts and expenditure affects the accuracy and completeness of accounts.

(iii) Reconciliation of Cash Balance: There was a net difference of ` 443.13 crore (Debit) as on 31 March 2016 between the cash balance with the Reserve Bank of India (RBI) as worked out by the Accountant General and as reported by the RBI. The difference is mainly due to incorrect reporting of transactions by Agency Banks and Treasury Officers, and is under reconciliation.

(iv) **Unadjusted Abstract Contingency (AC) bills:** Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingency (AC) bills by debiting Service Heads, for which they are required to present Detailed Contingency (DC) bills before the 25th of the succeeding month. The State Government has, by issue of orders dated 2nd September 1999, banned drawal on AC bills by all the departments and by issue of orders dated 10th February 2009 permitted the Sports and Youth Welfare Department to make drawal on AC bills in respect of National Cadet Corps (NCC). As on 31 March 2016, 19 AC bills amounting to ` 7.59 crore were outstanding for adjustment related to the State Protocol Officer (General Administration Department). The case of these drawals made by the State Protocol Officer was pending for decision in the court of law. The case was closed by the honourable court of the special judge under prevention of Corruption Act on 13.3.2012. Necessary documents are awaited from concerned authorities for adjustment of these AC bills. Details are given below:-

Year-wise position of outstanding DC Bills

(` in crore)

Year	No. Of Outstanding DC Bills	Amount
Upto 2013-14	19	7.59
2014-15	--	--
2015-16	--	--
Total	19	7.59

(v) **Outstanding Utilisation Certificates (UCs) against Grants-in-Aid sanctioned by the State Government:** In the case of conditional grants a formal Utilisation Certificate (UC) about the proper utilisation of the grant from the administrative, technical and financial point of view is to be furnished to the Principal Accountant General (A&E) by the sanctioning authority on or before 30th September of the year following that to which the Grant is related as per rule 182 of Madhya Pradesh Financial Code. Proper utilisation of funds could not be known because of non receipt of Utilisation Certificates from the users.

The status of outstanding UCs is mentioned below:-

Year-wise position of outstanding Utilisation Certificates

(` in crore)

Year(*)	Number of Utilisation Certificate awaited	Amount
Upto 2013-14	27593	20,630.58
2014-15	02	401.49
2015-16	17	327.21
Total	27612	21,359.28

(*Except where the sanction orders state otherwise, Utilisation Certificate in respect of grants disbursed till 31 March 2016 will be due on or before 30th September 2016).

27.31 per cent of utilisation certificates were awaited from Agriculture Department (3101 UCs amounting to ` 441.24 crore), Education Department (2845 UCs amounting to

` 1930.97 crore) and Food, Civil Supplies and Consumer Protection Department (1596 UCs amounting to ` 4795.81 crore) till 2014-15.

(vi) Transfer of Funds to Personal Deposit (PD) Accounts and Other Deposit Accounts: As per Rule 543 of the Madhya Pradesh Treasury Code, funds transferred by debiting the Consolidated Fund and crediting PD accounts should be transferred back to the Consolidated Fund before the end of financial year and if an eventuality so arises, the Personal Deposit accounts may be opened again in the next year. The position of PD Accounts remained open as on 31 March 2016 is given below:

Position of Personal Deposit Accounts as on 31 March 2016

(` in crore)

Opening Balance		Addition during the year		Closed during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
802	2,704.45	45	2,356.97	61	1,829.50	786*	3,231.92

* 414 PD accounts containing ` 48.66 crore have been inoperative for more than one year.

3. Other Items:

(i) Liabilities on Retirement Benefits: During the year 2015-16, expenditure of ` 7,533.77 crore was incurred on Pension and Other Retirement Benefits to the State Government employees appointed on or before 31 December 2004. The amount includes ` 409.98 crore on account of leave encashment benefits and constituted 7.55 *per cent* of total Revenue expenditure. State Government employees recruited on or after 1 January 2005 are covered under the New Pension Scheme, which is a defined CONTRIBUTORY PENSION SCHEME. In terms of the Scheme, the employee contributes 10 *per cent* of his basic pay and dearness allowance, which is matched by the State Government, and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching State Government contribution has not been estimated.

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

and whether the entire amount (employees' and employer's contributions) has been transferred to NSDL/Trustee Bank. It also makes it possible to verify whether the Government has paid and transferred to NSDL/ Trustee Bank, the interest on the balances that are retained in the Public Account at the end of the year.

The Government of Madhya Pradesh however, did not follow the above procedure. The State Government follows the method of budgeting and booking employees' contributions in the New Pension Scheme under the Receipt Major Head "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits". These contributions are subsequently transferred to the Fund by operating the minor head "900 Deduct Refunds" under the same Major Head 0071. Since the Consolidated Fund is closed to Government at the end of the year and no balance is carried forward, any shortfall in remitting the contributions to the Fund in any year are not available in the accounts of subsequent years. During 2015-16, against employees contribution of ` 264.29 crore, the State Government contributed ` 284.92 crore. Due to the accounting methodology followed by the State Government, it is not possible to assess whether the excess employer's contribution in 2015-16 was against the shortfalls in employer's contributions of earlier years, or otherwise.

Out of the total contribution of ` 549.21 crore credited under Major Head 0071-500-Receipts Awaiting Transfer to other Minor Heads, the State Government transferred only ` 530.39 crore to NSDL/Trustee Bank resulting in short transfer of ` 18.82 crore. Further, since this amount is not retained in a fund, it got lapsed to Government account at the end of financial year. Uncollected, unmatched and non-transferred amounts with accrued interest represent outstanding liabilities under the Scheme.

(ii) Guarantees given by the State Government: Guarantees reported in Statement 9 are on the basis of the information received from the State Government which is the authority for issuing such guarantees to various State Government entities like PSUs etc. The maximum amount (principal and interest) guaranteed during the year 2015-16 was ` 40,170.97 crore. The total outstanding guarantees at the end of March 2016 were ` 27,530.40 crore which is within the limit of 80 *per cent* (31.06 *per cent*) of the Revenue receipts of ` 88,640.78 crore of the previous year (2014-15), prescribed under the Fiscal Responsibility and Budget Management Act, 2005. No guarantee was invoked during the year. Against minimum guarantee fees of ` 127.33 crore, ` 14.21 crore received by the end of 2015-16 resulting in short collection of ` 113.12 crore.

(iii) Loans and Advances : Finance Accounts depicts loans and advances made by the Government in terms of the requirement of the Indian Government Accounting Standards 3 (IGAS-3) notified by the Government of India. The loans and advances made by the State Government at the end of 2015-16 was ` 40,837.48 crore. Out of this, loans and advances to

Government Corporations, Companies, Non-Government Institutions and Local Bodies amounted to ` 40,808.81 crore and ` 28.67 crore was to the Government employees. No department has reconciled the figures of loan and advances.

(iv) Investment : Government invests in equity and share capital of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative institutions. Details of such Government investment as on 31 March 2016 are given below:-

(` in crore)

Category	Number of entities	Investment at the end of the year 2015-16
Statutory Corporation	26	10,047.96
Government Companies	35	5,866.89
Other Joint Stock Companies and Partnership	23	1.65
Co-operative Banks & Societies	131	6,83.07
Total	215	16,599.57

(v) Reserve Funds:

- (a) Consolidated Sinking Fund (CSF):** The Twelfth Finance Commission recommended that States should set up Sinking Funds for amortization of loans. In terms of the guidelines of the Reserve Bank of India, States are required to contribute to the Consolidated Sinking Fund, a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account liabilities) as at the end of the previous year. The total outstanding liabilities of the Government of Madhya Pradesh as on 31 March 2015 was ` 1,08,686.71 crore. Hence, State Government was required to contribute ` 543.43 crore to Consolidated Sinking Fund. The State Government, has not yet constituted the Consolidated Sinking Fund so far.
- (b) Guarantee Redemption Fund (GRF):** Government of Madhya Pradesh constituted Guarantee Redemption Fund in 2006. As per the scheme the Government is required to contribute an amount equal to the guarantee fee realised in the preceding year and matched by equal contribution by the State Government. Guarantee fees of ` 5.29 crore was realised in the preceding year. Accordingly ` 10.58 crore was to be contributed by the State to the Fund in the year 2015-16 but no amount was contributed by the State Government to the fund resulting in short contribution of ` 10.58 crore. As on 31 March 2016, the balance in the Fund was ` 394.58 crore against total outstanding guarantees of ` 27,530.40 crore. The entire balance of ` 394.58 crore was invested in Central Government dated Securities.
- (c) State Disaster Response Fund (SDRF):** The State commenced operation of the "State Disaster Response Fund" in 2010-11 as recommended by the Thirteenth Finance Commission. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. The State Government transferred ` 877.00 crore (` 657.75 crore Central Share and ` 219.25 crore State Share) under SDRF during the year 2015-16.

In terms of guidelines, in cases of severe calamities, where requirement falls short of the balance in the SDRF, the Central Government may provide immediate relief from the National Disaster Relief Fund (NDRF). In the year 2015-16, Government of India released an additional assistance of ` 1,011.99 crore to the State Government but the State Government transferred ` 668.00 crore to the Fund. Thus, the State Government transferred total amount of ` 1,545.00 crore (` 877.00 crore and ` 668.00 crore additional assistance) to the Fund in 2015-16. Consequently, the guidelines in the release and utilisation of Fund were not followed either by Government of India or the State Government. The Revenue Surplus of the State Government was also thereby overstated and fiscal deficit understated by ` 343.99 crore.

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

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

(vii) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget): Government of India transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) till 31 March 2016 for implementation of various schemes/programmes. As per details of the PFMS portal of the Controller General of Accounts (CGA), GoI released ` 12,39.68 crore to the implementing agencies in State of Madhya Pradesh during 2015-16. Details have been given in Appendix-VI.

The amount of direct transfer to implementing agencies has been found enhanced by 45 per cent as compared to year 2014-15.

(viii) Adverse Balance: The minus balance of ` 59.03 crore appearing under Major Head 8443-109-Forest Deposit, is on account of misclassification of ` 43.78 crore in earlier years (upto 2014-15) as well as ` 15.25 crore (net of Receipts ` 14.19 crore and Disbursement ` 29.44 crore) during 2015-16 by the Forest Department.

(ix) Contingency Fund: The Contingency Fund of the State of Madhya Pradesh has a corpus of ` 500 crore. No amount remained unrecouped to the Contingency Fund at the end of the financial year 2015-16.

(x) **Rush of Expenditure :** The financial rules stipulated that rush of expenditure particularly in the last month of the financial year shall be regarded as breach of financial regularity which should be avoided. Contrary to this, the expenditure incurred by the State Government under certain selected Heads of Accounts during March 2016 ranged between 21.31 *per cent* to 96.06 *per cent* of the total Revenue expenditure under nine Major heads and 20.28 *per cent* to 100 *per cent* of total Capital expenditure under seven Major head during the year 2015-16. Details are as given in **Annexure-I**.

(xi) **Allocation of balances as a result of Re-organisation Act, 2000:** M.P. Re-organisation Act, 2000 provides for the manner in which balances to be apportioned among the successor States of Madhya Pradesh and Chhattisgarh with effect from 1 November 2000. At the end of 2015-16, balances under the Capital section (` 5,986.35 crore), Loans and Advances (` 2,186.26 crore) and Public Account (` 669.76 crore) remained unapportioned. Summary details of unallocated balances are given in Appendix-XIII

(xii) **Disclosure under the Madhya Pradesh Fiscal Responsibility and Budget Management (MPFRBM) Act, 2005:** Section 5 of the MPFRBM Act requires that the State Government shall, at the time of presenting the Annual Budget, make disclosures in three statements namely (a) the Macroeconomic Framework Statement (b) the Medium Term Fiscal Policy Statement and (c) the Fiscal Policy Strategy Statement. While making these statements in the Budget of 2015-16, the State Government has made all the disclosures.

In terms of the recommendations of the Fourteenth Finance Commission, the State Government amended the MPFRBM Act, 2005 in January 2016. The targets mentioned in the Act, and achievements in 2015-16 as depicted in the accounts are given below:

Fiscal Targets and Achievements in accordance to FRBM Act/Rules

Area	Target	Achievement (2015-16)
Revenue Deficit	Zero	As per accounts, the Revenue surplus ` 5,739.90 crore.
Fiscal Deficit	Not more than 3.5 <i>per cent</i> of GSDP	As per accounts, the fiscal deficit ` 14,064.70 crore. Which is 2.49 <i>per cent</i> of GSDP(*)
Outstanding Debt	25.00 <i>per cent</i> of GSDP	The outstanding debt of ` 1,27,144.43 crore as on 31 March 2016 is 22.50 <i>per cent</i> of GSDP(*).

(*) Source :- GSDP for the year 2015-16 taken as ` 5,65,053.43 crore as per advance estimates of Directorate of Economics and Statistics, Government of Madhya Pradesh.

(xiii) **Committed Liabilities:** The accounts are incomplete unless figures relating to Committed Liabilities are also exhibited. The State Government has not provided this information, despite repeated request, hence the Appendix-XII on Committed Liabilities incorporated in the Finance Accounts of 2015-16 has been left blank.

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

(` in crore)

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-Statement	Under-Statement	Over-Statement	Under-Statement
3(i)	Short transfer of contribution to NSDL/ Trustee Bank	18.82	Nil	Nil	18.82
3(v)(a)	Non contribution to Consolidated Sinking Fund	543.43	Nil	Nil	543.43
3(v)(b)	Short contribution to Guarantee Redemption Fund	10.58	Nil	Nil	10.58
3(v)(c)	Short transfer to the SDRF	343.99	Nil	Nil	343.99
	Total (Net) Impact	916.82 (Overstatement)		916.82 (Understatement)	

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

Statement of Periodical/Other Adjustments

(` in crore)

Periodical Adjustment	Heads of Account		Amount	Remarks
	From	To		
Augmentation of State Disaster Response Fund	2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	1,545.00	Grants-in-aid from Government of India and the share of State Government transferred to Fund as per sanction received from State Government
Augmentation of Energy Development Fund	2045-Other Tax and Duties on Commodities and Services	8229-Development & Welfare Fund	490.20	Energy Development Cess collected in preceding year transferred to Fund.
Augmentation of Energy Development Fund	4801-Capital Outlay on Power	8229-Development & Welfare Fund	108.15	Energy Development Cess collected in preceding year transferred to Fund.
To reduce expenditure of relief on account of Natural Calamity	8121-General and Other Reserve Fund	2245-Relief on account of Natural Calamities	877.00	Amount transferred as per sanction received from State Government.
Augmentation of Mines Welfare Fund	2853-Non-ferrous Mining and Metallurgical Industries	8229-Development and Welfare Fund	635.00	Amount transferred as per sanction received from State Government.
Augmentation of Mines Welfare Fund	8229 - Development and Welfare Fund	2853- Non-Ferrous Mining and Metallurgical Industries	0.90	Amount transferred as per sanction received from State Government.
Augmentation of Forest Development Fund	2406 - Forestry and Wild Life	8229-Development & Welfare Fund	48.80	Amount transferred as per sanction received from State Government.
Adjustment of Interest on G.P.F.	2049- Interest Payments	8009-State Provident Funds	991.80	Annual adjustment of Interest on GPF.
Adjustment of Interest on AIS Provident Fund	2049- Interest Payments	8009 - State Provident Funds	7.83	Annual adjustment of Interest on AIS Provident Fund.
Adjustment of Interest on Departmental Provident Fund	2049- Interest Payments	8009 - State Provident Funds	71.94	Annual adjustment of Interest on DPF.
Adjustment of Interest on Madhya Bharat Life Insurance Fund	2049- Interest Payments	8011-Insurance and Pension Funds	1.83	Amount transferred as per sanction received from the State Government.
Adjustment of Interest on Employees Insurance - Cum - saving Scheme - 2003	2049- Interest Payments	8011-Insurance and Pension Funds	44.63	Amount transferred as per sanction received from the State Government.
Adjustment of Interest on Government Employees Group Insurance Scheme - 1985	2049- Interest Payments	8011-Insurance and Pension Funds	65.06	Amount transferred as per sanction received from the State Government.
Adjustment of Interest on Government Employees Family Benefit Fund	2049- Interest Payments	8342 - Other Deposit	4.11	Amount transferred as per sanction received from the State Government.

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

Statement of Periodical/Other Adjustments

(` in crore)

Other Adjustments	Heads of Account		Amount	Remarks
Transfer to PD Accounts (More than ` 10 crore)	2210- Medical and Public Health	8443-Civil Deposits 106-Personal Deposits	41.66	Amount transferred to National Ayush Mission
	2403-Animal Husbandry	8443-Civil Deposits 106-Personal Deposits	10.03	Nil
	2852-Industries	8443-Civil Deposits 106-Personal Deposits	35.80	Amount transferred for VAT recoupment under M.P. Trade and Investment Facilitation Corporation
	2515-Other Rural Development Programme	8443-Civil Deposits 106-Personal Deposits	937.57	Amount transferred to give grant to Panchayat Buildings/Assistant to Gram Panchayat
	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	8443-Civil Deposits 106-Personal Deposits	987.02	Nil
	4700-Capital Outlay on Major Irrigation	8443-Civil Deposits 106-Personal Deposits	246.04	Amount transferred for payment of Land Acquisition cases
	4701-Capital Outlay on Medium Irrigation	8443-Civil Deposits 106-Personal Deposits	29.42	Amount transferred for Medium Canal Project work/Land Acquisition
	4702-Capital Outlay on Minor Irrigation	8443-Civil Deposits 106-Personal Deposits	51.73	Amount transferred for disposal of Land Acquisition cases of Tanks
Transfer to PD Accounts (Less than ` 10 crore)	Various head	8443-Civil Deposits 106-Personal Deposits	17.70	Nil
		Total	2,356.97	
Transfer to Other Deposits (More than ` 10 crore)	2235-Social Security and Welfare	8443-Civil Deposits 800-Other Deposits	49.50	Amount transferred in respect of Women and Child Development
Transfer to Other Deposits (Less than ` 10 crore)	Various head	8443-Civil Deposits 800-Other Deposits	4.50	Nil
		Total	54.00	

Annexure-B*(Reference: Sub Para (v) of Para 1)***Statement of Incorrect Classification of "Machinery" under the Revenue Section****(` in crore)**

Grant No.	Major Head	Budget Provision	Expenditure
1	2015-Elections	22.50	22.43
3	2055-Police	269.00	125.33
3	2070-Other Administrative Services	21.81	5.76
4	2070- Other Administrative Services	0.03	0.01
5	2056-Jails	9.62	7.58
6	2054-Treasury and Accounts Administration	16.02	0.25
7	2039-State Excise	7.01	3.16
8	2029-Land Revenue	5.01	0.65
10	2406-Forestry and Wild Life	11.21	4.51
11	2852-Industries	0.28	0.28
13	2401-Crop Husbandry	0.52	0.52
13	2402- Soil and Water Conservation	0.01	0.01
14	2403-Animal Husbandry	15.57	9.18
16	2405-Fisheries	0.09	0.07
17	2425-Co-operation	1.03	0.84
18	2210-Medical and Public Health	6.61	4.39
19	2210-Medical and Public Health	42.16	31.57
20	2215-Water Supply and Sanitation	0.20	0.18
22	2217-Urban Development	16.44	16.52
23	2701-Medium Irrigation	2.00	0.30
25	2853-Non-Ferrous Mining and Metallurgical Industries	0.19	0.12
26	2205-Art and Culture	0.06	0.06
28	2011-Parliament/State/Union Territory Legislatures	0.60	0.24
30	2515-Other Rural Development Programme	0.13	0.13
32	2220-Information and Publicity	1.97	1.97
38	2210-Medical and Public Health	10.69	9.69
39	2408- Food, Storage and Warehousing	0.01	0.01
39	3475-Other General Economic Services	0.62	0.61
41	2202- General Education	6.05	0.03
41	2204-Sports and Youth Services	1.20	1.20
41	2210-Medical and Public Health	5.05	4.34

Annexure-B-concl.*(Reference: Sub Para (v) of Para 1)***Statement of Incorrect Classification of "Machinery" under the Revenue Section****(` in crore)**

Grant No.	Major Head	Budget Provision	Expenditure
41	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.04	0.01
41	2230-Labour and Employment	40.35	14.85
41	2403-Animal Husbandry	2.33	0.20
41	2851-Village and Small Industries	3.86	2.26
43	2204-Sports and Youth Services	9.08	8.06
44	2202-General Education	36.00	0.84
47	2203-Technical Education	6.48	2.23
47	2230-Labour and Employment	15.35	4.82
50	2401- Crop Husbandry	0.09	0.09
56	2851-Village and Small Industries	1.65	0.73
64	2202-General Education	6.50	0.01
64	2203- Technical Education	0.25	0.02
64	2204-Sports and Youth Services	1.00	1.13
64	2210-Medical and Public Health	0.20	0.16
64	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.14	0.14
64	2230-Labour and Employment	9.71	8.33
64	2403-Animal Husbandry	2.72	0.34
64	2851-Village and Small Industries	1.14	0.32
71	2217-Urban Development	82.50	31.10
72	2210-Medical and Public Health	0.18	0.14
73	2210-Medical and Public Health	1.85	1.56
	Total	695.11	329.28

Annexure-C*(Reference: Sub Para (v) of Para 1)***Statement of Incorrect Classification of "Major Work" under the Revenue Section****(` in crore)**

S.No.	Grant No.	Major Head	Budget Provision	Expenditure
1.	48	2401-Crop Husbandry	1.52	1.52
2.	39	3475-Other General Economic Services	1.65	0.89
Total			3.17	2.41

Annexure-D*(Reference: Sub-para (v) of para 1)***Statement of incorrect classification of "Maintenance" under the Capital Section****(` in crore)**

Sl.No.	Grant No.	Major Head	Budget Provision	Expenditure
1.	23	4701-80-800-0101-8808 - Work related to Information Technology	0.44	0.35
2.	26	4202-04-800-0101-7073 - Development grant to Madhya Pradesh Cultural Council	0.20	0.20
3.	30	4515-800-0101-7252-Upgradation of Tanks	1.00	0.50
4.	41	4700-65-001-0102-5090-Upper Veda Project	0.10	0.10
5.	41	4701-11-001-0102-4653- Establishment Man Project	0.23	0.23
6.	41	4701-12-001-0102-6715-Establishment Jobat Project	0.28	0.28
7.	48	4700-43-001-0101-2428-Executive Establishment (Unit I & II)	0.32	0.32
8.	48	4700-43-001-0101-8808-Work related to Information Technology	0.03	0.03
9.	48	4700-45-001-0101-9091-Onkareshwar Project	0.02	0.02
10.	48	4700-45-001-9091- Onkareshwar Project	26.71	23.71
11.	48	4700-51-001-0101-2428-Executive Establishment (Unit I & II)	0.49	0.49
12.	48	4700-51-001-2428- Executive Establishment (Unit I & II)	1.05	0.61
13.	48	4701-11-001-5223-Man Project (NABARD)	1.09	0.87
14.	48	4701-12-001-4647-Jobat Project (NABARD)	1.38	1.17
15.	48	4801-01-206-0101-4654-Establishment (Forest Cell)	0.01	0.01
16.	48	4801-80-800-0101-4406 - Expenditure on Land Acquisition & other works in sub-merged area of Sardar Sarovar	3.43	3.43
17.	48	4801-80-800-0101-8808 - Work related to Information Technology	0.09	0.09
18.	57	4700-64-001-1201-6831 - Improvement in productivity of pre-constructed Irrigation Scheme of Five Basins - Water Resources Department	2.60	0.58
19.	57	4700-64-800-1201-6825-Services Providing Irrigation and Water Drainage Institutions-Water Resources Department	0.05	0.05
20.	57	4700-64-800-1201-6831 - Improvement in productivity of pre-constructed Irrigation Scheme of Five Basins - Water Resources Department	2.60	10.15
21.	57	4700-64-800-1201-6833 - Project Implementation Coordinating Unit - PICU	0.03	0.03
Total			42.15	43.22

Annexure-E*(Reference: Sub-para (v) of para 1)***Statement of incorrect classification of "Grants-in-Aid" under the Capital Section****(` in crore)**

Sl.No.	Grant No.	Major Head	Budget Provision	Expenditure
1.	11	4875 - Capital Outlay on Other Industries	0.17	0.17
2.	20	4215 - Capital Outlay on Water Supply and Sanitation	308.44	308.44
3.	30	4515 - Capital Outlay on Other Rural Development Programmes	52.15	52.15
4.	57	4700 - Capital Outlay on Major Irrigation	10.00	10.00
5.	73	4210 - Capital Outlay on Medical and Public Health	0.90	0.33
		Total	371.66	371.09

Annexure-F*(Reference: Sub-para (i) of para 2)***Statement of Major Head-wise Receipts booked under MH 800-Other Receipts****(` in crore)**

Major Head		Total Receipt under the Major Head	Receipt under Minor Head 800 - Other Receipts	Percentage
0035	Taxes on Immovable Property other than Agricultural Land	577.20	577.20	100
0702	Minor Irrigation	326.74	326.74	100
0801	Power	190.09	190.09	100
0875	Other Industries	0.01	0.01	100
1452	Tourism	20.64	20.64	100
0217	Urban Development	28.03	27.89	99.50
0059	Public Works	65.71	65.02	98.95
0056	Jails	3.28	3.10	94.51
0235	Social Security and Welfare	56.55	52.17	92.25
0700	Major Irrigation	59.11	53.02	89.70
0039	State Excise	7,922.84	6,712.51	84.72
0515	Other Rural Development Programmes	68.63	55.90	81.45
0853	Non - Ferrous Mining and Metallurgical Industries	3,059.64	2,473.25	80.83
0435	Other Agricultural Programmes	2.72	2.15	79.04
0220	Information and Publicity	0.20	0.12	60.00
0211	Family Welfare	0.13	0.08	61.54
0403	Animal Husbandry	2.94	1.61	54.76
0401	Crop Husbandry	57.20	23.87	41.73
0055	Police	111.50	30.54	27.39
0029	Land Revenue	276.86	73.32	26.48
0701	Medium Irrigation	97.04	21.64	22.30
0851	Village and Small Industries	2.15	0.44	20.47

Annexure-F-concl.d.*(Reference: Sub-para (i) of para 2)***Statement of Major Head-wise Receipts booked under MH 800-Other Receipts****(` in crore)**

Major Head		Total Receipt under the Major Head	Receipt under Minor Head 800 - Other Receipts	Percentage
0406	Forestry and Wild Life	1,001.71	204.94	20.46
0075	Miscellaneous General Services	871.21	159.34	18.29
1054	Roads and Bridges	5.08	0.85	16.73
0049	Interest Receipts	429.47	71.51	16.65
0041	Taxes on Vehicles	1,933.57	281.10	14.54
0043	Taxes and Duties on Electricity	2,257.83	313.13	13.87
0405	Fisheries	7.20	0.86	11.94
0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	42.51	4.46	10.49
Total		19,477.79	11,747.50	

Annexure-G*(Reference: Sub-para (i) of para 2)***Statement of Major Head-wise Expenditure booked under MH 800-Other Expenditure****(` in crore)**

Major Head		Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
2250	Other Social Services	113.53	113.53	100.00
4070	Capital Outlay on other Administrative Services	23.86	23.86	100.00
4852	Capital Outlay on Iron and Steel Industries	20.00	20.00	100.00
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.98	0.98	100.00
4875	Capital Outlay on Other Industries	13.85	13.85	100.00
4810	New and Renewable Energy	0.20	0.20	100.00
2852	Industries	1,208.79	1,193.85	98.76
2075	Miscellaneous General Services	16.45	15.64	95.08
2702	Minor Irrigation	131.88	124.44	94.36
4515	Capital Outlay on Other Rural Development Programmes	2,418.78	2,257.47	93.33
5425	Capital Outlay on other Scientific and Environmental Research	1.30	1.20	92.31
4701	Capital Outlay on Medium Irrigation	720.22	648.92	90.10
4700	Capital Outlay on Major Irrigation	4,582.27	3,994.61	87.18
4217	Capital Outlay on Urban Development	514.30	374.79	72.87
2204	Sports and Youth Welfare Services	146.19	98.45	67.34
2853	Non-Ferrous Mining and Metallurgical Industries	994.63	635.01	63.84
2705	Command Area Development	5.38	3.36	62.45
2205	Art and Culture	133.84	64.75	48.38
2217	Urban Development	3,682.80	2,201.98	59.79
5054	Capital Outlay on Roads and Bridges	3,363.37	1,889.07	56.17
4215	Capital Outlay on Water Supply and Sanitation	915.29	414.73	45.31
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	409.21	170.93	41.77
3454	Census, Surveys and Statistics	61.94	22.69	36.63

Annexure-G-concl.d.*(Reference: Sub-para (i) of para 2)***Statement of Major Head-wise Expenditure booked under MH 800-Other Expenditure**

4702	Capital Outlay on Minor Irrigation	923.69	322.12	34.87
3054	Roads and Bridges	1,209.40	401.19	33.17
4801	Capital Outlay on Power Projects	549.49	141.36	25.73
4403	Capital Outlay on Animal Husbandry	34.67	8.84	25.50
2810	Non-Conventional Sources of Energy	2.93	0.73	24.91
4055	Capital Outlay on Police	189.73	45.80	24.14
2405	Fisheries	61.43	12.29	20.01
2701	Medium Irrigation	378.69	65.02	17.17
2053	District Administration	518.40	77.35	14.92
4711	Capital Outlay on Flood Control Projects	6.24	0.82	13.14
2515	Other Rural Development Programmes	3,447.94	440.58	12.78
4705	Capital Outlay on Command Area Development	140.29	16.91	12.05
4202	Capital Outlay on Education, Sports, Art and Culture	758.32	87.11	11.49
2401	Crop Husbandry	2,241.82	244.35	10.90
	Total	29,942.10	16,148.78	

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

(in crore)

Major/Minor Head	2013-14		2014-15		2015-16	
	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
8658-Suspense Accounts-						
101-Pay and Accounts Office Suspense	(-) 3.31	70.72	(-) 3.72	55.96	(-) 3.45	55.10
Net	Dr. 74.03		Dr. 59.68		Dr. 58.55	
102-Suspense Account (Civil)	(-) 0.59	0.93	(-) 0.25	0.79	0.31	0.67
Net	Dr. 1.52		Dr. 1.04		Dr. 0.36	
107-Cash Settlement Suspense Account	(-) 26.58	115.05	(-) 26.58	115.05	(-) 26.58	115.05
Net	Dr. 141.63		Dr. 141.63		Dr. 141.63	
110-Reserve Bank Suspense- Central Accounts Office	(-) 5.96	156.01	(-) 6.01	154.98	(-) 5.93	212.51
Net	Dr. 161.97		Dr. 160.99		Dr. 218.44	
112-Tax Deducted at Source (TDS) Suspense	242.81	Nil	154.44	Nil	198.94	Nil
Net	Cr. 242.81		Cr. 154.44		Cr. 198.94	
113-Provident Fund Suspense	(-) 0.82	19.80	Nil	22.48	Nil	18.02
Net	Dr. 20.62		Dr. 22.48		Dr. 18.02	
129-Material Purchase Settlement suspense Account	255.20	35.90	255.20	35.91	255.20	35.91
Net	Cr. 219.30		Cr. 219.29		Cr. 219.29	
8782-Cash Remittances-						
102-Public Works Remittances	68,378.51	66,621.55	79,694.32	77,888.49	93,678.86	92,176.86
Net	Cr. 1,756.96		Cr. 1,805.83		Cr. 1,502.00	
103-Forest Remittances	13,174.07	13,066.49	15,047.15	14,969.44	16,638.35	16,540.21
Net	Cr. 107.58		Cr. 77.71		Cr. 98.14	
110-Miscellaneous Remittances	5,895.55	6,218.84	6,238.58	6,605.19	6,530.49	6,987.47
Net	Dr. 323.29		Dr. 366.61		Dr. 456.98	

Annexure-I
(Reference: Sub Para (x) of Para 3)

Statement showing Rush of Expenditure (Revenue and Capital)

(` in crore)

Major Head	Name of Expenditure	Total Expenditure during the year 2015-16	Expenditure during March 2016	Percentage
	Revenue			
2045	Other Taxes and Duties on Commodities and Services	511.67	491.51	96.06
2853	Non-ferrous Mining and Metallurgical Industries	994.63	647.11	65.06
2217	Urban Development	3,682.80	1,565.51	42.51
2515	Other Rural Development Programmes	3,447.94	1,095.04	31.76
2215	Water Supply and Sanitation	1,405.09	378.25	26.92
2015	Elections	137.91	33.73	24.46
2401	Crop Husbandry	2,241.82	529.26	23.61
3425	Other Scientific Research	210.50	48.45	23.02
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,968.06	632.64	21.31
	Total	15,600.42	5,421.50	
	Capital			
4852	Capital Outlay on Iron and Steel Industries	20.00	20.00	100.00
5452	Capital Outlay on Tourism	177.36	78.03	43.99
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	409.21	152.93	37.37
4801	Capital Outlay on Power Projects	549.49	154.49	28.12
4059	Capital Outlay on Public Works	334.12	86.31	25.83
4235	Capital Outlay on Social Security and Welfare	57.81	11.96	20.69
4515	Capital Outlay on Other Rural Development Programmes	2,418.78	490.56	20.28
	Total	3,966.77	994.28	