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CHAPTER-I

OVERVIEW

जीम उवदजीसल बबवनदजे विजीमैजंजम ळवअमतदउमदज तम बवउचपसमक दक बवदेवसपकंजमक तिवउ जीम बबवनदजे नइउपजजमक इल जीम कपेजतपबज ज्तमैतपमेए च्नइसपब वतो दक थ्वतमेज कपअपेपवदेए मजबणए जव जीम बबवनदजंदज ळमदमतंस ; बबवनदजे दक म्दजपजसमउमदजेद्ध ठमेपकमेए जीम थ्पदंदबम बबवनदजे दक जीम चचतवचतपंजपवद बबवनदजे तम चतमचंतमक ददंससल इल जीम बबवनदजंदज ळमदमतंस नदकमत जीम कपतमबजपवदे वि जीम ब्वउचजतवससमत दक नकपजवत ळमदमतंस वि प्दकपं पद बबवतकंदबम पूजी जीम तमुनपतमउमदजे वि जीम ब्वउचजतवससमत दक नकपजवत ळमदमतंसो ; क्नजपमेए च्मते दक ब्वदकपजपवदे वि मतअपबमद्ध बजए 1971ए

The accounts of Government are kept in the following three parts:

Part I	Consolidated Fund
Part II	Contingency Fund
Part III	Public Account

There are two main divisions under the Consolidated Fund:

The Revenue division (Revenue Account) deals with the proceeds of taxation and other receipts classed as revenue and the expenditure met therefrom , the net result of which represents the revenue surplus or deficit for the year.

पुद जीम ब्वपजंस कपअपेपवदे जीम मबजपवद ष्मबमपचज भंके ; ब्वपजंस बबवनदजद्ध कंससे पूजी तमबमपचजे वि बंचपजंस दंजनतम पूपबी बंददवज इम चचसपमक मज.वर्गि जव बंचपजंस मगचमदकपजनतमण जीम मबजपवद म्गचमदकपजनतम भंके ; ब्वपजंस बबवनदजद्ध कंससे पूजी मगचमदकपजनतम उमज नेनंससल तिवउ इवततवूमक निदके पूजी जीम वइरमबज विपदबतमैपदह बवदबतमजममजे वि उंजमतपंस दक चमतउंदमदज बीतंबजमतण प्ज सेव पदबसनकमे तमबमपचजे वि बंचपजंस दंजनतम पदजमदकमक जव इम चचसपमक मज.वर्गि जव बंचपजंस मगचमदकपजनतमण जीम मबजपवद च्नइसपब क्मइजए स्वंदे दक कअंदबमेए मजबण बवउचतपेमे स्वंदे तंपेमक दक जीमपत तमचंलउमदजे इल ळवअमतदउमदज नबी ष्दजमतदंस क्मइजए दक ष्वंदे दक कअंदबमे उंकम ; दक जीमपत तमबवअमतपमेद्ध इल ळवअमतदउमदजए

In the Contingency Fund, the transactions connected with Contingency Fund established under Article 267 of the Constitution of India are recorded.

In the Public Account, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded.

Annual Accounts of the Government of Madhya Pradesh for the year 2004-2005 have recently been presented to the State Legislature. Audit Reports of the Comptroller and Auditor General of India for the year 2004-2005 are being presented separately.

Finance Accounts

Finance Accounts 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 as worked out from the balances recorded in the accounts. The balances include the figures yet to be allocated between Madhya Pradesh and Chhattisgarh, shown separately in the Finance Accounts in bold figures.

During 2004-2005, total receipts amounted to Rs.26288.21 crore comprising revenue receipts of Rs.19743.25 crore (Rs.12849.65 crore as Tax revenue, Rs.4461.86 crore as Non-Tax revenue and Rs.2431.74 crore as Grants-in-aid and Contributions) and capital receipts of Rs.6544.96 crore.

Disbursements during the year were Rs.26288.21 crore – Rs.18026.37 crore (69 per cent) on revenue account and Rs.8261.84 crore (31 per cent) on capital account.

As per the rules 30 and 31 of Government Accounting Rules, 1990 expenditure on 'Grants-in-Aid' to Local Bodies/Institutions even for the purpose of creating assets can not ordinarily be classified as capital expenditure. However, during 2004-2005, the State Government provided for Rs.30.00 crore and booked expenditure of Rs.27.60 crore as 'Grants-in-Aid' to Local Bodies/Institutions under capital section of Accounts. This has had the effect of reducing the revenue deficit to this extent.

Appropriation Accounts

Appropriation Accounts bring out the expenditure of the State Government against amounts voted and charged by the State Legislature and supplement the Finance Accounts. These comprise accounts of 55 charged Appropriations and 148 voted Grants.

।चचतवचतपंजपवद ।बजेए 2004 ंदक 2005एँक चतवअपकमक वित ं हतवे मगचमदकपजनतम वत्पि43732१16 बतवतमए पदबसनेपअम वत्पिजीमँनचचसमउमदजंतल ळतंदजेध।चचतवचतपंजपवदे जवजंससपदह त्पे4908१47 बतवतम इलँजंजम स्महपेसंजनतम कनतपदह जीम लमंतण ।द उवनदज वत्पि2855१94 बतवतमू चतवरमबजमकँ तमबवअमतपमे पद तमकनबजपवद वत्पिमगचमदकपजनतमण

Appropriation Accounts, 2004-2005 show gross disbursements aggregating Rs.34475.66 crore against the aggregate budget provision of Rs.43732.16 crore, resulting in savings of Rs.9256.50 crore against Grants and Appropriations. Of this, Rs.10671.20 crore 30.95 per cent was under the Grants controlled by the Finance Department (Interest Payments and Servicing of Debt, Public Debt and Grant No.6-Expenditure pertaining to Finance Department).

त्मबवअमतपमे पद तमकनबजपवद वत्पिमगचमदकपजनतम उवनदजमक जव त्पे2561१32 बतवतम तमसिमबजपदहँ कमबतमेंम वत्पि294१62 बतवतमे अपे.ह.अपे इनकहमज मेजपउंजमेण

CHAPTER-II

HIGHLIGHTS OF ACCOUNTS

(Rupees in crore)

Sl. No.		Budget Estimate 2004-2005	Actuals	Percentage of Actuals to BE	Percentage of Actuals to GSDP
1.	Tax Revenue	13106.85	12849.65	98.04	11.91
2.	Non-Tax Revenue	1663.62	4461.86	268.20	4.13
3.	Grants-in-aid & Contributions	2481.50	2431.74	97.99	2.25
4.	Revenue Receipts (1+2+3)	17251.97	19743.25	114.44	18.29
5.	Recovery of Loans & Advances	47.41	53.20	112.21	0.05
6.	Other Receipts
7.	Borrowings and Other Liabilities (a)	7061.70	6491.76	91.93	6.01
8.	Capital Receipts (5+6+7)	7109.11	6544.96	92.06	6.06
9.	Total Receipts (4+8)	24361.08	26288.21	107.91	24.36
10.	Non-Plan Expenditure (NPE) (b)	16845.14	19018.84	112.90	17.62
11.	NPE on Revenue Account	14668.57	14861.20	101.31	13.77
12.	NPE on Interest Payments out of 11	3693.39	3661.14	99.13	3.39
13.	NPE on Capital Account	2176.57	4157.64	191.02	3.85
14.	Plan Expenditure (PE) (c)	7515.94	7269.37	96.72	6.74
15.	PE on Revenue Account	3592.58	3165.17	88.10	2.93
16.	PE on Capital Account	3923.36	4104.20	104.61	3.80
17.	Total Expenditure (10+14)	24361.08	26288.21	107.91	24.36
18.	Expenditure on Revenue Account (11+15)	18261.15	18026.37	98.71	16.70
19.	Expenditure on Capital Account (13+16) (d)	6099.93	8261.84	135.44	7.66
20.	Revenue Deficit/Surplus (18-4)	1009.18	(e) 1716.88		
21.	Fiscal Deficit {17-(4+5+6)=7}	7061.70	6491.76		

GSDP Rs.107926.35crore (A)

(A) = Advance Estimate

- (a) Borrowing and Other Liabilities include net of Public Debt (Rs.5457.62 crore), net of Contingency Fund (~~Rs.1.00 crore~~), net of Public Account (Rs.993.71 crore) and net of Opening and Closing Cash Balance (Rs.39.43 crore).
- (b) Non-plan expenditure includes Revenue Expenditure (Rs.14861.20 crore), Capital Expenditure (Rs.1382.99 crore) and Loans and Advances disbursed (Rs.2774.65 crore).
- (c) Plan Expenditure includes Revenue Expenditure (Rs.3165.17 crore), Capital Expenditure (Rs.3567.99 crore) and Loans and Advances disbursed (Rs.536.21 crore).
- (d) Expenditure on Capital Account includes Capital Expenditure (Rs.4950.98 crore) and Loans and Advances disbursed (Rs.3310.86 crore).
- (e) The revenue surplus is due to adjustment of grant of Rs.2749.36 crore given to M.P. Electricity Board under recommendation of Ahluwalia Committee in 2003-04 as loan by credit to Major head 0801-Power in 2004-05.

Receipts and Disbursements

Total receipts during the year were Rs.26288.21 crore, against which total disbursements were Rs.26288.21 crore.

The following table summarises the Accounts for 2004-2005:

(Rupees in crore)

Total Receipts	26288.21	Total Disbursements	26288.21
Revenue Receipts	19743.25 (75 per cent)	Revenue Disbursements	18026.37 (69 per cent)
Capital Receipts	6544.96 (25 per cent)	Capital Disbursements	8261.84 (31 per cent)

RECEIPTS

Revenue Receipts

वित्तवर्ष 2004-05 में कुल राजस्व 19743.25 करोड़ रुपये (कुल व्यय 18026.37 करोड़ रुपये) के बराबर था। इसमें से 11991 करोड़ रुपये राजस्व के अंतर्गत हैं, जो कुल व्यय का 69 प्रतिशत है। राजस्व के अंतर्गत से 13452.25 करोड़ रुपये (69 प्रतिशत) और राजस्व के अंतर्गत से 6291.00 करोड़ रुपये (31 प्रतिशत) व्यय किया गया।

Net tax receipts during the year were lower than the budget estimates by Rs.257.20 crore, mainly on account of

राजस्व के अंतर्गत से 257.20 करोड़ रुपये कम प्राप्त हुए, मुख्य रूप से

Respective shares of various tax, non-tax revenue and grants-in-aid and contributions to total revenue receipts are given below:-

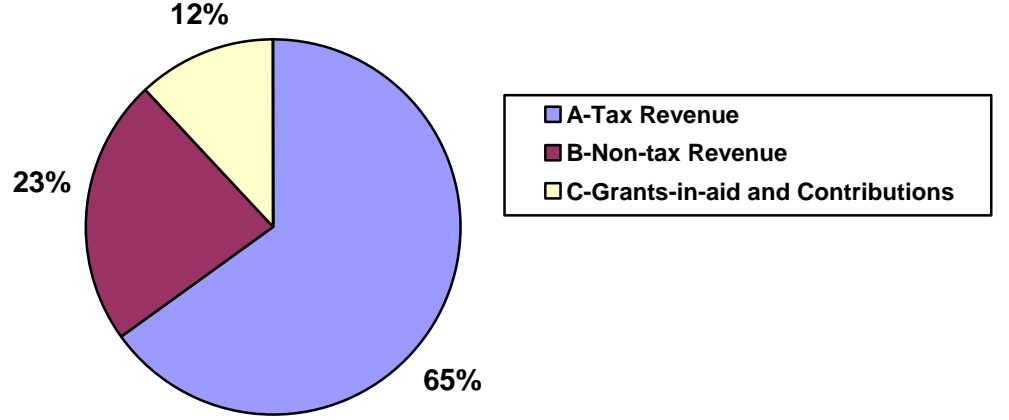
Revenue Receipts and Grants-in-aid and Contributions

(Rupees in crore)

Components	Actuals	Percentage to total Revenue Receipts
A- Tax Revenue	12849.65	65.08
Taxes on Income and Expenditure *	2529.68	12.81
Taxes on Property and Capital Transactions	838.63	4.25
Taxes on Commodities and Services	9481.34	48.02
B. Non-tax Revenue	4461.86	22.60
Fiscal Services	0.04	..
Interest Receipts, Dividends and Profits	28.40	0.14
General Services	186.73	0.95
Social Services	88.61	0.45
Economic Services	4158.08	21.06
C. Grants-in-aid and Contributions	2431.74	12.32
TOTAL-REVENUE RECEIPTS	19743.25	100.00

(* Share of Taxes on Income received from Union Government was Rs.930.17 crore).

Pie-chart showing the Revenue Receipts and Grants-in-aid and Contributions.



Capital Receipts

बुचचंतमक जव जीम ठनकहमज मेजपउंजमेए जीमतम ूंद वअमतंसस कमबतमेंम वि त्पे564ण15 बतवतम नदकमत ब्चपजंस त्मबमपचजेण जीम कमबतमेंम ू उंपदसल नदकमत ठवततवूपदहे दक व्जीमत स्पंड्रपसपजपमेण

DISBURSEMENTS

Revenue Disbursements

त्मअमदनम क्पेइनतेमउमदजे ;दमजद्ध ूमतम 16ण70 चमत बमदज वि ळैक्च जीमेम ूमतम पद ीवतज वि इनकहमज मेजपउंजमे इल त्पे234ण78 बतवतम. मगबमे वि त्पे192ण63 बतवतम नदकमत छवद.चसंद दक ीवतज इल त्पे427ण41 बतवतम नदकमत च्संदण

Capital Disbursements

ब्चपजंस क्पेइनतेमउमदजे ूमतम 7ण66 चमत बमदज वि जीम ळैक्च जीमेम ूमतम ीपहीमत जींद जीम इनकहमज मेजपउंजमे इल त्पे2161ण91 बतवतम कनम जव मगबमे क्पेइनतेमउमदज नदकमत छवद.च्संद ;त्पे1981ण07 बतवतमद्ध दक च्संद ;त्पे180ण84 बतवतमद्धण प्ज पदबसनकमे मगचमदकपजनतम वि त्पे27ण60 बतवतम नदकमत च्संद इमपदह ळतंदज.पद. ंपक जव सवबंस इवकपमेधपदेजपजनजपवदे पदबवततमबजसल बसेंपपिमक नदकमत ब्चपजंस ेमबजपवद हंपदेज ठनकहमज मेजपउंजमे वि त्पे30ण00 बतवतमण

Plan Disbursements

कनतपदह जीम लमंत 2004.2005ए चसंद कपेइनेतेमउमदजे मूतम टेण7269ण37 बतवतम
बवउचतपेपदह टेण5764ण84 बतवतम नदकमतैजंजम चसंद दक टेण1504ण53 बतवतम नदकमत
अदजतंससलैचवदेवतमके बीमउमे ;पदबसनकपदह अदजतंस चसंदै बीमउमेद्वीतमक इल
अदजतम दकैजंजम ;।द्वण

Non-Plan Disbursements

Non-Plan disbursements during 2004-2005 were Rs.19018.84 crore, consisting of Rs.14861.20 crore under Revenue and Rs.4157.64 crore under Capital (Capital-Rs.1382.99 crore, Loans and Advances-Rs.2774.65 crore).

;।द्व जीम मगचमदकपजनतम पिहनतमे वित अदजतंससलैचवदेवतमकअदजतंसैमबजवत दकै बीमउमेीतमक इल अदजतम
दकैजंजम तम जांमद रवपदजसल पद जीम थपदंदबम ।बबवनदजेण

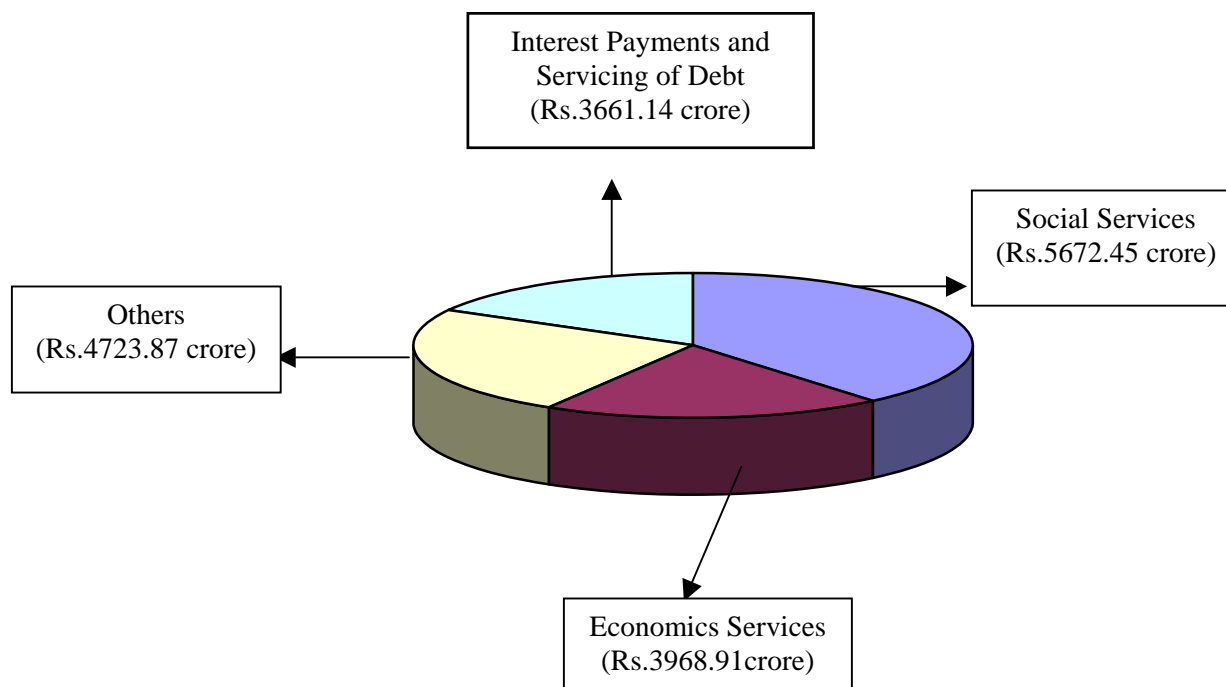
Sectoral distribution of expenditure and its percentage to total Revenue Expenditure is given below:-

**SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO
TOTAL REVENUE EXPENDITURE**

(Rupees in crore)

Components	Amount	Percentage to Total Revenue Expenditure
A.Fiscal Services	826.73	4.58
(i) Collection of Taxes on Income and Expenditure	0.18	..
(ii) Collection of Taxes on Property and Capital transactions	247.52	1.37
(iii) Collection on Taxes on Commodities and Services	556.80	3.09
(iv) Other Fiscal Services	22.23	0.12
B. Organs of State	201.49	1.12
C. Interest Payments and Servicing of debt	3661.14	20.31
D. Administrative Services	1443.77	8.01
E. Pensions and Miscellaneous General Services	1335.23	7.41
F. Social Services	5672.45	31.47
G. Economic Services	3968.91	22.02
H. Grants-in-aid and Contributions	916.65	5.08
TOTAL EXPENDITURE (REVENUE ACCOUNT)	18026.37	100.00

Pie chart showing the distribution of Revenue Expenditure under major segments -



TREND OF EXPENDITURE

जुतमदक वमिगचमदकपजनतम पदवउम पउचवतजंदजेमबजवते इमजूममद 2000.2001 दक 2004.2005 ः5 लमंतेद्ध पे इतवनहीज वनज पद जीम विससवूपदह जंइसमरु.

Statement of expenditure in el ected fectors

ःलचममे पद बतवतमद्ध

Factor	2000-2001	% of BE RE	2001-2002	% of BE RE	2002-2003	% of BE RE	2003-2004	% of BE RE	2004-2005	% of BE RE
B. Social Services										
पद्ध म्कनबंजपवद	2749 ^{७87}	<u>108^{७00}</u> 110 ^{७75}	2110 ^{७04}	<u>108^{७15}</u> 86 ^{७40}	2295 ^{७58}	<u>89^{७62}</u> 95 ^{७96}	2355 ^{७34}	<u>85^{७39}</u> 98 ^{७74}	2552 ^{७40}	<u>104^{७21}</u> 94 ^{७58}
पपद्ध भ्मंसजी – थंडपसल ःमसतिम	831 ^{७99}	<u>95^{७84}</u> 98 ^{७59}	666 ^{७90}	<u>88^{७45}</u> 88 ^{७29}	760 ^{७61}	<u>100^{७02}</u> 93 ^{७65}	760 ^{७83}	<u>94^{७50}</u> 100 ^{७97}	856 ^{७17}	<u>92^{७35}</u> 93 ^{७05}
C. Economic Services										
पद्ध इहतपबनसजनतम	1214 ^{७58}	<u>86^{७01}</u> 92 ^{७07}	1107 ^{७62}	<u>87^{७85}</u> 78 ^{७95}	1225 ^{७58}	<u>85^{७70}</u> 83 ^{७64}	1148 ^{७05}	<u>78^{७40}</u> 90 ^{७42}	1243 ^{७77}	<u>94^{७23}</u> 90 ^{७44}
पपद्ध ल्तंस कमअमसवचउमदज	903 ^{७01}	<u>127^{७31}</u> 93 ^{७93}	619 ^{७00}	<u>76^{७84}</u> 87 ^{७13}	632 ^{७31}	<u>100^{७69}</u> 98 ^{७71}	605 ^{७92}	<u>106^{७64}</u> 95 ^{७26}	703 ^{७24}	<u>122^{७36}</u> 95 ^{७02}
पपपद्ध त्ततपहंजपवद – थसववक ब्बदजतवस	335 ^{७99}	<u>123^{७65}</u> 136 ^{७36}	261 ^{७11}	<u>119^{७01}</u> 119 ^{७62}	250 ^{७59}	<u>118^{७09}</u> 122 ^{७38}	270 ^{७13}	<u>117^{७36}</u> 126 ^{७06}	299 ^{७67}	<u>128^{७91}</u> 127 ^{७14}
पअद्ध म्दमतहल	410 ^{७49}	<u>88^{७34}</u> 100 ^{७18}	2037 ^{७01}	<u>591^{७02}</u> 99 ^{७17}	979 ^{७77}	<u>665^{७65}</u> 89 ^{७39}	3954 ^{७34}	<u>618^{७48}</u> 98 ^{७51}	1465 ^{७94}	<u>139^{७95}</u> 97 ^{७68}
अद्ध ज्तंदेचवतज	294 ^{७71}	<u>85^{७56}</u> 96 ^{७62}	246 ^{७34}	<u>87^{७22}</u> 114 ^{७69}	224 ^{७00}	<u>119^{७81}</u> 119 ^{७54}	190 ^{७28}	<u>130^{७66}</u> 115 ^{७61}	140 ^{७48}	<u>138^{७34}</u> 116 ^{७77}
अपद्ध लमदमतंस म्बवदवउपब ःमतअपवमे	47 ^{७96}	<u>113^{७43}</u> 73 ^{७82}	36 ^{७19}	<u>72^{७96}</u> 79 ^{७26}	42 ^{७20}	<u>83^{७07}</u> 88 ^{७86}	39 ^{७25}	<u>81^{७30}</u> 87 ^{७14}	32 ^{७95}	<u>74^{७06}</u> 74 ^{७85}

ठम त्र ठनकहमज भ्जपउंजमे

त्त त्र त्तमअपेमक भ्जपउंजमे

DEBTS AND LIABILITIES

ल्लजेजंदकपदह ल्लइसपब कमइज ज जीम मदक वऱि 2004.2005ू त्पे 33268^{७26} बतवतमए बवउचतपेपदह पदजमतदंस कमइज वऱि 24156^{७09} बतवतम दक सवंदे दक कअंदबमे वऱि

ते०१११२०१७ बतवतम तिवउ ब्मदजतंस ळवअमतदउमदजण व्जीमत सपंड्रपसपजपमे बबवनदजमक
वित ते०१०९६७०० बतवतम नदकमत च्न्इसपब ।बबवनदजण

जेमैजंजम सेव बजे इंदामत दक जतनेजमम पद तमेचमबज विकिमचवेपजे सपामेउंसस
अपदहे बवससमबजपवदेए चतवअपकमदज निदके दक कमचवेपजेण जीमतमूंद वअमतंसस
पदबतमेंम विते०६४००७६ बतवतम पद तमेचमबज विनिबी सपंड्रपसपजपमे वीजंजम
ळवअमतदउमदज कनतपदह २००४.२००५

पदजमतमेज चंलउमदजे वद कमइज दक वजीमत सपंड्रपसपजपमे जवजंससपदह ते०३६६१०१४
बतवतम बवदेजपजनजमक २००३१ चमत बमदज वित्मिअमदनम माचमदकपजनतम वि
ते०१८०२६०३७ बतवतमण पदजमतमेज चंलउमदजे वद च्न्इसपब कमइज मूतम ते०३२६८०२१
बतवतम ;पदजमतदंस कमइज.ते०१९१४०४१ बतवतमए सवंदे दक कअंदबमे तिवउ ब्मदजतंस
ळवअमतदउमदज.ते०१०७४०८६ बतवतम दक वद वजीमत सपंड्रपसपजपमे. ते०२७८०९४ बतवतमद्धण
माचमदकपजनतम वद बबवनदज विपिदजमतमेज चंलउमदजे पदबतमेंमक इल ते०४५४०६४
बतवतम कनतपदह २००४.२००५

जेम पदजमतदंस कमइज विते०९२०२०७३ बतवतमए तंपेमक कनतपदह २००४.२००५एू उंपदसल
नेमक वित ;पद्ध कपेबींतहम विकिमइज वइसपहंजपवदे विते०३६४८०५३ बतवतम दक ;पपद्ध
चंलउमदजे विपिदजमतमेज.ते०१९१४०४१ बतवतमण

APPROPRIATION ACCOUNTS

जीम |चतवचतपंजपवद |बबवनदजे वऱीम ळवअमतदउमदज वऱिंडकीलं च्त्तंकमौ वित जीम लमंत 2004.2005 चतमेमदज जीम बबवनदजे वऱिनेडे मगचमदकमक पद जीम लमंत मदकमक 31 डंतबी 2005 बवउचंतमक पूपजी जीम नेडे चमबपपिमक पद जीम बीमकनसमे चमदकमक जव जीम |चतवचतपंजपवद |बजे चेंमक नदकमत |तजपबसमे 204 दक 205 वऱीम ब्वदेजपजनजपवद वऱिदकपंण

The Appropriation Accounts for the year 2004-2005, showed gross actual expenditure of Rs.34475.66 crore, comprising Rs.18132.31 crore Revenue Expenditure, Rs.7406.37 crore Capital Expenditure, Rs.5626.12 crore Repayment of Debt and Rs.3310.86 crore Loans and Advances by the Government. There were savings under Revenue/Capital/Public Debt/Loans and Advances Sections with reference to total grants/appropriations allocated by the State Legislature as detailed below:-

Summary of Appropriation Accounts 2004-2005

(Rupees in crore)

Sl. No.	Nature of expenditure	Original Grant/ Appropriation	Supplementary Grant/Appro- priation	Total	Actual expenditure	Savings (-) Excesses (+)
1	Revenue Voted Charged	14571.98 4079.54	1279.10 4.32	15851.08 4083.86	14093.89 4038.42	-1757.19 -45.44
2	Capital Voted Charged	7840.35 8.50	859.80 0.07	8700.15 8.57	7399.08 7.29	-1301.07 -1.28
3	Public Debt Charged	11641.25	..	11641.25	5626.12	-6015.13
4	Loans and Advances Voted	682.08	2765.17	3447.25	3310.86	-136.39
	Total	38823.70	4908.46	43732.16	34475.66	-9256.50

Details of persistent savings during last five years in a few selected grants are given below:-

PERSISTENT SAVINGS IN SELECTED GRANTS

REVENUE-VOTED SECTION

(Rupees in crore)

Year	Description of Grants	Total Provision	Saving	Percentage of savings to total provision
(1)	(2)	(3)	(4)	(5)
2000-2001	1-General Administration	102.18	20.24	19.81
2001-2002		77.07	16.60	21.54
2002-2003		83.50	11.61	13.90
2003-2004		84.47	18.38	21.76
2004-2005		122.89	28.52	23.21
2000-2001	6-Finance	2344.98	1344.25	57.32
2001-2002		1771.65	731.45	41.29
2002-2003		1351.35	215.01	15.91
2003-2004		1688.74	438.83	25.99
2004-2005		1591.92	208.45	13.09
2000-2001	11-Commerce and Industry	44.23	8.24	18.63
2001-2002		33.76	9.16	27.13
2002-2003		42.61	12.19	28.61
2003-2004		55.71	16.12	28.94
2004-2005		45.93	7.06	15.37
2000-2001	13-Agriculture	317.83	67.72	21.31
2001-2002		295.52	62.08	21.01
2002-2003		284.30	56.59	19.90
2003-2004		324.18	92.59	28.56
2004-2005		329.16	56.44	17.15
2000-2001	29-Law and Legislative Affairs	130.76	36.03	27.55
2001-2002		111.81	28.24	25.26
2002-2003		145.49	48.64	33.43
2003-2004		185.99	60.11	32.32
2004-2005		223.28	79.24	35.49
2000-2001	40-Expenditure pertaining to Water Resources Department-Command Area Development	5.65	2.90	51.33
2001-2002		8.62	3.90	45.24
2002-2003		5.16	3.56	68.99
2003-2004		5.09	3.51	68.96
2004-2005		2.29	1.26	55.02
2000-2001	55-Women and Child Development	269.86	103.84	38.48
2001-2002		242.41	76.38	31.51
2002-2003		294.47	69.99	23.77
2003-2004		321.26	89.74	27.93
2004-2005		333.24	102.36	30.72
2000-2001	64-Special Component Plan for Scheduled Castes	331.82	99.24	29.91
2001-2002		261.95	85.51	32.64
2002-2003		321.41	70.55	21.95
2003-2004		401.15	118.07	29.43
2004-2005		366.46	82.96	22.64

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)
2000-2001	72-Gas Tragedy Relief and Rehabilitation	26.05	6.99	26.83
2001-2002		32.62	13.05	40.01
2002-2003		36.52	16.51	45.21
2003-2004		38.91	18.32	47.08
2004-2005		28.28	5.73	20.26
2000-2001	74-Externally Aided Projects pertaining to Finance Department	150.00	129.91	86.61
2001-2002		250.00	83.68	33.47
2002-2003		150.00	56.72	37.81
2003-2004		22.17	22.17	100.00
2004-2005		5.00	5.00	100.00

CAPITAL-VOTED SECTION

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)
2000-2001	23-Water Resources Department	258.98	72.46	27.98
2001-2002		255.11	61.27	24.02
2002-2003		349.89	41.44	11.84
2003-2004		446.27	84.01	18.82
2004-2005		671.34	84.05	12.52
2000-2001	24-Public Works-Roads and Bridges	154.64	76.64	49.56
2001-2002		342.28	178.20	52.06
2002-2003		282.19	57.13	20.25
2003-2004		476.34	178.81	37.54
2004-2005		443.35	70.41	15.88
2000-2001	41-Tribal Areas Sub-Plan	233.05	109.77	47.10
2001-2002		205.43	41.29	20.10
2002-2003		366.63	123.16	33.59
2003-2004		367.47	44.76	12.18
2004-2005		742.30	150.73	20.31
2000-2001	42-Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	72.67	45.69	62.87
2001-2002		69.10	25.22	36.50
2002-2003		97.11	46.04	47.41
2003-2004		96.60	34.85	36.08
2004-2005		103.00	48.75	47.33
2000-2001	48-Narmada Valley Development	497.97	137.36	27.58
2001-2002		526.32	164.40	31.24
2002-2003		1122.29	476.52	42.46
2003-2004		1273.28	507.32	39.84
2004-2005		2762.86	273.84	9.91
2000-2001	64-Special Component Plan for Scheduled Castes	98.33	41.52	42.23
2001-2002		153.37	87.00	56.73
2002-2003		206.97	58.48	28.26
2003-2004		186.80	39.88	21.35
2004-2005		237.92	83.57	35.13

Rush of Expenditure

Regular flow of expenditure in the year is a primary requirement of budgetary control. Rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial rules. It was, however, noticed that in the following cases the expenditure incurred during March 2005 ranged between 50 per cent to 100 per cent of the total expenditure during the year indicating the tendency to utilise the budget provision at the fag end of the financial year:-

(Rupees in crore)

Sl. No.	Description of Grant	Total provision	Total expenditure	Expenditure in March	Percentage of expenditure in March to total expenditure
1	12-Energy	7290.45	6961.00	4357.09	62.59
2	30-Rural Development	250.76	245.87	140.10	56.98
3	59-Externally Aided Projects pertaining to Rural Development Department	39.66	73.59	39.00	53.00
4	69-Information Technology	0.99	0.74	0.48	64.86
5	71-Biodiversity and Biotechnology	2.20	0.81	0.47	58.02
6	84-Upgradation of Standards of Administration Recommended by the Eleventh Finance Commission-Revenue	27.44	31.40	23.36	74.39
7	90-Upgradation of Standards of Administration recommended by the Eleventh Finance Commission-Public Health and Family Welfare	12.16	11.81	11.81	100
8	93-Expenditure pertaining to Accelerated Energy Development	148.15	10.00	10.00	100

RECONCILIATION OF ACCOUNTS

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the departmental figures with the accounts figures.

The Controlling Officers are required to reconcile the departmental accounts figures with those booked in the accounts compiled by the Accountant General before finalisation of the annual accounts. The reconciliation of accounts figures is to be done monthly by the departmental authorities. In the year 2004-2005, there were delays in reconciliation of the accounts by the departmental authorities. Out of 121 Controlling Officers, 11 Controlling Officers did not attend to the reconciliation work at all as shown below:-

Controlling Officers who did not at all attend to the reconciliation work:

Controlling Officers
1. Chairman, Narmada Valley Development Authority, Bhopal
2. Engineer-in-Chief, Water Resources Department, Bhopal
3. Commissioner, Housing and Environment M.P. Bhopal
4. Superintending Engineer, Capital Project M.P. Bhopal
5. Secretary, 20-Point Programme, Bhopal
6. Commandant General, J.H.Q. Land Army, Bhopal
7. Director, Urban Welfare, Bhopal
8. Secretary, Land Assets M.P., Bhopal
9. Relief Commissioner, M.P., Bhopal
10. Director, Local Administration M.P., Bhopal
11. Director, State Education Board M.P., Bhopal

SUBMISSION OF ACCOUNTS BY TREASURIES

During the year 2004-2005, 636 accounts in all were received from the district treasuries, of which 183 accounts were not received by due dates.

जीम वअमतंसस पदबतमेंम पद जीम ळवअमतदउमदजे जवजंस मगचमदकपजनतम कनतपदह 2000.2001 जव 2004.2005 ;5 लमंतेद्धीं इममद टेण्9896ण्77 बतवतम ;टेण्26288ण्21 बतवतम. टेण्16391ण्44 बतवतमद्धण ळतवूजी पद उंरवत तमें वत्मिअमदनम माचमदकपजनतम पेीवूद पद जीम विससवूपदह जंइसमरू.

(Rupees in crore)

Areas of Expenditure	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Percentage increase in 2004-2005 over last year
Interest Payments and Servicing of Debt	2410.78	2253.67	2502.31	3206.50	3661.14	14.18
Pension and Miscellaneous General Services	964.92	1013.02	1085.02	1202.49	1335.23	11.04
Administrative Services	1373.75	1289.07	1277.78	1232.96	1443.77	17.10
Agriculture and Allied Activities	1214.58	1107.62	1225.58	1148.05	1243.77	8.34
Rural Development	903.01	619.00	632.31	605.92	703.24	16.06
Energy	410.49	2037.01	979.77	3954.34	1465.94	-62.93
Science, Technology and Environment	2.66	2.10	4.06	4.07	4.83	18.67

GOVERNMENT ACCOUNT

जीम जवजंस मगचमदकपजनतम ;त्मअमदनम ंदक ळवपजंसद्ध वित जीम लमंत पे दमजजमक हंपदेज जवजंस तमबमपचजे ;त्मअमदनम ंदक दवद.कमइज ळवपजंस तमबमपचजेद्ध वजीम लमंत ंदक जीम नतचसनेध्कमपिबपज जीमतमविपे जतंदेमिमतमक जव ंमचंतंजम समकहमत बंससमक श्ळवअमतदउमदज ।बबवनदजशण प्द ंककपजपवदए दमज मांमिबज वचित्तपवत च्मतपवक ।करनेजउमदजेए डपेबमससंदमवने ळवअमतदउमदज ।बबवनदजेए मजबण पे ंसेव जतंदेमिमतमक जव जीम समकहमत श्ळवअमतदउमदज ।बबवनदजशण जीनेए जीम समकहमत श्ळवअमतदउमदज ।बबवनदजश तमचतमेमदजे जीम बनउनसंजपअम नतचसनेध्कमपिबपज वि जीम वचमतंजपवदे वजीम ळवअमतदउमदजण जीम कमजंपसे वजीम समकहमत श्ळवअमतदउमदज ।बबवनदजश वित जीम चेंज पिअम लमंते तम हपअमद इमसवूरू.

(Rupees in crore)

Year	Revenue Heads	Capital Heads	Other Heads #	Deficit for the year	Cumulative deficit/surplus at the end of the year
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	Receipts	Disburs- ements	Deficit	Receipts	Disburs- ements	Deficit	Deficit		
2000-2001	12839.30	14985.22	-2145.92	-	1110.51	-1110.51	-1.11	-3257.54	-19335.25
2001-2002	11211.08	14368.77	-3157.69	-	1470.64	-1470.64	-0.05	-4628.38	-23963.63
2002-2003	13390.40	14559.80	-1169.40	-	2454.90	-2454.90	-0.64	-3624.94	-27588.57
2003-2004	14288.96	18764.72	-4475.76	-	2678.64	-2678.64	-0.06	-7154.46	-34743.03
2004-2005	19743.25	18026.37	+1716.88	-	4950.98	-4950.98	..	-3234.10	-37977.13

Miscellaneous Government Account.

LIABILITIES

संप्रसपजपमे वजिमीजंजम ळवअमतदउमदज पदबतमेंमक इल टेप21520प98 बतवतम तिवउ
 टेप22228प46 बतवतम पद 2000.2001 जव टेप43749प44 बतवतम कनतपदह 2004.2005प
 च्णइसपब क्मइज बवउचतपेपदह पदजमतदंस क्मइज वजिमीजंजम ळवअमतदउमदज दक
 सवंदे दक कअंदबमे तिवउ ब्मदजतंस ळवअमतदउमदज पदबतमेंमक इल टेप19335प98
 बतवतमए तिवउ टेप13932प28 बतवतम पद 2000.2001 जव टेप33268प26 बतवतम ज जीम
 मदक वजिमी बनततमदज लमंतण तजपबसम 293 वजिमी ब्बदेजपजनजपवद वपिदकपं
 मउचवूमते जीमैजंजम ळवअमतदउमदज जव इवततवू वद जीमैमबनतपजल वजिमी
 ब्बदेवसपकंजमक थनदक वजिमीजंजम पूजिपदेनबी सपउपजेए पदिलए उंल इम तिवउ
 जपउम जव जपउम पिगमक इल जीमैजंजम स्महपेसंजनतमण छवेनबी सपउपजे ईअमए
 वीवूमअमतए इममद चतमेबतपइमक इल जीमैजंजम स्महपेसंजनतमण क्मजंपसे वजिमी
 च्णइसपब क्मइज दक जवजंस संप्रसपजपमे वजिमीजंजम ळवअमतदउमदज तमं
 नदकमतरु.

तचममे पद

बतवतमद्ध

Year	Internal Debt	Loans & Advances from Central Government	Total Public Debt	Small Savings	Provident Funds	Other Obligations	Total Liabilities*	GSDP	Percentage of total liability to GSDP
2000-2001	5967.51	7964.77	13932.28	1005.36	5529.46	1761.36	22228.46	88445.25	25.13
2001-2002	7648.43	9043.18	16691.61	1099.60	5842.82	2388.85	26022.88	81285.75(Q)	32.01
2002-2003	10664.24	9483.05	20147.29	1106.56	5927.94	2678.76	29860.55	83011.13(Q)	35.97
2003-2004	18601.89	9208.75	27810.64	886.30	5975.04	2403.33	37075.31	101026.64(Q)	36.70
2004-2005	24156.09	9112.17	33268.26	1144.36	6357.11	2979.71	43749.44	107926.35(A)	40.54

* Small Savings, Provident Funds, non-interest bearing obligations such as deposits of Local funds, other

earmarked funds etc.

(Q) = Quick Estimate

(A) = Advance Estimate

STATE PROVIDENT FUND

The details of transactions from the State Provident Fund are shown in the following table:-

(Rupees in crore)

Year	Opening Balance	Receipts	Payments	Net accretion for the year	Closing Balance	Interest Charged on balance of P.F.
2000-2001	@ 4871.63	1602.76	944.93	657.83	5529.46	514.32
2001-2002	5529.46	1091.12	777.76	313.36	5842.82	400.63
2002-2003	5842.82	1041.47	956.35	85.12	5927.94	397.47
2003-2004	5927.94	1080.71	1033.60	47.11	5975.05	458.69
2004-2005	*5974.41	1446.29	1063.59	382.70	6357.11	392.09

- @ Differs by Rs.974.52 crore from the closing balance of 1999-2000 due to allocation of the balance to successor State of Chhattisgarh.
- * Differs by Rs. 0.64 crore from the closing balance of 2003-2004 due to allocation of the balance to successor State of Chhattisgarh.

GUARANTEES

जीम चवेपजपवद वहिनंतंदजममे हपअमद इल जीमैजंजम ळवअमतदउमदज वित जीम चलउमदज वबिंचपजंसए सवंदे दक पदजमतमेज जीमतमवद तंपेमक इलैजंजनजवतल ब्वतचवतंजपवदेए ळवअमतदउमदज ब्वउचंदपमेए ब्वतचवतंजपवदेए ब्व.वचमतंजपअम वबपमजपमेए मजबण पे हपअमद इमसवूरु.

(Rupees in crore)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2000-2001	9709.60	429.29	38.15
2001-2002	9701.32	422.89	48.61
2002-2003	11572.38	527.12	57.54
2003-2004	12131.30	926.30	47.42
2004-2005	12506.63	1959.79	56.48

WAYS AND MEANS ADVANCES

जीमैजंजम ळवअमतदउमदजए पद वतकमत जव उंपदजंपद ंदकेनेजंपद पजे सपुनपकपजल चवेपजपवदए अंपसे विले ंदक डमंदे ।कअंदबमे तिवउ जीम त्मेमतअम ठंदा वडिदकपं ंदक जीमतमंजिमत तमेवतजे जव वअमतकतंजिीमदमअमत जीमतम पेीवतजसिस पद जीम हतममक उपदपउनउ बी इंसंदबम पद पजे बबवनदजूपजी जीम त्मेमतअम ठंदा वडिदकपं जीम ळवअमतदउमदज पे तमुनपतमक जव उंपदजंपद उपदपउनउ बी इंसंदबम वडिदकपं 1996 बतवतमूपजी त्मेमतअम ठंदा वडिदकपं जीम संतहमत जीम उवनदज ंदक हतमंजमत जीम दनउइमत वजिपउमेनबीले ंदक डमंदे ।कअंदबमे तम जांमद वत कतूसे उंकमए जीम उवतम पज तमसिमबजे वअमत जीम कअमतेम चवेपजपवद वजिीम बी इंसंदबम वजिीमैजंजम ळवअमतदउमदजए

	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
i) Number of days on which minimum balance was maintained	318	193	189	306	365
a) Without obtaining any advance	152	76	86	106	238
b) By obtaining Ways and Means Advance	166	117	103	200	127
(ii) Number of days on which no overdrafts were taken though there was shortfall in minimum balance	03
(iii) Number of days on which overdraft was taken	47	172	173	60	..

CONTINGENCY FUND

Contingency Fund of the State is designed to meet contingencies. The following details indicate the extent of use of this Fund during the year:-

	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
Number of withdrawals from Contingency Fund	23	21	14	13	12
Total withdrawals from Contingency Fund (Rupees in crore)	40.34	42.91	8.25	12.15	29.80
Withdrawals from Contingency Fund as a percentage to total Budget Provision	0.18	0.23	0.04	0.05	0.08
Budget Estimate (Rupees in crore)	22047.97	19294.59	22128.35	26222.66	36002.35

Note: Corpus of Contingency Fund was Rs.40 crore during the year 2000-2001 to 2004-2005.

GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was Rs.21.04 crore (credit) against the General Cash Balance of Rs.22.99 crore (debit) reflected in State Government accounts. The difference of Rs.1.95 crore (debit) was under reconciliation.

Investments held in the *Cash Balance Investment Account as on 31st March 2005 was Rs.205.22 crore.

Other Cash Balances and Investments comprising Cash with departmental officers (Rs.16.58 crore), Permanent advances with departmental officers (Rs.0.52 crore) and investment of earmarked funds (Rs.12.63 crore) as on 31st March 2005 were as Rs.29.73 crore.

*Investment held in short term loans or other Government of India securities by the State Government.

The cash balance with Government of Madhya Pradesh decreased from Rs.64.32 crore at the beginning of the year 2004-2005 to Rs.24.89 crore at its end, the details of sources and application of funds being as follows:-

(Rupees in crore)

SOURCES			APPLICATION				
Sl No.	Items	Amount	Sl. No.	Items	Amount		
1.	Opening cash balance	64.32	1.	Revenue expenditure	<u>Non-Plan</u> 14861.20	<u>Plan</u> 3165.17	<u>Total</u> 18026.37
2.	State's share of Union Taxes	5076.68	2.	Capital expenditure	<u>Non-Plan</u> 1382.99	<u>Plan</u> 3567.99	<u>Total</u> 4950.98
3.	State's own Revenue Collection	12234.83	3.	Loans and advances repaid	<u>To Central Govt.</u> 1977.59	<u>To others</u> ..	<u>Total</u> 1977.59
4.	Central grants/ assistance other than loans	2431.74	4.	Loans and advances given			3310.86
5.	Miscellaneous Receipts	..	5.	Net effect of adjustment of suspense and remittance balances and increase/ decrease of Reserve Funds			..
6.	Receipts from Public Debt/ Small Savings, Deposits and Advances (other than Central Loans)	6223.98	6.	Closing cash balance			24.89
7.	Receipts from Central Loans	1881.01					
8.	Recoveries from borrowers	53.20					
9.	Net contribution from Contingency Fund	1.00					
10.	Net effect of adjustment of suspense and remittance balances and increase/ decrease of Reserve Funds	323.93					
	Total	28290.69		Total			28290.69