

**REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA**

on

STATE FINANCES

for the year ended 31 March 2016

GOVERNMENT OF MADHYA PRADESH

Report No. 6 of the year 2016

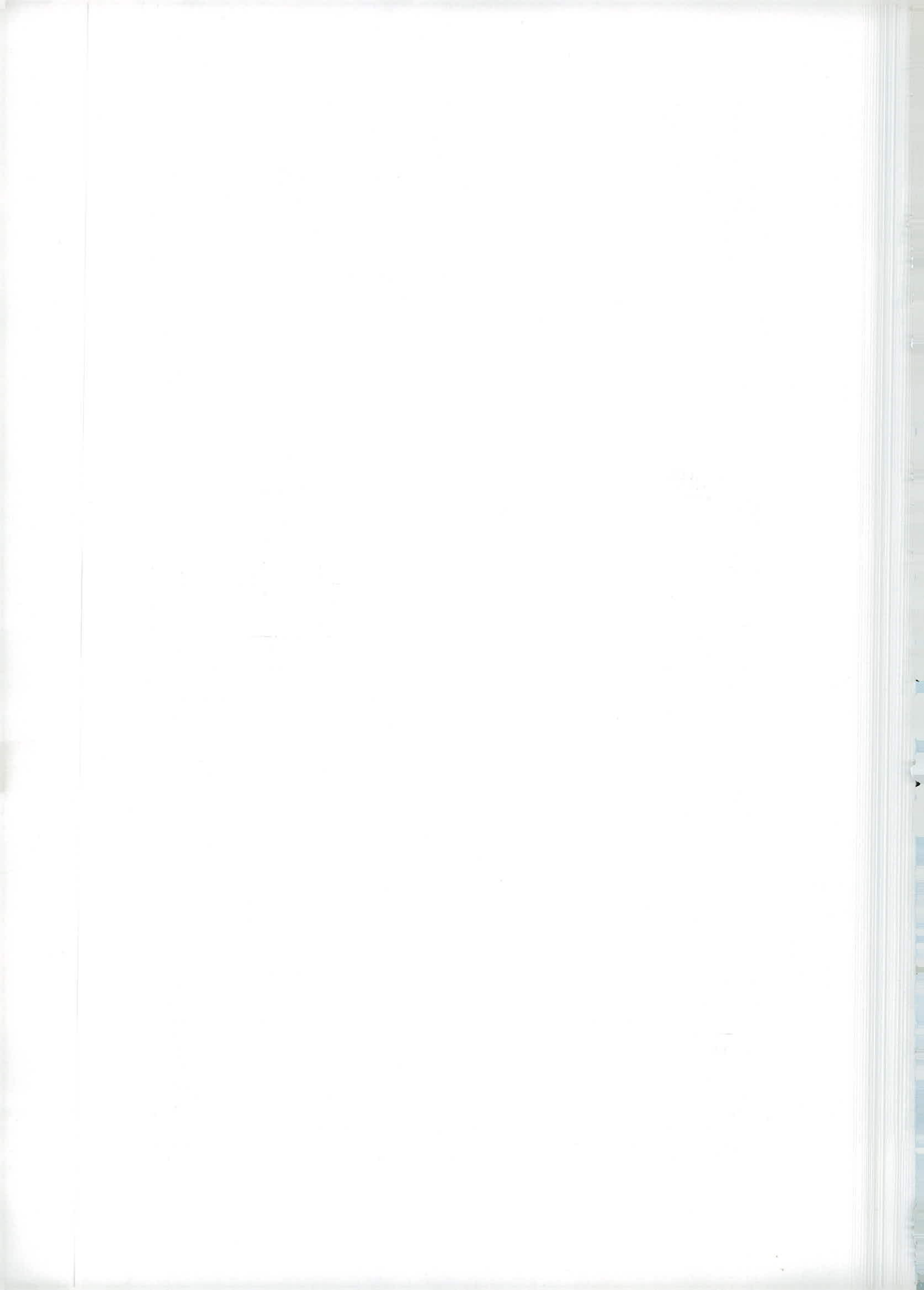


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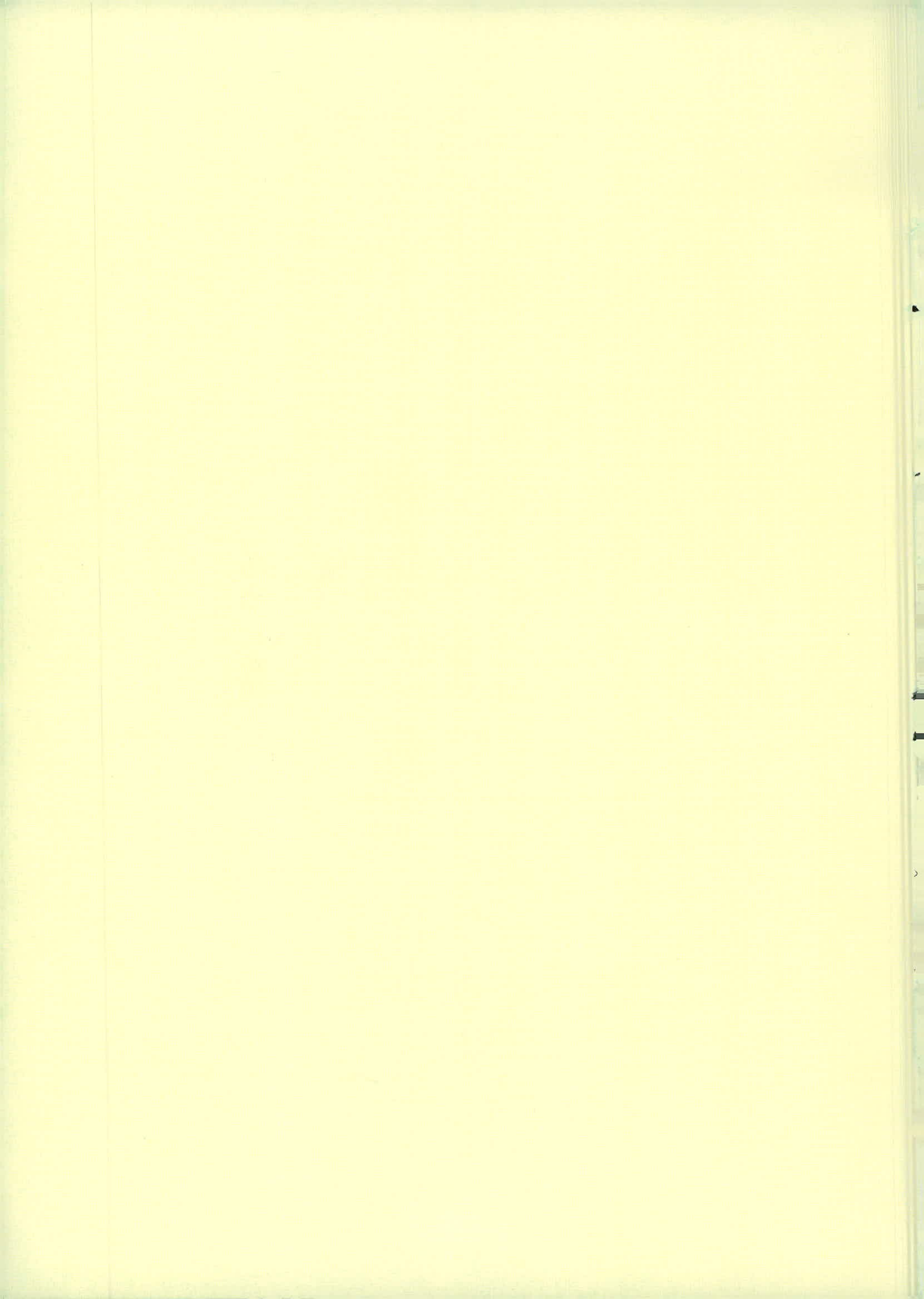
Dear Mother
I received your letter of the 10th and was
glad to hear from you. I am well and
hope these few lines will find you the same.
I have not much news to write at present.
I am still in the same place and doing
the same work. I have not seen any of
the old friends here. I have not time
to write you more than a few lines.
I must close for this time. Write soon.
Your affectionate son,
John Doe

Preface

1. This Report has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution.
2. Chapters 1 and 2 of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2016. Information has been obtained from the Government of Madhya Pradesh wherever necessary.
3. Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various Departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.



EXECUTIVE SUMMARY



EXECUTIVE SUMMARY

Background

The Report on the Finances of the Government of Madhya Pradesh is brought out with a view to assess the financial performance of the State during the year 2015-16 based on audit analysis of financial data. In order to give a perspective to the analysis, we have attempted to compare the achievements made by the State Government *vis-a-vis* the targets envisaged in the Fiscal Responsibility and Budget Management Act (FRBM Act), 2005, State budget documents, norms recommended by the Fourteenth Finance Commission and other financial data obtained from various Government Departments and organisations.

The Report

Based on the audited accounts of the Government of Madhya Pradesh for the year ended 31 March 2016, this Report provides an analytical review of the Annual Accounts of the State Government. The report is structured in three Chapters.

Chapter 1 is based on audit of the Finance Accounts and makes an assessment of the Madhya Pradesh Government's fiscal position as on 31 March 2016. It provides an insight into the trends in the overall finances of the State, actual expenditure *vis-à-vis* budget estimates, salaries and wages, pensions, interest payments and subsidies, expenditure and borrowing patterns, besides giving a brief account of Central funds transferred directly to the State implementing agencies through off-budget route. It also makes an assessment of the adequacy of the State's fiscal priorities to developmental, social sectors and capital expenditure.

Chapter 2 is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery Departments. Besides, comments arising out of review of selected grants have also been made in this Chapter.

Chapter 3 is an inventory of the Madhya Pradesh Government's compliance with various reporting requirements and financial rules.

The Report also compiles the data collated from various government Departments/organisations in support of the findings. At the end of the Report a glossary of abbreviations is given.

Audit findings

Chapter-1: Finances of the State Government

Fiscal Situation

- The State maintained Revenue Surplus during the year 2015-16 at ₹ 5,740 crore, which was more than the Budget Estimate (₹ 5,588 crore). However, it decreased by ₹ 528 crore over the previous year mainly due to increase in Revenue Expenditure on Social Welfare and Nutrition, Water Supply and Energy.

(Paragraphs 1.1.2 and 1.1.3)

- Revenue Surplus was overstated by ₹ 916.82 crore due to short-transfer of contributions to State Disaster Response Fund, Guarantee Redemption Fund, Consolidated Sinking Fund for amortisation of loans and Contributory Pension Scheme for State Government employees.

(Paragraph 1.1.2)

- During the current year, the Fiscal Deficit of the State (₹ 14,065 crore) increased from the previous year by ₹ 2,713 crore mainly due to increase in net Capital Expenditure. Fiscal Deficit relative to GSDP also increased from 2.34 per cent in 2014-15 to 2.49 per cent in the current year. However, it was within the limits prescribed by XIV FC, FRBM Act and Budget estimates.

(Paragraphs 1.1.2 and 1.11.1)

Resource mobilisation

- Revenue Receipts (₹ 1,05,511 crore) of the State grew at 19 per cent (₹ 16,870 crore) during 2015-16 over the previous year due to increase in State's share of Union Taxes/Duties (by ₹ 14,291 crore) and Own Tax Revenue (by ₹ 3,647 crore).

(Paragraphs 1.1.1 and 1.3)

- Revenue Buoyancy with reference to GSDP decreased from 1.52 per cent (2014-15) to 1.15 per cent (2015-16) owing to increase in growth rate of GSDP from 11.19 per cent (2014-15) to 16.62 per cent (2015-16).

(Paragraph 1.3)

- The State's share of Union Taxes/Duties increased from ₹ 24,107 crore in 2014-15 to ₹ 38,398 crore during 2015-16 due to substantial increase in the devolution of taxes and grants under XIV FC.

(Paragraph 1.3.5)

- During the current year, 46 per cent of the Revenue Receipts came from State's own resources, which was lower as compared to 53 per cent during 2014-15. The actual realisation under Tax Revenue and Non-Tax revenue was significantly lower than the assessment made by the XIV FC (by 19.22 per cent and 32.51 per cent respectively).

(Paragraphs 1.3 and 1.3.1)

Expenditure management and fiscal priority

- Capital Expenditure increased from ₹ 9,055 crore in 2011-12 to ₹ 16,835 crore in 2015-16 with inter-year fluctuations. During 2015-16, it increased by ₹ 4,957 crore (by 42 per cent) over the previous year. The increase was mainly under Irrigation and Flood Control (by ₹ 2,246 crore), Rural Development (by ₹ 1,170 crore) and Transport (by ₹ 502 crore). However, the Capital Expenditure during 2015-16 was less (by ₹ 1,305 crore) than the Budget Estimate of ₹ 18,140 crore.

(Paragraph 1.6.2)

- During 2015-16, the Revenue Expenditure (RE) of the State (₹ 99,771 crore) increased by 21.12 per cent over the previous year. The Non-Plan

Revenue Expenditure (NPRES) increased by 22.31 *per cent* and constituted 68 *per cent* of RE. The increase in NPRES by ₹ 12,461 crore during 2015-16 was mainly due to increase in expenditure on Social Welfare and Nutrition (by ₹ 3,051 crore), Energy (by ₹ 2,146 crore) and Education, Sports, Art and Culture (by ₹ 1,466 crore). Actual NPRES (₹ 68,319 crore) was slightly higher than the projection (₹ 68,106 crore) made in the MTFPS of the State.

(Paragraphs 1.6.1 and 1.6.3)

- Expenditure on salaries & wages, pension payments, interest payments and subsidies (₹ 48,189 crore) was 48 *per cent* of Revenue Expenditure and 46 *per cent* of Revenue Receipts. Out of total subsidy payments of ₹ 11,725 crore, 60 *per cent* pertained to Energy Department.

(Paragraphs 1.6.4 and 1.6.4.4)

- The priority given to expenditure on Education Sector in Madhya Pradesh was not adequate during 2015-16, when compared with General Category States' Average.

(Paragraph 1.7.1)

Return on investment

- During 2015-16, return (₹ 129.64 crore) on investment of ₹ 16,599.57 crore made by the Government up to 2015-16 in Statutory corporations, Government companies, Co-operatives etc. was only 0.78 *per cent* against the average rate of interest on Government borrowings of 6.86 *per cent* during the year.

(Paragraph 1.8.1)

- Twenty six Government Companies and Statutory Corporations with an aggregate investment of ₹ 14,460.30 crore for the latest years for which accounts were finalised as of 2015-16, were running in losses which accumulated to ₹ 35,542.78 crore.

(Paragraph 1.8.1)

Management of cash balance and liabilities

- The investment held in 'Cash Balance Investment Account' by the State Government increased by ₹ 4,694 crore from ₹ 4,791 crore as on 31 March 2015 to ₹ 9,485 crore as on 31 March 2016. Since the market loans as on 31 March 2016 was ₹ 56,141 crore, there is a need for review of the high level of investment held in 'Cash Balance Investment Account'.

(Paragraph 1.8.4)

- The outstanding fiscal liabilities steadily increased over the years from ₹ 81,757 crore in 2011-12 to ₹ 1,27,144 crore at the end of 2015-16. These liabilities increased by 16.98 *per cent* during 2015-16 as against 12.25 *per cent* in 2014-15. The increase in Fiscal Liabilities during 2015-16 over the previous year was mainly under Market Loans (by ₹ 12,991 crore). Fiscal Liabilities at the end of 2015-16 were 22.50 *per cent* of GSDP against the limit of 24.87 *per cent* prescribed by

XIV Finance Commission. The growing volume of debt has resulted in increasing liability for servicing the debt.

(Paragraph 1.9.2)

Chapter-2: Financial Management and Budgetary Control

Inflated provision under original and supplementary grants

- There was large savings of ₹ 40,796.27 crore (24.49 per cent) against total budget provision of ₹ 1,66,610.52 crore during 2015-16. In 36 cases (28 grants/appropriations), significant savings of ₹ 100 crore and above and more than 20 per cent of total provision occurred in each case, which aggregated to ₹ 33,602 crore, which indicate improper budget estimation.

(Paragraphs 2.2 and 2.3.1)

Failure to surrender/delayed surrender of savings

- Only 47.70 per cent (₹ 19,459 crore) of total savings were surrendered during the year. In 113 cases, savings of ₹ 17,330 crore (₹ 10 crore or more in each case) were surrendered on the last day of the financial year, leaving no scope for utilising the funds for other development purposes.

(Paragraphs 2.2 and 2.3.8)

Excess expenditure requiring regularisation

- Excess expenditure of ₹ 918.09 crore pertaining to 38 grants and 20 appropriations of previous years requires regularisation under Article 205 of the Constitution.

(Paragraph 2.3.5)

Funds transferred from Consolidated Fund of the State for parking in Civil Deposit

- Funds of ₹ 54.01 crore drawn on 31 March 2016 was transferred from Consolidated Fund of the State to Civil Deposits in Public Account to avoid lapse of funds, which inflated the expenditure of the year under the Consolidated Fund of the State.

(Paragraph 2.3.11)

Chapter-3: Financial Reporting

Outstanding Utilisation Certificates against the Grants

- Utilisation Certificates (27612) in respect of grants-in-aid given by different Departments of State Government amounting to ₹ 21,359.28 crore were outstanding as on 31 March 2016, indicating lack of proper monitoring by the concerned Departments of utilisation of grants.

(Paragraph 3.1)

Submission of Accounts by Autonomous Bodies

- There were significant delays (up to 205 months) in submission of accounts by five Autonomous Bodies to the Accountant General, resulting in delays in scrutiny of functioning of the Autonomous Bodies.

(Paragraph 3.2)

Cases of misappropriations, losses and defalcations

- Total of 3099 cases of misappropriation, losses, etc. amounting to ₹ 37.19 crore were pending in different Departments as on 30 June 2016. In 2991 cases (97 per cent), orders for recovery or write off were awaited.

(Paragraph 3.3)

Operation of omnibus minor head '800'

- Classification of large amounts (₹ 17,669.83 crore under revenue and capital expenditure major heads and ₹ 11,890.88 crore under revenue receipts major heads) booked under the Minor Heads '800-Other Receipts/Expenditure' affected transparency in the financial reporting.

(Paragraph 3.7)

Irregular maintenance of bank accounts

- In case of six Departments, the amount of ₹ 28.25 crore was withdrawn from Consolidated Fund of the State and parked in 51 bank accounts as on 31 March 2016.

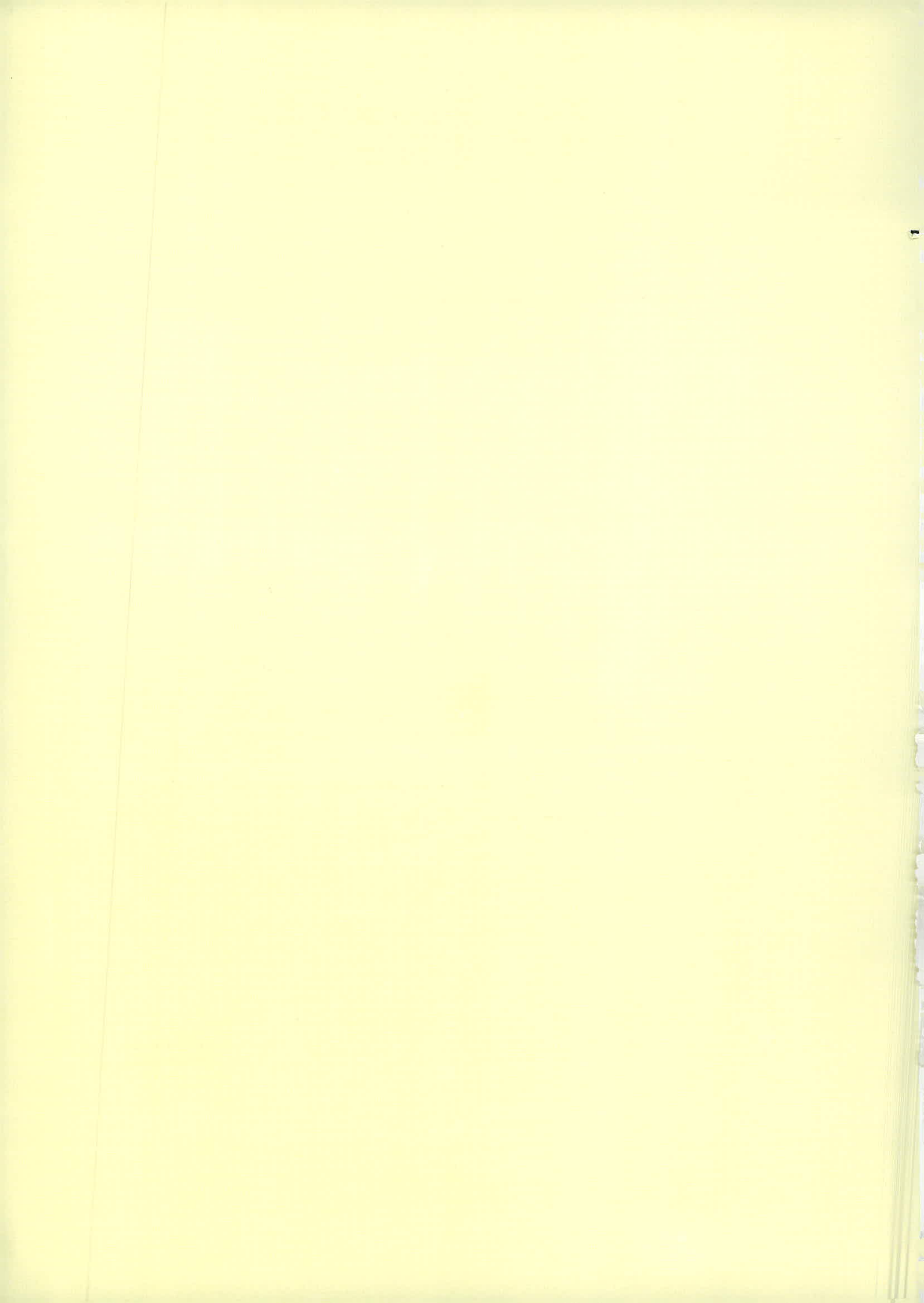
(Paragraph 3.9)

Fund kept in Personal Deposit Accounts

- Personal Deposit (PD) Accounts were continued even after close of the financial year without approval of Finance Department, in violation of the provisions of Madhya Pradesh Treasury Code. There was significant amount of closing balance aggregating to ₹ 3,231.92 crore in the PD accounts at the end of March 2016. The failure to close PD accounts at the close of the year resulted in overstatement of expenditure under Consolidated Fund during the year.

(Paragraph 3.11)

Chapter 1
FINANCES OF THE STATE
GOVERNMENT



CHAPTER 1

Finances of the State Government

Profile of State

The State of Madhya Pradesh is located in the central part of India. It is the second largest State in terms of geographical area (308 thousand square kilometre) and the sixth largest by population (7.26 crore as per 2011 census). The composite State of Madhya Pradesh was founded on 1 November 1956. In terms of the Madhya Pradesh Reorganisation Act 2000 (No. 28 of 2000), 16 districts of the erstwhile State of Madhya Pradesh were carved out to form the new State of Chhattisgarh on 1 November 2000.

As indicated in **Appendix 1.1** the State's population increased from 6.03 crore in 2001 to 7.26 crore in 2011 recording a decadal growth of 20.40 *per cent*. The density of population of the State increased from 196 persons per sq. km in 2001 to 236 persons per sq. km in 2011. However, Madhya Pradesh has a lower density of population as compared to the all India average of 382 persons per sq. km. The percentage of population below poverty line (44.30 *per cent*) was higher than that of the All-India average (29.50 *per cent*). The State's literacy rate marginally decreased from 69.69 *per cent* in 2001 to 69.32 *per cent* as per 2011 census, which was lower than the All India average of 73.00 *per cent* (2011 census).

The general data (including development indicators) relating to the State is given in **Appendix 1.1**.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State's economy as it indicates the standard of living of the State's population. The trends in the annual growth of India's GDP and that of the State's GSDP at current prices are indicated below:

Annual growth rate of GDP of India and GSDP of Madhya Pradesh at current prices

Year	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
India's GDP at current price (Base year 2011-12)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP (<i>per cent</i>)	20.52	13.91	13.28	10.78	8.71
GSDP of MP at current price (Base year 2011-12)	3,15,561	3,80,926	4,35,790	4,84,538	5,65,053
Growth rate of GSDP [®] (<i>per cent</i>)	19.80	20.71	14.40	11.19	16.62

(Source: Statement released by Ministry of Statistics and Programme Implementation dated 29 July 2016 and Directorate of Economic and Statistics, Government of Madhya Pradesh)

[®] GSDP at current prices for the years 2011-12 to 2014-15 are revised by the State Government, hence, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2014-15 indicated in earlier Reports have also been revised.

The Gross State Domestic Product (GSDP) of the State in 2015-16 at current prices was ₹ 5,65,053 crore, which increased by 16.62 per cent over the previous year. The Compound Annual Growth Rate (CAGR) of per capita GSDP of Madhya Pradesh (14.52 per cent) was higher than that of the General Category States (14.27 per cent) during 2006-07 to 2015-16.

1.1 Introduction

This Chapter provides an audit perspective on the finances of the Government of Madhya Pradesh during 2015-16 and analyses the critical changes observed in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. The analysis is based on the Finance Accounts of the Government of Madhya Pradesh and information provided therein. The structure and form of Government Accounts and the layout of the Finance Accounts are depicted in **Appendix 1.2 Part-A**.

The apportionment of assets and liabilities of the composite State of Madhya Pradesh prior to the date of reorganisation as well as other financial adjustments is carried out in accordance with the provisions of the Madhya Pradesh Reorganisation Act, 2000 (No. 28 of 2000). The actual progress achieved in this direction is indicated in **Appendix 1.2 Part-B**.

The methodology adopted for assessment of the fiscal position and norms/ceilings prescribed under the Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005, trends in select fiscal indicators and the time series data of State Finances are depicted in **Appendix 1.3** and **Appendix 1.4**.

1.1.1 Summary of fiscal transactions in 2015-16

Table 1.1 presents the summary of the State Government's fiscal transactions during the current year (2015-16) vis-à-vis the previous year (2014-15), while **Appendix 1.5 Part-A** provides details of receipts and disbursements as well as overall fiscal position during the current year.

Table 1.1: Summary of Fiscal operations in 2015-16

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
Section-A: Revenue							
Revenue Receipts	88,640.78	1,05,510.60	Revenue Expenditure	82,372.82	68,319.27	31,451.43	99,770.70
Tax revenue	36,567.12	40,213.66	General Services	22,365.11	25,370.91	329.35	25,700.26
Non-Tax revenue	10,375.23	8,568.79	Social Services	32,067.15	22,845.98	19,804.95	42,650.93
Share of Union Taxes/ Duties	24,106.99	38,397.84	Economic Services	23,715.12	15,125.15	10,403.37	25,528.52
Grants from GoI	17,591.44	18,330.31	Grants-in-aid & Contributions	4,225.44	4,977.23	913.76	5,890.99
Section-B: Capital & others							
Misc. Capital Receipts	27.73	26.47	Capital Outlay	11,877.68	156.90	16,678.57	16,835.47
			General Services	257.17	121.90	427.32	549.22
			Social Services	2,070.32	1.96	3,022.53	3,024.49
			Economic Services	9,550.19	33.04	13,228.72	13,261.76
Recoveries of Loans and Advances	6,765.05	162.32	Loans and Advances disbursed	12,534.61	2,110.65	1,047.26	3,157.91

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
Inter-State settlement	0.91	1.93	Inter-State settlement	0.98	-	-	1.94
Public Debt receipts	15,068.71	19,985.30*	Repayment of Public Debt	4,920.52	-	-	4,860.36*
Contingency Fund	300.00	1.08	Contingency Fund	301.08	-	-	-
Public Account receipts	1,10,294.74	1,32,772.19	Public Account disbursements	1,08,165.30	-	-	1,28,336.75
Opening Cash Balance	4,477.03	5,401.96	Closing Cash Balance	5,401.96	-	-	10,898.72
Total	2,25,574.95	2,63,861.85	Total	2,25,574.95			2,63,861.85

*No Ways & Means advances were drawn during the year.
(Source: Finance Accounts of respective years)

The significant changes during 2015-16 over the previous year are as under:

- Revenue Receipts grew by ₹ 16,869.82 crore (19 per cent) due to increase in share of Union Taxes/Duties (by ₹ 14,290.85 crore) and Own Tax Revenue (by ₹ 3,646.54 crore). Revenue Receipts for 2015-16 fell short by ₹ 8,912.29 crore over the projection (₹ 1,14,422.89 crore) made in the Medium Term Fiscal Policy Statement (MTFPS).
- Revenue Expenditure increased by ₹ 17,397.88 crore (21 per cent). The increase was under social services sector (by ₹ 10,583.78 crore), general services sector (by ₹ 3,335.15 crore), economic services sector (by ₹ 1,813.40 crore) and Grants-in-aid and contributions (by ₹ 1,665.55 crore).
- Capital Expenditure increased by ₹ 4,957.79 crore (42 per cent); increase was mainly on account of increase under economic services sector (by ₹ 3,711.57 crore).
- Recoveries and disbursement of Loans and Advances decreased by ₹ 6,602.73 crore and ₹ 9,376.70 crore respectively.
- Public Debt receipts increased by ₹ 4,916.59 crore (33 per cent) while repayment decreased by ₹ 60.16 crore. No ways and means advance was drawn.
- Public Account receipts and disbursements increased by ₹ 22,477.45 crore (20 per cent) and ₹ 20,171.45 crore (19 per cent) respectively.
- Cash balances of the State Government increased by ₹ 5,496.76 crore (102 per cent).

1.1.2 Review of the fiscal situation

In response to the Twelfth Finance Commission's recommendation, the State Government enacted the Fiscal Responsibility and Budget Management (FRBM) Act, 2005, which came into force from 1 January 2006 with a view to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal deficit, greater transparency in fiscal operations of the Government and conduct of fiscal policy within a Medium Term Fiscal Framework.

The fiscal forecasts as prescribed by Fourteenth Finance Commission (XIV FC), FRBM Act and those framed in Medium Term Fiscal Policy Statement

(MTFPS) for the year 2015-16 as well as actuals for 2015-16 are presented in **Table 1.2**.

Table 1.2: Fiscal forecasts under FRBM Act, MTFPS and XIV FC for 2015-16

(₹ in crore)

Fiscal forecasts	XIV FC targets for the State	Targets prescribed in FRBM Act	Targets proposed in the budget 2015-16	Actual achievement
Revenue Deficit (-)/ Surplus (+)	-	Zero	1.00 per cent of GSDP (as per BE (+) 5587.97 crore)	(+) 5,740 (1.02 per cent of GSDP)
Fiscal Deficit / GSDP	3.50 per cent	Not more than 3.50 per cent of GSDP	2.99 per cent of GSDP (as per BE (-)16745.33 crore)	(-) 14,065 (2.49 per cent of GSDP)
Outstanding Debt as per cent of GSDP	24.87 per cent	25.00 per cent of GSDP	23.77 per cent of GSDP	22.50 per cent of GSDP

(Source: XIV FC recommendations 2015-20, MPFRBM Act, 2005, Statement laid before the Legislature along with the Budget under FRBM Act during 2015-16 and Finance Accounts for the year 2015-16)

- The State had achieved Revenue Surplus in the year 2004-05 and maintained the surplus thereafter, it decreased by ₹ 528 crore during 2015-16 over the previous year mainly due to increase in Revenue Expenditure on Social Welfare and Nutrition, Water Supply and Energy, as detailed in **Para 1.6.1**.
- The Fiscal Deficit at 2.49 per cent of GSDP during 2015-16 was within the limit of 3.50 per cent prescribed in FRBM targets and XIV FC. It was also less than the projection (2.99 per cent) made in MTFPS. The ratio was higher than that in 2014-15 (2.34 per cent). During 2015-16, it increased by ₹ 2,713 crore over the previous year.
- The total outstanding debt to GSDP ratio at 22.50 per cent was within the limit of 25.00 per cent and 24.87 per cent prescribed in the FRBM target and XIV FC respectively. It was also less than the projection (23.77 per cent) made in MTFPS.
- During 2015-16, the cases of short transfer/ contribution to specified funds were also noticed which resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit. The details of these cases are given in **Table 1.3**.

Table 1.3: Impact of short transfer to Funds on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Sl. No.	Details of short transfer/ contribution	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
1	Short transfer of contribution to NSDL/Trustee Bank - Contributory Pension Scheme for State Government employees	18.82	-	-	18.82
2	Non contribution to Consolidated Sinking Fund	543.43	-	-	543.43
3	Short contribution to Guarantee Redemption Fund	10.58	-	-	10.58
4	Short Transfer to State Disaster Response Fund	343.99	-	-	343.99
Total		916.82	-	-	916.82

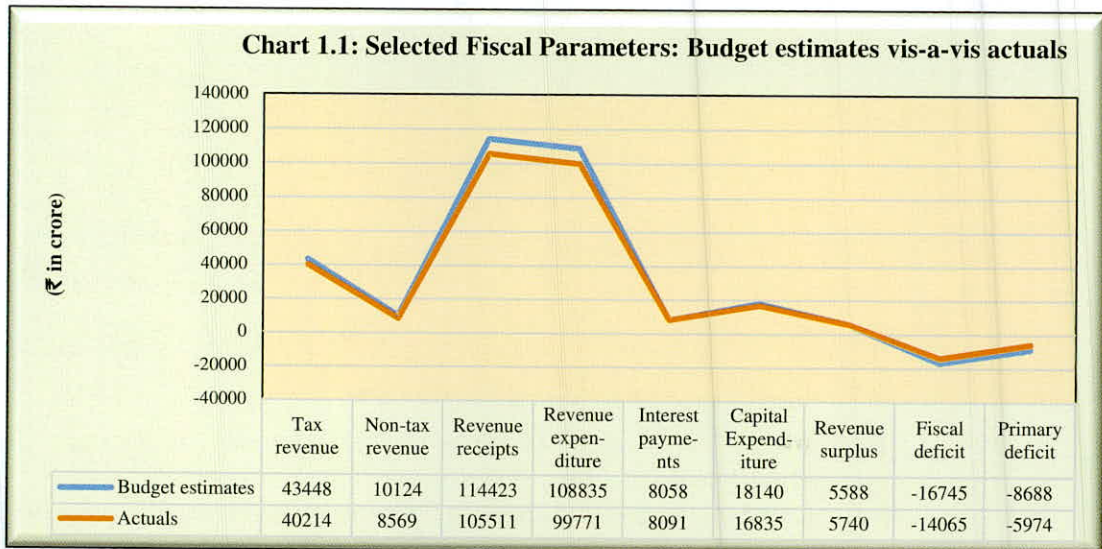
(Source: Finance Accounts for the year 2015-16)

It is evident from the **Table 1.3** that during 2015-16 Revenue Surplus was overstated by ₹ 916.82 crore while Fiscal Deficit understated by ₹ 916.82 crore.

1.1.3 Budget Estimates and Actuals

The importance of accuracy in the budget estimates of revenue receipts and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates are indicative of non-attainment and non-optimisation of the desired fiscal objectives.

Chart 1.1 represents the budget estimates and actuals for some important fiscal parameters for 2015-16.



(Source: Finance Accounts and Budget Estimates for the year 2015-16)

- The State's Revenue Receipts (₹ 1,05,511 crore) were lower than the budget estimates by ₹ 8,912 crore (7.79 per cent).
- Non-Tax Revenue was lower than the budget estimates by ₹ 1,555 crore (15.36 per cent).
- The State's Tax Revenue (₹ 40,214 crore) was lower than the budget estimates by ₹ 3,234 crore (7.44 per cent). Further, Revenue Expenditure and Capital Expenditure were also less than the budget estimate by ₹ 9,064 crore (8.33 per cent) and ₹ 1,305 crore (7.19 per cent) respectively.
- Interest payments were slightly more than the budget estimates (by ₹ 33 crore) mainly due to increase in interest on Market Loans.
- The key fiscal indicators viz., Revenue Surplus, Fiscal Deficit and Primary Deficit showed improvement with reference to budget estimates.

1.1.4 Gender Budgeting

Gender Budget of the State discloses the expenditure proposed to be incurred within the overall budget on schemes which are designed to benefit women fully or partially. Gender budgeting was introduced in 2007-08 and separate volume of gender budget was submitted along with the budget to make available the details of budget provisions relating to women and girls. Schemes relating to gender budget were bifurcated in two categories (1) Schemes in which 100 per

cent budget provisions were related to women and (2) Schemes in which at least 30 per cent of budget provisions were related to women.

During 2015-16, budget provisions were made in 25 Departments¹ (category-1: 58 schemes and category-2: 370 schemes) for benefit of women.

As per the information furnished (July 2016) by Finance Department (FD), the year-wise allocation and expenditure in respect of categories 1 and 2 for the years from 2011-12 to 2015-16 are given in **Table 1.4**.

Table 1.4: Gender Budgetary Allocations during 2011-16

(₹ in crore)

Year	Category 1			Category 2		
	Outlay	Expenditure	Percentage of Expenditure to outlay	Outlay	Expenditure	Percentage of Expenditure to outlay
2011-12	1,510.02	1,245.41	82.48	20,500.64	6,908.51	33.70
2012-13	1,745.00	1,473.08	84.42	23,038.77	19,195.10	83.32
2013-14	1,768.19	1,688.93	95.52	24,464.97	24,229.29	99.04
2014-15	1,813.41	890.48	49.11	36,340.81	27,501.26	75.68
2015-16	2,582.59	N.A	N.A	36,514.60	N.A	N.A
Total	9,419.21	5,297.90	56.25	1,40,859.79	77,834.16	55.26

*NA-Not provided by Finance Department

(Source: Information provided by Finance Department, GoMP)

With a view to ascertain how the provisions made in Gender Budget for implementing women oriented schemes is being utilised, Audit test checked the records of Commissioner, Schedule Caste Welfare Department (May 2016) and Commissioner, Schedule Tribe Welfare Department (July 2016).

On being asked whether any study was conducted to analyse the impact of Gender Budgeting on social and economic condition of women, no reply was furnished by both the Departments. However, information furnished by these Departments revealed significant shortfalls in utilisation of Gender Budget as shown in **Table 1.5**.

Table 1.5: Showing category-wise Provision and Expenditure during 2015-16

(₹ in crore)

Name of Department	Category-1 (100 per cent)				Category-2 (30 per cent)			
	No. of schemes	Total Provision	Total Expenditure	Shortfall (per cent)	No. of schemes	Total Provision	Total Expenditure	Shortfall (per cent)
Schedule Caste Welfare Department	01	1.00	0.36	0.64 (64.00)	21	433.43	355.16	78.27 (18.06)
Schedule Tribe Welfare Department	05	74.79	29.85	44.94 (60.09)	44	4,413.14	3,012.91	1,400.23 (31.73)

¹ 1. Home, 2. Finance, 3. Sports and Youth Welfare, 4. Commerce, Industry & Employment, 5. Farmer Welfare & Agriculture, 6. Cooperation, 7. Public Health and Family Welfare, 8. Urban Administration & Development, 9. School Education, 10. Law & Legislative Affairs, 11. Panchayat, 12. Tribal Welfare, 13. Social Justice, 14. Food and Civil Supplies, 15. Culture, 16. Animal Husbandry, 17. Higher Education, 18. Technical Education & Skill Development, 19. Women & Child Development, 20. Rural Industry, 21. Welfare of Backward Classes, 22. Scheduled Castes Welfare, 23. Rural Development, 24. Ayush, 25. Vimukta, Ghumakkad evam Ardhaghumakkad Castes Welfare

On being asked about shortfalls, the above Departments replied that shortfalls were due to vacant posts, expenditure as per needs and restriction by Finance Department and funds undrawn by the districts.

It was further observed that three schemes under Category 1 and 35 schemes under Category 2 witnessed shortfalls more than ₹ one crore details of which are shown in **Appendix 1.6**.

It is evident that in selected two Departments the provision earmarked remained unutilised between 69 per cent and 100 per cent under Category 1 and between 6.34 per cent and 100 per cent under Category 2, which indicated that women oriented schemes were not implemented properly.

During the exit conference (December 2016), FD replied that a new format for Gender Budget was under consideration.

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of tax revenues, non-tax revenues, State's share of Union Taxes and Duties and Grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and Loans and Advances from GoI as well as net accruals from Public Account.

The components of the State's receipts during 2015-16 have been categorised in **Chart 1.2**.

Chart 1.2: Flow chart of components and sub-components of Resources of the State

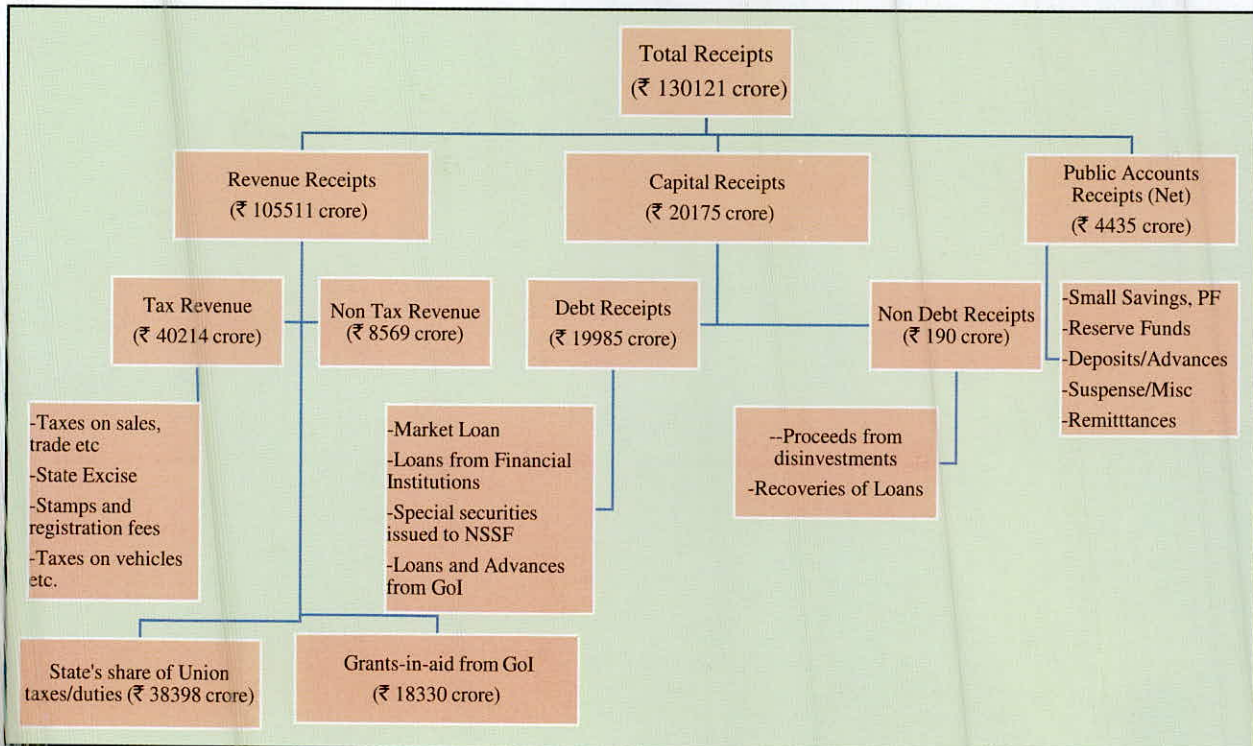
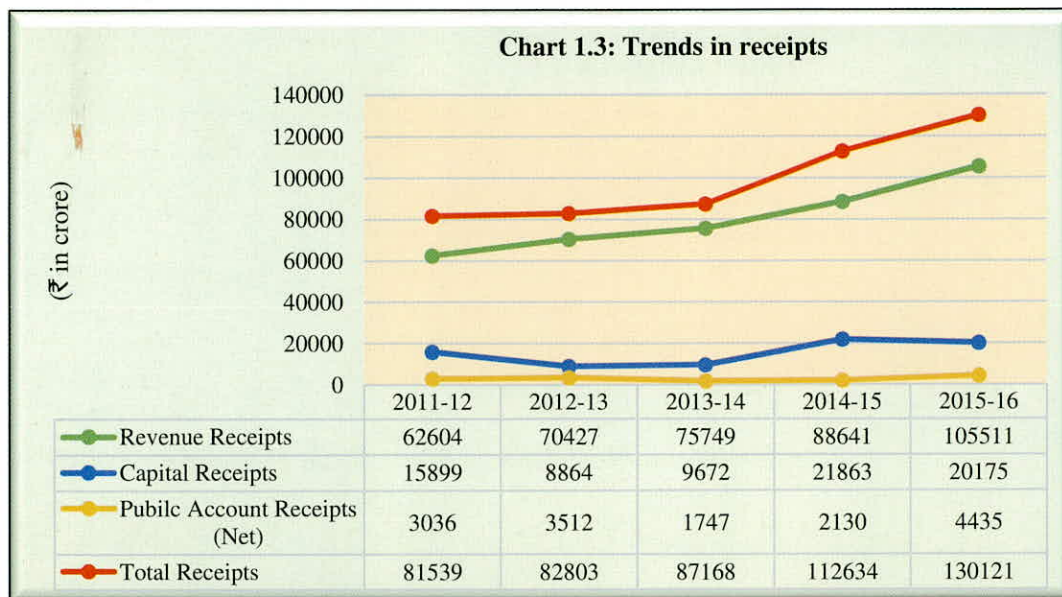
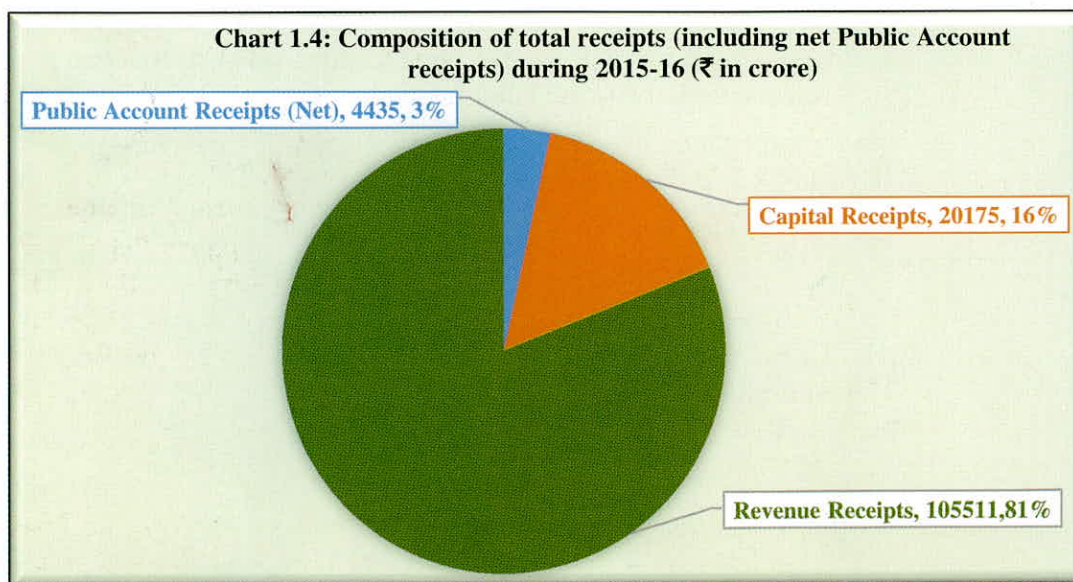


Table 1.1 presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts, while **Chart 1.3** depicts the trends in various components of the receipts of the State during the period 2011-16 and **Chart 1.4** depicts the composition of receipts during 2015-16.



(Source: Finance Accounts of respective years)



(Source: Finance Accounts for the year 2015-16)

- The Revenue, Capital and Public Account receipts (net) constituted 81 per cent, 16 per cent and three per cent respectively of the total receipts during 2015-16.
- The total receipts (including net Public Account receipts) of the State increased by 60 per cent during the period 2011-16. Revenue Receipts, Capital Receipts and net Public Account Receipts increased by 69 per cent, 27 per cent and 46 per cent respectively during the same period.
- Growth rate of the total receipts was 16 per cent in 2015-16 over the previous year.

- The relative share of Revenue Receipts in total receipts during the years 2011-12 to 2015-16 ranged between 77 *per cent* and 87 *per cent* while share of Capital Receipts in total receipts during the same period ranged between 11 *per cent* and 19 *per cent*.
- During 2015-16, Revenue Receipts and Net Public Account Receipts increased by ₹ 16,870 crore (19 *per cent*) and ₹ 2,305 crore (108 *per cent*) respectively over the previous year while Capital Receipts decreased by ₹ 1,688 crore (eight *per cent*).

1.2.2 Funds directly transferred to State Implementing Agencies outside the State Budget

The GoI has been transferring a sizeable quantum of funds directly to the State Implementing Agencies² for implementation of various schemes/programmes in social and economic sectors, which are recognized as critical. As in the present mechanism these funds are not routed through the State Budget/State Treasury System, these are not reflected in the accounts of the State Government. As such, the Annual Finance Accounts of the State do not provide a complete picture of the resources under the control of the State Government. However, Government of India decided (July 2013) to transfer funds for Centrally Sponsored Schemes/Additional Central Assistance directly to the State Governments through Consolidated Fund of the States in a phased manner from 2014-15 onwards.

During the year 2015-16, the Government of India directly transferred ₹ 1,239.68 crore only to the State Implementing agencies which was higher than the previous year by ₹ 384.83 crore (45.02 *per cent*). The major recipients were Competent Authority of Land Acquisition Sohagpur, Distt. Shahdol (M.P) & Project Manager Madhya Pradesh Road Development Corporation (₹ 209.84 crore i.e. 16.93 *per cent*), MPs Local Area Development Scheme (₹ 170 crore i.e. 13.71 *per cent*), All India institute of Medical Sciences, Bhopal (₹ 163 crore i.e. 13.15 *per cent*), Indian Institute of Technology, Indore (₹ 142.80 crore i.e. 11.52 *per cent*), Indian Institute of Science Education and Research, Bhopal (₹ 134 crore i.e. 10.81 *per cent*), Nepa Limited (₹ 103.88 crore i.e. 8.38 *per cent*) and Maulana Azad National Institute of Technology, Bhopal (₹ 56 crore i.e. 4.52 *per cent*).

With a view to ascertain the impact on timeliness of receipt of funds by State Implementing Agencies after introduction of new channel of transferring the funds through State Government, information was sought from all the State Implementing Agencies which received funds through State Government during 2015-16. The information furnished by MP State Rural Livelihood Mission is detailed in **Table 1.6**.

² State Implementing agencies include any organisation/institution including Non-Governmental Organisation which is authorised by the State Government to receive funds from the Government of India for implementing specific programmes in the State.

Table 1.6: Delay in receipt of funds by Agencies

(₹ in crore)

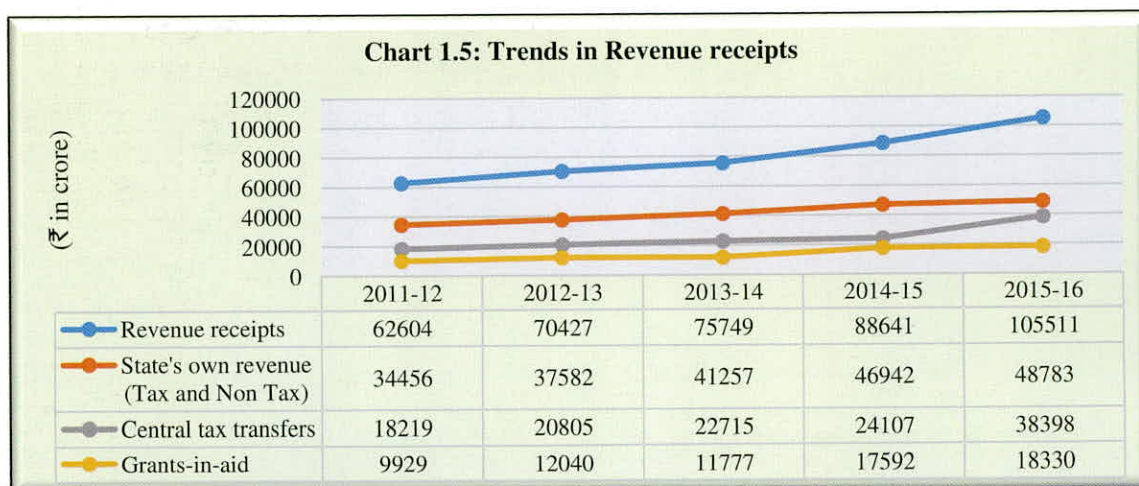
Sl. No.	Date on which GoI share received by State Government	Amount and due date by which funds to be received by Agency		Actual date/ Amount received from State Govt.		Delay in receipt of Funds
		Due date	Amount	Actual date	Amount	
1.	14.05.2015	17.05. 2015	30.06	24.06. 2015	30.06	One month 07 days
2.	04.09.2015	12.09. 2015	15.03	16.11. 2015	15.03	Two months 04 days
3.	23.11.2015	26.11. 2015	18.79	18.12. 2015	18.79	22 days
4.	29.02.2016	02.03. 2016	68.85	31.03. 2016	68.85	29 days
5.	31.12.2015	03.01. 2016	6.51	26.02. 2016	6.51	One month 23 days

(Source: information furnished by MP State Rural Livelihood Mission)

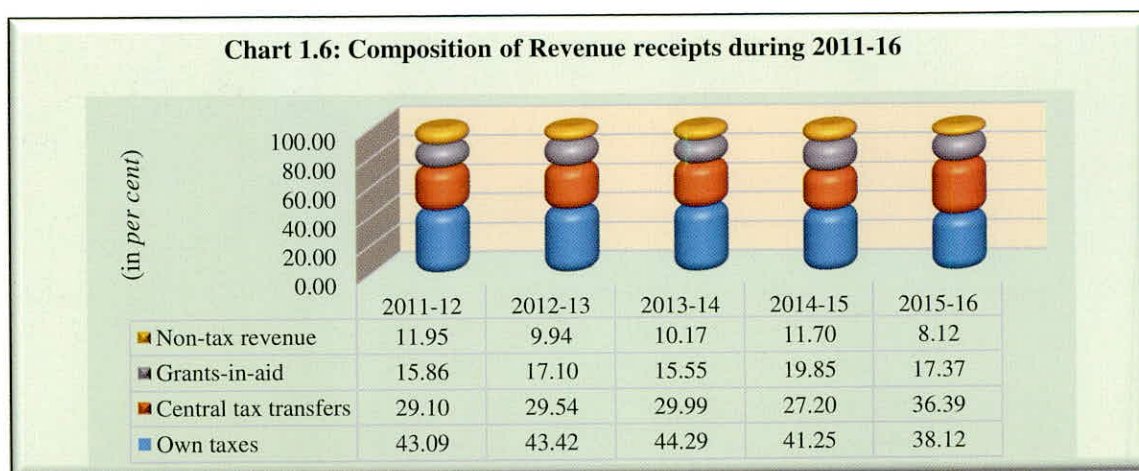
Timeliness of receipt of funds by other State Implementing Agencies could not be verified as agencies did not furnish due date and amount to be received from the State Government.

1.3 Revenue Receipts

Statement-14 of the Finance Accounts details the Revenue Receipts of the Government. The Revenue Receipts consist of own tax and non-tax revenues, Central tax transfers and Grants-in-aid from GoI. The trends and composition of Revenue Receipts over the period 2011-16 are presented in **Appendix 1.4** and also depicted in **Charts 1.5 and 1.6** respectively.



(Source: Finance Accounts of respective years)



(Source: Finance Accounts of respective years)

General trends

- The Revenue Receipts of the State increased by 69 per cent from ₹ 62,604 crore in 2011-12 to ₹ 1,05,511 crore in 2015-16 at an average annual growth rate of 15.37 per cent. Growth rate during 2015-16 was 19.03 per cent against 17.02 per cent in 2014-15. While 46 per cent of the Revenue Receipts during 2015-16 came from the State's own resources, it was lower as compared to 53 per cent during 2014-15. Revenue Receipts during the current year comprising Tax Revenue (38 per cent) and Non-Tax Revenue (eight per cent).

During the exit conference (December 2016), FD replied that the State Government was complying with the requirements of FRBM Act and adequate measures were taken from time to time regarding management of financial resources.

- The relative share of the State's own tax revenue in total Revenue Receipts ranged between 38 per cent and 44 per cent during the years 2011-12 to 2015-16, while share of other components of Revenue Receipts, viz. Non-Tax Revenue, Central Tax Transfers and Grants-in-aid together, ranged between 56 per cent and 62 per cent during the years 2011-12 to 2015-16.
- As shown in **Appendix 1.1**, during the period 2006-07 to 2014-15, the Compound Annual Growth Rate (CAGR) of revenue receipts in case of Madhya Pradesh was higher than that of General Category States (GCS).

Table 1.7: Trends of Revenue Receipts relative to GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (RR) (₹ in crore)	62,604	70,427	75,749	88,641	1,05,511
Rate of growth of RR (per cent)	20.73	12.50	7.56	17.02	19.03
Rate of growth of GSDP (per cent)	19.80	20.71	14.40	11.19	16.62
Rate of growth of State's own taxes (per cent)	25.93	13.38	9.71	8.99	9.97
RR/GSDP (per cent)	19.84	18.49	17.38	18.29	18.67
Buoyancy ratios³					
Revenue buoyancy w.r.t GSDP	1.05	0.60	0.52	1.52	1.15
State's own tax buoyancy w.r.t GSDP	1.31	0.65	0.67	0.80	0.60
Revenue buoyancy w.r.t State's own taxes	0.80	0.93	0.78	1.89	1.91

(Source: Finance Accounts of respective years and information furnished by Directorate of Economics and Statistics, Government of Madhya Pradesh) GSDP estimates at current prices for the years 2011-12 to 2014-15 are revised, hence, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2014-15 indicated in earlier Reports have also been revised.

Ideally, the growth rate of revenue receipts should be higher than GSDP growth rate so that over the time the budget can be better balanced. An analysis of the **Table 1.7** revealed the following:

- The revenue receipts relative to GSDP decreased from 19.84 per cent in 2011-12 to 18.67 per cent in 2015-16 with inter-year fluctuation.
- Growth of revenue receipts decreased constantly from 20.73 per cent in 2011-12 to 7.56 per cent in 2013-14, and then increased to 17.02 per cent in 2014-15 and 19.03 per cent in 2015-16. The increase in 2015-16 was mainly due to increase in own tax revenue and state's share of Union Taxes and Duties.

³ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points if the GSDP increases by one per cent.

- The revenue buoyancy as well as State's own tax buoyancy with reference to GSDP decreased in 2015-16 (1.15 and 0.60 respectively) as compared to the previous year (1.52 and 0.80 respectively) owing to increase in growth rate of GSDP from 11.19 *per cent* (2014-15) to 16.62 *per cent* (2015-16).

1.3.1 State's Own Resources

As the State's share in Central taxes and grants-in-aid from GoI are determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

The State's actual tax and non-tax receipts for the year 2015-16 *vis-a-vis* assessment made by XIV FC, in RE and in MTFPS and their growth rates are given in **Table 1.8 and 1.9** respectively.

Table 1.8: Tax Revenue and Non-Tax Revenue

	XIV FC projections	Revised Budget Estimates (RE) 2015-16	MTFPS projection	(₹ in crore) Actual
Tax Revenue	49,780	40,910	43,448	40,214
Non-Tax Revenue	12,696	9,707	10,124	8,569

(Source: Finance Accounts for the year 2015-16 and Statement laid before the legislature under FRBM Act along with State Budgets 2015-16 and 2016-17 and the recommendations of XIV FC)

Table 1.9: Growth Rate of Tax/Non-Tax Revenue during 2011-16

	2011-12	2012-13	2013-14	2014-15	(₹ in crore) 2015-16
Tax Revenue	26,973	30,582	33,552	36,567	40,214
Rate of Growth (<i>per cent</i>)	25.93	13.38	9.71	8.99	9.97
Non-Tax Revenue	7,483	7,000	7,705	10,375	8,569
Rate of Growth (<i>per cent</i>)	30.82	-6.45	10.07	34.65	-17.41

(Source: Finance Accounts of respective years)

It is evident that the State's Tax Revenue during the current year increased by ₹ 3,647 crore over the previous year while Non-Tax Revenue decreased by ₹ 1,806 crore. The actual realisation under Tax Revenue and Non-Tax revenue was significantly lower than the assessment made by the XIV FC (by 19.22 *per cent* and 32.51 *per cent* respectively). Actual realisation under tax revenue and Non-Tax revenue was slightly lower than MTFPS projections and Revised Budget Estimates.

1.3.1.1 Tax Revenue

The gross collection in respect of major taxes and duties are given in **Table 1.10**.

Table 1.10: Components of Tax Revenue of the State

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	(₹ in crore) Increase(+)/ decrease (-) over previous year (<i>in per cent</i>)
Taxes on Sales, Trades etc.	12,517	14,856	16,650	18,136	19,806	9.21
State Excise	4,317	5,078	5,907	6,696	7,923	18.32
Taxes on Vehicles	1,357	1,531	1,599	1,824	1,933	5.98
Stamps and Registration Fees	3,284	3,944	3,400	3,893	3,868	-0.64
Land Revenue	279	444	366	243	277	13.99
Taxes on Goods and Passengers	2,047	2,395	2,579	2,686	3,085	14.85
Taxes and Duties on Electricity	1,773	1,478	1,972	2,010	2,258	12.34
Other Taxes	1,399	856	1,079	1,079	1,064	(-)1.39
Total Tax Revenue	26,973	30,582	33,552	36,567	40,214	(+)9.97

(Source: Finance Accounts of respective years)

- The State's own tax revenue increased by 9.97 per cent during 2015-16 over the previous year. Taxes on Sales, Trades etc. were the major contributors (49.25 per cent) of the State's own tax revenue followed by State Excise (19.70 per cent), Stamps and Registration Fees (9.62 per cent), Taxes on Goods and Passengers (7.67 per cent), Taxes on Duties on Electricity (5.61 per cent) and Taxes on Vehicles (4.81 per cent) during 2015-16.
- The increase in receipts under Taxes on Sales, Trades etc. (by ₹ 1,670 crore) was mainly due to more receipts under the sub-head '102- State Sales Tax Act' (by ₹ 1,575 crore). The increase in State Excise receipts (by ₹ 1,227 crore) was mainly under '800-Other receipts'. The increase under Taxes on Goods and Passengers (by ₹ 398 crore) was mainly due to increase under 'sub head 106- Tax on entry of Goods into Local Areas' (by ₹ 450 crore) partly offset by decrease under 'sub head 102- Tolls on Roads' (by ₹ 85 crore). Stamp and Registration Fees witnessed slight decrease of ₹ 25 crore.

Cost of collection of Revenues

The gross collection of Taxes on Sales, Trade etc., Taxes on Vehicles, State Excise and Stamps and Registration Fees, expenditure incurred on their collection and its percentage to gross collection during the years 2014-15 and 2015-16 along with their All India average cost of collection for the respective previous years are indicated in **Table 1.11**.

Table 1.11: Cost of collection of Revenue Receipts

(₹ in crore)

Sl. No.	Head of Revenue	Year	BE (Budget Estimates)	Actual collection	Expenditure on collection of Revenue	Percentage of Expenditure on collection	All-India Average (in per cent)
1.	Taxes on Sales, Trades etc.	2014-15	19,500.00	18,135.96	144.81	0.80	0.88
		2015-16	21,300.00	19,806.15	144.28	0.73	0.91
2.	Taxes on Vehicles	2014-15	2,000.00	1,823.84	42.67	2.34	6.25
		2015-16	2,300.00	1,933.57	63.67	3.30	6.08
3.	State Excise	2014-15	6,730.00	6,695.54	1,233.87	18.43	1.81
		2015-16	7,800.00	7,922.84	1,554.53	19.62	2.09
4.	Stamps and Registration Fees	2014-15	4,000.00	3,892.77	102.96	2.64	3.37
		2015-16	4,700.00	3,867.69	119.89	3.10	3.59

(Source: Finance Accounts of respective years and information compiled by AG (E&RSA), MP)

- It can be seen that during 2015-16, the percentage of cost of collection in respect of State Excise was more than the All India average cost of collection. However, in respect of Taxes on Sales, Trade etc., Taxes on Vehicles and Stamps and Registration Fees, it was lower than the All India average.
- During 2015-16, the gross collection was less than the Budget Estimates in respect of Taxes i.e. Taxes on Sales, Trade etc., Taxes on Vehicles and Stamps & Registration Fees while gross collection was more than the Budget Estimates in respect of State Excise.

1.3.1.2 Non-Tax Revenue

Non-Tax Revenue comprises receipts mainly from Interest, Non-Ferrous Mining and Metallurgical Industries, Forestry and Wildlife, Education, Sports, Art and Culture etc. as indicated in **Table 1.12**.

Table 1.12: Growth rate of Non-Tax Revenue

(₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage increase (+)/ decrease (-) during 2015-16
Interest receipts	1,571	301	318	1,261	429	(-)65.98
Non-Ferrous Mining and Metallurgical Industries	2,038	2,443	2,306	2,814	3,060	(+)8.74
Forestry and Wildlife	879	910	1,037	969	1,002	(+)3.41
Education, Sports, Art and Culture	1,551	1,682	2,008	3,276	1,292	(-)60.56
Dividends and Profits	38	18	379	80	130	(+)62.50
Other non-tax receipts	1,406	1,646	1,657	1,975	2,656	(+)34.48
Total	7,483	7,000	7,705	10,375	8,569	(-)17.41

(Source- Finance Accounts of respective years)

- Non-tax revenue decreased by ₹ 1,806 crore from ₹ 10,375 crore in 2014-15 to ₹ 8,569 crore in 2015-16, mainly due to decrease in receipts under Education, Sports, Art and Culture (by ₹ 1,984 crore) and Interest Receipts (by ₹ 832 crore).
- Major contributors of Non-tax revenue during 2015-16 were Non-Ferrous Mining and Metallurgical Industries (35.71 per cent) and Education, Sports, Art and Culture (15.08 per cent) and Forestry and Wildlife (11.69 per cent).
- No funds, as debt waivers under Debt Consolidation and Relief Facilities schemes, were received by the State Government.

1.3.2 Grants-in-aid from GoI

Table 1.13: Grants-in-aid from GoI

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Non-Plan Grants	2,114	333	3,540	4,425	3,990
Grants for State Plan Schemes	4,215	7,099	5,536	9,011	13,371
Grants for Central Plan Schemes	364	500	153	1,263	359
Grants for Centrally Sponsored Schemes	3,236	4,108	2,548	2,893	610
Grants for Special Plan Schemes	--	--	--	--	--
Total	9,929	12,040	11,777	17,592	18,330
Percentage of increase(+)/decrease(-) over previous year	9.39	21.26	(-) 2.18	49.38	4.19
Total Grants as a percentage of Revenue Receipts	15.86	17.10	15.55	19.85	17.37

(Source: Finance Accounts of respective years)

Grants-in-aid from GoI increased from ₹ 9,929 crore in 2011-12 to ₹ 18,330 crore (84.61 per cent) in 2015-16. The increase was mainly on account of non-plan grants (88.74 per cent) and State Plan Schemes (217.22 per cent).

During 2015-16, Grants-in-aid from GoI slightly increased by ₹ 738 crore due to increase in grants for State Plan Schemes by ₹ 4,360 crore which was partly offset by decrease in grants for Centrally Sponsored Schemes by ₹ 2,283 crore and grants for Central Plan Schemes by ₹ 904 crore.

1.3.3 Central Tax transfers

The Central tax devolutions are determined by the Finance Commission award. The Central tax transfer of ₹ 38,398 crore during 2015-16 was considerably

higher than the estimated amount of ₹ 30,450 crore as given in Macro Economic Framework Statement. It also increased by ₹ 14,291 crore from ₹ 24,107 crore in 2014-15 mainly due to increase under Corporation Tax (by ₹ 3,660 crore), Service Tax (by ₹ 3,102 crore), Union Excise Duties (by ₹ 2,899 crore) and Taxes on Income other than Corporation Tax (by ₹ 2,389 crore).

1.3.4 Optimisation of the XIII Finance Commission Grants and XIV Finance Commission Grants

To improve the various organs of the State Government, the XIV Finance Commission (FC) recommended grants for the State Governments. As per Statement No. 14 of Finance Accounts for the year 2015-16, the State Government received for the year 2015-16 Finance Commission Grants of ₹ 2,866.55 crore (₹ 2,208.80 crore under major head 1601-01-104-Grants under the proviso to Art. 275(1) of the Constitution and ₹ 657.75 crore under major head 1601-01-109-Grants towards contribution to State Disaster Response Fund). The period of XIII FC was upto 2014-15, however, the State had also utilised the XIII FC grants during 2015-16. The position of utilisation of the XIII FC grants under various heads, where total budget provision or expenditure was ₹ 10 lakh or more for the year 2015-16, is given in **Appendix 1.7** which revealed the following.

- Out of total budget provision of ₹ 4,122.35 crore, an amount of ₹ 111.94 crore constituting 2.72 *per cent* of total provision was utilised and ₹ 35.04 crore was surrendered/re-appropriated during 2015-16 resulting in savings of ₹ 4,010.41 crore. It indicates lack of initiatives in utilisation of grants provided by XIII FC.
- During 2015-16, entire provision was utilised under head of account 5452-01-190 with scheme heads 6559, 6560, 6561, 6563, 6565, 6566, 6567, 6568 and 6571.
- Out of the total three cases where savings occurred, 100 *per cent* savings was under head 2070-800-7720 - Central Finance Commission. In the remaining two cases, the savings were 23.05 *per cent* and 48.14 *per cent* of total budget provision.
- Under the head 4235-02-102-5360- Construction of Buildings for Anganwadi Centres, ₹ 37.57 crore was surrendered against the anticipated savings of ₹ 37.03 crore resulting in excess surrender of ₹ 0.54 crore which shows inadequate budgetary control.

1.3.5 Comparison of devolution of taxes as well as grants awarded by XIII FC during 2014-15 and by XIV FC during 2015-16

The term of XIII FC was upto 31 March 2015 and the term XIV FC commenced from 01 April 2015. The XIV FC recommended the State's share of Central taxes to be increased to 42 *per cent* from 32 *per cent* as recommended by the XIII FC. To ascertain the impact of recommendation of the XIV FC on Revenue Receipts of the State, a comparison of devolution of taxes as well as grants awarded to the State by the XIII FC during 2014-15 and by the XIV FC during 2015-16 is shown in **Table 1.14**:

Table 1.14 : Comparison of devolution of taxes as well as grants awarded to the State by XIII FC during 2014-15 and by XIV FC during 2015-16

(₹ in crore)

Sl. No.	Transfers	Grants recommended by XIII FC during 2014-15	Grants recommended by XIV FC during 2015-16
1	State's share of Central taxes/ devolution of taxes	24,106.99	38,397.84
2	Local Bodies	1,721.50	1,960.40
	Grants to PRIs	1,224.01	1,463.61
	General Basic Grants to PRI	728.32	1,463.61
	General performance grants to PRI	495.69	-
	Grants to ULBs	444.49	496.79
	General Basic Grants	264.48	496.79
	General performance grants to ULBs	180.01	-
	Special Areas Grant to Local Bodies	53.00	-
3	State Disaster Relief Fund	477.39	877.00
4	Capacity Building	5.00	-
5	Improving outcome grants	141.42	-
	(i)Improvement in delivery of Justice	81.48	-
	(ii)Incentive for issuing UIDs	49.94	-
	(iii)Improvement of Statistical Systems at State	10.00	-
6	Protection of Forests	122.58	-
7	Water Sector Management	37.00	-
8	Elementary education	537.00	-
9	Roads and bridges	307.00	-
10	State specific grants	307.75	-
	Total	27,763.63	41,235.24

(Source: Recommendations of XIII FC and XIV FC)

It is evident from the **Table 1.14** that there was substantial increase in the devolution of taxes and grants awarded by XIV FC compared to the XIII FC. State's share of Central taxes stood at ₹ 38,398 crore during 2015-16 registering a growth of 59.28 per cent over the previous year (₹ 24,107 crore) and it also constituted 36.39 per cent of Revenue Receipts during 2015-16.

1.3.6 Foregone Revenue

The details of evasion of revenue as on 31 March 2016 as reported by three Departments are given in **Table 1.15**. The information has not been provided by three other revenue Departments.

Table 1.15: Evasion of Tax

Nature of Revenue	No. of cases pending as on 31.03.2015	No. of cases detected during 2015-16	Total no. of cases	No. of cases in which investigation completed and additional demand including penalty raised		No. of pending cases as on 31.03.2016
				No. of cases	Amount (₹ in crore)	
Taxes on Sales, Trade etc.	340	354	694	333	677.09	361
Stamps and Registration fees	15,244	14,773	30,017	11,403	69.79	18,614
Mining Receipts	722	13,314	14,036	12,191	4,853.86	1,845
Total	16,306	28,441	44,747	23,927	5,600.74	20,820

(Source: Information maintained by AG (E&RSA), MP)

1.3.7 Cess on 'Transfer of Vacant Land and Land used for the purpose of Agriculture' lying idle/unutilised

As per paragraph 9 of the Madhya Pradesh Upkar Adhiniyam, 1981, there shall be charged, levied and paid a cess on transfer by way of sale, gift, lease for a

period of thirty years or more or usufructuary mortgage, of vacant land and land used for the purpose of agriculture at the rate of five *per cent* of the amount of stamp duty with which instrument of each such transfer is chargeable in accordance with the relevant article in Schedule 1- A of the Indian Stamp Act, 1899. The proceeds of the cess shall be applied to rural development specially for providing employment in rural areas.

With a view to ascertain whether the cess collected on 'transfer of vacant land and land used for the purpose of Agriculture' is being utilised for the specific purpose for which they are collected, information was asked from Inspector General and Superintendent of Stamp (IGSS), Madhya Pradesh responsible for collecting the cess. The information furnished by IGSS is shown in **Table 1.16**.

Table 1.16 : Cess collected during 2011-12 to 2015-16 for transfer of vacant land and land used for the purpose of Agriculture lying idle/unutilised

(₹ in crore)

Year	Collection of Cess	Cess released for utilisation	Cess remained unutilised after releasing
2011-12	89.13	85.30	3.83
2012-13	84.72	84.72	-
2013-14	71.54	71.54	-
2014-15	67.66	-	-
2015-16	54.04	-	-
Total	367.09	241.56	3.83

(Source: Information furnished by Inspector General and Superintendent of Stamp, Madhya Pradesh)

It can be seen from the **Table 1.16** that an amount of ₹ 367.09 crore was collected as cess on 'transfer of vacant land and land used for the purpose of Agriculture' during the period 2011-12 to 2015-16. However, only ₹ 241.56 crore was released for utilisation and ₹ 125.53 crore was lying idle. Out of ₹ 241.56 crore released for utilisation, ₹ 3.83 crore was lying unutilised as on November 2016. This indicates poor utilisation of cess collected for rural development specially for providing employment in rural areas.

On being asked about the reasons for keeping ₹ 3.83 crore unutilised and not releasing cess collected during 2014-15 for utilisation, IGSS replied that proposals for transferring ₹ 3.83 crore to Rural Development Fund and releasing cess collected during 2014-15 for utilisation were sent to the Government on 08 April 2013 and 14 January 2016 respectively but the approval on both the proposals were not received (November 2016). As regards cess collected during 2015-16, IGSS replied that proposal was being sent to the Government.

During the exit conference (December 2016), FD replied that instructions in this regard would be issued to Stamp and Registration Department.

1.4 Capital Receipts

Table 1.17 shows the trends in growth and composition of Capital Receipts.

Table 1.17: Trends in growth and composition of Receipts

(₹ in crore)

Sources of State's Receipts	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Receipts (CR)	15,899	8,864	9,672	21,863	20,175
Non Debt Capital Receipts	9,149	73	131	6,794	190
Miscellaneous Capital Receipts	23	31	36	28	26
Inter-State Settlement	3	9	2	1	2
Recovery of Loans and Advances	9,123	33	93	6,765	162
Debt Capital Receipts	6,750	8,791	9,541	15,069	19,985
Rate of growth of CR (<i>per cent</i>)	102.25	-44.25	9.12	126.04	-7.72
Rate of growth of non-debt Capital Receipts (<i>per cent</i>)	2,170.22	-99.20	79.45	5,086.26	-97.20
Rate of growth of debt Capital Receipts (<i>per cent</i>)	-9.49	30.24	8.53	57.94	32.62
Rate of growth of GSDP (<i>per cent</i>)	19.80	20.71	14.40	11.19	16.62

(Source: Finance Accounts of respective years)

1.4.1 Proceeds from disinvestment

As per Finance Accounts 2015-16, disinvestment of Co-operative Societies/Banks under Miscellaneous Capital Receipts marginally decreased from ₹ 22.22 crore in 2014-15 to ₹ 20.87 crore in 2015-16.

1.4.2 Recoveries of Loans and Advances

The recovery of Loans and Advances of ₹ 162.32 crore during 2015-16 exceeded the Budget Estimates (₹ 30.84 crore) considerably. However, there was significant decrease of ₹ 6,603 crore in actual recovery over the previous year as recovery of loans was abnormally high in 2014-15 mainly due to recovery of 'loans for power projects' amounting to ₹ 6,694 crore.

1.4.3 Public Debt Receipts

Public Debt Receipts consists of Internal Debts and Loans from GoI. During 2015-16, Public Debt Receipts increased by ₹ 4,916 crore from ₹ 15,069 crore to ₹ 19,985 crore. The increase was mainly due to increase under Internal Debt (by ₹ 4,963 crore) from ₹ 13,696 crore in 2014-15 to ₹ 18,659 crore in 2015-16. During 2015-16, Market Loans (₹ 14,700 crore) was the major contributor (74 *per cent*) of the Public Debt receipts (₹ 19,985 crore).

Loans and Advances from GoI marginally decreased by ₹ 46 crore from ₹ 1,372 crore in 2014-15 to ₹ 1,326 crore in 2015-16.

1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here the Government Acts as a banker. The balance after disbursements is the available fund with the Government for its use.

The trends in respect of Public Account Receipts during 2011-16 are presented in Table 1.18.

Table 1.18: Trends in Public Account Receipts

Resources under various heads	2011-12	2012-13	2013-14	2014-15	2015-16
Public Account Receipts (Gross)	76,315	86,248	94,811	1,10,295	1,32,772
a. Small Savings, Provident Fund etc.	2,033	2,319	2,784	3,143	3,498
b. Reserve Fund	1,534	2,441	1,612	1,172	2,719
c. Deposits and Advances	9,872	6,502	10,369	16,349	23,349
d. Suspense and Miscellaneous	50,620	59,819	64,444	76,099	87,338
e. Remittances	12,256	15,167	15,602	13,532	15,868

(Source: Finance Accounts of respective years)

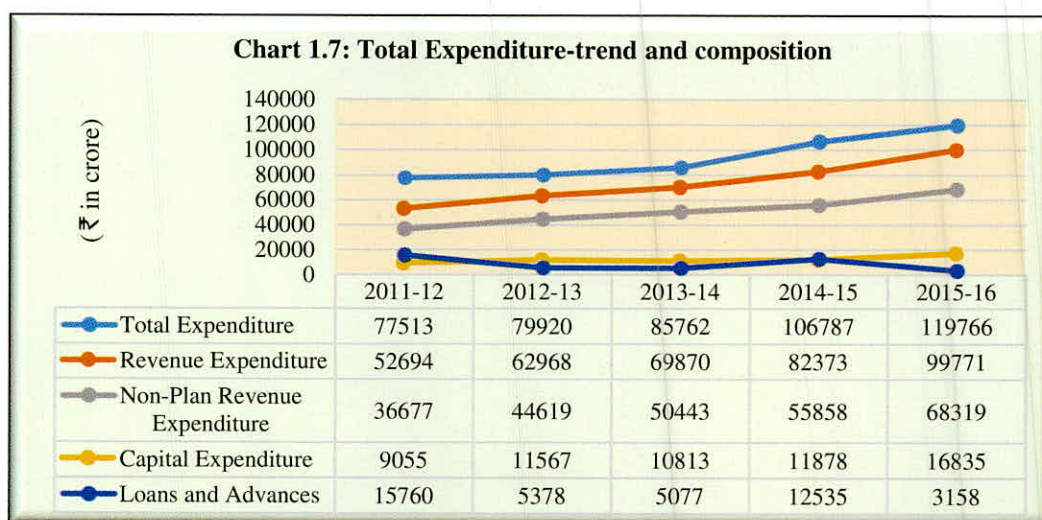
Public Account Receipts (Gross) increased by ₹ 22,477 crore (20 per cent) from ₹ 1,10,295 crore in 2014-15 to ₹ 1,32,772 crore in 2015-16. The increase was mainly under Suspense & Miscellaneous (by ₹ 11,239 crore) and Deposits and Advances (by ₹ 7,000 crore).

1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, however, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of the expenditure directed towards development of social sector.

1.6.1 Growth and composition of expenditure

Chart 1.7 presents the trend in Total Expenditure (excluding Public Debt repayments) over a period of the last five years (2011-16). Expenditure under various components is depicted in Chart 1.8 and the trend of expenditure by activities/services is shown in Chart 1.9.



(Source: Finance Accounts of respective years)

During the period 2011-16, the Total Expenditure of the State increased by ₹ 42,253 crore (55 per cent). The Revenue Expenditure and Capital Expenditure increased by ₹ 47,077 crore (89 per cent) and ₹ 7,780 crore (86 per cent) respectively during the same period.

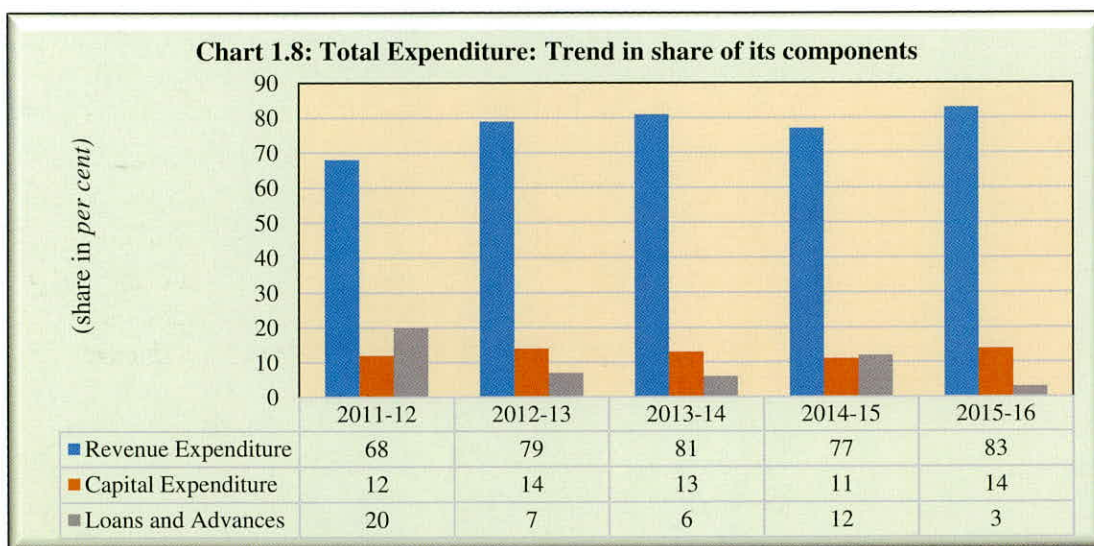
During 2015-16, the increase of ₹ 12,979 crore in Total Expenditure (by 12 per cent) over 2014-15 was mainly due to increase of ₹ 17,398 crore (21 per cent) in Revenue Expenditure.

The total Plan expenditure⁴ and the total Non-Plan expenditure⁵ during 2015-16 increased by ₹ 8,946 crore and ₹ 4,033 crore over the previous year respectively. The total Plan expenditure and Non-Plan expenditure during 2015-16 consisted 41 per cent and 59 per cent respectively of Total Expenditure.

The increase in Revenue Expenditure was mainly due to increase in Social Welfare and Nutrition (by ₹ 5,293 crore), Water Supply, Sanitation, Housing and Urban Development (by ₹ 2,997 crore) and Energy (by ₹ 2,113 crore).

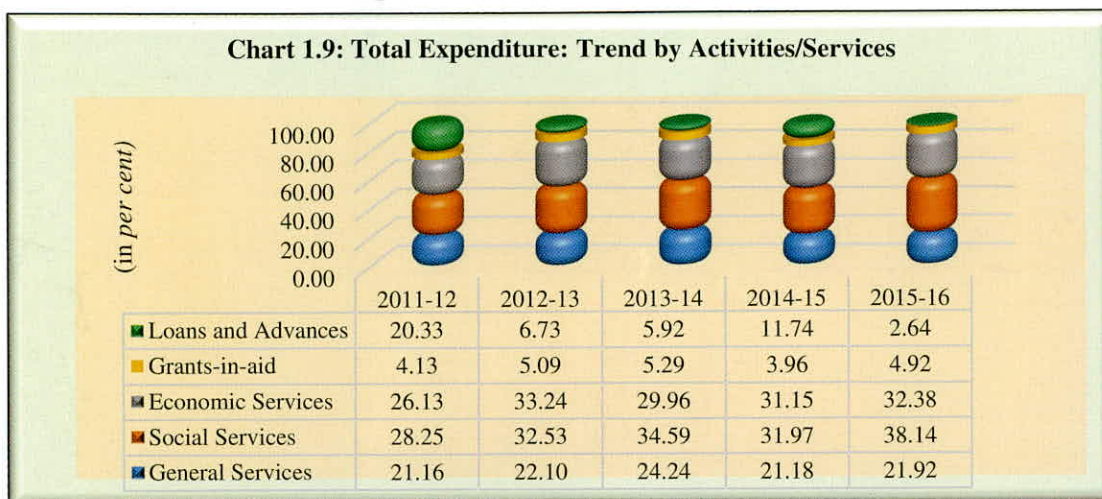
During 2015-16, the Non-Plan Revenue Expenditure increased by ₹ 12,461 crore (22 per cent) over the previous year.

In 2015-16, 88 per cent of the Total Expenditure (₹ 1,19,766 crore) could be met out of Revenue Receipts (₹ 1,05,511 crore).



(Source: Finance Accounts of respective years)

As seen from the **Chart 1.8**, the share of Revenue Expenditure in Total Expenditure increased from 68 per cent in 2011-12 to 83 per cent in 2015-16. The share of Capital expenditure in Total Expenditure increased from 12 per cent in 2011-12 to 14 per cent in 2015-16 with inter-year fluctuation.



(Source: Finance Accounts of respective years)

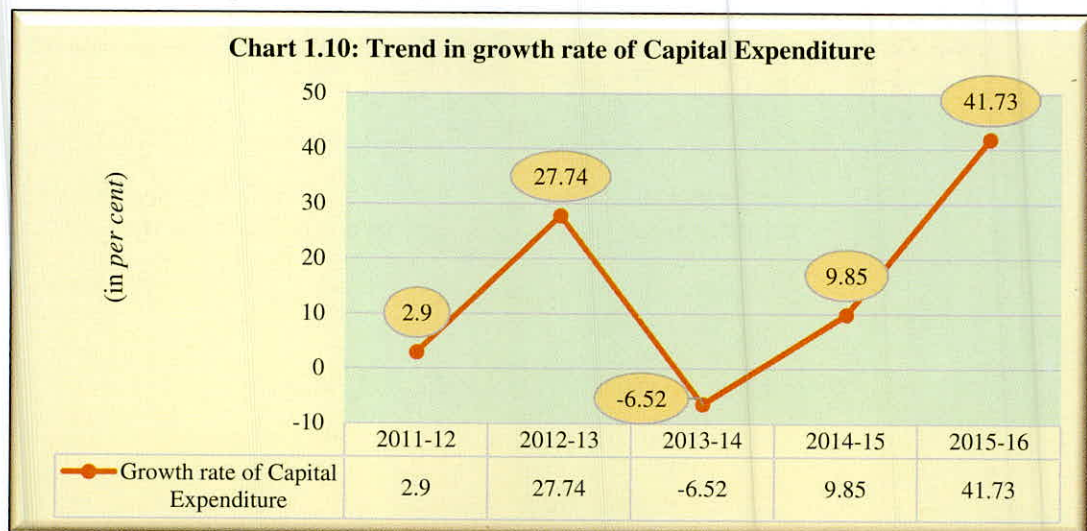
⁴ Includes Plan Expenditure under Revenue, Capital and Loans & Advances

⁵ Includes Non-Plan Expenditure under Revenue, Capital and Loans & Advances

- As shown in **Chart 1.9**, the share of expenditure under General Services (including Interest Payments), Social Services and Economic Services to Total Expenditure increased from 21.16 *per cent* in 2011-12 to 21.92 *per cent* in 2015-16, from 28.25 *per cent* in 2011-12 to 38.14 *per cent* in 2015-16 and from 26.13 *per cent* in 2011-12 to 32.38 *per cent* in 2015-16 respectively. The development expenditure comprising Social and Economic Services together increased from 54.38 *per cent* in 2011-12 to 70.52 *per cent* in 2015-16 with inter-year variation.
- The share of Grants-in-aid in Total Expenditure increased from 4.13 *per cent* in 2011-12 to 4.92 *per cent* in 2015-16 with inter-year fluctuation.
- The share of Loans and Advances in Total Expenditure continuously decreased from 20.33 *per cent* in 2011-12 to 2.64 *per cent* in 2015-16 except in 2014-15.

1.6.2 Trends in growth of Capital Expenditure (CE)

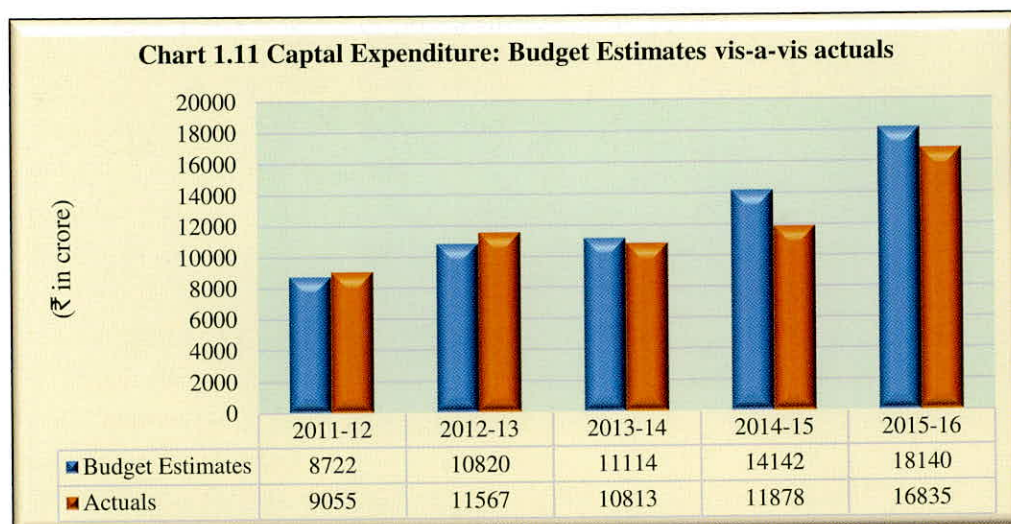
- Capital Expenditure increased from ₹ 9,055 crore in 2011-12 to ₹ 16,835 crore in 2015-16 with inter-year fluctuations. During 2015-16, it increased by ₹ 4,957 crore (by 42 *per cent*) over the previous year. The increase was mainly under Irrigation and Flood Control (by ₹ 2,246 crore), Rural Development (by ₹ 1,170 crore) and Transport (by ₹ 502 crore). The CE during 2015-16 was less (by ₹ 1,305 crore) than the BE of ₹ 18,140 crore.
- **Chart 1.10** presents the trend in growth of CE over a period of the last five years (2011-16).



(Source: Finance Accounts of respective years)

As can be seen from the **Chart 1.10**, the growth rate of CE showed fluctuating trend during the period 2011-16 as it increased from 2.9 *per cent* in 2011-12 to 27.74 *per cent* in 2012-13 and then decreased to minus 6.52 *per cent* in 2013-14 which followed by increase of 9.85 *per cent* in 2014-15 and 41.73 *per cent* in 2015-16.

- **Chart 1.11** represents the budget estimates and actuals for CE during the period 2011-16.



(Source: Finance Accounts and Budget Estimates of respective years)

It is evident from the **Chart 1.11** that CE during 2011-12 and 2012-13 exceeded the Budget Estimates but thereafter CE were less than budgeted projections. Since, importance of accuracy in the budget estimates is considered as effective implementation of fiscal policies for overall economic management, deviations from the Budget Estimates are indicative of the fact that due care has not been taken during their estimation. Further, it also indicates that desired fiscal and developmental objectives were not attained and optimised.

- FRBM Act 2005 provides that State Government shall utilise Revenue Surplus for funding CE and also lay down norms for prioritisation of CE and pursuing expenditure policies that would provide impetus for economic growth, poverty reduction and improvement in human welfare.

On being asked about it, Finance Department replied (August 2016) that State was in surplus for the last 10 years and Revenue Surplus was being utilised in financing CE as approved by the legislature as per plan.

The fact remains that despite financing CE through Revenue Surplus, growth in CE was not as planned in Budget Estimates.

1.6.3 Trends in growth of Revenue Expenditure

- The Revenue Expenditure of the State increased from ₹ 52,694 crore in 2011-12 to ₹ 99,771 crore in 2015-16, showing an average annual growth of 17.32 per cent over the period. Total increase of Revenue Expenditure during 2015-16 was ₹ 17,398 crore (21.12 per cent) over the previous year. During 2015-16, the Non-Plan Revenue Expenditure (NPRE) of ₹ 68,319 crore constituted 68 per cent of total Revenue Expenditure.
- The actual NPRE was marginally higher (by ₹ 213 crore) than the projection made by the State Government in its MTFPS as shown in **Table 1.19**.

Table 1.19: Trends in the growth of Non-Plan Revenue Expenditure (NPRE)

(₹ in crore)

Year	Assessments made by State Government in MTFPS	Actual NPRE
2015-16	68,106	68,319

(Source :Finance Accounts for the year 2015-16 and Statement laid under FRBM Act during 2015-16)

- NPRE increased from ₹ 36,677 crore in 2011-12 to ₹ 68,319 crore in 2015-16 showing an average annual growth of 16.40 per cent over the period. NPRE increased by 22.31 per cent over the previous year. During the exit conference (December 2016), FD replied that increase in NPRE was largely attributed to payment of salary, pension and interest.
- The increase in NPRE by ₹ 12,461 crore during 2015-16 was mainly due to increase in expenditure on Social Welfare and Nutrition (by ₹ 3,051 crore), Energy (by ₹ 2,146 crore) and Education, Sports, Art and Culture (by ₹ 1,466 crore).
- The Plan Revenue Expenditure (PRE), which consistently increased during the period 2011-16, increased by ₹ 4,937 crore (18.62 per cent) during 2015-16 over the previous year. The increase in PRE in 2015-16 was mainly under Social Welfare and Nutrition (by ₹ 2,242 crore), Water Supply, Sanitation, Housing and Urban Development (by ₹ 2,196 crore) and Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes (by ₹ 765 crore) partly offset by decrease under Rural Development (by ₹ 1,092 crore).

1.6.4 Expenditure on salaries, interest payments, pension payments and subsidies

The expenditures of the State Government on interest payments, expenditure on salaries and wages, pensions and subsidies are considered as committed expenditure. **Table 1.20** and **Chart 1.12** present the trends of expenditure on these components during the period 2011-16.

Table 1.20: Components of committed expenditure

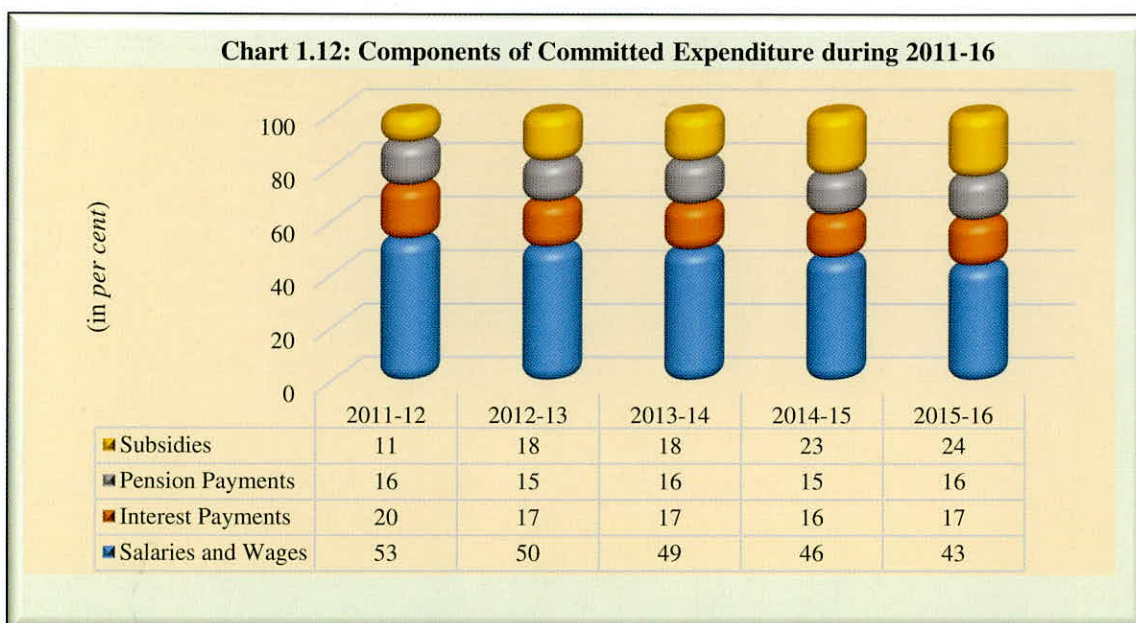
(₹ in crore)

Components of committed expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE	Actuals
Salaries and Wages, of which	14,113 (22.54)	16,026 (22.76)	18,361 (24.24)	19,997 (22.56)	27,300	20,554 (19.48)
<i>Non-Plan Head</i>	12,274	14,133	16,081	17,285	--	18,018
<i>Plan Head**</i>	1,839	1,893	2,280	2,712	--	2,536
Interest Payments	5,300 (8.47)	5,574 (7.91)	6,391 (8.44)	7,071 (7.98)	8,058	8,091 (7.67)
Pension Payments	4,389 (7.01)	4,947 (7.02)	5,932 (7.83)	6,836 (7.71)	8,261	7,819 (7.41)
Subsidies, of which	2,926 (4.67)	5,697 (8.09)	6,567 (8.67)	9,954 (11.23)	46,863	11,725 (11.11)
<i>Non-Plan Head</i>	1,544	4,148	4,596	6,953	--	7,950
<i>Plan Head</i>	1,382	1,549	1,971	3,001	--	3,775
Total	26,728 (43)	32,244 (46)	37,251 (49)	43,858 (49)	90,482	48,189 (46)

Note: Figures in parentheses indicate percentage of Revenue Receipts

** Plan Head also includes the salaries and wages paid under Centrally Sponsored Schemes.

(Source: Finance Accounts of respective years and VLC data compiled by Pr.AG (A&E)-I, MP)



(Source: Finance Accounts of respective years and data compiled by Pr.AG (A&E)-I, Madhya Pradesh)

During 2015-16, total expenditure on salaries and wages, pension payments, interest payments and subsidies (₹ 48,189 crore) was 48 per cent of revenue expenditure and 46 per cent of the revenue receipts. As a percentage of revenue receipts, it ranged between 43 and 49 per cent during the period 2011-16. The overall expenditure on salaries and wages, interest payments, pension payments and subsidies increased by 80 per cent during the period 2011-16, at an average annual growth of 15.29 per cent. The increase was 9.88 per cent during 2015-16 as compared to 17.74 per cent during 2014-15. The component-wise analysis is given as under:

1.6.4.1 Salaries and Wages

The expenditure on salaries and wages increased by 46 per cent from ₹ 14,113 crore in 2011-12 to ₹ 20,554 crore in 2015-16. Actual expenditure on salaries and wages in 2015-16 was less than the projection in the BE (₹ 27,300 crore). Such expenditure as a percentage of revenue receipts ranged between 19.48 per cent and 24.24 per cent during the period 2011-16. During 2015-16, it was 19.48 per cent of revenue receipts.

1.6.4.2 Pension Payments

Expenditure on pension payments increased from ₹ 4,389 crore in 2011-12 to ₹ 7,819 crore in 2015-16. The increase during 2015-16 over the previous year was ₹ 983 crore (by 14 per cent) mainly on account of increase under superannuation and retirement allowances (by ₹ 416 crore), family pensions (by ₹ 326 crore) and gratuities (by ₹ 112 crore). Actual pension payment of ₹ 7,819 crore in 2015-16 was marginally (by 5.35 per cent) less than the BE of ₹ 8,261 crore.

Contribution Pension Scheme

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 employees' contribution along with matching share of the State Government is transferred to the designated fund

manager through the National Securities Depository Limited (NSDL)/Trustee Bank. However, actual amount of employees' contribution and the matching contribution of State Government has not been estimated. 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. Since the Consolidated Fund is closed to Government at the end of the year, any shortfall in the remittance of the contributions to the Fund in any year is not available in the accounts of subsequent years.

During 2015-16, against employees' contribution of ₹ 264.29 crore, Government contributed ₹ 284.92 crore. Under the present accounting methodology, it cannot be ascertained whether the Government contribution in excess of employees' contribution for 2015-16 was against the shortfalls of earlier years. We observed that out of total contribution of ₹ 549.21 crore credited under Major Head 0071, the State Government transferred only ₹ 530.39 crore to NSDL/Trustee Bank as of March 2016 resulting in short transfer of ₹ 18.82 crore. Since this amount was not retained in a Fund, it got lapsed to Government account at the end of the financial year.

During the exit conference (December 2016), FD replied that the matter would be scrutinised and necessary action, if necessary, would be taken.

1.6.4.3 Interest Payments

Interest payments made during the years 2011-12 to 2015-16 are given in **Table 1.21**.

Table 1.21: Interest Payments

	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Interest Payments	5,300	5,574	6,391	7,071	8,091

(Source: Finance Accounts of respective years)

Interest Payments of ₹ 8,091 crore during 2015-16 accounted for 7.67 per cent of the revenue receipts and constituted 8.11 per cent of revenue expenditure. Interest payments were mainly on market loans (₹ 3,891 crore), Special Securities issued to National Small Saving Fund (NSSF) of the Central Government (₹ 1,854 crore), State Provident Fund (₹ 1,072 crore) and other internal debt (₹ 538 crore).

The increase of ₹ 1,020 crore (14.43 per cent) in interest payment during 2015-16 over the previous year was the result of increase under interest on market loans (by ₹ 735 crore), interest on Special Securities issued to NSSF of the Central Government by State Government (by ₹ 99 crore) and State Provident Fund (by ₹ 95 crore). Interest payments of ₹ 8,091 crore during the year were slightly higher than the BE of ₹ 8,058 crore.

1.6.4.4 Subsidies

Subsidy payment of ₹ 11,725 crore (Non-plan: ₹ 7,950 crore and Plan: ₹ 3,775 crore) accounted for 11.11 per cent of the revenue receipts and constituted 11.75 per cent of the revenue expenditure during 2015-16.

During 2015-16, out of the total subsidies of ₹ 11,725 crore, ₹ 7,052 crore (60 per cent) was under the Energy Department. Actual subsidies in 2015-16 was considerably less than the BE of ₹ 46,863 crore.

The increase in the amount of subsidy (by ₹ 1,771 crore) in 2015-16 over the previous year was mainly due to increase in subsidy of Energy (by ₹ 2,128 crore) which was partly offset by decrease in Food and Civil Supplies (by ₹ 1,269 crore).

1.6.5 Financial assistance by State Government to Local Bodies and other Institutions

The quantum of assistance provided by way of Grants and Loans to Local Bodies and other institutions during the period 2014-15 to 2015-16 is presented in Table 1.22.

Table 1.22: Financial assistance to Local Bodies and other Institutions

(₹ in crore)		
Financial Assistance to Institutions	2014-15	2015-16
Educational Institutions	4,457.99	5,465.29
Medical and Public Health	792.14	828.87
Housing	829.19	1,019.60
Urban Development	565.49	1,439.19
Welfare of SC/ST/OBC	500.28	520.64
Social Security and Welfare	687.16	1,054.36
Rural Development	5,941.93	5,368.29
Panchayati Raj	3,995.44	5,633.30
Water Supply and Sanitation	179.35	590.48
Other Institutions	718.82	735.50
Total	18,667.79	22,655.52
Assistance as a percentage of Revenue Expenditure	22.66	22.71

(Source: VLC data of Pr.AG (A&E)-I, Madhya Pradesh)

- Financial assistance to Local Bodies and other Institutions increased by ₹ 3,987.73 crore from ₹ 18,667.79 crore in 2014-15 to ₹ 22,655.52 crore in 2015-16. The increase was mainly on account of Financial Assistance to Panchayati Raj (by ₹ 1,637.86 crore) and Educational Institutions (by ₹ 1,007.30 crore).
- The assistance as a percentage of Revenue Expenditure marginally increased from 22.66 per cent in 2014-15 to 22.71 per cent in 2015-16.

1.6.6 Devolution of funds and auditing arrangements of Local Bodies

After enactment of the 73rd and 74th Constitution (Amendment) Act, 1992, the Urban Local Bodies (ULBs) and Panchayat Raj Institutions (PRIs) were made full-fledged and vibrant institutions of Local Self Government by vesting them with clearly defined functions and responsibilities. Accordingly, the State Government organised ULBs and PRIs into three types⁶. At present, there are 379 ULBs⁷ and 23,189 PRIs⁸ in the State.

⁶ ULBs: Municipal Corporations (MC) for larger urban areas, Municipal Councils for smaller urban areas and Nagar Parishads (NP) for a transitional areas. PRIs: Zila Panchayat (ZP) at district level, Janpad Panchayat (JP) at block level and Gram Panchayat (GP) at village level.

⁷ ULBs: 16 MC, 98 Municipal Councils, 265 NP

⁸ PRIs: 51 ZP, 313 JP, 22825 GP

1.6.6.1 Transfer of Funds, Functions and Functionaries

According to amendment (Eleventh and Twelfth schedules of the Constitution), 29 and 18 functions were to be devolved in PRIs and ULBs by the State Government as detailed in **Appendix 1.8**. Though the State Government devolved all functions in ULBs and PRIs, however, the Gazette Notification had not been published in case of PRIs. No separate funds and functionaries have been transferred by the Government (August 2016).

1.6.6.2 Devolution of Grants to ULBs and PRIs

As recommended by the Third State Finance Commission (SFC) and accepted by State Government in February 2010, one *per cent* and four *per cent* of divisible fund⁹ of the State Government should be devolved to ULBs and PRIs respectively. During the year 2015-16, the devolution of SFC grants was made by Finance Department (FD) in ULBs and PRIs, as shown in **Table 1.23**.

Table 1.23: Devolution of Grants to ULBs and PRIs

Year	ULBs		Short released	PRIs		Short released
	Fund was to be devolved	Fund actually devolved		Fund was to be devolved	Fund actually devolved	
1	2	3	(2-3)	4	5	(4-5)
2015-16	289.45	271.31	18.14	1,157.78	910.00	247.78

(₹ in crore)

It can be seen from **Table 1.23** that FD devolved short fund to the tune of ₹ 18.14 crore to ULBs and ₹ 247.78 crore to PRIs during 2015-16. Reasons for short release of fund to ULBs and PRIs were not intimated (August 2016).

1.6.6.3 Audit arrangements

According to Technical Guidance and Supervision arrangements the Director Local Fund Audit would pursue the compliance of paragraphs in the inspection reports of the Accountant General (Audit) in the same manner as if these are his own reports. A total number of 6303 observations (including 1023 observations issued during 2015-16) were outstanding in ULBs and 34697 observations (including 9786 observations issued during 2015-16) were outstanding in PRIs at the end of 2015-16 for compliance.

1.6.6.4 Placement of report

Report of the Comptroller and Auditor General of India on Local Bodies for the year ended 31 March 2015 had been tabled on 27 July 2016 in the Madhya Pradesh Legislative Assembly.

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects *viz.*, adequacy of expenditure (i.e. adequate provisions for providing public services), efficiency of expenditure use and its effectiveness (assessment of outlay-outcome relationships for selected services).

⁹ Divisible fund means net of State tax revenue of previous year after deduction of ten per cent towards expenditure for collection of taxes, minus assigned revenue to PRIs and ULBs.

1.7.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to the social and economic infrastructure assigned to the State Government are largely State subjects. Enhancing human development levels require the States to step up their expenditure on key social services like, education, health etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) can be stated to have been attached to a particular sector if the priority given to that particular head of expenditure is below the GCS' average for that year.

Table 1.24 analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure relative to GCS' average in 2012-13, 2014-15 and the current year 2015-16.

Table 1.24: Fiscal priority of the State in 2012-13, 2014-15 and 2015-16

				(in per cent)						
Fiscal Priority by the State				AE/ GSDP	DE#/ AE	SSE/ AE	ESC/ AE	CE/AE	Expenditure on Education/ AE	Expenditure on Health/AE
General Category States Average (Ratio) 2012-13				14.14	70.03	38.47	29.70	13.70	17.72	4.72
Madhya Pradesh's Average (Ratio) 2012-13				20.98	72.45	32.69	39.75	14.47	13.82	4.14
General Category States Average (Ratio) 2014-15				14.81	70.74	37.35	33.37	14.37	17.01	5.13
Madhya Pradesh's Average (Ratio) 2014-15				22.04	74.86	31.98	42.88	11.12	15.50	4.46
General Category States Average (Ratio) 2015-16				16.05	70.63	36.29	34.34	14.89	15.63	4.45
Madhya Pradesh's Average (Ratio) 2015-16				21.20	73.15	38.17	34.99	14.06	14.89	4.55

AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure, CE: Capital Expenditure
 # Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed
 Source: For GSDP, the information as available on CSO website as on 29 July, 2016 except in case of Assam, Chhattisgarh, Goa, Gujarat, HP, Kerala, Maharashtra, Mizoram, Nagaland, Rajasthan, Tripura and West Bengal where the figures were provided by the PAsG/AsG.

Comparative analysis revealed the following:

- Madhya Pradesh spent a higher proportion of its GSDP on Aggregate Expenditure during 2012-13, 2014-15 and 2015-16 as compared to GCS.
- Development Expenditure as a proportion of Aggregate Expenditure in Madhya Pradesh during 2012-13, 2014-15 and 2015-16 has also been higher than the GCS' Average.
- Expenditure on Economic Services (as a proportion of Aggregate Expenditure) in Madhya Pradesh during 2012-13, 2014-15 and 2015-16 has been higher than that of the average of GCS.
- Expenditure on Social Services (as a proportion of Aggregate Expenditure) was higher than that of the average of GCS in 2015-16, while in 2012-13 and 2014-15 it was lower than that of the average of GCS.

- During 2012-13, 2014-15 and 2015-16, priority given to Education sectors was not adequate as lower expenditure was incurred as compared to GCS' Average.
- In case of health sectors, priority given was not adequate during 2012-13 and 2014-15 as compared to GCS' Average, however, in 2015-16 it was slightly higher than that of GCS' Average.
- It was observed that Capital Expenditure as a percentage of Aggregate Expenditure in Madhya Pradesh was higher than that of GCS' Average during 2012-13 while during 2014-15 and 2015-16 it was lower as compared to GCS' Average.

1.7.2 Efficiency of Expenditure use

In view of the importance of public expenditure on development heads from the point of view of Social and Economic Development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of Core Public and Merit goods¹⁰. Apart from improving the allocation towards Development Expenditure¹¹, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure (CE) to Total Expenditure (TE) and the proportion of Revenue Expenditure being spent on Operation and Maintenance (O&M) of the existing Social and Economic Services. The higher the ratio of these components to the TE, the better would be the quality of expenditure.

Table 1.25 provides the details of CE and the components of Revenue Expenditure incurred on maintenance of selected Social and Economic Services.

Table 1.25: Efficiency of Expenditure use in Selected Social and Economic Services

(in per cent)

Social/Economic Infrastructure	2014-15			2015-16		
	Share of CE to TE	In concerned sector of RE, the share of		Share of CE to TE	In concerned sector of RE, the share of	
		S&W	O&M		S &W	O&M
Social Services (SS)						
Education, Sports, Art and Culture	1.95	43.73	0.05	4.25	42.93	0.04
Health and Family Welfare	5.05	51.24	0.21	4.14	46.27	0.16
Water Supply, Sanitation, Housing and Urban Development	24.97	3.51	2.99	19.58	4.64	4.99
Other Social Services	4.93	27.66	0.07	3.51	6.81	0.02
Total (SS)	6.06	33.05	0.81	6.62	25.77	0.78

¹⁰ Core public goods are goods which all citizens enjoy in common, in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc.

Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government and therefore, wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

¹¹ The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

Social/Economic Infrastructure	2014-15			2015-16		
	Share of CE to TE	In concerned sector of RE, the share of		Share of CE to TE	In concerned sector of RE, the share of	
		S&W	O&M		S&W	O&M
Economic Services (ES)						
Agriculture and Allied Activities	1.94	30.63	0.16	1.49	31.80	0.15
Irrigation and Flood Control	83.00	62.96	7.31	91.00	84.33	10.73
Power and Energy	5.10	0.01	0.03	5.30	0.01	0.07
Transport	69.05	1.66	14.13	73.63	6.33	62.51
Other Economic Services	14.75	45.59	13.29	23.52	6.62	3.02
Total (ES)	20.86	15.79	4.09	31.65	14.03	4.35
Total (SS+ES)	14.54	25.71	2.21	18.59	21.38	2.12

TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operations and Maintenance

(Source: Finance Accounts of respective years and information furnished by Pr.AG (A&E)-I, Madhya Pradesh)

Table 1.25 reveals that under Social Services, share of CE to TE marginally increased from 6.06 per cent in 2014-15 to 6.62 per cent in 2015-16 while under Economic Services, the share of CE to TE considerably increased from 20.86 per cent in 2014-15 to 31.65 per cent in 2015-16.

- The increase in share of Capital Expenditure under Social Services was mainly under Education, Sports, Art and Culture while increase in the share of Capital Expenditure under Economic Services was mainly under Irrigation and Flood Control. This indicated improvement in priority being accorded to Capital Expenditure under social and economic services.
- In Revenue Expenditure, the share of salaries & wages under Social and Economic Services together decreased from 25.71 per cent in 2014-15 to 21.38 per cent in 2015-16. In case of O&M also, expenditure decreased from 2.21 per cent in 2014-15 to 2.12 per cent in 2015-16. This indicated improvement in fiscal situation.

As shown in **Appendix 1.1**, during the period 2006-15, CAGR of revenue expenditure on Education and Health sectors in case of Madhya Pradesh was higher than that of other GCS.

During 2015-16, CAGR of revenue expenditure on Education sector was lower than that of other GCS over the previous year while CAGR of revenue expenditure on Health Sector was higher than that of other GCS. This indicated that expenditure on Education sector needed to be improved.

1.8 Financial analysis of Government Expenditure and Investments

In the post-FRBM framework, the Government is expected to keep its fiscal deficit (borrowing) not only at low levels but also to initiate measures to earn adequate return on its investments and recover cost of borrowed funds rather than bearing the same in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the 2015-16 *vis-à-vis* previous years.

1.8.1 Investment and Returns

As of 31 March 2016, Government had invested ₹ 16,599.57 crore in Statutory Corporations (26), Government Companies (35), Joint Stock Companies and Partnerships (23), Banks (one) and Co-operatives (130) etc.

(Table 1.26). The average return on the investments was 0.84 per cent in the last five years while the Government paid an average 6.76 per cent as interest on its borrowings during 2011-12 to 2015-16.

Table 1.26: Return on Investments

	(₹ in crore)				
Investment/Return/Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Investment at the end of the year	13,183.59	14,656.50	15,275.10	16,104.55	16,599.57
Return	37.98	18.38	378.72	80.35	129.64
Return (per cent)	0.29	0.13	2.48	0.50	0.78
Average rate of Interest on Government Borrowings (per cent)	6.74	6.48	6.84	6.88	6.86
Difference between Interest rate and Return (per cent)	6.45	6.35	4.36	6.38	6.08

(Source: Finance Accounts of respective years)

- Out of the total investment of ₹ 16,599.57 crore in 215 entities at the end of March 2016, ₹ 1,076.04 crore pertained to the composite State of Madhya Pradesh and was pending for allocation between Madhya Pradesh and Chhattisgarh (Statutory Corporations: ₹ 411 crore; Government Companies: ₹ 180.49 crore; Co-operative Banks and Societies: ₹ 483.01 crore and Joint-Stock Companies and Partnerships: ₹ 1.54 crore).
- During 2015-16, the return on these investments was 0.78 per cent while the Government paid interest at an average rate of 6.86 per cent on its borrowings during the year.
- Twenty six Government Companies and Statutory Corporations with an aggregate investment of ₹ 14,460.30 crore for the latest years for which accounts were finalised as of 2015-16 were running in losses which accumulated to ₹ 35,542.78 crore. Details are given in **Appendix 1.9**.

During the exit conference (December 2016), FD replied that necessary steps would be taken in this regard.

1.8.2 Incomplete Projects

Department-wise information pertaining to incomplete projects/works (each costing ₹ one crore or above) as on 31 March 2016 is given in **Table 1.27**.

Table 1.27: Position of Incomplete Projects as on 31 March 2016

	(₹ in crore)			
Sl. No	Particulars	Number of Incomplete Projects/Works	Initial budgeted cost	Cumulative actual Expenditure
1	Water Resources Department	58	3,725.23	4,546.26
2	Public Works Department	19	538.51	121.61
3	Narmada Valley Development Department	14	4,411.50	10,808.81
	Total	91	8,675.24	15,476.68

(Source: Appendix IX of Finance Accounts for the year 2015-16 and Information furnished by Narmada Valley Development Department, Madhya Pradesh, Bhopal)

It can be seen from the above table that 91 projects/works were incompleting as of March 2016 though an expenditure of ₹ 15,476.68 crore was incurred. Delay in completion of projects/works resulted in cost overrun of ₹ 9,073.99 crore on 20 projects/works out of 91 projects/works, which indicates lack of proper monitoring.

During the exit conference (December 2016), FD replied that all the projects were under construction. However, the delay in completion of projects might be due to tendering process.

Public Private Partnership (PPP) Projects

Recourse to the PPP mode for project financing is encouraged because it provides valuable fiscal space for the provision of public goods in areas where such financing may not be forthcoming. Government of Madhya Pradesh have been implementing PPP projects in the areas of Dairy, Education, Energy, Health, Industry, Road, Sports, Tourism, Transport, Urban, Warehousing and Logistics and Water Supply etc.

We observed that out of 198 PPP projects (cost: ₹ 23,069.98 crore) initiated under 12 sectors as of June 2016, only 100 projects (50.51 per cent) were completed at a cost of ₹ 9,463.64 crore. While 43 projects (21.72 per cent) costing ₹ 8,266.33 crore were in progress, 55 projects (27.78 per cent) costing ₹ 5,340.01 crore were under pipeline or bidding. The details are given in **Appendix 1.10**.

1.8.3 Loans and Advances by the State Government

In addition to investments in Co-operative societies, Corporations and Companies, the Government has also provided Loans and Advances to many of these institutions/organisations. **Table 1.28** presents the outstanding loans and advances as on 31 March 2016, interest receipts *vis-à-vis* interest payments during the last three years.

Table 1.28: Average Interest Received on Loans and Advances given by the State Government

Quantum of Loans/Interest Receipts/cost of Borrowings	2013-14	2014-15	2015-16	
			BE	Actual
Opening Balance of Loans given	27,088	32,072	--	37,842
Amount advanced during the year	5,077	12,535	4,225	3,158
Amount repaid during the year	93	6,765	301	162
Closing Balance	32,072	37,842	--	40,838
Net addition	4,984	5,770	3,924	2,996
Interest received	12	1,058	--	139
Interest Receipts as percentage of outstanding Loans and Advances	0.04	2.80	--	0.34
Interest payments as a percentage of outstanding fiscal liabilities of the State Government	6.84	6.88	--	6.86
Difference between interest payments and interest receipts (<i>per cent</i>)	6.80	4.08	--	6.52

(Source: Finance Accounts of respective years and Budget Estimates for the year 2015-16)

- The total outstanding loans and advances as on 31 March 2016 was ₹ 40,838 crore¹². The interest received against these loans was ₹ 139 crore. Loans advanced to various State Government institutions (₹ 3,158 crore) were much higher than the amount of loans recovered (₹ 162 crore) resulting in increase in outstanding loans and advances.
- It was observed that 83 per cent (₹ 34,010 crore) of outstanding loans and advances as on 31 March 2016, pertained to Madhya Pradesh State Electricity Board and its successor companies, five per cent Water Supply, Sanitation, Housing and Urban Development (₹ 2,109 crore)

¹² Including ₹ 2,186 crore pertaining to Chhattisgarh which has not been finalised/transferred.

and five per cent was to be recovered from units engaged in Agriculture and Allied Activities (₹ 1,845 crore).

- Considering the average interest paid on borrowings at the rate of 6.86 per cent during 2015-16, the rate of interest received was 0.34 per cent on Loans and Advances given by the Government.

1.8.4 Cash Balances and Investment of Cash Balances

Table 1.29 depicts the Cash Balances and Investments made by the State Government out of the Cash Balances during the year.

Table 1.29: Cash Balances and Investment of Cash Balances

	Opening balance on 1 April 2015	Closing balance on 31 March 2016	Increase (+)/ Decrease(-)
(₹ in crore)			
(1) General Cash Balance [(i) to (iv)+2]	4,990.63	10,494.73	(+)5,504.10
(i) Cash in Treasuries	--	--	--
(ii) Deposits with Reserve Bank	199.32	1,009.49	(+) 810.17
(iii) Deposits with other Banks	--	--	--
(iv) Remittances in transit - Local	--	--	--
Total (i) to (iv)	199.32	1,009.49	(+) 810.17
(2) Investments held in Cash Balance Investment account	4,791.31	9,485.24	(+)4,693.93
(3) Other Cash Balances and Investments [(i) to (iii)]	411.33	403.99	(-)7.34
(i) Departmental cash balances	7.02	0.94	(-)6.08
(ii) Permanent Imprest	0.84	0.84	0.00
(iii) Investment out of earmarked funds	403.47	402.21	(-)1.26
Overall Cash position (1)+(3)	5,401.96	10,898.72	(+)5,496.76

(Source: Finance Accounts for the year 2015-16)

- The Cash Balances of the Government at the end of 2015-16 increased by ₹ 5,496.76 crore from ₹ 5,401.96 crore in the previous year.
- Outstanding balances under the major head 8670-Cheques and Bills represents the amount of unencashed cheques. As per Finance Accounts 2015-16, outstanding balance at the end of the year under this head was ₹ 2,076.01 crore in 2015-16 as compared to ₹ 593.12 crore in 2014-15.
- Under an agreement with the Reserve Bank of India (RBI), the Government of Madhya Pradesh has to maintain with the RBI a minimum Cash Balance of ₹ 1.96 crore. If this 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. No Ways and Means Advance (Normal/Special) was taken by the State during the years 2014-15 and 2015-16.
- The XIII FC recommended that there should be a directed effort by States with large balances towards utilising their existing cash balances before resorting to fresh borrowings. Further, it has suggested to consider utilising their surplus cash balances for lumpsum repayment of market borrowings raised for debt swap.

As per Finance Accounts 2015-16, ₹ 9,485.24 crore was invested in Government of India Treasury Bills and Securities, which earned an interest of ₹ 251 crore during the year. The investment held in 'Cash Balance Investment Account' by the State Government increased by ₹ 4,694 crore from ₹ 4,791 crore as on 31 March 2015 to ₹ 9,485 crore as on 31 March 2016. Since the market loans as on 31 March 2016 was

₹ 56,141 crore, the State Government should adopt the policy of need based borrowing and maintain minimum surplus cash balance.

During the exit conference (December 2016), FD replied that all the borrowings by the State government were need based only and within the prescribed limits. The State was closely in touch with the RBI on cash management and cash reserves were tried to be maintained at optimum level.

Fact remains that the high level of investment held in 'Cash Balance Investment Account' at the end of these financial years indicates that there is need for better cash management.

1.9 Assets and Liabilities

1.9.1 Growth and composition of assets and liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and building owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred.

Total liabilities, as defined in the FRBM Act, 2005 are the liabilities under the Consolidated fund and the Public Account of the State. Consolidated Fund liabilities consist of Internal Debt and Loans and Advances from GoI.

Further, the internal debt includes market loans, special securities issued to NSSF of Central Government, Compensation and other Bonds and Loans from Financial Institutions. The Constitution of India provides that States may borrow within the territory of India upon the security of their Consolidated Funds, within such limits, as may from time to time be fixed by an Act of the Legislature and give guarantees within such limits as may be fixed. The Public Account liability includes small savings, provident fund etc., reserve funds and other deposits.

Government Assets comprise assets under Consolidated Fund and cash. The assets under Consolidated Fund consist of capital outlay on fixed assets-investments in shares of companies and corporations and loans and advances, which in turn consist of loans for power projects and other development loans.

Appendix 1.5 Part B gives an abstract of such liabilities and assets as on 31 March 2016 compared with the corresponding position as on 31 March 2015.

1.9.2 Fiscal Liabilities

The trends in outstanding Fiscal Liabilities of the State for the last five years are presented in **Table 1.30**.

Table 1.30: Trends of outstanding Fiscal Liabilities relative to GSDP

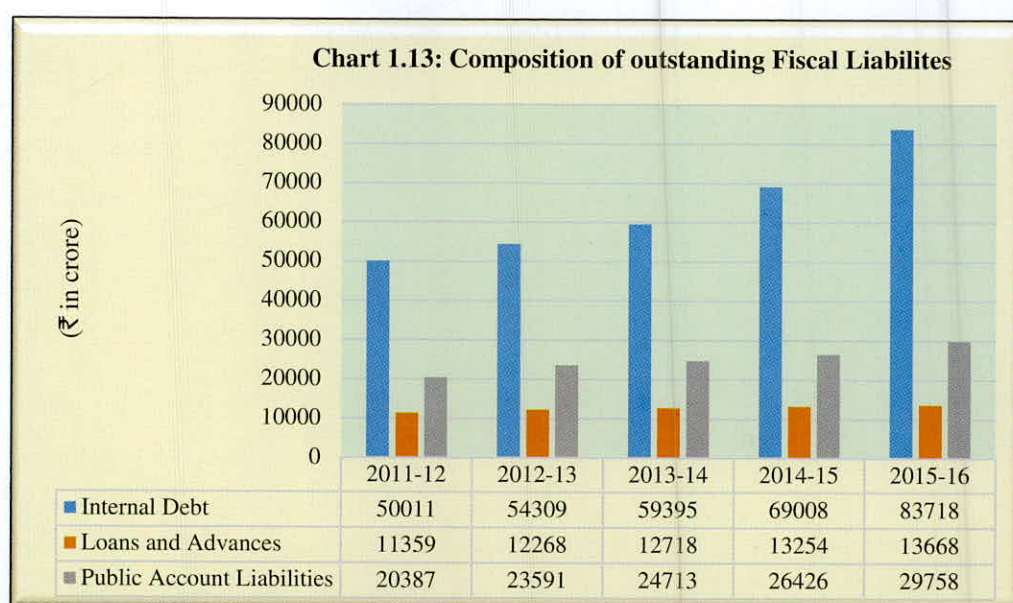
	2011-12	2012-13	2013-14	2014-15	2015-16
Outstanding Fiscal Liabilities (₹ in crore)	81,757	90,168	96,826	1,08,688	1,27,144
<i>Internal Debt</i>	50,011	54,309	59,395	69,008	83,718
<i>Loans and Advances</i>	11,359	12,268	12,718	13,254	13,668
<i>Public Account Liabilities</i>	20,387	23,591	24,713	26,426	29,758
Revenue Receipts	62,604	70,427	75,749	88,641	1,05,511
Rate of growth of RR (<i>per cent</i>)	20.73	12.50	7.56	17.02	19.03
Rate of growth of GSDP (<i>per cent</i>)	19.80	20.71	14.40	11.19	16.62
Rate of growth of Fiscal Liabilities (<i>per cent</i>)	8.28	10.29	7.38	12.25	16.98

	2011-12	2012-13	2013-14	2014-15	2015-16
Buoyancy Ratios					
Revenue Buoyancy w.r.t GSDP	1.05	0.60	0.53	1.52	1.15
Fiscal liabilities w.r.t GSDP	0.42	0.50	0.51	1.09	1.02

(Source: Finance Accounts of respective years)

The overall Fiscal Liabilities of the State increased from ₹ 81,757 crore in 2011-12 to ₹ 1,27,144 crore in 2015-16. These liabilities increased by 16.98 per cent during 2015-16 as against 12.25 per cent in 2014-15. The increase in Fiscal Liabilities during 2015-16 over the previous year was mainly under Market Loans (by ₹ 12,991 crore), Loans from Financial Institutions (by ₹ 1,159 crore) and Special Securities issued to National Small Saving Fund (NSSF) (by ₹ 922 crore).

Chart 1.13 presents the composition of outstanding Fiscal Liabilities over the period 2011-16.



(Source: Finance Accounts of respective years)

Table 1.31 depicts the details of Fiscal Liabilities of the State at the end of the years 2014-15 and 2015-16.

Table 1.31: Components of Fiscal Liabilities of the State

Sl. No.	Name	2014-15	2015-16
		(₹ in crore)	
1.	Consolidated Fund Liabilities (Public Debt)	82,262	97,386
(i)	Market loans	43,150	56,141
(ii)	Special Securities issued to NSSF	19,260	20,181
(iii)	Compensation and issue of other bonds	691	331
(iv)	Loans from NABARD	5,512	6,673
(v)	Other Loans	395	392
(vi)	Total (i) to (v)	69,008	83,718
(vii)	Loans and Advances from GoI	13,254	13,668
2.	Public Account Liabilities	26,426	29,758
(i)	Small Savings, Provident Funds etc.	12,659	13,682
(ii)	Interest bearing obligations	161	803
(iii)	Non- interest bearing obligations	13,606	15,273

(Source: Finance Accounts of respective years)

Fiscal Liabilities at the end of 2015-16 were 22.50 per cent of GSDP against the limit of 24.87 per cent prescribed by XIV Finance Commission. These were 1.21 times of the Revenue Receipts and 2.61 times of the State's Own Resources. The buoyancy of these liabilities with respect to GSDP increased from 0.42 in 2011-12 to 1.02 in 2015-16 mainly due to increase in the growth rate of these liabilities.

1.9.3 Setting-up of Sinking Fund for amortisation of all loans

The Twelfth Finance Commission in its report's para no.12.59 recommended that States should set up Sinking Funds for amortisation 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 0.50 per cent of their outstanding liabilities as at the end of the previous year.

In view of total outstanding liabilities of ₹ 1,08,686.71 crore as on 31 March 2015, State Government was required to contribute ₹ 543.43 crore to Consolidated Sinking Fund. However, State Government did not constitute the Consolidated Sinking Fund.

During the exit conference (December 2016), FD replied that a decision would be taken in case setting up of Sinking Fund was necessitated.

1.9.4 Status of Guarantees – contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of default by the borrowers for whom the guarantee are extended.

Madhya Pradesh State Government Guarantee Rules (MPSGGR), 2009 (amended) came into force from 20 November 2009 and apply in all cases where State Government stands guarantee for repayment of loans and interest thereon under article 293 of the Constitution of India. Sanction orders of the guarantees are issued by the Finance Department.

Clause 9(2)(d) of the MPFRBM Act, 2005 prescribes the fiscal target of limiting annual incremental guarantees so as to ensure that the total guarantees do not exceed 80 per cent of the total revenue receipts in the year preceding the current year. During the year 2015-16, the annual incremental guarantees were within the ceiling limit fixed under the MPFRBM Act.

As recorded in Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years are given in **Table 1.32**.

Table 1.32: Guarantees given by the Government of MP

(₹ in crore)

Particulars of Guarantees	2013-14	2014-15	2015-16
Maximum amount Guaranteed	21,472.12	31,884.57	40,170.97
Outstanding amount of Guarantees	9,977.62	20,124.25	27,530.40
80 per cent of the total Revenue Receipts in the year preceding the current year (criterion as per FRBM Act)	56,341.60	60,599.39	70,912.80
Percentage of maximum amount of Guarantee to total Revenue Receipts	28.35	35.97	38.07
Percentage of outstanding Guarantee to total Revenue Receipts of preceding year	14.17	26.57	31.06
Guarantee or fee receivable	102.86	171.81	127.33
Guarantee or fee received	2.50	5.29	14.21

(Source: Finance Accounts of respective years)

During the year 2015-16, guarantees were given in respect of Power Sector (57), Co-operative Sector (10), State Financial Corporation Sector (25), Urban Development and Housing Sector (446) and other infrastructure (95). Maximum amount guaranteed during 2015-16 increased substantially by ₹ 8,286.40 crore over the previous year.

Guarantee Redemption Fund

The State Government constituted the Guarantee Redemption Fund during the year 2005-06, which had a closing balance of ₹ 394.58 crore at the end of 2015-16. The whole amount stood invested.

Guarantee Fee at the rate of one *per cent* is charged from the principal debtors unless exempted specially. The proceeds of the fees so realised are credited to the revenue of the Government. During the year 2015-16, a sum of ₹ 14.21 crore (11.16 *per cent*) out of ₹ 127.33 crore receivable, was recovered as Guarantee Fees and credited to the Government Account. No Guarantee was invoked during 2015-16.

As per Gazette notification dated 27 January 2006 issued by the Finance Department, Government of Madhya Pradesh, contribution to the fund every year should be the guarantee fees realised in the preceding year and matching contribution by the State Government. Guarantee fees of ₹ 5.29 crore was realised during 2014-15 thus ₹ 10.58 crore was to be contributed by the State to the Fund during 2015-16 but no amount was contributed by the State Government to the fund. Consequently, the Revenue Surplus of the State Government was overstated by ₹ 10.58 crore.

1.9.5 Inoperative Reserve Funds

We observed that Reserve Fund under the Major Head 8229-200-Compensatory Forestation Fund have credit balance of ₹ 31.81 crore as on 31 March 2016 which were neither utilised nor invested since last eight years.

During the exit conference (December 2016), FD replied that the concerned Department would be instructed to take adequate action in this regard.

1.10 Debt Management

1.10.1 Debt Sustainability

Debt sustainability implies State's ability to service the debt. Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability¹³ of the State. The analysis of various debt sustainability indicators of the State for the period of five years beginning from 2011-12 is given by **Table 1.33**.

Table 1.33: Debt Sustainability: Indicators and Trend

Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Rate of growth of outstanding debt	8.28	10.29	7.38	12.25	16.98
Rate of growth of GSDP	19.80	20.71	14.40	11.19	16.62

¹³ Debt Sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings with returns from such borrowings. It means that the rise in fiscal deficit should match the increase in capacity to service the debt.

Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Average interest rate of outstanding debt	6.74	6.48	6.84	6.88	6.86
Interest Payments/ Revenue Receipt (<i>per cent</i>)	8.47	7.91	8.44	7.98	7.67
Debt Repayment/ Debt Receipts	0.68	0.57	0.71	0.67	0.63
Net debt available to the State (₹ in crore)	955	2,838	569	4,793	10,367

(Source: Finance Accounts of respective years)

Table 1.33 reveals that rate of growth of outstanding debt increased from 8.28 *per cent* in 2011-12 to 16.98 *per cent* in 2015-16 with inter-year fluctuations while rate of growth of GSDP decreased from 19.80 *per cent* in 2011-12 to 16.62 *per cent* in 2015-16.

The net debt available to State after providing for interest and repayment increased from ₹ 955 crore in 2011-12 to ₹ 10,367 crore in 2015-16. The percentage of interest payment on the total liabilities to the revenue receipts of the State for the period 2011-12 to 2015-16 ranged between 7.67 *per cent* to 8.47 *per cent*. During 2015-16, percentage of interest payment to revenue receipts i.e. 7.67 *per cent* slightly exceeded the limit of 6.74 *per cent* prescribed by XIV FC.

1.10.2 Sufficiency of Non-Debt Receipts

Another indicator of debt sustainability is the 'sufficiency of incremental non-debt receipts'¹⁴ of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure. A positive resource gap strengthens the capacity of the State to sustain the debt in the medium to long run while a negative resource gap indicates otherwise.

During the periods 2011-12 to 2015-16, incremental non-debt receipts were not enough to meet the incremental primary expenditure resulting in a negative resource gap.

1.10.3 Net availability of borrowed funds¹⁵

Debt Redemption ratio indicated a fluctuating trend ranged between 0.79 to 0.98 during the period 2011-16 (**Appendix 1.4**), leaving very less funds for asset creation. During the year 2015-16, internal debt repayment (₹ 3,948 crore) was 21 *per cent* of fresh internal debt receipts (₹ 18,659 crore), repayment of GoI loans (₹ 912 crore) was 69 *per cent* of fresh debt receipts of ₹ 1,326 crore while in case of other obligations, repayment (₹ 26,206 crore) was 89 *per cent* of fresh receipts of ₹ 29,539 crore. This indicated that fresh debt receipts were partly utilised for repayment of debt.

Out of receipts of ₹ 18,659 crore under internal debt during the year, the Government raised ₹ 14,700 crore from market loans at an average interest rate

¹⁴ Adequacy of incremental Non-debt receipts of the State to cover the incremental interest liabilities and incremental Primary Expenditure. The Debt Sustainability could be significantly facilitated if the incremental Non-debt receipts could meet the incremental interest burden and the incremental Primary Expenditure.

¹⁵ Defined as the ratio of the Debt Redemption (Principal + Interest Payments) to total Debt Receipts and indicates the extent to which the debt receipts are used in Debt Redemption indicating the Net Availability of Borrowed Funds.

of 8.32 per cent per annum, ₹ 2,014 crore from NABARD, ₹ 1,884 crore from NSSF and ₹ 61 crore from National Co-operative Development Corporation.

The receipt of Loans and Advances from GoI decreased from ₹ 1,372 crore in 2014-15 to ₹ 1,326 crore in 2015-16 mainly due to decrease in the receipt of 'Back to back basis Loans' under 'Loans for State/Union Territories Plan Scheme'.

1.10.4 Maturity Profile of State Debt

Table 1.34: Maturity Profile of State Debt for the years 2014-15 and 2015-16

(₹ in crore)

In Years	FY 2014-15				FY 2015-16			
	6003- Internal Debt Amount	6004- Loans and Advances Amount	Total Amount	Percentage of Repayment due to Debt	6003- Internal Debt Amount	6004- Loans and Advances Amount	Total Amount	Percentage of Repayment due to Debt
0-1	2,671.65	1,177.70	3,849.35	4.68	0.39	599.62	600.01	0.62
1-3	6,198.88	1,201.15	7,400.03	9.00	6,575.62	1,215.62	7,791.24	8.00
3-5	12,106.91	1,228.04	13,334.95	16.22	12,483.66	1,242.51	13,726.17	14.09
5-7	10,415.48	1,236.70	11,652.18	14.17	10,792.23	1,270.46	12,062.69	12.39
7-9	12,015.48	920.98	12,936.46	15.73	12,392.23	942.45	13,334.68	13.69
9-11	12,587.64	303.61	12,891.25	15.68	27,664.39	337.37	28,001.76	28.75
11-13	1,938.31	214.82	2,153.13	2.62	1,938.31	248.58	2,186.89	2.25
13-15	1,617.81	131.70	1,749.51	2.13	1,617.80	165.45	1,783.25	1.83
above 15	2,857.37	124.26	2,981.63	3.63	2,857.36	208.66	3,066.02	3.15
Misc.*	6,598.15	6,714.87	13,313.02	16.16	7,396.45	7,437.29	14,833.74	15.23
Total	69,007.68	13,253.83	82,261.51		83,718.44	13,668.01	97,386.45	

(Source: Finance Accounts of respective years)

* Information about the maturity of loans awaited from State Government/Reserve Bank of India

The maturity profile of State debt as given above indicates that the State Government will have to repay 35 per cent of its debt within seven years, 45 per cent between seven and 13 years, five per cent between 13 and 15 years above. The maturity profile of repayment of about 15 per cent of State debt was not available as the information had not been received from the Government/Reserve Bank of India.

1.10.5 Ujwal DISCOM Assurance Yojana (UDAY)

The Ujwal DISCOM Assurance Yojana (UDAY) was launched by the GoI in November 2015 for operational and financial turnaround of State owned Power Distribution Companies (DISCOMs). The Scheme aims to reduce the interest burden, cost of power, power losses in Distribution sector and improve operational efficiency of DISCOMs.

An agreement between State Governments, DISCOMs and GoI has been envisaged under scheme for stipulating the respective responsibilities for achieving operational and financial milestones described in the scheme after which State Governments shall take over 75 per cent of outstanding debt of DISCOMs as on 30 September 2015 over two years i.e. 50 per cent in 2015-16 and 25 per cent in 2016-17.

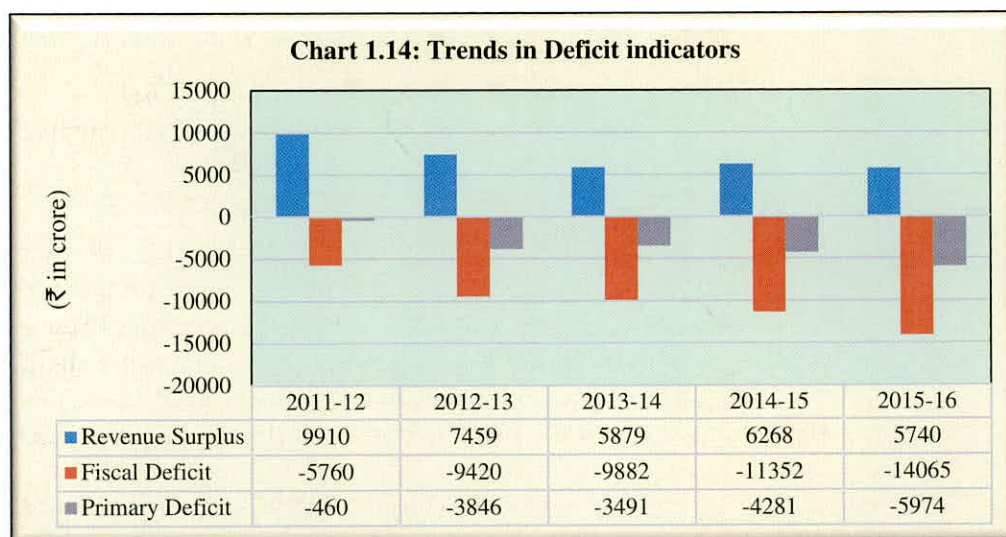
Government of Madhya Pradesh has entered into a tripartite MOU with DISCOMs and Ministry of Power (GoI) in August 2016. Since no assistance was provided to State DISCOMs during 2015-16 by Government of Madhya Pradesh, no impact of UDAY scheme reflected on Fiscal Deficit and Outstanding Liabilities of the State during 2015-16.

1.11 Fiscal Imbalances

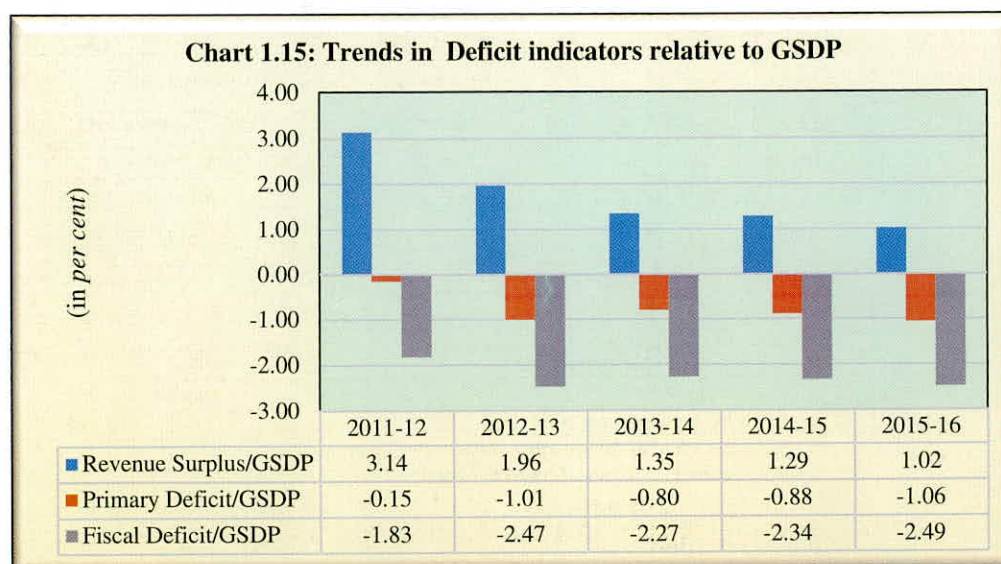
Three key fiscal parameters - Revenue, Fiscal and Primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government Accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents the trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of Revenue, Primary and Fiscal Deficits *vis-a-vis* the targets set under FRBM Act/Rules for the financial year 2015-16.

Trends of Deficits

Chart 1.14 and 1.15 present the trends in deficit indicators over the period 2011-16.



(Source: Finance Accounts of respective years)



(Source: Finance Accounts of respective years and Directorate of Economic and Statistics, Government of Madhya Pradesh)

- The fiscal target of eliminating the Revenue Deficit by March 2009 as laid down in the FRBM Act, 2005 was achieved by the State in the year 2004-05. Thereafter, the State maintained a Revenue Surplus which decreased from ₹ 9,910 crore in 2011-12 to ₹ 5,740 crore in 2015-16 with inter-year fluctuations. It decreased by ₹ 528 crore over the previous year. The Revenue Surplus as a percentage of GSDP decreased from 3.14 *per cent* in 2011-12 to 1.02 *per cent* in 2015-16 due to decline in Revenue Surplus and growth in GSDP. It was more than the BE of 1.00 *per cent* during 2015-16.
- The Fiscal Deficit, which represents the total borrowings of the Government and its total resource gap, increased continuously from ₹ 5,760 crore in 2011-12 to ₹ 14,065 crore in 2015-16. During the current year, Fiscal Deficit increased by ₹ 2,713 crore over the previous year. The Fiscal Deficit relative to GSDP increased from 2.34 *per cent* in 2014-15 to 2.49 *per cent* in 2015-16, which remained within the BE (2.99 *per cent*) and also within the limit of 3.50 *per cent* recommended by the XIV FC as well as prescribed under the FRBM Act 2005.
- The Primary Deficit increased significantly from ₹ 460 crore in 2011-12 to ₹ 5,974 crore during 2015-16 with inter-year fluctuations.

1.11.1 Components of Fiscal Deficit and its Financing Pattern

Fiscal Deficit is the total borrowing requirement of the State and is the excess of the Revenue and Capital Expenditure including Loans and Advances over Revenue and Non-debt Capital Receipts. Decomposition of Fiscal Deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above Revenue and Non-debt receipts. The financing pattern of the Fiscal Deficit is reflected in **Table 1.35**.

Table 1.35: Components of Fiscal Deficit and its Financing Pattern

		(₹ in crore)				
Particulars		2011-12	2012-13	2013-14	2014-15	2015-16
Fiscal Deficit		-5,760	-9,420	-9,882	-11,352	-14,065
1	Revenue Surplus	9,910	7,459	5,879	6,268	5,740
2	Net Capital Expenditure	-9,032	-11,534	-10,777	-11,850	-16,809
3	Net Loans and Advances	-6,638	-5,345	-4,984	-5,770	-2,996
Financing pattern of Fiscal Deficit*						
1	Market Borrowings	3,166	3,363	3,572	8,171	12,991
2	Loans from GoI	403	909	450	536	414
3	Special Securities issued to NSSF	-167	725	1,270	1,184	922
4	Loans from Financial Institutions	198	210	245	258	798
5	Reserve Funds	1,191	2,020	971	143	1,733
6	Small Savings, PF etc.	698	837	948	962	1,025
7	Deposits and Advances	783	348	-490	618	574
8	Suspense and Miscellaneous	-28	-93	32	462	1,457
9	Remittances	391	400	286	-57	-353
10	Cash balances increase(+)/ decrease(-)	+875	-701	-2,598	+925	+5,497

* Figures are net of disbursements/ outflows during the year
(Source: Finance Accounts of respective years)

It would be seen that during 2015-16, Market Borrowings raised by the State Government continued to finance a major portion of Fiscal Deficit. Its share in financing Fiscal Deficit was 92.36 *per cent* in 2015-16. The amount of Reserve

Funds and Suspense and Miscellaneous in financing Fiscal Deficit was higher in 2015-16 than in 2014-15 indicating increase of interest burden in future.

1.12 Quality of Deficit/Surplus

The ratio of Revenue Deficit to Fiscal Deficit and the decomposition of Primary Deficit into Primary Revenue Deficit and Capital Expenditure (including Loans and Advances) would indicate the quality of deficit in the State's finances. In case of Madhya Pradesh there has been a Revenue Surplus since 2004-05. The bifurcation of the Primary Deficit (**Table 1.36**) indicates the extent to which the Deficit has been on account of enhancement in Capital Expenditure, which may be desirable to improve the productive capacity of the State's economy.

Table 1.36: Primary Deficit/Surplus – bifurcation of factors

(₹ in crore)

Year	Non-debt Receipts	Primary Revenue Expenditure (PRE)	Capital Expenditure (CE)	Loans and Advances*	Primary Expenditure (PE)	Non-debt Receipt vis-à-vis PRE	Primary Deficit (-)/ Surplus(+)	CE as per cent of PE
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)	9
2011-12	71,753	47,394	9,055	15,764	72,213	24,359	-460	12.54
2012-13	70,500	57,394	11,567	5,385	74,346	13,106	-3,846	15.56
2013-14	75,880	63,479	10,813	5,079	79,371	12,401	-3,491	13.62
2014-15	95,435	75,302	11,878	12,536	99,716	20,133	-4,281	11.91
2015-16	1,05,701	91,680	16,835	3,160	1,11,675	14,021	-5,974	15.07

*Including Inter-State settlement

(Source: Finance Accounts of respective years)

Bifurcation of the factors resulting in Primary Deficits during the period 2011-16 reveals that the Primary Deficits were on account of Capital Expenditure incurred and Loans and Advances disbursed by the State Government. In other words, Non-debt receipts of the State were not only adequate to meet the Primary Revenue Expenditure but also the whole/part of the Capital Expenditure. Although the surplus Non-debt receipts were enough to meet the Capital Expenditure in all the years except 2015-16, they were not enough to meet the entire Loans and Advances resulting in Primary Deficit during the period 2011-16.

1.13 Conclusion and Recommendations

Fiscal situation and resource mobilisation

- The State maintained Revenue Surplus during the year 2015-16 at ₹ 5,740 crore, which was more than the Budget Estimate (₹ 5,588 crore). However, it decreased by ₹ 528 crore over the previous year. Revenue Surplus was overstated by ₹ 916.82 crore due to short-transfer of contributions to State Disaster Response Fund, Guarantee Redemption Fund, Consolidated Sinking Fund for amortisation of loans and Contributory Pension Scheme for State Government employees.
- During the current year, the Fiscal Deficit of the State (₹ 14,065 crore) increased from the previous year by ₹ 2,713 crore mainly due to increase in net Capital Expenditure. Fiscal Deficit relative to GSDP also increased from 2.34 per cent in 2014-15 to 2.49 per cent in the current

year. However, it was within the limits prescribed by XIV FC, FRBM Act and Budget estimates.

- Revenue Receipts (₹ 1,05,511 crore) of the State grew at 19 *per cent* (₹ 16,870 crore) during 2015-16 over the previous year due to increase in State's share of Union Taxes/Duties (by ₹ 14,291 crore) and Own Tax Revenue (by ₹ 3,647 crore). However, Revenue Buoyancy with reference to GSDP decreased from 1.52 *per cent* (2014-15) to 1.15 *per cent* (2015-16) owing to increase in growth rate of GSDP from 11.19 *per cent* (2014-15) to 16.62 *per cent* (2015-16).
- The State's share of Union Taxes/Duties increased from ₹ 24,107 crore in 2014-15 to ₹ 38,398 crore during 2015-16 due to substantial increase in the devolution of taxes and grants under XIV FC.
- During the current year, 46 *per cent* of the Revenue Receipts came from State's own resources, which was lower as compared to 53 *per cent* during 2014-15. The actual realisation under Tax Revenue and Non-Tax revenue was significantly lower than the assessment made by the XIV FC (by 19.22 *per cent* and 32.51 *per cent* respectively).

The State Government may explore mobilizing additional resources through tax and non-tax sources by ensuring better tax compliance. Government may review the reasons for shortfall in realisation of revenue *vis-a-vis* budget estimates.

Expenditure management and fiscal priority

- Capital Expenditure increased from ₹ 9,055 crore in 2011-12 to ₹ 16,835 crore in 2015-16 with inter-year fluctuations. During 2015-16, it increased by ₹ 4,957 crore (by 42 *per cent*) over the previous year. The increase was mainly under Irrigation and Flood Control (by ₹ 2,246 crore), Rural Development (by ₹ 1,170 crore) and Transport (by ₹ 502 crore). However, the Capital Expenditure during 2015-16 was less (by ₹ 1,305 crore) than the Budget Estimate of ₹ 18,140 crore.
- During 2015-16, the Revenue Expenditure (RE) of the State (₹ 99,771 crore) increased by 21.12 *per cent* over the previous year. The Non-Plan Revenue Expenditure (NPRE) increased by 22.31 *per cent* and constituted 68 *per cent* of RE. The increase in NPRE by ₹ 12,461 crore during 2015-16 was mainly due to increase in expenditure on Social Welfare and Nutrition (by ₹ 3,051 crore), Energy (by ₹ 2,146 crore) and Education, Sports, Art and Culture (by ₹ 1,466 crore). Actual NPRE (₹ 68,319 crore) was slightly higher than the projection (₹ 68,106 crore) made in the MTFPS of the State.
- Expenditure on salaries & wages, pension payments, interest payments and subsidies (₹ 48,189 crore) was 48 *per cent* of Revenue Expenditure and 46 *per cent* of Revenue Receipts. Out of total subsidy payments of ₹ 11,725 crore, 60 *per cent* pertained to Energy Department.

Since major portion of the non plan revenue expenditure is on salaries, pension and interest payments which is largely uncontrollable, the State Government may explore suitable measures for containing the other components of non plan revenue expenditure so that revenue surplus

could be maintained for allowing scope for assets creation and sustainable development of the State. The expenditure on subsidies which is increasing steadily requires utmost attention by the Government.

- The priority given to expenditure on Education Sector in Madhya Pradesh was not adequate during 2015-16, when compared with General Category States' Average.

Government should give greater fiscal priority to Education Sector in the State.

Return on investment

- During 2015-16, return (₹ 129.64 crore) on investment of ₹ 16,599.57 crore made by the Government up to 2015-16 in Statutory corporations, Government companies, Co-operatives etc. was only 0.78 *per cent* against the average rate of interest on Government borrowings of 6.86 *per cent* during the year.

Government should ensure better value for its investments.

- Twenty six Government Companies and Statutory Corporations with an aggregate investment of ₹ 14,460.30 crore for the latest years for which accounts were finalised as of 2015-16, were running in losses which accumulated to ₹ 35,542.78 crore.

Government should review the working of State PSUs which are incurring huge losses and work out their revival strategy.

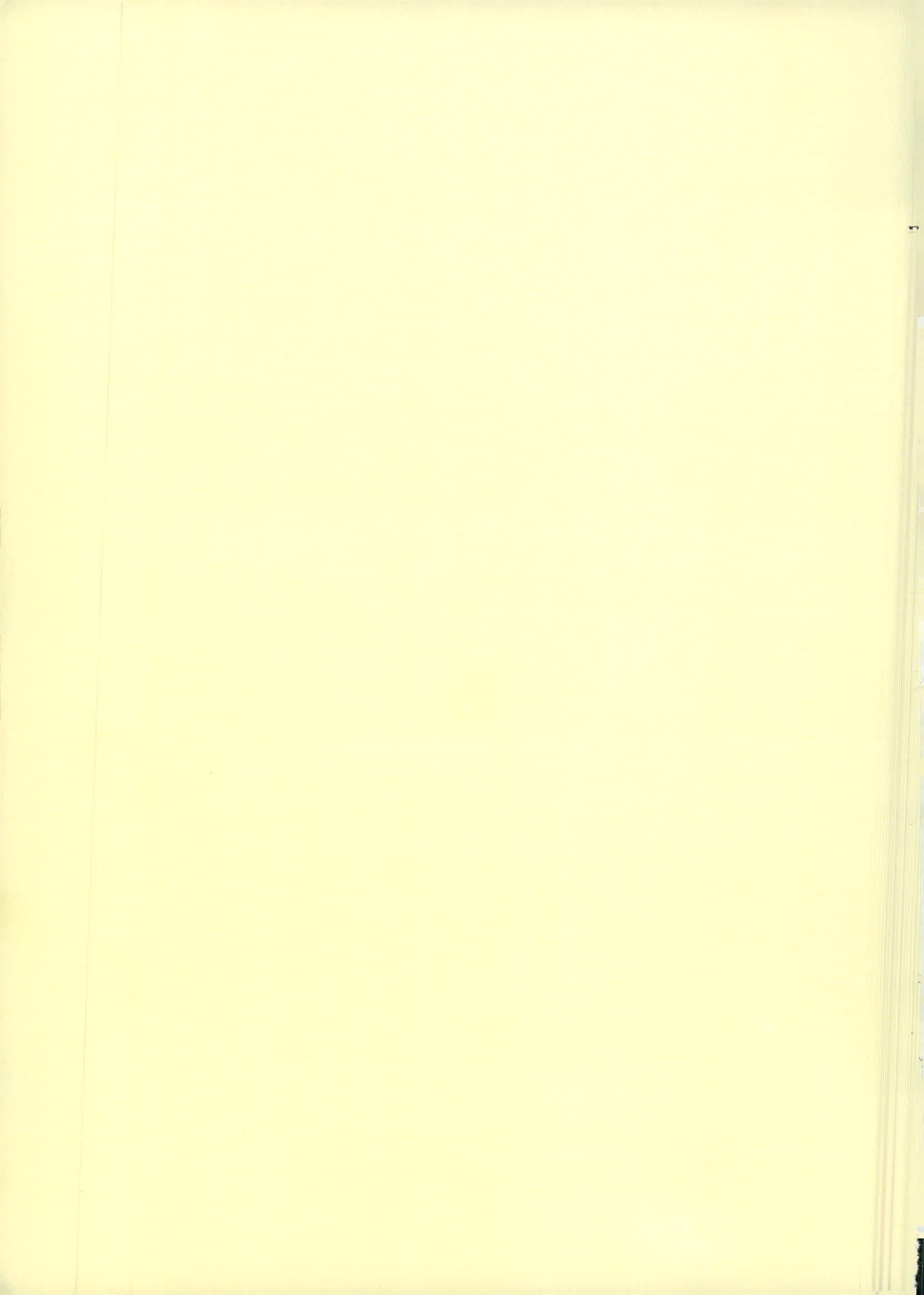
Management of cash balance and liabilities

- The investment held in 'Cash Balance Investment Account' by the State Government increased by ₹ 4,694 crore from ₹ 4,791 crore as on 31 March 2015 to ₹ 9,485 crore as on 31 March 2016. Since the market loans as on 31 March 2016 was ₹ 56,141 crore, there is a need for review of the high level of investment held in 'Cash Balance Investment Account'.

- The outstanding fiscal liabilities steadily increased over the years from ₹ 81,757 crore in 2011-12 to ₹ 1,27,144 crore at the end of 2015-16. These liabilities increased by 16.98 *per cent* during 2015-16 as against 12.25 *per cent* in 2014-15. The increase in Fiscal Liabilities during 2015-16 over the previous year was mainly under Market Loans (by ₹ 12,991 crore). Fiscal Liabilities at the end of 2015-16 were 22.50 *per cent* of GSDP against the limit of 24.87 *per cent* prescribed by XIV Finance Commission. The growing volume of debt has resulted in increasing liability for servicing the debt.

The State Government may consider need-based borrowings and utilising the existing cash balances before resorting to fresh borrowing.

Chapter 2
FINANCIAL MANAGEMENT
AND BUDGETARY CONTROL



CHAPTER 2

Financial Management and Budgetary Control

2.1 Introduction

Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of the budget. Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provisions and are therefore, complementary to the Finance Accounts.

Audit of Appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2015-16 against 79 grants and appropriations is as given in **Table 2.1**.

Table 2.1: Position of actual expenditure *vis-à-vis* Original/ Supplementary provisions for the year 2015-16

(₹ in crore)

	Nature of expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual expenditure	Savings (-) / Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered by 31 March (col. 7/col. 6)
	1	2	3	4	5	6	7	8	9
Voted	I-Revenue	1,01,027.10	19,342.71	1,20,369.81	91,242.33	(-)29,127.48	14,110.82	12,911.49	48.44
	II- Capital	18,637.76	3,257.62	21,895.38	16,886.37	(-)5,009.01	3,671.55	3,243.71	73.30
	III- Loans and Advances	4,232.58	1,248.29	5,480.87	3,159.84	(-)2,321.03	1,595.56	1,375.94	68.74
Total Voted		1,23,897.44	23,848.62	1,47,746.06	1,11,288.54	(-)36,457.52	19,377.93	17,531.14	53.15
Charged	IV- Revenue	9,327.26	667.22	9,994.48	9,606.96	(-)387.52	79.99	79.53	20.64
	V-Capital	96.38	0.43	96.81	58.39	(-)38.42	1.12	1.12	2.92
	VI- Public Debt- Repayment	8,773.17	-	8,773.17	4,860.36	(-)3,912.81	-	-	-
Total Charged		18,196.81	667.65	18,864.46	14,525.71	(-)4,338.75	81.11	80.65	1.87
Appropriation to Contingency Fund		-	-	-	-	-	-	-	-
Grand Total		1,42,094.25	24,516.27	1,66,610.52	1,25,814.25	(-)40,796.27	19,459.04	17,611.79	47.70

(Source: Appropriation Accounts for the year 2015-16)

The overall savings of ₹ 40,796.27 crore was the result of savings in 74 grants and 42 appropriations under the Revenue Section and 54 grants and seven appropriations under the Capital Section. Supplementary provision of ₹ 24,516.27 crore obtained during the year constituted 17.25 per cent of the original provision. There was large savings of ₹ 40,796.27 crore (24.49 per cent) against total budget provision of ₹ 1,66,610.52 crore during 2015-16, which indicate improper budget estimation.

During the exit conference (December 2016), FD replied that provisions for supplementary grant were made only after due scrutiny of departmental proposals. It further replied that Revised Estimates figures should be taken into account for better appreciation of savings.

The fact remains that overall saving under the grants was more than the supplementary budget. Further, the supplementary provisions were not based on proper scrutiny of requirement and proved unnecessary/excess, as detailed in Para 2.3.6.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities-significant savings

Appropriation audit revealed that out of the total savings of ₹ 40,796.27 crore, significant savings of ₹ 100 crore and above which was also more than 20 per cent of total provision occurred in 36 cases aggregating ₹ 33,601.88 crore (82.36 per cent), as indicated in Table 2.2.

Table 2.2: List of Grants/Appropriations with savings of ₹ 100 crore and above and more than 20 per cent of total provision

(₹ in crore)							
Sl. No.	Number and Name of the Grant/Appropriation	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage of saving
1	2	3	4	5	6	7	8
Revenue-Voted							
1	06-Finance	13,569.63	4.86	13,574.49	7,959.81	5,614.68	41.36
2	07-Commercial Tax	2,573.73	15.30	2,589.03	1,815.69	773.34	29.87
3	08-Land Revenue and District Administration	1,247.42	-	1,247.42	911.81	335.61	26.90
4	10-Forest	2,241.44	167.51	2,408.95	1,764.97	643.98	26.73
5	13-Farmers Welfare and Agriculture Development	1,881.23	1,647.52	3,528.75	1,292.86	2,235.89	63.36
6	15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan	2,323.25	66.68	2,389.93	1,606.53	783.40	32.78
7	17-Co-operation	498.94	863.41	1,362.35	908.89	453.46	33.29
8	27-School Education (Primary Education)	6,977.23	75.21	7,052.44	5,595.55	1,456.89	20.66
9	30-Rural Development	553.00	5.15	558.15	428.24	129.91	23.28
10	38-Ayush	369.26	40.43	409.69	292.40	117.29	28.63
11	39-Food, Civil Supplies and Consumer Protection	1,133.83	468.97	1,602.80	1,242.65	360.15	22.47
12	41-Tribal Areas Sub-Plan	5,908.07	267.72	6,175.79	3,997.01	2,178.78	35.28
13	44-Higher Education	1,725.01	161.00	1,886.01	1,393.78	492.23	26.10
14	47-Technical Education and Skill Development	534.29	22.27	556.56	410.78	145.78	26.19
15	50-Horticulture and Food Processing	449.72	121.75	571.47	454.09	117.38	20.54
16	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	3,332.95	93.99	3,426.94	2,186.62	1,240.32	36.19
17	53-Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan	280.07	25.00	305.07	186.38	118.69	38.91
18	64-Scheduled Castes Sub-Plan	3,847.68	385.84	4,233.52	2,792.65	1,440.87	34.03
19	66-Welfare of Backward Classes	880.45	269.00	1,149.45	777.87	371.58	32.33
20	67-Public Works-Buildings	641.10	2.90	644.00	440.67	203.33	31.57
21	71-Expenditure Pertaining to Shimhast 2016	138.00	942.00	1,080.00	729.67	350.33	32.44

Sl. No.	Number and Name of the Grant/Appropriation	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage of saving
1	2	3	4	5	6	7	8
22	74- Financial Assistance to Three Tier Panchayati Raj Institutions	11,124.35	3,927.88	15,052.23	11,344.34	3,707.89	24.63
23	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2,364.14	9.50	2,373.64	1,577.79	795.85	33.53
Capital-Voted							
24	06-Finance	181.05	-	181.05	43.79	137.26	75.81
25	12-Energy	3,732.56	201.91	3,934.47	2,532.49	1,401.98	35.63
26	17-Co-operation	232.30	390.00	622.30	167.75	454.55	73.04
27	22-Urban Development and Environment	271.24	-	271.24	138.33	132.91	49.00
28	27-School Education (Primary Education)	233.50	137.21	370.71	241.25	129.46	34.92
29	30-Rural Development	1,508.55	-	1,508.55	1,166.56	341.99	22.67
30	39-Food, Civil Supplies and Consumer Protection	114.20	23.82	138.02	19.77	118.25	85.68
31	41-Tribal Areas Sub-Plan	2,699.30	690.74	3,390.04	2,291.83	1,098.21	32.40
32	42-Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges	855.13	-	855.13	653.40	201.73	23.59
33	48-Narmada Valley Development	1,640.48	Token	1,640.48	1,038.32	602.16	36.71
34	64-Scheduled Castes Sub-Plan	2,488.64	549.82	3,038.46	2,200.73	837.73	27.57
35	71-Expenditure Pertaining to Shimhast 2016	137.00	431.00	568.00	402.79	165.21	29.09
Capital-Charged							
36	PD-Public Debt	8,773.17	-	8,773.17	4,860.36	3,912.81	44.60
Total		87,461.91	12,008.39	99,470.30	65,868.42	33,601.88	33.78

(Source: Appropriation Accounts for the year 2015-16)

In 71 cases, there were significant savings aggregating ₹ 36,004.11 crore. In each case, the savings were ₹ 10 crore and above and also more than 20 per cent of the respective budget provisions (**Appendix 2.1**). Besides, significant savings (₹ 50 crore or more in each case) were noticed in 123 schemes under the grants/appropriations pertaining to the above grants, which ranged up to ₹ 4000 crore. Details are given in the **Appendix 2.2 (A)**.

2.3.2 Persistent savings

In 12 cases, during the last five years from 2011-12 to 2015-16, there were persistent savings of more than ₹ one crore and also more than 20 per cent of the total provision in each case as shown in **Table 2.3**.

Table 2.3: Grants/Appropriations under which persistent savings occurred during 2011-16

Sl. No.	Number and Name of the Grant/Appropriation	Amount of Savings (per cent to total Grant in brackets)				
		2011-12	2012-13	2013-14	2014-15	2015-16
Revenue-Voted						
1	16-Fisheries	13.04 (21.53)	12.25 (21.43)	17.77 (26.78)	26.88 (36.16)	19.11 (27.19)
Saving occurred under the Major Head 2405-Fisheries.						
2	31-Planning, Economics and Statistics	386.39 (84.12)	211.54 (75.54)	121.62 (50.42)	195.23 (73.02)	81.14 (54.35)

Sl. No.	Number and Name of the Grant/Appropriation	Amount of Savings (per cent to total Grant in brackets)				
		2011-12	2012-13	2013-14	2014-15	2015-16
Saving occurred under the Major Heads 3451-Secretariat-Economic Services and 3454-Census, Surveys and Statistics.						
3	38-Ayush	76.08 (30.99)	136.12 (39.55)	169.39 (44.55)	234.29 (50.87)	117.29 (28.63)
Saving occurred under the Major Head 2210-Medical and Public Health.						
4	40-Expenditure pertaining to Water Resources Department-Command Area Development	109.64 (97.52)	2.67 (51.84)	3.82 (50.73)	6.22 (51.53)	6.24 (53.70)
Saving occurred under the Major Head 2705-Command Area Development.						
5	61-Expenditure Pertaining to Bundelkhand Package	70.36 (47.28)	107.00 (67.10)	180.56 (90.28)	113.16 (78.82)	15.86 (27.66)
Savings occurred under the Major Heads 2405 -Fisheries and 2515-Other Rural Development Programmes.						
Revenue-Charged						
6	06-Finance	14.23 (96.28)	12.93 (52.18)	13.24 (89.64)	12.40 (83.90)	15.53 (89.87)
Saving occurred under the Major Head 2071-Pensions and other Retirement Benefits.						
Capital-Voted						
7	06-Finance	1,501.78 (92.80)	1,374.53 (95.53)	234.74 (81.98)	141.27 (30.01)	137.26 (75.81)
Saving occurred under the Major Heads 4070-Capital Outlay on other Administrative Services and 6075-Loans for Miscellaneous General Services.						
8	27-School Education (Primary Education)	1.12 (25.00)	13.06 (49.73)	34.85 (71.41)	24.97 (21.44)	129.46 (34.92)
Saving occurred under the Major Head 4202-Capital Outlay on Education, Sports, Art and Culture.						
9	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2.50 (85.62)	2.50 (76.69)	2.50 (100)	2.50 (100)	3.00 (100)
Saving occurred under the Major Head 6245-Loans for relief on account of Natural Calamities.						
10	61-Expenditure Pertaining to Bundelkhand Package	258.29 (41.71)	249.71 (35.44)	211.00 (51.63)	120.56 (32.65)	62.41 (22.00)
Saving occurred under the Major Heads 4401-Capital Outlay on Crop Husbandry, 4700-Capital Outlay on Major Irrigation, 4701-Capital Outlay on Medium Irrigation, 4702-Capital Outlay on Minor Irrigation and 4705-Capital Outlay on Command Area Development						
11	67-Public Works-Buildings	41.39 (38.11)	45.79 (32.98)	91.29 (49.98)	75.72 (40.33)	68.62 (28.48)
Saving occurred under the Major Heads 4059-Capital Outlay on Public Works, 4210-Capital Outlay on Medical and Public Health, 4216-Capital Outlay on Housing and 4853-Capital Outlay on Non-Ferrous Mining and Metallurgical.						
Capital-Charged						
12	Public Debt	3,650.31 (53.68)	3,903.17 (52.13)	4,018.05 (50.08)	4,256.48 (46.38)	3,912.80 (44.60)
Saving occurred under the Major Heads 6003-Internal Debt of the State Government and 6004-Loans and Advances from the Central Government.						

(Source: Appropriation Accounts of respective years)

The persistent savings indicated that the budget estimates were not prepared in a realistic manner and budgetary controls in the concerned Departments were not effective.

2.3.3 Excess expenditure under schemes

In 39 cases, expenditure aggregating ₹ 4,476.36 crore under various schemes exceeded the approved provision by ₹ 10 crore or more in each case and also more than 20 per cent of the provisions made for each scheme. The details are given in **Appendix 2.2 (B)**.

2.3.4 Unutilised provisions under schemes

In 81 cases, the entire provision made under various schemes (₹ 10 crore or more in each case) aggregating to ₹ 13,374.82 crore remained unutilised. The details are given in **Appendix 2.2 (C)**.

2.3.5 Excess over provisions relating to previous years requiring regularisation

The excess expenditure amounting to ₹ 918.09 crore pertaining to the years 2003-04 to 2006-07 and 2008-09 to 2014-15 is yet to be regularised as detailed in **Appendix 2.3**. The year-wise break-up of the amount of excess expenditure pending for regularisation is summarised in **Table 2.4**.

Table 2.4: Excess over provision relating to previous years requiring regularisation

Year	Number of		Excess expenditure	Status of regularisation (as on 31 st October 2016)
	Grants	Appropriations		
1	2	3	4	5
2003-04	04	03	2.54	Explanatory notes submitted by the concerned Department to PAC.
2004-05	13	02	83.66	Explanatory notes submitted by the concerned Department to PAC.
2005-06	04	02	37.58	Explanatory notes submitted by the concerned Department to PAC.
2006-07	02	01	35.99	Explanatory notes submitted by the concerned Department to PAC.
2008-09	02	02	5.80	Explanatory notes submitted by the concerned Department to PAC.
2009-10	04	Nil	123.96	Explanatory notes submitted by the concerned Department to PAC.
2010-11	Nil	02	12.62	Explanatory notes submitted by the concerned Department to PAC, except for ₹ 0.02 crore in respect of Grant No. 23 (Revenue Charged).
2011-12	04	02	135.10	Explanatory notes submitted by the concerned Department to PAC, except for ₹ 10.88 crore in respect of Grant No. 33.
2012-13	Nil	02	0.24	Explanatory notes not submitted by the concerned Department to PAC.
2013-14	02	01	34.32	Explanatory notes not submitted by the concerned Department to PAC.
2014-15	03	03	446.28	Explanatory notes not submitted by the concerned Department to PAC.
Total	38	20	918.09	

Failure to regularise the excess over provision under the grants/appropriations over the years is a breach of legislative control over grants/appropriations.

During the exit conference (December 2016), FD stated that excess expenditure upto 2002-03 had been regularised. The process of regularisation was being done for other cases as per recommendation of PAC.

The fact remains that regularisation of excess expenditure was pending over the years.

2.3.6 Unnecessary/excessive Supplementary provision

In 54 cases of grants/appropriations, supplementary provision of ₹ one crore or more in each case aggregating ₹ 6,089.83 crore obtained during the year proved entirely unnecessary as the actual expenditure was less than the original provision. Details are shown in **Appendix 2.4**.

In 27 cases, against the additional requirement of ₹ 9,945.92 crore, supplementary provision of ₹ 17,980.89 crore proved excessive. The resultant savings exceeding ₹ one crore or more in each case, aggregating ₹ 8,034.97 crore are shown in **Appendix 2.5**.

2.3.7 Excessive/unnecessary re-appropriation/surrender of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are required. We observed injudicious re-appropriations or surrenders in 46 cases (₹ one crore or more in each case), which resulted in savings of more than ₹ one crore in each case in respect of 12 grants (14 cases) and also excess of more than ₹ one crore in each case in respect of 17 grants (32 cases), as detailed in **Appendix 2.6**.

2.3.8 Anticipated savings not surrendered

According to para 26.9 of the Madhya Pradesh Budget Manual (MPBM), statements of anticipated savings in expenditure are required to be submitted by the Budget Controlling Officers to the Finance Department by 15th January.

At the close of the year 2015-16, there were 32 cases (in 18 grants and five appropriations) in which savings (₹ one crore or more in each case) occurred but no part of these was surrendered by the concerned Departments. The amount involved in these cases was ₹ 6,729.45 crore (16.49 per cent of the total savings of ₹ 40,796.27 crore) (**Appendix 2.7**).

In 113 cases (surrender of funds of ₹ 10 crore or more in each case), savings aggregating ₹ 17,329.84 crore (**Appendix 2.8**) were surrendered on the last date of the financial year, leaving no scope for utilising the funds for other development purposes.

During the exit conference (December 2016), FD replied that standing instructions were given to all Departments and the same would be reiterated.

2.3.9 Defective sanction to re-appropriation/surrender of funds

As per instructions (February 2012) of the State Government and its financial rules, (i) all sanctions for re-appropriations/surrenders should be issued before the end of the financial year and should be received in Accountant General (A&E)'s office well in time for incorporation in the accounts, (ii) proper detail of schemes should be furnished and total of sanctions should be correct (iii) re-appropriation from one grant to another grant is not permissible (iv) provision in concerned heads should be available from which surrenders/re-appropriations are sanctioned.

A total of 66 sanctions (under 32 Grants/Appropriations) of re-appropriation or surrender of ₹ 2,501.27 crore issued during the year 2015-16 in violation of these instructions and therefore, these were not accepted by the Accountant General (A&E) for inclusion in the accounts. Details are given in **Appendix 2.9.**

2.3.10 Rush of expenditure

According to para 26.13 of the Madhya Pradesh Budget Manual (MPBM), rush of expenditure particularly in the closing months of the financial year will ordinarily be regarded as a financial irregularity.

We noticed that in respect of 49 cases¹ of 26 grants/appropriations ₹ 4,497.24 crore (87 per cent of total expenditure under these grants/appropriations) was incurred during the last quarter of the financial year. Of these, expenditure of ₹ 4,463.11 crore was incurred in the month of March. Percentage of expenditure incurred during the month of March to total expenditure in each case ranged between 50 and 100. Details are given in **Appendix 2.10.** These indicated deficient financial management due to which uniform flow of expenditure was not maintained, which is a primary requirement of budgetary control.

2.3.11 Drawal of funds and parking in Civil Deposit

As per the provisions of the Madhya Pradesh Treasury Code (MPTC) Part I Subsidiary Rule 284, no money should be drawn from the treasury unless it is required for immediate disbursement.

During 2015-16, a sum of ₹ 54.01 crore was drawn on 31 March 2016 and transferred to 8443-Civil Deposits-800-Other Deposits by showing the amounts as final expenditure under the relevant schemes in the accounts, as shown in **Appendix 2.11.** Thus, funds were drawn in excess of requirement and to avoid lapse of funds, which was contrary to the codal provision.

During the exit conference (December 2016), FD stated that parking of funds in Civil Deposit had been discouraged. Transfer to Public Account from Consolidated Fund was done in exceptional cases only.

The reply is not acceptable as the funds were credited to Civil Deposit heads on 31 March 2016 to avoid lapse of funds.

2.3.12 Expenditure incurred without provision

We observed that expenditure of ₹ 0.20 lakh was incurred under the head '6003-101-002-11.00 per cent Madhya Pradesh State Development Loan, 2001' and ₹ 0.29 lakh under the head '6003-101-8134-11.50 per cent Madhya Pradesh State Development Loan, 2011' (under Charged Appropriation - Public Debt) without any provision in the budget estimates. Reason for expenditure under these heads without any provision was not intimated (November 2016).

2.3.13 Unrealistic Budget Estimates

As per para B-7 and 8 of MP Government Budget Manual Vol-I (Part-B), all Budget Controlling Officers (BCOs) are responsible for collating estimates of expenditure and receipts prepared by the Drawing and Disbursement Officer (DDOs) under them as well as for preparing estimates of off budget funds likely to be received for departmental schemes during the ensuing financial year.

¹ Where expenditure during last quarter exceeded ₹10 crore.

BCOs should collate all estimates prepared by DDOs and review the same for finalisation of estimates of expenditure and receipts.

During scrutiny of Appropriation Accounts, we observed that in the year 2013-14, 2014-15 and 2015-16, budget provisions of ₹ 2,259.38 crore, ₹ 2,210.35 crore and ₹ 2,134.24 crore respectively were made under seven schemes (where savings were more than ₹ one crore in each case) which remained entirely unutilised. It indicates that budget provisions were prepared on *ad hoc* basis without assessing the actual requirement. The details are given in **Appendix 2.12**.

2.3.14 Misclassification of Budget provision under Revenue Section and Capital Section

Indian Government Accounting Standard (IGAS)-2 regarding accounting and classification of Grants-in-aid prescribes that the Grants-in-aid disbursed by a grantor shall be classified and accounted for as revenue expenditure in the Financial Statements of the grantor irrespective of the purpose for which the funds were disbursed. Only in cases specifically authorised by the President of India on the advice of the Comptroller and Auditor General of India, these can be debited to a capital head of account in the Financial Statements of the Government.

Audit observed that Grants-in-aid of ₹ 370.59 crore in three major heads were misclassified under Capital Expenditure.

Further, as per Rule 30 (1) of Government Accounting Rule, 1990, the expenditure of a capital nature shall broadly be defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure of a capital nature shall be distinguished from revenue expenditure in Government Accounts.

Audit observed that ₹ 39.86 crore towards Maintenance were misclassified under Capital Expenditure in four major heads where budget provision was ₹ one crore or more in each case. The details are given in **Appendix 2.13 (A)**. Further, an amount of ₹ 678.92 crore towards Machinery in 19 major heads and ₹ 3.17 crore towards Major Works in two major heads were misclassified under Revenue Expenditure, where budget provision was ₹ one crore or more in each case. The details are given in **Appendix 2.13 (B)**.

2.3.15 Non-surrender of savings of budget allotment for District Poverty Initiatives Project (DPIP)

As per instructions laid down in Para 8.3.10 of Madhya Pradesh Budget Manual, BCOs are required to surrender appropriations or portions of grants placed at their disposal which are not likely to be required during the year as soon as lapses on savings are foreseen. All the savings anticipated by the BCO should be reported with full details along with reasons to the Finance Department immediately as soon as they are foreseen, unless these are required to meet the anticipated additional requirements of funds under some other head of same grant.

Audit observed that under Grant No. 59-Externally Aided Projects pertaining to Rural Development Department, under Grant No. 41-Tribal Areas Sub-Plan and 64-Scheduled Castes Sub-Plan ₹ 10 crore, ₹ 11.20 crore and ₹ nine crore were

provisioned respectively for DPIP scheme, which was closed on 30 June 2015. The provisions made under these grants were surrendered on 31 March 2016. While as per budget manual, the whole provision should have been surrendered immediately after closing of DPIP scheme. This shows lack of budgetary control in the controlling Departments.

2.4 Outcome of Review of Selected Grants

After voting on Demands for grants has been completed in the Legislative Assembly, an Appropriation Bill is introduced for appropriation out of the Consolidated Fund of the State for moneys required to meet (a) the grants made by the Assembly and (b) the expenditure charged on the Consolidated Fund. After the Governor's assent to the Bill, amounts shown in the Appropriation Act and schedules thereof become the sanctioned grants for expenditure under various Demands.

We reviewed (July-August 2016) the budgetary procedure and control over expenditure pertaining to two grants viz., Grant No. 27 – School Education (Primary-Education) and Grant No. 47-Technical Education and Skill Development. The Commissioner, Rajya Siksha Kendra Bhopal and the Directorate of Public Instructions, Bhopal, Madhya Pradesh are the Budget Controlling Officer of Grant No. 27. The Director, Technical Education, (Satpura Bhavan) Bhopal, Madhya Pradesh and The Director, Skill Development, Jabalpur are the Budget Controlling Officers (BCOs) of Grant No. 47.

As per instructions issued (August 2013) by the Finance Department regarding time schedule for submission of budget estimates for the year 2015-16, estimates for non-plan and plan expenditure were to be submitted by the Administrative Department to the Finance Department within 17.10.2014 and 25.10.2014 respectively. However, the budget estimates for Department (grant No. 27) was submitted by the School Education (Primary Education) Department on 22.11.2014 to the Finance Department and Grant No. 47 was submitted by the Technical Education and Skill Department on 25.10.2014 to the Finance Department.

2.4.1 Summarised position

The details of amount budgeted for, expenditure incurred and savings under the Grant No. 27 and 47 during 2015-16 are summarised in **Table 2.5**.

Table 2.5: Summarised Appropriation during 2015-16

(₹ in crore)							
Particular of Grant	Section	Original Budget	Supplementary Budget	Total Grant	Actual expenditure	Savings	Percentage of saving to total Grant
1	2	3	4	5	6	7	8
Grant No. 27	Revenue (Voted)	6,977.23	75.21	7,052.44	5,595.55	1,456.89	20.66
	Capital (Voted)	233.50	137.21	370.71	241.25	129.46	34.92
Grant No. 47	Revenue (Voted)	534.29	22.27	556.56	410.78	145.78	26.19
	Capital (Voted)	67.65	62.19	129.84	99.77	30.07	23.16
Total		7,812.67	296.88	8,109.55	6,347.35	1,762.20	21.73

(Source: Appropriation Accounts for the year 2015-16)

Review of these grants revealed the following:

2.4.2 Persistent savings

We observed that during the last three years from 2013-14 to 2015-16 there were persistent savings in the salary and wages of Commissioner, Rajya Siksha Kendra and Directorate of Public Instruction Bhopal (Grant No. 27) and Skill Development Department (Grant No. 47). The year-wise break up of amount of budget allocation, expenditure and savings in these grants is summarised in **Table 2.6**.

Table 2.6: Persistent savings under salaries and wages

(₹ in crore)				
Year	Budget Provision	Expenditure	Saving/ Surrender	Percentage of savings
Grant No. 27				
2013-14	128.59	100.06	28.53	22.19
2014-15	123.43	104.71	18.72	15.17
2015-16	131.68	108.83	22.85	17.35
Total	383.70	313.60	70.10	18.27
Grant No. 47				
2013-14	108.63	105.88	2.75	2.53
2014-15	138.19	129.96	8.23	5.96
2015-16	148.27	133.82	14.45	9.75
Total	395.09	369.66	25.43	6.44

(Source: Figures provided by Department of School Education (Primary-Education) and Department of Technical Education and Skill Development)

On this being pointed out, Budget Controlling Officer of Grant No. 27 and 47 stated that savings were due to vacant posts which was not filled up against sanctioned posts.

Fact remains that provisions were made on *ad hoc* basis which resulted in persistent savings during 2013-14 to 2015-16.

2.4.3 Substantial Savings

We observed that in 20 schemes there were substantial savings of ₹ 1,648.22 crore where savings were ₹ five crore or more, which were 8.55 per cent to 100 per cent of the total grant/appropriation under the scheme during 2015-16. The details are given in **Appendix 2.14**.

2.4.4 Unutilised provisions in various schemes under selected grants

In four cases under Grant No. 27 and two cases under Grant No. 47, the entire provision made under various schemes (₹ one crore or more in each case) aggregating to ₹ 31 crore remained unutilised. The details are given in **Table 2.7**.

Table 2.7: Details of unutilised provision in various schemes during 2015-16

(₹ in crore)					
Sl. No.	Name of the Scheme	Total Provision	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6
27-School Education (Primary-Education)					
1	2202-01-101-0801-6491-Grant under I.D.M.I Scheme	1.00	Nil	1.00	100
2	2203-03-103-0101-7617-Construction of displaced building in Jabalpur (P.S.M Campus)	5.00	Nil	5.00	100

Sl. No.	Name of the Scheme	Total Provision	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6
3	4202-01-201-0101-5776-Completion of incomplete School Buildings under Sarva Shiksha Abhiyan	20.00	Nil	20.00	100
4	4202-02-105-0101-0067-English Language Training Institute, Bhopal	1.00	Nil	1.00	100
47-Technical Education and Skill Development					
1	2203-001-0101-7469-National Higher Education Mission	2.00	Nil	2.00	100
2	2230-03-003-0717-Industrial Training Institute	2.00	Nil	2.00	100
Total		31.00	Nil	31.00	100

(Source: Appropriation Accounts and Detailed Appropriation Accounts for the year 2015-16)

2.4.5 Misclassification of Budget provision

In 12 schemes under Grant No. 47, Budget provision of ₹ 14.80 crore (where provision were ₹ one lakh or more) under the object head 63-Machines and Equipment was incorrectly classified under Revenue section during 2015-16, while the nature of object head 63-Machines and Equipment is related to Capital section. Object head wise and scheme wise details are given **Appendix 2.15**.

On this being pointed out by audit (July-August-2016), the BCO stated that provision under object head 63-Machines and Equipment were made by the Finance Department. Budget Controlling Officer further informed that the matter would be taken up with Finance Department.

2.4.6 Central Funds Parked in Civil Deposit

We observed in Grant No. 27 (BCO-2004) that ₹ 68.65 lakhs of Centrally Sponsored Schemes "District Institute of Education and Training for Basic Minimum Services" were drawn on 31st March 2016 and transferred to head 8443 Civil Deposit in Public Account to avoid lapse of funds, which inflated the expenditure of the year under the Consolidated Fund of the State.

On this being pointed out by audit (July 2016), the BCO stated that drawals were banned by treasury at the end of March 2016 due to which central funds were parked in K-deposit after receiving the sanction from Finance Department, which would be utilised soon.

The fact remain that transfer of funds to Civil Deposit at the end of financial year resulted in overstatement of State expenditure out of Consolidated Fund of the State.

2.5 Conclusion and Recommendations

Inflated provision under original and supplementary grants

- There was large savings of ₹ 40,796.27 crore (24.49 per cent) against total budget provision of ₹ 1,66,610.52 crore during 2015-16. In 36 cases (28 grants/appropriations), significant savings of ₹ 100 crore and above and more than 20 per cent of total provision occurred in each case, which aggregated to ₹ 33,602 crore, which indicate improper budget estimation.

Budgetary control mechanism should be strengthened in the Government Departments by proper monitoring of expenditure. Unnecessary provision of Supplementary grant should be avoided.

Failure to surrender/delayed surrender of savings

- Only 47.70 per cent (₹ 19,459 crore) of total savings were surrendered during the year. In 113 cases, savings of ₹ 17,330 crore (₹ 10 crore or more in each case) were surrendered on the last day of the financial year, leaving no scope for utilising the funds for other development purposes.

All anticipated savings should be surrendered on time so that the funds can be utilised for other development purposes.

Excess expenditure requiring regularisation

- Excess expenditure of ₹ 918.09 crore pertaining to 38 grants and 20 appropriations of previous years requires regularisation under Article 205 of the Constitution.

Regularisation of excess expenditure pending since 2003-04 may be done on priority basis.

Funds transferred from Consolidated Fund of the State for parking in Civil Deposit

- Funds of ₹ 54.01 crore drawn on 31 March 2016 was transferred from Consolidated Fund of the State to Civil Deposits in Public Account to avoid lapse of funds, which inflated the expenditure of the year under the Consolidated Fund of the State.

Transfer of unutilised funds from Consolidate Fund of the State to Civil Deposit at the end of financial year results in overstatement of State expenditure and should be avoided.

Chapter 3
FINANCIAL REPORTING



CHAPTER 3

Financial Reporting

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the year 2015-16.

3.1 Delay in furnishing Utilisation Certificates

As per Rule 182 of the Madhya Pradesh Financial Code (MPFC) Vol. I, in case of an annual or a non-recurring conditional grant, the Departmental Officer on whose signature or counter-signature the Grants-in-aid bill was drawn, shall furnish the Utilisation Certificates (UCs) to the Accountant General (AG) on or before 30 September of the year following that to which the grant is related.

The position of outstanding UCs against Grants-in-aid sanctioned to various Departments up to 2015-16 is given in **Table 3.1**.

Table 3.1: Year-wise position of outstanding Utilisation Certificates

(₹ in crore)		
Year	Number of Utilisation Certificates awaited	Amount
up to 2013-14	27593	20,630.58
2014-15	02	401.49
2015-16	17	327.21*
Total	27612	21,359.28

(Source: Finance Accounts for the year 2015-16)

*Except where the sanction orders state otherwise, UCs in respect of grants disbursed till 31 March 2016 was due on or before 30 September 2016)

As seen from the above 27612 UCs for an aggregate amount of ₹ 21,359.28 crore were outstanding as on 31 March 2016 in respect of 41 Major Heads. Details are given in **Appendix 3.1**. Large pendency in submission of UCs was mainly in respect of Major Head 3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (₹ 8,711 crore), 2408- Food, Storage and Warehousing (₹ 4,796 crore), 2202-General Education (₹ 1,928 crore), 2501-Special Programmes for Rural Development (₹ 1,022 crore) and 2801-Power (₹ 975 crore).

3.2 Status of Placement of Separate Audit Reports of Autonomous Bodies in the State Assembly

The State Government has set up several Autonomous Bodies (ABs) in the fields of Agriculture, Housing, Labour Welfare, Urban Development, etc. The audit of accounts of six ABs in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SAR) and their placement in the Legislature as on 30 September 2016 is given in **Table 3.2**.

Table 3.2: Status of rendering Accounts of the Autonomous Bodies

Sl. No	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which SARs were issued	Placement of SAR in the Legislature	Delay ¹ in submission/non-submission of accounts (in months)
1	Madhya Pradesh (MP) Khadi and Village Industries Board, Bhopal	Entrustment under section 19(3) of C&AG (DPC) Act	2013-14	2012-13	2011-12 (Placement of SAR on 09.12.2015) SARs for the year 2012-13 has been issued. Information about status of placing SAR to the State Legislature was awaited.	2013-14 (24) 2014-15 (15) 2015-16 (03)
2	MP Human Rights Commission, Bhopal	Entrustment vide Act of Parliament	2014-15	2013-14	2013-14 (Placement of SAR on 09.12.2015)	2013-14 (03) 2014-15 (08)
3	MP Building and Other Construction Workers Welfare Board, Bhopal	Entrustment vide Act of Parliament	2011-12	2011-12	SARs for the year 2003-04 to 2011-12 were issued. Information about status of placing SARs to the State Legislature was awaited, despite reminder (September 2016).	2011-12 (23) 2012-13 (39) 2013-14 (27) 2014-15 (15) 2015-16 (03)
4	MP State Legal Services Authority, Jabalpur	Entrustment vide Act of Parliament	1997-98 to 2012-13	Accounts for the year 1997-98 to 2012-13 were received from the MP State Legal Service Authority in August 2015. However, the account of District Legal Services Authorities have not been received since inception.	-	1997-98 (205) to 2012-13 (25) 2013-14 (27) 2014-15 (15)
5	MP Housing and Infrastructure Development Board, Bhopal	Entrustment vide Act of State Legislature	2015-16	2014-15	2014-15 (Placement of SAR on 25.07.2016)	2012-13 (16) 2013-14 (09) 2014-15 (04)
6	Madhya Pradesh Electricity Regulatory Commission (MPERC), Bhopal	Entrustment vide Act of Parliament	2015-16	2014-15	2014-15 (Placement of SAR on 09.12.2015)	-

¹ Period of delay taken from the due date of receipt of accounts i.e. 30 June of the ensuing financial year till 30 September 2016

As seen from the **Table 3.2**, there were significant delays up to 205 months in submission of accounts by Madhya Pradesh Legal Services Authority. However, the accounts of Districts Legal Service Authorities were still awaited.

Inordinate delays in submission of accounts and presentation of the SARs to the State Legislature result in delays in scrutiny of the functioning of these bodies, where Government investments are made, besides delays in initiating necessary remedial action on financial irregularities in the Autonomous Bodies.

3.3 Reporting of Misappropriation, Losses and Defalcations etc.

Rule 22(1) of the Madhya Pradesh Financial Code Vol. I states that any loss of public money, caused by defalcation or otherwise, should be immediately reported to the Accountant General, even when such loss has been made good by the party responsible for it.

The State Government reported 3099 cases of misappropriation, losses, defalcations etc., involving ₹ 37.19 crore up to 31 March 2016 on which final action was pending as of June 2016. The amount included ₹ 4.04 crore (270 cases) for the year 2015-16. A large number of cases involving ₹ 15.52 crore (2501 cases) and ₹ 8.30 crore (11 cases) were pending for recovery/regularisation against the Major Head 2406-Forestry & Wild Life and Major Head 2054-Treasury and Accounts Administration respectively. Major Head-wise details of pending cases of misappropriation, losses, defalcations etc. at the end of 2015-16 and their age-wise analysis is given in **Appendix 3.2**. Major Head-wise and nature of irregularity-wise details of these cases are given in **Appendix 3.3**. The age-profile of the pending cases with nature of irregularities emerging from these Appendices are summarised in **Table 3.3**.

Table 3.3: Profile of Misappropriation, Losses, Defalcations etc.

(₹ in crore)

Age-profile of the pending cases			Details of the pending cases		
Range in years	Number of cases	Amount involved	Nature of the case	Number of cases	Amount involved
0 – 5	672	14.04	Theft	173	6.47
5 – 10	322	12.23			
10 – 15	321	2.69	Misappropriation/ Loss of material	2926	30.72
15 – 20	389	4.03			
20 – 25	544	2.16			
25 & above	851	2.04			
Total	3099	37.19	Total	3099	37.19

Further analysis indicated that the cases were outstanding owing to reasons listed in **Table 3.4**.

Table 3.4: Reasons for outstanding cases of Misappropriation, Losses, Defalcations etc.

		(₹ in crore)	
Reasons for the delay/outstanding cases		Number of cases	Amount
(i)	Awaiting Departmental and criminal investigation	12	0.37
(ii)	Departmental action initiated but not finalised	15	0.75
(iii)	Criminal proceedings finalised but execution of certificate cases for the recovery of the amount pending	04	0.17
(iv)	Awaiting orders for recovery or write off	2991	26.86
(v)	Pending in the Courts of law	77	9.04
Total		3099	37.19

Thus, out of 3099 cases involving ₹ 37.19 crore, 2105 cases (68 per cent) involving ₹ 10.92 crore were pending for more than 10 years. In 2991 cases (97 per cent), orders for recovery or write off were awaited.

During the exit conference (December 2016), FD replied that necessary action would be taken by the concerned Departments.

Further, 127 cases of losses involving an amount of ₹ 63.21 lakh were written off during the year 2015-16, as detailed in **Appendix 3.4**. An amount of ₹ 53.07 lakh pertaining to 388 cases had been recovered and credited to Government Account during 2015-16. The details are given in **Appendix 3.5**.

Loss Due to shortage of stock in Civil Aviation Department

Para 6(3) of Aviation Department's notification (January 2000) stipulated that the purchase of spare parts, stock etc. would be physically verified twice in a year and the officials from Directorate of Treasury and Accounts Service would be nominated in verification team. Further, Rule 135 (ii) (b) of MPFC provides that the article found short may continue to be borne on the stock accounts until the loss is adjusted either by a recovery or a sanctioned write off.

During test check (January 2016) of records of Directorate, Civil Aviation, Bhopal, it was observed that the shortage of 15 items amounting to ₹ 1.22 crore were noticed during the physical verification of its Technical Branch conducted during February 2015, as detailed in **Appendix 3.6**. Further scrutiny revealed that these missing equipment were spare parts of aircraft/helicopter. The shortage also included tools of ₹ 9.64 lakh procured from local market, though such procurement from local market was prohibited. However, no action was taken for fixing responsibilities and adjustment of stock by recovery or write off.

On this being pointed out, Directorate replied (June 2016) that the responsibilities would be fixed after intensive investigation.

The reply of the Department is not acceptable as the Department did not initiate any action for fixing the responsibilities despite lapse of more than one year.

3.4 Pendency in submission of Detailed Countersigned Contingent bills against Abstract Contingent bills

As per Rule 313 of the Madhya Pradesh Treasury Code (MPTC) Part-1, every Drawing and Disbursing Officer (DDO) has to certify in each Abstract Contingent (AC) bill that Detailed Countersigned Contingent (DCC) bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the concerned Controlling Officers (CO) for countersignature and transmission to the Accountant General (A&E). As per MPTC Subsidiary Rule 327, DDOs should submit monthly DCC bills along with necessary certificate to the CO within 5th of the following month. The CO is required to submit the passed DCC bills to AG, so that these may be received in AG's office till 25th of the same month. However, drawal of amounts by way of AC bills has been prohibited by the Finance Department instructions (July 2011) for all the Departments.

We observed that 19 DCC bills aggregating to ₹ 7.59 crore were pending at the end of March 2016, which were drawn by State Protocol Officer, Bhopal under General Administration Department. The case of these drawals was pending for decision in the Court of law. The case was closed by the Honorable Court of the special judge under prevention of Corruption Act on 13.03.2012, however adjustment of these AC bills were awaited. Year-wise pendency in submission of DCC bills are given in **Table 3.5**.

Table 3.5: Year-wise position of outstanding DCC bills

Year	Number of Outstanding DCC bills	Amount
2004-05	11	4.60
2005-06	05	2.74
2006-07	03	0.25
Total	19	7.59

(Source: Finance Accounts for the year 2015-16)

3.5 Reconciliation of Departmental receipts and expenditure

According to Para 24.9.3 of the Madhya Pradesh Budget Manual (MPBM), Budget Controlling Officers (BCOs) are responsible for reconciliation of accounts maintained by them with those appearing in the Accountant General (A&E)'s books and for identifying and correcting misclassifications.

We observed that against the total expenditure of ₹ 1,19,766 crore (excluding repayment of "Public Debt") during 2015-16, all the 117 Controlling Officers (COs) have partially reconciled an expenditure of ₹ 64,790 crore (54.10 per cent) as on 31 March 2016.

Further, all BCOs are required to reconcile the receipts of the Government with the figures accounted for by the Accountant General (A&E). All the 117 Controlling Officers have partially reconciled for ₹ 1,118 crore (1.06 per cent) against the total receipts of ₹ 1,05,701 crore excluding receipts under "Public Debt" during the year 2015-16.

The failure to reconcile the expenditure and receipts by the Controlling Officers indicated deficient financial management. Even though non-reconciliation of Departmental figures is pointed out regularly in our Audit Reports, lapses on the part of Controlling Officers in this regard continued to persist during 2015-16.

3.6 Adjustment of temporary advances

According to Subsidiary Rule 53(4) of MPTC, temporary advance should be adjusted as early as possible and adjustment should not be delayed for more than three months in any condition. According to the Finance Department's instructions (October 2001), temporary advances taken by Government employees for tours or contingent expenditure should be adjusted within three months from the date of drawal of advance or by the end of the financial year whichever is earlier, failing which interest as per the interest rate on fixed deposits of State Bank of India should be charged from the erring employee/officer.

Information furnished by various Departments (to the extent available) revealed that as on 31 March 2016, 2552 cases aggregating ₹ 8.39 crore were pending for adjustment by 12 Departments² in their records. We observed that large pendency of temporary advance (more than one crore) was in respect of General Administration Department (₹ 5.65 crore) and Farmer Welfare and Agriculture Development (₹ 1.62 crore), which were pending for adjustment.

Reasons for non-adjustment of temporary advances have not been intimated by Departments. Age-wise analysis of advances pending is given in **Table 3.6**.

Table 3.6: Age-wise analysis of cases of advances pending as of March 2016

(₹ in crore)			
Sl. No.	Pendency	No. of cases	Amount
1	More than 10 years	647	0.47
2	More than five years and upto 10 years	380	0.27
3	More than one year and upto five years	488	6.03
4	Upto one year	1037	1.62
Total		2552	8.39

(Source: Data Furnished by the Departments)

It would be seen from the above that 25 per cent of the cases (647 nos.) were more than ten years old and thus, possibility of their recovery appears to be remote.

Non-recovery of advances indicated absence of effective internal controls in the concerned Departments.

During the exit conference (December 2016), FD replied that necessary instructions would be issued in this regard.

² (1) Commerce, Industry and Employment: ₹ 1.18 lakh, (2) Education: ₹ 7.24 lakh, (3) Farmer Welfare and Agriculture Development: ₹ 161.65 lakh, (4) Fisherman Welfare and Fisheries Development: ₹ 1.53 lakh, (5) General Administration (Election): ₹ 564.79 lakh, (6) Horticulture and Food Processing: ₹ 78.48 lakh, (7) Home (Public Prosecution): ₹ 0.20 lakh, (8) Jail: ₹ 1.44 lakh, (9) Narmada Valley Development Authority: ₹ 3.35 lakh, (10) Panchayat and Rural Development: ₹ 3.20 lakh, (11) Tribal Welfare: ₹ 0.04 lakh, (12) Water Resources Department: ₹ 15.64 lakh

3.7 Opaqueness in Government Accounts

Since most of the government activities are well defined in the list of Major and Minor Heads of Accounts of Union and States, issued by the Controller General of Accounts, and also provided in para 8.3.5(vi) of MP Budget Manual, the Budget Controlling Officers are to ensure that operation of the minor head '800-Other Receipts/ Expenditure' should be minimised.

Scrutiny of Finance Accounts 2015-16 disclosed that expenditure of ₹ 17,669.83 crore, consisting 15.15 *per cent* of total expenditure of ₹ 1,16,606.17 crore under revenue and capital major heads was classified under the minor head '800-Other Expenditure'.

We also observed that under 37 major heads of accounts (revenue and capital), substantial portion (10 *per cent* or more) of an amount of ₹ 16,148.78 crore, which constituted 53.93 *per cent* of total expenditure of ₹ 29,942.10 crore under these major heads, were classified under the minor head of accounts '800-Other Expenditure'. Such expenditure ranged between 11 *per cent* and 100 *per cent* of total expenditure under the respective major heads, as detailed in **Appendix 3.7**.

Similarly, revenue receipts of ₹ 11,890.88 crore, constituting 11.27 *per cent* of the total revenue receipts (₹ 1,05,510.60 crore) recorded under the respective major heads, were classified under the minor head '800-Other Receipts'. Under 30 revenue receipt major heads of accounts, substantial portion (10 *per cent* or more) of an amount of ₹ 11,747.50 crore, which constituted 60.31 *per cent* of total receipts (₹ 19,477.79 crore) under these major heads, were classified under '800-Other Receipts'. The booking under minor head '800-Other Receipts' in these cases ranged between 10 and 100 *per cent* of total revenue receipts under the respective major heads. Details are given in **Appendix 3.8**.

Large amounts booked under the minor head '800-Other Receipts' and '800-Other Expenditure' affects the transparency in financial reporting as it fails to indicate disaggregated information on different activities of the Government separately in the accounts.

3.8 Payment of Previous year's liabilities from the next year's Budget

Subsidiary rule 283 of MPTC provides that all charges actually incurred must be drawn and paid at once, and under no circumstances they be allowed to stand over to be paid from the grant of another year. To the extent possible, expenditure should be postponed till the sanction of new budget, but on no account the charge be incurred in one year and thrown on the grant of another year.

Test check of records of Office of the Superintendent of Police (Radio), Bhopal (July 2016) revealed that the Department purchased CCTVs and Digital Radio Tracking System (on turnkey basis), Data SIMs and other equipment costing ₹ 36.94 crore for Shinmhast 2016 from seven firms during the financial year 2015-16. However, despite availability of budget, the balance payment of ₹ 28.29 crore was not made to respective firms during the financial year 2015-16 (**Appendix 3.9**). Thus, the charges incurred in one year was thrown on the grant of another year, which was in contravention to subsidiary rule 283 of MPTC.

The Department replied that the pending bills were not passed due to unavailability of budget allotment.

The reply is not acceptable, as an amount of ₹ 36.32 crore was allotted to the Department for Shimhast 2016, out of which only ₹ 9.99 crore was incurred by the Department leaving a balance of ₹ 26.33 crore.

The matter was referred to the Government (August 2016); their reply had not been received (November 2016). However, during the exit conference (December 2016), FD replied that the concerned Department would take necessary action.

3.9 Irregular Maintenance of bank accounts

Rule 6 of MPFC and Subsidiary Rule 284 of MPTC provide that withdrawal of funds from Consolidated Fund of the State without immediate requirement is totally prohibited. According to Rule 9 of MPTC a Government servant may not, except with the special permission of the Government, deposit in a bank moneys withdrawn from the Consolidated Fund and Public Account of the State. Finance Department, Government of Madhya Pradesh directed (February 2009) that Government Offices, which had withdrawn funds of various schemes and deposited in bank accounts opened without permission of Finance Department, may withdraw money immediately from these bank accounts and deposit into Government Accounts.

With a view to ascertain whether Government money was being parked in bank accounts, information on deposit of funds in bank account by departmental authorities was called from all Departments of Government of Madhya Pradesh. As per information received from 35 Departments, there were no cases of deposits in bank accounts by departmental authorities of these Departments. Information from 12 Departments was still awaited (November 2016).

In case of six Departments³, the amount of ₹ 28.25 crore was withdrawn from Consolidated Fund and deposited in 51 bank accounts, which were being operated by 40 Drawing and Disbursement Officers (DDOs) as on 31 March 2016. The amount parked in these accounts should have been withdrawn and deposited in Government Accounts as per the direction of FD, but the same was not complied with. Details of balances in the bank accounts of these 40 DDOs are shown in **Appendix 3.10**.

Audit scrutiny (June 2016) of records of Office of the Deputy Director (DD), Horticulture and Food Processing, Satna⁴ revealed that DD, withdrew ₹ 21.75 lakh⁵ during April 2012 to January 2014 from treasury for payment to beneficiaries under Special Central Assistance Programme for Tribal Sub-Plan Area and deposited the same in its bank account. However, it remained unutilised.

³ (1) Commerce, Industry and Employment, (2) Higher Education, (3) Finance, (4) Fisherman Welfare and Fisheries Development, (5) Gas Tragedy, Relief & Rehabilitation (6) Horticulture and Food Processing

⁴ included in 40 DDOs mentioned in Appendix 3.10

⁵ (1) ₹ 1.75 lakh (April 2012), (2) ₹ 15.00 lakh (October 2013), (3) ₹ 5.00 lakh (January 2014)

On this being pointed out, DD replied (June 2016) that the amount was withdrawn and deposited in bank account as prior selection of beneficiary farmers was not done and budget was getting lapsed.

Reply is not acceptable as permission of FD was not obtained to deposit money in bank. Further, withdrawal of funds without immediate requirement and depositing the same in bank was in contravention to the directions of FD and provision of MPTC.

The above matter was referred to the Government (May 2016); their reply was awaited (November 2016).

During the exit conference (December 2016), FD replied that directions in this regard were already issued to all the Departments. However, specific cases would be taken up with the concerned Departments.

3.10 Submission of the details of grants or loans paid to bodies and authorities

In order to identify bodies or authorities, which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (C&AG'S DPC Act), the Government/Heads of the Departments are required to furnish to Audit every year the detailed information about the financial assistance given to various institutions, the purpose for which the assistance is granted and the total expenditure of the institutions. Further, Regulation on Audit and Accounts 2007 provides that Governments and heads of Departments which sanction grants and or loans to bodies or authorities shall furnish to the Audit Office by the end of July every year a statement of such bodies and authorities to which grants and/or loans aggregating ₹ 10 lakh or more were paid during the preceding year indicating (a) the amount of assistance (b) the purpose for which the assistance was sanctioned and (c) the total expenditure of the body or authority.

During 2015-16 information regarding financial assistance to various institutions were received from only six bodies⁶. In the absence of complete information on the financial assistance given by the Government, reasonable assurance could not be provided to the Legislature/Government about the manner in which the grants sanctioned/paid by them had been utilised. This dilutes the legislative control over the government expenditure systems.

The matter was taken up with Finance Department in May 2016. The reply was awaited as of November 2016.

⁶ (1) Chief Administrative Officer, Bharat Bhawan Nyas (Trust), Bhopal, (2) Directorate of Town and Country Planning issued grant to Body and Authority (3) Kasturba Vanwasi Kanya Ashram Niwali, Badwani, (4) Madhya Pradesh Vanwasi Sewa Mandal, Mandla, (5) Project Administrator/Secretary Special Backward Caste Baiga Development Agency, Dindori, (6) State Health Samiti (National Health Mission, Public Health and Family Welfare)

3.11 Maintenance of Personal Deposit Accounts

The Personal Deposit (PD) Accounts are Deposit Accounts kept in Treasuries in the name of the Administrators of the Accounts. The moneys are placed under 8443-Civil deposits 106 Personal Deposit. These accounts can be opened with the approval of the Finance Department. AG's consent is not required as per the existing rules. In terms of provisions made for maintenance of PD accounts in Subsidiary Rules 543 and 584 to 590 of Madhya Pradesh Treasury Code (MPTC) Part-1, the PD accounts which are opened by debit to the Consolidated Fund of the State should be closed at the end of the financial year by minus debit to relevant service heads. As per Finance Department (FD) instructions of February 2010, if it is necessary to open a PD account in the next year, the same may be opened in the usual manner. The PD accounts which remained inoperative for continuous three years, should be closed by the Treasury Officer by giving notice to the Administrator of the PD account and action for transfer of balance amount as Revenue deposit credit to Government Account should be initiated.

Overall position of PD Accounts

The position of PD accounts remained open as on 31 March 2016 is detailed in Table 3.7.

Table 3.7: Position of Personal Deposit Accounts as on 31 March 2016.

(₹ in crore)

Opening Balance		Addition during the year		Closed during the year		Closing Balance	
No.	Amount	No.	Amount	No.	Amount	No.	Amount
802	2,704.45	45	2,356.97	61	1,829.50	786*	3,231.92

(Source: Finance Accounts for the year 2015-16)

*Government: 783, Semi Government: 3, of these 414 PD accounts containing ₹ 48.66 crore have been inoperative for more than one year

The closing balance in PD accounts indicated that the administrators did not close the PD accounts by minus debit to the relevant service head at the close of financial year, as required under the rules. Since the amounts transferred to PD accounts are shown as final expenditure from the Consolidated Fund of the State, the failure to close PD accounts at the close of the year resulted in overstatement of expenditure under Consolidated Fund during the year.

Records relating to the Administrators of five PD accounts⁷ were test checked (November 2014 and May to August 2016) in audit. The observations noticed are discussed in the succeeding paragraphs:

⁷ (1) Collector, Khargon, (2) Commissioner, Health Services, Bhopal (3) Director, Horticulture and Farm Forestry, Bhopal, (4) Divisional Forest Officer, General Forest Division, Katni, (5) Project Officer, Intensive Horticulture Development Scheme, Betul

Parking of fund in Bank Account instead of PD Account by the administrator

Rule 6 of MPFC and Subsidiary Rule 284 of MPTC provide that withdrawal of funds from consolidated fund of the State without immediate requirement is totally prohibited. According to Rule 9 of MPTC, a Government servant may not, except with the special permission of the Government, deposit in a bank moneys withdrawn from the Consolidated Fund and Public Account of the State. Further, Finance Department, Government of Madhya Pradesh directed (August 2005) that funds for land acquisition kept in the bank accounts should be withdrawn and deposited in the Personal Deposit account.

During test check of records of Office of the Collector, Khargon (November 2014), Audit observed that amount of ₹ 1.92 crore⁸ received for Compensation against Government/Public/Religious Place submerged under Omkareshwar/Maheshwar canal project were deposited in interest bearing account (No. 53022455961) of State Bank of India in the name of Collector, Khargone, whereas the amount should have been kept under Personal Deposit Account as per directions issued by Finance Department (August 2005).

Further scrutiny revealed that Collector, Khargon transferred ₹ 1.22 crore from the bank account to Personal Deposit Account No. 31 (December 2015), District Treasury, Khargon and the amount of ₹ 0.61 crore were issued through cheque to beneficiaries. The remaining amount of ₹ 9.37 lakh were still lying in the Bank account.

On this being pointed out, Collector, Khargone replied (November 2016) that the amount of ₹ 9.37 lakh related to compensation for land acquisition of agriculture land of temple.

Reply is not acceptable as the amount pertaining to land acquisition should have been deposited in Personal Deposit Account and not in the bank account.

The matter was referred to the Government (February 2015); their reply was not received (November 2016).

Failure to comply with instruction of FD for closure of PD Accounts

Finance Department issued instructions (March 2016) to close PD accounts No.54 and 05 (as detailed in **Table 3.8**) before 26th March 2016 and transfer the funds deposited in these PD accounts to Consolidated Fund of the State. Audit observed that Administrator of these PD accounts did not comply with the instructions of FD.

⁸ (1) Collector (Religious branch), Khargon: ₹ 61.16 lakh (10/2010), (2) Land Acquisition Officer, Sardar Sarowar Project, Khargon: ₹ 9.37 lakh (07/2010), (3) Land Acquisition Officer, Maheshwar Hydrel Power Project, Khargon: ₹ 56.18 lakh (12/2010), (4) Land Acquisition Officer, Maheshwar Hydrel Power Project, Khargon: ₹ 41.97 lakh (01/2011), (5) Land Acquisition Officer, Maheshwar Hydrel Power Project, Khargon: ₹ 23.70 lakh (05/2011)

Table 3.8: Details of PD Accounts which were to be closed as per direction of FD

(₹ in crore)

Sl. No.	Name of Administrator of Personal Deposit Account	Personal Deposit Account Number	Balance as on 31 March 2016
1	Director, Horticulture and Farm Forestry, Bhopal	54	3.77
2	Divisional Forest Officer, General Forest Division, Katni	05	2.44
Total			6.21

(Source: Data furnished by Audited Units)

- In spite of instructions of Finance Department, Director, Horticulture and Forestry Department, Bhopal neither transferred amount of ₹ 3.77 crore lying in PD account No. 54 to Consolidated Fund of the State nor PD account was closed. Permission for continuation of the same was also not obtained for the Financial Year 2015-16.

On this being pointed out, Director, Horticulture and Forestry Department, Bhopal, replied that the unspent amount was related to various centrally sponsored scheme which was to be paid. Therefore, the account was not closed. Permission for continuation of PD account was being obtained.

Reply is not acceptable as the Department did not ensure compliance of instructions issued by FD.

- No transaction was made in PD account No. 5 being operated by Divisional Forest Officer, General Forest Division, Katni since February 2013. As per cash book of the administrator, PD account had a closing balance of ₹ 2.44 crore as on March 2016 while as per treasury the account had a balance of ₹ 2.98 crore. The difference of ₹ 0.54 crore between treasury and administrator shows that administrator did not reconcile the figures with the treasury. Administrator also failed to comply with instructions issued by Finance Department (March 2016) regarding transfer of funds of PD account into Consolidated Fund of the State and closing of PD account.

On this being pointed out, Divisional Forest Officer, General Forest Division, Katni replied (June 2016) that treasury was requested (June 2016) to close the PD account and transfer the funds into Consolidated Fund of the State.

The fact remains that the treasury had been requested to close the PD account in June 2016 while the account should have been closed by 26 March 2016 as per instruction of FD. Further, figures were also not reconciled by administrator with treasury.

Failure to transfer of funds available in inoperative PD accounts into Government Account

Two test checked PD accounts having balance of ₹ 12.68 crore were inoperative for more than three years as of March 2016. The details are given in **Table 3.9**.

Table 3.9: Details of Inoperative Personal Deposit Accounts

(₹ in crore)				
Sl. No.	Name of Administrator of Personal Deposit Account	Personal Deposit Account Number	Inoperative from	Balance as on 31 March 2016
1	Project Officer, Intensive Horticulture Development Scheme, Betul	54	March 2010	1.80
2	Commissioner, Health Services, Bhopal	26	August 2008	10.88
Total				12.68

(Source: Data furnished by Audited Units)

While analysing the above PD accounts, the following observations were made:

- An amount of ₹ 1.80 crore was deposited (March 2010) in PD account No. 54 in the name of Project Officer, Intensive Horticulture Development scheme Betul under *Gramin Haat Bazar Yojna* which remained unspent from year 2009-10 to 2015-16. Since, the Department did not get permission from FD for continuation of PD account, it should have been closed at the end of financial year by transferring the unspent amount to Government Account but the same was not done by the administrator.

On this being pointed out, Project Officer, Intensive Horticulture Development scheme, Betul, replied (May 2016) that funds deposited in PD account could not be utilised for want of approval for continuation of PD account.

Reply of the Department was not acceptable as the PD account was inoperative for the last three years but neither the account was closed nor the amount was transferred to Government Account which was in contravention to provision of MPTC.

- PD account No. 26 was operated (2003) by Commissioner, Health Services, Bhopal with the objective of construction of Health buildings (Sub Health Centre, Primary Health Centre, Community Health Centre) in the State. It was noticed that Cash book of PD account was not maintained in prescribed format. As per treasury records as on March 2016, balance of ₹ 10.88 crore was lying unutilised in PD account No. 26 since 05.08.2008

Further, Administrator of PD account did not reconcile balance with the treasury figures. Audit scrutiny revealed that there was unreconciled difference of ₹ 2.20 crore (Treasury figure: ₹ 10.88 crore and Cash book figure: ₹ 8.68 crore) as on March 2016.

On this being pointed out, Commissioner, Health Services Bhopal replied (August 2016) that it had requested the Treasury Officer, Bhopal to close the PD account and transfer the fund into Government account. However, the fact remains that PD account was still not closed.

During the exit conference (December 2016), FD replied that these cases would be taken up with the concerned Departments.

3.12 Conclusion and Recommendations

Outstanding Utilisation Certificates against the Grants

- Utilisation Certificates (27612) in respect of grants-in-aid given by different Departments of State Government amounting to ₹ 21,359.28 crore were outstanding as on 31 March 2016, indicating lack of proper monitoring by the concerned Departments of utilisation of grants.

The internal control mechanism of the Government Departments needs to be strengthened to watch timely submission of the utilisation certificates by the organisations to whom grants were released.

Submission of Accounts by Autonomous Bodies

- There were significant delays (up to 205 months) in submission of accounts by five Autonomous Bodies to the Accountant General, resulting in delays in scrutiny of functioning of the Autonomous Bodies.

Government should ensure timely submission of accounts by the Autonomous Bodies to the Audit.

Cases of misappropriations, losses and defalcations

- Total of 3099 cases of misappropriation, losses, etc. amounting to ₹ 37.19 crore were pending in different Departments as on 30 June 2016. In 2991 cases (97 per cent), order for recovery or write off was awaited.

Government should expedite inquiries in cases of misappropriations, losses, etc. and strengthen the internal control system to prevent recurrence of such cases.

Operation of omnibus minor head '800'

- Classification of large amounts (₹ 17,669.83 crore under revenue and capital expenditure major heads and ₹ 11,890.88 crore under revenue receipts major heads) booked under the Minor Heads '800-Other Receipts/Expenditure' affected transparency in the financial reporting.

Government should discourage routine operation of Minor Heads-'800' since it renders the accounts opaque.

Irregular maintenance of bank accounts

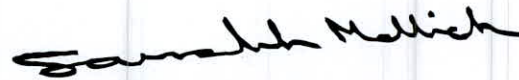
- In case of six Departments, the amount of ₹ 28.25 crore was withdrawn from Consolidated Fund of the State and parked in 51 bank accounts as on 31 March 2016.

Government should ensure deposit of moneys in Government Account, which are kept outside Consolidated Fund of the State and parked in various bank accounts.

Fund kept in Personal Deposit Accounts

- Personal Deposit (PD) Accounts were continued even after close of the financial year without approval of Finance Department, in violation of the provisions of Madhya Pradesh Treasury Code. There was significant amount of closing balance aggregating to ₹ 3,231.92 crore in the PD accounts at the end of March 2016. The failure to close PD accounts at the close of the year resulted in overstatement of expenditure under Consolidated Fund during the year.

The Departments should ensure closing of PD Accounts at the end of the financial year and the balance should be transferred to the Consolidated Fund of the State.



(SAURABH K. MALLICK)
Accountant General
(General and Social Sector Audit)
Madhya Pradesh

Gwalior
The 23 January 2017

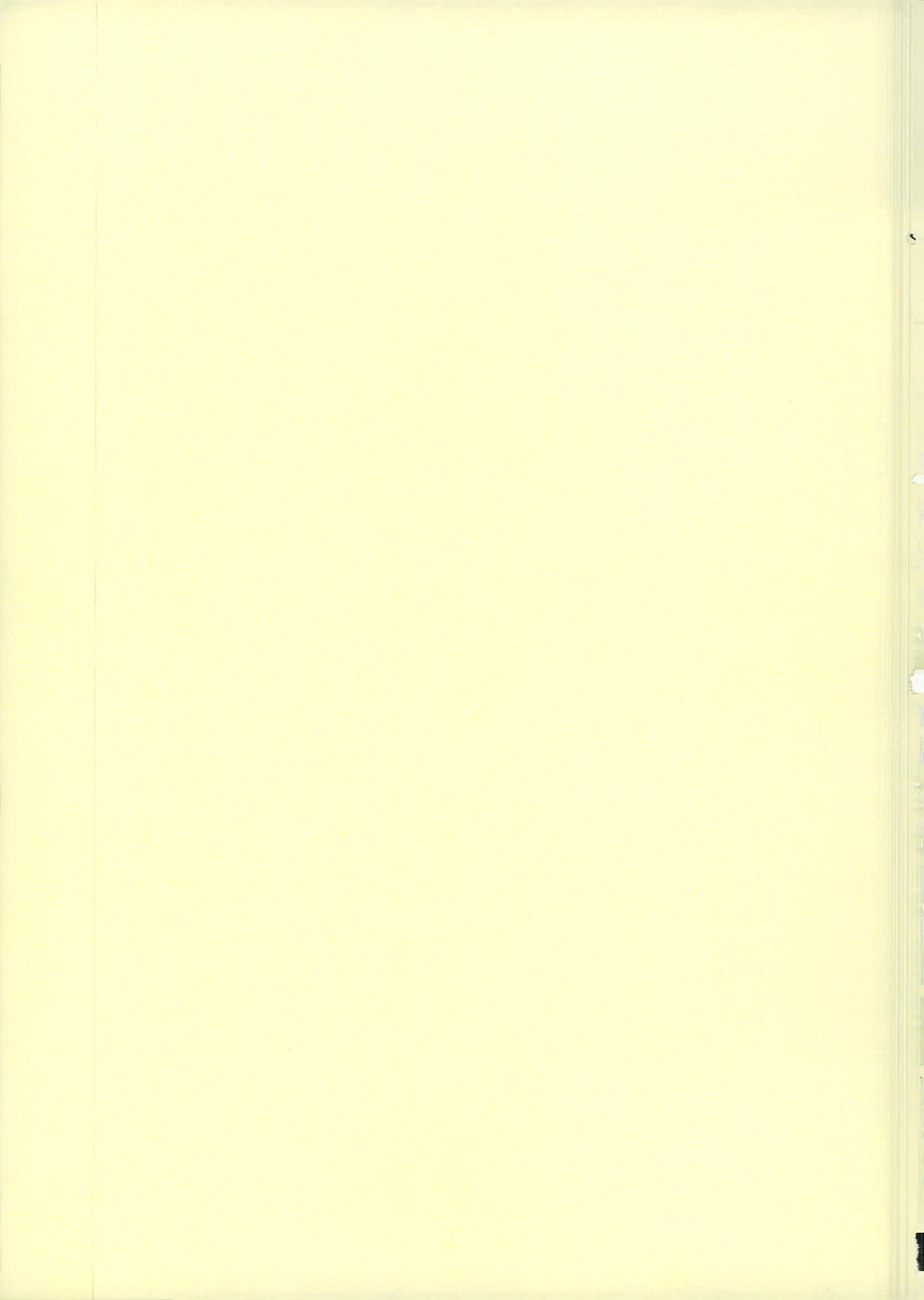
Countersigned



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

New Delhi
The 24 January 2017

APPENDICES



APPENDIX 1.1
STATE PROFILE (MADHYA PRADESH)
(REFERENCE: PARAGRAPHS PROFILE OF STATE,
1.3 AND 1.7.2; PAGE 1, 11 AND 30)

A		General Data							
Sl.No	Particulars				Figures				
1	Area						308245 sq km		
2	Population								
	a.	As per 2001 Census					6.03 crore		
	b.	As per 2011 Census					7.26 crore		
3	a.	Density of Population (2001 Census) (All India Density = 325 persons per sq.km)					196 persons per sq km		
	b.	Density of Population ¹ (2011 Census) (All India Density = 382 persons per sq.km)					236 persons per sq km		
4	Population below poverty line ² (All India Average = 29.50%)						44.30 per cent		
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8%)					69.69 per cent		
	b.	Literacy (as per 2011 Census) (All India Average = 73.00%)					69.32 per cent		
6	*Infant mortality ² (per 1000 live births) (All India Average = 39 per 1000 live births)						52 per 1000 live births		
7	**Life Expectancy at birth (All India Average = 67.50 years)						63.30 years		
8	***Gini Coefficient ³								
	a.	Rural (All India=0.29)					0.29		
	b.	Urban (All India=0.38)					0.36		
9	Gross State Domestic Product (GSDP) 2015-16 at current price						₹ 565053 crore		
10	Per Capita GSDP CAGR (2006-07 to 2015-16)	Madhya Pradesh					14.52 per cent		
		General Category States					14.27 per cent		
11	**GSDP CAGR ⁴ (2006-07 to 2015-16)	Madhya Pradesh					16.35 per cent		
		General Category States					15.75 per cent		
12	Population Growth ⁵ (2006-07 to 2015-16)	Madhya Pradesh					15.38 per cent		
		General Category States					12.24 per cent		
B		Financial Data							
		Particulars		Figures (in per cent)					
		CAGR		2006-07 to 2014-15		2011-12 to 2014-15		2014-15 to 2015-16	
				GCS	Madhya Pradesh	GCS	Madhya Pradesh	GCS	Madhya Pradesh
a.	of Revenue Receipt	14.74	16.74	13.40	12.29	15.00	19.03		
b.	of Own Tax Revenue	15.08	16.92	12.55	10.67	13.28	9.97		
c.	of Non Tax Revenue	10.20	18.56	13.09	11.51	6.00	-17.41		
d.	of Total Expenditure	16.71	17.96	15.52	11.27	16.42	12.15		
e.	of Capital Expenditure	13.21	10.96	16.78	9.47	25.80	41.73		
f.	of Revenue Expenditure on Education	17.08	20.40	12.98	18.25	12.17	5.14		
g.	of Revenue Expenditure on Health	18.70	20.60	18.42	22.97	13.44	15.64		
h.	of Salary and Wages	15.49	15.45	10.61	12.32	9.95	2.79		
i.	of Pension	18.59	18.55	12.67	15.91	11.79	14.38		

Source: Financial data is based on Finance Accounts of respective years *SRS Bulletin of September 2014, ** Economic survey 2015-16, *** Gini Coefficient is a measure of inequality of income among the population. Value rate is zero to one. Value close to zero indicates inequality is less and vice versa, (latest figures available for 2009-10 has been adopted)

¹ Census Info India 2011 Final population totals

² Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014)

³ <http://planningcommission.nic.in/data/datatable/data 2312/DatabookDec2014%20106>.

⁴ CSO (http://mospi.nic.in/Mospi_New/site/inner.aspx?status=3&menu_id=82)

⁵ Population projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on population projections constituted by the National Commission on population Table-14 (Projection total population by Sex as on 1st October 2001-2026)

APPENDIX 1.2
PART-A
STRUCTURE OF GOVERNMENT ACCOUNTS
(REFERENCE: PARAGRAPH 1.1; PAGE 2)

The accounts of the State Government are kept in three parts viz., Consolidated Fund, Contingency Fund and Public Account.

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal loans and all moneys received by the Government in repayment of loans shall form one Consolidated Fund entitled 'the Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the fund.

Part III: Public Account: Receipt and Disbursement of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

Layout of Finance Accounts 2015-16

Finance Accounts is prepared in two Volumes with Volume 1 presenting the summarized financial statements of Government and Volume 2 presenting the detailed statements. The layout is detailed below. Further, Volume 2 contains details such as comparative expenditure on salaries and subsidies by major head, grants-in-aid and assistance given by the State Government, externally aided projects, expenditure on plan scheme, direct transfer of Central schemes funds to implementing agencies, summary of balances, financial results of irrigation schemes, implications of major policy decisions on new schemes proposed in the budget and maintenance expenditure which are brought out in various appendices.

Statement No.	Summarised and Detailed Statements
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
5	Statement of Progressive Capital Expenditure
6	Statement of Borrowings and Other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of Funds for Expenditure other than on Revenue Account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement of Loans and Advances given by the State Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investment of Earmarked Balances

APPENDIX 1.2 (CONCLUDED)
PART-B
STATEMENT SHOWING APPORTIONMENT OF ASSETS AND LIABILITIES OF
THE ERSTWHILE STATE OF MADHYA PRADESH AS ON 31 MARCH 2016
BETWEEN SUCCESSOR STATES OF MADHYA PRADESH AND CHHATTISGARH
(REFERENCE: PARAGRAPH 1.1; PAGE 2)

(₹ in crore)

Items	Balance as on 31 October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements Nos.
		Madhya Pradesh	Chhattisgarh		
I-Liabilities-					
1. Small Savings, Provident Funds etc.	7371.51	5570.57	1239.45	561.49	12 and 21
2. Deposits	1872.19	1516.52	358.05	(-)2.38	12 and 21
3. Reserve Funds	657.94	543.93	11.55	102.46	12 and 21
4. Suspense and Miscellaneous Balances	39.58	25.47	5.93	8.18	21
II-Assets-					
1. Gross Capital Outlay	15760.57	7529.11	2245.12	5986.34	5 and 16
2. Loans and Advances	2883.18	559.84	137.08	2186.26	7 and 18
3. Guarantees	9709.60	--	--	986.91	9 and 20

Note: Please see Finance Accounts for further details

APPENDIX 1.3
PART-A
METHODOLOGY ADOPTED FOR THE ASSESSMENT OF FISCAL POSITION
(REFERENCE: PARAGRAPH 1.1; PAGE 2)

The norms/ceilings prescribed by the XIII Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.3**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

(₹ in crore)

	2011-12	2012-13	2013-14 ^(P)	2014-15 ^(Q)	2015-16 ^(A)
Gross State Domestic Product (Base year 2011-12)	315561	380926	435790	484538	565053
Growth rate of GSDP* (in per cent)	19.80	20.71	14.40	11.19	16.62

(Source: The Directorate of Economics and Statistics, Government of Madhya Pradesh)

* GSDP estimates for the period 2011-12 to 2014-15 are revised, therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2014-15 indicated in earlier Reports have also been revised.

Note: P-Provisional estimates, Q-Quick estimates and A-Advance estimates

APPENDIX 1.3 CONTD...

PART-B

**FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (FRBM) ACT, 2005
(REFERENCE: PARAGRAPH 1.1; PAGE 2)**

The State Government has enacted the Madhya Pradesh Rajkoshiya Uttardayitva Avam Budget Prabandhan Adhiniyam, 2005 (Fiscal Responsibility and Budget Management (FRBM) Act 2005) which came into force from 1 January 2006 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith or incidental thereto. To give effect to the fiscal management objectives as laid down in the Act, and/or the rules framed (30 January 2006) thereunder the following fiscal targets were prescribed for the State Government:

- Reduce revenue deficit in each financial year so as to eliminate it by 31 March 2009 and generate revenue surplus thereafter;
- As per amendment to FRBM Act, 2005 in respect of fiscal deficit shall be, reduce fiscal deficit in each financial year so as to bring it down to not more than 3.50 *per cent* of GSDP by 31st March 2016 and maintain it thereafter, subject to the following conditions, namely;
 - (i) Interest payment in the previous financial year is 10 *per cent* or less of the total revenue receipts; and
 - (ii) Total outstanding debt to GSDP ratio for the previous financial year is 25 *per cent* or less.

if either of the conditions mentioned in sub-clause (i) or (ii) above is not met, reduce fiscal deficit in that financial year so as to bring it down to not more than 3.25 per cent of the GSDP for that year and if both the conditions mentioned in sub-clause (i) and (ii) above are not met, reduce the fiscal deficit so as to bring it down to not more than 3.00 per cent of the GSDP for that financial year.
- Limit the annual incremental guarantees so as to ensure that the guarantees do not exceed 80 *per cent* of the total revenue receipts in the year preceding the current year.

Provided that revenue deficit and fiscal deficit may exceed the limits specified under this section due to ground(s) of shortfall in the Central tax devolutions in relation to the budgetary estimates of the Union of India and/or unforeseen demands on the finances of the State Government arising out of internal disturbance or natural calamity or such other exceptional grounds as the State Government may specify.

In accordance with the provisions of the FRBM Act 2005, the State Government has placed the (a) Macro-Economic framework Statement, (b) Medium Term Fiscal Policy Statement (MTFPS) and (c) Fiscal policy strategy statement along with the Budget for 2015-16.

Definitions Of Selected Terms Used In Assessing The Trends And Pattern Of Fiscal Aggregates

Definitions of the selected terms used in assessing the trends and patterns of fiscal aggregates are also given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received / $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt - Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 “Appropriation for reduction of Avoidance of debt”
Sufficiency of Non-debt receipts (Resource Gap)	Incremental Non-debt Receipts - (Incremental Primary Expenditure + Incremental Interest Payment)

APPENDIX 1.4
TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES
(REFERENCE: PARAGRAPHS 1.1, 1.3 AND 1.10.3; PAGE 2, 10 AND 38)

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A. Receipts					
1. Revenue Receipts	62604	70427	75749	88641	105511
(i) Tax Revenue	26973(43)	30582(43)	33552(44)	36567(41)	40214(38)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade etc.	12517(46)	14856(49)	16650(50)	18136(50)	19806(49)
State Excise	4317(16)	5078(17)	5907(18)	6695(18)	7923(20)
Taxes on Vehicles	1357(5)	1531(5)	1599(5)	1824(5)	1933(5)
Stamps and Registration fees	3284(12)	3944(13)	3400(10)	3893(11)	3868(10)
Land Revenue	279(1)	444(1)	366(1)	243(1)	277(1)
Taxes on Goods and Passengers	2047(8)	2395(8)	2579(8)	2686(7)	3085(8)
Other Taxes	3172(12)	2334(8)	3051(9)	3090(8)	3322(8)
(ii) Non-Tax Revenue	7483(12)	7000(10)	7705(10)	10375(12)	8569(8)
(iii) State's Share of Union Taxes and Duties	18219(29)	20805(30)	22715(30)	24107(27)	38398(37)
(iv) Grants-in-Aid from Government of India	9929(16)	12040(17)	11777(16)	17592(20)	18330(17)
2. Miscellaneous Capital Receipts	23	31	36	28	26
2A. Inter-State Settlement	3	9	2	1	2
3. Recoveries of Loans and Advances	9123	33	93	6765	162
4. Total Revenue and Non- Debt Capital Receipts (1+2+2A+3)	71753	70500	75880	95435	105701
5. Public Debt Receipts	6750	8791	9541	15069	19985
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5718	7234	8328	13696	18659
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	1032	1557	1212	1372	1326
6. Total Receipts in the Consolidated Fund (4+5)	78503	79291	85421	110504	125686
7. Contingency Fund Receipts	100	--	--	300	--
8. Public Account Receipts	76315	86248	94811	110295	132772
9. Total Receipts of the State (6+7+8)	154918	165539	180232	221099	258458
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	52694(68)	62968(79)	69870(81)	82373(77)	99771(83)
Plan	16017(30)	18349(29)	19427(28)	26515(32)	31452(32)
Non- Plan	36677(70)	44619(71)	50443(72)	55858(68)	68319(68)
General Services (including interest payments)	16229(31)	17705(28)	20591(29)	22365(27)	25700(26)
Social Services	20297(38)	24375(39)	27768(40)	32067(39)	42651(43)
Economic Services	12965(25)	16823(27)	16972(24)	23715(29)	25529(25)
Grants-in-Aid and Contributions	3203(6)	4065(6)	4539(7)	4226(5)	5891(6)
11. Capital Expenditure	9055(12)	11567(14)	10813(13)	11878(11)	16835(14)
Plan	9023(100)	11543(100)	10770(100)	11821(100)	16678(99)
Non- Plan	32(0)	24(0)	43(0)	57(0)	157(1)
General Services	167(2)	205(2)	197(2)	258(2)	549(3)
Social Services	1599(18)	1621(14)	1899(17)	2070(18)	3024(18)
Economic Services	7289(80)	9741(84)	8717(81)	9550(80)	13262(79)
12. Disbursement of Loans and Advances	15760(20)	5378(7)	5077(6)	12535(12)	3158(3)
13. Inter-State Settlement	4	7	2	1	2
14. Total Expenditure (10+11+12+13)	77513	79920	85762	106787	119766
15. Repayments of Public Debt	3150	3584	4005	4921	4860
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2520	2936	3243	4084	3948
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	630	648	762	837	912

	2011-12	2012-13	2013-14	2014-15	2015-16
16. Appropriation to Contingency Fund	100	--	--	300	--
17. Total disbursement out of Consolidated Fund (14+15+16)	80763	83504	89767	112008	124626
18. Contingency Fund disbursements	--	--	--	1	--
19. Public Account disbursements	73279	82736	93064	108165	128337
20. Total disbursement by the State (17+18+19)	154042	166240	182831	220174	252963
Part C. Deficits					
21. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	9910	7459	5879	6268	5740
22. Fiscal Deficit (-)/Fiscal Surplus(+) (4-14)	-5760	-9420	-9882	-11352	-14065
23. Primary Deficit(-)/Surplus(+) (22+24)	-460	-3846	-3491	-4281	-5974
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	5300	5574	6391	7071	8091
25. Financial Assistance to local bodies etc.	10830	13487	14953	18668	22656
26. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	--	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
27. Interest on Ways and Means Advances/Overdraft	--	--	--	--	--
28. Gross State Domestic Product (GSDP) ⁶	315561	380926	435790	484538	565053
29. Outstanding Fiscal liabilities (year end)	81757	90168	96826	108688	127144
30. Outstanding guarantees (year end) (including interest)	5605	7720	9978	20124	27530
31. Maximum amount guaranteed (year end)	11108	14752	21472	31885	40171
32. Number of incomplete projects	45	55	201	68	91 ⁷
33. Capital blocked in incomplete projects	9356	2413	34465	14344	15477 ⁷
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP (per cent)	8.55	8.03	7.70	7.55	7.12
Own Non-Tax Revenue/GSDP (per cent)	2.37	1.84	1.77	2.14	1.52
Central Transfers ⁸ /GSDP (per cent)	8.92	8.62	7.91	8.61	10.04
Revenue Buoyancy with reference to State's own taxes	0.80	0.93	0.78	1.89	1.91
II Expenditure Management					
Total Expenditure/GSDP (per cent)	24.56	20.98	19.68	22.04	21.20
Total Expenditure/Revenue Receipts (per cent)	123.81	113.48	113.22	120.47	113.51
Revenue Expenditure/Total Expenditure (per cent)	67.98	78.79	81.47	77.14	83.30
Expenditure on General Services/Total Expenditure (per cent)	21.16	22.47	24.24	21.18	21.93
Expenditure on Social Services/Total Expenditure (per cent)	28.43	32.69	34.67	31.98	38.16
Expenditure on Economic Services/Total Expenditure (per cent)	46.28	39.75	35.79	42.88	34.99
Capital Expenditure/Total Expenditure (per cent)	11.68	14.47	12.61	11.12	14.06
Capital Expenditure on Social and Economic Services/Total Expenditure (per cent)	11.47	14.22	12.37	10.88	13.60
III Management of Fiscal Imbalances					
Revenue Deficit(-)/Surplus(+)/GSDP (per cent)	3.14	1.96	1.35	1.29	1.02
Fiscal Deficit(-)/GSDP (per cent)	-1.83	-2.47	-2.27	-2.34	-2.49
Primary Deficit(-)/Surplus(+)/GSDP (per cent)	-0.15	-1.01	-0.80	-0.88	-1.06
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (per cent)	15.02	15.07	14.57	15.54	16.23

⁶ Revised GSDP figures as communicated by the Government adopted for the year 2011-12 to 2014-15.

⁷ Finance Accounts 2015-16.

⁸ Central Transfers comprising of Share of Union Taxes/Duties and Grants from GoI.

	2011-12	2012-13	2013-14	2014-15	2015-16
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (<i>per cent</i>)	25.91	23.67	22.22	22.43	22.50
Fiscal Liabilities/RR (<i>per cent</i>)	130.59	128.03	127.82	122.62	120.50
Primary Deficit <i>vis-a-vis</i> Quantum Spread	(+)9401	(+)7788	(+)3326	(-)108	(+)4634
Debt Redemption (Principal +Interest)/ Total Debt Receipts (Ratio)	0.95	0.86	0.98	0.87	0.79
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore and <i>per cent</i> in bracket)	37.98 (0.29)	18.38 (0.13)	378.72 (2.48)	80.35 (0.49)	129.64 (0.78)
Balance from Current Revenue (₹ in crore)	18112	14101	17069	19616	22851
Financial Assets/Liabilities	0.72	0.67	0.63	0.62	0.63

Figures in brackets represent percentages (rounded) to total of each sub-heading

Explanatory Notes for Appendices 1.4 and 1.5

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis the deficit on Government account as shown in **Appendix 1.5** indicates the position on cash basis as opposed to accrual basis in commercial accounting. Consequently items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements etc.
2. At the close of March, 2016 accounts, there was a net difference of ₹ 443.13 crore (Debit) between the figures reflected in accounts of ₹ 1,009.49 crore (Debit) and those intimated by RBI ₹ 566.36 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.
3. NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.

APPENDIX 1.5
PART-A
ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2015-16
(REFERENCE: PARAGRAPH 1.1.1; PAGE 2)

(₹ in crore)

Receipts			Disbursements					
2014-15	2015-16		2014-15	2015-16				
Total		Total	Total		Non-plan	Plan	Total	
Section-A: Revenue								
88640.78	I.	Revenue Receipts	105510.60	82372.82	Revenue Expenditure	68319.27	31451.43	99770.70
36567.12		-Tax Revenue	40213.66	22365.11	General Services	25370.91	329.35	25700.26
				32067.15	Social Services	22845.98	19804.95	42650.93
10375.23		-Non-Tax Revenue	8568.79	16222.33	-Education, Sports, Art and Culture	12514.61	4540.13	17054.74
				4521.34	-Health and Family Welfare	2628.69	2599.33	5228.02
24106.99		-State's Share of Union Taxes	38397.84	3277.10	-Water Supply, Sanitation, Housing and Urban Development	1515.57	4758.40	6273.97
4425.31		-Non Plan Grants	3990.10	154.13	-Information and Broadcasting	177.82	9.48	187.30
				2214.12	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	407.29	2560.77	2968.06
9010.60		-Grants for State Plan Schemes	13370.61	330.66	-Labour and Labour Welfare	192.48	87.04	279.52
				5227.01	-Social Welfare and Nutrition	5270.72	5249.46	10520.18
4155.53		-Grants for Central and Centrally Sponsored Plan Schemes	969.60	120.46	-Others	138.80	0.34	139.14
				23715.12	Economic Services	15125.15	10403.37	25528.52
				8290.58	-Agriculture and Allied Activities	3501.58	3974.48	7476.06
				6617.12	-Rural Development	1816.84	4290.98	6107.82
				845.20	-Irrigation and Flood Control	584.51	45.94	630.45
				5105.75	-Energy	6842.95	375.89	7218.84
				1286.49	-Industries and Minerals	1084.03	1393.27	2477.30
				1288.35	-Transport	1209.49	-	1209.49
				106.09	-Science, Technology and Environment	8.01	202.49	210.50
				175.54	-General Economic Services	77.74	120.32	198.06
				4225.44	Grants-in-aid and Contributions	4977.23	913.76	5890.99
	II.	Revenue Deficit carried over to Section B		6267.96	Revenue Surplus carried over to Section B			5739.90
88640.78		Total	105510.60	88640.78	Total			105510.60

Section-B: Others								
Receipts				Disbursements				
2014-15		2015-16		2014-15	2015-16			
Total		Total		Total	Non-plan	Plan	Total	
4477.03	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	5401.96	--	Opening Overdraft from RBI			
27.73	IV	Miscellaneous Capital Receipts	26.47	11877.68	Capital Outlay	156.90	16678.57	16835.47
				257.16	General Services	121.90	427.32	549.22
				2070.31	Social Services	1.96	3022.53	3024.49
				321.91	-Education, Sports, Art and Culture	0.58	757.74	758.32
				240.48	-Health and Family Welfare	0.82	225.24	226.06
				1090.44	-Water Supply, Sanitation, Housing and Urban Development	0.45	1526.96	1527.41
				--	- Information and Broadcasting	--	--	--
				295.36	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.03	409.18	409.21
				100.99	-Social Welfare and Nutrition	0.08	57.73	57.81
				21.13	-Other Social Services	--	45.68	45.68
				9550.19	Economic Services	33.04	13228.72	13261.76
				171.40	-Agriculture and Allied Activities	--	117.20	117.20
				1248.89	-Rural Development	--	2418.78	2418.78
				4127.16	-Irrigation and Flood control	26.36	6346.34	6372.70
				910.39	-Energy	1.64	548.05	549.69
				136.48	-Industries and Minerals	5.04	242.65	247.69
				2874.78	-Transport	--	3377.04	3377.04
				20.88	-Science, Technology and Environment	--	1.30	1.30
				60.21	-General Economic Services	--	177.36	177.36
6765.05	V	Recoveries of Loans and Advances	162.32	12534.61	Loans and Advances disbursed	2110.65	1047.26	3157.91
				11839.75	-For Power Projects			2595.20
				392.41	-For Agriculture and Allied Activities			256.70
				292.16	-For Industries and Minerals			259.00
0.06		-From Government Servants	0.03	--	-To Government Servants			-
6764.99		-From Others	162.29	10.29	-To Others			47.01
0.91	VI	Inter-State Settlement	1.93	0.98	Inter-State Settlement	--	--	1.94

Receipts				Disbursements			
2014-15		2015-16	2014-15	2015-16			
Total		Total	Total		Non-plan	Plan	Total
6267.96	VII	Revenue Surplus brought down	5739.90	--	Revenue Deficit brought down	--	--
15068.71	VIII	Public Debt Receipt	19985.30	4920.52	Repayment of Public Debt	--	4860.36
13696.48		-Internal Debt other than Ways and Means Advances and Overdraft	18659.18	4083.90	-Internal Debt other than Ways and Means Advances and Overdraft	--	3948.42
		Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances		
		Net transactions under Overdraft					
1372.23		-Loans and Advances from Central Government	1326.12	836.62	-Repayment of Loans and Advances to Central Government		911.94
300.00	IX	Appropriation to the Contingency Fund	--	300.00	Appropriation to the Contingency Fund		--
Nil	X	Amount transferred to Contingency Fund	1.08	1.08	Expenditure from Contingency Fund		--
110294.74	XI	Public Account Receipts	132772.19	108165.30	Public Account Disbursements		128336.75
3143.44		-Small Savings and Provident Funds	3498.21	2181.13	-Small Savings and Provident Funds		2473.70
1171.96		-Reserve Funds	2719.07	1028.17	-Reserve Funds		986.05
76098.86		-Suspense and Miscellaneous	87337.99	75636.93	-Suspense and Miscellaneous		85881.02
13531.91		-Remittances	15867.66	13588.93	-Remittances		16220.77
16348.57		-Deposits and Advances	23349.26	15730.14	-Deposits and Advances		22775.21
--	XII	Closing Overdraft from Reserve Bank of India		5401.96	Cash Balance at the end of the year		10898.72
					-Cash in Treasuries and Local Remittances		
				199.32	-Deposits with Reserve Bank		1009.49 ⁹
				7.86	-Departmental Cash Balance including Permanent Advances		1.78
				5194.78	-Cash Balance Investment and Investment of Earmarked Funds		9887.45
143202.13		Total	164091.15	143202.13	Total		164091.15

⁹ At the close of March, 2016 accounts, there was a net difference of ₹ 443.13 crore (Debit) between the figures reflected in accounts of ₹ 1,009.49 crore (Debit) and those intimated by RBI ₹ 566.36 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.

APPENDIX 1.5 (CONCLUDED)
PART-B
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT
OF MADHYA PRADESH AS ON 31 MARCH 2016
(REFERENCE: PARAGRAPH 1.9.1; PAGE 34)

(₹ in crore)

As on 31.03.2015	Liabilities	As on 31.03.2016
69007.68	Internal Debt -	83718.44
43149.52	Market Loans bearing interest	56140.26
0.39	Market Loans not bearing interest	0.39
73.00	Loans from Life Insurance Corporation of India	62.70
6525.16	Loans from other Institutions	7333.75
19259.61	Special Securities issued to NSS Fund of Central Government	20181.34
Nil	Ways and Means Advances (including interest paid)	Nil
Nil	Overdrafts from Reserve Bank of India	Nil
13253.83	Loans and Advances from Central Government -	13668.01
1.88	Pre 1984-85 Loans	1.88
42.82	Non-Plan Loans	39.16
13209.13	Loans for State Plan Schemes	13626.97
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
500.00	Contingency Fund	500.00
12659.14	Small Savings Provident Funds etc.	13682.37
7771.83	Deposits	8345.83
6398.98	Reserve Funds	8132.00
583.65	Suspense and Miscellaneous balances	2047.61
1309.25	Remittance Balance	956.14
111484.36	Total	131050.40
	Assets	
110345.99	Gross Capital Outlay on Fixed Assets -	127147.75
16104.05	Investments in shares of Companies, Corporations etc.	16599.57
94241.94	Other Capital Outlay	110548.18
37841.90	Loans and Advances -	40837.49
31414.55	Loans for Power Projects	34009.75
6398.61	Other Development Loans	6799.07
28.74	Loans to Government servants and Miscellaneous loans	28.67
4.86	Advances	4.80
--	Remittance Balances	--
5401.96	Cash -	10898.72
--	Cash in Treasuries and Local Remittances	--
199.32	Deposits with Reserve Bank	1009.49
7.86	Departmental Cash Balance including Permanent Advances	1.78

As on 31.03.2015	Assets	As on 31.03.2016
4971.31	Cash Balance Investments	9485.24
403.47	Reserve Fund Investments	402.21
-42110.35	Deficit on Government Account -	-47838.36
-6267.96	(i) Less Revenue Surplus of the current year	-5739.90
0.07	(a) Inter-State Settlement	0.01
1.86	(b) Amount closed to Government account	6.99
731.52	(c) Proforma/ other adjustment during the year	4.89
301.08	(d) Contingency Fund	--
-36876.92	Accumulated deficit at the beginning of the year	-42110.35
111484.36	Total	131050.40

APPENDIX 1.6
DETAILS OF SHORTFALLS IN UTILISATION OF GENDER BUDGET
UNDER CATEGORY 1 AND 2
(REFERENCE: PARAGRAPH 1.1.4; PAGE 7)

(₹ in crore)

Sl. No.	No. and Name of schemes	Total provision	Total expenditure	Shortfall	Percentage of shortfall with provision
Commissioner Schedule Tribe Welfare Department					
Category-1					
1	0762-Girl Educational Campus	55.68	14.25	41.43	74.41
2	4691-Incentives Schemes for education to girls (Class VI)	1.64	0	1.64	100.00
3	6813-Distribution of cycles	2.71	0.84	1.87	69.00
Category-2					
4	2773-Primary schools	1128.39	811.99	316.40	28.04
5	0364-Model Higher Secondary School	16.23	10.70	5.53	34.07
6	0581-High Secondary school	550.07	49.34	500.73	91.03
7	3496-Middle Schools	718.31	591.54	126.77	17.65
8	4980-Assistance to District excellent schools for management	6.11	5.06	1.05	17.18
9	0495-Ashram and Schools	81.92	61.47	20.45	24.96
10	0978-Sports Complex	25.86	16.40	9.46	36.58
11	1398-Operation of Hostels/ Ashrams	223.00	164.69	58.31	26.15
12	2676-Post Matric Scholarship	240.98	150.91	90.07	37.38
13	9416-Grant to Rural and Urban Bodies for Primary Education	681.74	624.70	57.04	8.37
14	9417- Grant to Rural and Urban Bodies for Higher Secondary Education	30.09	22.78	7.31	24.29
15	9418- Grant to Rural and Urban Bodies for Secondary Education	18.37	16.09	2.28	12.41
16	5216-High School	121.77	95.61	26.16	21.48
17	6502-Post Matric Hostels	22.32	8.52	13.80	61.83
18	7562-Establishment of Excellent Education Centers	11.05	6.48	4.57	41.36
19	8832-Strengthening of Ashrams/Hostels	164.21	84.48	79.73	48.55
20	0494-Ashram	135.09	102.99	32.10	23.76
21	0671-Grant to Voluntary Organisations for Education and Development	10.85	8.20	2.65	24.42
22	5228-Computer training	2.10	0.43	1.67	79.52
23	7223-Incentive on Admission in Science and Current Subjects	4.60	3.13	1.47	31.96
24	9817-Professionalisation of Education	6.62	5.48	1.14	17.22
25	7851-Employment Oriented Vocational Training for youths	8.00	3.91	4.09	51.13
26	8804-Relief Scheme	1.18	0	1.18	100.00
27	8799-Construction of Hostel Buildings	50.00	46.83	3.17	6.34
28	2949-Supply of Uniforms	11.26	7.62	3.64	32.33
29	4722-Development of Scheduled Castes/ Scheduled Tribes colonies	66.51	45.38	21.13	31.77
Commissioner Schedule Caste Welfare Department					
Category-2					
1	0538-Grant for Infrastructure/ Training for educated youth in electronics for self employment	10.00	1.75	8.25	82.50
2	0671-Grant to Voluntary Organisations for education and Development	14.67	8.70	5.97	40.70
3	1398-Operation of Ashrams/Hostels	68.41	56.14	12.27	17.94

Sl. No.	No. and Name of schemes	Total provision	Total expenditure	Shortfall	Percentage of shortfall with provision
4	5133-Other Scholarships	212.10	191.00	21.10	9.95
5	5191-Assistance/Rehabilitation under Atyachar Nivaran Adhiniyam for SC/ST	28.90	26.88	2.02	6.99
6	5903-Post Matric Education	10.00	7.68	2.32	23.20
7	7851-Employment Oriented Vocational Training schemes for youths	20.00	5.00	15.00	75.00
8	8801-Reimbursement of fee to SC/ST students studying in Sainik Schools/ Private Institutions	8.00	6.40	1.60	20.00
9	8829-Residential Schools for Talented Scheduled Caste/Tribe Students (Boys/Girls)	34.00	29.56	4.44	13.06

(Source: Information given by concerned Department)

APPENDIX 1.7
OPTIMISATION OF THE XIII FINANCE COMMISSION GRANTS DURING
THE YEAR 2015-16 (₹ 10 LAKH OR MORE)
(REFERENCE: PARAGRAPH 1.3.4; PAGE 15)

(₹ in lakh)

Major Head and nomenclature	Budget Provision	Surrender(-)/ Re-appropriation	Total Budget provision	Expenditure	Savings(-)/ Excess(+)	Percentage of savings/ unutilized amount
1	2	3	4	5	6	7=(6/4)*100
REVENUE ACCOUNT						
2014-105-6269 Reforms in Judicial System	2017.01	197.10	2214.11	1148.20	-1065.91	48.14
2055-109-6463 Upgradation of Police Training Institutions	305.85	-73.48	232.37	232.36	-0.01	0
2070-800-7720 Central Finance Commission	400000.00	0.00	400000.00	0.00	-400000.00	100
2406-01-101-6898 Forestry Maintenance and Development	0.01	129.51	129.52	99.67	-29.85	23.05
CAPITAL ACCOUNT						
4235-02-102-5360 Construction of Buildings for Anganwadi Centres	8316.23	-3756.89	4559.34	4613.64	54.30	0
5452-01-190-6559 Development of Buddhist Paripath In the State.	100.00	0.00	100.00	100.00	0	0
5452-01-190-6560 Development of Religious Tourism	1800.00	-0.03	1799.97	1799.97	0	0
5452-01-190-6561 Development of Jain Paripath	200.00	0.00	200.00	200.00	0	0
5452-01-190-6563 Development of Heritage Tourism	100.00	0.00	100.00	100.00	0	0
5452-01-190-6565 Development of Eco and Adventure Tourism	1300.00	0.00	1300.00	1300.00	0	0
5452-01-190-6566 Upgradation and Extension of Existing Tourist Facilities	1250.00	0.00	1250.00	1250.00	0	0
5452-01-190-6567 Upgradation of Link Roads and Internal Roads	100.00	0.00	100.00	100.00	0	0
5452-01-190-6568 Signages in National State Highway Cities	100.00	0.00	100.00	100.00	0	0
5452-01-190-6571 Fair and Festival	150.00	0.00	150.00	150.00	0	0
Total	415739.10	-3503.79	412235.31	11193.84	-401041.47	

(Source: Detailed Appropriation Accounts 2015-16)

APPENDIX 1.8
A: DEVOLUTION OF FUNCTIONS BY STATE GOVERNMENT
TO URBAN LOCAL BODIES
(REFERENCE: PARAGRAPH 1.6.6.1; PAGE 27)

Sl.No.	Name of Function
1	Urban Planning including Town Planning
2	Regulation of land-use and construction of buildings
3	Planning for economic and social development
4	Roads and bridges
5	Water supply for domestic, industrial and commercial purposes
6	Public health, sanitation conservancy and solid waste management
7	Fire services
8	Urban forestry, protection of the environment and promotion of ecological aspects
9	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded
10	Slum improvement and upgradation
11	Urban poverty alleviation
12	Provision of Urban amenities and facilities such as parks, gardens, playgrounds
13	Promotion of cultural, educational and aesthetic aspects
14	Burials and burial grounds; cremations, cremation grounds and electric crematoriums
15	Cattle pounds; prevention of cruelty to animals
16	Vital Statistics including registration of birth and deaths
17	Public amenities including street lighting, parking lots, bus stops and public conveniences
18	Regulation of slaughter houses and tanneries

B: DEVOLUTION OF FUNCTIONS BY STATE GOVERNMENT
TO PANCHAYATI RAJ INSTITUTIONS

Sl.No.	Name of Function
1	Agriculture, including agricultural extension
2	Land improvement, implementation of land reforms, land consolidation and soil conservation
3	Minor irrigation, water management and watershed development
4	Animal husbandry, dairying and poultry
5	Fisheries
6	Social forestry and farm forestry
7	Minor forest produce
8	Small scale industries, including food processing industries
9	Khadi, village and cottage industries
10	Rural housing
11	Drinking water
12	Fuel and fodder
13	Roads, culverts, bridges, ferries, waterways and other means of communication
14	Rural electrification, including distribution of electricity
15	Non-conventional energy sources
16	Poverty alleviation programme
17	Education, including primary and secondary schools
18	Technical training and vocational education
19	Adult and non-formal education
20	Libraries
21	Cultural activities
22	Markets and fairs
23	Health and sanitation, including hospitals, primary health centres and dispensaries
24	Family welfare
25	Women and child development
26	Social welfare, including welfare of the handicapped and mentally retarded
27	Welfare of the weaker sections, and in particular of the Scheduled Castes and Scheduled Tribes
28	Public distribution system
29	Maintenance of community assets

APPENDIX 1.9
FINANCIAL POSITION OF STATUTORY CORPORATIONS/GOVERNMENT
COMPANIES RUNNING IN LOSS AS ON 31 MARCH 2016 FOR THE LATEST YEAR
FOR WHICH ACCOUNTS WERE FINALISED
(REFERENCE: PARAGRAPH 1.8.1; PAGE 31)

(₹ in crore)

Sl. No.	Name of the Companies/Corporations	Years up to which accounts furnished	Amount invested (paid-up-capital) at the end of the year				Accumulated loss(-) at the end of 31 March of the year	Sector
			State	Central	Others	Total		
1	Madhya Pradesh State Industrial Development Corporation Limited	2012-13	81.09	0.00	0.00	81.09	583.37	Finance
2	Pithampur Auto Cluster Pvt. Limited	2014-15	0.00	0.00	12.12	12.12	7.36	Manufacturing
3	Madhya Pradesh State Electronics Development Corporation Limited	2014-15	21.91	0.00	0.00	21.91	3.49	Manufacturing
4	Crystal I.T. Park Indore Limited	2014-15	0.00	0.00	0.05	0.05	0.08	Manufacturing
5	Madhya Pradesh State Mining Corporation Limited	2014-15	2.20	0.00	0.00	2.20	17.84	Manufacturing
6	MPAMRL (Semaria) Coal Company Limited	2014-15	0.00	0.00	1.00	1.00	0.66	Manufacturing
7	MPAMRL (Morga) Coal Company Limited	2014-15	0.00	0.00	1.00	1.00	0.33	Manufacturing
8	MPAMRL (Bicharpur) Coal Company Limited	2014-15	0.00	0.00	1.00	1.00	6.03	Manufacturing
9	MPAMRL (Marki Barka) Coal Company Limited	2014-15	0.00	0.00	1.00	1.00	1.28	Manufacturing
10	Madhya Pradesh Jaypee Coal Limited	2014-15	0.00	0.00	10.00	10.00	6.07	Manufacturing
11	Madhya Pradesh Jaypee Minerals Limited	2014-15	0.00	0.00	61.22	61.22	90.02	Manufacturing
12	Madhya Pradesh Jaypee Coalfields Limited	2014-15	0.00	0.00	10.00	10.00	9.66	Manufacturing
13	Madhya Pradesh Sainik Coal Mining Private Limited	2014-15	0.00	0.00	33.30	33.30	0.73	Manufacturing
14	Madhya Pradesh Power Transmission Company Limited	2014-15	2553.14	0.00	0.00	2553.14	236.17	Power
15	Madhya Pradesh Poorv Kshetra Vidyut Vitran Company Limited	2014-15	0.00	0.00	1816.90	1816.90	9986.02	Power
16	Madhya Pradesh Pashchim Kshetra Vidyut Vitran Company Limited	2014-15	0.00	0.00	2065.38	2065.38	8794.40	Power
17	Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Limited	2014-15	0.00	0.00	1918.23	1918.23	11401.07	Power

Sl. No.	Name of the Companies/Corporations	Years up to which accounts furnished	Amount invested (paid-up-capital) at the end of the year				Accumulated loss(-) at the end of 31 March of the year	Sector
			State	Central	Others	Total		
18	Madhya Pradesh Power Generating Company Limited	2014-15	5140.55	0.00	185.00	5325.55	3047.01	Power
19	Bansagar Thermal Power Project Limited	2014-15	0.00	0.00	0.05	0.05	2.81	Power
20	Shri Singaji Power Project Limited	2014-15	0.00	0.00	0.05	0.05	0.01	Power
21	Madhya Pradesh State Tourism Development Corporation Limited	2012-13	24.97	0.00	0.00	24.97	2.05	Service
22	Madhya Pradesh Road Transport Corporation	2007-08	109.96	31.85	0.00	141.81	1024.52	Service
23	Madhya Pradesh State Textile Corporation Limited	2007-08	6.86	0.00	0.00	6.86	112.13	Manufacturing
24	Madhya Pradesh State Civil Supply Corporation Limited, Bhopal	2014-15	0.08	0.00	0.00	0.08	0.68	Service
25	Madhya Pradesh Jal Nigam Maryadit, Bhopal	2013-14	0.25	0.00	0.00	0.25	0.02	Service
26	Madhya Pradesh Financial Corporation, Indore	2014-15	348.70	0.00	22.44	371.14	208.97	General
Total			8289.71	31.85	6138.74	14460.30	35542.78	

(Source: Finalised Accounts received from companies)

APPENDIX 1.10
STATUS OF PPP PROJECTS UNDER VARIOUS SECTORS
AS ON JUNE 2016
(REFERENCE: PARAGRAPH 1.8.2; PAGE 32)

(₹ in crore)

Sl. No.	Sector	Total Projects		Under planning / Pipeline		Under Bidding		Under Implementation/ construction		Completed Projects	
		No.	Cost	No.	Cost	No.	Cost	No.	Cost	No.	Cost
1	Animal Husbandry	2	93.14	2	93.14	0	0.00	0	0.00	0	0.00
2	Commerce, Industry and Employment	7	1082.18	4	786.08	1	78.52	2	217.58	0	0.00
3	Energy	4	552.70	0	0.00	0	0.00	1	170.00	3	382.70
4	Farmer Welfare and Agriculture Development	1	138.50	0	0.00	0	0.00	1	138.50	0	0.00
5	Food, Civil Supplies and Consumer Protection	2	374.92	1	125.00	1	249.92	0	0.00	0	0.00
6	Forest	4	196.68	1	130.00	1	50.00	1	15.68	1	1.00
7	Horticulture and Food Processing	3	334.69	1	223.19	2	111.50	0	0.00	0	0.00
8	Housing and Environment	3	47.00	1	45.00	0	0.00	0	0.00	2	2.00
9	Public Health and Family Welfare	1	67.00	0	0.00	0	0.00	0	0.00	1	67.00
10	Public Health Engineering	5	1185.13	5	1185.13	0	0.00	0	0.00	0	0.00
11	Public Works	126	14476.62	1	286.25	7	32.47	30	5429.74	88	8728.16
12	Panchayat & Rural Development	2	99.93	2	99.93	0	0.00	0	0.00	0	0.00
13	Sports and Youth Welfare	1	900.00	0	0.00	0	0.00	1	900.00	0	0.00
14	Technical Education and Skill Development	3	331.30	1	176.30	0	0.00	2	155.00	0	0.00
15	Tourism	3	35.00	1	15.00	2	20.00	0	0.00	0	0.00
16	Transport	1	1094.00	0	0.00	0	0.00	1	1094.00	0	0.00
17	Urban Administration and Development	30	2061.19	19	1607.68	2	24.90	4	145.83	5	282.78
Total		198	23069.98	39	4772.70	16	567.31	43	8266.33	100	9463.64

(Source: Information available on the website of Directorate of Institutional Finance, M.P., Bhopal)

APPENDIX 2.1

STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS WHERE SAVINGS WERE
₹ 10 CRORE OR MORE AND ALSO MORE THAN 20 PER CENT OF THE TOTAL
PROVISION

(REFERENCE: PARAGRAPH 2.3.1; PAGE 47)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
1	PD	Public Debt (Capital Charged)	8773.17	3912.80	44.60
2	01	General Administration (Revenue Charged)	70.41	28.03	39.81
3	04	Other Expenditure pertaining to Home Department (Revenue Voted)	67.15	35.25	52.49
4	06	Finance (Revenue Charged)	17.28	15.53	89.87
5	06	Finance (Revenue Voted)	13574.49	5614.68	41.36
6	06	Finance (Capital Voted)	181.05	137.26	75.81
7	07	Commercial Tax (Revenue Voted)	2589.03	773.35	29.87
8	08	Land Revenue and District Administration (Revenue Voted)	1247.43	335.61	26.90
9	09	Expenditure pertaining to Revenue Department (Revenue Voted)	60.82	25.13	41.32
10	10	Forest (Capital Voted)	60.00	13.74	22.90
11	10	Forest (Revenue Voted)	2408.95	643.98	26.73
12	12	Energy (Capital Voted)	3934.47	1401.98	35.63
13	13	Farmers Welfare and Agriculture Development (Revenue Voted)	3528.75	2235.89	63.36
14	14	Animal Husbandry (Revenue Voted)	720.58	146.90	20.39
15	15	Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Revenue Voted)	2389.93	783.40	32.78
16	15	Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Capital Voted)	60.00	58.96	98.27
17	16	Fisheries (Revenue Voted)	70.28	19.11	27.19
18	17	Co-operation (Revenue Voted)	1362.35	453.46	33.29
19	17	Co-operation (Capital Voted)	622.30	454.55	73.04
20	22	Urban Development and Environment (Capital Voted)	271.24	132.92	49.00
21	24	Public Works-Roads and Bridges (Revenue Voted)	1517.85	342.76	22.58
22	24	Public Works-Roads and Bridges (Capital Voted)	2897.45	663.81	22.91
23	24	Public Works-Roads and Bridges (Capital Charged)	94.50	37.25	39.42
24	25	Mineral Resources (Revenue Voted)	39.08	11.65	29.81
25	26	Culture (Revenue Voted)	139.03	29.38	21.13
26	27	School Education (Primary Education) (Revenue Voted)	7052.44	1456.89	20.66
27	27	School Education (Primary Education) (Capital Voted)	370.71	129.46	34.92
28	30	Rural Development (Revenue Voted)	558.15	129.91	23.28
29	30	Rural Development (Capital Voted)	1508.55	341.99	22.67
30	31	Planning, Economics and Statistics (Revenue Voted)	149.29	81.14	54.35
31	34	Social Justice (Revenue Voted)	227.96	67.30	29.52
32	36	Transport (Revenue Voted)	121.80	57.01	46.81
33	38	Ayush (Revenue Voted)	409.69	117.29	28.63

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
34	38	Ayush (Capital Voted)	31.50	19.98	63.43
35	39	Food, Civil Supplies and Consumer Protection (Revenue Voted)	1602.80	360.16	22.47
36	39	Food, Civil Supplies and Consumer Protection (Capital Voted)	138.02	118.25	85.68
37	41	Tribal Areas Sub-Plan (Revenue Voted)	6175.79	2178.78	35.28
38	41	Tribal Areas Sub-Plan (Capital Voted)	3390.03	1098.20	32.39
39	42	Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges (Capital Voted)	855.13	201.73	23.59
40	43	Sports and Youth Welfare (Revenue Voted)	105.52	31.23	29.60
41	44	Higher Education (Revenue Voted)	1886.01	492.23	26.10
42	47	Technical Education and Skill Development (Revenue Voted)	556.56	145.78	26.19
43	47	Technical Education and Skill Development (Capital Voted)	129.84	30.07	23.16
44	48	Narmada Valley Development (Capital Voted)	1640.48	602.17	36.71
45	50	Horticulture and Food Processing (Revenue Voted)	571.46	117.38	20.54
46	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions (Revenue Voted)	3426.94	1240.32	36.19
47	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions (Capital Voted)	50.00	49.60	99.20
48	53	Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Revenue Voted)	305.07	118.69	38.91
49	53	Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Capital Voted)	68.97	68.97	100.00
50	55	Women and Child Development (Capital Voted)	77.41	37.36	48.26
51	56	Rural Industry (Revenue Voted)	222.50	72.32	32.50
52	59	Externally Aided Projects Pertaining to Rural Development Department (Revenue Voted)	10.00	10.00	100.00
53	60	Expenditure pertaining to District Plan Schemes (Capital Voted)	239.20	53.75	22.47
54	61	Expenditure pertaining to Bundelkhand Package (Revenue Voted)	57.34	15.86	27.66
55	61	Expenditure pertaining to Bundelkhand Package (Capital Voted)	283.71	62.41	22.00
56	62	Panchayat (Revenue Voted)	175.72	40.24	22.90
57	63	Minority Welfare (Revenue Voted)	62.97	45.09	71.61
58	64	Scheduled Castes Sub-Plan (Revenue Voted)	4233.52	1440.87	34.03
59	64	Scheduled Castes Sub-Plan (Capital Voted)	3038.46	837.73	27.57
60	66	Welfare of Backward Classes (Revenue Voted)	1149.45	371.58	32.33
61	67	Public Works-Buildings (Revenue Voted)	644.00	203.33	31.57
62	67	Public Works-Buildings (Capital Voted)	240.91	68.62	28.48

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
63	68	Financial Assistance to Tribal Area Sub-Plan-Urban Bodies (Revenue Voted)	48.90	22.05	45.09
64	71	Expenditure pertaining to Shinmhast 2016 (Revenue Voted)	1080.00	350.33	32.44
65	71	Expenditure pertaining to Shinmhast 2016 (Capital Voted)	568.00	165.21	29.09
66	72	Bhopal Gas Tragedy Relief And Rehabilitation (Revenue Voted)	95.94	21.30	22.20
67	74	Financial assistance to Three Tier Panchayati Raj Institutions (Revenue Voted)	15052.23	3707.89	24.63
68	75	Financial Assistance to Urban Bodies (Capital Voted)	25.45	25.00	98.23
69	76	New and Renewable Energy sources (Revenue Voted)	51.05	48.12	94.26
70	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education) (Revenue Voted)	2373.64	795.85	33.53
71	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education) (Capital Voted)	71.72	47.29	65.94
Total			107832.42	36004.11	33.39

(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.2 (A)
CASES OF SCHEMES IN WHICH SUBSTANTIAL SAVINGS OCCURRED (₹ 50
CRORE AND ABOVE IN EACH CASE) IN RESPECT OF
GRANTS/APPROPRIATIONS GIVEN IN TABLE 2.2
(REFERENCE: PARAGRAPH 2.3.1; PAGE 47)

(₹ in crore)

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
(Revenue Voted)				
06-Finance				
1	2070-Other Administrative Services	Central Finance Commission	4000.00	Not intimated (September 2016)
2	2070-Other Administrative Services	Other Expenditure	1062.00	Not intimated (September 2016)
3	2071-Pensions and Other Retirement Benefits-101	Composite State of Madhya Pradesh	670.59	Not intimated (September 2016)
4	2071-Pensions and Other Retirement Benefits-104	Composite State of Madhya Pradesh	556.82	Not intimated (September 2016)
5	2071-Pensions and Other Retirement Benefits-105	Composite State of Madhya Pradesh	146.92	Not intimated (September 2016)
6	2071-Pensions and Other Retirement Benefits	Madhya Pradesh	108.47	Not intimated (September 2016)
7	2071-Pensions and Other Retirement Benefits-115	Composite State of Madhya Pradesh	271.44	Not intimated (September 2016)
07-Commercial Tax				
8	2030-Stamp and Registration	Transfer of cess levied on transfer of land under M.P. Upkar Adhinyam 1982 to Rural Development Fund	150.00	Not intimated(September 2016)
9	2030-Stamp and Registration	Transfer of the Additional Stamp Duty levied under M.P. Panchayat Adhinyam to Panchayat Land Revenue S.F.F.	425.00	Not intimated(September 2016)
10	2040-Taxes on Sales, Trade etc.	District Establishment	56.55	Saving was attributed to new posts of different categories remaining vacant as appointment process was under progress, due to departmental re-organisation and Gazetted post and 1238 clerical and class iv posts remaining vacant.
08-Land Revenue and District Administration				
11	2029-Land Revenue	District Expenses	87.09	Not intimated (September 2016)
12	2053-District Administration	District Establishment	80.07	Not intimated (September 2016)
13	2053-District Administration	Sub-Divisional Establishment	59.66	Saving was partly attributed to non-receipt of demand in time for purchase of equipments by tehsil offices (₹ 70.00 lakh). Reason for remaining saving not intimated.
10-Forest				
14	2406-Forestry and Wild Life	Expenditure from Forest Development Cess Fund	59.57	Saving was mainly attributed to restriction imposed on expenditure by the Finance Department.
15	2406-Forestry and Wild Life	Execution of Plan work-Re-Establishment Group	79.97	Saving was partly attributed to reduction in expenditure limit by the Finance Department.
16	2406-Forestry and Wild Life	Timber	49.47	Saving was attributed to restriction imposed on expenditure by the Finance Department.

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
13-Farmers Welfare and Agriculture Development				
17	2401-Crop Husbandry	Subordinate and expert staff (District and Subordinate Level Staff)	62.80	Saving was partly attributed to saving in salaries and allowances (₹ 58.76 Crore). Reason for remaining saving not intimated.
18	2401-Crop Husbandry	National Food Safety Mission	177.44	Saving was attributed to non-receipt of release from Government of India and ban on drawal of funds by Finance Department.
19	2401-Crop Husbandry	National Oil Seed and Oil Palm Mission	50.26	Saving was attributed to non-receipt of release from Government of India, ban on drawal by Finance Department and change in the ratio of budget implementation of the scheme.
20	2401-Crop Husbandry	National Agriculture Insurance Scheme	1622.78	Saving was attributed to non-receipt of sanction for drawal by Finance Department.
15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan				
21	2501-Special Programmes For Rural Development	Backward Region Grand Fund Scheme	81.40	Not intimated (September 2016).
22	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Other Scholarships	61.61	Not intimated (September 2016).
23	2216-Housing	Mukhya Mantri Antyodaya Awas Yojna	57.59	Saving was attributed to non-receipt of permission for drawal from Finance Department.
24	2505-Rural Employment	National Rural Employment Guarantee Yojna	239.18	Saving was attributed to non-receipt of central share from Government of India.
25	2515-Other Rural Development Programmes	Mid-day Meal Programme	137.02	Saving was attributed to non-receipt of central share from Government of India.
17-Co-operation				
26	2425-Co-operation	For Conversion of Short Term Loan to Mid-term Loan of Short Share Contribution of Madhya Pradesh Co-operative Bank	204.70	Not intimated (September 2016).
27	2425-Co-operation	Interest Grant For Conversion of Short Term Loans to Mid-term Loan of Farmers Affected by Natural Calamities	58.41	Not intimated (September 2016).
28	2425-Co-operation	Interest Grant on Short Term Loan to Farmers through Co-operative Banks	160.64	Not intimated (September 2016).
27-School Education (Primary Education)				
29	2202-General Education	Middle Schools	252.03	Not intimated (September 2016).
30	2202-General Education	Establishment of Government Primary Schools	566.45	Not intimated (September 2016).
31	2202-General Education	Sarva Shiksha Abhiyan	297.50	Not intimated (September 2016).
32	2202-General Education	Primary School	70.37	Not intimated (September 2016).
33	2202-General Education	Grant-in-Aid to Government Middle Schools	58.71	Not intimated (September 2016).
34	2202-General Education	Middle Schools	99.97	Not intimated (September 2016).
30-Rural Development				
35	2515-Other Rural Development Programmes	Rural Engineering Service	54.06	Saving was attributed to non-receipt of demand.
38-Ayush				
36	2210-Medical and Public Health	Ayurvedic Hospitals and Dispensaries	61.04	Not intimated (September 2016).
39-Food, Civil Supplies and Consumer Protection				
37	2408-Food, Storage and Warehousing	Re-imbusement of Loss to M.P. Civil Supplies Corporation in Procurement of Food Grains	50.37	Not intimated (September 2016).

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
38	2408-Food, Storage and Warehousing	Annapurna Scheme for Families Living Below the Poverty Line	122.32	Saving was partly attributed to adopting of economy measures and assessment of expected saving (₹ 29.98 crore). Reason for remaining saving not intimated (September 2016).
39	2408-Food, Storage and Warehousing	Grant from State Government on Sugar Purchase in open tender policy	58.85	Not intimated (September 2016).
41-Tribal Area Sub-Plan				
40	2406-Forestry and Wild Life	Re-Establishment Group Implementation of Work Plan	64.60	Not intimated (September 2016).
41	2202-General Education	Sarva Shiksha Abhiyan	509.17	Not intimated (September 2016).
42	2202-General Education	Implementation of National Secondary Education Expedition	104.10	Not intimated (September 2016).
43	2202-General Education	Establishment and Operation of Model Schools	60.00	Not intimated (September 2016).
44	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Monitoring and Evaluation of Schemes Article 275(1)	52.50	Not intimated (September 2016).
45	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Tantya Bheel Self Employment Scheme	70.00	Not intimated (September 2016).
46	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Post Metric- Scholarship	50.57	Saving was attributed to reduction in limit of expenditure by the Finance Department.
47	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Strengthening of Ashrams/Hostels	66.79	Not intimated (September 2016).
48	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Local Development Programme under Integrated Tribal Development Project	170.31	Not intimated (September 2016).
44-Higher Education				
49	2202-General Education	Maintenance Grants to Colleges	148.32	Saving was attributed to non-receipt of expected demand, non-issue of orders regarding pay band in 6 th pay commission and U.G.C. and non-completion of process under the scheme, non-filling of vacant post and non-incurring of expected expenditure by colleges.
50	2202-General Education	Implementation of National Higher Education Campaign Scheme	184.14	Saving was attributed to non-receipt of expected demand, non-issue of orders regarding pay band in 6 th pay commission and U.G.C. and non-completion of process under the scheme, non-filling of vacant post and non-incurring of expected expenditure by colleges.
47-Technical Education and Skill Development				
51	2203-Technical Education	Skill Development Mission Modular Employable	59.26	Saving was attributed to non-possibility of utilization of allotted funds.
52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions				
52	2501-Special Programmes for Rural Development	Backward Region Grand Fund Scheme	209.60	Not intimated (September 2016).
53	2501-Special Programmes for Rural Development	Special Infrastructure Scheme related to Naxal affected Area	100.00	Not intimated (September 2016).
54	2515-Other Rural Development Programmes	Rajeev Gandhi Panchayat Empowerment Programme	52.93	Not intimated (September 2016).

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
55	2202-General Education-197	Primary Schools	62.24	Saving was attributed to non-filling of vacant post and to reducing the limit of expenditure by Finance Department.
56	2202-General Education-198	Primary Schools	78.45	Saving was attributed to non-filling of vacant post and to reducing the limit of expenditure by Finance Department.
57	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Scholarship and Stipends	58.03	Not intimated (September 2016).
58	2505-Rural Employment	National Rural Employment and Guarantee Scheme	260.01	Saving was attributed to non/less receipt of central share from Government of India.
59	2515-Other Rural Development Programmes	Mid-day Meal Programme	85.13	Saving was attributed to non/less receipt of central share from Government of India.
53-Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan				
60	2217-Urban Development	Jawahar Lal Nehru National Urban Renewal Mission	55.54	Saving was attributed to Non-Receipt of Funds From Government of India
64-Scheduled Castes Sub-Plan				
61	2401-Crop Husbandry	National Agriculture Insurance Scheme	62.23	Not intimated (September 2016).
62	2202-General Education	Reimbursement of Tuition Fees to Non-Government School under R.T.E.	53.32	Not intimated (September 2016).
63	2202-General Education	Sarva Shiksha Abhiyan	343.68	Not intimated (September 2016).
64	2202-General Education	Implementation of National Secondary Education Campaign	64.12	Not intimated (September 2016).
65	2235-Social Security and Welfare	Integrated Child Development Service Scheme	56.49	Not intimated (September 2016).
66	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Post Matric Scholarships	66.43	Not intimated (September 2016).
66-Welfare of Backward Classes				
67	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-0801	Post Matric Scholarships	67.89	Saving was attributed to late-receipt of sanction from the Government of India.
68	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-0101	Post Matric Scholarships	299.85	Saving was attributed to the sanction of expenditure accorded by districts.
67-Public Works-Buildings				
69	2059-Public Works	Execution	73.15	Not intimated (September 2016).
70	2216-Housing	Maintenance of Government Quarters of 'F' Type and Below Category	50.42	Not intimated (September 2016).
71-Expenditure Pertaining to Shimhast 2016				
71	2217-Urban Development	For Arrangement of Shimhast Mela	349.96	Saving was partly attributed to ban on drawal from treasury and non pending of bills of Shimhast Mela (₹ 16.62 Crore). Reason for remaining saving not intimated.
74- Financial Assistance to Three Tier Panchayati Raj Institutions				
72	2216-Housing	Indira Awas Yojna	301.28	Saving was attributed to lesser receipt of central share from Government of India
73	2501-Special Programme for Rural Development	Integrated Water Shed Management Programme	55.39	Saving was attributed to lesser receipt of central share from Government of India
74	2501-Special Programme for Rural Development	National Rural Livelihood Mission	51.97	Saving was attributed to lesser receipt of central share from Government of India

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
75	2505-Rural Employment	National Rural Employment Guarantee Scheme	2133.40	Saving was attributed to lesser receipt of central share from Government of India
76	2515-Other Rural Development Programmes	Mid-day Meal Programme	260.02	Saving was attributed to lesser receipt of central share from Government of India
77	2515-Other Rural Development Programmes	Rajiv Gandhi Panchayat Empowerment Campaign	82.38	Not intimated (September 2016).
78	2515-Other Rural Development Programmes	Distribution of Milk For Lunch Programme	98.81	Saving was attributed to non-receipt of sanction of withdrawal from the Finance Department and lesser receipt of demand from project in-charge.
79	2515-Other Rural Development Programmes	Backward Region Grand Fund Scheme	356.20	Saving was partly attributed to non-receipt of budget allocation sanction from Government of India as per provision under this scheme (224.40 crore). Reason for remaining saving not intimated (September 2016).
80	3604-Compensation and assignments to Local Bodies and Panchayati Raj Institutions-197	Grant against Collection of additional Stamp Duty	289.29	Not intimated (September 2016).
81	3604-Compensation and assignments to Local Bodies and Panchayati Raj Institutions	Lump-Sum Grant to Local Bodies for Basic Services (Share in State Taxes)	213.96	Not intimated (September 2016).
77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)				
82	2202-General Education	Higher Secondary Schools	186.50	Not intimated (September 2016).
83	2202-General Education	Implementation of National Secondary Education Expedition	322.56	Not intimated (September 2016).
84	2202-General Education	Establishment and Operation of Model School	100.00	Not intimated (September 2016).
85	2202-General Education	Upgradation of High Schools into Higher Secondary Schools	66.57	Not intimated (September 2016).
(Capital Voted)				
06-Finance				
86	6075-Loans for Miscellaneous General Services	Provision for Settlement of Guaranteed Loans	50.00	Not intimated (September 2016).
12-Energy				
87	4801-Capital Outlay on Power Projects	2 Times 660 Megawatt Shri Singaji Thermal Power Project	300.00	Saving was mainly attributed to economy cut by Finance Department (₹ 240.00 crore). Reason for remaining saving not intimated (September 2016)
88	4801-Capital Outlay on Power Projects	2 Times 600 Megawatt Shri Singaji Thermal Power Project	150.00	Saving was mainly attributed to economy cut by Finance Department.
89	6801-Loans For Power Projects	Conversion of Electricity Bills liabilities of Electricity Project of Trading Company into continuous Loan upto 2016-17	229.66	Saving was partly attributed to less purchase of electricity under Sardar Sarovar Project (₹ 118.31 crore). Reason for remaining saving not intimated (September 2016).
90	6801-Loans For Power Projects	Strengthening of Transmission System (ADB-3)	207.27	Saving was attributed to slow progress of work by turn key contractor.
91	6801-Loans For Power Projects	Arrangement of Independent Feeder for Agriculture use	91.85	Saving was mainly attributed to economy cut by Finance Department and non-utilisation of funds due to slow progress in under construction work by turn key contractors (₹ 78.84 crore). Reason for remaining saving not intimated (September 2016).

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
92	6801-Loans For Power Projects	Strengthening of Transmission System	142.71	Saving was attributed to economy cut by Finance Department.
93	6801-Loans For Power Projects	For Modernisation and Renewal of 33/11 K.V. Sub-Centers and D.T.R. Metering	140.00	Saving was attributed to economy cut by Finance Department.
94	6801-Loans For Power Projects	Strengthening of Sub-Transmission and Distribution System	75.77	Saving was attributed to economy cut by Finance Department and delay in examination and certification of bills.
17-Co-operation				
95	6425-Loans for Co-operation	For Conversion of short term Loan To Mid-Term Loan of State Share Contribution of Madhya Pradesh Co-operative Bank	445.00	Not intimated (September 2016).
22-Urban Development and Environment				
96	4217-Capital Outlay on Urban Development	Expansion of Ministry	53.43	Not intimated (September 2016).
27-School Education (Primary Education)				
97	4202-Capital Outlay on Education, Sports, Arts and Culture-201-0701	Sarva Shiksha Abhiyan	106.25	Not intimated (September 2016).
98	4202-Capital Outlay on Education, Sports, Arts and Culture-800-0701	Sarva Shiksha Abhiyan	106.25	Not intimated (September 2016).
30-Rural Development				
99	4515-Caital Outlay on Other Rural Development Programmes	Chief Minister Rural Road and Infrastructure Scheme	150.27	Saving was attributed to non-drawal of funds by DDO and lesser receipt of funds by project in-charge (₹ 78.19 crore). Reason for remaining saving not intimated (September 2016).
100	4515-Caital Outlay on Other Rural Development Programmes	State Rural Roads Connectivity	50.62	Saving was attributed to non-receipt of sanction for drawal from Finance Department.
39-Food, Civil Supplies and Consumer Protection				
101	6408-Loans for Food, Storage and Warehousing	Loan Excluding Interest for Payment of taxes Fixed on Paddy	100.00	Not intimated (September 2016).
41-Tribal Areas Sub-Plan				
102	6801-Loans for Power Projects	Strengthening of Sub-Transmission and Distribution System	71.87	Saving was attributed to reduction in budget for expenditure by the Finance Department.
103	6425-Loans for Co-operation	States Share Contribution Madhya Pradesh Co-operative Bank for Conversion of Short Term Loans to Mid-Term Loans	75.42	Saving was attributed to non-demand of funds under the scheme.
104	4515-Caital Outlay on Other Rural Development Programmes	Public Participation Scheme	51.69	Not intimated (September 2016).
105	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Miscellaneous Development Work in Tribal Sub-Plan Area, Article 275(1)	64.26	Saving was mainly attributed to non-drawal of funds by DDO and reduction in limit of expenditure by the Finance Department (₹ 46.98 crore). Reason for remaining saving not intimated (September 2016).

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
106	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Local Development Programme under Integrated Tribal Development Project	68.97	Not intimated (September 2016).
107	4700-Capital Outlay on Major Irrigation	Alirajpur Lift Irrigation Project	149.75	Saving was attributed to Tender being under process.
108	4215-Capital Outlay on Water Supply and Sanitation	Implementation of Water Supply Schemes through Water Corporation	107.48	Not intimated (September 2016).
42-Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges				
109	5054-Capital Outlay on Roads and Bridges	Central Road Fund	66.59	Not intimated (September 2016).
110	5054-Capital Outlay on Roads and Bridges	Up-gradation of Main District Roads	55.65	Not intimated (September 2016).
48-Narmada Valley Development				
111	4700-Capital Outlay on Major Irrigation	Bargi Canal Diversion Project	63.75	Saving was mainly attributed to non-completed work relating to land acquisition and technical fault in tunnel work machine (₹ 50.22 crore). Reason for remaining saving not intimated (September 2016).
112	4700-Capital Outlay on Major Irrigation	Narmada Malwa-Gambhir Link Lift Scheme	350.00	Saving was attributed to delay in sanction of Forest Department, Land acquisition work being under process and restriction imposed on construction work by Finance Department.
64-Scheduled Castes Sub-Plan				
113	6801-Loans for Power Projects	Strengthening of Sub Transmission and Distribution System	68.71	Saving was attributed to economy cut Imposed by Finance Department
114	5054-Capital Outlay on Roads and Bridges	Construction of Major Bridges	54.33	Not intimated (September 2016).
115	5054-Capital Outlay on Roads and Bridges	Up-gradation of Main District Roads	99.01	Not intimated (September 2016).
116	5054-Capital Outlay on Roads and Bridges	Minimum Need Programme (Including Rural Roads)	61.17	Not intimated (September 2016).
117	4215-Capital Outlay on Water Supply and Sanitation	Implementation of Water Supply Schemes through Water Corporation	80.57	Not intimated (September 2016).
71-Expenditure Pertaining to Shimhast 2016				
118	4217-Capital Outlay on Urban Development-03-800-0101	For Arrangement of Shimhast Mela	113.21	Saving was partly attributed to non-receipt of proposal from concerning Departments (₹ 25.15 Crore). Reason for remaining saving not intimated (September 2016).
119	4801- Capital Outlay on Power Projects-05-800-0101	For Arrangement of Shimhast Mela	52.00	Not intimated (September 2016).
(Capital Charged)				
Public Debt				
120	6003-Internal Debt of the State Government	Loans from National Agricultural Credit Fund of National Agriculture and Rural Development Bank	116.92	Not intimated (September 2016).
121	6003-Internal Debt of the State Government	Ways and Means Advances	2000.00	Not intimated (September 2016).
122	6003-Internal Debt of the State Government	Advances For Recoupment of Short Fall	2000.00	Not intimated (September 2016).
123	6004-Loans and Advances from the Central Government	Block Loans	127.24	Not intimated (September 2016).

(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.2 (B)

**STATEMENT OF VARIOUS SCHEMES UNDER GRANTS/APPROPRIATIONS
WHERE EXCESS EXPENDITURE WAS ₹ 10 CRORE OR MORE IN EACH CASE AND
ALSO MORE THAN 20 PER CENT OF THE TOTAL PROVISION
(REFERENCE: PARAGRAPH 2.3.3; PAGE 49)**

(₹ in crore)

Sl. No.	Grant/ Appropriation No. and Name	Name of the scheme under Grant/ Appropriation	Total Provision (Orig. + Supp.)	Expenditure	Excess	Percentage of excess expenditure
1	2	3	4	5	6	7
1	Public Debt	6003-111-6835-Special Securities Issued to National Small Savings Fund of the Central Government	770.60	961.99	191.39	24.84
2	Public Debt	6004-02-101-9086-Back to Back Loan for Externally Aided Projects	175.00	314.33	139.33	79.62
3	06-Finance	2071-01-101-9998-Madhya Pradesh	448.11	1035.14	587.03	131.00
4	06-Finance	2071-01-102-9998-Madhya Pradesh	7.02	30.97	23.95	341.17
5	06-Finance	2071-01-104-9998-Madhya Pradesh	196.56	557.73	361.17	183.75
6	06-Finance	2071-01-105-9998-Madhya Pradesh	115.60	309.95	194.35	168.12
7	06-Finance	2071-01-117-6854-Contributory Pension Scheme	87.75	284.92	197.17	224.70
8	13-Farmers Welfare and Agriculture Development	2401-105-0701-Centrally Sponsored Schemes (Normal)-1227-Traditional Agriculture Development Scheme-	24.41	46.46	22.05	90.33
9	19-Public Health and Family Welfare	2210-01-110-0701-Centrally Sponsored Schemes Normal-5724-National Rural Health Mission	980.00	1242.51	262.51	26.79
10	19-Public Health and Family Welfare	2210-03-103-0101- State Plan Schemes Normal-7317- Upgradation of Rural Medical Institutes	16.75	27.86	11.11	66.33
11	20-Public Health Engineering	4215-01-102-0701- Centrally Sponsored Schemes Normal-4379-Water Supply Scheme for Problem Villages	78.00	105.45	27.45	35.19
12	22-Urban Development and Environment	2217-05-800-0101- Centrally Sponsored Schemes Normal-7706-Clean India Mission	0.50	14.80	14.30	28.60
13	22-Urban Development and Environment	2217-05-800-0701- Centrally Sponsored Schemes Normal-1238-Atal Mission for Rejuvenation and Urban Transformation	177.99	314.22	136.23	76.54
14	23-Water Resources Department	2701-80-001-0101- State Plan Schemes Normal-3300-Circle Establishment	40.25	60.11	19.86	49.34

Sl. No.	Grant/ Appropriation No. and Name	Name of the scheme under Grant/ Appropriation	Total Provision (Orig. + Supp.)	Expenditure	Excess	Percentage of excess expenditure
1	2	3	4	5	6	7
15	24-Public Works-Roads and Bridges	5054-03-101-0101- State Plan Schemes Normal-6651-Construction of Railway Overbridges	50.00	89.95	39.95	79.90
16	27-School Education (Primary Education)	4202-01-201-0101-- State Plan Schemes Normal-7592-Construction/Repairing of Toilets in Schools	50.00	156.25	106.25	212.50
17	29-Law and Legislative Affairs	2014-105-1301-Central Finance Commission (Normal)-6269-Reformas in Judicial System (13 th Finance Commission)	0.001	11.48	11.48	1148000.00
18	40-Expenditure Pertaining to Water Resources Department-Command Area Development	4705-800-0701- Centrally Sponsored Schemes Normal-6648-Command Area Development of Major and Medium Projects, Construction of Field Channels, Correction of System Deficiency	2.00	16.91	14.91	745.50
19	40-Expenditure Pertaining to Water Resources Department-Command Area Development	4705-223-0701-Centrally Sponsored Schemes (Normal)-2823-Construction of Field Channels, Correction of System Deficiency, Drain and other Works	7.50	17.50	10.00	133.33
20	41-Tribal Areas Sub-Plan	10-Forest Department 2406-01-796-101-0102-Tribal Area Sub Plan-7882-Implementation of Work Plans Conservation Group	4.94	17.23	12.29	248.79
21	41-Tribal Areas Sub-Plan	23-Planning, Economics and Statistics Department 4515-796-103-0102-Tribal Area Sub Plan-8284-Madhya Pradesh Assembly Constituency(Area) Development Scheme	39.36	50.99	11.63	29.55
22	41-Tribal Areas Sub-Plan	25-Tribal Welfare Department 2225-02-796-277-0102-Tribal Area Sub-Plan-1385-Student Rental Housing Scheme	20.79	40.06	19.27	92.69
23	41-Tribal Areas Sub-Plan	31-Water Resources Department 4701-95-796-800-0102-Tribal Area Sub-Plan-3366-Medium Projects Construction Works	Token	10.00	10.00	-
24	41-Tribal Areas Sub-Plan	31-Water Resources Department 4702-796-800-0102-Tribal Area Sub-Plan-3828-Minor Irrigation Scheme	35.00	102.60	67.60	193.14

Sl. No.	Grant/ Appropriation No. and Name	Name of the scheme under Grant/ Appropriation	Total Provision (Orig. + Supp.)	Expenditure	Excess	Percentage of excess expenditure
1	2	3	4	5	6	7
25	41-Tribal Areas Sub-Plan	31-Water Resources Department 4702-796-800-0102-Tribal Area Sub-Plan-6079- Reform, Reinforcement, Re-establishment (R.R.R)-	20.00	36.71	16.71	83.55
26	42-Public Works Relating to Tribal Areas Sub-Plan- Roads and Bridges	5054-04-796-800-0420-Mineral Area Development Fund-2457-Minimum Need Programme (Including Rural Roads)-	0.0001	13.27	13.27	13270000.00
27	45-Minor Irrigation Works	4702-101-1501-Additional Central Assistance (Normal)-6079-Reform, Reinforcement, Re-establishment (R.R.R)-	50.00	83.34	33.34	66.68
28	55-Women and Child Development	2235-02-102-1201-Externally Aided Project-(Normal)-6741-Madhya Pradesh Health Area Improvement Programme (Externally Aided)	0.0008	52.40	52.40	6550000.00
29	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-101-0747-Relief to Hailstorm Sufferers	145.00	394.45	249.45	172.03
30	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-05-101-0475-Transfer to Reserve Fund and Deposits Accounts- Natural Calamities unspent Margin-Money Fund Famine Relief Fund	877.00	1545.00	668.00	76.17
31	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249-Loss of Crops from Insects	70.00	436.19	366.19	523.13
32	64-Scheduled Castes Sub-Plan	27-Narmada Valley Development Department 4700-43-789-800-1503-Addititional Central Assistance (S.C.S.P.)-2884- Canal and Appurtenant Works	53.15	119.55	66.40	124.93
33	73-Medical Education Department	4210-03-800-0101-State Plan Schemes (Normal)-6335-Upgradation in Medical Colleges	0.0002	11.65	11.65	5825000.00
34	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2501-06-198-0101-State Plan Schemes (Normal)-7571-Chief Minister Self Employment/Financial Welfare Schemes	2.65	12.65	10.00	377.36
35	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-6226-Special Area Grant to Local Bodies under The Recommendations of 13 th Finance Commission	0.0001	20.32	20.32	20320000.00

Sl. No.	Grant/ Appropriation No. and Name	Name of the scheme under Grant/ Appropriation	Total Provision (Orig. + Supp.)	Expenditure	Excess	Percentage of excess expenditure
1	2	3	4	5	6	7
36	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-6244-General Grant to Local Bodies under The Recommendations of 13 th Finance Commission	0.0001	204.08	204.08	204080000.00
37	74-Financial Assistance to Three Tier Panchayati Raj Institutions	3604-198-8214-Secretarial Management	50.00	87.74	37.74	75.48
38	75-Financial Assistance to Urban Bodies	2217-05-191-0101-State Plan Schemes (Normal)-1319- Repayment of Loan/Interest from HUDCO for Chief Minister Urban Infrastructure and Drinking Water Scheme	115.00	144.06	29.06	25.25
39	75-Financial Assistance to Urban Bodies	2217-05-800-0701-Centrally Sponsored Schemes Normal-1237-Housing for All	25.00	231.47	206.47	825.88
Total			4735.93	9212.29	4476.36	94.52

(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.2 (C)

**CASES OF SCHEMES IN WHICH ENTIRE PROVISION OF ₹ 10
CRORE OR MORE REMAINED UNUTILISED
(REFERENCE: PARAGRAPH 2.3.4; PAGE 49)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
1	PD	Public Debt	6003-110-0779-Advances for Recoupment of Short Fall	2000.00	Nil	2000.00	100
2	PD	Public Debt	6003-110-0637-Ways and Means Advances	2000.00	Nil	2000.00	100
3	03	Police	2055-109-1501-Additional Central Assistance (Normal)-7448-Metro City Security Arrangement and State Highway Security	25.00	Nil	25.00	100
4	03	Police	2055-800-0101-State Plan Schemes (Normal)-7350-Automatic Finger Impression Arrangement	16.10	Nil	16.10	100
5	03	Police	4055-208-0101- State Plan Schemes (Normal)-7185-Establishment of State Industrial Security Force Batalion	22.63	Nil	22.63	100
6	06	Finance	2070-800-1301-Central Finance Commission (Normal)-7720- Central Finance Commission	4000.00	Nil	4000.00	100
7	06	Finance	2071-01-200-5653— Payment of Pension to All India Services Officers	39.78	Nil	39.78	100
8	06	Finance	2070-800-0101-State Plan Schemes (Normal)-0224-Other expenditure	1062.00	Nil	1062.00	100
9	06	Finance	2071-01-101-9999-Composite State of Madhya Pradesh	14.00	Nil	14.00	100
10	06	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	50.00	Nil	50.00	100
11	06	Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	Nil	25.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
12	07	Commercial Tax	2030-02-797-6001- Transfer of cess levied on transfer of land under M.P. Upkar Adhiniyam 1982 to Rural Development Fund	150.00	Nil	150.00	100
13	08	Land Revenue and District Administration	2029-103-0101-State Plan Schemes (Normal)-5070-Upgradation of Computers and New Technical Instruments	12.37	Nil	12.37	100
14	10	Forest	2406-01-001-0812- Establishment of Executive Planning Organisation and Executive Forest Circles	26.63	Nil	26.63	100
15	10	Forest	2406-01-102-1306- Expenditure From Optional Plantation Fund	31.81	Nil	31.81	100
16	11	Commerce, Industry and Employment	6851-101-0101-State Plan schemes (Normal)-7140-Loans for payment to Debtors of M.P.S.I.D.C.-	22.16	Nil	22.16	100
17	12	Energy	2801-80-101-9023- Grant for Prosperous Farmer Scheme-	143.50	Nil	143.50	100
18	12	Energy	6801-190-1201- Externally Aided Project (Normal)-1284- Strengthening of Transmission System (ADB-3)	207.27	Nil	207.27	100
19	12	Energy	6801-190-0101-State Plan Schemes (Normal)-2967-Other loans to Electricity Board (Generating Company)	40.00	Nil	40.00	100
20	12	Energy	6801-204-0101-State Plan Schemes (Normal)-6869-Rajiv Gandhi Rural Electrification Scheme	30.71	Nil	30.71	100
21	12	Energy	6801-205-1201- Externally Aided Project (Normal)-7255-For Modernisation and Renewal of 33/11 K.V. Sub-Centres and D.T.R. Metering	140.00	Nil	140.00	100
22	13	Farmers Welfare and Agriculture Development	2401-102-0801-Central Sector Schemes Normal-7499-Sub Mission Soil Health Management	15.00	Nil	15.00	100
23	13	Farmers Welfare and Agriculture Development	2401-105-0101-7716- State Plan Scheme Normal-7716-Topup Grant on Solar Pump	11.05	Nil	11.05	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
24	13	Farmers Welfare and Agriculture Development	2401-109-0701-Centrally Sponsored Schemes Normal-7494-Sub Mission on Seed and Planning Material	31.25	Nil	31.25	100
25	14	Animal Husbandry	2403-800-0801-Central Sector Schemes Normal-7645-National Cow Breed Animals Reproduction and Dairy Development Programme	18.00	Nil	18.00	100
26	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	22-Panchayat 2501-06-789-198-0103-Schedule Caste Sub Plan-9249-Backward Region Grand Fund Scheme	81.40	Nil	81.40	100
27	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	22-Panchayat 2515-789-198-0703-Centrally Sponsored Schemes S.C.S.P.-7375-Rajiv Gandhi Panchayat Empowerment Campaign	27.27	Nil	27.27	100
28	17	Co-operation	2425-106-0101-State Plan Schemes (Normal)-7827-For Conversion of Short Term Loan to Mid-term Loan of State Share Contribution of Madhya Pradesh Co-operative Bank	204.70	Nil	204.70	100
29	17	Co-operation	2425-107-0101-State Plan Schemes (Normal)-9134-Interest Grant for Conversion of Short Term Loans to Mid-term Loan of Farmers affected by Natural Calamities	58.41	Nil	58.41	100
30	17	Co-operation	6425-106-0101-State Plan Schemes (Normal)-7827-For Conversion of Short Term Loan to Mid-term Loan of State Share Contribution of Madhya Pradesh Co-operative Bank	445.00	Nil	445.00	100
31	20	Public Health Engineering	4215-01-102-0101-State Plan Schemes (Normal)-7386-Narmada Shipra Link Project based Rural Water Supply Scheme	10.00	Nil	10.00	100
32	22	Urban Development and Environment	2217-05-800-1201-Externally Aided Projects (Normal)-7336-M.P. Urban Services Improvement Programme (A.D.B.)	10.00	Nil	10.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
33	22	Urban Development and Environment	6217-02-800-0900-Corporation Sponsored Schemes-5244-Assostamce by Urban Development Ministry under Counter Magnate Plan	10.51	Nil	10.51	100
34	22	Urban Development and Environment	6217-60-800-1201-Externally Aided Projects (Normal)-7336- M.P. Urban Services Improvement Programme (A.D.B.)	29.03	Nil	29.03	100
35	27	School Education (Primary Education)	4202-01-201-0101-State Plan Schemes (Normal)-5776-Completion of Incomplete School Buildings under Sarva Shiksha Abhiyan	20.00	Nil	20.00	100
36	29	Law and Legislative Affairs	2014-105-1301-6269-Reforms in Judicial System (13 th Finance Commission)	20.17	Nil	20.17	100
37	31	Planning, Economics and Statistics	3454-02-800-0801-Central Sector Scheme (Normal)-1286-Statistical Grant	25.00	Nil	25.00	100
38	39	Food, Civil Supplies and Consumer Protection	6408-01-190-7585-Loan excluding interest for payment of taxes fixed on paddy	100.00	Nil	100.00	100
39	41	Tribal Areas Sub-Plan	20-School Education Department 2202-01-796-101-0102-(Tribal Area Sub Plan)-5776-Completion of Incomplete School Buildings under Sarva Shiksha Abhiyan	19.45	Nil	19.45	100
40	41	Tribal Areas Sub-Plan	20-School Education Department 2202-02-796-109-0702-Centrally Sponsored Schemes T.S.P.-6007-Establishment and Operation of Model Schools	60.00	Nil	60.00	100
41	41	Tribal Areas Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-796-112-0702 Centrally Sponsored Schemes T.S.P.-1286-Statistical Grant	18.30	Nil	18.30	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
42	41	Tribal Areas Sub-Plan	25-Tribal Welfare Department-2225-02-796-101-0802-Central sector schemes T.S.P.-5155-Monitoring and Evaluation of Schemes Article 275(1)	52.50	Nil	52.50	100
43	41	Tribal Areas Sub-Plan	38-Higher Education Department 2202-03-796-103-1202-Externally Aided Project (Tribal Area Sub Plan)-7464-Improvement in M.P. Higher Education	45.00	Nil	45.00	100
44	41	Tribal Areas Sub-Plan	50-Women and Child Development Department-2235-02-796-103-1202- Externally Aided Project (Tribal Sub Plan)-9223-Tejaswini Gramin Mahila Sashaktikaran Pariyojna	13.00	Nil	13.00	100
45	41	Tribal Areas Sub-Plan	58-Rural Development Department-2515-796-800-1202- Externally Aided Project (Tribal Sub Plan)-5853-D.P.I.P. Schemes	11.20	Nil	11.20	100
46	41	Tribal Areas Sub-Plan	13-Energy Department 6801-796-190-1202-Externally Aided Project (Tribal Area Sub Plan)-1284-Strengthening of transmission system (ADB-3)	41.00	Nil	41.00	100
47	41	Tribal Areas Sub-Plan	13-Energy Department 6801-796-205-1202-Externally Aided Project (Tribal Area Sub Plan)-7255-For Renewal and Modernisation and of 33/11 K.V. Sub-Centres and D.T.R. Metering	24.10	Nil	24.10	100
48	41	Tribal Areas Sub-Plan	25-Tribal Welfare Department 4225-02-796-277-0102-Tribal Area Sub Plan-0762-Girls Educational Complex	40.00	Nil	40.00	100
49	41	Tribal Areas Sub-Plan	34-Public Health Engineering Department-4215-01-796-800-1402-Nabard Scheduled Tribal Sub-Plan-7301-Implementation of Water Supply Schemes through Water Corporations	107.48	Nil	107.48	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
50	44	Higher Education	2202-03-103-0101-State Plan Scheme (Normal)-7463-Supply of Smart Phone to First Year Student of Government College	35.00	Nil	35.00	100
51	48	Narmada Valley Development	4700-80-800-0101-State Plan Scheme (Normal)-7605-Darbari Lift Irrigation Project	10.00	Nil	10.00	100
52	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	22- Panchayat Department 2501-06-796-198-0102-Tribal Area Sub Plan-9249-Backward Region Grand Fund Scheme	209.60	Nil	209.60	100
53	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	22- Panchayat Department 2501-06-796-198-0702-Centrally Sponsored Schemes T.S.P.-5376-Special Infrastructure Scheme related to Naxal Affected Area	100.00	Nil	100.00	100
54	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	22- Panchayat Department 2515-796-198-0702-Centrally Sponsored Schemes T.S.P.-7375-Rajeev Gandhi Panchayat Empowerment Campaign	52.93	Nil	52.93	100
55	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	58-Rural Development Department 2501-02-796-198-0702-Centrally Sponsored Schemes T.S.P.-7466-Neeranchal Pariyojana	12.00	Nil	12.00	100
56	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	18-Urban Development and Environment 2217-05-789-191-0703-Centrally Sponsored Schemes S.C.S.P.-1263-National Urban Livelihood Mission	18.62	Nil	18.62	100
57	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	18-Urban Development and Environment 2217-05-789-191-0103-Scheduled Caste Sub Plan-6154-Rajiv Awas Yojna	13.00	Nil	13.00	100
58	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	18-Urban Development and Environment 2217-05-789-191-0103-Scheduled Caste Sub Plan-6981-Jawahar Lal Nehru National Urban Renewal Mission	55.54	Nil	55.54	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
59	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	18-Urban Development and Environment 6217-60-789-800-1203-Externally Aided Project (Scheduled Caste Sub-Plan) 7336-M.P. Urban Services Improvement Programme (A.D.B.)	68.97	Nil	68.97	100
60	55	Women and Child Development	2235-02-103-1201-Externally Aided Projects (Normal)-9223-Tejaswini Gramin Mahila Sashaktikaran Pariyojna	42.25	Nil	42.25	100
61	55	Women and Child Development	4235-02-800-1501-Additional Central Assistance (Normal)-7449-Construction of Sector Level Office Building cum Training Centre	13.52	Nil	13.52	100
62	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-8874-Additional Provision for Drought Relief and Employment	35.00	Nil	35.00	100
63	59	Externally Aided Projects Pertaining to Rural Development Department	2515-800-1201-Externally Aided Projects (Normal)-5853-D.P.I.P. Scheme	10.00	Nil	10.00	100
64	63	Minority Welfare	2225-03-800-0801-Central Sector Schemes (Normal)-5617-Development Programmes in Mass Minority Districts	19.00	Nil	19.00	100
65	64	Scheduled Castes Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-789-112-0703-Centrally Sponsored Schemes (S.C.S.P.)-1286-Statistical Grant	11.65	Nil	11.65	100
66	64	Scheduled Castes Sub-Plan	38-Higher Education Department 2202-03-789-103-1203-Externally Aided Projects (S.C.S.P.)-7464-Improvement in Madhya Pradesh Higher Education	45.00	Nil	45.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
67	64	Scheduled Castes Sub-Plan	55-Schedule Caste Welfare Department 2225-01-789-277-0803-Central Sector Schemes (S.C.S.P.)- 7765-Post Metric Scholarships (Higher Secondary Level)	30.00	Nil	30.00	100
68	64	Scheduled Castes Sub-Plan	13-Energy Department 6801-789-190-1203-Externally Aided Projects (S.C.S.P.)- 1284-Strengthening of Transmission System (A.D.B.-3)	25.00	Nil	25.00	100
69	64	Scheduled Castes Sub-Plan	13-Energy Department 6801-789-190-1203-Externally Aided Projects (S.C.S.P.)- 6929-Strengthening of Transmission System	32.00	Nil	32.00	100
70	64	Scheduled Castes Sub-Plan	31-Water Resources Department 4702-789-800-1503-Additional Central Assistance (S.C.S.P.)- 6708-A.I.B.P. Schemes	24.88	Nil	24.88	100
71	67	Public Works-Buildings	4210-03-105-0101-State Plan Schemes (Normal)- 7296-Construction of Super Specialty Hospital of 2000 Beds in Medical College Bhopal	20.00	Nil	20.00	100
72	68	Financial Assistance to Tribal Area Sub-Plan-Urban Bodies	2217-05-796-191-0102-Tribal Area Sub Plan- 6981-Jawahar Lal Nehru National Urban Renewal Mission	16.00	Nil	16.00	100
73	73	Medical Education Department	2210-05-105-4968-Medical College	31.00	Nil	31.00	100
74	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2501-01-001-0701-Centrally Sponsored Schemes (Normal)- 7466-Neeranchal Project	37.50	Nil	37.50	100
75	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2501-06-198-0101-State Plan Schemes (Normal)- 5484-Vocational Training through Public participation under Integrated Employment Programme	24.00	Nil	24.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
76	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0701-Centrally Sponsored Schemes (Normal)-7375-Rajiv Gandhi Panchayat Empowerment Campaign	82.38	Nil	82.38	100
77	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0101-State Plan Schemes (Normal)-9249-Backward Region Grand Fund Scheme	356.20	Nil	356.20	100
78	75	Financial Assistance to Urban Bodies	2217-05-800-0701-Centrally Sponsored Schemes (Normal)-6154-Rajiv Awas Yojna	186.00	Nil	186.00	100
79	75	Financial Assistance to Urban Bodies	6217-60-191-5728-Loans to Urban Bodies for Supply of Drinking Water	25.00	Nil	25.00	100
80	76	New and Renewable Energy Sources	2810-02-102-0410-Energy Development Fund-3220-Grants-in-aid to M.P. Energy Development Corporation	25.00	Nil	25.00	100
81	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-Centrally Sponsored Schemes (Normal)-6007-Establishment and Operation of Model Schools	100.00	Nil	100.00	100
Total				13374.82		13374.82	

(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.3
EXCESS OVER PROVISION OF PREVIOUS YEARS REQUIRING
REGULARISATION
(REFERENCE: PARAGRAPH 2.3.5; PAGE 49)

(₹ in crore)			
Year	Number of Grants/ Appropriations	Grant/Appropriation number	Amount of excess
1	2	3	4
2003-04	04 Grant	Revenue (Voted) : 68, 84 Capital (Voted) : 35, 94	2.54
	03 Appropriation	Revenue (Charged) : 20, 67 Capital (Charged) : 23	
2004-05	13 Grant	Revenue (Voted) : 24, 59, 67, 92, 94 Capital (Voted) : 6, 19, 30, 59, 66, 78, 84, 86	83.66
	02 Appropriation	Revenue (Charged) : 67 Capital (Charged) : 45	
2005-06	04 Grant	Revenue (Voted) : 24, 67 Capital (Voted) : 6, 39	37.58
	02 Appropriation	Capital (Charged) : 21, 45	
2006-07	02 Grant	Revenue (Voted) : 24, 67	35.99
	01 Appropriation	Capital (Charged) : 24	
2008-09	02 Grant	Revenue (Voted) : 62 Capital (Voted) : 43	5.80
	02 Appropriation	Revenue (Charged) : 24 Capital (Charged) : 24	
2009-10	04 Grant	Revenue (Voted) : 3, 27, 32, 49	123.96
2010-11	02 Appropriation	Revenue (Charged) : 23 Capital (Charged) : 24	12.62
2011-12	04 Grant	Revenue (Voted) : 33 Capital (Voted) : 15, 52, 74	135.10
	02 Appropriation	Revenue (Charged) : 23 Capital (Charged) : 23	
2012-13	02 Appropriation	Revenue (Charged) : 10 Capital (Charged) : 24	0.24
2013-14	02 Grant	Revenue (Voted) : 02 Capital (Voted) : 10	34.32
	01 Appropriation	Capital (Charged) : 21	
2014-15	03 Grant	Revenue (Voted) : 02,06 Capital (Voted) : 42	446.28
	03 Appropriation	Revenue (Charged) : 24,67 Capital (Charged) : 41	
Total	38 Grant and 20 Appropriation		918.09

APPENDIX 2.4

**CASES WHERE SUPPLEMENTARY PROVISION (₹ ONE CRORE OR MORE IN EACH CASE) PROVED UNNECESSARY
(REFERENCE: PARAGRAPH 2.3.6; PAGE 50)**

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6
A-Revenue (Voted)					
1	02-Other Expenditure Pertaining to General Administration Department	60.64	56.52	4.12	1.22
2	03-Police	4963.37	4341.70	621.67	133.72
3	04- Other expenditure pertaining to Home Department	40.15	31.90	8.25	27.00
4	05-Jail	270.64	258.40	12.24	16.78
5	06-Finance	13569.63	7959.81	5609.82	4.86
6	07-Commercial Tax	2573.73	1815.69	758.04	15.30
7	10-Forest	2241.44	1764.97	476.47	167.51
8	13-Farmers Welfare and Agriculture Development	1881.23	1292.86	588.37	1647.52
9	14-Animal Husbandry	677.04	573.67	103.37	43.53
10	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	2323.25	1606.53	716.72	66.68
11	16-Fisheries	63.64	51.17	12.47	6.63
12	18-Labour	182.24	149.15	33.09	2.31
13	21-Public Services and Management	102.50	89.21	13.29	3.00
14	23-Water Resources Department	833.67	690.71	142.96	4.20
15	24-Public Works-Roads and Bridges	1192.75	1175.08	17.67	325.10
16	26-Culture	121.20	109.65	11.55	17.83
17	27-School Education (Primary Education)	6977.23	5595.55	1381.68	75.21
18	28-State Legislature	72.44	64.78	7.66	4.60
19	29-Law and Legislative Affairs	728.32	632.12	96.20	48.49
20	30-Rural Development	553.00	428.24	124.76	5.15
21	31-Planning, Economics and Statistics	134.84	68.15	66.69	14.45
22	34-Social Justice	168.52	160.67	7.85	59.45
23	36-Transport	114.23	64.80	49.43	7.57
24	38-Ayush	369.26	292.40	76.86	40.43
25	41-Tribal Areas Sub-Plan	5908.07	3997.01	1911.06	267.72
26	43-Sports and Youth Welfare	92.10	74.30	17.80	13.42
27	44-Higher Education	1725.01	1393.78	331.23	161.00
28	45-Minor Irrigation Works	130.56	124.44	6.12	5.00
29	46-Science and Technology	207.84	203.31	4.53	5.50
30	47-Technical Education and Skill Development	534.29	410.78	123.51	22.27
31	48-Narmada Valley Development	14.84	14.46	0.38	7.41
32	51-Religious Trusts and Endowments	117.23	113.49	3.74	15.50
33	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions	3332.95	2186.62	1146.33	93.99

Sl. No.	Number and name of the Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6
34	53- Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	280.07	186.38	93.69	25.00
35	55-Women and Child Development	2847.80	2585.75	262.05	76.65
36	56-Rural Industry	218.22	150.18	68.04	4.28
37	61-Expenditure Pertaining to Bundelkhand Package	49.34	41.48	7.86	8.00
38	64-Scheduled Castes Sub-Plan	3847.68	2792.65	1055.03	385.84
39	66-Welfare of Backward Classes	880.45	777.87	102.58	269.00
40	67-Public Works-Buildings	641.10	440.67	200.43	2.90
41	72- Bhopal Gas Tragedy Relief and Rehabilitation	94.50	74.64	19.86	1.44
42	73-Medical Education Department	532.46	505.81	26.65	43.37
43	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2364.14	1577.78	786.36	9.50
Total (A)		64033.61	46925.13	17108.48	4156.33
B-Capital (Voted)					
44	11-Commerce, Industry and Employment	586.53	498.87	87.66	4.60
45	12-Energy	3732.56	2532.49	1200.07	201.91
46	17-Co-operation	232.30	167.75	64.55	390.00
47	39-Food, Civil Supplies and Consumer Protection	114.20	19.77	94.43	23.82
48	41-Tribal Areas Sub-Plan	2699.30	2291.83	407.47	690.74
49	60-Expenditure pertaining to District Plan Schemes	213.03	185.45	27.58	26.17
50	61-Expenditure Pertaining to Bundelkhand Package	263.71	221.30	42.41	20.00
51	64-Scheduled Castes Sub-Plan	2488.64	2200.73	287.91	549.82
52	67-Public Works-Buildings	232.91	172.29	60.62	8.00
53	73-Medical Education Department	39.66	39.65	0.01	4.03
Total (B)		10602.84	8330.13	2272.71	1919.09
C-Revenue (Charged)					
54	29-Law and Legislative Affairs	83.53	79.51	4.02	14.41
Total (C)		83.53	79.51	4.02	14.41
Total (A+B+C)		74719.98	55334.77	19385.21	6089.83

(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.5

**CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE
(₹ ONE CRORE OR MORE IN EACH CASE)
(REFERENCE: PARAGRAPH 2.3.6; PAGE 50)**

(₹ in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Actual expenditure	Saving
1	2	3	4	5	6
A-Revenue (Voted)					
1	01- General Administration	337.28	60.13	342.72	54.69
2	11-Commerce, Industry and Employment	1191.23	162.12	1299.37	53.98
3	12-Energy	5471.43	2447.75	7073.04	846.14
4	17- Co-operation	498.94	863.41	908.89	453.46
5	22-Urban Development and Environment	679.68	829.74	1379.23	130.19
6	37-Tourism	75.34	12.30	87.12	0.52
7	39-Food, Civil Supplies and Consumer Protection	1133.83	468.97	1242.65	360.15
8	50-Horticulture and Food Processing	449.72	121.75	454.09	117.38
9	58- Expenditure on Relief on Account of Natural Calamities And Scarcity	1997.00	4128.00	5983.15	141.85
10	71-Expenditure pertaining to Shimhast 2016	138.00	942.00	729.67	350.33
11	74- Financial Assistance to Three Tier Panchayati Raj Institutions	11124.35	3927.88	11344.34	3707.89
12	75- Financial Assistance to Urban Bodies	5559.75	1210.35	6500.47	269.63
Total (A)		28656.55	15174.40	37344.74	6486.21
B-Capital (Voted)					
13	01- General Administration	27.13	53.98	71.83	9.28
14	23-Water Resources Department	2500.42	685.00	3098.22	87.20
15	24-Public Works-Roads and Bridges	2228.23	669.22	2233.64	663.81
16	27-School Education (Primary Education)	233.50	137.21	241.25	129.46
17	36-Transport	20.00	40.00	52.68	7.32
18	38-Ayush	5.00	26.50	11.52	19.98
19	44-Higher Education	44.45	48.80	87.54	5.71
20	45-Minor Irrigation Works	511.30	145.00	599.73	56.57
21	47-Technical Education and Skill Development	67.65	62.19	99.77	30.07
22	55-Women and Child Development	25.02	52.39	40.06	37.35
23	57-Externally Aided Projects Pertaining to Water Resources Department	244.76	85.04	320.17	9.63
24	66-Welfare of Backward Classes	6.85	15.05	12.05	9.85
25	71-Expenditure pertaining to Shimhast 2016	137.00	431.00	402.79	165.21
Total (B)		6051.31	2451.38	7271.25	1231.44

Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Actual expenditure	Saving
1	2	3	4	5	6
C-Revenue (Charged)					
26	IP- Interest Payments and Servicing of Debt	8057.72	345.11	8090.88	311.95
27	75- Financial Assistance to Urban Bodies	253.06	10.00	257.69	5.37
Total (C)		8310.78	355.11	8348.57	317.32
Total (A+B+C)		43018.64	17980.89	52964.56	8034.97

Additional requirement: Actual expenditure - Original provision = 52964.56 crore – 43018.64 crore = 9945.92 crore
(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.6

**EXCESSIVE/UNNECESSARY RE-APPROPRIATION/SURRENDER AMOUNT
(₹ ONE CRORE OR MORE IN EACH CASE)
(REFERENCE: PARAGRAPH 2.3.7; PAGE 50)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
1	03	Police	2055-104-4492-General Expenditure (Special Police)	(+)1.51	(-)7.95	100
2	07	Commercial Tax	2030-01-001-8808-Works Related to Information Technology	(+)4.10	(-)7.02	100
3	07	Commercial Tax	2030-03-001-1480-District Charges	(+)1.77	(-)14.17	100
4	08	Land Revenue and District Administration	2053-093-1509-District Establishment	(+)1.17	(-)81.24	100
5	14	Animal Husbandry	2403-109-0101-State Plans Scheme (Normal)-5899-Veterinary Science University Jabalpur	(+)5.65	(-)1.25	22.12
6	20	Public Health Engineering	4215-01-102-0701-Centrally Sponsored Schemes Normal-4379-Water Supply Scheme for Problem Villages	(+)30.00	(-)2.55	8.50
7	40	Expenditure pertaining to Water Resources Department-Command Area Development	4705-204-0701-Centrally Sponsored Schemes (Normal)-2823-Construction of Field Channels, Correction of System Deficiency, Drain and other Works	(+) 1.12	(-)17.48	100
8	41	Tribal Areas Sub-Plan	31-Water Resources Department 4700-01-796-800-1202-Externally Aided Project-(Tribal Sub-Plan)-6258-Dam Rehabilitation and Improvement Project	(+)5.21	(-)2.42	46.45
9	44	Higher Education	2202-03-104-7043-Grant to Public Participation Committees for Filling Up Vacant Posts in Colleges on Honorarium Basis	(+)10.25	(-)5.12	49.95
10	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-101-0747-Relief to Hailstorm Sufferers	(+)263.94	(-)14.48	5.49

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
11	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249-Loss of Crops from Insects	(+)373.23	(-)7.03	1.88
12	61	Expenditure Pertaining to Bundelkhand Package	4701-57-800-1501-Additional Central Assistance (Normal)-2884-Canal and Appurtenant Work	(+)10.00	(-)10.71	100
13	64	Scheduled Castes Sub-Plan	31-Water Resources Department 4700-13-789-800-1503-Additional Central Assistance (S.C.S.P)-2884-Canal and Appurtenant Works	(+)33.35	(-)3.56	10.67
14	73	Medical Education Department	2210-05-105-0101-State Plans Schemes (Normal)-4968-Medical College	(+)1.51	(-)13.58	100
15	03	Police	2055-109-4491-General Expenditure (District Establishment)	(-)150.70	(+)10.40	6.90
16	10	Forest	2406-01-001-0101-State Plan Schemes (Normal)-2723- Administration Strengthening	(-)9.76	(+)1.16	11.89
17	10	Forest	2406-01-101-0101-State Plan Schemes (Normal)-7882-Implementation of Working Plans Conservation	(-)6.71	(+)1.24	18.48
18	10	Forest	2406-01-203-0535-Timber	(-)54.43	(+)4.96	9.11
19	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	26-Social Justice Department 2235-60-789-198-0103-Scheduled Castes Sub-Plan-5863-Indira Gandhi National Widow Pension	(-)7.31	(+)11.18	100
20	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	26-Social Justice Department 2235-60-789-198-0103-Scheduled Castes Sub-Plan-8786-Indira Gandhi National Old Age Pension	(-)2.00	(+)2.40	100
21	22	Urban Development and Environment	2217-05-800-0101-State Plan Schemes(Normal)-7145-Chief Minister Drinking Water Programme	(-)10.02	(+)18.00	100

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
22	23	Water Resources Department	2700-11-101-2894-Barrage and Canals	(-)8.42	(+)1.66	19.71
23	23	Water Resources Department	2700-80-800-6360-Arrangement of Funds For Elected Farmers Institutions	(-)2.99	(+)1.00	33.44
24	23	Water Resources Department	2701-80-001-0101-State Plans Schemes (Normal)-3300-Circle Establishment	(-)20.29	(+)40.16	100
25	23	Water Resources Department	2701-80-001-0101-State Plans Schemes (Normal)-3556-Headquarter Establishment Unit-I	(-)6.04	(+)9.64	100
26	24	Public Works-Roads and Bridges	3054-04-337-0134-Maintenance and Repairs- Ordinary Repair	(-)63.40	(+)135.05	100
27	24	Public Works-Roads and Bridges	5054-04-800-1401-Nabard (Normal)-5226-Construction of Rural Roads-(Nabard)	(-)209.66	(+)6.84	3.26
28	29	Law and Legislative Affairs	2015-103-3307-Preparation and Printing of Voter Lists	(-)31.51	(+)2.33	7.39
29	30	Rural Development	2515-001-0101-State Plan Schemes (Normal)-1033-Block Development Offices	(-)29.81	(+)7.89	26.47
30	34	Social Justice	2235-02-001-2304-Direction and Administration	(-)3.92	(+)1.21	30.87
31	40	Expenditure pertaining to Water Resources Department-Command Area Development	4705-218-0701-Centrally Sponsored Schemes (Normal)-2823-Construction of Field Channels, Correction of System Deficiency, Drain and other Works	(-)3.35	(+)1.00	29.85
32	40	Expenditure pertaining to Water Resources Department-Command Area Development	4705-800-0701-Centrally Sponsored Schemes (Normal)-6648-Command Area Development of Major and Medium Projects, Construction of Field Channels, Correction of System Deficiency	(-)2.00	(+)16.91	100

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
33	41	Tribal Areas Sub-Plan	10-Forest Department 2406-01-796-101-0102- Tribal Area Sub Plan- 7882-Implementation of Work Plans Conservation Group	(-)2.81	(+)15.10	100
34	41	Tribal Areas Sub-Plan	26-Social Justice Department 2235-60-796-193-0102- Tribal Area Sub Plan- 5859-Indira Gandhi National Disabled Pension	(-)2.00	(+)4.46	100
35	41	Tribal Areas Sub-Plan	27-Narmada Valley Development Department 4701-45-796-800-1502- Additional Central Assistance (TSP)-5152- Halone Project-	(-)33.43	(+)4.31	12.89
36	48	Narmada Valley Development	4700-80-800-1501- Additional Central Assistance (Normal)- 6398-Punasa Lift Irrigation Scheme-	(-)2.62	(+)5.17	100
37	55	Women and Child Development	2235-02-102-0701- Centrally Sponsored Schemes (Normal)- 0658-Integrated Child Development Service Scheme	(-)172.61	(+)1.34	0.78
38	61	Expenditure Pertaining to Bundelkhand Package	4701-61-800-1501- Additional Central Assistance (Normal)- 2884-Canal and Appurtenant Work	(-)9.00	(+)10.67	100
39	64	Scheduled Castes Sub-Plan	19-Public Works Department 5054-03-789-101-0103- Scheduled Caste Sub Plan- 6651-Construction of Railway Over Bridge	(-)2.55	(+)9.47	100
40	64	Scheduled Castes Sub-Plan	27-Narmada Valley Development Department 4700-43-789-800-1503- Additional Central Assistance (S.C.S.P)- 2884- Canal and Appurtenant Works	(-)1.00	(+)67.40	100
41	67	Public Works-Buildings	2059-01-053-3383- Special Repairs-Building	(-)15.00	(+)8.53	56.87
42	67	Public Works-Buildings	2059-01-053-3387- Repairs-Rest Houses	(-)7.00	(+)2.60	37.14
43	67	Public Works-Buildings	2059-01-053-3645- Maintenance of Government Higher Secondary School Buildings	(-)1.86	(+)1.24	66.67

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
44	67	Public Works-Buildings	4059-01-051-0101- State Plans Schemes (Normal)-7094-Construction Works under Jail Improvement Scheme	(-)3.00	(+)1.92	64.00
45	75	Financial Assistance to Urban Bodies	2235-02-193-0101-State Plan Schemes (Normal)-5859-Indira Gandhi National Disabled Pension	(-)2.20	(+)2.51	100
46	75	Financial Assistance to Urban Bodies	2235-02-193-0101-State Plan Schemes (Normal)-9142-Social Security and Welfare	(-)9.02	(+)11.95	100

(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.7
STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS IN WHICH SAVINGS
OCCURRED (₹ ONE CRORE OR MORE IN EACH CASE) BUT NO PART OF WHICH
HAD BEEN SURRENDERED
(REFERENCE: PARAGRAPH 2.3.8; PAGE 50)

(₹ in crore)			
Sl No.	Grant/ Appropriation No.	Name of Grant/Appropriation	Saving
1	2	3	4
I-Grant			
Revenue (Voted)			
1	05	Jail	29.02
2	08	Land Revenue And District Administration	335.61
3	09	Expenditure pertaining to Revenue Department	25.13
4	17	Co-operation	453.46
5	19	Public Health and Family Welfare	357.85
6	25	Mineral Resources	11.65
7	36	Transport	57.01
8	43	Sports and Youth Welfare	31.23
9	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	141.85
10	62	Panchayat	40.24
11	70	Externally aided projects pertaining to Technical Education and Training Department	3.66
12	72	Bhopal Gas Tragedy Relief and Rehabilitation	21.30
13	73	Medical Education Department	70.03
14	76	New and Renewable Energy Sources	48.12
Capital (Voted)			
15	06	Finance	137.26
16	08	Land Revenue And District Administration	4.15
17	09	Expenditure Pertaining to Revenue Department	1.49
18	17	Co-operation	454.55
19	19	Public Health and Family Welfare	8.78
20	27	School Education (Primary Education)	129.46
21	36	Transport	7.32
22	38	Ayush	19.98
23	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	3.00
24	72	Bhopal Gas Tragedy Relief and Rehabilitation	2.40
25	73	Medical Education Department	4.04
26	76	New and Renewable Energy Sources	3.40
27	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	47.29
II Appropriation			
Revenue (Charged)			
28	IP	Interest Payments and Servicing of Debt	311.95
29	06	Finance	15.93
30	08	Land Revenue And District Administration	2.24
Capital (Charged)			
31	PD	Public Debt	3912.80
32	24	Public Works-Roads and Bridges	37.25
Total			6729.45

(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.8

**CASES OF SURRENDER OF FUNDS OF ₹ 10 CRORE OR MORE ON
31 MARCH 2016**

(REFERENCE: PARAGRAPH 2.3.8; PAGE 50)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Total Budget provision	Surrender Amount	Percentage of surrender to total provision
1	2	3	4	5	6
1	1	2051	61.74	53.97	87.41
2	1	2251	35.70	10.88	30.48
3	3	2055	4765.71	363.26	7.62
4	3	4055	203.71	27.50	13.50
5	6	2075	33.57	16.91	50.37
6	10	2406	2357.91	479.13	20.32
7	10	4406	60.00	13.47	22.45
8	11	2851	110.10	24.04	21.83
9	11	2852	1210.19	19.27	1.59
10	11	4851	246.10	40.08	16.29
11	11	6851	56.16	32.16	57.26
12	11	6856	250.00	15.00	6.00
13	12	2801	7887.97	837.06	10.61
14	12	4801	637.40	408.80	64.14
15	12	6801	3297.07	838.67	25.44
16	13	2401	3452.14	1855.94	53.76
17	15	2216	282.33	67.19	23.80
18	15	2225	389.27	108.17	27.79
19	15	2235	193.41	35.99	18.61
20	15	2501	234.33	41.40	17.67
21	15	2505	510.00	239.18	46.90
22	15	2515	365.45	141.11	38.61
23	15	4515	60.00	33.64	56.07
24	21	2053	105.50	14.64	13.88
25	22	2217	1376.81	97.42	7.08
26	23	2700	151.98	18.02	11.86
27	23	2701	685.99	129.82	18.92
28	23	4700	2636.81	38.16	1.45
29	23	4701	537.06	16.83	3.13
30	24	3054	1519.60	322.94	21.25
31	24	5053	40.00	26.33	65.82
32	24	5054	2951.95	589.23	19.96
33	26	2205	126.04	25.65	20.35
34	29	2014	697.88	69.17	9.91
35	29	2015	134.25	75.28	56.07
36	30	2515	502.89	122.44	24.35
37	30	4515	1508.55	260.55	17.27
38	32	2220	204.52	19.81	9.69
39	33	2202	1222.59	215.36	17.61
40	33	2225	367.22	78.26	21.31
41	34	2235	210.50	62.07	29.49
42	39	2408	1583.64	346.78	21.90
43	39	6408	133.82	114.05	85.23
44	40	4705	158.37	28.94	18.27
45	41	2202	1886.95	115.43	6.12
46	41	2225	1125.72	329.46	29.27
47	41	2235	764.03	118.37	15.49
48	41	2236	357.84	16.53	4.62

Sl. No.	Grant No.	Major Head	Total Budget provision	Surrender Amount	Percentage of surrender to total provision
1	2	3	4	5	6
49	41	2401	500.91	184.29	36.79
50	41	2406	371.00	28.22	7.61
51	41	2408	46.45	17.84	38.41
52	41	2515	106.84	33.59	31.44
53	41	4202	243.84	15.12	6.20
54	41	4225	489.97	130.29	26.59
55	41	4515	751.34	37.47	4.99
56	41	4700	362.22	143.92	39.73
57	41	4701	297.97	70.11	23.53
58	41	4702	225.10	17.87	7.94
59	41	4705	30.00	10.70	35.67
60	41	4801	166.36	48.25	29.00
61	41	6801	297.77	180.32	60.56
62	42	5054	855.13	154.94	18.12
63	44	2202	1886.53	76.95	4.08
64	45	2702	135.55	11.77	8.68
65	45	4702	656.40	37.95	5.78
66	48	4700	1426.21	487.11	34.15
67	48	4801	209.22	35.37	16.91
68	49	2225	95.23	13.06	13.71
69	50	2401	571.53	116.54	20.39
70	52	2202	829.78	290.37	34.99
71	52	2216	265.00	27.48	10.37
72	52	2225	372.15	137.84	37.04
73	52	2235	204.06	18.04	8.84
74	52	2501	438.26	24.40	5.57
75	52	2505	555.32	260.01	46.82
76	52	2515	350.93	86.45	24.63
77	52	4515	50.00	30.43	60.86
78	53	2217	305.07	53.06	17.39
79	55	2235	2241.65	292.57	13.05
80	55	2236	665.57	23.29	3.50
81	55	4235	77.41	37.33	48.22
82	56	2851	222.50	24.74	11.12
83	59	2515	10.00	10.00	100.00
84	63	2225	62.91	45.03	71.58
85	64	2055	59.94	13.67	22.81
86	64	2202	1121.35	59.75	5.33
87	64	2225	998.33	260.40	26.08
88	64	2235	477.03	143.12	30.00
89	64	2236	365.82	16.65	4.55
90	64	2401	397.81	164.27	41.29
91	64	2515	81.12	25.40	31.31
92	64	4202	97.77	12.50	12.79
93	64	4225	206.72	38.14	18.45
94	64	4515	440.68	13.18	2.99
95	64	4700	457.72	49.67	10.85
96	64	4801	186.31	65.31	35.05
97	64	5054	719.72	195.89	27.22
98	64	6801	344.08	170.22	49.47
99	66	2225	1149.45	369.86	32.18
100	67	2059	461.22	43.76	9.49
101	67	2216	185.20	64.80	34.99
102	67	4059	154.91	12.09	7.80

Sl. No.	Grant No.	Major Head	Total Budget provision	Surrender Amount	Percentage of surrender to total provision
1	2	3	4	5	6
103	67	4216	41.50	12.61	30.39
104	71	2217	1080.00	281.76	26.09
105	71	4217	488.00	25.15	5.15
106	74	2216	809.98	301.28	37.20
107	74	2501	448.20	159.39	35.56
108	74	2505	3731.18	2133.40	57.18
109	74	2515	2943.79	360.58	12.25
110	75	2202	668.73	22.14	3.31
111	75	2235	201.14	18.50	9.20
112	75	3604	4768.58	104.27	2.19
113	75	6217	25.00	25.00	100.00
Total			87178.23	17329.84	19.88

(Source: Information furnished by O/o the PAG (A&E)-I, M.P. Gwalior)

APPENDIX 2.9
DEFECTIVE SANCTION TO RE-APPROPRIATIONS/SURRENDERS OF FUNDS
(REFERENCE: PARAGRAPH 2.3.9; PAGE 51)

(₹ in crore)

Sl. No.	Number of sanctions	Grant No.	Amount	Particulars of irregularities
1	2	3	4	5
1	29	IP,1,2,6,7,21,22,25,26,29,30,36,39,41,44,55,56,64,67,72	560.02	Sanction were issued after closure of financial year 2015-16.
2	25	15,20,21,41,43,47,49,64,70,72,75	127.35	Delay receipt of sanction in Accountant General (A&E) office i.e. after closing and finalisation of the Accounts.
3	06	10,27,41,77	1774.22	Non receipt of complete details of schemes.
4	05	1,21,24,64,75	39.66	Surrenders /re-appropriations amount excess over provision.
5	01	74	0.02	Re-appropriation from one grant to another grant.
Total	66	32	2501.27	

(Source: Information furnished by O/o the PAG (A&E)-I, M.P. Gwalior)

APPENDIX 2.10
RUSH OF EXPENDITURE
(REFERENCE: PARAGRAPH 2.3.10; PAGE 51)

(₹ in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2016	March 2016
1	2	3	4	5	6	7	8
1	IP-Interests payment and servicing of debt	5025	95.54	48.54	95.54	100	50.81
2	IP-Interests payment and servicing of debt	5878	42.43	42.43	42.43	100	100
3	IP-Interests payment and servicing of debt	6880	29.68	29.68	29.68	100	100
4	IP-Interests payment and servicing of debt	6622	67.42	67.42	67.42	100	100
5	01-General Administration	7376	17.00	17.00	27.00	62.96	62.96
6	03-Police	7189	22.77	21.17	22.84	99.67	92.69
7	03-Police	7346	45.51	38.33	51.34	88.66	74.66
8	10-Forest	7488	14.14	8.30	15.62	90.51	53.16
9	11-Commerce, Industry and Employment	6461	20.00	20.00	20.25	98.77	98.77
10	12-Energy	3218	490.20	490.20	490.20	100	100
11	12-Energy	6323	60.00	60.00	60.00	100	100
12	12-Energy	9250	85.00	85.00	85.00	100	100
13	13-Farmers Welfare and Agriculture Development	6673	33.23	33.23	33.23	100	100
14	13-Farmers Welfare and Agriculture Development	1227	46.46	33.70	46.46	100	72.55
15	15-Financial assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	5206	97.71	97.71	160.00	61.07	61.07
16	15-Financial assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	5276	14.73	11.62	15.21	96.86	76.43

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2016	March 2016
1	2	3	4	5	6	7	8
17	22-Urban Development and Environment	1238	306.22	293.87	310.22	98.71	94.73
18	22-Urban Development and Environment	6022	20.00	14.99	20.00	100	74.95
19	22-Urban Development and Environment	7705	304.19	290.19	304.19	100	95.40
20	25-Mineral Resources	6606	635.01	635.01	635.01	100	100
21	27-School Education (Primary Education)	6011	28.46	28.46	28.46	100	100
22	27-School Education (Primary Education)	6344	13.92	13.92	20.80	66.92	66.92
23	34-Social Justice	5614	12.00	12.00	12.00	100	100
24	37-Tourism	7630	78.03	78.03	113.13	68.97	68.97
25	38-Ayush	1277	43.73	43.70	43.82	99.79	99.72
26	41-Tribal Areas Sub-Plan	7211	54.18	54.18	104.68	51.76	51.76
27	41-Tribal Areas Sub-Plan	7827	44.58	44.58	44.58	100	100
28	41-Tribal Areas Sub-Plan	7881	95.91	95.76	108.80	88.16	88.02
29	41-Tribal Areas Sub-Plan	1288	15.30	14.07	22.20	68.90	63.39
30	41-Tribal Areas Sub-Plan	9254	33.07	33.07	66.00	50.11	50.11
31	44-Higher Education	7643	43.20	36.44	62.70	68.90	58.12
32	46-Science And Technology	7614	15.00	15.00	26.00	57.69	57.69
33	46-Science And Technology	7615	18.00	18.00	26.00	69.23	69.23
34	50-Horticulture and Food Processing	6497	11.65	9.41	17.57	66.33	53.59
35	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	5206	135.87	135.87	200.00	67.94	67.94

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2016	March 2016
1	2	3	4	5	6	7	8
36	53-Financial assistance to Urban Bodies under Scheduled Castes Sub-Plan	7144	11.72	11.72	15.43	76.00	76.00
37	53-Financial assistance to Urban Bodies under Scheduled Castes Sub-Plan	6221	78.00	78.00	78.00	100	100
38	55-Women and Child Development	6917	11.60	11.60	11.65	99.55	99.51
39	56-Rural Industry	6328	21.79	21.79	25.64	85.01	85.01
40	58-Expenditure on Relief on account of Natural Calamities and Scarcity	0475	552.96	668.00	668.00	82.78	100
41	64-Scheduled Castes Sub-Plan	7827	43.78	43.78	43.78	100	100
42	64-Scheduled Castes Sub-Plan	9254	16.61	16.61	16.61	100	100
43	64-Scheduled Castes Sub-Plan	8284	23.43	20.38	34.47	67.98	59.13
44	64-Scheduled Castes Sub-Plan	8908	63.13	63.13	113.13	55.80	55.80
45	64-Scheduled Castes Sub-Plan	1283	38.85	38.85	38.85	100	100
46	74-Financial assistance to Three Tier Panchayati Raj Institutions	6968	49.85	39.73	68.36	72.92	58.12
47	74-Financial assistance to Three Tier Panchayati Raj Institutions	8214	56.41	49.68	87.74	64.29	56.61
48	75-Financial Assistance to Urban Bodies	6221	207.50	205.89	307.50	67.48	66.95
49	75-Financial Assistance to Urban Bodies	1237	231.47	223.07	231.47	100	96.37
Total			4497.24	4463.11	5169.01	87.00	86.34

(Source: Information furnished by O/o the PAG (A&E)-I, M.P. Gwalior)

APPENDIX 2.11

STATEMENT SHOWING TRANSFER OF FUNDS TO 8443-CIVIL DEPOSIT-800-
OTHER DEPOSIT

(REFERENCE: PARAGRAPH 2.3.11; PAGE 51)

(₹ in crore)

Sl. No.	Grant No. and name	Head of account up to detailed head and name of scheme	Total budget provision (Original + Supplementary)	Expenditure incurred	Amount transferred to 8443-Civil Deposit-800-Other Deposit
1	2	3	4	5	6
1	26-Culture	4202-04-800-0701-7722-Tagore Kala Sankul, Khandwa	2.50	2.50	2.32
2	27-School Education (Primary Education)	2202-01-101-0701-1502-District Institute of Education and Training For Basic Minimum Services	65.05	53.90	0.69
3	55-Women and Child Development	2235-02-102-1201-6741-Madhya Pradesh Health Area Improvement Programme (Externally Aided)	52.52	52.40	10.27
4	55-Women and Child Development	2235-02-102-0701-0658-Intigrated Child Development Service Scheme	825.59	654.32	39.23
5	61- Expenditure Pertaining to Bundelkhand Package	2405-800-1501-5110-Bundelkhand Area Development	3.33	1.50	1.50
Total			948.99	764.62	54.01

(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.12

**CASES IN WHICH THE ENTIRE PROVISION ₹ ONE CRORE OR MORE
REMAINED UNUTILISED DURING THE LAST THREE YEARS**

(REFERENCE: PARAGRAPH 2.3.13; PAGE 52)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Year		
				2013-14	2014-15	2015-16
				Total Provision (Orig+Supp.)	Total Provision (Orig+Supp.)	Total Provision (Orig+Supp.)
1	2	3	4	5	7	8
1	PD	Public Debt	6003-110-0779-Advances for Recoupment of Short Fall	2000.00	2000.00	2000.00
2	06	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	100.00	50.00	50.00
3	06	Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	25.00	25.00
4	06	Finance	2071-01-101-9999-Composite State of Madhya Pradesh	12.00	12.00	14.00
5	08	Land Revenue and District Administration	2029-103-0801-Central Sector Schemes (Normal)-5917-Extension of Land Records Computerisation Scheme	5.98	3.85	4.24
6	08	Land Revenue and District Administration	2029-103-0701-Centrally Sponsored Schemes (Normal)-6337-Update of Land Records (N.L.R.M.P.)	9.40	12.50	1.00
7	12	Energy	6801-190-0101-State Plan Schemes (Normal)-2967- Others Loans to Electricity Board (Generating Company)	107.00	107.00	40.00
Total				2259.38	2210.35	2134.24

(Source: Appropriation Accounts for the year 2015-16)

APPENDIX 2.13 (A)

**STATEMENT OF MISCLASSIFICATION UNDER THE CAPITAL SECTION
(₹ ONE CRORE OR MORE IN EACH CASE)
(REFERENCE: PARAGRAPH 2.3.14; PAGE 52)**

				(₹ in crore)	
Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure	
Object Head 42-Grants-in-aid					
1	20	4215-Capital Outlay on Water Supply and Sanitation	308.44	308.44	
2	30	4515- Capital Outlay on Other Rural Development Programmes	52.15	52.15	
3	57	4700-Capital Outlay on Major Irrigation	10.00	10.00	
Total (Object Head 42-Grants-in-aid)			370.59	370.59	
Object Head 33-Maintenance					
4	30	4515-800-0101-7252-Upgradation of Tanks	1.00	0.50	
5	48	4700-45-001-9091- Onkareshwar Project	26.71	23.71	
6	48	4700-51-001-2428- Executive Establishment (Unit I & II)	1.05	0.61	
7	48	4701-11-001-5223-Man Project (NABARD)	1.09	0.87	
8	48	4701-12-001-4647-Jobat Project (NABARD)	1.38	1.17	
9	48	4801-80-800-0101-4406 - Expenditure on Land Acquisition & other works in sub-merged area of Sardar Sarovar	3.43	3.43	
10	57	4700-64-001-1201-6831 - Improvement in productivity of pre-constructed Irrigation Scheme of Five Basins - Water Resources Department	2.60	0.58	
11	57	4700-64-800-1201-6831 - Improvement in productivity of pre-constructed Irrigation Scheme of Five Basins - Water Resources Department	2.60	10.15	
Total (Object Head 33-Maintenance)			39.86	41.02	

(Source: Finance Accounts for the year 2015-16)

APPENDIX 2.13 (B)

**STATEMENT OF MISCLASSIFICATION UNDER THE REVENUE SECTION
(₹ ONE CRORE OR MORE IN EACH CASE)
(REFERENCE: PARAGRAPH 2.3.14; PAGE 52)**

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
Object Head 63-Machinery				
1	1	2015-Elections	22.50	22.43
2	2	2055-Police	269.00	125.33
3	3	2070-Other Administrative Services	21.81	5.76
4	5	2056-Jail	9.62	7.58
5	6	2054-Treasury and Accounts Administration	16.02	0.25
6	7	2039-State Excise	7.01	3.16
7	8	2029-Land Revenue	5.01	0.65
8	10	2406-Forestry and Wild Life	11.21	4.51
9	14	2403-Animal Husbandry	15.57	9.18
10	17	2425-Co-operation	1.03	0.84
11	18	2210-Medical and Public Health	6.61	4.39
12	19	2210-Medical and Public Health	42.16	31.57
13	22	2217-Urban Development	16.44	16.52
14	23	2701-Medium Irrigation	2.00	0.30
15	32	2220-Information and Publicity	1.97	1.97
16	38	2210-Medical and Public Health	10.69	9.69
17	41	2204-Soprts and Youth Services	1.20	1.20
18	41	2210-Medical and Public Health	5.05	4.34
19	41	2230-Labour and Employment	40.35	14.85
20	41	2403-Animal Husbandry	2.33	0.20
21	41	2851-Village and Small Industries	3.86	2.26
22	43	2204-Sports and Youth Services	9.08	8.06
23	44	2202-General Education	36.00	0.84
24	47	2203-Technical Education	6.48	2.23
25	47	2230-Labour and Employment	15.35	4.82
26	56	2851-Village and Small Industries	1.65	0.73
27	64	2204-Sports and Youth Services	1.00	1.13
28	64	2230-Labour and Employment	9.71	8.33
29	64	2403-Animal Husbandry	2.72	0.34
30	64	2851-Village and Small Industries	1.14	0.31
31	71	2217-Urban Development	82.50	31.10
32	73	2210-Medical and Public Health	1.85	1.56
Total (Object Head 63-Machinery)			678.92	326.43
Object Head 64-Major Works				
33	39	3475-Other General Economic Services	1.65	0.89
34	48	2401-Crop Husbandry	1.52	1.52
Total (Object Head 64-Major Works)			3.17	2.41

(Source: Finance Account for the year 2015-16)

APPENDIX 2.14

**SUBSTANTIAL SAVINGS UNDER VARIOUS SCHEMES IN SELECTED GRANTS
WHERE SAVINGS WERE ₹ FIVE CRORE OR MORE
(REFERENCE: PARAGRAPH 2.4.3; PAGE 54)**

(₹ in crore)				
Sl. No.	Name of Scheme	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5
27-School Education (Primary Education)				
1	2202-01-001-1500-Establishment of Office of the District Education Officer	65.45	12.96	19.80
2	2202-01-001-3930-Establishment of Block Development Level Office for Basic Minimum Services	62.74	12.17	19.40
3	2202-01-101-3491-Middle Schools	1574.29	252.38	16.03
4	2202-01-101-4396-Establishment of Government Primary Schools	2685.75	566.45	21.09
5	2202-01-102-9948-Primary School	210.00	70.37	33.51
6	2202-01-102-9949-Grants-in-aid to Government Middle Schools	115.00	58.71	51.05
7	2202-02-110-3491-Middle Schools	275.00	99.62	36.23
8	2202-01-101-0701-1502-District Institute of Education and Training for Basic Minimum Services	65.05	11.15	17.14
9	2202-01-101-0701-8810-Sarva Siksha Abhiyan	1611.25	297.50	18.46
10	2202-01-108-0101-6813-Supply of Cycles	52.20	10.00	19.16
11	2202-03-103-0101-7617-Construction of displaced building in Jabalpur (P.S.M Campus)	5.00	5.00	100
12	2202-01-108-0701-6809-Kasturba Gandhi Gram Balika Vidyalaya	52.50	37.75	71.90
13	4202-01-800-0701-8810-Sarva Siksha Abhiyan	125.34	106.25	84.77
14	4202-01-201-0101-5776-Completion of incomplete School Buildings under Sarva Shiksha Abhiyan	20.00	20.00	100
47-Technical Education and Skill Development				
15	2203-104-0101-8885-Assistance to Autonomous Technical Institutes	55.99	10.23	18.27
16	2203-105-0101-2667-Polytechnic Institutes	145.02	25.98	17.91
17	2203-105-0701-2667-Polytechnic Institutes	5.29	5.28	99.81
18	2203-112-0503-Engineering Colleges	43.67	8.19	18.75
19	2230-03-003-0101-0717-Industrial Training Institute	148.65	12.72	8.55
20	4202-02-104-1401-6952-Construction of Building for Industrial Training Institutes	100.00	25.51	25.51
Total		7418.19	1648.22	22.22

(Source: Appropriation Accounts and Detailed Appropriation Accounts for the year 2015-16)

APPENDIX 2.15

**PROVISIONS OF ₹ ONE LAKH AND ABOVE IN EACH CASE UNDER OBJECT HEADS 63-MACHINES OF CAPITAL ASSETS RELATING TO CAPITAL SECTION CLASSIFIED IN REVENUE SECTION
(REFERENCE: PARAGRAPH 2.4.5; PAGE 55)**

(₹ in crore)

Sl. No.	Major Head	Object Head	Scheme Head	Budget Provision
1	2203	63-Machine-001-Machine-Plant	1869	2.00
2	2203	63-Machine-001-Machine-Plant	7385	0.70
3	2203	63-Machine-001-Machine-Plant	2667	0.80
4	2230	63-Machine-001-Machine-Plant	0717	0.25
5	2230	63-Machine-001-Machine-Plant	6471	4.69
6	2230	63-Machine-001-Machine-Plant	6472	2.00
7	2230	63-Machine-001-Machine-Plant	6475	1.00
8	2230	63-Machine-001-Machine-Plant	6477	0.80
9	2230	63-Machine-001-Machine-Plant	6727	2.29
10	2230	63-Machine-001-Machine-Plant	8808	0.25
11	2230	63-Machine-001-Machine-Plant	6640	0.01
12	2230	63-Machine-001-Machine-Plant	6950	0.01
Total				14.80

(Source: Budget Book for the year 2015-16)

APPENDIX 3.1
MAJOR HEAD-WISE POSITION OF PENDING UTILISATION CERTIFICATES
(REFERENCE: PARAGRAPH 3.1; PAGE 57)

(₹ in crore)

Sl. No.	Major Head Wise Description	Outstanding Utilisation Certificates	
		No.	Amount
1	2	3	4
1	2011- Parliament/State/Union Territory Legislatures	30	1.29
2	2014- Administration of Justice	375	1.55
3	2029- Land Revenue	104	1.20
4	2045- Other Taxes and Duties on Commodities and Services	04	0.17
5	2047- Other Fiscal Services	04	0.01
6	2052- Secretariat-General Services	93	87.72
7	2055- Police	12	1.76
8	2075- Miscellaneous General Services	532	4.95
9	2202- General Education	2841	1928.32
10	2204- Sports and Youth Services	05	10.78
11	2205- Art and Culture	01	0.15
12	2210- Medical and Public Health	08	118.67
13	2215- Water Supply and Sanitation	538	21.17
14	2216- Housing	3336	246.81
15	2217- Urban Development	684	321.34
16	2220- Information and Publicity	35	1.50
17	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	85	314.11
18	2230- Labour and Employment	1269	44.61
19	2235- Social Security and Welfare	1143	748.03
20	2236- Nutrition	09	86.65
21	2250- Other Social Services	06	22.94
22	2401- Crop Husbandry	3090	439.99
23	2403- Animal Husbandry	495	201.86
24	2405- Fisheries	3536	11.12
25	2408- Food, Storage and Warehousing	1596	4795.82
26	2425- Co-operation	644	251.80
27	2501- Special Programmes for Rural Development	35	1021.62
28	2505- Rural Employment	34	158.42
29	2702- Minor Irrigation	280	12.55
30	2801- Power	323	975.04
31	2810- Non-Conventional Sources of Energy	28	23.36
32	2851- Village and Small Industries	657	217.45
33	2852- Industries	2987	187.07
34	2853- Non-ferrous Mining and metallurgical Industries	849	233.46
35	3425- Other Scientific Research	397	10.89
36	3452- Tourism	185	81.05
37	3454- Census Surveys and Statistics	20	57.45
38	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1268	8711.00
39	4202- Capital Outlay on Education, Sports, Art and Culture	04	2.65
40	4402- Capital Outlay on Soil and Water Conservation	11	1.25
41	6425- Loans for Cooperation	59	1.70
Total		27612	21359.28

(Source: Information furnished by Pr.AG (A&E)-I, Madhya Pradesh)

APPENDIX 3.2

MAJOR HEAD-WISE/DURATION-WISE BREAK-UP OF THE CASES OF MISAPPROPRIATION, DEFALCATION ETC.
(REFERENCE: PARAGRAPH 3.3; PAGE 59)

(₹ in lakh)

Sl. No.	Major Head Wise Description	Up to 5 Years		5 to 10 Years		10 to 15 Years		15 to 20 Years		20 to 25 Years		25 Years and more		Total no. of cases	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	2014- Administration of Justice	04	19.86	02	3.64	-	-	-	-	01	0.44	-	-	07	23.94
2	2015- Elections	-	-	01	7.90	-	-	-	-	01	3.77	-	-	02	11.67
3	2039- State Excise	01	0.00	-	-	-	-	-	-	-	-	-	-	01	0.00
4	2040- Commercial Tax	01	0.70	-	-	-	-	-	-	-	-	-	-	01	0.70
5	2054- Treasury and Accounts Administration	03	440.49	02	358.72	-	-	-	-	01	18.25	05	12.97	11	830.43
6	2055- Police	92	119.31	117	38.34	84	49.24	23	24.04	06	5.06	-	-	322	235.99
7	2058- Stationary and Printing	01	8.41	-	-	-	-	-	-	-	-	01	0.17	02	8.58
8	2202- General Education	27	351.50	36	352.07	06	15.84	07	4.60	10	6.02	32	22.73	118	752.76
9	2203- Technical Education	03	2.27	07	16.97	04	8.13	-	-	-	-	-	-	14	27.37
10	2204- Sports and Youth Services	03	4.18	-	-	-	-	-	-	-	-	-	-	03	4.18
11	2210-Medical and Public Health	02	6.76	02	13.12	01	4.43	05	24.27	01	3.08	05	9.99	16	61.65
12	2211- Family Welfare	-	-	-	-	-	-	-	-	-	-	02	3.68	02	3.68
13	2215-Water Supply and Sanitation	-	-	03	4.05	01	0.38	01	0.48	-	-	-	-	05	4.91
14	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	-	-	-	-	-	-	-	-	03	3.72	04	5.36	07	9.08
15	2230- Labour and Employment	07	8.27	03	1.69	02	1.42	-	-	-	-	-	-	12	11.38
16	2235-Social Security and Welfare	01	0.85	-	-	01	1.31	01	4.04	01	0.20	03	2.46	07	8.86
17	2401- Crop Husbandry	10	31.77	05	8.88	04	4.64	-	-	-	-	03	0.48	22	45.77
18	2403- Animal Husbandry	04	4.91	01	0.64	05	1.08	04	6.32	01	0.24	06	5.93	21	19.12
19	2406- Forestry and Wild Life	493	344.98	142	375.00	212	181.94	346	337.93	518	171.81	790	140.23	2501	1551.89
20	2501-Special Programmes for Rural Development	-	-	01	42.31	-	-	02	1.34	01	2.90	-	-	04	46.55
21	2853- Non-ferrous Mining and Metallurgical Industries	02	0.12	-	-	-	-	-	-	-	-	-	-	02	0.12

Sl. No.	Major Head Wise Description	Up to 5 Years		5 to 10 Years		10 to 15 Years		15 to 20 Years		20 to 25 Years		25 Years and more		Total no. of cases	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
22	3604-Compensation and Assignments to Local Bodies and Panchayti Raj Institutions	01	8.56	-	-	-	-	-	-	-	-	-	-	01	8.56
23	Public Works Department	05	23.09	-	-	-	-	-	-	-	-	-	-	05	23.09
24	Narmada Valley Development Department	03	1.30	-	-	-	-	-	-	-	-	-	-	03	1.30
25	Water Resources Department	09	26.59	-	-	01	1.00	-	-	-	-	-	-	10	27.59
Total		672	1403.92	322	1223.33	321	269.41	389	403.02	544	215.49	851	204.00	3099	3719.17

(Source: Information maintained by AG (G&SSA) and AG (E&RSA), Madhya Pradesh)

APPENDIX 3.3
MAJOR HEAD-WISE/CATEGORY-WISE DETAILS IN RESPECT OF CASES OF
THEFT, MISAPPROPRIATION/LOSS OF GOVERNMENT MATERIAL
(REFERENCE: PARAGRAPH 3.3; PAGE 59)

(₹ in lakh)

Sl. No.	Major Head Wise Description	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
1	2	3	4	5	6	7	8
1	2014- Administration of Justice	05	5.43	02	18.51	07	23.94
2	2015- Elections	01	7.90	01	3.77	02	11.67
3	2039- State Excise	01	0.00	-	-	01	0.00
4	2040- Commercial Tax	-	-	01	0.70	01	0.70
5	2054- Treasury and Accounts Administration	04	447.59	07	382.84	11	830.43
6	2055- Police	14	16.65	308	219.34	322	235.99
7	2058- Stationary and Printing	-	-	02	8.58	02	8.58
8	2202- General Education	34	66.03	84	686.73	118	752.76
9	2203- Technical Education	09	12.09	05	15.28	14	27.37
10	2204- Sports and Youth Services	01	0.44	02	3.74	03	4.18
11	2210- Medical and Public Health	06	7.47	10	54.18	16	61.65
12	2211- Family Welfare	-	-	02	3.68	02	3.68
13	2215- Water Supply and Sanitation	03	2.71	02	2.20	05	4.91
14	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	02	4.26	05	4.82	07	9.08
15	2230-Labour and Employment	09	3.85	03	7.53	12	11.38
16	2235- Social Security and Welfare	03	2.47	04	6.39	07	8.86
17	2401- Crop Husbandry	14	9.84	08	35.93	22	45.77
18	2403- Animal Husbandry	08	7.16	13	11.96	21	19.12
19	2406- Forestry and Wild Life	42	12.19	2459	1539.70	2501	1551.89
20	2501- Special Programmes for Rural Development	01	0.43	03	46.12	04	46.55
21	2853- Non-ferrous Mining and Metallurgical Industries	01	0.12	01	0.00	02	0.12
22	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	-	01	8.56	01	8.56
23	Narmada Valley Development Department	02	0.38	01	0.92	03	1.30
24	Public Works Department	03	12.59	02	10.50	05	23.09
25	Water Resources Department	10	27.59	-	-	10	27.59
Total		173	647.19	2926	3071.98	3099	3719.17

(Source: Information maintained by AG (G&SSA) and AG (E&RSA), Madhya Pradesh)

APPENDIX 3.4
MAJOR HEAD-WISE DETAILS OF CASES OF WRITE-OFF DURING 2015-16
(REFERENCE: PARAGRAPH 3.3; PAGE 60)

Sl. No.	Major Head Wise Description	Authority sanctioning write off	Brief particulars	(₹ in lakh)	
				No. of cases	Amount
1	2	3	4	5	6
1	2055-Police	Director General of Police, Bhopal	Accidental Motor Vehicle and Wireless set	19	5.59
2	2202-General Education	Director, Public Education, Bhopal	Loss due to fire	01	0.70
3	2406- Forestry and Wild Life	Additional PCCF Finance and Budget, Bhopal	Due to non-recovery of loss, cases written off by the Department	107	56.92
Total				127	63.21

(Source: Information maintained by AG (G&SSA) and AG (E&RSA), Madhya Pradesh)

APPENDIX 3.5
RECOVERY IN LOSS CASES INTIMATED DURING 2015-16
(REFERENCE: PARAGRAPH 3.3; PAGE 60)

(Amount in ₹)

Sl. No.	Case No.	No of cases	Major Head Wise Description	Type of Misappropriation /Loss/Theft/Other	Year which is to pertain	Amount of Loss	Amount Recovered during the year
1	2	3	4	5	6	7	8
1	11	01	2014-Administration of Justice	Theft	2011-12	100000	100000
		01			Total	100000	100000
2	383	01	2055-Police	Motor Accident	2006-07	49014	49014
3	275	01	2055-Police	Theft	2004-05	18789	18789
4	265	01	2055-Police	Motor Accident	2004-05	4000	4000
5	201	01	2055-Police	Motor Accident	2001-02	70000	70000
6	62	01	2055-Police	Motor Accident	1996-97	8000	8000
7	18	01	2055-Police	Motor Accident	1989-90	26583	26583
8	719	01	2055-Police	Motor Accident	2010-11	35000	35000
9	669	01	2055-Police	Motor Accident	2009-10	35000	35000
10	765	01	2055-Police	Motor Accident	2011-12	10562	10562
11	673	01	2055-Police	Motor Accident	2009-10	51550	51550
12	756	01	2055-Police	Theft	2011-12	38149	38149
13	427	01	2055-Police	Motor Accident	1996-97	50000	50000
14	733	01	2055-Police	Motor Accident	2010-11	400	400
15	632	01	2055-Police	Motor Accident	2009-10	1025	1025
16	71	01	2055-Police	Motor Accident	1997-98	80000	80000
17	407	01	2055-Police	Theft	2007-08	12600	12600
18	768	01	2055-Police	Motor Accident	2011-12	3000	3000
19	796	01	2055-Police	Motor Accident	2011-12	80000	80000
20	640	01	2055-Police	Motor Accident	2009-10	2980	2980
21	94	01	2055-Police	misappropriation	1990-91	30955	30955
22	770	01	2055-Police	Motor Accident	2011-12	77728	77728
23	779	01	2055-Police	Motor Accident	2011-12	58480	58480
		22			Total	743815	743815
24	58	01	2202-General Education	misappropriation	1992-93	200000	200000
25	60	01	2202-General Education	Theft	1992-93	11890	11890
26	76	01	2202-General Education	misappropriation	2002-03	19615	19615
		03			Total	231505	231505
27	95	01	2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	Theft	1991-92	11320	11320
28	105	01	2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	Theft	1991-92	82921	82921
29	106	01	2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	misappropriation	1991-92	87971	87971
30	108	01	2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	Theft	1991-92	73944	73944
		04			Total	256156	256156
31	5	01	2230-Labour and Employment (School training Institute)	Theft	2009-10	135528	135528
		01			Total	135528	135528
32	232	01	2235-Social Security and Welfare	misappropriation	1995-96	14425	14425
		01			Total	14425	14425

Sl. No.	Case No.	No of cases	Major Head Wise Description	Type of Misappropriation /Loss/Theft/Other	Year which is to pertain	Amount of Loss	Amount Recovered during the year
1	2	3	4	5	6	7	8
33	501	01	2406-Forestry and Wild Life	Loss	1966-67	1085	1085
34	008-22	03	2406-Forestry and Wild Life	Loss	1967-72	7194	7194
35	477	01	2406-Forestry and Wild Life	Loss	1972-73	1645	1645
36	301-470	02	2406-Forestry and Wild Life	Loss	1976-77	13286	11708
37	26-275-77	03	2406-Forestry and Wild Life	Loss	1977-78	77594	77381
38	59-130	03	2406-Forestry and Wild Life	Loss	1978-79	28257	25861
39	447-475	03	2406-Forestry and Wild Life	Loss	1979-80	12488	11130
40	469	01	2406-Forestry and Wild Life	Loss	1981-82	51	51
41	105	01	2406-Forestry and Wild Life	Loss	1982-83	2535	2535
42	569	01	2406-Forestry and Wild Life	Loss	1983-84	8209	8209
43	53-424	03	2406-Forestry and Wild Life	Loss	1983-90	114880	114880
44	107	01	2406-Forestry and Wild Life	Loss	1984-85	15411	15411
45	187-349	03	2406-Forestry and Wild Life	Loss	1986-87	69103	69103
46	568-475	04	2406-Forestry and Wild Life	Loss	1987-88	24552	24552
47	114-496 219-652	04	2406-Forestry and Wild Life	Loss	1988-89	46638	34956
48	200-539	04	2406-Forestry and Wild Life	Loss	1989-90	10317	10317
49	498-490 127-472	08	2406-Forestry and Wild Life	Loss	1990-91	177574	173864
50	134-137-155	03	2406-Forestry and Wild Life	Loss	1991-92	4741	4741
51	466-268 642-495	05	2406-Forestry and Wild Life	Loss	1992-93	199632	199632
52	473-483 197-476	07	2406-Forestry and Wild Life	Loss	1993-94	315273	315273
53	641	01	2406-Forestry and Wild Life	Loss	1993-95	5616	5616
54	650-542 640-514	04	2406-Forestry and Wild Life	Loss	1994-95	23985	13327
55	640	01	2406-Forestry and Wild Life	misappropriation	1994-95	18696	18696
56	497	01	2406-Forestry and Wild Life	Loss	1995-96	11006	11006
57	259-260	02	2406-Forestry and Wild Life	Theft	1995-96	7275	7275
58	127-496	03	2406-Forestry and Wild Life	Loss	1995-98	33931	33931
59	273	01	2406-Forestry and Wild Life	Loss	1996-01	324366	324366
60	500-482 215-467	09	2406-Forestry and Wild Life	Loss	1996-97	146816	146816
61	465-484	05	2406-Forestry and Wild Life	Loss	1997-98	37362	37362
62	647-521	04	2406-Forestry and Wild Life	Loss	1998-99	31258	28858
63	468-494	02	2406-Forestry and Wild Life	Loss	1999-00	5829	5829
64	503-354	03	2406-Forestry and Wild Life	Loss	2000-01	16940	16940
65	442-357	03	2406-Forestry and Wild Life	Loss	2002-03	10387	10387
66	440-245	02	2406-Forestry and Wild Life	Loss	2003-04	163047	163047
67	226-653	03	2406-Forestry and Wild Life	Loss	2004-05	85226	85226
68	444-494	06	2406-Forestry and Wild Life	Loss	2005-06	44876	41722
69	316-474 190-196	09	2406-Forestry and Wild Life	Loss	2006-07	502521	502521
70	304-195	02	2406-Forestry and Wild Life	Loss	2007-08	9508	9508
71	318-645	06	2406-Forestry and Wild Life	Loss	2008-09	67852	67852
72	313-536-253	12	2406-Forestry and Wild Life	Loss	2009-10	159428	159428
73	314-508	17	2406-Forestry and Wild Life	Loss	2010-11	162486	162486
74	246	01	2406-Forestry and Wild Life	Theft	2010-11	2466	2466
75	320-499	14	2406-Forestry and Wild Life	Loss	2011-12	114779	114779

Sl. No.	Case No.	No of cases	Major Head Wise Description	Type of Misappropriation /Loss/Theft/Other	Year which is to pertain	Amount of Loss	Amount Recovered during the year
1	2	3	4	5	6	7	8
76	248	01	2406-Forestry and Wild Life	Theft	2011-12	25924	25924
77	307-649	36	2406-Forestry and Wild Life	Loss	2012-13	157502	157502
78	648-545	02	2406-Forestry and Wild Life	Loss	2012-14	75369	75369
79	302-081	65	2406-Forestry and Wild Life	Loss	2013-14	82318	82318
80	217	01	2406-Forestry and Wild Life	Theft	2013-14	26565	26565
81	262-697-616	54	2406-Forestry and Wild Life	Loss	2014-15	58484	58484
82	373-397	07	2406-Forestry and Wild Life	Loss	2015-16	5663	5663
83	247-417	18	2406-Forestry and Wild Life	Loss	Nil	337056	314542
		356			Total	3885002*	3825339
		388		Grand Total		5366431*	5306768

(Source: Information maintained by AG (G&SSA) and AG (E&RSA), Madhya Pradesh

* The difference between the amount of loss and the amount recovered is due to the amount partially written-off by the department.

APPENDIX 3.6
SHORTAGE OF ITEMS IN THE STORE OF DIRECTOR,
CIVIL AVIATION DEPARTMENT
(REFERENCE: PARAGRAPH 3.3; PAGE 60)

(₹ in lakh)

Sl No.	Nomenclatures	items	Cost of Short Items
1	2	3	4
1	Aircraft King Air C-90 VT-EFP & VT-EFZ	Spare Parts	6.22
2	Aircraft Super King Air B-200 VT-MPT	Spare Parts	32.10
		Special Tools	0.48
		Fabricated Tools	9.64
3	Bell 430 Helicopter VT-MPS	Spare Parts	9.06
4	Bell 407 Helicopter VT-MPU	Spare Parts	1.30
5	Chetak Helicopter SE-3160 VT-ECE & VT-ERT	Spare Tools	1.16
6	Dauphin Helicopter SA-365N VT-ENW	Spare Parts	37.78
		Special Tools	0.25
7	Euro copter EC-155 Helicopter VT-MPR	Spare Parts	0.10
8	Jet A-1 Fuel	Fuel	6.30
9	Snap On Tools Trolley	Imported Tools	7.92
10	Work Shop Radio Property Items	Equipment	1.67
11	Work Shop General Tools	General Tools	0.28
12	Work Shop Property Items	Property Items	2.17
			5.50
Total			121.93

(Source: Information as provided by the Department)

APPENDIX 3.7
BOOKING UNDER MINOR HEAD '800-OTHER EXPENDITURE'
(REFERENCE: PARAGRAPH 3.7; PAGE 63)

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
1	2	3	4	5
1	2053-District Administration	518.40	77.35	14.92
2	2075-Miscellaneous General Services	16.45	15.64	95.08
3	2204-Sports and Youth Welfare Services	146.19	98.45	67.34
4	2205-Art and Culture	133.84	64.75	48.38
5	2217-Urban Development	3682.80	2201.98	59.79
6	2250-Other Social Services	113.53	113.53	100
7	2401-Crop Husbandry	2241.82	244.35	10.90
8	2405-Fisheries	61.43	12.29	20.01
9	2515-Other Rural Development Programmes	3447.94	440.58	12.78
10	2701-Medium Irrigation	378.69	65.02	17.17
11	2702-Minor Irrigation	131.88	124.44	94.36
12	2705-Command Area Development	5.38	3.36	62.45
13	2810-Non-Conventional Sources on Energy	2.93	0.73	24.91
14	2852-Industries	1208.79	1193.85	98.76
15	2853-Non-ferrous Mining and Metallurgical Industries	994.63	635.01	63.84
16	3054-Roads and Bridges	1209.40	401.19	33.17
17	3454-Census, Surveys and Statistics	61.94	22.69	36.63
18	4055-Capital Outlay on Police	189.73	45.80	24.14
19	4070-Capital Outlay on other Administrative Services	23.86	23.86	100
20	4202-Capital Outlay on Education, Sports, Art and Culture	758.32	87.11	11.49
21	4215-Capital Outlay on Water Supply and Sanitation	915.29	414.73	45.31
22	4217-Capital Outlay on Urban Development	514.30	374.79	72.87
23	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	409.21	170.93	41.77
24	4403-Capital Outlay on Animal Husbandry	34.67	8.84	25.50
25	4515-Capital Outlay on Other Rural Development Programmes	2418.78	2257.47	93.33
26	4700-Capital Outlay on Major Irrigation	4582.27	3994.61	87.18
27	4701-Capital Outlay on Medium Irrigation	720.22	648.92	90.10
28	4702-Capital Outlay on Minor Irrigation	923.69	322.12	34.87
29	4705-Capital Outlay on Command Area Development	140.29	16.91	12.05
30	4711-Capital Outlay on Flood Control Projects	6.24	0.82	13.14
31	4801-Capital Outlay on Power Projects	549.49	141.36	25.73
32	4810-New and Renewable Energy	0.20	0.20	100
33	4852-Capital Outlay on Iron and Steel Industries	20.00	20.00	100
34	4853-Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.98	0.98	100

Sl. No.	Major Head Wise Description	Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
1	2	3	4	5
35	4875-Capital Outlay on Other Industries	13.85	13.85	100
36	5054-Capital Outlay on Roads and Bridges	3363.37	1889.07	56.17
37	5425-Capital Outlay on Other Scientific and Environmental Research	1.30	1.20	92.31
Total		29942.10	16148.78	

(Source: Finance Accounts for the year 2015-16)

APPENDIX 3.8
BOOKING UNDER MINOR HEAD '800-OTHER RECEIPTS'
(REFERENCE: PARAGRAPH 3.7; PAGE 63)

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Receipt under the Major Head	Receipt under Minor Head 800-Other Receipts	Percentage
1	2	3	4	5
1	0029-Land Revenue	276.86	73.32	26.48
2	0035-Taxes on Immovable Property other than Agricultural Land	577.20	577.20	100
3	0039-State Excise	7922.84	6712.51	84.72
4	0041-Taxes on Vehicles	1933.57	281.10	14.54
5	0043-Taxes and Duties on Electricity	2257.83	313.13	13.87
6	0049-Interest Receipts	429.47	71.51	16.65
7	0055-Police	111.50	30.54	27.39
8	0056-Jails	3.28	3.10	94.51
9	0059-Public Works	65.71	65.02	98.95
10	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	42.51	4.46	10.49
11	0075-Miscellaneous General Services	871.21	159.34	18.29
12	0211-Family Welfare	0.13	0.08	61.54
13	0217-Urban Development	28.03	27.89	99.50
14	0220-Information and Publicity	0.20	0.12	60.00
15	0235-Social Security and Welfare	56.55	52.17	92.25
16	0401-Crop Husbandry	57.20	23.87	41.73
17	0403-Animal Husbandry	2.94	1.61	54.76
18	0405-Fisheries	7.20	0.86	11.94
19	0406-Forestry and Wild Life	1001.71	204.94	20.46
20	0435-Other Agricultural Programmes	2.72	2.15	79.04
21	0515-Other Rural Development Programmes	68.63	55.90	81.45
22	0700-Major Irrigation	59.11	53.02	89.70
23	0701-Medium Irrigation	97.04	21.64	22.30
24	0702-Minor Irrigation	326.74	326.74	100
25	0801-Power	190.09	190.09	100
26	0851-Village and Small Industries	2.15	0.44	20.47
27	0853-Non-Ferrous Mining and Metallurgical Industries	3059.64	2473.25	80.83
28	0875-Other Industries	0.01	0.01	100
29	1054-Roads and Bridges	5.08	0.85	16.73
30	1452-Tourism	20.64	20.64	100
Total		19477.79	11747.50	

(Source: Finance Accounts for the year 2015-16)

APPENDIX 3.9
LIABILITIES RELATING TO SHINMHAST 2016
(REFERENCE: PARAGRAPH 3.8; PAGE 63)

(₹ in crore)

Sl. No.	Name of Company/Firm	Items	Quantities	Purchase Date	Bill Amount	Amount of outstanding bill
1	2	3	4	5	6	7
1	Bharti Airtel Limited	Data SIM	200	27-01-2016	0.02	0.02
2	Bharti Airtel Limited	Data Card	50	21-03-2016	0.01	0.01
3	Envious Electronics	V.M.S.	15	25-02-2016	2.06	2.06
4	Honeywell India Limited	C.C.T.V. Ujjain	Turn Key Project	01-12-2015	21.65	13.00
5	Honeywell India Limited	Temporary Control Room for Ranouji ki Chhatri	Bandwidth Charge	02-02-2016	0.19	0.19
6	Idea Cellular Limited	Data SIM	250	27-01-2016	0.02	0.02
7	Matrix Cosmec, Gujrat	E.P.B.A.X.	2	25-02-2016	0.04	0.04
8	T.C.I.L.	Radio Tracking System	Turn Key Project	17-06-2015	12.93	12.93
9	Unicops Technologies Limited	Multimedia Projector	5	11-02-2016	0.02	0.02
Total					36.94	28.29

(Source: Information as provided by the Departments)

APPENDIX 3.10
STATEMENT SHOWING IRREGULAR MAINTENANCE OF BANK ACCOUNTS
(REFERENCE: PARAGRAPH 3.9; PAGE 64)

(₹ in lakh)

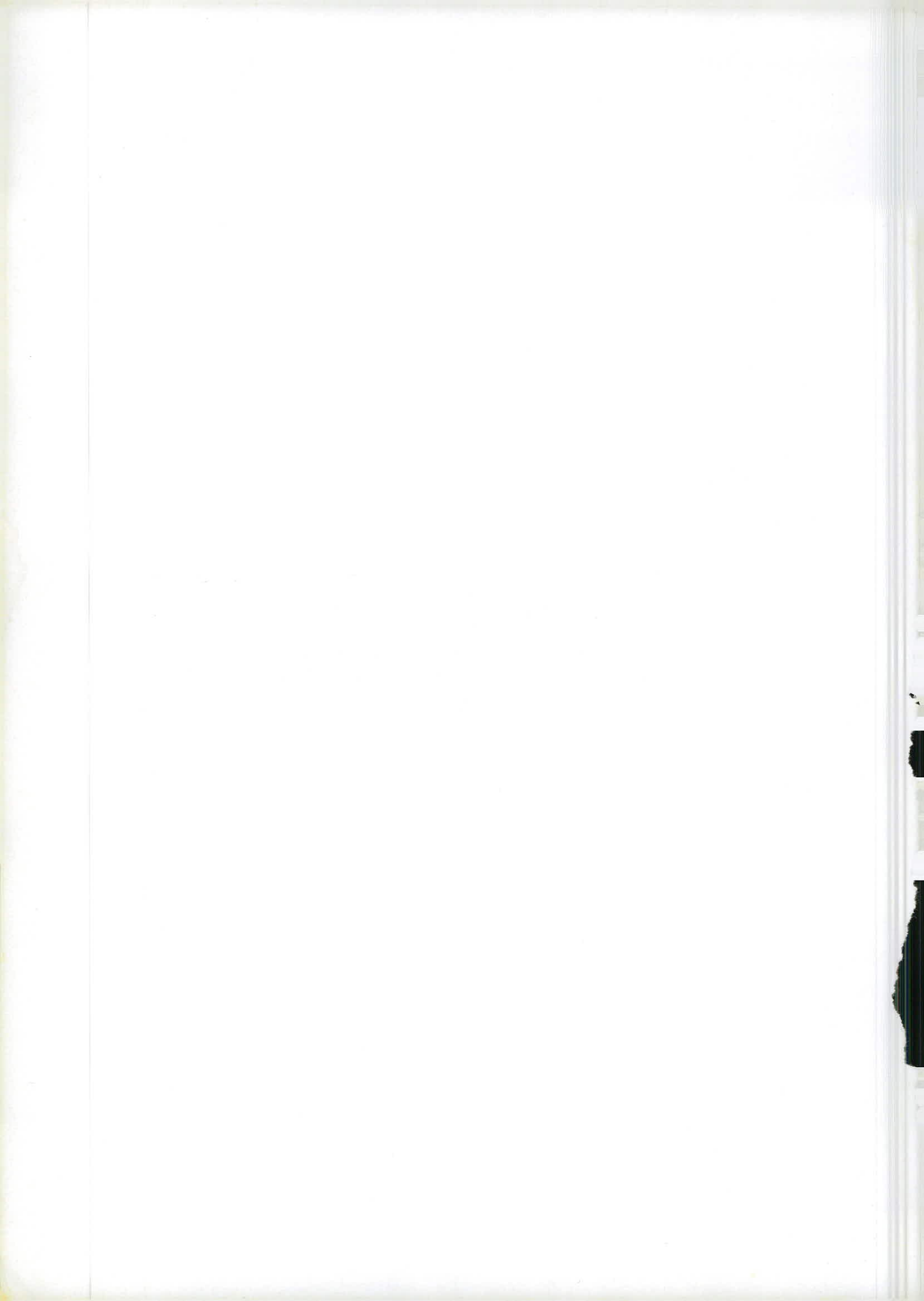
Sl. No.	Name of Department	Name of the Office	Drawing and Disbursement Officer	No. of Bank A/Cs	Name and Branch of the Bank	Bank Account Number	Balance as on 31 March 2016
1	2	3	4	5	6	7	8
1	Finance Department	Directorate, of Institutional Finance	Joint Director, Institutional Finance	1	Central Bank of India, Arera Hills Branch, Bhopal	1793133360	15.57
2	Fisherman Welfare and Fisheries Development	Assistant Director Fisheries, Satna	Assistant Director Fisheries, Satna	1	Oriental Bank of Commerce, Branch, Satna	2912010059300	22.88
		Assistant Director Fisheries, Sidhi	Assistant Director Fisheries, Sidhi	3	Union Bank of India, Collectorate Campus, Sidhi	526102010001771	3.59
						526102010002287	9.10
						526102010001802	0.18
		Assistant Director Fisheries, Shahdol	Assistant Director Fisheries, Shahdol	3	District Central Co-operative Bank, Shahdol	685001046095	46.85
						685001034715	42.89
						685001049325	13.70
		Assistant Director Fisheries, Narshingpur	Assistant Director Fisheries, Narshingpur	1	State Bank of India, Narshingpur	11309591707	2.21
		Assistant Director Fisheries, Chhindwara	Assistant Director Fisheries, Chhindwara	1	State Bank of India, AG Branch, Chhindwara	10587248360	17.15
		Assistant Director Fisheries, Mandla	Assistant Director Fisheries, Mandla	1	State Bank of India, Mandla	10957669796	1.50
Assistant Director Fisheries, Guna	Assistant Director Fisheries, Guna	1	State Bank of India, Guna	53006563179	1.35		
Assistant Director Fisheries, Vidisha	Assistant Director Fisheries, Vidisha	1	Central Madhya Pradesh Gramin Bank, Vidisha	2004041010008240	2.09		
Assistant Director Fisheries, Betul	Assistant Director Fisheries, Betul	1	Central Bank of India, Gunj, Betul	2029117627	1.18		
Assistant Director Fisheries, Hoshangabad	Assistant Director Fisheries, Hoshangabad	1	State Bank of India, Branch Minakshi Chowk, Hoshangabad	10902518322	0.86		

Sl. No.	Name of Department	Name of the Office	Drawing and Disbursement Officer	No. of Bank A/Cs	Name and Branch of the Bank	Bank Account Number	Balance as on 31 March 2016
1	2	3	4	5	6	7	8
		Assistant Director Fisheries, Sagar	Assistant Director Fisheries, Sagar	1	Central Bank of India, Sagar	1564831481	5.11
		Assistant Director Fisheries, Chhatarpur	Assistant Director Fisheries, Chhatarpur	1	State Bank of India, Chhatarpur	10518259408	18.10
		Assistant Director Fisheries, Tikamgarh	Assistant Director Fisheries, Tikamgarh	1	State Bank of India, Tikamgarh	11084743684	47.12
		Assistant Director Fisheries, Damoh	Assistant Director Fisheries, Damoh	1	State Bank of India, Damoh	10479596402	29.06
		Assistant Director Fisheries, Panna	Assistant Director Fisheries, Panna	1	Madhyanchal Gramin Bank, Panna	8016820382	0.16
		Deputy Director Fisheries, Indore	Joint Director Fisheries, Indore	1	State Bank of India, Indore	53042786488	4.24
		Assistant Director Fisheries, Dhar	Assistant Director Fisheries, Dhar	1	State Bank of India, Dhar	53019748431	2.86
		Assistant Director Fisheries, Jhabua	Assistant Director Fisheries, Jhabua	1	State Bank of India, Branch Rajwada, Jhabua	10982689826	0.33
		Assistant Director Fisheries, Khargone	Assistant Director Fisheries, Khargone	1	District Central Co-operative Bank, Khargone	660001033557	1.53
		Assistant Director Fisheries, Dewas	Assistant Director Fisheries, Dewas	1	Bank of India, Dewas	890010100019490	7.59
		Assistant Director Fisheries, Ratlam	Assistant Director Fisheries, Ratlam	1	State Bank of India, Branch Station Road, Ratlam	53010954292	15.78
		Assistant Director Fisheries, Shajapur	Assistant Director Fisheries, Shajapur	1	Bank of India, Shajapur	955010200010072	1.49
		Deputy Director Fisheries, Ujjain	Deputy Director Fisheries, Ujjain	1	State Bank of India, Branch Madhav Nagar, Ujjain	10441210999	5.70
		Assistant Director Fisheries, Shivpuri	Assistant Director Fisheries, Shivpuri	3	Punjab and Sindh Bank, Shivpuri	4921000004478	3.70
	Madhya Bharat Gramin Bank, Shivpuri				8052520157	0.40	
	Bank of Baroda, Shivpuri				24910100009954	16.45	
		Assistant Director Fisheries, Jabalpur	Assistant Director Fisheries, Jabalpur	1	State Bank of India, Branch Kamla Nehru Nagar, Jabalpur	10190427620	17.79

Sl. No.	Name of Department	Name of the Office	Drawing and Disbursement Officer	No. of Bank A/Cs	Name and Branch of the Bank	Bank Account Number	Balance as on 31 March 2016
1	2	3	4	5	6	7	8
		Assistant Director Fisheries, Seoni	Assistant Director Fisheries, Seoni	1	Union Bank of India, Seoni	418902010008898	12.00
		Assistant Director Fisheries, Balaghat	Assistant Director Fisheries, Balaghat	1	District Central Co-operative Bank, Balaghat	649001074598	15.93
3	Gas Tragedy Relief & Rehabilitation	Directorate, Gas Tragedy Relief & Rehabilitation, Bhopal	Principal, Bhopal Gas Tragedy Relief & Rehabilitation, Bhopal	1	Punjab National Bank, Branch Shivaji Nagar, Bhopal	591000100314985	450.06
		Indira Gandhi Women & Child Hospital Gas Relief, Bhopal	Superintendent, Indira Gandhi Women & Child Hospital Gas Relief, Bhopal	2	Allahabad Bank, Hamidia Road Branch, Bhopal	20603842717	0.15
						20603861138	11.45
		Collector, Gas Relief, Bhopal	Collector, Gas Relief, Bhopal	2	Union Bank of India, Jumerati Branch, Bhopal	325202011016655	821.16
					Bank of India, Arera Colony Branch, Bhopal	900210210000022	920.66
4	Higher Education	Dean Bundel khand Medical College, Sagar	Dean Medical College, Sagar	1	State Bank of India, Medical College, Sagar	30371702094	32.00
		College of Dentistry, Indore	Principal, College of Dentistry, Indore	1	State Bank of India, M Y H Branch, Indore	53003591326	31.63
		Dean Mahatma Gandhi Memorial Medical College, Indore	Dean Medical College, Indore	1	State Bank of India, M Y H Branch, Indore	34761344614	116.06
5	Horticulture and Food processing	Assistant Director of Horticulture, Seoni	Assistant Director of Horticulture, Seoni	2	State Bank of India, Seoni	63027906721	0.03
					Bank of Maharastra, Seoni	60195362878	0.84
		Deputy Director, Horticulture, Neemuh	Deputy Director, Horticulture, Neemuch	3	Union Bank of India, Neemuch	467802010233214	1.31
					Central Madhya Pradesh Gramin Bank, Neemuch	467802010230657	0.003
		2003151030006867	0.33				
Deputy Director, Horticulture, Satna	Deputy Director, Horticulture, Satna	1	IDBI Bank, Satna	422104000006941	52.87		

Sl. No.	Name of Department	Name of the Office	Drawing and Disbursement Officer	No. of Bank A/Cs	Name and Branch of the Bank	Bank Account Number	Balance as on 31 March 2016
1	2	3	4	5	6	7	8
6	Commerce, Industry and Employment	District Trade and Industries Centre, Burhanpur	Managing Director District Trade and Industries Centre, Burhanpur	1	State Bank of India, Branch Shanwara, Burhanpur	31114165908	0.29
		Zonal Industries, Office, Ujjain	Deputy Director, Zonal Industries, Office, Ujjain	1	Bank of Badoda, Vednagar, Ujjain	32180100005091	0.01
		District Trade and Industries Centre, Shahdol	Deputy Director Trade and Industries Centre, Shahdol	1	State Bank of India, Main Branch, Shahdol	31070517764	0.08
Total			40	51			2825.37

(Source: Information as provided by the Departments)



**GLOSSARY OF
ABBREVIATIONS**

GLOSSARY OF ABBREVIATIONS

Sl. No.	Abbreviation	Full Form
1.	A&E	Accounts & Entitlement
2.	AB	Autonomous Bodies
3.	AC	Abstract Contingency
4.	AE	Aggregate Expenditure
5.	AG(E&RSA)	Accountant General (Economic & Revenue Sector Audit)
6.	BCO	Budget Controlling Officer
7.	BE	Budget Estimates
8.	CAG	Comptroller and Auditor General of India
9.	CAGR	Compound Annual Growth Rate
10.	CE	Capital Expenditure
11.	CMHO	Chief Medical & Health Officer
12.	CO	Controlling Officer
13.	CR	Capital Receipt
14.	DCC	Detailed Countersigned Contingency
15.	DD	Deputy Director
16.	DDO	Drawing and Disbursing Officer
17.	DE	Development Expenditure
18.	DM	Disaster Management
19.	DPIP	District Poverty Initiatives Project
20.	FD	Finance Department
21.	FRBM	Fiscal Responsibility and Budget Management
22.	GCS	General Category States
23.	GDP	Gross Domestic Product
24.	GoI	Government of India
25.	GSDP	Gross State Domestic Product
26.	IGAS	Indian Government Accounting Standard
27.	JP	Janpad Panchayat
28.	MH	Major Head

29.	MP	Madhya Pradesh
30.	MPBM	Madhya Pradesh Budget Manual
31.	MPFC	Madhya Pradesh Financial Code
32.	MPFRBM	Madhya Pradesh Fiscal Responsibility and Budget Management Act, 2005
33.	MPHIDB	Madhya Pradesh Housing and Infrastructure Development Board
34.	MPTC	Madhya Pradesh Treasury Code
35.	MTFPS	Medium Term Fiscal Policy Statement
36.	NABARD	National Bank for Agriculture and Rural Development
37.	NPRE	Non-Plan Revenue Expenditure
38.	NSDL	National Securities Depository Limited
39.	NSSF	National Small Saving Fund
40.	NTR	Non-Tax Revenue
41.	O&M	Operation and Maintenance
42.	PAC	Public Accounts Committee
43.	PD	Personal Deposit
44.	PIU	Project Implementation Unit
45.	PPP	Public Private Partnership
46.	PRE	Plan Revenue Expenditure
47.	Pr.AG	Principal Accountant General
48.	PRI	Panchayati Raj Institutions
49.	PSUs	Public Sector Undertakings
50.	PWD	Public Works Department
51.	RBI	Reserve Bank of India
52.	RE	Revenue Expenditure
53.	RR	Revenue Receipts
54.	S&W	Salary and Wages
55.	SAR	Separate Audit Report
56.	SDRF	State Disaster Response Fund
57.	SFC	State Finance Commission

58.	SSE	Social Sector Expenditure
59.	TE	Total Expenditure
60.	UC	Utilisation Certificate
61.	ULB	Urban Local Bodies
62.	VAT	Value Added Tax
63.	ZP	Zila Panchayat

