

क्रमांक- 4214/09/2025
कार्यालय प्रमुख अभियन्ता,
जल संसाधन विभाग,
जल संसाधन भवन, तुलसी नगर,
भोपाल-462003
दूरभाष 2552646,2552878 फ़ैक्स 2552406,
Email ID- budget.encwrdbpl@mp.gov.in

भोपाल, दिनांक 22/09/2025

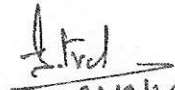
प्रति,

समस्त मुख्य अभियन्ता,
जल संसाधन विभाग,
मध्य प्रदेश ।

विषय :- Regarding Information in respect of Unspent amount Lying With Divisional officers.
संदर्भ :- कार्यालय महालेखाकार (लेखा एवं हकदारी)-प्रथम म.प्र. भोपाल शाखा 53, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म0प्र0) का पत्र क्रमांक नि.ले.-1/2025-26/डी- 269 दिनांक 29/08/2025

उपरोक्त विषयान्तर्गत सन्दर्भित पत्र की छायाप्रति संलग्न प्रेषित है, कृपया अवलोकन करें । प्राप्त पत्रानुसार चाही गयी जानकारी शीघ्र भेजने हेतु अनुरोध है ।

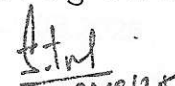
सहपत्र :- उपरोक्तानुसार,


कार्यपालन यंत्री (बजट)
कार्यालय प्रमुख अभियन्ता
जल संसाधन विभाग भोपाल.
भोपाल, दिनांक 22/09/2025

पृष्ठांकन क्रमांक 4214/09/2025
प्रतिलिपि :

- (1) समस्त कार्यपालन यंत्री, जल संसाधन विभाग, मध्यप्रदेश की ओर भेजकर लेख है कि संलग्न पत्रानुसार चाही गयी जानकारी शीघ्र तैयार कर मुख्य अभियन्ता के माध्यम से भेजने का कष्ट करें ।
- (2) बेव मैनेजर कार्यालय प्रमुख अभियन्ता, जल संसाधन विभाग, भोपाल (म0प्र0) की ओर विभागीय वेबसाइट पर पत्र प्रकाशित किये जाने हेतु अग्रेषित ।

सहपत्र :- उपरोक्तानुसार


कार्यपालन यंत्री (बजट)
कार्यालय प्रमुख अभियन्ता
जल संसाधन विभाग भोपाल.



कार्यालय महालेखाकार (लेखा एवं हकदारी)-प्रथम, म.प्र.

भोपाल शाखा, 53, अररा हिल्स, होशंगाबाद रोड, भोपाल-462011
दूरभाष 0755-2554821 & 2764037 फैक्स: 0755-2557452 ई-मेल: srdagaebhopal@cag.gov.in



क्र/नि.ले.-1/2025-26/D- 2 6 3

प्रति,

दिनांक :29.08.2025

प्रमुख अभियंता

जल संसाधन विभाग,

जल संसाधन भवन, तुलसी नगर, भोपाल (म.प्र.)

Subject: Regarding Information in respect of Unspent amount lying with divisional officers.

Ref.- Letter from the office of The PAG (Audit-II), Gwalior dated 14.08.2025
Sir,

In view of the subject cited above please refer to the letter received from the office of The Principal Accountant General (Audit-II), Gwalior (enclosed). The information in respect of Unspent amount lying with divisional officers during the year 2024-25 is required for incorporation in the CAG's Audit Report on "State Finances" for the year 2024-25. Therefore, it is requested to provide the information at the earliest to this office according to the table given below:

Table: Details showing unspent amount lying with Divisional Officer

Sr.No.	Name of Department	Number of Divisional Officers operating Bank Accounts	Amount lying in Bank Account (in crore)

संलग्न : उपरोक्तानुसार

भवदीय,

वरिष्ठ लेखा अधिकारी/निर्माण लेखा-1

दिनांक :29.08.2025

क्र/नि.ले.-1/2025-26/D-

प्रतिलिपि : सूचनार्थ एवं आवश्यक कार्यवाही हेतु अग्रेषित:-

01.उप महालेखाकार (ए.एम.जी.-1), कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-II) मध्यप्रदेश,
भोपाल, शाखा-ग्वालियर

02.वरिष्ठ लेखा अधिकारी/ टी.एम. कार्यालय महालेखाकार (ले.एवं हक.)-1 ग्वालियर (म.प्र.)

वरिष्ठ लेखा अधिकारी/निर्माण लेखा-1

4214
2
16/9/25

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-II) मध्यप्रदेश,
भोपाल, शाखा-ग्वालियर

क्र:रिपोर्ट(श.वि.)/CH-4/मटेरियल.फा./2025/

दिनांक:14-08-2025

प्रति,

उप महालेखाकार (लेखा एवं व्ही.एल.सी.)

कार्यालय महालेखाकार (लेखा एवं हकदारी)

मध्य प्रदेश, ग्वालियर

Subject: Regarding Information in respect of Unspent amount lying with divisional officers.

Sir,

As per Codal provisions, funds received by Public Works Divisions towards Deposit Works from non-government agencies are required to be credited under Minor Head '108 - Public Works Deposits' below Major Head '8443 - Civil Deposits'. The expenditure for related Deposit Works is also met from the same head of account. In the Monthly Divisional Accounts un-remitted amount of such deposits are classified under Major Head '8671-Departmental Balances, 101 - Civil', by the PW Divisions, under Public Account of the State and then form part of the Government Accounts. However, the funds received towards Deposits Works are being kept in the bank accounts of Divisional Officers operated by PW Divisions instead of remitting them into the Government Accounts and thus are not forming part of cash balance of the State with Reserve Bank of India.

In the above context, the information in respect of Unspent amount lying with divisional officers "during the year 2024-25 is required for incorporation in" the CAG's Audit Report on "State Finances" for the year 2024-25. Therefore, it is requested to provide the information to this office till 25.08.2025 positively according to the table given below:

Table: Details showing unspent amount lying with Divisional Officer

Sr. No.	Name of Department	Number of Divisional Officers operating Bank Accounts	(₹ in crore)
			Amount lying in Bank Accounts
Total			

A copy of Punjab's NTFA is attached for ready reference.

संलग्न उपरोक्तानुसार

भवदीय,

हस्ता/-

उप महालेखाकार

ए.एम.जी.-I

NOTES TO FINANCE ACCOUNTS - contd.

(iv) **Suspense and Remittance Balances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads worked out by aggregating the outstanding debit and credit balances separately under various heads was ₹ 188.20 crore (Net Credit) under 3 Heads as on 31 March 2023 [₹ 205.16 crore (Net Debit) as on 31 March 2022].

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

(v) **Cheques and Bills:**

Credit balance under MH 8670 - Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2022 was ₹ 92.86 crore (Credit). During 2022-23, cheques worth ₹ 85,499.93 crore were issued, against which ₹ 85,497.88 crore were encashed during the year, leaving a closing balance of ₹ 94.91 crore (Credit) as on 31 March 2023. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Punjab till 31 March 2023.

(vi) **Unspent amount lying with the Divisional Officers:**

As per Codal provisions, funds received towards Deposit Works from Non-Government Agencies by Public Works Divisions are required to be credited under Minor Head 108 - Public Works Deposits below Major Head 8443 - Civil Deposits. The expenditure for related Deposit Works is also met from same head of account. In the Monthly Divisional Accounts un-remitted amount of such deposits are classified under Major Head 8671 - Departmental Balances, 101 - Civil, by the PW Divisions, under Public Account of the State and then form part of the Government Accounts. However, the funds received towards Deposits Works are being kept in the Bank Accounts of Divisional Officers operated by PW Divisions instead of remitting into the Government Accounts and thus not forming part of cash balance of the State with Reserve Bank of India.

The State Government vide letter No. TA (DDI-Meeting)2015/1761 dated 2 March 2015, directed Public Works Divisions to deposit the funds in the accounts to be opened at the Treasury under head 8443 - Civil Deposits 108 - Public Works Deposits. However, despite above dated order, the Divisional Officers are still depositing the funds in their Bank Accounts. As on 31 March 2023, an amount of ₹ 1,311.70 crore was lying in the Bank Accounts of Public Works Divisional Officers as per their cashbooks (₹ 1,374.99 crore as on 31 March

NOTES TO FINANCE ACCOUNTS - contd.

2022). If the funds were deposited in treasury, the same would have impact on the daily Cash Balance of the State Government Department-wise details of amount lying in Bank Accounts being operated by Divisional Officers are as follows:

Name of Department	Number of Divisional Officers operating Bank Accounts	Amount lying in Bank Accounts (₹ in crore)
Public Works (Building and Roads Divisions)	69	580.38
Rural Development and Panchayats (Panchayati Raj Divisions)	19	182.06
Water Resources	36	443.44
Water Supply and Sanitation	53	105.82
TOTAL	177	1,311.70

(vii) **Building and other Construction Workers Welfare Cess:**

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect Cess for providing benefits to the workers. There was un-transferred amount of Labour Cess from Major Head 0230 of ₹ 28.13 crore as on 31 March 2022. During the year 2022-23, the Government collected ₹ 10.53 crore as Labour Cess under Major Head 0230 and did not transfer any amount to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major Head 0230 was ₹ 38.66 crore as on 31 March 2023. Un-transferred amount during the year has impact on overstatement of Revenue Receipts.

(viii) **Other Cess/fee/surcharge:**

During the year 2022-23, the Government collected ₹ 113.80 crore (2021-22: ₹ 127.93 crore) being the collection of cess/fee/surcharge (other than Labour Cess). The State Government has not created any Fund in respect of such cess/fee/surcharge.

(ix) **Cash Balance:**

The Cash balance as on 31 March 2023 as per record of the Accountant General was ₹ 365.90 crore (Debit) and that reported by the RBI was ₹ 13.47 crore (Debit). There was a net difference of ₹ 379.37 crore (Debit), mainly due to wrong reporting and non-reconciliation of figures by Agency Banks with the treasuries. After integration of e-Kuber system (of the RBI) with State Integrated Financial Management System (IFMS) for payments in the State, the difference in reported transactions increased as the State IFMS reported on transaction date basis, whereas the e-Kuber system reported the transactions on scroll date basis. The difference is under reconciliation.