

**STATE FINANCES AUDIT REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA**

for the year ended 31 March 2018

GOVERNMENT OF MADHYA PRADESH

Report No. 1 of the year 2019

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PREFACE

This Report has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution.

This Report on the finances of the Government of Madhya Pradesh (GoMP) intends to assess the financial performance of the State during 2017-18 and to provide the State Legislature with inputs based on audit analysis of financial data. The Report attempts to analyse the financial performance against the targets envisaged by the Madhya Pradesh Fiscal Responsibility and Budget Management (Amendment) Act, 2016, the Fourteenth Finance Commission (XIV FC) Report and the Budget Estimates of 2017-18. The Report is structured in three Chapters.

Chapter-1 is based on the audit of the Finance Accounts and makes an assessment of the Madhya Pradesh Government's (GoMP) fiscal position as on 31 March 2018. It provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns.

Chapter-2 is based on the audit of Appropriation Accounts and gives grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter-3 is an inventory of the GoMP's compliance to various reporting requirements and financial rules.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Fiscal situation of the State

Revenue receipts, revenue expenditure and capital expenditure as a percentage of GSDP increased in 2017-18 when compared to 2013-14 even after accounting for inflation.

(Paragraph 1.1.1)

The State has achieved targets of revenue surplus, fiscal deficit and ratio of outstanding debt to GSDP prescribed in the budget estimates 2017-18 and recommendation of XIV FC. However, as per actuals worked out by Audit, revenue surplus was below the target prescribed in budget estimates while fiscal deficit was above the target set by XIV FC.

(Paragraph 1.1.2)

Resource mobilisation

Revenue receipts grew by ₹ 11,568 crore (nine per cent) over 2016-17, but were lower than the budget estimates by ₹ 4,241 crore.

Revenue expenditure increased by ₹ 10,709 crore (nine per cent) over 2016-17, but were lower than the budget estimates by ₹ 4,273 crore.

Capital expenditure increased by ₹ 3,625 crore (13 per cent) over 2016-17, but were lower than the budget estimates by ₹ 499 crore.

Recommendation: *The Finance Department should rationalise the budget preparation exercise, so that the persisting gap between the budget estimates and actuals is bridged.*

(Paragraphs 1.1.1 and 1.1.3)

National Pension System

Non-deduction of NPS was noticed in 20 schools out of the 260 schools audited. Similarly, in four Forest Offices out of the 63 Forest Offices audited, non-deduction of NPS from the arrears of dearness allowances were noticed.

Against the total contribution of ₹ 3,321.38 crore (employees' share and Government share for the period 2010-11 to 2017-18), only ₹ 3,203.56 crore was transferred to NSDL and the remaining amount of ₹ 117.82 crore was not transferred to NSDL. During 2017-18, Government transferred only ₹ 801.63 crore to NSDL out of total contribution of ₹ 821.45 crore. This resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 19.82 crore for 2017-18.

Recommendation: *The State Government should examine the reasons for non-deduction and put in place a mechanism to ensure that employees' contributions are fully deducted, fully matched by Government contributions and fully transferred to NSDL in a timely manner. In case of any delay in transfer to NSDL, interest at least at GPF rate may be credited to subscriber's account. Non-deduction of NPS contribution or its non-transfer (along with State Government contribution) is not only a loss to the individual employees it might adversely affect the scheme itself.*

(Paragraphs 1.3.5.1 and 1.3.5.2)

Adequacy of public expenditure

The ratio depicting the adequacy of Public Expenditure of Madhya Pradesh in 2017-18 was higher than the average of general category states except in the Education and Health Sector.

(Paragraph 1.3.6.1)

Transactions under Reserve Funds

Three reserve funds with balance of ₹ 5.04 crore were not operated during the period 2015-18. Three other reserve funds had investment amounting ₹ 7.69 crore as on 31 March 2018 but no investment was made in these funds at least in the past three years.

Transfers into reserve funds and disbursement therefrom are effected through debit and credit entries under the appropriate revenue expenditure heads under the Consolidated Fund. These represent actual cash transfers only if they impact the Reserve Bank Deposits either directly or by way of investment. Since there were no actual cash transactions in the reserve funds of GoMP, the balances depicted in the accounts are mere book entries. This violates the principles underlying the creation and operation of reserve funds.

Recommendation: *The Finance Department should review the practice of treating of transactions and balances under reserve funds as mere book entries and adhere to the principles of underlying the creation and operation of reserve funds by actual investment of balances with the Reserve Bank of India.*

(Paragraph 1.5.2)

Sinking Fund

The XII Finance Commission 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. However, GoMP has not constituted a Consolidated Sinking Fund for amortisation of loans unlike other States. The non-creation of the Sinking Fund has resulted in the State Government not contributing ₹ 779 crore in 2017-18 (0.50 per cent of outstanding liabilities of ₹ 1,55,800.12 crore as on 31 March 2017). This overstated the Revenue Surplus and understated the Fiscal Deficit of 2017-18 by ₹ 779 crore.

Recommendation: *The State Government may consider accepting the recommendation of the XII FC and create a Consolidated Sinking Fund.*

(Paragraph 1.5.2.1)

Guarantee fees

During the year 2017-18, a sum of ₹ 25.96 crore (34.07 per cent) out of ₹ 76.19 crore receivable, was recovered as guarantee fees. Two institutions however, paid more guarantee fees than required. The remaining nine institutions with outstanding guarantees of ₹ 4,178.10 crore did not pay the stipulated guarantee fees.

Recommendation: *The Finance Department and the concerned Administrative Departments are required (i) to ensure that all institutions*

availing of guarantees pay guarantee fees in full, and till such time no further guarantees are given to these institutions, and (ii) to review and reconcile the guarantee fee details of MP Power Generating Company and State Urban Development Authorities who, as per the Finance Accounts, have paid more guarantee fees than required.

(Paragraph 1.5.2.2)

Guarantee Redemption Fund (GRF)

The State Government constituted the Guarantee Redemption Fund (GRF) in 2005-06 in view of recommendation of XII Finance Commission. As per the scheme, the Fund is required to be credited with guarantee fees realised in the preceding year and a matching contribution is made by the State Government. Guarantee fees of ₹ 74.24 crore was realised in the preceding year and State Government was required to make a matching contribution of ₹ 74.24 crore. Accordingly ₹ 148.48 crore was to be contributed by the State to the Fund in the year 2017-18, but no amount was contributed by the State Government to the fund resulting in short contribution of ₹ 148.48 crore. As on 31 March 2018, the balance in the Fund was ₹ 408.79 crore against total outstanding guarantees of ₹ 14,002.99 crore which was invested in Central Government Dated Securities.

Recommendation: *The State Government should consider contributing to the Guarantee Redemption Fund as per scheme.*

(Paragraph 1.5.2.2)

Savings

Failure of the Finance Department to monitor departmental expenditure by controlling offices resulted in savings amounting to ₹ 34,337.14 crore remaining unutilised during 2017-18.

Recommendations: *The Finance Department should monitor the trends of expenditure by Departmental Controlling Officers, so that funds are not retained unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapsing of allocations.*

(Paragraph 2.1)

Excess expenditure requiring regularisation

State Government did not regularise the excess expenditure amounting to ₹ 660.67 crore covering 16 grants and 15 appropriations pertaining to the period 2003-17.

Recommendation: *The Finance Department should ensure that the excess expenditure of remaining years is regularised by the State Legislature at the earliest and strict departmental action is taken against controlling officers who exceed the budget.*

(Paragraph 2.2.1)

Surrender orders not accepted by Accountant General

The Accountant General (A&E) refused to accept 74 sanctions for surrender of funds amounting to ₹ 5,571.93 crore.

Recommendation: The Finance Department should ensure that sanction orders for surrenders by controlling officers are timely, complete and valid as stipulated under the guidelines.

(Paragraph 2.2.9.1)

Rush of expenditure

100 per cent expenditure was incurred during March 2018 in 13 cases of 10 grants/appropriations amounting to ₹ 2,948.76 crore.

Recommendation: The Finance Department should review the pattern of expenditure and take corrective measures to avoid rush of expenditure at the end of the financial year.

(Paragraph 2.2.11)

Personal Deposit (PD) accounts

GoMP had a closing balance of ₹ 5,370.06 crore in respect of 847 PD accounts as on 31 March 2018. Further, 43 PD/ED accounts in seven treasuries with balances of ₹ 10.79 crore remained inoperative for more than three years.

Recommendation: The Finance Department should review all PD accounts and ensure that all amounts unnecessarily lying in these PD accounts are immediately remitted to the Consolidated Fund and appropriate action is taken against departmental officers who fail to follow the financial rules.

(Paragraphs 3.2 and 3.2.1)

Building and Other Construction Workers (BOCW) Welfare Cess

An amount of ₹ 1,212.79 crore available with the Board as on 31 March 2018 out of which ₹ 1,063.78 crore was kept in bank accounts. The difference of ₹ 149.01 crore was pending for reconciliation. However, interest amounting to ₹ 326.94 crore accrued from the amount deposited in the bank accounts was not being depicted in Cash Book.

The Board does not have a fixed asset register, in the absence of which, the physical existence of the assets created and their location could not be verified.

Recommendation: The State Government should ensure that the MP BOCW Welfare Board finalises accounts as per Act and fulfil its mandate on improving the working conditions of building and other construction workers and providing adequate financial assistance to them, as prescribed in the Act.

(Paragraph 3.3.1)

Opaqueness in Government Accounts

GoMP departments routinely operated minor head 800 which is to be operated only in rare cases. During 2017-18, ₹ 35,479.51 crore under receipts and ₹ 24,717.79 crore under expenditure was booked under minor heads 800 resulting in opaqueness of transactions.

Recommendation: The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate head of account.

(Paragraph 3.4)

Non-submission of Utilisation Certificates

Utilisation Certificates (20,666) in respect of grants-in-aid given by different Departments of State Government amounting to ₹ 17,793.21 crore were outstanding as on 31 March 2018, indicating lack of proper monitoring by the concerned Departments of utilisation of grants.

Recommendation: *The State Government should identify the issues holding up submission of UCs and strengthen internal control mechanism of the Departments to watch timely submission of the UCs by the organisations to whom grants were released.*

(Paragraph 3.6)

Parking of fund of different schemes of Panchayati Raj Institutions

Panchayat and Rural Development Department deposited ₹ 2.37 crore of different schemes in bank accounts. Further, this amount was not deposited/surrendered to Government account even after the closing/non-operation of schemes.

Recommendation: *The Finance Department should review all bank accounts operated by State Government department and close all accounts that are not authorised by the Finance Department. Fixing of accountability and appropriate departmental and other action may be considered for officers depositing money in bank accounts without taking permission from the Government.*

(Paragraph 3.12.2)

Finalisation of accounts of PSUs/Corporations

The accounts of 30 working PSUs/Corporations (62 accounts) and four non-working PSUs/Corporations (70 accounts) are in arrears of one to 28 years. Despite this, the Finance Department has provided budgetary support of ₹ 8,315.39 crore to 13 PSUs during the period for which accounts were in arrears.

Recommendation: *The Finance Department should review the cases of all PSUs that are in arrears of accounts, ensure that the accounts are made current within a reasonable period and stop financial support in all cases where accounts continue to be in arrears.*

(Paragraph 3.17)

Dividend not declared

As per State Government policy (July 2005), all PSUs are required to pay a minimum dividend of 20 per cent of profit after tax. As per their latest finalised accounts, 22 PSUs earned aggregate profit ₹ 998.37 crore, though only six PSUs proposed dividend of ₹ 45.63 crore and 16 PSUs did not declare dividend of ₹ 139.56 crore despite earning profit.

Recommendation: *The State Government should ensure that all profit earning PSUs pay the stipulated dividend to Government.*

(Paragraph 3.18)

Chapter 1
FINANCES OF THE STATE
GOVERNMENT

CHAPTER 1

FINANCES OF THE STATE GOVERNMENT

Introduction

This chapter provides an audit perspective on the finances of the State Government during 2017-18 and analyses changes in major fiscal aggregates relative to 2016-17 keeping in view overall trends during the preceding five years.

The analysis is based on details contained in the Finance Accounts of the Government of Madhya Pradesh (GoMP). The profile of the State is given in *Appendix 1.1*.

1.1 Gross State Domestic Product (GSDP)¹

The trends in annual growth of Gross Domestic Product (GDP) of India and GSDP of the State at current prices and constant prices (base year: 2011-12) are given in **Table 1.1**.

Table 1.1: GDP of India and GSDP of the State

Particular	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
GDP of India at current prices	1,12,33,522	1,24,45,128	1,37,64,037	1,52,53,714	1,67,73,145
Growth rate of GDP (in per cent)	12.97	10.79	10.60	10.82	9.96
GSDP of the State at current prices	4,39,483	4,80,121	5,30,443	6,39,220	7,07,047
Growth rate of GSDP at current prices (in per cent)	15.37	9.25	10.48	20.51	10.61
GSDP of the State at constant ² prices	3,65,134	3,84,105	4,07,970	4,65,136	4,99,102
Growth rate of GSDP at constant prices (in per cent)	3.82	5.20	6.21	14.01	7.30

(Source: Statement released by Ministry of Statistics and Programme Implementation dated 28 July 2018 and Directorate of Economic and Statistics, Government of Madhya Pradesh)

The per capita GSDP of Madhya Pradesh during 2017-18 was ₹ 88,817 as compared to per capita all India GDP of ₹ 1,29,800. It was better than the neighbouring States of Jharkhand (₹ 74,390) and Uttar Pradesh (₹ 61,558) but less than Chhattisgarh (₹ 1,10,628).

The structure of the Government Accounts is explained in *Part A* and the layout of the Finance Accounts in *Part B* of *Appendix 1.2*. Definitions of selected terms used in assessing the trends and pattern of fiscal aggregates is given in *Part C* of *Appendix 1.2*.

¹ GDP and GSDP are the market value of all officially recognised final goods and services produced within the Country and the State respectively in a given period of time and are an important indicator of the Country and State's economy.

² Constant prices means prices with base year 2011-12.

1.1.1 Summary of fiscal transactions

Table 1.2 and 1.3 present the summary of fiscal transactions of the State Government during 2013-18. Appendix 1.3 provides details of receipts and disbursements as well as overall fiscal position during 2017-18.

Table 1.2: Summary of Receipts during 2013-18

Section-A-Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
(₹ in crore)					
Section-A: Revenue					
Revenue Receipts	75,749.24	88,640.78	1,05,510.60	1,23,306.79	1,34,875.39
Tax Revenue	33,552.16	36,567.12	40,213.66	44,193.65	44,810.85
Non-Tax Revenue	7,704.99	10,375.23	8,568.79	9,086.51	9,061.18
Share of Union	22,715.27	24,106.99	38,397.84	46,064.10	50,853.07
Taxes/Duties					
Grants from GoI	11,776.82	17,591.44	18,330.31	23,962.53	30,150.29
Section-B: Capital & others					
Misc. Capital Receipts	35.98	27.73	26.47	24.19	19.35
Recoveries of Loans and Advances	93.22	6,765.05	162.32	772.05	5,069.53
Inter-State Settlement	2.44	0.91	1.93	0.01	-0.05
Public Debt Receipts	9,540.82	15,068.71	19,985.30	29,847.41	21,892.17
Contingency Fund	-	300.00	1.08	-	-
Public Account Receipts³	94,811.32	1,10,294.74	1,32,772.19	1,61,078.58	1,71,664.83
Opening Cash Balance	7,074.81	4,477.03	5,401.96	10,898.72	10,993.66
Total	1,87,307.83	2,25,574.95	2,63,861.85	3,25,927.75	3,44,514.88

(Source: Finance Accounts of the respective years)

Table 1.3: Summary of Expenditure during 2013-18

	2013-14	2014-15	2015-16	2016-17	2017-18
(₹ in crore)					
Section-A: Revenue					
Revenue Expenditure	69,869.76	82,372.82	99,770.70	1,19,537.37	1,30,246.09
General Services	20,590.93	22,365.11	25,700.26	27,903.12	32,100.08
Social Services	27,768.21	32,067.15	42,650.93	47,942.43	58,346.17
Economic Services	16,971.33	23,715.12	25,528.52	36,884.73	32,734.59
Grants-in-aid & Contributions	4,539.29	4,225.44	5,890.99	6,807.09	7,065.24
Section-B: Capital And Others					
Capital Outlay	10,812.52	11,877.68	16,835.47	27,288.31	30,913.22
Loans and Advances Disbursed	5,077.52	12,534.61	3,157.91	4,940.27	1,550.20
Inter-State Settlement	2.36	0.98	1.94	0.66	-0.01
Repayment of Public Debt	4,004.65	4,920.52	4,860.36	4,925.41	5,776.38
Contingency Fund	-	301.08	-	-	-
Public Account Disbursement	93,063.99	1,08,165.30	1,28,336.75	1,58,242.07	1,68,893.44
Closing Cash Balance	4,477.03	5,401.96	10,898.72	10,993.66	7,135.56
Total	1,87,307.83	2,25,574.95	2,63,861.85	3,25,927.75	3,44,514.88

(Source: Finance Accounts of the respective years)

The trends of Revenue Receipts (RR)/Revenue Expenditure (RE)/Capital Expenditure (CE) relative to GSDP at current as well as constant prices are presented in Table 1.4 below:

³ Includes Major Heads from 8009 to 8782 (Statement 21 of Finance Accounts)

Table 1.4: Trends in RR/ RE/CE relative to GSDP

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue receipts relative to GSDP					
RR at current prices (₹ in crore)	75,749	88,641	1,05,511	1,23,307	1,34,875
Rate of growth of RR at current prices (<i>per cent</i>)	7.56	17.02	19.03	16.87	9.38
RR at constant prices ⁴ (₹ in crore)	62,934	70,914	81,150	89,726	95,208
Rate of growth of RR at constant prices (<i>per cent</i>)	-3.21	12.68	14.43	10.57	6.11
RR / GSDP (in <i>per cent</i>)	17.24	18.46	19.89	19.29	19.08
Revenue expenditure relative to GSDP					
RE at current prices (₹ in crore)	69,870	82,373	99,771	1,19,537	1,30,246
Rate of growth of RE at current prices (in <i>per cent</i>)	10.96	17.89	21.12	19.81	8.96
RE at constant prices (₹ in crore)	58,050	65,900	76,735	86,983	91,940
Rate of growth of RE at constant prices (in <i>per cent</i>)	-0.15	13.52	16.44	13.35	5.70
RE/ GSDP (in <i>per cent</i>)	15.90	17.16	18.81	18.70	18.42
Capital expenditure relative to GSDP					
CE at current prices (₹ in crore)	10,813	11,878	16,835	27,288	30,913
Rate of growth of CE at current prices (in <i>per cent</i>)	-6.52	9.85	41.73	62.09	13.28
CE at constant prices (₹ in crore)	8,984	9,503	12,948	19,856	21,821
Rate of growth of CE at constant prices (in <i>per cent</i>)	-15.88	5.78	36.26	53.36	9.90
CE/GSDP (in <i>per cent</i>)	2.46	2.47	3.17	4.27	4.37

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

As evident from the table above, revenue receipts, revenue expenditure and capital expenditure as a percentage of GSDP increased in 2017-18 when compared to 2013-14 even after accounting for inflation.

1.1.2 Review of the fiscal situation

The performance of the State during 2017-18 under major variables provided in the budget, recommendations of the XIV Finance Commission (FC) and targeted in the Fiscal Responsibility and Budget Management (FRBM) Act as per actuals and as worked out by Audit is given in **Table 1.5**. Taking into account the various issues discussed in this report and detailed in **Paragraph 3.14** and **Table 3.12**, the Revenue Surplus was overstated by ₹ 1,602 crore while Fiscal Deficit and outstanding liabilities were understated by ₹ 949 crore and ₹ 929 crore respectively.

Table 1.5: Performance of the State during 2017-18

Key fiscal indicators	Targets set by the XIV FC	Targets as per FRBM Act	Targets in budget estimates (MTFPS ⁵)	Actuals	Actuals as worked out by Audit
Revenue Deficit/ Surplus	No target fixed		0.63 <i>per cent</i> of GSDP {(+) ₹ 4,596 crore}	0.65 <i>per cent</i> of GSDP {(+) ₹ 4,629 crore}	0.43 <i>per cent</i> of GSDP {(+) ₹ 3,027 crore}
Fiscal Deficit	3.25 <i>per cent</i> of GSDP	3.50 <i>per cent</i> of GSDP	3.49 <i>per cent</i> of GSDP {(-) ₹ 25,689 crore}	3.22 <i>per cent</i> of GSDP {(-) ₹ 22,745 crore}	3.35 <i>per cent</i> of GSDP {(-) ₹ 23,694 crore}

⁴ For converting current prices into constant prices, GSDP deflator is used. GSDP deflator is the ratio of GSDP at current prices and GSDP at constant prices [(GSDP deflator=GSDP at current prices/ GSDP at constant prices)x100]. To convert the variables (RR/RE/CE) at constant prices, the year in question is multiplied by 100 and divided by GSDP deflator of that year.

⁵ Medium Term Fiscal Policy Statement

Key fiscal indicators	Targets set by the XIV FC	Targets as per FRBM Act	Targets in budget estimates (MTFPS ⁵)	Actuals	Actuals as worked out by Audit
Ratio of total outstanding debt to GSDP (in per cent)	25.49 per cent	25.00 per cent	24.94 per cent	24.38 per cent (₹ 1,72,363 crore)	24.51 per cent (₹ 1,73,292 crore)

(Source: XIV FC recommendations 2015-20, Statement laid before the Legislature along with the Budget under FRBM Act during 2017-18 and Finance Accounts 2017-18)

As seen from the above, the State has achieved targets of Revenue Surplus, Fiscal Deficit and ratio of outstanding debt to GSDP prescribed in the budget estimates 2017-18 and recommendation of XIV FC. However, as per actuals worked out by Audit, Revenue Surplus was below the target prescribed in budget estimates while fiscal deficit was above the target set by XIV FC.

During the exit conference (April 2019), Finance Department (FD) disagreed with the actuals as worked out by Audit, due to policy decision.

Fact remains that short transfer to the funds, non-payment of interest on reserve funds and deposits bearing interest and misclassification between revenue and capital resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 1,602 crore and ₹ 949 crore respectively.

1.1.2.1 Composition and financing pattern of Fiscal Deficit

Fiscal deficit represents the total financing the State requires (predominantly by drawing on its cash and investment balances with the RBI and by borrowing) to meet the excess of the revenue and capital expenditure (including loans and advances) over revenue and non-debt receipts. The financing pattern of the Fiscal Deficit is reflected in **Table 1.6**.

Table 1.6: Component and financing of Fiscal Deficit

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17 ⁶	2017-18
Fiscal Deficit (figures in brackets indicate per cent to GSDP)	9,882	11,352	14,065	27,664	22,745
1 Revenue Surplus	5,879	6,268	5,740	3,770	4,629
2 Net Capital Expenditure	-10,777	-11,850	-16,809	-27,265	-30,894
3 Net Loans and Advances	-4,984	-5,770	-2,996	-4,169	3,520
Financing Pattern of Fiscal Deficit*					
1 Market Borrowings	3,572	8,171	12,991	14,551	13,125
2 Loans from GoI	450	536	414	249	824
3 Special Securities Issued to NSSF	1,270	1,184	922	1,266	1,348
4 Loans from Financial Institutions	245	258	798	1,590	913
5 Reserve Funds	971	143	1,733	-498	-1,038
6 Small Savings, PF etc.	948	962	1,025	813	680
7 Deposits and Advances	-490	618	574	3,436	2,316
8 Suspense and miscellaneous	32	462	1,457	-842	110
9 Remittances	286	-57	-352	-72	704
10 Others ⁷	2,598	-925	-5,497	+7,171	3,763
Fiscal Deficit	9,882	11,352	14,065	27,664	22,745

*All these figures are net of disbursements/outflows during the year

(Source: Finance Accounts of the respective years)

⁶ Includes impact of UDAY

⁷ Transactions under Contingency Fund, Cash Balances, Investment and Bonds

1.1.2.2 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and decomposition of primary deficit⁸ into primary revenue deficit⁹ and capital expenditure (including loans and advances) indicate the quality of deficit in the States' finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used. A persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of primary deficit (**Table 1.7**) indicates the extent to which deficit has been on account of enhancement in capital expenditure which may be desirable to improve productive capacity of the Government.

Table 1.7: 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)	Primary Revenue Deficit (-)/ Surplus (+)	Primary Deficit (-)/ Surplus(+)	Primary Deficit as a percentage of GSDP
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)	9
2013-14	75,880	63,479	10,813	5,079	79,371	12,401	-3,491	0.79
2014-15	95,435	75,302	11,878	12,536	99,716	20,133	-4,281	0.89
2015-16	1,05,701	91,680	16,835	3,160	1,11,675	14,021	-5,974	1.13
2016-17 [#]	1,24,103	1,10,458	27,288	4,942	1,42,688	13,645	-18,585	2.91
2017-18	1,39,964	1,19,201	30,913	1,550	1,51,664	20,763	-11,700	1.65

*Including Inter-State settlement

[#] Including impact of UDAY

(Source: Finance Accounts of the respective years)

1.1.3 Budget estimates and actuals

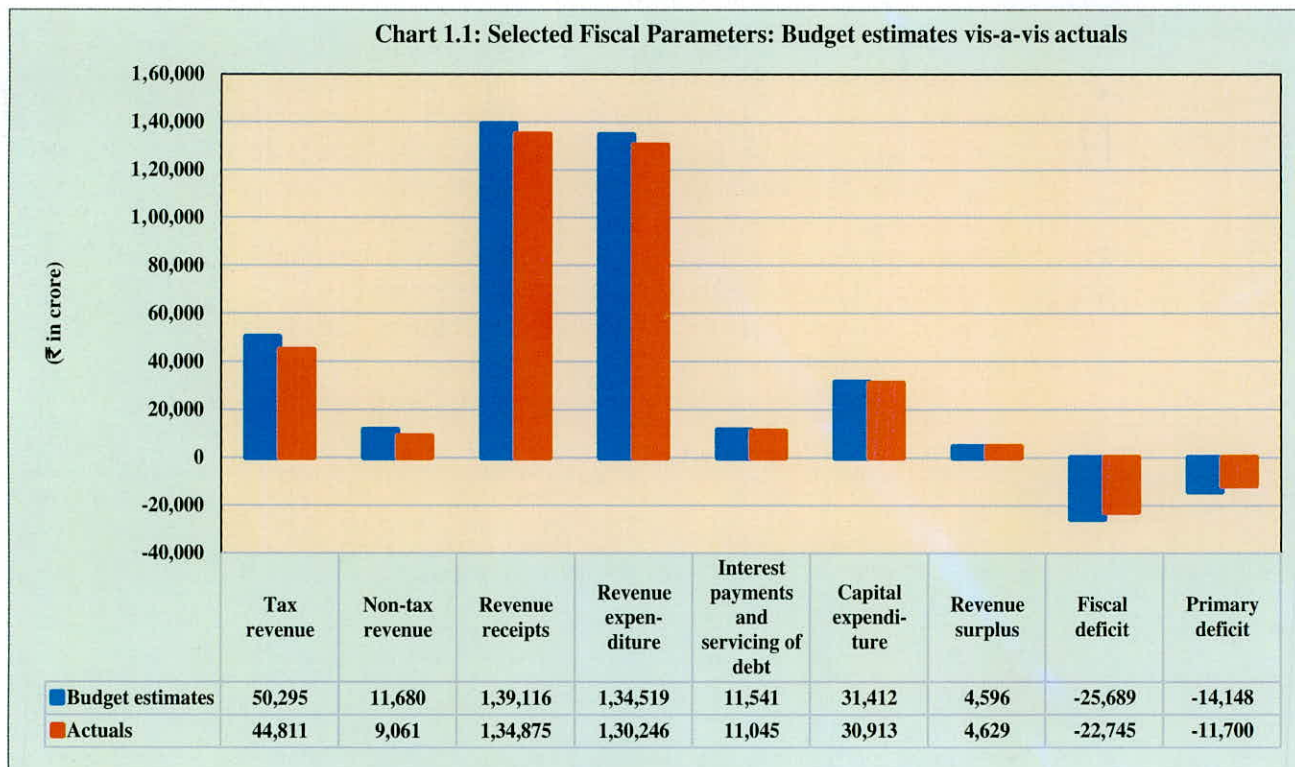
Shortfalls of actual receipts and expenditure against budget estimates either due to unanticipated and unforeseen events or under/over estimation of expenditure or revenue at the stage of budget preparation adversely impacts the desired fiscal objectives.

Actuals vis-à-vis Budget Estimates of selected fiscal parameters for 2017-18 are shown in **Chart 1.1** and **Appendix 1.4**.

⁸ Primary deficit is Fiscal Deficit excluding interest payments.

⁹ Primary revenue deficit is defined as the gap between primary revenue expenditure (revenue expenditure *minus* interest payments) of the state and its non-debt receipts and indicates the extent to which the non-debt receipts are able to meet the primary expenditure incurred under revenue account.

Chart 1.1: Selected Fiscal Parameters: Budget estimates vis-a-vis actuals



(Source: Finance Accounts and Budget 2017-18)

- Revenue receipts fell short of budget estimate (₹ 1,39,116 crore) by ₹ 4,241 crore.
- The shortfalls in tax revenue were mainly under Taxes on Sales, Trade etc. (₹ 10,926 crore) and Taxes on Goods and Passengers (₹ 2,851 crore).
- The shortfalls in non-tax revenue were mainly under Education, Sports, Art and Culture (₹ 2,000 crore).
- The major shortfalls in revenue expenditure were in General Services (₹ 4,600 crore) counter-balanced by excess expenditure under Social Services (₹ 1,935 crore).
- The shortfall in Capital expenditure was ₹ 499 crore which was due to decrease in Social Services (₹ 1,395 crore) counter-balanced by excess expenditure of ₹ 1,076 crore under Economic Services.

Recommendation: FD should rationalise the budget preparation exercise, so that the persisting gap between the budget estimates and actuals is bridged.

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 Madhya Pradesh during 2007-08. Schemes relating to gender budget were bifurcated in two categories (i) Schemes in which 100 per cent budget provisions were related to women and (ii) Schemes in which at least 30 per cent of budget provisions were related to women.

Year-wise allocation and expenditure in respect of categories 1 and 2 for the years from 2013-14 to 2017-18 are given in **Table 1.8**.

Table 1.8: Gender Budgetary allocations during 2013-18

(₹ in crore)

Year	Category 1			Category 2		
	Outlay	Expenditure	Percentage of expenditure to outlay	Outlay	Expenditure	Percentage of expenditure to outlay
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	2,441.72	94.55	36,514.60	30,543.77	83.65
2016-17	2,359.33	1,422.27	60.28	40,848.26	36,327.84	88.93
2017-18	2,617.70	NA*	-	44,391.09	NA*	-

*NA-Not provided by FD

(Source: Information provided by FD, GoMP)

Shortfall in utilisation of gender budget under two schemes being implemented by Women and Child Development Department

Test check of records of Women and Child Development Department (October-November 2018) revealed shortfalls in utilisation of gender budget under schemes 5643 'Additional honorarium to Anganwadi Workers and Assistant' and 5033 'Jabali Scheme (Veshya Vriti Unmolan)' during the period 2013-14 to 2017-18. The details are given in **Table 1.9**.

Table 1.9: Provision and expenditure under schemes 5643 and 5033 during 2013-18

(₹ in crore)

Year	Scheme 5643			Scheme 5033		
	Outlay	Expenditure	Shortfall in utilisation (per cent)	Outlay	Expenditure	Shortfall in utilisation (per cent)
2013-14	234.50	219.64	6.34	2.49	0.72	71.08
2014-15	290.34	268.62	7.48	1.10	0.93	15.45
2015-16	303.06	290.04	4.30	5.00	0.83	83.40
2016-17	302.96	279.88	7.62	31.91	1.07	96.65
2017-18	339.28	296.57	12.59	4.70	1.73	63.19
Total	1,470.14	1,354.75	7.85	45.20	5.28	88.32

(Source: Information furnished by concerned Department)

It can be seen from **Table 1.9** that shortfall in utilisation of gender budget under scheme 5643 ranged between 4.30 per cent and 12.59 per cent while scheme 5033 witnessed significant shortfall ranging between 15.45 per cent and 96.65 per cent during the period 2013-18.

On being asked about shortfall in utilisation of gender budget, Department replied that provision of funds under scheme 5033 was made for arranging training etc. for linking the mainstream of society and creating equal opportunity for employment but the same could not be allocated to the districts due to non-receipt of proposals. Department attributed the shortfall in utilisation under scheme 5643 to vacant posts.

During the exit conference (April 2019), FD replied that there was a separate volume-6, Gender Budget, which was presented in the Vidhan Sabha. It covers all the important schemes related to welfare of women. So, the women oriented schemes were being properly implemented in Madhya Pradesh. As far as the particular reference of Women and Child Welfare Department was concerned, these Departments would be intimated about the same.

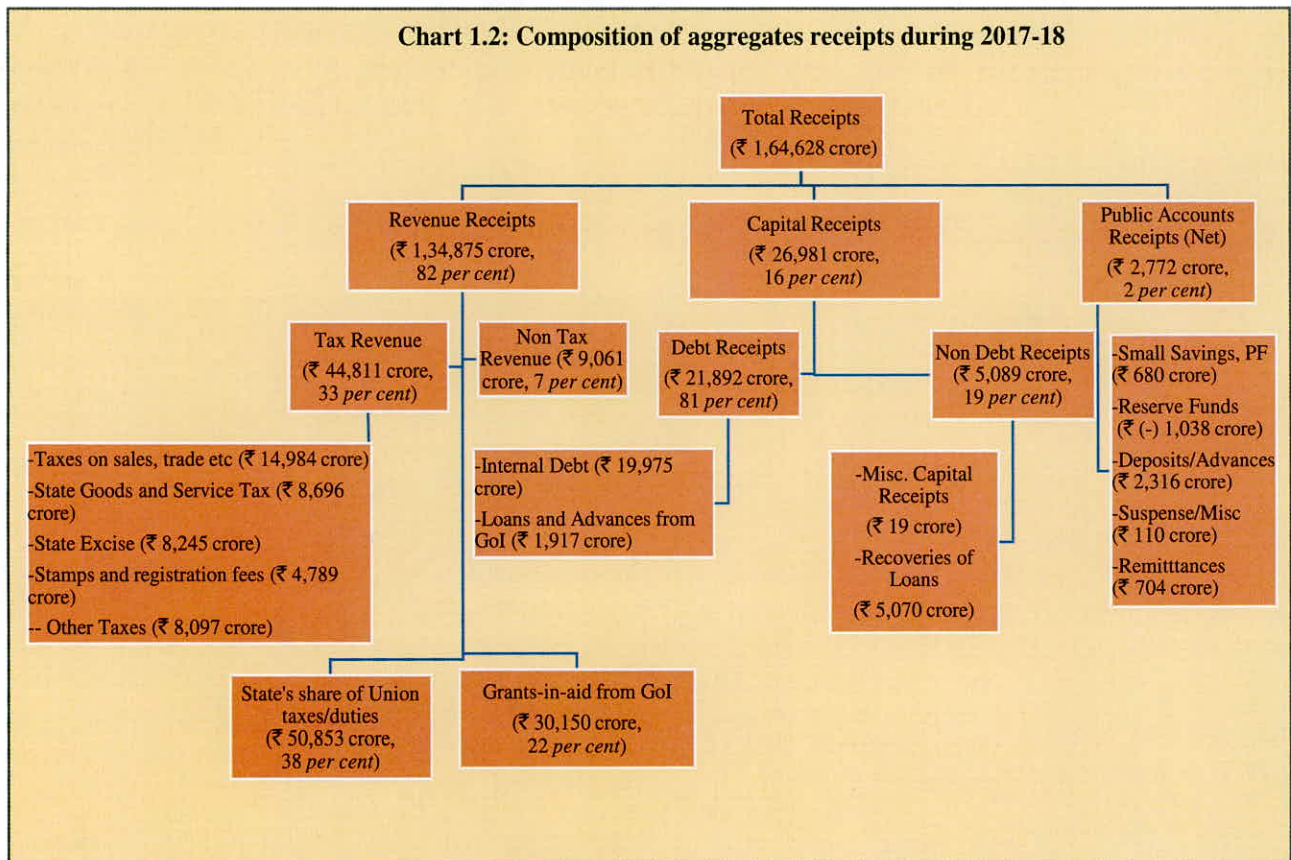
The fact remains that schemes 5643 and 5033 witnessed shortfall in utilisation of gender budget during the period 2013-18.

1.2 Financial resources of the State

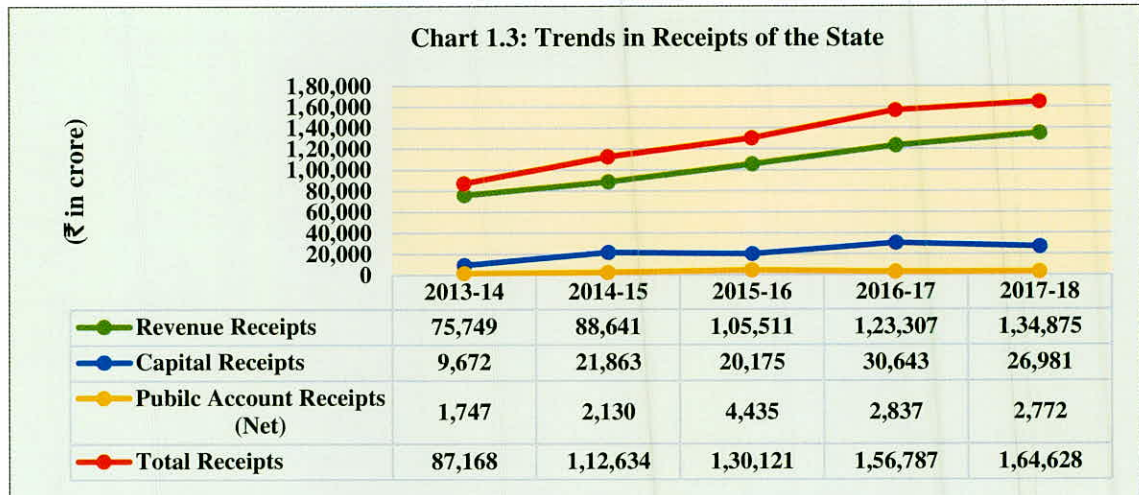
1.2.1 Resources of the State as per Annual Finance Accounts

Revenue receipts consist of tax revenues, non-tax revenues, State's share of union taxes and duties and grants-in-aid from GoI. Receipts under Capital Section comprise Miscellaneous Capital Receipts under the Capital Section 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 balances in Public Accounts.

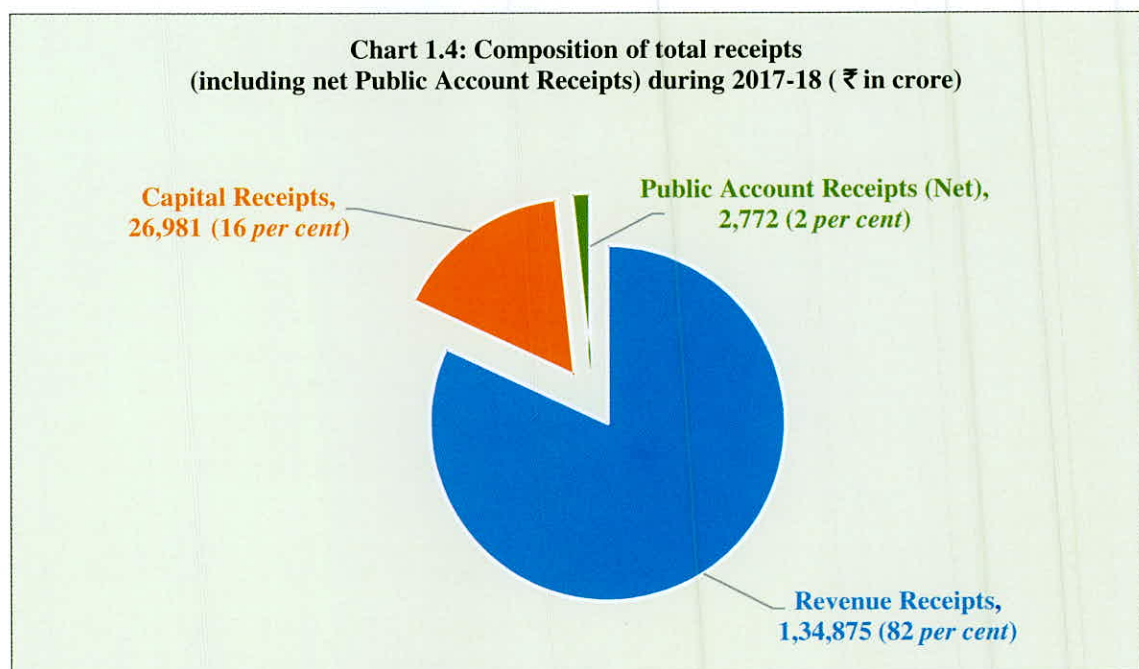
Chart 1.2, 1.3 and 1.4 below depicts the composition of aggregates receipts, the trends in various components of receipts during 2013-18 and the composition of resources during 2017-18 respectively.



(Source: Finance Accounts 2017-18)



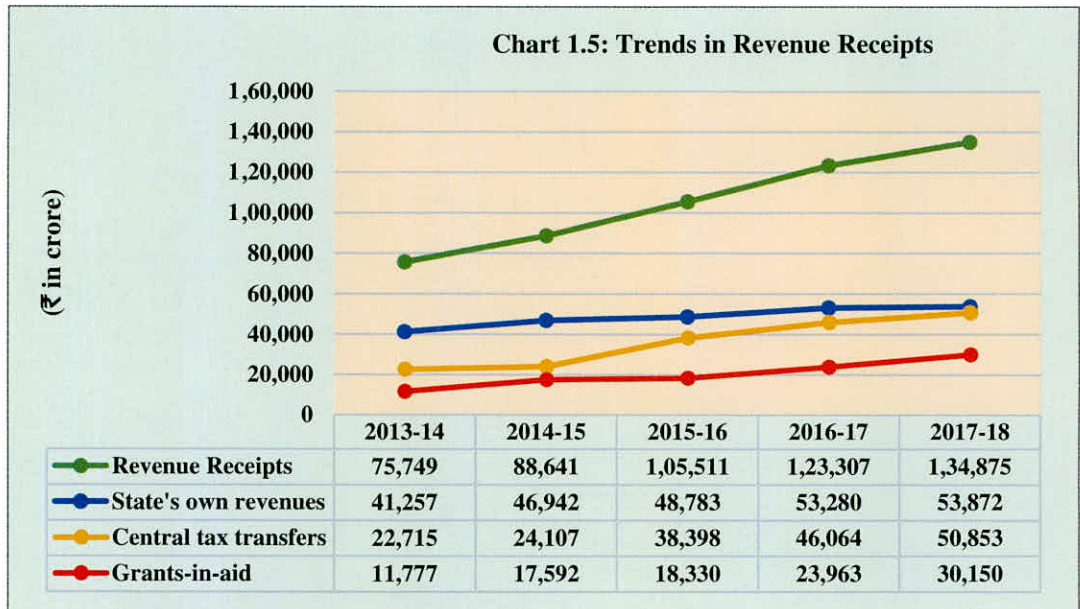
(Source: Finance Accounts of the respective years)



(Source: Finance Accounts 2017-18)

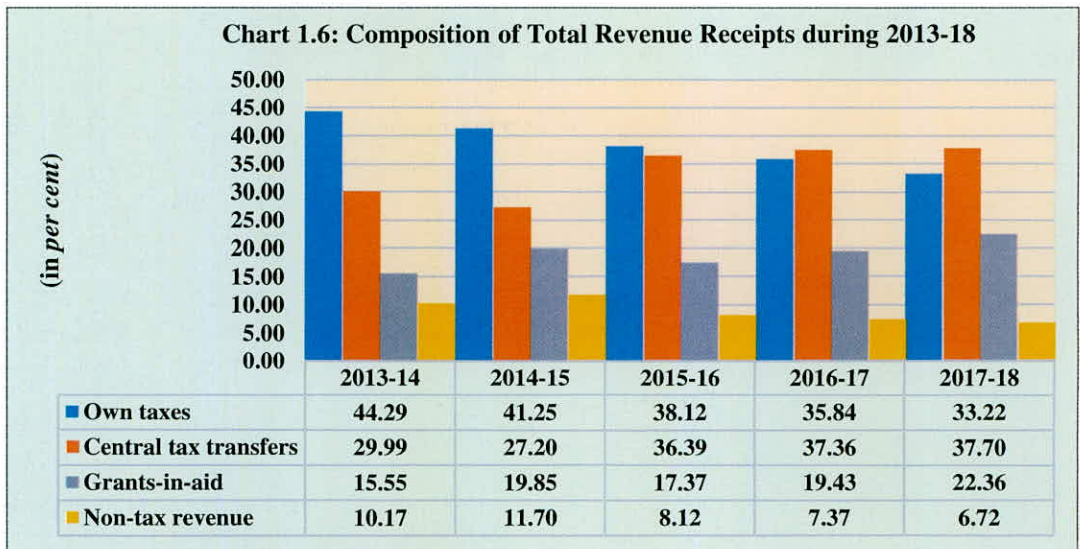
1.2.2 Revenue receipts

Statement 14 of the Finance Accounts gives details of the revenue receipts of the Government. The trends and composition of revenue receipts during 2013-18 are presented in *Appendix 1.5* and also depicted in **Chart 1.5** and **Chart 1.6** respectively.



(Source: Finance Accounts of the respective years)

The average growth rate in State's own revenue during the period 2013-18 was seven per cent. Growth rate in State's own revenue was 10 per cent, 14 per cent, four per cent and nine per cent during 2013-14, 2014-15, 2015-16 and 2016-17 respectively. The share of own taxes in total revenue of the State came down from 44.29 per cent in 2013-14 to 33.22 per cent in 2017-18. In 2017-18 the growth rate was only one per cent due to less receipts under Tax on Entry of Goods into Local Area, which was subsumed under Goods and Service Tax with effect from 01 July 2017. The shortfall in tax collection was compensated by GoI in the form of Grants-in-aid (₹ 2,511 crore). If the compensation received from GoI is included in State's own revenue, the growth would be six per cent.



(Source: Finance Accounts of the respective years)

The increase (₹ 11,568 crore; nine per cent) in revenue receipts during 2017-18 were mainly due to increase in Grants-in-aid from GoI (₹ 6,187 crore: 26 per cent) and net proceeds assigned to the State by GoI (₹ 4,789 crore: 10 per cent).

1.2.2.1 State's Own Resources

The State's performance in mobilisation of resources is assessed in terms of tax revenue and non-tax revenue, not including the State's share in central taxes and grants-in-aid which is based on the recommendations of the Finance Commission.

Details of collections of tax revenue and non-tax revenue for 2013-18 are presented in **Appendix 1.6**. These increased by ₹ 12,615 crore (31 per cent) from ₹ 41,257 crore in 2013-14 to ₹ 53,872 crore in 2017-18.

Tax Revenue

Details of tax revenue during 2013-18 are given in **Table 1.10** below.

Table 1.10: Components of Tax Revenue

(₹ in crore)					
Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18
Taxes on sales, trades etc.	16,650	18,136	19,806	22,561	14,984
State Goods and Service Tax	-	-	-	-	8,696
State excise	5,907	6,696	7,923	7,533	8,245
Taxes on vehicles	1,599	1,824	1,933	2,252	2,692
Stamps and registration fees	3,400	3,893	3,868	3,925	4,789
Land Revenue	366	243	277	407	491
Taxes on goods and passengers	2,579	2,686	3,085	3,805	1,159
Taxes and duties on electricity	1,972	2,010	2,258	2,621	2,590
Other taxes*	1,079	1,079	1,064	1,090	1,165
Total	33,552	36,567	40,214	44,194	44,811
GSDP at current prices	4,39,483	4,80,121	5,30,443	6,39,220	7,07,047
Tax revenue as percentage of GSDP (in per cent)	7.63	7.62	7.58	6.91	6.34

(Source: Finance Accounts of the respective years)

* Other taxes include Taxes on Immovable Property other than Agricultural Land (₹ 644 crore), Other Taxes on Income and Expenditure (₹ 342 crore) and Duties on Commodities and Services (₹ 179 crore).

- Own tax revenue relative to GSDP of the State was 6.34 per cent during 2017-18 as compared to neighbouring States i.e. Jharkhand (4.84 per cent), Gujarat (5.42 per cent), Rajasthan (6.02 per cent), Chhattisgarh (6.82 per cent) and Uttar Pradesh (7.08 per cent).
- The growth in own tax revenue was only 1.40 per cent during 2017-18 over the previous year due to implementation of GST from July 2017. GoI has also provided compensation on account of rolling out of GST amounting to ₹ 2,511 crore as grants-in-aid. If the compensation received from GoI is included in own tax, the growth would be 7.08 per cent.
- During 2017-18, revenue earned from taxes subsumed under GST was ₹ 27,350 crore (including compensation ₹ 2,511 crore) against the revenue of ₹ 26,366 earned during 2016-17.

Non-Tax Revenue

Details of receipts from non-tax revenues during 2013-18 are given in **Table 1.11** below:

Table 1.11: Components of Non-tax revenue

(₹ in crore)

Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18
Non-ferrous Mining and Metallurgical	2,306	2,814	3,060	3,168	3,641
Education, Sports, Art and Culture	2,008	3,276	1,292	1,824	1,310
Forestry and wildlife	1,037	969	1,002	918	1,112
Interest receipts	318	1,261	429	582	639
Dividends and profits	379	80	130	231	622
Other non-tax receipts	1,657	1,975	2,656	2,363	1,737
Total	7,705	10,375	8,569	9,086	9,061

(Source: Finance Accounts of the respective years)

1.2.2.2 Cost of collection

Details of collection and cost thereof in respect of major revenue receipts during 2017-18 are given in **Table 1.12** below:

Table 1.12: Cost of collection

Particulars	Gross collection	Expenditure on collection	Percentage of cost of collection to gross collection	All India average of previous year
	(₹ in crore)			
Taxes on sales, trades etc.	14,984.04	182.34	1.22	0.69
Taxes on vehicles	2,691.62	49.91	1.85	2.61
State excise	8,245.01	118.80	1.44	2.01
Stamps and registration fees	4,788.51	77.80	1.62	2.99

(Source: Finance Accounts 2017-18)

A trend analysis of the taxes on sales, trade etc. to GSDP ratio of Madhya Pradesh compared to the all India tax (receipts under state sales tax) to GDP ratio also indicates a higher ratio as given in **Table 1.13** below:

Table 1.13: Taxes on sales, trade etc. with GSDP ratio

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Taxes on sales, trade etc. (₹ in crore)	16,650	18,136	19,806	22,561	14,984
Taxes on sales, trade etc./GSDP ratio of Madhya Pradesh	0.04	0.04	0.04	0.04	0.02
All India tax (receipts under state sales tax) to GDP ratio	0.01	0.02	0.02	0.02	0.01

Details of budget estimates and actuals of taxes on sales, trade etc. during 2013-18 are shown in **Table 1.14** below:

Table 1.14: Trend analysis of budget estimate and actuals

(₹ in crore)

Taxes on Sales, Trade etc.	2013-14	2014-15	2015-16	2016-17	2017-18
Budget estimate	16,500	19,500	21,300	22,000	25,910
Actuals	16,650	18,136	19,806	22,561	14,984

(Source: Finance Accounts and budget books of respective years)

The actual collection of Taxes on Sales, Trade etc. during 2017-18 fell short of budget estimates by ₹ 10,926 crore due to implementation of Goods and Service Tax which was effective from July 2017. State Goods and Service Tax subsumed some taxes under Taxes on Sales, Trade etc. During 2017-18, receipts under State Goods and Service Tax was ₹ 8,696 crore.

1.2.2.3 Grants-in-aid from GoI

The State Government receives grants-in-aid and share of Union taxes and duties, based on the recommendations of the Finance Commission. Details of GoI grants are given below in **Table 1.15**.

Table 1.15: Grants-in-aid from GoI

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Non-plan grants	3,540	4,425	3,990	5,473	4,408
Grants for State plan schemes	5,536	9,011	13,371	17,702	23,164
Grants for Central plan schemes	153	1,263	359	257	67
Grants for Centrally sponsored schemes	2,548	2,893	610	531	-
Other grants to States ¹⁰	-	-	-	-	2,511
Total	11,777	17,592	18,330	23,963	30,150
Percentage of increase(+)/decrease(-) over previous year	(-) 2.18	49.38	4.19	30.73	25.82
Revenue receipts	75,749	88,641	1,05,511	1,23,307	1,34,875
Total grants as a percentage of revenue receipts	15.55	19.85	17.37	19.43	22.35

(Source: Finance Accounts of the respective years)

1.2.2.4 Central Tax transfers

Details of GoI transfers to the State Government during 2013-18 are given in **Table 1.16**:

Table 1.16: Trends in central tax/ duty transfer

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Total central tax transfer	22,715	24,107	38,398	46,064	50,853
Central Goods and Service Tax	-	-	-	-	716
Integrated Goods and Service Tax	-	-	-	-	5,132
Service tax	3,701	3,554	6,656	7,434	5,795
Taxes on income other than Corporation tax	5,030	6,011	8,400	10,252	13,147
Union excise duties	2,618	2,202	5,100	7,246	5,363
Corporation tax	7,639	8,418	12,078	14,752	15,569
Taxes on wealth	21	23	3	34	0
Customs	3,706	3,899	6,134	6,346	5,131
Other taxes and duties on commodities and services	0	0	27	0.13	0

(Source: Finance Accounts of the respective years)

1.2.2.5 Evasion of tax detected by the Department

The details of cases of evasion of tax detected, cases finalised and the demands for additional tax raised as on 31 March 2018 as reported by the Mining Department and Department of Registration and Stamps are given in **Table 1.17**.

¹⁰ Compensation for loss of revenue arising out of implementation of GST

Table 1.17: Evasion of Tax

Nature of Revenue	No. of cases pending as on 31 March 2017	No. of cases detected during 2017-18	Total no. of cases	No. of cases in which investigation completed and additional demand including penalty raised		No. of pending cases as on 31 March 2018
				No. of cases	Amount (₹ in crore)	
Mining	2,260	16,139	18,399	14,739	43.76	3,660
Stamps and Registration fees	16,629	9,249	25,878	12,525	93.06	13,353
Total	18,889	25,388	44,277	27,264	136.82	17,013

(Source: Information furnished by concerned Departments)

1.2.3 Receipts under the capital section

Trends of receipts under the capital section during 2013-18 are given in Table 1.18.

Table 1.18: Trends in receipts under the Capital Section

Sources of State's Receipts	2013-14	2014-15	2015-16	2016-17	2017-18
Receipts under the capital section	9,672	21,863	20,175	30,643	26,981
Non-debt capital receipts	131	6,794	190	796	5,089
Miscellaneous capital receipts	36	28	26	24	19
Inter-State settlement	2	1	2	-	-
Recovery of loans and advances	93	6,765 ¹¹	162	772 ¹²	5,070 ¹³
Public debt receipts	9,541	15,069	19,985	29,847	21,892
Rate of growth of non-debt capital receipts (<i>per cent</i>)	79.45	5,086.26	(-97.20)	318.95	539.32
Rate of growth of receipts under the capital section (<i>per cent</i>)	9.12	126.04	(-7.72)	51.89	(-11.95)

(Source: Finance Accounts of the respective years)

1.2.3.1 Debt Receipts from internal sources

Details of debt receipts from internal sources during 2013-14 to 2017-18 are given in Table 1.19.

Table 1.19: Debt receipts from internal sources

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Market Borrowings	5,000	10,300	14,700	16,100	15,000
Loans from financial institutions	1,332	1,483	2,075	2,602	2,101
Compensation and other bonds	-	-	-	7,360	-
Special Securities issued to NSSF	1,996	1,914	1,884	2,518	2,874

(Source: Finance Accounts of the respective years)

The impact of borrowings at a higher rate of interest than that of the investments made by the State are discussed in detail in Paragraph 1.4.2.

1.2.3.2 Loans and advances from GoI

Details of loans and advances received from GoI during 2013-14 to 2017-18 are given in Table 1.20.

¹¹ Of this, ₹ 6,694 crore pertains to recovery of 'loans for power projects'

¹² Of this, ₹ 507 crore pertains to recovery of loans to agriculture and allied activities

¹³ Of this, ₹ 4,622 crore pertains to recovery of 'loans for power projects'

Table 1.20: Loans and advances from GoI

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Loans and advances from GoI	1,212	1,372	1,326	1,267	1,917

(Source: Finance Accounts of the respective years)

1.2.3.3 Public Accounts receipts

Receipts and disbursements under small savings, provident funds and reserve funds etc., which do not form part of the Consolidated Fund, are kept in Public Accounts set up under Article 266(2) of the Constitution of India and are not subject to vote by the Legislature. Here, the Government acts as a banker or trustee. The status of Receipts and disbursement under Public Accounts are shown in statement 21 of the Finance Accounts and the details of Public Accounts (net) are given in **Table 1.21**.

Table 1.21: Status of Public Accounts (Net)

(₹ in crore)

Resources under various heads	2013-14	2014-15	2015-16	2016-17	2017-18
Public Accounts (Net)	1,747	2,130	4,435	2,837	2,772
a. Small savings, provident funds etc.	948	963	1,024	813	680
b. Reserve funds	971	144	1,733	(-)498	(-)1,038
c. Deposits and advances	(-)490	618	574	3,436	2,316
d. Suspense and miscellaneous	32	462	1,457	(-)842	110
e. Remittances	286	(-)57	(-)353	(-)72	704

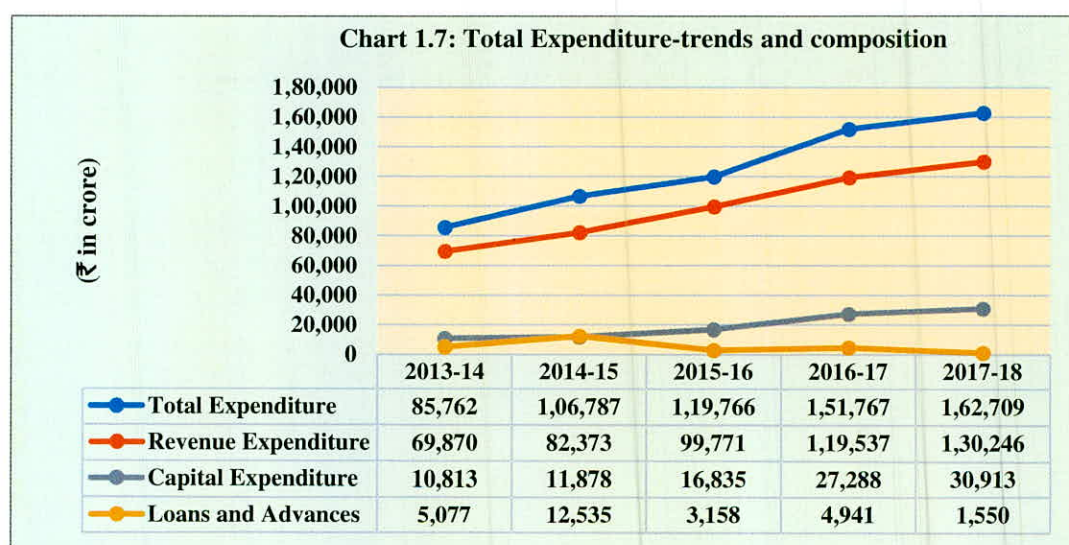
(Source: Finance Accounts of respective years)

The impact of transactions under Reserve Funds are discussed in **Paragraph 1.5.2**.

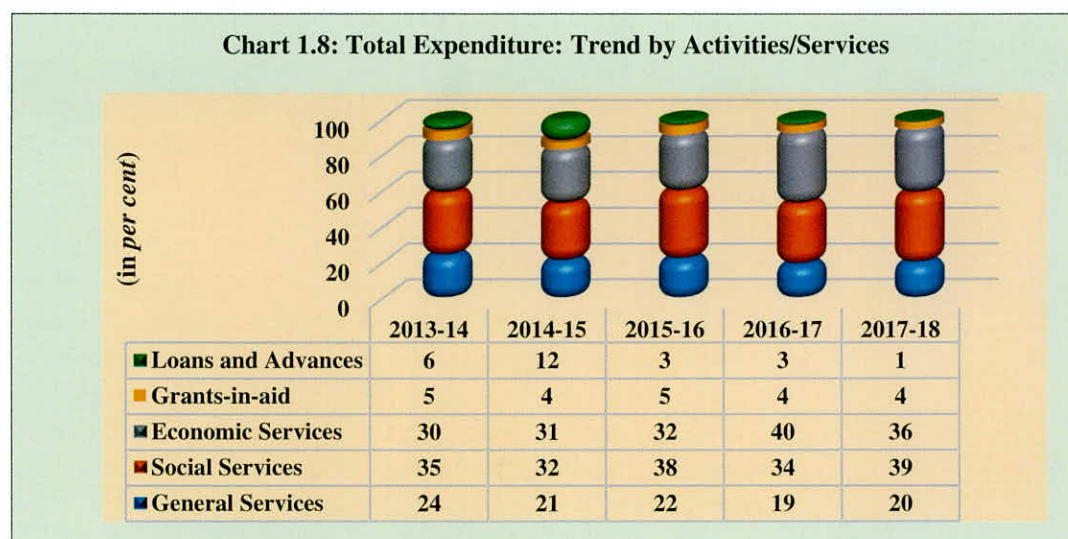
1.3 Application of resources

1.3.1 Growth and composition of expenditure

Charts 1.7 and **1.8** present the trends and composition of total expenditure and activity-wise expenditure during 2013-18 respectively.



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

1.3.2 Revenue expenditure

Details of revenue expenditure are given in **Table 1.22**.

Table 1.22: Details of Revenue Expenditure

Particulars	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue expenditure	69,870	82,373	99,771	1,19,537	1,30,246
Rate of growth of revenue expenditure (in per cent)	10.96	17.89	21.12	19.81	8.96

(Source: Finance Accounts of the respective years)

There was an overall increase of ₹ 10,709 crore (nine per cent) in revenue expenditure in 2017-18 over 2016-17. The increase was mainly under Water Supply, Sanitation, Housing and Urban Development (by ₹ 6,135 crore), Education, Sports, Art and Culture (by ₹ 2,510 crore) and Agriculture and Allied Activities (by ₹ 1,617 crore).

1.3.3 Capital expenditure

Details of capital expenditure are given in **Table 1.23**.

Table 1.23: Details of Capital Expenditure

Particulars	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Capital expenditure	10,813	11,878	16,835	27,288	30,913
Rate of growth of Capital expenditure (in per cent)	(-6.52)	9.85	41.73	62.09	13.28
Capital expenditure as a percentage of GSDP at current prices (in per cent)	2.46	2.47	3.17	4.27	4.37

(Source: Finance Accounts of the respective years)

- There was notable increase in capital expenditure during 2013-14 to 2017-18 showing utilisation of revenue surplus for funding capital expenditure. The capital expenditure which was ₹ 10,813 crore in 2013-14 stood at ₹ 30,913 crore in 2017-18 witnessing a growth of 286 per cent. The capital expenditure as a percentage of GSDP at current prices has also increased from 2.46 per cent in 2013-14 to 4.37 per cent in 2017-18.

- Capital expenditure increased by ₹ 3,625 crore (13 per cent) during 2017-18 over the previous year due to increase under Energy (by ₹ 2,813 crore).
- Capital expenditure during 2015-16 increased mainly under Major Irrigation (by ₹ 2,020 crore). Further, increase in 2016-17 was under Energy (by ₹ 4,117 crore) and irrigation and flood control (by ₹ 2,097 crore).
- Capital expenditure relative to GSDP of the State was 4.37 per cent during 2017-18 as compared to neighbouring States i.e. Gujarat (1.99 per cent), Rajasthan (2.45 per cent), Uttar Pradesh (2.84 per cent), Chhattisgarh (3.43 per cent) and Jharkhand (4.68 per cent).

1.3.4 Committed expenditure

Committed expenditure of the Government during 2017-18 under revenue head mainly consists of interest payments (₹ 11,045 crore), expenditure on salaries and wages (₹ 24,026 crore), pensions (₹ 9,290 crore) and subsidies (₹ 19,381 crore). The committed expenditure (₹ 63,742 crore) constitutes a major component of revenue expenditure and consumed 49 per cent of the revenue expenditure (₹ 1,30,246 crore).

Table 1.24 presents the trends under the committed expenditure during 2013-18.

Table 1.24: Trends in Components of Committed Expenditure

Components of committed expenditure	2013-14	2014-15	2015-16	2016-17	2017-18	
					BE	Actuals
Salaries* and wages, of which	18,361 (24.24)	19,997 (22.56)	20,554 (19.48)	21,577 (17.50)	29,424 (21.15)	24,026 (17.81)
Interest payments	6,391 (8.44)	7,071 (7.98)	8,091 (7.67)	9,079 (7.36)	11,541 (8.30)	11,045 (8.19)
Pension payments	5,932 (7.83)	6,836 (7.71)	7,819 (7.41)	8,793 (7.13)	12,369 (8.89)	9,290 (6.89)
Subsidies	6,567 (8.67)	9,954 (11.23)	11,725 (11.11)	16,512 (13.39)	17,813 (12.80)	19,381 (14.37)
Total	37,251 (49.18)	43,858 (49.48)	48,189 (45.67)	55,961 (45.38)	71,147 (51.14)	63,742 (47.26)

Note: Figures in parentheses indicate percentage of Revenue Receipts

*Also includes salaries paid out of Grants-in-aid.

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

Pension Payments

During the year 2017-18, expenditure on pension payments was ₹ 9,290.25 crore, out of which ₹ 8,861.44 crore was incurred on pension and other retirement benefits to the State Government employees appointed on or before 31 December 2004 and the remaining ₹ 428.81 crore was incurred towards Government contribution for defined contribution pension scheme applicable on employees recruited on or after 1 January 2005.

Subsidies

The department/head-wise details of subsidies paid by the State Government on subsidies during 2017-18 are given in Appendix II of the Finance Accounts. An amount of ₹ 19,381 crore was paid as subsidies during the year which constituted 14 per cent of the revenue receipts. The subsidy given to major

activities were under Energy activities: ₹ 9,484 crore (49 per cent); Farmers Welfare and Agriculture Development activities: ₹ 3,950 crore (20 per cent) and Co-operation activities: ₹ 1,473 crore (eight per cent).

1.3.5 National Pension System (NPS)

State Government employees recruited on or after 1 January 2005 are covered under the NPS which is a defined contributory pension scheme. In terms of the scheme, the employee contributes 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL). At the time of inception of NPS, GoMP credited contributions of employees and Government under Head 8342-117-Other Deposits-Defined Contribution Pension Scheme and followed the same till 30 September 2009.

From 1 October 2009 onwards, GoMP, in accordance with instructions issued by Ministry of Finance, GoI (September 2008), started classifying employees' contributions under the Head 0071-500-'Receipts Awaiting Transfer to other Minor Heads', debiting Government contributions to the Head 2071-117-Government Contribution for Defined Contributory Pension Scheme and subsequently transferring the Government contribution to the Head 0071-500-'Receipts Awaiting Transfer to other Minor Heads'.

1.3.5.1 Discrepancies in deduction of NPS contribution of Government employees from salaries/ arrears noticed during audit

Out of the total 314 offices of Block Education Officers (BEOs) in Madhya Pradesh, 78 BEOs were audited. During the audit of 78 BEOs, records of 260 schools were audited where Audit observed non-deduction of NPS in four¹⁴ BEOs comprising 20 schools (7.69 per cent of audited schools). The details are given in **Part (A) of Table 1.25**.

Similarly, out of the total 133 Forest offices (FOs) in Madhya Pradesh, 63 FOs were audited, cases of failure in deduction of contribution of State Government employees towards NPS from the arrears of dearness allowances were noticed in four¹⁵ FOs (6.35 per cent of total selected FOs). The details are given in **Part (B) of Table 1.25**.

¹⁴ 1. BEO, Chhaigaon Makhan, Khandwa, 2. BEO, Buxvaha,, 3. BEO,,Baldevgarh, Tikamgarh, 4. BEO, Tikamgarh

¹⁵ 1. Divisional Forest Officer, South Seoni, 2. Divisional Forest Officer, West Chhindwara, 3. Field Director, Pench Tiger Reserve, Seoni, 4. Divisional Forest Officer, East Chhindwara

Table 1.25: Details of test checked cases where employees' contribution were not deducted from salaries and arrears of dearness allowance

(₹ in lakh)

Sl. No.	Institution Name	Number of employees	Employees' contribution which was not deducted	Matching share of employer	Amount not transferred to NSDL
(A) NON-DEDUCTION OF EMPLOYEES' CONTRIBUTION FROM SALARIES					
(a) Block Education Officer, Chhaigaon Makhan, Khandwa					
1.	Block Education Officer, Chhaigaon, Khandwa	27	8.83	8.83	17.66
2.	Government Higher Secondary School, Chichgohan, Khandwa	21	6.69	6.69	13.38
3.	Government Excellence Higher Secondary School, Khandwa	13	5.09	5.09	10.18
Total (a)		61	20.61	20.61	41.22
(b) Block Education Officer, Buxvaha					
1.	Government Girls Higher Secondary School	15	3.93	3.93	7.86
2.	Government Higher Secondary School, Darguan	9	6.91	6.91	13.82
3.	Government Higher Secondary School, Bamhori	32	9.46	9.46	18.92
4.	Government Excellence Higher Secondary School, Buxvaha	8	3.25	3.25	6.50
5.	Government Higher Secondary School, Bajna	3	1.22	1.22	2.44
Total (b)		67	24.77	24.77	49.54
(c) Block Education Officer, Baldevgarh					
1.	Government Higher Secondary School, Hata	36	5.83	5.83	11.66
2.	Government Higher Secondary School, Deri	27	8.26	8.26	16.52
3.	Government Boys Higher Secondary School, Khargapur	45	11.35	11.35	22.70
4.	Government Girls Higher Secondary School, Baldevgarh	31	8.20	8.20	16.40
Total (c)		139	33.64	33.64	67.28
(d) Block Education Officer, Tikamgarh					
1.	Government Higher Secondary School, Mawai	14	5.90	5.90	11.80
2.	Government Higher Secondary School, Ajnour	34	10.22	10.22	20.44
3.	Government Girls Higher Secondary School	2	1.29	1.29	2.58
4.	Government Higher Secondary School No. 2	5	1.39	1.39	2.78
5.	Government Higher Secondary School, Astaun	11	3.39	3.39	6.78
6.	Government Higher Secondary School, Kundeshwar	18	5.57	5.57	11.14
7.	Government Higher Secondary School, Budhera	17	5.42	5.42	10.84
8.	Government Senior Basic High School, Tikamgarh	34	9.57	9.57	19.14
9.	Sankul Government Higher Secondary School, Patha	8	3.18	3.18	6.36
Total (d)		143	45.93	45.93	91.86
Total (A)		410	124.95	124.95	249.90
(B) NON-DEDUCTION OF EMPLOYEES' CONTRIBUTION FROM ARREARS OF DEARNESS ALLOWANCE					
1.	Divisional Forest Officer, South Seoni	71	1.38	1.38	2.76
2.	Field Director, Pench Tiger Reserve, Seoni	69	3.43	3.43	6.86
3.	Divisional Forest Officer, East Chhindwara	80	0.45	0.45	0.90
4.	Divisional Forest Officer, West Chhindwara	111	13.04	13.04	26.08
		108	2.97	2.97	5.94
Total (B)		439	21.27	21.27	42.54
Grand total (A & B)		849	146.22	146.22	292.44

(Source: Information furnished by concerned Block Education Officers and Forest Officers)

Table 1.25 exhibited the following:

- BEOs had neither deducted the contribution of 410 State Government employees amounting to ₹ 1.25 crore from their salaries covered under NPS nor matched the equal contribution since the appointment of these employees.

On being asked about it, BEOs, Buxvaha and Baldevgarh replied that contribution could not be deducted due to non-receipt of Permanent Retirement Account Number (PRAN) while BEO, Tikamgarh stated that action had been taken for allotment of PRAN and the contribution of employees would be deducted after allotment of PRAN as per rules.

- Further, FOs also failed to deduct the NPS contribution of 439 employees amounting to ₹ 21.27 lakh from the arrears of dearness allowance.

On being asked about failure to deduct employees' contribution from the arrears of dearness allowance, Field Director, Pench Tiger Reserve, Seoni and Divisional Forest Officer, East Chhindwara replied that instructions for deducting the NPS contribution from arrears are not available. Forest Officer, South Seoni replied that NPS subscription is automatically deducted from employees' salary by the software but provision for deducting NPS subscription from arrears of dearness allowance is not available in the software.

The replies are not tenable as guidelines for NPS clearly stipulates that employee covered under NPS will contribute 10 *per cent* of basic pay and dearness allowance. Thus, failure to deduct NPS contribution of 849 employees amounting to ₹ 1.46 crore has deprived the Government employees of the benefits of NPS and also resulted in short transfer of ₹ 2.92 crore to NSDL.

1.3.5.2 Analysis of NPS based on Finance Accounts

Analysis of NPS based on Finance Accounts pertaining to period 2010-11 to 2017-18 revealed the following:

- As per the Ministry of Finance, GoI (September 2008), no contributions are to be parked under the Head of Account "8342-117- Other Deposits-Defined Contribution Pension Scheme" even as a temporary measure. Audit noted that an amount of ₹ 20.49 crore was parked under the above Major Head as on 31 March 2018. Consequently, the balances remained to be transferred to the individual Pension accounts, along with interest thereon.
- As against the employees contribution of ₹ 1,590.17 crore during 2010-11 to 2017-18, the actual contribution made by the State Government was ₹ 1,731.22 crore.
- Apart from the above, against the total contribution of ₹ 3,321.38 crore (employees' share and Government share for the period 2010-11 to 2017-18), only ₹ 3,203.56 crore was transferred to NSDL and the remaining amount of ₹ 117.82 crore was not transferred to NSDL.
- During 2017-18, Government transferred only ₹ 801.63 crore to NSDL out of total contribution of ₹ 821.45 crore. This resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 19.82 crore for 2017-18. The Short transfer would inevitably lead to bankruptcy of the NPS corpus and eventually failure of the scheme itself.

Thus liability of the State Government increased due to its failure to transfer full contribution including Government's share to NSDL.

Recommendation: *The State Government should examine the reasons for non-deduction and put in place a mechanism to ensure that employees' contributions are fully deducted, fully matched by Government contributions and fully transferred to NSDL in a timely manner. In case of any delay in transfer to NSDL, interest at least at GPF rate may be credited to subscriber's account. Non-deduction of NPS contribution or its non-transfer (along with State Government contribution) is not only a loss to the individual employees it might adversely affect the scheme itself.*

1.3.6 Quality of expenditure

Quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e., adequate provisions for providing public services); efficiency of expenditure use and effectiveness (assessment of outlay-outcome relationships for services).

1.3.6.1 Adequacy of public expenditure

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2013-14 and 2017-18 are analysed in **Table 1.26**.

Table 1.26: Fiscal priority of the State in 2013-14 and 2017-18

Fiscal Priority (percentage to GSDP)			(in per cent)						
			AE/ GSDP	DE [#] / AE	SSE/ AE	ESE/ AE	CE/AE	Education/ AE	Health/ AE
General Category	States	Average (Ratio) 2013-14	14.70	66.50	37.60	28.90	13.60	17.20	4.50
Madhya Pradesh's	(Ratio)	2013-14	19.51	70.46	34.67	35.79	12.61	16.14	4.02
General Category	States	Average (Ratio) 2017-18	16.10	67.90	36.70	29.60	14.40	15.50	4.90
Madhya Pradesh's	(Ratio)	2017-18	23.01	75.38	39.28	36.10	19.00	14.54	3.94

AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Services Expenditure; ESE: Economic Services Expenditure; CE: Capital Expenditure.
Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

As evident from the table above, the ratio depicting the adequacy of Public Expenditure of Madhya Pradesh in 2017-18 was higher than the average of general category states except in the Education and Health Sector.

1.3.7 Efficiency of expenditure use

Details of capital and revenue expenditure on maintenance of social and economic services are given in **Table 1.27** below:

Table 1.27: Efficiency of expenditure use in selected social and economic services

Social/Economic Infrastructure	2016-17			2017-18		
	Ratio of CE to TE	Revenue expenditure (₹ in crore)		Ratio of CE to TE	Revenue expenditure (₹ in crore)	
		S&W	O&M		S&W	O&M
Total (SS)	6.40	11,461	406	8.38	12,565	429
Total (ES)	35.83	3,360	1,503	42.25	3,842	1,250
Total (SS+ES)	22.85	14,821	1,909	24.60	16,408	1,679
Major components of Social Services						
Education, Sports, Art and Culture	3.36	7,490	26	2.82	8,232	28
Health and Family Welfare	9.51	2,602	12	13.96	2,828	19
Water Supply, Sanitation, Housing and Urban Development	9.02	315	359	11.91	323	363
Other Social Services	7.85	1,054	9	10.35	1,183	19
Major components of Economic Services						
Agriculture and Allied Activities	5.69	2,099	13	3.18	2,424	16
Irrigation and Flood Control	92.49	586	72	92.51	660	74
Power and Energy	22.98	1	6	36.84	1	19
Transport	78.96	76	777	85.31	82	490
Other Economic Services	27.48	598	635	20.98	676	651

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

(Source: Finance Accounts and VLC data of Pr. AG (A&E)-I, M.P. for the years 2016-17 and 2017-18)

1.4 Government expenditure and investments

1.4.1 Financial results of irrigation works

The Thirteenth and Fourteenth Finance commissions had prescribed cost recovery rates of irrigation projects (revenue receipts as compared to revenue expenditure) for assessing the commercial viability of these projects. The position of irrigation projects in the State for the period 2013-18 is depicted in Table 1.28.

Table 1.28: Cost recovery position of irrigation projects

Year	Revenue receipts	Revenue expenditure	Cost recovery assessment of XIII FC(2010-15)/ XIV FC (2015-20)	Percentage of revenue receipts to revenue expenditure
1	2	3	4	5
₹ in crore			In per cent	
2013-14	358	779	60	46
2014-15	437	839	75	52
2015-16	483	625	35	77
2016-17	574	680	35	84
2017-18	524	637	35	82

(Source: Finance Accounts of the respective years and Reports of Thirteenth and Fourteenth Finance Commission)

As seen from above, the cost recovery of irrigation projects in the State during 2013-14 and 2014-15 was below the assessment made by XIII FC. However, the same has improved from 2015-16 and was above the assessment made by XIV FC during 2015-18.

1.4.2 Investments and returns

As on 31 March 2018, Government had invested ₹ 29,537.26 crore in 43 Government Companies (₹ 20,521.26 crore), 33 Statutory Corporations

(₹ 8,760.96 crore), 130 Co-operative Institutions (₹ 254.93 crore), 23 Joint Stock Companies and Partnership (₹ 0.11 crore).

The position of dividend/interest received on investment during 2013-18 is given in **Table 1.29**.

Table 1.29: Returns on Investments

Investment/Return/Cost of Borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Investment at the end of the year* (₹ in crore)	14,199	15,029	15,524	21,827	29,537
Dividend/Interest received (₹ in crore)	378.72	80.35	129.64	231.50	622.36
Dividend/Interest received (<i>per cent</i>)	2.67	0.53	0.83	1.06	2.11
Average rate of interest on Government borrowings ¹⁶ (<i>per cent</i>)	6.84	6.88	6.86	6.42	6.73
Difference between interest rate on market borrowings and rate of return on investment (<i>per cent</i>)	4.17	6.35	6.03	5.36	4.62

(Source: Finance Accounts of respective years)

(*The investment at the end of the year does not include un-apportioned investment between Madhya Pradesh and Chhattisgarh as on 31 March 2018)

During 2017-18, the return on these investments was 2.11 *per cent* while the Government paid interest at an average rate of 6.73 *per cent* on its borrowings during the year.

During the exit conference (April 2019), FD replied that necessary action would be taken in this regard. However, the objective of the Government in these institutions was not to earn returns, but to further public purpose.

1.4.3 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, the State Government has also been providing loans and advances to many of these institutions/organisations. Details are given in **Table 1.30**.

Table 1.30: Outstanding loans and advances and interests receipts and payments by State Government

	(₹ in crore)				
Quantum of loans/interest receipts/ cost of Borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Opening Balance of loans and advances	27,088	32,072	37,842	40,827¹⁷	44,989¹⁸
Amount advanced during the year	5,077	12,535	3,158	4,941	1,550
Amount repaid during the year	93	6,765	162	772	5,070
Closing Balance of loans and advances	32,072	37,842	40,838	44,996	41,469
Net addition of loans and advances	4,984	5,770	2,996	4,169	(-)3,520
Interest receipts	12	1,058	139	62	97
Interest receipts as percentage of outstanding loans and advances	0.04	2.80	0.34	0.14	0.23
Average rate of interest on Government borrowings (<i>per cent</i>)	6.84	6.88	6.86	6.42	6.73
Difference between interest rate on market borrowings and interest received on loans (<i>per cent</i>)	6.80	4.08	6.52	6.28	6.50

(Source: Finance Accounts of the respective years)

¹⁶ Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100

¹⁷ Opening balance decreased by ₹ 10.21 crore due to proforma transfer to Chhattisgarh

¹⁸ Opening balance decreased by ₹ 6.74 crore due to proforma transfer to Chhattisgarh

Considering the average interest paid on borrowings at the rate of 6.73 per cent during 2017-18, the rate of interest received was 0.23 per cent on loans and advances given by the Government.

Details of loans and advances made by the Government are detailed in Section 1 of Statement 18 of the Finance Accounts.

Recommendation: The State Government should rationalise its investments and loans advanced to various entities such that the return on investment and loans at least matches the Government borrowing costs.

1.4.4 Financial assistance to Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Limited, Bhopal

To ascertain the status of financial assistance extended by GoMP to its wholly owned Power Sector companies in the form of general loans, capital loan, working capital loan and short term working capital loans etc., Audit reviewed (October 2018) the records of Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Limited, Bhopal (Company) relating to State Government loans and guarantees.

The details of loans disbursed by GoMP to the Company during 2013-14 to 2017-18 are given in **Table 1.31**.

Table 1.31: Details of loans disbursed by GoMP to Madhya Kshetra Vidyut Vitran Company Limited, Bhopal during 2013-18

(₹ in crore)						
Sl. No.	Quantum of loans/ interest receipts/ cost of borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
1	Opening Balance of loans granted to Company	6,596.25	8,060.86	10,049.80	11,103.17	12,029.16
2	Loans granted to the Company during the year	1,464.61	4,518.16	1,053.37	925.99	215.24
3	Interest on GoMP loan converted in to perpetual loan	0.00	427.88	0.00	0.00	0.00
4	GoMP loan converted in to perpetual loan	0.00	2,957.10	0.00	0.00	0.00
5	Loans repaid by the Company during the year	0.00	0.00	0.00	0.00	0.00
6	Loan converted in to Equity/ Grant under UDAY	0.00	0.00	0.00	0.00	1,582.37
7	Closing Balance (1+2+3-4-5-6)	8,060.86	10,049.80	11,103.17	12,029.16	10,662.03
8	Net addition (7-1)	1,464.61	1,988.94	1,053.37	925.99	-1,367.13
9	Interest paid by the Company on loans	0.00	0.00	0.00	0.00	0.00

(Source: Information furnished by the Company)

The GoMP introduced the Financial Restructuring Plan (FRP) during March 2012 for extending financial assistance to Distribution Companies. Under FRP, GoMP converted the outstanding loan and interest amounting to ₹ 3,315.20¹⁹ crore due from the Company as on 31 March 2011 into perpetual loan with a moratorium period of three years up to 31 March 2014.

¹⁹ Includes ₹ 2,911.69 crore towards loan and ₹ 403.51 crore towards interest

GoMP again extended the FRP during March 2015 and converted the outstanding loan and interest amounting to ₹ 3,384.98²⁰ crore due from the Company into perpetual loan with a moratorium period of three year up to 31 March 2017.

Audit further observed the following:

- GoMP had disbursed the loan of ₹ 4,183.54²¹ crore to the Company after 31 March 2014 (i.e. extended period of FRP) in the form of various loan which were to be repaid to GoMP, but the Company had not repaid any amount to GoMP till March 2018. However, during 2017-18, the loan amounting to ₹ 1,582.37 crore were converted into equity/ grant under UDAY. As a result, an amount of ₹ 2,601.17 crore was lying unrecovered from the Company towards GoMP loans during April 2014 to March 2018.
- In addition, as per extended FRP (March 2015), there was moratorium period for repayment of interest upto March 2017 and interest on outstanding loan was payable from April 2017 onwards but the Company had not paid any amount to GoMP towards interest on loan during 2017-18. As a result, an amount of ₹ 834.63 crore was lying unpaid towards interest on perpetual loan of GoMP as on March 2018. Apart from this, the interest amounting to ₹ 728.46²² crore was also lying unpaid as on March 2018.
- GoMP had also provided guarantees for the various loans taken by the Company from the financial institutions i.e. Rural Electrification Corporation, Power Finance Corporation. For these gurantees, Company was liable to pay guarantee fees to GoMP but the Company had not paid any gurantee fees to GoMP. As a result, an amount of ₹ 95.45²³ crore was lying unrecovered from the Company towards gurantee fees.

During the exit conference (April 2019), FD replied that ₹ 2,601.17 crore was lying unrecovered from the Company had been converted into perpetual loan. As regards, non-payment of interest, Energy Department proposed moratorium under new FRP which was under consideration.

1.4.5 Public private partnership projects

Audit observed that out of 197 PPP projects (cost: ₹ 23,643.69 crore) initiated as of March 2018, 101 projects (51.27 per cent) were completed at a cost of ₹ 9,713.56 crore. While 42 projects (21.32 per cent) costing ₹ 8,096.33 crore were in progress, 54 projects (27.41 per cent) costing ₹ 5,833.80 crore were in the pipeline or under bidding. Details are given in **Appendix 1.7**.

1.4.6 Cash balances and investment of cash balances

Table 1.32 depicts the cash balances and investments made by the State Government out of cash balances during 2017-18.

²⁰ Includes ₹ 2,957.10 crore towards loan and ₹ 427.88 crore towards interest

²¹ excluding the addition in loan of ₹ 2,957.10 crore converted into perpetual loan and including the interest of ₹ 427.88 crore converted into perpetual loan

²² 1. ₹ 131.39 crore towards SSTD/ TSP/ SCSP loan, 2. ₹ 2.32 crore towards IPDS loan, 3. ₹ 164.97 crore towards ADB loan, 4. ₹ 429.78 crore towards working capital loan

²³ 1. ₹ 73.97 crore upto the year 2015-16, 2. ₹ 18.48 crore for the year 2016-17, 3. ₹ three crore for the year 2017-18

Table 1.32: Cash balances and investment of Cash Balances

Particulars	(₹ in crore)	
	Opening balance as on 1 April 2017	Closing balance as on 31 March 2018
(a) General Cash Balance		
Cash in treasuries	--	--
Deposits with Reserve Bank	(-) 52.99	(-)693.65
Remittances in transit - local	--	--
Total	(-) 52.99	(-)693.65
Investments held in Cash Balance Investment account	10,628.22	7,412.19
Total (a)	10,575.23	6,718.54
(b) Other Cash Balances and Investments		
Departmental cash balances	1.18	(-)0.23
Permanent imprest	0.83	0.83
Investment out of earmarked funds	416.42	416.42
Total (b)	418.43	417.02
Grand Total (a)+(b)	10,993.66	7,135.56

(Source: Finance Accounts 2016-17 and 2017-18)

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.

Cash Balance held in Investment Account was ₹ 10,628 crore as on 31 March 2017 which decreased to ₹ 7,412 crore as on 31 March 2018. Despite having cash balance of ₹ 10,628 crore and ₹ 7,412 crore during 2016-17 and 2017-18, State Government resorted to market borrowings of ₹ 16,100 crore and ₹ 15,000 crore respectively in these years.

Recommendation: State Government should (i) examine whether it is necessary to borrow funds at higher rates of interest when there are large cash balances available with them earning lower rates of interest (ii) adopt the policy of need based borrowing and maintain minimum cash balance.

1.5 Assets and Liabilities

1.5.1 Growth and composition of assets and liabilities

While the existing Government accounting system does not provide for comprehensive accounting of fixed assets like land and buildings owned by the Government, the Government accounts capture the financial liabilities and assets created out of expenditure incurred. **Appendix 1.8** gives an abstract of such liabilities and assets, as on 31 March 2018, compared with the corresponding position on 31 March 2017. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, the receipts from public accounts and reserve funds, the assets comprise mainly of capital outlay and loans and advances given by the State Government and the cash balances.

1.5.2 Transactions under reserve funds

There are 10 reserve funds in the accounts of the State Government, which have been created for specific purposes. Details are given in **Appendix 1.9** and summarised in **Table 1.33**.

Table 1.33: Position of reserve funds during 2015-18

(₹ in lakh)

Sl. No.	Head of Accounts	Number of Reserve Funds		Opening balance as on 1 April 2015	Receipts during 2015-18	Disbursements during 2015-18	Closing balance as on 31 March 2018
		Operative	Inoperative				
Reserve Funds bearing interest							
1	8121-General and other Reserve Funds	01	00	10,246.44	5,81,089.00	5,14,289.00	10,246.44 ²⁴
Reserve Funds not bearing interest							
1	8223-Famine Relief Fund	01	00	585.07	13.08	00	598.15
2	8226-Depreciation/ Renewal Reserve Funds	00	01	463.58	00	00	463.58
3	8228- Revenue Reserve Funds	01	00	2,289.10	120.17	00	2,409.27
4	8229-Development and Welfare Funds	03	01	5,85,964.44	2,85,305.26	3,33,858.12	5,37,411.58
5	8235-General and Other Reserve Funds	01	01	2.21	1420.72	1420.72	2.21
Total		07	03	5,99,550.84	8,67,948.23	8,49,567.84	5,51,131.23²⁴
Or say ₹ 5,511.31 crore							

(Source: Finance Accounts of the respective years)

Three²⁵ reserve funds with balance of ₹ 5.04 crore were not operated during the period 2015-18. Three²⁶ other reserve funds had investment amounting ₹ 7.69 crore as on 31 March 2018 but no investment was made in these funds at least in the past three years.

The negative investment of ₹ 5.34 lakh depicted under MH 8223-102-Famine Relief Fund-Investment Account as on 31 March 2018 is not included since it is a booking error and the matter of writing off the balance is under process.

Out of ₹ 5,374 crore lying under Reserve Fund 8229- Development and Welfare Funds, only ₹ 0.07 crore was invested at the end of 31 March 2018.

In the above connection, it is to be stated that transfers into reserve funds and disbursement therefrom are effected through debit and credit entries under the appropriate revenue expenditure heads under the Consolidated Fund. These represent actual cash transfers only if they impact the Reserve Bank Deposits either directly or by way of investment. Since there was no actual cash outflow by way of investment etc., these transactions depicted by GoMP against reserve funds without investment are merely book entries. Their only impact is when they can be used to depict an unduly favourable Revenue Surplus and Fiscal Deficit position in future years, by understating Revenue Surplus and overstating Fiscal Deficit in the years of transfer to the reserve fund. This is not desirable. Further, the treatment of transactions in reserve funds as mere book entries without impacting Reserve Bank Deposits violates the principles underlying the creation and operation of reserve funds.

Nevertheless, these balances in the funds lying outstanding over the years represent huge liability of the State.

²⁴ Closing balance decreased by ₹ 66,800 lakh due to proforma correction

²⁵ 1. 8226-102- Depreciation Reserve Fund of Government Non-commercial Departments, 2. 8229-103-Development Funds for Agriculture purposes, 3. 8235-200-Other Funds

²⁶ 1. Revenue Reserve Funds, 2. Development Funds for Agricultural purposes, 3. Other Funds

Recommendation: FD should review the practice of treating of transactions and balances under reserve funds as mere book entries and adhere to the principles of underlying the creation and operation of reserve funds by actual investment of balances with the Reserve Bank of India.

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

The XII Finance Commission 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.

However, State Government did not constitute the Consolidated Sinking Fund unlike neighbouring States i.e. Chhattisgarh, Bihar and Jharkhand. The non-creation of the Sinking Fund has resulted in the State Government not contributing ₹ 779 crore in 2017-18 (0.50 per cent of outstanding liabilities of ₹ 1,55,800.12 crore as on 31 March 2017). This has overstated the Revenue Surplus and understated the Fiscal Deficit by ₹ 779 crore.

During the exit conference (April 2019), FD replied that a decision was awaited on the constitution of Sinking Fund.

Recommendation: The State Government may consider accepting the recommendation of the XII FC and create a Consolidated Sinking Fund.

1.5.2.2 Contingent Liabilities – Status of Guarantees

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of default by the borrowers for whom the guarantee are extended. GoMP has notified the Madhya Pradesh State Government Guarantee Rules, 2009 (amended).

The FRBM Act, 2005 prescribes that the State Government shall limit the 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 2017-18, the annual incremental guarantees and total outstanding guarantees were within the ceilings fixed under the FRBM Act²⁷.

The maximum amount for which guarantees were given by the Government and those outstanding for the last three years as depicted in Statement 9 of the Finance Accounts is given in **Table 1.34**.

Table 1.34: Guarantees given by the Government

Particulars	(₹ in crore)		
	2015-16	2016-17	2017-18
Maximum amount guaranteed	40,171	40,395	31,653
Total Revenue Receipts	1,05,511	1,23,307	1,34,875
Outstanding amount of guarantees at the end of the year (including interest)	27,530	33,397	14,003
Percentage of maximum amount guaranteed to total revenue receipts	38.07	32.76	23.47

(Source: Finance Accounts of the respective years)

²⁷ 80 per cent of total revenue receipts for 2016-17 (₹ 1,23,307 crore): ₹ 98,646 crore ; annual incremental guarantees for 2017-18: ₹ 14,003 crore

The composition of the maximum amount guaranteed was towards six²⁸ entities of power sector (₹ 9,533 crore), one²⁹ institution of co-operative sector (₹ 5,851 crore), six³⁰ institutions of urban development and housing (₹ 4,171 crore), five³¹ institutions of other sectors (₹ 10,798 crore) and Madhya Pradesh Financial Corporation (₹ 1,300 crore).

Guarantee Fee

Guarantee fee is charged from the principal debtors unless exempted specifically. The proceeds of the fees so realised are credited to the revenue of the Government. During the year 2017-18, a sum of ₹ 25.96 crore (34.07 per cent) out of ₹ 76.19 crore receivable, was recovered as guarantee fees and credited to the Government Account. Two institutions however, paid more guarantee fees than required. The remaining nine institutions with outstanding guarantees of ₹ 4,178.10 crore did not pay the stipulated³² guarantee fees. The details of guarantee fees receivable by the State Government and actually received during 2017-18 are given in **Table 1.35**.

Table 1.35: Details of guarantee fees receivable and actually received during 2017-18
(₹ in crore)

Sl. No.	Name of institution	Guarantee fees receivable	Guarantee fees received
1	M.P. Power Generating Company Ltd., Jabalpur	0.10	18.46
2	M.P. Poorv Kshetra Power Distribution Company Ltd., Jabalpur	36.48	--
3	M.P. Madhya Kshetra Power Distribution Company Ltd., Bhopal	3.00	--
4	M.P. Paschim Kshetra Power Distribution Company Ltd., Indore	23.05	--
5	M.P. Financial Corporation	2.50	--
6	Nagar Nigams	1.47	--
7	Nagar Palikas	0.94	--
8	State Urban Development Authorities	0.04	7.50
9	Nagar Parishads	0.31	--
10	M.P. Police Housing Corporation Ltd	8.08	--
11	M.P. Commerce, Industry and Employment Department	0.22	--
Total		76.19	25.96

(Source: Finance Accounts 2017-18)

During the exit conference (April 2019), FD replied that necessary directions would be issued to the concerned Department/institutions.

Recommendation: *FD and the concerned Administrative Departments are required (i) to ensure that all institutions availing of guarantees pay guarantee fees in full, and till such time no further guarantees are given to these institutions, and (ii) to review and reconcile the guarantee fee details of MP Power Generating Company, and State Urban Development Authorities who, as per the Finance Accounts, have paid more guarantee fees than required.*

²⁸ 1. M.P. Power Generating Company Ltd., Jabalpur, 2. M.P. Power Transmission Company Ltd., Jabalpur, 3. M.P. Poorv Kshetra Power Distribution Company Ltd., Jabalpur, 4. M.P. Madhya Kshetra Power Distribution Company Ltd., Bhopal, 5. M.P. Paschim Kshetra Power Distribution Company Ltd., Indore, 6. M.P. Power Management Co. Ltd., Jabalpur

²⁹ 1. Credit Co-operative

³⁰ 1. Nagar Nigam, 2. Nagar Palika, 3. Nagar Panchayat, 4. State Urban Development Authority, 5. Nagar Parishad, 6. M.P. Police Housing Corporation Ltd

³¹ 1. M.P. Khadi Gramoudyog Board, 2. M.P. Commerce, Industry and Employment Department, 3. M.P. Food and Civil Supply Department, 4. Public Works Department, 5. Higher Education

³² For one year guarantee – one per cent, more than one year upto three year – 2.5 per cent, more than three years upto five year – four per cent, more than five years upto 10 years – 7.5 per cent and above 10 years – 10 per cent.

Non-payment of guarantee fees amounting to ₹ 76.25 crore by Madhya Pradesh Financial Corporation (Corporation)

Scrutiny of records of the Corporation revealed that Corporation raised total amount of ₹ 1,050 crore during the period 2009-10 to 2016-17 through Bonds and loans from institution such as SIDBI, HUDCO and Commercial Banks on the guarantee of GoMP. The period of guarantee was 10 years and the Corporation was required to pay guarantee fees of ₹ 78.75 crore (7.50 per cent of ₹ 1,050 crore) at the rate of 7.50 per cent to GoMP.

During the period 2012-13 to 2014-15, Corporation paid guarantee fees of ₹ 2.50 crore to GoMP but discontinued the same from the subsequent year. Corporation initiated correspondence with GoMP to waive off Guarantee fees, however, decision of GoMP on the request of the Corporation was not available in the records of the Corporation. This resulted in non-payment of guarantee fees amounting to ₹ 76.25 crore to GoMP by the Corporation.

Corporation replied (June 2019) that GoMP had not agreed at the proposal of waiver of guarantee fee and decided to pay guarantee fee by the Corporation as per rules. Corporation would now put up the matter before the Board of Directors and take action in line with decision of the Board.

Guarantee Redemption Fund (GRF)

The State Government constituted the Guarantee Redemption Fund (GRF) in 2005-06 in view of recommendation of XII FC. As per the scheme, the Fund is required to be credited with guarantee fees realised in the preceding year and a matching contribution is made by the State Government. Guarantee fees of ₹ 74.24 crore was realised in the preceding year and State Government was required to make a matching contribution of ₹ 74.24 crore. Accordingly ₹ 148.48 crore was to be contributed by the State to the Fund in the year 2017-18, but no amount was contributed by the State Government to the fund resulting in short contribution of ₹ 148.48 crore. This has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 148.48 crore. As on 31 March 2018, the balance in the Fund was ₹ 408.79 crore against total outstanding guarantees of ₹ 14,002.99 crore which was invested in Central Government Dated Securities.

Recommendation: *The State Government should contribute to the Guarantee Redemption Fund as per the scheme.*

1.6 Debt Management

1.6.1 Debt profile

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability³³ of the State. This section assesses the sustainability of debt of the State Government

³³ Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time. It 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 and returns from such borrowings. It means that a rise in fiscal deficit should match the increase in capacity to service the debt.

in terms of debt stabilisation³⁴, sufficiency of non-debt receipts³⁵, net availability of borrowed funds³⁶, burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities.

1.6.2 Net funds available on account of Public Debt and Public Account liabilities

Details of net funds available on account of Public Debt and Public Account liabilities during 2013-18 are given in **Table 1.36**.

Table 1.36: Net funds available on account of Public Debt and Public Account liabilities
(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Receipts under Public Debt and Public Account liabilities	23,701	35,552	49,524	64,106	52,579
Repayments (principal and interest) under Public Debt and Public Account liabilities	23,132	30,759	39,157	44,528	45,551
Net funds available on account of Public Debt and Public Account liabilities *	569	4,793	10,367	19,578	7,028
Net fund available (<i>in per cent</i>)	2.40	13.48	20.93	30.54	13.37

(Source: Finance Accounts of the respective years)

* Net funds available on account of Public Debt and Public Account liabilities = Total receipts under Public Debt and Public Account liabilities - (repayment of Public Debt and Public Account liabilities + interest payments under MH 2049)

As can be seen from **Table 1.36** that percentage of net availability of funds after repaying the debt and interest thereon ranged between 2.40 *per cent* and 30.54 *per cent* during the period 2013-14 to 2017-18 leaving limited funds for developmental activities.

1.6.3 Debt sustainability

Debt sustainability indicates the ability of the State to service its debt in future. **Table 1.37** presents indicators of debt sustainability for the period of five years beginning from 2013-14.

Table 1.37: Debt Sustainability: Indicators and Trend

(₹ in crore)

Indicators of Debt Sustainability	2013-14	2014-15	2015-16	2016-17 ³⁷	2017-18
Net funds available on account of Public Debt and Public Account liabilities	569	4,793	10,367	19,578	7,028
Burden of Interest Payments (interest payment/Revenue Receipt ratio) (<i>in per cent</i>)	8.44	7.98	7.67	7.36	8.19
Revenue Receipts	75,749	88,641	1,05,511	1,23,307	1,34,875
Outstanding debt (fiscal liabilities)	96,826	1,08,688	1,27,144	1,55,800	1,72,363
Rate of growth of outstanding debt (fiscal liabilities) (<i>in per cent</i>)	7.38	12.25	16.98	22.54	10.63
GSDP	4,39,483	4,80,121	5,30,443	6,39,220	7,07,047
Rate of growth of GSDP (<i>in per cent</i>)	15.37	9.25	10.48	20.51	10.61
Outstanding Debt (fiscal liabilities) / GSDP (<i>in per cent</i>)	22.03	22.64	23.97	24.37	24.38
Interest Payment	6,391	7,071	8,091	9,079	11,045
Average interest rate of outstanding debt (<i>in per cent</i>)	6.84	6.88	6.86	6.42	6.73

(Source: Finance Accounts of the respective years)

³⁴ A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or the cost of public borrowings, the debt-GSDP ratio is likely to be stable provided the primary balances are either zero or positive or are moderately negative.

³⁵ Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

³⁶ Defined as the ratio of debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which debt receipts are used in debt redemption indicating the net availability of borrowed funds.

³⁷ Including impact of UDAY

1.6.4 Ujwal DISCOM Assurance Yojana (UDAY)

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.

GoMP entered into a tripartite MoU with MP DISCOMs³⁸ and Ministry of Power (GoI) in August 2016 wherein GoMP would take over 75 per cent of the debt of MP DISCOMs as on 30 September 2015 in five³⁹ years. As on 30 September 2015, the total debt of the MP DISCOMs was ₹ 34,739 crore and 75 per cent thereof i.e., ₹ 26,055 crore was agreed to be taken over by the GoMP under this scheme. Details of debt of MP DISCOMs took over by GoMP during 2016-17 and 2017-18 is detailed in **Table 1.38**.

Table 1.38: Details of debt of MP DISCOMs took over by GoMP during 2016-18

(₹ in crore)

Year	Amount to be transferred to MP DISCOMs as per MoU		Amount actually transferred to MP DISCOMs	
	In the form of grants	In the form of equity	In the form of grants	In the form of equity
2016-17	-	7,568	4,011	3,557
2017-18	4,622	-	611	4,011
Total	4,622	7,568	4,622	7,568

(Source: MoU between Ministry of Power, GoI, GoMP and MPDISCOMs and Finance Accounts of respective years)

As can be seen from **Table 1.38**, GoMP has fulfilled its commitment made in the MoU so far.

³⁸ MPDISCOMs comprise Madhya Pradesh Paschim Kshetra Vidyut Vitaran Company Limited (MPPKVVCL), Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Limited (MPMKVVCL) and Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Limited (MPPKVVCL)

³⁹ 1. ₹ 7,568 crore during 2016-17, 2. ₹ 4,622 crore during 2017-18, 3. ₹ 4,622 crore during 2018-19, 4. ₹ 4,622 crore during 2019-20, 5. ₹ 4,621 crore during 2020-21

Chapter 2
FINANCIAL MANAGEMENT
AND BUDGETARY CONTROL

CHAPTER 2

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

Introduction

The Comptroller and Auditor General of India performs the audit of Appropriations to ascertain whether the expenditure incurred under various grants underlying the budget is within authorisations given under the Appropriation Act for the year, that expenditure required to be charged under the provisions of the Constitution is so charged, and whether, expenditure is incurred in conformity with the law, relevant rules, regulations and instructions.

2.1 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2017-18 against 71 grants/appropriations is as given in **Table 2.1**.

Table 2.1: Summarised position of Original/Supplementary Budget Provision and Actual Expenditure

(₹ in crore)

Nature of Expenditure		Total Grant/ Appropriation	Actual Expenditure	Savings (-) / Excess (+) (percentage in bracket Col. 4/2)	Amount surrendered (percentage in bracket Col. 5/4)	Amount surrendered on 31 March 2018 (percentage in bracket Col. 6/5)
1		2	3	4	5	6
Voted	I – Revenue	1,39,818.81	1,20,096.13	(-)19,722.68 (14.11)	10,437.30 (52.92)	7,924.02 (75.92)
	II- Capital	39,495.34	32,537.34	(-)6,958.00 (17.62)	4,618.96 (66.38)	4,591.64 (99.41)
	III- Loans and Advances	4,135.15	1,550.20	(-)2,584.95 (62.51)	0.10 (0.0039)	0.10 (100)
Total Voted		1,83,449.30	1,54,183.67	(-)29,265.63 (15.95)	15,056.36 (51.45)	12,515.76 (83.13)
Charged	IV- Revenue	13,412.53	12,121.40	(-)1,291.13 (9.63)	61.50 (4.76)	61.49 (99.98)
	V –Capital	61.45	50.96	(-)10.49 (17.07)	10.34 (98.57)	10.00 (96.71)
	VI- Public Debt- Repayment	9,546.27	5,776.38	(-)3,769.89 (39.49)	6.09 (0.16)	6.09 (100)
Total Charged		23,020.25	17,948.74	(-)5,071.51 (22.03)	77.93 (1.54)	77.58 (99.55)
Grand Total		2,06,469.55	1,72,132.41	(-)34,337.14 (16.63)	15,134.29 (44.08)	12,593.34 (83.21)

Note: Figures of actual expenditure include recoveries adjusted as reduction of expenditure under voted revenue expenditure (₹ 1,852.03 crore), Charged revenue expenditure (₹ 119.41 crore) and voted capital expenditure (₹ 1,675.09 crore).

(Source: Appropriation Accounts, Finance Accounts and Budget documents 2017-18)

The fact that as much as 16.63 per cent savings (amounting to ₹ 34,337.14 crore) was allowed to lapse at the end of the year or was surrendered on the last day of the financial year without being available to the Finance Department for re-appropriation to other purposes makes it evident that the Finance Department exercised very little financial control.

Further, it was also observed that overall budget after deducting salary/establishment expenses⁴⁰ amounting to ₹ 1,79,985.30 crore out of which savings were to the tune of ₹ 30,877.47 crore. Evidently Finance Department overlooked budgetary control in utilising funds earmarked in the budget for developmental expenditure/creation of assets.

Recommendation: *The Finance Department should monitor the trends of expenditure by Departmental Controlling Officers, so that funds are not retained unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapsing of allocations.*

2.2 Financial Accountability and Budget Management

2.2.1 Excess expenditure requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excess expenditure over a grant/appropriation regularised by the State Legislature. It was observed however, that the State Government did not regularise the excess expenditure amounting to ₹ 660.67 crore covering 16 grants and 15 appropriations pertaining to the period 2003-17. Details are given in **Appendix 2.1**.

During the exit conference (April 2019), FD replied that process of regularisation of excess expenditure was being done as per recommendation of PAC.

Recommendation: *The Finance Department should ensure that the excess expenditure of remaining years is regularised by the State Legislature at the earliest and strict departmental action is taken against controlling officers who exceed the budget.*

2.2.2 Savings

Appendix 2.2 provides details of 50 cases where savings exceeded ₹ 10 crore in each case and more than 20 per cent of total provisions. **Appendix 2.3** provides details of 24 cases relating to 21 grants/appropriations exceeding ₹ 100 crore and more than 20 per cent of total provisions in each case wherein savings of ₹ 20,190.63 crore occurred.

Savings under revenue voted head of account exceeding ₹ 500 crore occurred in four grants/appropriation under grant numbers 6-Finance, 13-Farmers Welfare and Agriculture Development, 47- Technical Education Skill Development and 58-Expenditure on Relief on Account of Natural Calamities and Scarcity and savings under the revenue charged head of account exceeding ₹ 500 crore in one appropriation 25-Mineral Resources.

Similarly, savings under the capital voted head of account exceeding ₹ 500 crore occurred in six grants/appropriation under grant number 6-Finance, 20-Public Health Engineering, 22-Urban Development and Environment, 27-School Education (Primary Education), 30-Rural Development, 33-Tribal Welfare and savings under the capital charged head of account exceeding ₹ 500 crore in one appropriation Public Debt.

⁴⁰ Object Head 11- Salaries, 16- Salary Allowances-All India Services, 17- Salary and Allowances for Ministers and 18- Salary and Allowances for Governor, High Courts, Courts, Lokayukt, Tribunals, State Election and Information commissions etc.

Out of the above mentioned grants, savings (exceeding ₹ 500 crore) occurred in three cases involving two grants and one appropriation during 2016-17 also as detailed in **Table 2.2**.

Table 2.2: Grants/Appropriation indicating savings

Sl. No.	Grant No.	Name of the Grant	Savings (exceeding ₹ 500 crore)	
			2016-17	2017-18
1	P.D.	Public Debt (Capital Charged)	4,180.22 (45.91)	3,769.89 (39.49)
2	6	Finance (Revenue Voted)	2,352.81 (20.81)	3,115.23 (24.76)
3	13	Farmers Welfare and Agriculture Development (Revenue Voted)	1,113.97 (26.77)	3,199.77 (38.17)

(Source: Appropriation Accounts 2016-17 and 2017-18)

Note: Figures in bracket indicate percentage of savings out of total provision.

It was observed that savings under Public Debt (Capital Charged) occurred persistently during the period 2013-14 to 2017-18 ranging from 39 per cent to 50 per cent mainly due to 100 per cent savings amounting to ₹ 4,000 crore in two schemes⁴¹.

Recommendation: The Finance Department should review the reasons for non-utilisation of the provisions under various schemes and take steps to make more judicious provisions in future years.

2.2.3 Persistent savings

In 19 cases involving 16 grants and three appropriations it was noticed that there were persistent savings (₹ one crore and above and also more than 20 per cent of the total provision) ranging between ₹ 1.49 crore and ₹ 4,256.48 crore during the preceding five years, as detailed in **Appendix 2.4**.

2.2.4 Unutilised provisions under schemes

In 75 cases, the entire provision made under various schemes (₹ 10 crore or more in each case) aggregating to ₹ 8,408.46 crore remained unutilised as detailed in **Appendix 2.5**.

2.2.5 Unnecessary/excessive supplementary provisions

During 2017-18, in 24 cases, supplementary provisions amounting to ₹ 899.06 crore (₹ one crore or more in each case) proved unnecessary as the expenditure was not even up to the level of the original provision as detailed in **Appendix 2.6**.

During 2017-18, in 29 cases, supplementary provisions amounting to ₹ 19,965.29 crore (₹ one crore or more in each case) proved excessive by ₹ 11,618.47 crore against the actual requirement of ₹ 8,346.82 crore as detailed in **Appendix 2.7**.

⁴¹ 1. Ways and Means Advance (₹ 2,000 crore), 2. Advances for recoupment of shortfall (₹ 2,000 crore)

2.2.6 Excessive/unnecessary re-appropriation of funds

In 77 sub-heads involving 25 grants, where re-appropriation was ₹ one crore or more in each case, there were savings of ₹ 905.57 crore and excess of ₹ 597.08 crore indicating injudicious re-appropriation without assessing actual requirements (*Appendix 2.8*).

2.2.7 Substantial surrenders

During 2017-18 substantial surrenders (50 per cent or more of the total provision) amounting to ₹ 3,053.36 crore (77 per cent of total provision of ₹ 3,969.53 crore) were made in 123 sub-heads, which included 100 per cent surrenders in 22 schemes/programmes (₹ 448.20 crore). Details are given in *Appendix 2.9*. Such substantial surrenders indicated that either the budgeting was done without due prudence or that there were serious slippages in programme implementation.

2.2.8 Surrender in excess of actual savings

In four grants (₹ 10 lakh or more in each case) as against savings of ₹ 303.86 crore, the amount surrendered was ₹ 310.47 crore resulting in excess surrender of ₹ 6.61 crore during 2017-18 as detailed in *Appendix 2.10*. The surrender in excess of actual savings indicated that the departments did not exercise adequate budgetary controls by watching the flow of expenditure through monthly expenditure statements.

2.2.9 Anticipated savings not surrendered

Though savings of ₹ 4,098.35 crore (₹ one crore or more in each case) occurred in 33 cases of grants/appropriations, no part of it was surrendered by the spending departments. Details are given in *Appendix 2.11*.

Similarly, out of savings of ₹ 33,569.51 crore in 94 cases (savings of ₹ one crore and above in each case), an amount of ₹ 19,198.64 crore (57 per cent) was not surrendered (*Appendix 2.12*) which forms 56 per cent of total savings of ₹ 34,337.14 crore. This is indicative of inadequate financial control and resultant blocking of funds.

2.2.9.1 Surrender orders not accepted by Accountant General

As per instructions (February 2012) of the State Government (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 details of schemes should be furnished and total of sanctions should be correct (iii) provision in concerned heads should be available from which surrenders/re-appropriations are sanctioned.

Audit revealed that non-surrendered provision of ₹ 19,202.85 crore included 74 sanctions for surrender, which were issued by the Controlling Officers of 44 grants/appropriations in violation of State Government's instructions. As a result, surrenders of ₹ 5,571.93 crore during the year 2017-18 could not be accepted by the Accountant General (A&E) for inclusion in the accounts mainly due to sanctions issued after closure of the financial year 2017-18 and delayed receipt of sanctions in Accountant General office i.e. after closing and finalization of accounts (details are given in *Appendix 2.13*).

Recommendation: *The Finance Department should ensure that sanction orders for surrenders by controlling officers are timely, complete and valid as stipulated under the guidelines.*

2.2.10 Misclassification of expenditure

As per the Indian Government Accounting Standard-2 (IGAS-2), expenditure on grants-in-aid is recorded as revenue expenditure in the books of the grantor and as revenue receipt in the books of recipient. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material of permanent character, or of reducing recurring liabilities.

However, during 2017-18, the State Government provided and booked minor construction works amounting to ₹ 79.05 crore under various capital heads instead of revenue heads. Expenditure on grants-in-aid amounting to ₹ 232.77 crore and other expenditure amounting to ₹ 636.72 crore (total ₹ 948.54 crore) has been incurred under capital section, whereas it should be expended as revenue expenditure. Details are given **Appendix 2.14**.

Similarly, expenditure of ₹ 319.10 crore and ₹ 13.68 crore (total ₹ 332.78 crore) were also booked under the head- 'Machinery' and 'Major Works' respectively under revenue section which were to be classified as capital expenditure. Details are given **Appendix 2.15**.

During the exit conference (April 2019), FD replied that, corrective action would be taken while preparing budget for finance year 2019-20.

2.2.11 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.

It was observed that 100 per cent expenditure was incurred in 13 cases⁴² of 10 grants/appropriations amounting to ₹ 2,948.76 crore during March 2018. Details are given in **Appendix 2.16**.

Further, it was also noticed that amount of ₹ 1,027.95 crore was withdrawn and transferred into PD accounts in March 2018. Therefore it is not possible to ascertain whether expenditure actually occurred for the purpose for which it was meant. The State Government may like to carry out a holistic review of all balances in PD accounts. Detailed para on PD account is at **Paragraphs 3.2.1, 3.2.2 and 3.2.3** of the Report.

Recommendation: *The Finance Department should review the pattern of expenditure and take corrective measures to avoid rush of expenditure at the end of the financial year.*

2.2.12 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 2017-18, a sum of ₹ 93.72 crore was drawn on 31 March 2018 and transferred to 8443-Civil Deposits-800-Other Deposits by showing the amounts as final expenditure under the relevant central schemes in the accounts, as

⁴² Where expenditure during last quarter exceeded ₹ 10 crore.

shown in **Appendix 2.17**. Thus, funds were drawn in advance of requirement to avoid lapse of Central funds, which was contrary to the codal provision.

During the exit conference (April 2019), FD stated that, parking of funds in Civil Deposit had been discouraged. Transfer to Public Account from Consolidated Fund was done in exceptional cases and the particular case would be looked into.

2.3 Outcome of Review of Selected Grant

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 2018) the budgetary procedure and control over expenditure pertaining to Grant no. 53–Financial Assistance to Three Tier Panchayati Raj Institutions.

2.3.1 Summarised position

The details of amount budgeted for, expenditure incurred and savings under Grant no. 53 during 2017-18 are summarised in **Table 2.3**.

Table 2.3: Summarised Appropriation during 2017-18

Section	Original Budget	Supple- mentary Budget	Total Grant	Actual Budget Allotted to BCOs	Expenditure		Savings	
					As	per	As	per
					BCOs	Appropri- ation Account	BCOs	Appropriation Account
Revenue (Voted)	24,968.71	6,436.69	31,405.40	31,216.48	28,795.53	28,792.44	2,420.95	2,612.96
Capital (Voted)	221.50	-	221.50	221.50	138.43	7.02	83.07	214.48
Total	25,190.21	6,436.69	31,626.90	31,437.98	28,933.96	28,799.46	2,504.02	2,827.44

(Source: Information received from BCOs and Appropriation Accounts 2017-18)

As can be seen from the above table that, under section Revenue (voted), original budget as approved by the legislature was ₹ 31,405.40 crore and actual budget allotted to Budget Controlling Officers (BCOs) by Finance Department (FD) was ₹ 31,216.48 crore. Thus, there was a short release of ₹ 188.92 crore under revenue (voted) to the BCOs from the actual budget approved by the legislature.

Further, the expenditure as reported by BCOs under section Revenue (voted) and Capital (Voted), was more by ₹ 3.09 crore and ₹ 131.41 crore respectively than depicted in the Appropriation Account which indicates, lack of responsibilities of BCOs/Drawing Disbursing Officers (DDOs) towards the regular reconciliation of the accounts with the Accountant General.

2.3.2 Substantial Savings

We observed that in 30 schemes there were substantial savings of ₹ 2,193.25 crore where savings were ₹ 10 crore or more in each case, ranging from five to

100 per cent of the total grant/appropriation during 2017-18. The details are shown in **Appendix 2.18**.

Further, records relating to monitoring by BCOs such as records in the form of registers as per Madhya Pradesh Budget Manual (MPBM) Vol-1, in respect of expenditure incurred against budget allocation were not found/maintained at BCOs level. BCOs, however, stated that the on-line proposal for demand of budget was received from DDOs and to avoid savings under schemes, discussion with officers in charge was done and instructions were issued in this regard.

The fact remains that demand of budget and expenditure under schemes, were inefficiently monitored at BCOs level as a result there was substantial savings under the schemes.

2.3.3 Unutilised provisions in various schemes

In six cases the entire budget allotment made under various schemes aggregating to ₹ 72.20 crore remained unutilised. The details of unutilised provision in various schemes during 2017-18 are given in **Table 2.4**.

Table 2.4: Details of unutilised provision in various schemes during 2017-18

(₹ in crore)					
Sl. No.	Name of Scheme	Total budget allotment	Expenditure	Amount of saving	Percentage
1	2501-02-7466-0703-V-42-009 (Neeranchal Project)	3.15	0	3.15	100
2	2216-03-198-5131-0102-V-42-009 (Mukhya Mantri Antyodaya Awas Yojna)	14.40	0	14.40	100
3	2216-03-198-5131-0103-V-42-009 (Mukhya Mantri Antyodaya Awas Yojna)	15.87	0	15.87	100
4	2515-00-198-0647-0701-V-42-007 (Gram Swaraj Abhiyan)	18.67	0	18.67	100
5	2515-00-198-0647-0702-V-42-009 (Gram Swaraj Abhiyan)	11.49	0	11.49	100
6	2515-00-198-0647-0703-V-42-009 (Gram Swaraj Abhiyan)	8.62	0	8.62	100
Total		72.20		72.20	

(Source: Information furnished by the concerned BCOs)

On this being pointed out, BCOs (Development Commissioner and Directorate Panchayat Raj) stated that due to non-receiving of matching central share, non-allotment of target to districts under the scheme, releasing of grant directly to implementing agency and expenditure not incurred by the implementing agency against it, there was a saving under these schemes, which were surrendered at the end of the financial year.

The fact remains that schemes did not receive funding and the savings under the above schemes were not surrendered within the time limit i.e. before 15th January, as prescribed in budget manual.

2.3.4 Funds kept in Personal Deposit Account

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. In view of transferring funds to Panchayats through

e-payment, FD granted (March 2015) permission for depositing funds in PD Account.

Audit found an amount of ₹ 538.56 crore of various schemes were drawn on 28th March 2018 and 31st March 2018, and kept in PD Account as detailed in **Appendix 2.19**.

Joint Director (Finance), Directorate Panchayat Raj stated (November 2018) that amount drawn of various schemes in PD Account with the prior permission of FD.

The fact remains that transfer of funds to PD Account in last week of financial year, inflated the expenditure for the year under the Consolidated Fund of the State and resultantly the fiscal deficit of the State.

2.3.5 Incorrect provision for supplementary/re-appropriation grant

Expenditure relating to the National Rural Employment Guarantee Scheme (NREGS), was accounted for under the scheme head 2505-01-198-6923. During 2017-18, grant amounting to ₹ 600 crore of this scheme was re-appropriated (October 2017) to Pradhan Mantri Awaas Yojana (PMAY) and, an amount of ₹ 600 crore was provided to NREGS through Supplementary grant-II.

Further, the grant of ₹ 600 crore of NREGS, re-appropriated in PMAY, remained unutilised as the saving of ₹ 758.14 crore under PMAY, was more than the amount re-appropriated in it. Besides, a huge saving to the extent of ₹ 531.47 crore under NREGS, revealed that the provision for re-appropriation as well as supplementary grant in both of the schemes, was not called for.

On this being pointed out, BCO stated (July 2018) that there were savings due to non-releasing of central grant as per previous allocation in the NREGS.

Reply of BCO is not tenable because requirement for re-appropriation should take into account all facts likely to affect the expenditure.

2.3.6 Extra burden on Consolidated Fund of the State on account of payment of interest

As per sanction issued (October 2017) by Ministry of Finance, GoI had sanctioned ₹ 1,17,078.50 lakh as 2nd installment of basic grant (2017-18) under XIV Finance Commission (FC). According to the letter, sanctioned amount should be released within 15 days from the date of issuance.

We, however, noticed that sanctioned amount was released with the delay ranging from three to nine days to Gram Panchayats by the BCOs. As a result there was an extra burden of ₹ 64.38 lakh on Consolidated Fund of the State on account of payment of interest in January 2019 to Gram Panchayats (GPs).

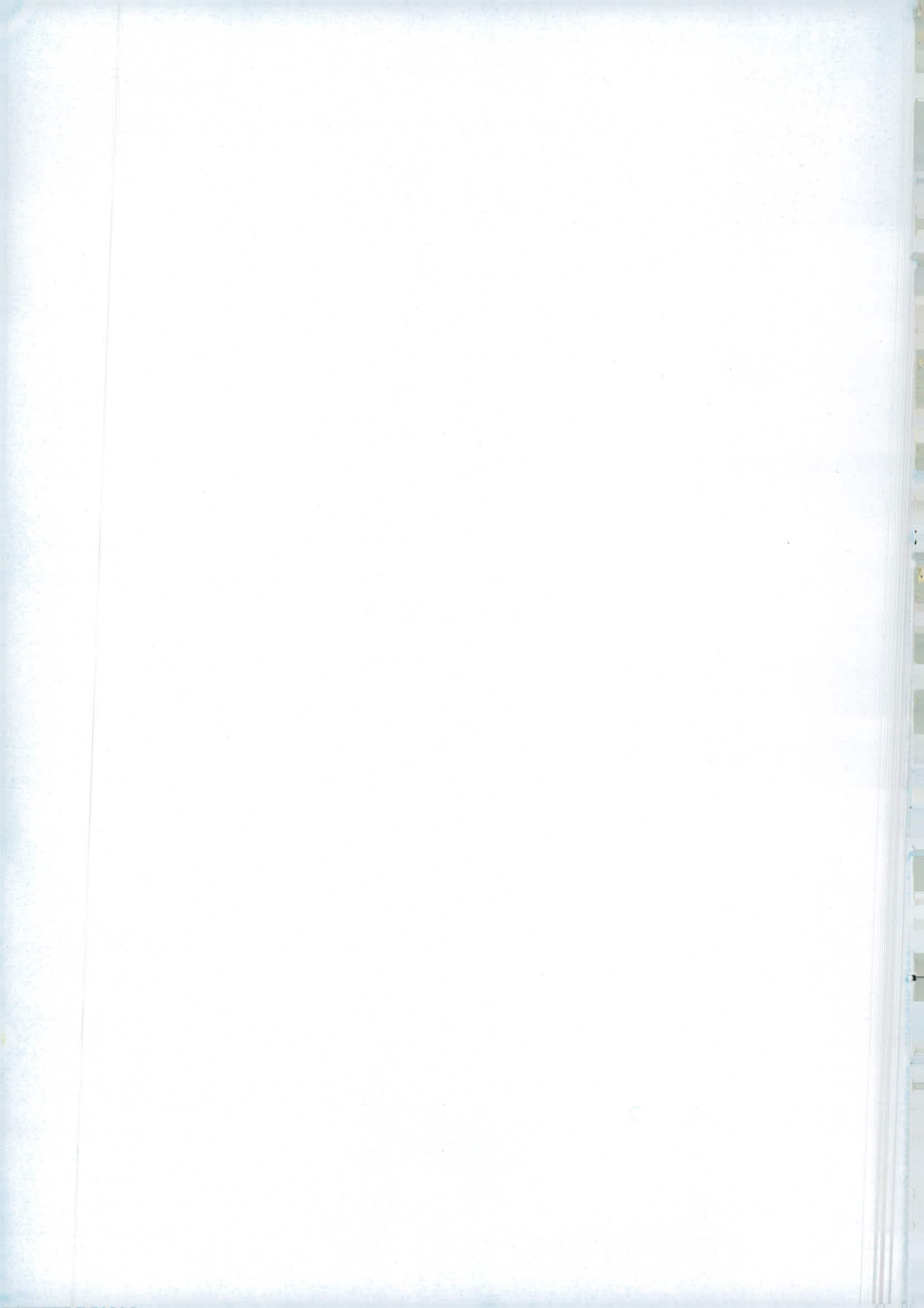
Joint Director (Finance), Directorate Panchayat Raj stated (November 2018) that delay of release of amount was due to delay in integration of online payment of gateway National Payment Corporation of India (NPCI) with bank accounts of some Gram Panchayats.

The fact remains that, payment of interest on account of delay in releasing of XIV FC grant to GPs despite the prior provision of XIV FC grant in State budget was an extra burden on Consolidated Fund of the State.

2.3.7 Budget provision against performance grant not surrendered

Against budget provision of ₹ 2,642.40 crore (General Basic Grant ₹ 2,341.57 crore, Performance Grant ₹ 300.83 crore) under XIV FC grants, Performance Grant was not received from GoI. However, Directorate, Panchayati Raj, drew ₹ 300.83 crore (31st March 2018) against the budget provision for XIV FC grants from state budget and deposited it into Personal Deposit (PD) Account after availing permission from Finance Department (31st March 2018).

The fact remains that, performance grant was not released by GoI and the amount of ₹ 300.83 crore drawn against budget provision which is kept in PD account.



Chapter 3
FINANCIAL REPORTING AND
COMMENTS ON ACCOUNTS



CHAPTER 3

FINANCIAL REPORTING AND COMMENTS ON ACCOUNTS

Introduction

This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Discontinuation of all physical salary vouchers and contingent vouchers upto ₹ 20,000

GoMP amended the Madhya Pradesh Treasury Code (MPTC) Volume-I and Volume-II vide notification dated 26 November 2015 which stipulates that all the payments on behalf of the Government shall be made through e-payment. Government also raised the limit of vouchers/sub-vouchers not to be sent to Accountant General (A&E) from ₹ 1,000 to ₹ 20,000 by amending the MPTC in September 2012.

The State Government had discontinued sending of all physical salary vouchers and contingent vouchers upto ₹ 20,000 to the Accountant General from October 2016 onwards unilaterally without the concurrence of the Comptroller and Auditor General of India as required under Article 150 of the Constitution. The Drawing and Disbursing Officer (DDOs) are not sending physical bills in respect of these vouchers to the treasuries. The treasuries forwarded electronic bills to the Accountant General which are not digitally signed either by the DDOs or by the Treasury officers.

In the absence of physical vouchers or digitally signed e-vouchers the authenticity, correctness and completeness of accounts could not be ascertained in respect of expenditure towards salary of ₹ 20,596 crore and ₹ 377 crore in regard to contingent expenditure during 2017-18.

3.2 Maintenance of Personal Deposit Accounts

Article 202 of the Constitution of India provides for Legislative financial control over public expenditure through the annual financial statement/Budget. The Madhya Pradesh Budget Manual (MPBM) requires statements of anticipated savings in expenditure to be submitted by the Budget Controlling Officers to the Finance Department by 15 January.

The CAG's annual Audit Reports repeatedly comment on violation of financial provisions by many departments of the Government of Madhya Pradesh (GoMP), where unspent funds are routinely transferred to various Personal Deposit (PD) accounts under the Public Account to avoid lapse of grant at the end of the financial year. PD accounts which remain inoperative for continuous three years, should be closed by the Treasury Officer and balances transferred to Government Account.

GoMP had a closing balance of ₹ 5,370.06 crore in respect of 847 PD accounts as on 31 March 2018. During the year 2017-18, there has been net addition of 48 PD accounts amounting to ₹ 19.69 crore. Further, ₹ 3,565.60 crore and ₹ 1,784.77 crore were lying unspent for one to three years and more than three years respectively.

3.2.1 Inoperative Personal/Educational Deposit Accounts

Scrutiny (April to June 2018) of records of Office of the Commissioner, Treasury and Accounts, Bhopal revealed that 43 Personal Deposit (PD)/ Educational Deposit (ED) accounts in seven treasuries with balances of ₹ 10.79 crore remained inoperative for more than three years. Details are given in **Table 3.1** below.

Table 3.1: Details of Inoperative PD/ED Accounts as of March 2018

(₹ in lakh)			
Sl No.	Name of Treasury	No. of PD /ED Accounts	Amount
1	Alirajpur	02	2.83
2	Damoh	03	35.87
3	Jabalpur	06	3.08
4	Jabalpur City	02	106.69
5	Khargone	15	910.80
6	Narsinghpur	10	17.64
7	Umaria	05	2.19
Total		43	1,079.10

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

On this being pointed out, Treasury Officers replied that the instructions would be issued to all concerned offices and the progress in the matter would be intimated suitably.

The reply is not acceptable as non-transfer of balance of PD/ED accounts to Revenue Deposit accounts resulted in non-compliance of provisions of MPTC.

During exit conference (April 2019) FD replied that instructions had been issued to Departments for closing inoperative accounts.

3.2.2 Unauthorised retention of Government money in bank accounts instead of Personal Deposit Account

Madhya Pradesh Financial Code (MPFC) Volume I provides that, unless otherwise expressly authorised by any law, rule, or order having the force of law, moneys may not be removed from the Consolidated Fund and Public Account for investment or deposit elsewhere without the consent of the Finance Department (FD). Further, FD issued (March 2015) instructions that funds for land acquisition kept in the bank accounts should be withdrawn and deposited in the Personal Deposit (PD) account.

Test check of records of Collector, Bhind (August 2017) and Shahdol (July 2016) revealed that an amount of ₹ 2.13 crore and ₹ 7.74 crore pertaining to land acquisition was lying in bank account (No.5302088472) of State Bank of India in the name of Collector, Bhind and nine⁴³ bank accounts in the name of the Collector, Shahdol respectively.

On this being pointed out, Collector, Bhind replied that the amount was related to the land acquisition cases of the Ater sub-division and this would be

⁴³ (1) Axis Bank, Shahdol (No. 916010018290375): ₹ 1.01 crore, (2) Bank of Baroda, Shahdol (No. 12930100006582): ₹ 0.64 crore, (3) Central Bank, Sohagpur, (No. 1486852217): ₹ 0.20 crore, (4) Central Bank, Sohagpur, (No. 1486892045): ₹ 0.00* crore, (5) Central Bank, Sohagpur, (No. 1486891154): ₹ 0.49 crore, (6) Central Regional Gramin Bank (No. 2002041030020900): ₹ 0.52 crore, (7) IDBI Bank (No. 15961104000006934): ₹ 2.75 crore, (8) Central Bank of India, Jaitpur (No. 2373790011): ₹ 1.21 crore, (9) Central MP Gramin Bank Jaisingh Nagar (No. 2002071010001055): ₹ 0.92 crore.

* ₹ 9,659

distributed according to the requirement, while Collector, Shahdol replied that bank account would be closed as per the Government instructions and money would not be deposited in bank account in future.

The reply is not acceptable as the amount pertaining to land acquisition should have been deposited in PD account instead of bank account. This cause risk of misuse of public fund and fraud. This was also contrary to the instructions issued by the FD.

The matter was referred to the Government (November 2018); their reply was awaited (June 2019).

3.2.3 Non-reconciliation of Treasury figures and AG figures of Personal Deposit Accounts

Subsidiary Rule 590 of Madhya Pradesh Treasury Code (MPTC) Volume I provides that, every Personal Deposit (PD) account holder should furnish an annual balance certificate to Accountant General (AG). Difference if any should be explained.

During the inspection of Treasury, Indore, treasury inspection party of Pr. AG (A&E)-I, Madhya Pradesh noticed that there was unreconciled difference of ₹ 165.07 crore in the balances of PD accounts between AG (₹ 172.68 crore) and treasury (₹ 7.61 crore). Details are shown in *Appendix 3.1*.

On this being pointed out, Treasury Officer, Indore, replied that due to wrong entry of opening balance at the time of computerisation (2005), the balances were not reconciled and the process of reconciliation is in progress.

The reply is not acceptable as the reconciliation of differences was not done periodically by the administrator of PD account which was in contravention of provisions of MPTC.

Non-reconciliation of balances in PD accounts periodically and not transferring the unspent balances lying in PD accounts to Consolidated Fund before the closure of the financial year entails the risk of misuse of public fund, fraud and misappropriation.

During exit conference (April 2019) FD replied that instructions would be issued to Commissioner, Treasury and Account for taking necessary action.

Recommendation: *The Finance Department should review all PD accounts and ensure that all amounts unnecessarily lying in these PD accounts are immediately remitted to the Consolidated Fund and appropriate action is taken against departmental officers who fail to follow the financial rules.*

3.3 Building and Other Construction Workers Welfare Cess

In terms of the Building and Other Construction Workers (BOCW) Welfare Cess Act, 1996, the GoMP constituted (April 2003) the Madhya Pradesh Building and Other Construction Workers Welfare Board (Board). The Board is entitled to receive the cess collected at the rate of one *per cent* of the cost of construction, as stipulated under the BOCW Act, with the aim of improving the working conditions of workers and to provide financial aid to them.

3.3.1 Accounting of Cess

Section 27(1) of BOCW Act requires the Board to maintain proper accounts and other relevant records and prepare an annual statement of accounts. Audit noticed that the Board had not prepared its accounts since 2013-14. Details of receipts and expenditure of labour cess during 2013-18 are given in **Table 3.2**.

Table 3.2: Details of receipts and expenditure of Cess during 2013-18

(₹ in crore)								
Year	Opening Balance	Amount of cess collected	Registration charges	Interest on deposits	Total funds available	Expenditure	Closing Balance	Percentage of utilisation of available funds
2013-14	571.37	264.49	0.01	0	835.87	110.07	725.80	13
2014-15	725.80	303.93	0.01	0	1,029.74	63.00	966.74	6
2015-16	966.74	286.44	0.001	0	1,253.18	120.18	1,133.00	10
2016-17	1,133.00	346.99	0.00008	0	1,479.99	261.17	1,218.82	18
2017-18	1,218.82	281.95	0.0003	0	1,500.77	287.98	1,212.79	19

(Source: Information provided by M.P. Building and Other Construction Workers Welfare Board, Bhopal)

The following comments deserve mention on the basis of audit scrutiny of records of the Board and the details given in the **Table 3.2**.

- (i) As per the information furnished by the Board, the sum of ₹ 1,212.79 crore available as on 31 March 2018 out of which ₹ 1,063.78 crore was kept in 29 branches of nationalised banks. The difference of ₹ 149.01 crore was pending for reconciliation. Interest amounting to ₹ 326.94 crore accrued from the amount deposited in the bank accounts was not being depicted in Cash Book. Further amount of cess collected by the various Departments could not be ascertained.
- (ii) The details of the assets created out of the funds received had not been accounted for in the fixed asset register of the Board, in the absence of which, the physical existence of the assets created and their location could not be verified.

3.3.2 Utilisation of Labour Cess

The State Government notified various schemes/activities viz., maternity benefits, pension, advance for purchase/construction of houses, funeral assistance, medical assistance, cash awards for meritorious students, financial assistance for education/marriage of children of beneficiaries etc., for benefit from the BOCW Welfare Fund. Details of expenditure for the same during 2013-18 are given in **Table 3.3**.

Table 3.3: Expenditure on schemes against available funds

(₹ in crore)									
Year	Available funds	Budget allotment of schemes		Scheme operated		Registered workers	Workers covered	Percentage	
		No. of schemes	Allotment	No. of schemes	Actual Expenditure			Workers covered	Utilisation of available funds
2013-14	835.87	12	127.60	6	105.05	25,15,516	5,55,899	22.10	12.57
2014-15	1,029.74	15	86.80	8	58.59	24,65,939	3,14,298	12.75	5.69
2015-16	1,253.18	20	125.80	17	101.24	24,81,926	5,16,958	20.83	8.08
2016-17	1,479.99	26	151.60	24	240.58	25,28,255	4,34,225	17.17	16.26
2017-18	1,500.77	24	233.10	21	210.02	25,87,175	4,98,182	19.26	14.00
Total		97	724.90	76	715.48	1,25,78,811	23,19,562	18.44	

(Source: Information provided by M.P. Building and other Construction Workers Welfare Board, Bhopal)

From the above **Table 3.3**, it is evident that the Board could utilise only 14 per cent of the available funds and only 19 per cent of the registered workers were benefited under various schemes during 2017-18. Thus, due to non-utilisation of funds amounting to ₹ 1,290.75 crore of available funds, the registered workers were deprived of getting benefit of various schemes. As compared to the neighbouring states, Madhya Pradesh (14 per cent) has utilised the available funds less than Chhattisgarh (42 per cent) and more than Uttar Pradesh (seven per cent) and also benefited workers more than Uttar Pradesh (eight per cent) and less than Chhattisgarh (34 per cent).

3.3.3 Collected Cess not transferred to Board

Rule 5(3) of the BOCW Welfare Cess Rules, 1998 (Cess Rules) provides that the amount of cess collected shall be transferred to the Board within 30 days of its collection.

Test check (April 2017 to August 2018) of records of 10⁴⁴ entities revealed that cess amounting to ₹ 1.40 crore collected during August 2008 to February 2018 was not transferred to the Board within the stipulated period of 30 days.

On this being pointed out, DDOs replied that cess would be deposited to Board within time in future as per the provision of the BOCW act and intimated to Audit.

The reply is not acceptable as the collected cess was to be transferred to Board as per cess rules.

The matter was referred to the Government (December 2018); their reply was awaited (June 2019).

3.3.4 Non-recovery of dues due to time barred cheques

According to banking norms, a cheque is valid for three months from the date of issue after which it becomes time barred.

Audit observed that the Board received cheques from field offices and deposited into bank. Out of these, 1656 cheques for ₹ 17.34 crore pertaining to period 2003-04 to 2017-18 became time barred.

The Board replied (January 2019) that some cheques were lapsed due to delay in submission and some dishonored due to insufficient amount in the account. These cheques were returned to the concerned agencies/Department for renewal of cheques.

The reply is not acceptable as in case of time barred cheques, the amount should have been recovered from parties concerned to avoid loss of revenue. However, the Board had not issued reminders timely for renewal of time barred cheques.

During exit conference (April 2019), FD replied that these cases would be taken with the concerned Departments.

⁴⁴ (1) Executive Engineers (EE), Rural Engineering Services (RES), Damoh: ₹ 2.25 lakh, (2) EE, RES, Jhabua: ₹ 2.45 lakh, (3) EE, RES, Hoshangabad: ₹ 3.79 lakh, (4) EE, Public Health and Engineering (PHE), Singroli: ₹ 17.87 lakh, (5) EE, PHE, Chhindwada: ₹ 69.17 lakh, (6) EE, PHE, Jabalpur: ₹ 4.11 lakh, (7) EE, PHE, Bhopal: ₹ 14.20 lakh, (8) District Programme Co-ordinator (DPC), Rajeev Gandhi Shiksha Kendra (RGSK), Gwalior: ₹ 8.15 lakh, (9) DPC, RGSK, Ratlam: ₹ 7.97 lakh, (10) DPC, RGSK, Shivpuri: ₹ 10.37 lakh

3.3.5 Outstanding Utilisation Certificates

Rule 238(1) of General Financial Rules provides that Utilisation Certificate (UC) should be submitted within 12 months of the closure of the financial year by the institution or organisation concerned. The Board provided fund to Labour Offices (LOs) and thereafter the LOs provided fund to the respective implementing offices. The UCs regarding allotted fund was to be submitted in the prescribed format as per letter of allotment.

During test check (August 2018) of records of the Board, Audit observed that an amount of ₹ 1,100.10 crore was allotted to 53 District offices of Labour Department by the Board and the same was transferred to various implementing agencies. However, UCs amounting to ₹ 315.45 crore were outstanding as on 31 March 2018 from 47 District offices. The Details of outstanding UCs are given in **Appendix 3.2**.

This shows lack of internal control system in releasing the fund without obtaining UCs from implementing agencies.

Recommendation: *The State Government should ensure that the MP BOCW Welfare Board finalises the accounts and fulfil its mandate on improving the working conditions of building and other construction workers and providing adequate financial assistance to them, as prescribed in the Act. Further, the internal control mechanism of the Board needs to be strengthened to watch timely submission of the UCs by the Board to whom funds were released.*

3.4 Opaqueness in Government Accounts

Minor head 800 relating to other receipts and other expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of minor head 800 is to be discouraged, since it renders the accounts opaque.

During 2017-18, ₹ 35,479.51 crore constituting about 26.31 per cent of the total revenue receipts (₹ 1,34,875.39 crore) under various revenue Major Heads of accounts was recorded under minor head 800-other receipts under different Major Heads.

Similarly, ₹ 24,717.79 crore constituting about 15.34 per cent of the total expenditure of ₹ 1,61,159.31 crore was recorded under minor head 800-other expenditure under different Major Heads.

Instances where a substantial portion (10 per cent or more of the total receipts/expenditure under the concerned Major Head) of the receipts/expenditure were classified under minor head 800-other receipts/expenditure are given in **Appendix 3.3** and **3.4** and summarised in **Table 3.4**.

Table 3.4: Bookings under minor head 800- 'other receipts' and 'other expenditure'

Particulars	Receipts		Expenditure	
	Amount (₹ in crore)	Heads of accounts	Amount (₹ in crore)	Heads of accounts
100 per cent	550.88	0059, 0217, 0404, 0702, 1452	656.88	2852, 4070, 4852, 4853, 4875, 5055, 5425
Between 75 per cent and 99 per cent	23,690.02	0056, 0211, 0220, 0235, 0403, 0435, 0810, 1601	10,201.64	2075, 2217, 2250, 2702, 4700, 4701
Between 50 per cent and 74 per cent	4,806.06	0035, 0039, 0055, 0215, 0401, 0515, 0851	3,941.24	2204, 2705, 2851, 3454, 4215, 4225, 4515
Between 25 per cent and 49 per cent	2,283.77	0029, 0070, 0210, 0406, 0700, 0853, 0875	5,385.26	2401, 2701, 4702, 5054
Between 10 per cent and 24 per cent	1,199.27	0030, 0043, 0049, 0071, 0230, 0405, 0408, 0425, 0701	3,232.34	2216, 2225, 2245, 2403, 2515, 2700, 3054, 4202, 4217, 4403
Total	32,530.00		23,417.36	

(Source: Finance Accounts for the year 2017-18)

During exit conference (April 2019) FD replied that corrective action would be taken while preparing budget for the financial year 2019-20.

Recommendation: The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate head of account.

3.5 Wrong Operation of Sub Major Head under Plan/Non-plan

It was notified in the List of Major and Minor Heads (LMMH), that w.e.f. 01.04.2017, Sub-Major Heads 01-'Non-Plan Grants', 02-'Grants for State/Union Territory Plan Schemes', 03-'Grants for Central Plan Schemes' 04 'Grants for Centrally Sponsored Plan Schemes' and '05-Grants for Special Plan Schemes' under Major Head '1601' and minor heads thereunder are unauthorised as per LMMH. Similarly, under Major Head '6004', Sub-Major Heads 01-'Non-Plan Loans', 02-'Loans for State/Union Territory Plan Schemes', 03-'Loans for Central Plan Scheme', 04-'Loans for Centrally Sponsored Plan Schemes', 05-'Loans for Special Schemes', 06-'Ways and Means Advances' and '07-Pre 1984-85 Loans' and minor heads there under would not be operational for fresh transactions.

Scrutiny of Finance Accounts 2017-18 revealed that these sub Major Heads and minor heads were still operated due to allocation of the funds under these heads in the budget documents. As per Finance Accounts 2017-18, an amount of ₹ 27,639.29 crore as detailed in **Table 3.5** and ₹ 191.68 crore were booked under Major Heads 1601 and 6004-02-101 respectively which seems inappropriate.

Table 3.5: 1601-Grants-in-aid from Central Government

Sub Major Head and Minor Heads thereunder	Description	Receipt During 2017-18
Sub Major Head-01	Non Plan Grants	
Minor Head-109	Grants towards contribution to State Disaster Response Fund	725.25
Minor Head-110	Grant from National Disaster Response Fund	502.09
Minor Head-800	Other Grants	3,180.78

Sub Major Head and Minor Heads thereunder	Description	Receipt During 2017-18
Sub Major Head-02	Grants for State/Union Territory Plan Schemes	
Minor Head-101	Block Grants	4.69
Minor Head-104	Grants under Provision to Article 275(1) of Constitution	63.65
Minor Head-800	Other Grants	23,095.46
Sub Major Head-03	Grants for Central Plan Schemes	
Minor Head-800	Other Grants	67.37
Total-1601		27,639.29

(Source: Finance Accounts for the year 2017-18)

3.5.1 Incurring expenditure of Revenue nature from Capital head

According to Rule 11 of the MPFC, Vol-1, all controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Scrutiny of records of the Executive Director, Madhya Pradesh Jan Abhiyan Parishad (MPJAP), Bhopal revealed that Directorate of Planning Economics and Statistics, Bhopal (Budget Controlling Officer) had drawn ₹ 56.47 crore during 2010-11 to 2016-17 from the Capital budget under Grant no-64-Major Head-4515 and Grant no-41-Major Head-4515. The said amount was expended by MPJAP on operating activities of revenue nature i.e. salaries, allowances, office expenditure and schemes of the council such as Navankur, Prasphutan, Sanwad, Sanvidhi along with Narmada Seva Yatra and Ekam Yatra.

Commissioner, Directorate of Planning, Economics and Statistics replied (June 2019) that various schemes like Navankur, Prasphutan, Sanwad, Narmada Seva and Ekam Yatra Yojna etc. are operated with a view to enhancing public participation in development of the State which are of public interest i.e. water conservation, plantation, conservation of Narmada river etc. Since conservation of river is directly related to economic development of the State, the expenditure incurred on the schemes along with salary and allowances of employees engaged in operation of these schemes have been accounted as capital expenditure.

The reply is not acceptable as this amount should have been used as capital expenditure for minor construction works but the same had been used as revenue expenditure which was in contravention to the provision of MPFC.

During exit conference (April 2019) FD replied that corrective action would be taken while preparing budget for the financial year 2019-20.

3.6 Non-submission of Utilisation Certificates

The financial rules stipulate that where Grants-in-aid are given for specific purposes, departmental officers concerned should obtain Utilisation Certificates (UCs) from grantees which, after verification, should be forwarded to the Accountant General (A&E), to ensure that the funds have been utilised for the intended purposes. It was however, observed that 20,666 UCs amounting to ₹ 17,793.21 crore were outstanding as of 31 March 2018, details of which are given in *Appendix 3.5*. The status of outstanding UCs is given in **Table 3.6**.

Table 3.6: Outstanding Utilisation Certificates**(₹ in crore)**

Year	Status as on 31 March 2017		Status as on 31 March 2018	
	Number of outstanding UCs	Amount involved	Number of outstanding UCs	Amount involved
Up to 2015-16	21,092	18,075.25	20,664	17,788.36
2016-17	02	4.85	02	4.85
2017-18	--	--	Nil	Nil
Total	21,094	18,080.10	20,666	17,793.21

(Source: Finance Accounts for the years 2016-17 and 2017-18)

Major cases of non-submission of UCs relates to Major Head 3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (₹ 8,711 crore), 2408- Food, Storage and Warehousing (₹ 4,577 crore), 2501-Special Programmes for Rural Development (₹ 1,022 crore), 2235-Social Security and Welfare (₹ 748 crore) and 2401-Crop Husbandry (₹ 440 crore). Non-submission of UCs defeats the very purpose of Legislative control over the public purse and is fraught with the risk of the funds released for various schemes/ programmes being locked up or diverted.

Non submission of Utilisation Certificates (20,666) amounting to ₹ 17,793.21 crore as on 31 March 2018 indicated lack of proper monitoring by the Departments in utilisation of grants sanctioned for specific purposes.

3.6.1 Submission of false UCs

During audit of Madhya Pradesh Jan Abhiyan Parishad (MPJAP), it was noticed that MPJAP received ₹ 338 crore for activities of council and administrative expenditure in the form of grant during the period 2006-07 to 2017-18 from the Department of Planning, Economics and Statistics, GoMP. However, MPJAP furnished records of UCs amounting to only ₹ 305.89 crore pertaining to the period 2010-11 to 2017-18 to Audit. Records of UCs for ₹ 32.11 crore pertaining to period 2006-07 to 2009-10 were not furnished to Audit.

Further, as per annual accounts for the year 2017-18, a closing balance of ₹ 23.30 crore was available in the bank account of the State office of MPJAP, out of which ₹ 20.80 crore pertained to grants-in-aid received (during 2007-08 to 2017-18) from Department of Planning, Economics and Statistics, GoMP. However, 100 per cent utilisation was shown in the UCs submitted to the department. This shows that the false UCs amounting to ₹ 20.80 crore were submitted by the concerning authorities.

On being pointed out, MPJAP stated (March 2019) that MPJAP is grant recipient institution and it meets its expenses from the grant received. MPJAP is operated through the State/Division/District offices. UCs are issued by State office after allocating the grants to divisional/district offices. Balance available with the divisional/district offices at the end of the financial year is utilised to meet the expenses of the next financial year as there is delay in receipt of the grant in the first quarter of the financial year.

The reply is not acceptable as UCs should have been submitted on the basis of the actual expenditure.

During exit conference (April 2019) FD replied that necessary directions would be issued to the concerned Departments.

Recommendation: The State Government should identify the issues holding up submission of UCs and strengthen internal control mechanism of the Departments to watch timely submission of the UCs by the organisations to whom grants were released.

3.7 Reporting of misappropriation, losses and defalcations etc.

The financial rules provide 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 3,295 cases of misappropriation, losses, defalcations etc., involving ₹ 38.30 crore up to 31 March 2018 on which final action was pending as of June 2018. Out of these cases, 504 cases involving ₹ 1.35 crore were noticed during 2017-18. 2,736 cases (₹ 16.03 crore) and 11 cases (₹ 8.30 crore) were pending for recovery/regularisation against the Major Heads 2406-Forestry & Wild Life and 2054-Treasury and Accounts Administration respectively. Major Head-wise/Age-wise details of pending cases of misappropriation, losses, defalcations etc. at the end of 2017-18 is given in **Appendix 3.6**. Major Head-wise and nature of irregularity-wise details of these cases are given in **Appendix 3.7**. The age-profile of the pending cases with nature of irregularities emerging from these Appendices are summarised in **Table 3.7** and **Table 3.8**.

Table 3.7: Profile of pending cases

(₹ in crore)

Age-profile of the pending cases		
Range in years	Number of cases	Amount involved
0 – 5	902	9.36
5 – 10	238	14.93
10 – 15	304	5.22
15 – 20	388	3.55
20 – 25	280	1.99
25 & above	1,183	3.25
Total	3,295	38.30

(Source: Information furnished by concerned Departments)

Table 3.8: Category-wise profile of misappropriation, losses, defalcations etc.

(₹ in crore)

Nature of pending cases		
Nature of the case	Number of cases	Amount involved
Theft	167	6.20
Misappropriation/Loss of material	3,128	32.10
Total	3,295	38.30

(Source: Information furnished by concerned Departments)

Further analysis indicated that the cases were outstanding owing to reasons listed in **Table 3.9**.

Table 3.9: Reasons for outstanding cases of misappropriation, losses, defalcations etc.

(₹ in crore)

SI. No.	Reasons for the delay/outstanding cases	Number of cases	Amount
(i)	Criminal proceedings finalised but the recovery of the amount pending	01	0.00*
(ii)	Awaiting orders for recovery or write off	3,224	37.24
(iii)	Pending in the Courts of law	70	1.06
	Total	3,295	38.30

(Source: Information furnished by concerned Departments)

*Amount ₹ 47,165

Out of 3,295 cases involving ₹ 38.30 crore, 2,155 cases (65 per cent) involving ₹ 14.01 crore were pending for more than 10 years. Orders for recovery or write off were awaited in respect of 3,224 cases (98 per cent). First Information Reports were lodged in 348 cases out of 3,295 cases.

Further, 92 cases of losses involving ₹ 20.30 lakh were written off during the year 2017-18, as detailed in **Appendix 3.8**. An amount of ₹ 55.34 lakh pertaining to 320 cases had been recovered and credited to Government Account during 2017-18. The details are given in **Appendix 3.9**.

Recommendation: *The Government should expedite completion of departmental action as warranted, and strengthen internal control systems to prevent/reduce recurrence of such cases.*

3.8 Variation in cash balance

As per the certificate of confirmation of balances issued by the Reserve Bank of India, the State had a debit balance of ₹ 699.83 crore as on 31 March 2018 while the closing cash balance of the State for the month of March 2018 as certified by the Accountant General (A&E) was ₹ 693.65 crore (credit). The difference of ₹ 6.18 crore (net debit) between the cash balance of the State Government, as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India was due to non-reconciliation of 707 cases at treasury level from 2006-07 and 405 cases at RBI level from 2008-09 as on 31 March 2018.

3.9 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.

All the 117 BCOs have partially reconciled receipt of ₹ 25,914.75 crore (18.27 per cent) against the total receipts of ₹ 1,41,881.03 crore (excluding receipts under "Public Debt") during the year 2017-18. Further, all the 117 BCOs have partially reconciled an expenditure of ₹ 80,505.33 crore (49.15 per cent) against the total expenditure of ₹ 1,63,802.35 crore (excluding repayment of "Public Debt").

Though such non-reconciliation of Departmental figures is pointed out regularly in the CAG's Audit Reports, the lapses still continue to persist.

Recommendation: *The Finance Department should evolve a mechanism to ensure that all Budget Controlling Officers reconcile their accounts with the Accountant General (A&E) every month.*

3.10 Adjustment of Temporary Advances

According to Subsidiary Rule 53 of MPTC, temporary advances should be adjusted as early as possible and adjustment should not be delayed for more than three months under any condition. Further, rule 112(2) of the Madhya Pradesh Municipal Accounts Rules, 1971 stipulates that no advance shall be drawn unless expenditure is likely to be incurred within one month.

As on 31 March 2018, 1,216 cases aggregating ₹ 7.06 crore were pending for adjustment by five⁴⁵ Departments. Temporary advances of more than ₹ one crore were pending in respect of General Administration (Election) Department (₹ 1.73 crore), Panchayat and Rural Development Department (₹ 3.18 crore) and Horticulture and Food Processing Department (₹ 2.13 crore). Details are given in **Table 3.10** below.

Table 3.10: Age-wise analysis of cases of advances pending as of March 2018

(₹ in crore)			
Sl. No.	Pendency	No. of cases	Amount
1	More than 10 years	495	1.02
2	More than five years and upto 10 years	250	1.35
3	More than one year and upto five years	363	3.32
4	Upto one year	108	1.37
Total		1,216	7.06

(Source: Data furnished by the Departments)

- Audit scrutiny of records of four District Collectors (Balaghat, Damoh, Ashok Nagar and Tikamgarh) revealed that 380 cases aggregating ₹ 95.44 lakh were provided as temporary advance for office work, election work etc. pending for adjustment.

On this being pointed out, Department replied that this would be intimated after adjusting the advance.

Reply is not acceptable as the amount of temporary advances was not adjusted by the Department in accordance with the provision of MPTC.

The matter was referred to the Government (August 2018); their reply was awaited (June 2019).

- Test check (September-December 2017) of records of Municipal Corporations (Sagar, Satna, and Ujjain) and Nagar Parishads (Chandiyā, District- Umariā and Orchha, District-Tikamgarh) revealed that 230 cases amounting to ₹ 3.18 crore provided as temporary advances to individuals for purchasing, constructions, survey, sports activities, maintenance of vehicles, court cases, travelling expenses etc. between 1984 to 2017 by Urban Local Bodies.

On this being pointed out, Commissioner, Sagar (September 2017) stated that advance were being adjusted and letters were issued for the adjustment of the advances. While Commissioner, Ujjain replied (November 2017) that advances would be adjusted at the end of the financial year. CEO, Orchha (July 2017), Chandiyā (October 2017) and Satna (December 2017) stated that advances would be adjusted.

Reply is not acceptable as the amount of temporary advances was not adjusted by the Department in accordance with the provision of MP Municipal Accounts Rules.

The matter was referred to the Government (December 2018); their reply was awaited (June 2019).

⁴⁵ (1) Food and Civil Supply Department (₹ 1.35 lakh), (2) General Administration (Election) Department (₹ 172.93 lakh), (3) Horticulture and Food Processing Department (₹ 213.26 lakh), (4) Irrigation Department (₹ 0.83 lakh) and (5) Panchayat and Rural Development Department (₹ 317.63 lakh)

Recommendation: The Finance Department should ensure to get implemented effective internal control mechanism in the concerned Department.

3.11 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 Superintendents of Police (SP) of five⁴⁶ Districts revealed that in 59 cases, the bill amounting to ₹ 203.72 lakh pertaining to previous year (2016-17) was pending for payment in financial year (2017-18). 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.

On this being pointed out, SP, Ashok Nagar, Raisen and Sidhi stated that due to the non-availability of budget in financial year 2016-17, the payment had been made in financial year 2017-18. SP, Rewa stated that the budget had been allocated in 2017-18 and payment was being made. SP, Jabalpur stated that due to lack of budget provision and restriction imposed on withdrawal by Government, payment could not be made in March 2017, the same had been made against budget provision for 2017-18.

The reply was not acceptable as under the provisions of MPTC, payment of pending bills was to be made in the same financial year.

The matter was referred to the Government (January 2019); their reply was awaited (June 2019).

Recommendation: The Government should ensure that the Departments must draw and pay all charges actually incurred at once and under no circumstances they be allowed to stand over to be paid from the grant of another year.

3.12 Irregular maintenance of Bank accounts

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.

As per information received from Fisherman Welfare and Fisheries Development Department, ₹ 88.65 lakh was withdrawn from the Consolidated Fund for Fisher Farmer Development Agencies (FFDA) schemes etc. and deposited in five bank accounts without obtaining permission from the Finance Department, which were being operated by three⁴⁷ Drawing and Disbursing Officers (DDOs) as on 31 March 2018.

⁴⁶ (1) Ashok Nagar: ₹ 14.80 lakh, (2) Jabalpur: ₹ 55.75 lakh, (3) Raisen: ₹ 22.95 lakh, (4) Rewa : ₹ 80.03 lakh and (5) Sidhi : ₹ 30.19 lakh

⁴⁷ (1) Assistant Director, Fisheries, Mandala: ₹ 54.37 lakh, (2) Assistant Director, Fisheries, Narsinghpur: ₹ 2.11 lakh, (3) Fish Farmer Development Agency, Shahdol: ₹ 32.17 lakh

3.12.1 Parking of funds in Bank accounts to avoid lapse of Budget Grant

Test check of records of the office of District Organizer Tribal Welfare (DOTW), Shivpuri revealed that an amount of ₹ 9.18 crore of various schemes namely Ganvesh (Uniform), Scholarship etc. was withdrawn from the treasury during 2016-17 to 2017-18 and deposited in five bank accounts⁴⁸ in the name of Jila Sanyojak Aadim Jati, Shivpuri without permission of FD.

On this being pointed out, DOTW stated that the amount would be deposited in the Government account.

Fact remains that amount was withdrawn without immediate requirement which leads to blockage of funds and is in contravention of the provisions of MPTC.

During exit conference (April 2019) FD replied that necessary instructions would be issued to the concerned Department.

3.12.2 Parking of funds of different schemes of Panchayati Raj Institutions

As per rule 173 of Chapter 9 of MPFC Volume I, unless it is otherwise ordered by Government, every grant made for a specific object is subject to the implied conditions that any portion of the amount, which is not ultimately, require for expenditure upon that object should be duly surrendered to the Government.

Test check of records of Office of the Chief Executive Officer (CEO), Zila Panchayat⁴⁹/Janpad Panchayat⁵⁰ (July 2017 and December 2017), revealed that an amount of ₹ 2.37 crore of 18 schemes⁵¹ was deposited in the bank accounts of ZP/JPs. Further, the amount was not surrendered/deposited in Government account even after closing/non-operation of the schemes.

This resulted in parking of ₹ 2.37 crore in the bank accounts of the schemes till the date of audit.

On this being pointed out, CEO JPs Ashoknagar, Thikri, Jhirniya, Sabalgarh, Pawai, Sanchi accepted the audit observation and stated that action would be taken for depositing the amount of closed schemes to Government Account.

Fact remains that the parking of funds is not only a violation of rules but also affects the flow of funds for the purpose it was provided.

During exit conference (April 2019) FD replied that necessary instructions would be issued to the concerned Departments.

Recommendation: *The Finance Department should evolve a mechanism to ensure that Government departments and entities under them do not draw money from the treasury to prevent the lapse of budget grants. The Finance Department should also review all bank accounts operated by State Government departments and close all accounts that are not authorised by the*

⁴⁸ (1) State Bank of India, (No. 10547193121): ₹ 0.30 crore, (2) Axis Bank, (No. 911020002506994): ₹ 5.85 crore, (3) Axis Bank, (No. 911010020719975): ₹ 1.57 crore, (4) ICICI Bank, (No. 14905000621): ₹ 0.05 crore, (5) HDFC Bank, (No. 50200008698785): ₹ 1.41 crore,

⁴⁹ Datia

⁵⁰ Ashok Nagar, Jhirniya (Khargone), Pawai (Panna), Sabalgarh (Morena), Sanchi (Raisen) and Thikri (Badwani)

⁵¹ 10th and 11th Finance Commission (₹ 18.32 lakh), Indira Awas Yojna (₹ 0.19 lakh), Jaiv Vividhata (₹ 2.07 lakh), Mid-Day-Meal (₹ 44.84 lakh), National Sum Vikas Yojna (₹ 3.27 lakh), Nirmal Bharat Abhiyan (₹ 3.19 lakh), Panchayat Nirvachan Namankan Fees (₹ 3.48 lakh), Pension Schemes (₹ 139.86 lakh), Rashtriya Maternity Yojna ₹ 0.09 lakh), Rashtriya Pariwar Sahayata Yojna (₹ 2.61 lakh), Shahriya Vikas Abhikaran (₹ 0.43 lakh), Sampoorna Gramin Rojgar Yojna (₹ 0.24 lakh), Sarv Shiksha Abhiyan (₹ 0.24 lakh), SGSY (kup) (₹ 9.66 lakh), Shiksha Karmi (₹ 0.53 lakh), Swarnjayanti Rojgar Yojna (₹ 6.80 lakh), Tribal Welfare (₹ 0.35 lakh), Zila Shiksha Kendra (₹ 0.56 lakh)

Finance Department. Fixing of accountability and appropriate departmental and other action may be considered for officers depositing money in bank accounts without taking permission from the Government.

3.13 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 (SARs) and their placement in the Legislature as on 30 September 2018 is given in **Table 3.11**.

Table 3.11: Status of rendering accounts of the Autonomous Bodies

Sl. No.	Name of body	Audit under Act	Year up to which accounts were rendered	Period up to which SARs were issued	Placement of SAR in the Legislature	Delay ⁵² in submission/non-submission of accounts (in months)
1	Madhya Pradesh (MP) Khadi and Village Industries Board, Bhopal	Section 19(3) of C&AG (DPC) Act	2015-16	2013-14	2013-14 (placement of SAR on 07.03.2018)	2014-15 (31) 2015-16 (19) 2016-17 (15) 2017-18 (03)
2	MP Human Rights Commission, Bhopal	Section 19(2) of C&AG (DPC) Act	2016-17	2015-16	2014-15 (placement of SAR on 30.11.2017)	2015-16 (15) 2016-17 (03) 2017-18 (03)
3	MP Building and Other Construction Workers Welfare Board, Bhopal	Section 19(2) of C&AG (DPC) Act	2012-13	2011-12	SARs for the year 2003-04 to 2011-12 were issued. Status of placing SARs in the State Legislature was awaited.	2011-12 (20) 2012-13 (59) 2013-14 (51) 2014-15 (39) 2015-16 (27) 2016-17 (15) 2017-18 (03)
4	MP State Legal Services Authority, Jabalpur	Section 19(2) of C&AG (DPC) Act	2006-07 to 2009-10	2001-02 Accounts for the year 1997-98 to 2012-13 were received from the MP State Legal Services Authority in August 2015.	SAR for the year 1997-98 was issued on 13.10.2017. Status of placing SAR in the State Legislature was awaited. MP SLSA, Jabalpur has placed its unaudited accounts from 1997-98 to 2012-13 in State Legislature on 25.02.2016.	1997-98 (205) to 2012-13 (25) 2013-14 (51) 2014-15 (39) 2015-16 (27) 2016-17 (15) 2017-18 (03)
5	MP Housing and Infrastructure Development Board, Bhopal	Section 19(3) of C&AG (DPC) Act	2017-18	2016-17	2015-16 (Placement of SAR on 18.07.2017)	2016-17 (02)
6	Madhya Pradesh Electricity Regulatory Commission (MPERC), Bhopal	Section 19(2) of C&AG (DPC) Act	2017-18	2016-17	2016-17 (placement of SAR on 21.03.2018)	-

⁵² Period of delay taken from the due date of receipt of accounts i.e. 30 June of the ensuing financial year till 30 September 2018.

Recommendation: Government should ensure timely submission of accounts of the Autonomous bodies to Audit.

3.14 Impact on Revenue surplus and Fiscal deficit

As discussed in various places in the Report and as per Finance Accounts, the impact of incorrect booking/accounting of expenditure and revenue as worked by Audit is given in Table 3.12 below.

Table 3.12: Impact on Revenue Surplus, Fiscal Deficit and Outstanding liabilities as per Finance Accounts and as worked out by Audit

(₹ in crore)

Details of incorrect booking and short transfer/contribution	Impact on Revenue Surplus	Impact on Fiscal Deficit	Impact on outstanding liabilities
	Overstatement	Understatement	Understatement
Short transfer of contribution to NSDL	19.82	19.82	-
Non-contribution to Consolidated Sinking Fund	779.00	779.00	779.00
Short contribution to Guarantee Redemption Fund	148.48	148.48	148.48
Non-payment of interest on Reserve Funds and Deposits bearing interest	1.23	1.23	1.23
Misclassification between revenue and capital expenditure	653.12	-	-
Total	1,601.65	948.53	928.71

(Source: Finance Accounts 2017-18)

In view of the above, the Revenue Surplus, Fiscal Deficit and Outstanding Liabilities of the State for the year 2017-18 which are ₹ 4,629 crore, ₹ 22,745 crore and ₹ 1,72,363 crore as projected in the Finance Accounts would actually be ₹ 3,027 crore, ₹ 23,694 crore and ₹ 1,73,292 crore respectively.

3.15 Apportionment of balances as on reorganisation of the State

Balances amounting to ₹ 118.28 crore under Public Accounts along with balance under Capital Section ₹ 5,750.38 crore, Guarantees ₹ 967.43 crore and Loans and Advances ₹ 1,297.35 crore remained to be apportioned between the successor States Madhya Pradesh and Chhattisgarh, even after two decades of the reorganisation of the erstwhile State of Madhya Pradesh with effect from November 2000. Details are given in Table 3.13 below.

Table 3.13: Un-apportioned balances as of March 2018

(₹ in crore)

Head of Account	Un-apportioned balance as on 31 March 2017	Un-apportioned balance as on 31 March 2018
Public Accounts	669.76	118.28
Capital Section	5,755.20	5,750.38
Guarantees	967.43	967.43
Loans and Advances	2,176.05	1,297.35

(Source: Finance Accounts 2016-17 and 2017-18)

During the year 2017-18, the State Governments of Madhya Pradesh and Chhattisgarh had apportioned 82 per cent (₹ 551.48 crore) under Public Accounts and 40 per cent (₹ 878.70 crore) under Loans and Advances in 2017-18, as compared to the un-apportioned balances in 2016-17.

During exit conference (April 2019) FD replied that it had been resolved in a meeting with Chhattisgarh Government and Accountant General (A&E) of both states.

The reply is not acceptable as the apportionment of Public Accounts, Capital Section, Guarantees and Loans and Advances still remained un-apportioned as depicted in Finance Accounts 2017-18 and the same has also not yet published in Gazette notification.

Recommendation: *The State Government is required to liaison with the Government of Chhattisgarh to expedite the apportionment of balances under Public Accounts, Capital Section, Guarantees and Loans and Advances between the two successor States.*

3.16 Improper maintenance of Cash Books by the Departments

The Cash Book is a primary record of financial transactions of receipts and disbursements which is required to be maintained mandatorily in each office to ensure proper receipt and custody of Government money. Non-maintenance/improper maintenance of cash book not only impacts the accuracy and completeness of accounts but is also a red flag for probable fraud, misappropriation and embezzlement of Government funds.

The audit inspection reports of the Accountant General issued to various Departments have reflected many instances of non-maintenance/improper maintenance of cash books by various entities under GoMP. The details are shown in **Appendix 3.10**.

3.17 Delay in finalisation in the accounts of Public Sector Undertakings

Financial statements of Companies for each financial year are to be finalised within six months from the end of the relevant financial year i.e., September end under Section 166 and 210 of the Companies Act, 1956. Similar provisions also exist under Section 96(1) read with Section 129(2) of the Companies Act 2013. Failure to do so may attract penal provisions under 129(7) of the Companies Act, 2013⁵³, which stipulates that every officer of the defaulting company responsible shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees, or with both.

The accounts of statutory corporations are required to be finalised, audited and presented to the Legislature as per the provisions of their respective Acts.

In violation of the above provisions, 46 *per cent* of the PSUs in Madhya Pradesh are in arrears of accounts as detailed in **Table 3.14**.

Table 3.14: Age-wise arrears of Accounts of PSUs as of 31 December 2018

Sl. No.	Particulars	Working	Non-working	Total
1	Number of PSUs/Corporations	58	16	74
2(a)	Number of PSUs/Corporations having accounts in arrears	30	04	34
2(b)	Number of accounts in arrears	62	70	132
3(a)	Number of PSUs/Corporations with accounts in arrears of less than five years	28	0	28
3(b)	Number of accounts arrears in above PSUs/Corporations	41	0	41
4(a)	Number of PSUs/Corporations with accounts in arrears for five to 10 years	01	02	03

⁵³ Earlier under section 210(5) of the Companies Act 1956 which stipulated that if any person, being a director of the company, fails to take reasonable steps to comply with the provisions of this section, shall be punishable for each offence with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees or with both.

Sl. No.	Particulars	Working	Non-working	Total
4(b)	Number of accounts arrears in above PSUs/Corporations	07	16	23
5(a)	Number of PSUs/Corporations with accounts in arrears for 10 years and above	01	02	03
5(b)	Number of accounts arrears in above PSUs/Corporations	14	54	68
6	Extent of arrears of accounts (in years)	1-14	1-28	1-28

(Source: Information furnished by PSUs)

Due to non-finalisation of accounts in respect of 34 PSUs, the CAG has been unable to perform the supplementary audit of Companies as stipulated in the Companies Act and statutory audit of the Corporations as stipulated in their respective Acts, for periods for one to 28 years. The accounts were in arrears for less than five years in respect of 28 PSUs and for six PSUs the arrears ranged between six to 28 years.

The above indicates failure of the concerned administrative departments and specifically of the Finance Department to ensure that the defaulting companies and corporations comply with the relevant Acts.

It is of specific interest to observe that even in the absence of accounts to judge the genuineness of demands for financial support from these PSUs, the Finance Department has regularly provided budgetary support to these PSUs by way of infusion of equity, loans and Grants-in-aid/subsidies, guarantees. The State Government had extended budgetary support of ₹ 8,315.39 crore in 13 working PSUs (equity: ₹ 2,089.73 crore, loans: ₹ 88.92 crore, capital grants: ₹ 564.21 crore, guarantees: ₹ 115.23 crore and others (subsidy): ₹ 5,457.30 crore) during the period for which accounts were in arrears for the last one to 14 years as detailed in **Appendix 3.11**. The accounts were in arrears for 14 years in respect of one PSU and for 12 PSUs it ranged between one to seven years. The State Government needs to see if this is value-for-money expenditure; and if such assistance can justifiably be booked as capital expenditure for Equity (₹ 2,089.73 crore) and Loans (₹ 88.92 crore) and as revenue expenditure for Subsidies (₹ 5,457.30 crore) and Grants (₹ 564.21 crore).

Further, the State Government had also extended budgetary support (grant) of ₹ 4.34 crore to one non-working company during the period for which its accounts were in arrears as detailed in **Appendix 3.11**.

Recommendation: The Finance Department should review the cases of all PSUs that are in arrear in accounts, ensure that the accounts are made current within a reasonable period and stop financial support in all cases where accounts continue to be in arrears.

3.18 Dividend not declared

As per State Government policy (July 2005), all PSUs are required to pay a minimum dividend of 20 per cent of profit after tax. Though as per their latest finalised accounts, 22 PSUs with Government equity of ₹ 1,662.62 crore earned aggregate profit of ₹ 998.37 crore, only six PSUs proposed dividend of ₹ 45.63 crore or 4.57 per cent of overall profit of these PSUs. Thus, 16 PSUs did not declare dividend of ₹ 139.56 crore despite earning profit of ₹ 697.80 crore in 2017-18 in violation of the dividend policy of GoMP. Details are given in **Appendix 3.12**.

Recommendation: The State Government should ensure that all profit earning PSUs pay the stipulated dividend to Government.

3.19 Non-reconciliation of Equities/Loans/Guarantees

The figures in respect of equity, loans and guarantees outstanding as per records of the State PSUs should agree with the figures appearing in the Finance Accounts of the State. Where the figures do not agree, the concerned PSUs and FD should reconcile the differences. The position in this regard as on 31 March 2018 is stated in the **Table 3.15**.

Table 3.15: Equity, loans and guarantees outstanding as per Finance Accounts and records of PSUs

(₹ in crore)			
Outstanding in respect of	Amount as per Finance Accounts	Amount as per records of PSUs	Difference
Equity	28,034.13	20,200.38	7,833.75
Loans	33,125.36	28,574.53	4,550.83
Guarantees	4,999.20	3,901.27	1,097.93

(Source: Finance Accounts for the year 2017-18 and information furnished by PSUs)

Though the differences between the amounts reflected in the Finance Accounts and as per the records of the PSUs were reported in the Audit Reports on Public Sector Undertakings of earlier years, no corrective action was taken by the State Government.

Recommendation: *The Finance Department and the concerned administrative Departments are required to work closely with the Accountant General (A&E) to reconcile the differences in records and accounts relating to State Government investments, loans and guarantees extended to State PSUs.*



(D. SAHU)

**Accountant General
(General and Social Sector Audit)
Madhya Pradesh**

**Gwalior
The 20 November 2019**

Countersigned



(RAJIV MEHRISHI)

**New Delhi
The 29 November 2019**

Comptroller and Auditor General of India

APPENDICES



Appendix 1.1
State profile (Madhya Pradesh)
(Reference: Introduction; Page 1)

A		General Data		Figures	
Sl.No	Particulars		Figures		
1	Area		3,08,245 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 ⁵⁴ (2011 Census) (All India Density = 382 persons per sq.km)	236 persons per sq km		
4	Population below poverty line ⁵⁵ (All India Average = 21.90 per cent)		31.70 per cent		
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	69.69 per cent		
	b.	Literacy ⁵⁶ (as per 2011 Census) (All India Average = 73.00 per cent)	69.30 per cent		
6	Infant mortality ⁵⁷ (per 1000 live births) (All India Average = 34 per 1000 live births) (2016)		47 per 1000 live births		
7	Life Expectancy at birth ⁵⁸ (All India Average IN YEARS 2011-15 = 68.30 years)		64.80 years		
8	Human Development Index ⁵⁹ (a. 1999-2000 = 0.387) (b. 2007-2008 = 0.467)		0.375 (Rank-20)		
9	Gross State Domestic Product (GSDP) 2017-18 at current price		₹ 7,07,047 crore		
10	Gross State Domestic Product (GSDP) 2017-18 at constant price		₹ 4,99,102 crore		
11	Per Capita GSDP CAGR (2008-09 to 2017-18)	Madhya Pradesh	13.50 per cent		
		General Category States	13.10 per cent		
12	GSDP CAGR (2008-09 to 2017-18)	Madhya Pradesh	15.20 per cent		
		General Category States	14.50 per cent		
13	Population Growth ⁶⁰ (2008-09 to 2017-18)	Madhya Pradesh	14.70 per cent		
		General Category States	11.60 per cent		
B		Financial Data			
Particulars		Figures (in per cent)			
CAGR		2008-09 to 2016-17		2016-17 to 2017-18	
		GCS	Madhya Pradesh	GCS	Madhya Pradesh
a.	of Revenue Receipt	15.10	17.66	11.30	9.38
b.	of Own Tax Revenue	14.90	15.86	12.20	1.40
c.	of Non Tax Revenue	9.50	13.31	5.90	-0.28
d.	of Total Expenditure	15.80	18.86	4.70	7.21
e.	of Capital Expenditure	14.00	19.16	1.0	13.28
f.	of Revenue Expenditure on Education	14.50	20.07	6.2	11.87
g.	of Revenue Expenditure on Health	16.20	19.32	10.70	19.22
h.	of Salary and Wages	13.40	12.27	8.90	11.35
i.	of Pension	16.20	17.42	22.90	5.65

(Source: Financial data is based on Finance Accounts of respective years)

⁵⁴ Census Info India 2011 Final population totals

⁵⁵ Economic Survey 2017-18 (January 2018), Vol. II, page A 160-161

⁵⁶ Economic Survey 2017-18 (January 2018), Vol. II, page A 155

⁵⁷ Economic Survey 2017-18 (January 2018), Vol. II, page A 151

⁵⁸ Economic Survey 2017-18 (January 2018), Vol. II, page A 151

⁵⁹ Economic Survey 2017-18 (January 2018), Vol. II, page A 161

⁶⁰ 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 (Projected Total Population by Sex as on 1st October 2001-2026)

Appendix 1.2 (Part-A)
Structure of Government accounts
 (Reference: Paragraph 1.1; Page 1)

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 of India 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 of India and are not subject to vote by the State Legislature.

Appendix 1.2 (Part-B)
Layout of Finance Accounts
 (Reference: Paragraph 1.1; Page 1)

Finance Accounts is prepared in two Volumes with Volume I presenting the summarised financial statements of Government and Volume II presenting the detailed statements. The layout is detailed below. Further, Volume II 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 (Part-C)
Definitions of selected terms used in assessing the trends and
pattern of fiscal aggregates
 (Reference: Paragraph 1.1; Page 1)

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	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
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

Appendix 1.3

Abstract of receipts and disbursements as well as overall fiscal position during 2017-18
(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

Receipts			Disbursements			
2016-17		2017-18	2016-17		2017-18	
Section-A: Revenue						
1,23,306.79	I.	Revenue Receipts	1,34,875.39	1,19,537.37	Revenue Expenditure	1,30,246.09
44,193.65		Tax Revenue	44,810.85	27,903.12	General Services	32,100.08
				47,942.43	Social Services	58,346.18
9,086.51		Non-Tax Revenue	9,061.18	21,143.64	Education, Sports, Art and Culture	23,653.44
46,064.10		State's Share of Union Taxes	50,853.07	5,375.57	Health and Family Welfare	6,408.88
5,472.39		Non Plan Grants	4,408.12	11,182.25	Water Supply, Sanitation, Housing and Urban Development	17,317.45
17,701.96		Grants for State Plan Schemes	23,163.80	341.50	Information and Broadcasting	343.50
788.18		Grants for Central and Centrally Sponsored Plan Schemes	67.37	3,095.05	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,356.73
-		Other grants to State	2,511.00	290.53	Labour and Labour Welfare	356.04
				6,332.86	Social Welfare and Nutrition	6,657.75
				181.03	Others	252.39
				36,884.73	Economic Services	32,734.59
				10,311.12	Agriculture and Allied Activities	11,928.16
				8,817.65	Rural Development	6,820.58
				687.61	Irrigation and Flood Control	645.33
				12,476.20	Energy	9,753.26
				2,846.94	Industry and Minerals	1,959.95
				1,244.95	Transport	1,102.25
				223.96	Science, Technology and Environment	212.27
				276.30	General Economic Services	312.79
				6,807.09	Grants-in-aid and Contributions	7,065.24
	II.	Revenue Deficit carried over to Section B		3,769.42	Revenue Surplus carried over to Section B	4,629.30
1,23,306.79		Total	1,34,875.39	1,23,306.79	Total	1,34,875.39
Section-B: Others						
10,898.72	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	10,993.66		Opening Overdraft from RBI	
24.19	IV	Miscellaneous Capital Receipts	19.35	27,288.31	Capital Outlay	30,913.22
				697.84	General Services	742.58
				3,285.16	Social Services	5,358.38
				736.97	Education, Sports, Art and Culture	688.34
				564.69	Health and Family Welfare	1,039.87
				1,111.63	Water Supply, Sanitation, Housing and Urban Development	2,364.24
				--	Information and Broadcasting	0.30

Receipts			Disbursements			
2016-17		2017-18	2016-17		2017-18	
			549.83	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,061.28	
			203.85	Social Welfare and Nutrition	118.16	
			118.19	Other Social Services	86.19	
			23,305.31	Economic Services	24,812.26	
			693.31	Agriculture and Allied Activities	396.32	
			3,169.35	Rural Development	2,186.54	
			8,470.50	Irrigation and Flood control	7,973.14	
			4,666.56	Energy	7,479.57	
			1,515.34	Industry and Minerals	258.28	
			4,671.99	Transport	6,400.35	
			5.00	Science, Technology and Environment	4.00	
			113.26	General Economic Services	114.06	
772.05	V	Recoveries of Loans and Advances	5,069.53	4,940.27	Loans and Advances disbursed	1,550.20
			3,162.56	For Power Projects	706.25	
			1,187.07	For Agriculture and Allied Activities	132.58	
			513.29	For Industry and Minerals	346.16	
-7.33		From Government Servants	0.01	0.10	To Government Servants	--
779.38		From Others	5,069.52	77.25	To Others	365.21
0.01	VI	Inter-State Settlement	-0.05	0.66	Inter-State Settlement	-0.01
3,769.42	VII	Revenue Surplus brought down	4,629.30	--	Revenue Deficit brought down	--
29,847.41	VIII	Public Debt Receipt	21,892.17	4,925.41	Repayment of Public Debt	5,776.38
28,580.74		Internal Debt other than Ways and Means Advances and Overdraft	19,975.36	3,907.83	Internal Debt other than Ways and Means Advances and Overdraft	4,683.53
--		Net transactions under Ways and Means Advances	--	--	Net transactions under Ways and Means Advances	--
--		Net transactions under Overdraft	--	--		
12,66.67		Loans and Advances from Central Government	1,916.81	1,017.58	Repayment of Loans and Advances to Central Government	1,092.85
--	IX	Appropriation to the Contingency Fund	--	--	Appropriation to the Contingency Fund	--
--	X	Amount transferred to Contingency Fund	--	--	Expenditure from Contingency Fund	--
1,61,078.58	XI	Public Account Receipts	1,71,664.83	1,58,242.07	Public Account Disbursements	1,68,893.44
3,486.38		Small Savings and Provident Funds	3,416.80	2,673.71	Small Savings and Provident Funds	2,736.37
3,701.34		Reserve Funds	2,257.81	4,199.61	Reserve Funds	3,295.81
1,08,731.65		Suspense and Miscellaneous	1,23,314.51	1,09,573.88	Suspense and Miscellaneous	1,23,204.56
18,063.48		Remittances	17,659.89	18,135.36	Remittances	16,956.49

Receipts			Disbursements		
2016-17		2017-18	2016-17		2017-18
27,095.73		25,015.83	23,659.51	Deposits and Advances	22,700.21
	XII		10,993.66	Cash Balance at the end of the year	7,135.56
			--	Cash in Treasuries and Local Remittances	--
			-52.99	Deposits with Reserve Bank	-693.65 ⁶¹
			2.01	Departmental Cash Balance including Permanent Advances	0.60
			11,044.64	Cash Balance Investment and Investment of Earmarked Funds	7,828.61
2,06,390.38	Total	2,14,268.79	2,06,390.38	Total	2,14,268.79

(Source: Finance Accounts of respective years)

⁶¹ At the close of March 2018, there was a net difference of ₹ 6.18 crore (Debit) between the figures reflected in Accounts of Accountant General ₹ 6,93.65 crore (Credit) and those intimated by RBI ₹ 6,99.83 crore (Debit) – under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

Appendix 1.4
Actuals, vis-à-vis, budget estimates for 2017-18
(Reference: Paragraph 1.1.3; Page 5)

(₹ in crore)

Particulars	Budget Estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease(-) in per cent
1	2	3	4 (3-2)	5
Revenue Receipts of which	1,39,115.67	1,34,875.39	-4,240.28	-3.05
Own Tax Revenue	50,295.21	44,810.85	-5,484.36	-10.90
State Goods and Service Tax	0.00	8,696.12	8,696.12	0.00
Taxes on sales, Trade etc.	25,910.00	14,984.04	-10,925.96	-42.17
State Excise	8,600.00	8,245.01	-354.99	-4.13
Taxes on Vehicles	2,550.00	2,691.62	141.62	5.55
Stamp and Registration Fees	4,300.00	4,788.51	488.51	11.36
Taxes on goods and passenger	4,010.00	1,159.30	-2,850.70	-71.09
Land Revenue	700.00	490.99	-209.01	-29.86
Other taxes	4,225.21	3,755.26	-469.95	-11.12
Non Tax Revenue	11,679.74	9,061.18	-2,618.56	-22.42
Interest Receipts	530.00	639.11	109.11	20.59
Miscellaneous General Services	212.00	54.11	-157.89	-74.48
Non-ferrous Mining and Metallurgical Industries	3,700.00	3,640.72	-59.28	-1.60
Other Non-Tax Revenue	7,237.74	4,727.24	-2,510.50	-34.69
Share of Union Taxes and Duties	51,106.32	50,853.07	-253.25	-0.50
Grants-in-aid from GOI	26,034.40	30,150.29	4,115.89	15.81
Revenue Expenditure of which	1,34,519.27	1,30,246.09	-4,273.18	-3.18
General Services	36,699.64	32,100.08	-4,599.56	-12.53
Social Services	56,411.27	58,346.18	1,934.91	3.43
Education, Sports, Art and Culture	25,177.17	23,653.44	-1,523.73	-6.05
Health and Family Welfare	6,788.20	6,408.88	-379.32	-5.59
Water Supply, Sanitation, Housing and Urban Development	11,815.30	17,317.45	5,502.15	46.57
Information and Broadcasting	255.77	343.50	87.73	34.30
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,010.80	3,356.73	-654.07	-16.31
Labour and Labour Welfare	588.22	356.04	-232.18	-39.47
Social Welfare and Nutrition	7,510.73	6,657.75	-852.98	-11.36
Others	265.08	252.39	-12.69	-4.79
Economic Services	33,909.47	32,734.59	-1,174.88	-3.46
Agriculture and Allied Services	11,174.12	11,928.16	754.04	6.75
Rural Development	8,178.25	6,820.58	-1,357.67	-16.60
Irrigation & Flood Control	926.35	645.33	-281.02	-30.34
Energy	9,108.74	9,753.26	644.52	7.08
Industry & Minerals	2,496.39	1,959.95	-536.44	-21.49
Transport	1,457.32	1,102.25	-355.07	-24.36
Science, Technology and Environment	235.75	212.27	-23.48	-9.96
General Economic Services	332.55	312.79	-19.76	-5.94
Grants-in-aid and Contributions	7,498.88	7,065.24	-433.64	-5.78
Capital expenditure of which	31,412.02	30,913.22	-498.80	-1.59
General Services	922.36	742.58	-179.78	-19.49
Social Services	6,753.12	5,358.38	-1,394.74	-20.65
Education, Sports, Art and Culture	1,956.70	688.34	-1,268.36	-64.82
Health and Family Welfare	1,195.05	1,039.87	-155.18	-12.99
Water Supply, Sanitation, Housing and Urban Development	2,187.11	2,364.24	177.13	8.10
Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	1,098.54	1,061.28	-37.26	-3.39

Particulars	Budget Estimates	Actuals	Increase/Decrease (-)	Increase/Decrease(-) in per cent
Social Welfare & Nutrition	198.18	118.16	-80.02	-40.38
Other Social Services	117.54	86.49	-31.05	-26.42
Economic Services	23,736.53	24,812.26	1,075.73	4.53
Agriculture and Allied Services	444.10	396.32	-47.78	-10.76
Rural Development	2,458.23	2,186.54	-271.69	-11.05
Irrigation & Flood Control	9,402.04	7,973.14	-1,428.90	-15.20
Energy	5,676.10	7,479.57	1,803.47	31.77
Industries and Minerals	103.73	258.28	154.55	148.99
Transport	5,556.78	6,400.35	843.57	15.18
Science, Technology and Environment	4.00	4.00	0.00	0.00
General Economic Services	91.55	114.06	22.51	24.59
Revenue Surplus (+)/Deficits (-)	4,596.40	4,629.30	32.90	0.72
Fiscal Deficits (-)	-25,688.97	-22,745.28	2,943.69	-11.46
Primary Surplus (+)/Deficits (-)	-14,148.24	-11,699.94	2,448.30	-17.30

(Source: Finance Accounts and Budget Books for the year 2017-18)

Appendix 1.5
Time series data on the State Government finances
(Reference: Paragraphs 1.2.2; Page 9)

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A. Receipts					
1. Revenue Receipts	75,749	88,641	1,05,511	1,23,307	1,34,875
(i) Tax Revenue	33,552(44)	36,567(41)	40,214(38)	44,194(36)	44,811(33)
Taxes on Agricultural Income	--	--	--	--	--
State Goods and Service Tax	--	--	--	--	8,696 (19)
Taxes on Sales, Trade etc.	16,650(50)	18,136(50)	19,806(49)	22,561(51)	14,984(33)
State Excise	5,907(18)	6,695(18)	7,923(20)	7,533(17)	8,245(18)
Taxes on Vehicles	1,599(5)	1,824(5)	1,933(5)	2,252(5)	2,692(6)
Stamps and Registration fees	3,400(10)	3,893(11)	3,868(10)	3,925(9)	4,789(11)
Land Revenue	366(1)	243(1)	277(1)	407(1)	491(1)
Taxes on Goods and Passengers	2,579(8)	2,686(7)	3,085(8)	3,805(9)	1,159(3)
Other Taxes	3,051(9)	3,090(8)	3,322(8)	3,711(8)	3,755(8)
(ii) Non-Tax Revenue	7,705(10)	10,375(12)	8,569(8)	9,086(7)	9,061(7)
(iii) State's Share of Union Taxes and Duties	22,715(30)	24,107(27)	38,398(37)	46,064(37)	50,853(38)
(iv) Grants-in-Aid from Government of India	11,777(16)	17,592(20)	18,330(17)	23,963(20)	30,150(22)
2. Miscellaneous Capital Receipts	36	28	26	24	19
2A. Inter-State Settlement	2	1	2	0	0
3. Recoveries of Loans and Advances	93	6,765	162	772	5,070
4. Total Revenue and Non- Debt Capital Receipts (1+2+2A+3)	75,880	95,435	1,05,701	1,24,103	1,39,964
5. Public Debt Receipts	9,541	15,069	19,985	29,847	21,892
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,328	13,696	18,659	28,581	19,975
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	1,212	1,372	1,326	1,266	1,917
6. Total Receipts in the Consolidated Fund (4+5)	85,421	1,10,504	1,25,686	1,53,950	1,61,856
7. Contingency Fund Receipts	--	300	--	--	--
8. Public Account Receipts	94,811	1,10,295	1,32,772	1,61,079	1,71,665
9. Total Receipts of the State (6+7+8)	1,80,232	2,21,099	2,58,458	3,15,029	3,33,521
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	69,870(81)	82,373(77)	99,771(83)	1,19,537(79)	1,30,246(80)
General Services (including interest payments)	20,591(29)	22,365(27)	25,700(26)	27,903(23)	32,100(25)
Social Services	27,768(40)	32,067(39)	42,651(43)	47,942(40)	58,346(45)
Economic Services	16,972(24)	23,715(29)	25,529(25)	36,885(31)	32,735(25)
Grants-in-Aid and Contributions	4,539(7)	4,226(5)	5,891(6)	6,807(6)	7,065(5)
11. Capital Expenditure	10,813(13)	11,878(11)	16,835(14)	27,288(18)	30,913(19)
General Services	197(2)	258(2)	549(3)	698(3)	743(3)
Social Services	1,899(17)	2,070(18)	3,024(18)	3,285(12)	5,358(17)
Economic Services	8,717(81)	9,550(80)	13,262(79)	23,305(85)	24,812(80)
12. Disbursement of Loans and Advances	5,077(6)	12,535(12)	3,158(3)	4,941(3)	1,550(1)
13. Inter-State Settlement	2	1	2	1	0
14. Total Expenditure (10+11+12+13)	85,762	1,06,787	1,19,766	1,51,767	1,62,709
15. Repayments of Public Debt	4,005	4,921	4,860	4,925	5,776
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,243	4,084	3,948	3,908	4,683
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	762	837	912	1,017	1,093

	2013-14	2014-15	2015-16	2016-17	2017-18
16. Appropriation to Contingency Fund	--	300	--	--	--
17. Total disbursement out of Consolidated Fund (14+15+16)	89,767	1,12,008	1,24,626	1,56,692	1,68,485
18. Contingency Fund disbursements	--	1	--	--	--
19. Public Account disbursements	93,064	1,08,165	1,28,337	1,58,242	1,68,893
20. Total disbursement by the State (17+18+19)	1,82,831	2,20,174	2,52,963	3,14,934	3,37,378
Part C. Deficits					
21. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	5,879	6,268	5,740	7,781 ⁶²	4,629
22. Fiscal Deficit (-)/Fiscal Surplus(+) (4-14)	-9,882	-11,352	-14,065	-20,304 ⁶³	-22,745
23. Primary Deficit(-)/Surplus(+) (22+24)	-3,491	-4,281	-5,974	-11,225 ⁶⁴	-11,700
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	6,391	7,071	8,091	9,079	11,045
25. Financial Assistance to local bodies etc.	14,953	18,668	22,656	32,379	36,462
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) ⁶⁵	4,39,483	4,80,121	5,30,443	6,39,220	7,07,047
29. Outstanding Fiscal liabilities (year end)	96,826	1,08,688	1,27,144	155,800	1,72,363
30. Outstanding guarantees (year end) (including interest)	9,978	20,124	27,530	33,397	14,003
31. Maximum amount guaranteed (year end)	21,472	31,885	40,171	40,395	31,653
32. Number of incomplete projects	201	68	91	242	-
33. Capital blocked in incomplete projects	34,465	14,344	15,477	8,607	-
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP (per cent)	7.63	7.62	7.58	6.91	6.34
Own Non-Tax Revenue/GSDP (per cent)	1.75	2.16	1.62	1.42	1.28
Central Transfers ⁶⁶ /GSDP (per cent)	7.85	8.69	10.69	10.96	11.46
Revenue Buoyancy with reference to State's own taxes	0.78	1.89	1.91	1.70	6.70
II Expenditure Management					
Total Expenditure/GSDP (per cent)	19.51	22.24	22.58	23.74	23.01
Total Expenditure/Revenue Receipts (per cent)	113.22	120.47	113.51	123.08	120.64
Revenue Expenditure/Total Expenditure (per cent)	81.47	77.14	83.30	78.76	80.05
Expenditure on General Services/Total Expenditure (per cent)	24.24	21.18	21.93	18.85	20.28
Expenditure on Social Services/Total Expenditure (per cent)	34.67	31.98	38.16	33.80	39.28
Expenditure on Economic Services/Total Expenditure (per cent)	35.79	42.88	34.99	42.86	36.10
Capital Expenditure/Total Expenditure (per cent)	12.61	11.12	14.06	17.98	19.00
Capital Expenditure on Social and Economic Services/Total Expenditure (per cent)	12.37	10.88	13.60	17.52	18.54
III Management of Fiscal Imbalances					
Revenue Deficit(-)/Surplus(+)/GSDP (per cent)	1.34	1.31	1.08	1.22	0.65

⁶² Excludes impact of UDAY. On including impact of UDAY, Revenue Surplus would be ₹ 3,770 crore

⁶³ Excludes impact of UDAY. On including impact of UDAY, Fiscal Deficit would be ₹ 27,664 crore

⁶⁴ Excludes impact of UDAY. On including impact of UDAY, Primary Deficit would be ₹ 18,585 crore

⁶⁵ Revised GSDP figures as communicated by the Government adopted for the year 2013-14 to 2016-17

⁶⁶ Central Transfers comprising of Share of Union Taxes/Duties and Grants from GoI

	2013-14	2014-15	2015-16	2016-17	2017-18
Fiscal Deficit(-)/GSDP (<i>per cent</i>)	-2.25	-2.36	-2.65	-3.18	-3.22
Primary Deficit(-)/Surplus(+)/GSDP (<i>per cent</i>)	-0.79	-0.89	-1.13	-1.76	-1.65
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (<i>per cent</i>)	14.44	15.68	17.28	17.28	16.86
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (<i>per cent</i>)	22.03	22.64	23.97	24.37	24.38
Fiscal Liabilities/RR (<i>per cent</i>)	127.82	122.62	120.50	126.35	127.79
V Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i> in bracket)	378.72 (2.48)	80.35 (0.49)	129.64 (0.78)	231.50 (1.02)	622.36 (2.05)
Financial Assets/Liabilities	0.63	0.62	0.63	0.68	0.67

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

Explanatory Notes for Appendix 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 1.3** 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 2018, there was a net difference of ₹ 6.18 crore (Debit) between the figures reflected in Accounts of Accountant General ₹ 693.65 crore (Credit) and those intimated by RBI ₹ 699.83 crore (Debit) – under “Deposits with Reserve Bank”. The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.
3. NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.

Appendix 1.6

(A) Own tax revenue 2013-18

(Reference: Paragraph 1.2.2.1; Page 11)

(₹ in crore)

Heads	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimate	Actuals
State Goods and Service Tax	-	-	-	-	-	8,696
Taxes on sales, Trade etc.	16,650	18,136	19,806	22,561	25,910	14,984
State Excise	5,907	6,695	7,923	7,533	8,600	8,245
Taxes on Vehicles	1,599	1,824	1,933	2,252	2,550	2,692
Stamp and Registration Fees	3,400	3,893	3,868	3,925	4,300	4,789
Land Revenue	366	243	277	407	700	491
Taxes on goods and passenger	2,579	2,686	3,085	3,805	4,010	1,159
Other taxes	3,051	3,090	3,322	3,711	4,225	3,755
Total A	33,552	36,567	40,214	44,194	50,295	44,811

(Source: Finance Accounts of the respective years and Budget Books 2017-18)

(B) Non-tax revenue 2013-18

(Reference: Paragraph 1.2.2.1; Page 11)

(₹ in crore)

Heads	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimate	Actuals
Interest Receipts, Dividend and Profits	697	1,341	559	813	818	1,261
General Services	598	594	1,279	664	853	516
Social Services	2,197	3,696	1,784	2,338	3,755	1,609
Economic Services	4,213	4,744	4,947	5,271	6,254	5,675
Total B	7,705	10,375	8,569	9,086	11,680	9,061
Grand Total (A+B)	41,257	46,942	48,783	53,280	61,975	53,872

(Source: Finance Accounts of the respective years and Budget Books 2017-18)

Appendix 1.7
Status of PPP projects under various departments
as on 31 March 2018

(Reference: Paragraph 1.4.5; Page 25)

(₹ in crore)

Sl. No.	Department	Total projects		Under planning/ pipeline		Under bidding		Under implementation/ construction		Projects completed	
		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, Industries and Employment	7	1,082.18	4	786.08	1	78.52	2	217.58	0	0.00
3	Energy	3	382.70	0	0.00	0	0.00	0	0.00	3	382.70
4	Farmers 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	0	0.00	1	125.00	0	0.00	1	249.92
6	Forest	4	196.68	1	130.00	1	50.00	1	15.68	1	1.00
7	Horticulture	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	1,185.13	5	1,185.13	0	0.00	0	0.00	0	0.00
11	Public Works	127	14,553.14	2	362.77	7	32.47	30	5,429.74	88	8,728.16
12	Sports and Youth Welfare	1	900.00	0	0.00	0	0.00	1	900.00	0	0.00
13	Technical Education and Skill Development	3	331.30	1	176.30	0	0.00	2	155.00	0	0.00
14	Tourism	3	35.00	1	15.00	2	20.00	0	0.00	0	0.00
15	Transport	1	1,094.00	0	0.00	0	0.00	1	1,094.00	0	0.00
16	Urban Development and Housing	31	2,828.31	21	2,385.76	1	13.94	4	145.83	5	282.78
Total		197	23,643.69	39	5,402.37	15	431.43	42	8,096.33	101	9,713.56

(Source: Information provided by Directorate of Institutional Finance, M.P., Bhopal)

Appendix 1.8
Summarised financial position of the Government
of Madhya Pradesh as on 31 March 2018
(Reference: Paragraph 1.5.1; Page 26)

(₹ in crore)

As on 31.03.2017	Liabilities	As on 31.03.2018
1,08,391.34	Internal Debt -	1,23,683.16
70,691.25	Market Loans bearing interest	83,816.25
0.39	Market Loans not bearing interest	0.39
52.75	Loans from Life Insurance Corporation of India	43.07
16,199.64	Loans from other Institutions	17,028.19
21,447.31	Special Securities issued to NSS Fund of Central Government	22,795.26
Nil	Ways and Means Advances (including interest paid)	Nil
Nil	Overdrafts from Reserve Bank of India	Nil
13,917.10	Loans and Advances from Central Government -	14,741.06
1.88	Pre 1984-85 Loans	1.88
35.51	Non-Plan Loans	31.88
13,879.71	Loans for State Plan Schemes	14,707.30
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
500.00	Contingency Fund	500.00
14,493.19	Small Savings Provident Funds etc.	14,331.30
11,781.18	Deposits	14,096.28
7,633.73	Reserve Funds	5,927.73
1,215.59	Suspense and Miscellaneous balances	1,328.07
884.26	Remittance Balance	1,587.66
1,58,816.39	Total	1,76,195.26
	Assets	
1,54,388.76	Gross Capital Outlay on Fixed Assets -	1,85,264.11
22,671.87	Investments in shares of Companies, Corporations etc.	30,377.19
1,31,716.89	Other Capital Outlay	1,54,886.92
44,995.50	Loans and Advances -	41,469.42
36,964.31	Loans for Power Projects	33,048.56
8,005.30	Other Development Loans	8,401.72
25.89	Loans to Government servants and Miscellaneous loans	19.14
3.93	Advances	3.40
--	Remittance Balances	--
10,993.66	Cash -	7,135.56
--	Cash in Treasuries and Local Remittances	--
-52.99	Deposits with Reserve Bank	-693.65
2.01	Departmental Cash Balance including Permanent Advances	0.60

As on 31.03.2017	Assets	As on 31.03.2018
10,628.22	Cash Balance Investments	7,412.19
416.42	Reserve Fund Investments	416.42
-51,565.46	Deficit on Government Account -	-57,677.23
-3,769.42	(i) Less Revenue Surplus of the current year	-4,629.30
0.65	(a) Inter-State Settlement	0.03
10.21	(b) Amount closed to Government account	2.53
31.46	(c) Proforma/other adjustment during the year	-1,485.03
--	(d) Contingency Fund	--
-47,838.36	Accumulated deficit at the beginning of the year	-51,565.46
1,58,816.39	Total	1,76,195.26

(Source: Finance Accounts of respective years)

Appendix 1.9
Details of reserve funds
(Reference: Paragraph 1.5.2; Page 26)

(₹ in lakh)				
Particulars	Opening balance	Credit	Debit	Closing
2015-16				
Reserve Funds				
Reserve Fund Bearing Interest				
8121-General and other Reserve Fund	10,246.44	1,54,500.00	87,700.00	77,046.44
122- State Disaster Response Fund	10,246.44	1,54,500.00	87,700.00	77,046.44
Total- Reserve Fund Bearing Interest	10,246.44	1,54,500.00	87,700.00	77,046.44
Reserve Fund not Bearing Interest				
8223-Famine Relief Fund	585.07	13.08	-	598.15
101-Famine Relief Fund	592.10	0.71	-	592.81
102-Famine Relief Fund Investment Account	(-7.03)	12.37	-	Dr. (-)5.34
8226-Depreciation/Renewal Reserve Funds	463.58	-	-	463.58
102-Depreciation Reserve Fund of Government Non-commercial Departments	463.58	-	-	463.58
8228-Revenue Reserve Funds	2,289.10	120.17	-	2,409.27
101-Revenue Reserve Fund	3,163.31	6.53	-	3,169.84
102- Revenue Reserve Funds-Investment Accounts	(-874.21)	113.64	-	(-760.57)
8229-Development and Welfare Funds	5,85,964.44	1,17,400.14	10,905.00	6,92,459.58
103-Development Funds for Agricultural Purposes - Fund Account	37.36	-	-	37.36
103-Development Funds for Agricultural Purposes - Fund Account- Investment	(-7.45)	-	-	(-7.45)
110- Electricity Development Funds	92,794.65	49,019.75	10,815.00	1,30,999.40
114-Mines Welfare Funds	2,57,688.93	63,500.52	90.00	3,21,099.45
200-Other Development and Welfare Funds	2,35,450.95	4,879.87	-	2,40,330.82
8235-General and other Reserve Funds	2.21	-	-	2.21
117-Guarantee Redemption Fund	39,457.78	-	-	39,457.78
120-Guarantee Redemption Fund-Investment Account	(-39,457.78)	-	-	(-39,457.78)
200-Other Funds	3.00	-	-	3.00
201-Other Funds-Investment Account	-0.79	-	-	-0.79
Total- Reserve Fund not Bearing Interest	5,89,304.40	1,17,533.39	10,905.00	6,95,932.79
Grand Total	5,99,550.84	2,72,033.39	98,605.00	7,72,979.23
2016-17				
Reserve Funds				
Reserve Fund Bearing Interest				
8121-General and other Reserve Fund	77,046.44	2,79,680.00	2,79,680.00	77,046.44
122- State Disaster Response Fund	77,046.44	2,79,680.00	2,79,680.00	77,046.44
Total- Reserve Fund Bearing Interest	77,046.44	2,79,680.00	2,79,680.00	77,046.44
Reserve Fund not Bearing Interest				
8223-Famine Relief Fund	598.15	-	-	598.15
101-Famine Relief Fund	592.81	-	-	592.81
102-Famine Relief Fund Investment Account	Dr. (-)5.34	-	-	Dr. (-)5.34
8226-Depreciation/Renewal Reserve Funds	463.58	-	-	463.58
102-Depreciation Reserve Fund of Government Non-commercial Departments	463.58	-	-	463.58
8228-Revenue Reserve Funds	2,409.27	-	-	2,409.27
101-Revenue Reserve Fund	3,169.84	-	-	3,169.84
102- Revenue Reserve Funds-Investment Accounts	(-760.57)	-	-	(-760.57)

Particulars	Opening balance	Credit	Debit	Closing
8229-Development and Welfare Funds	6,92,459.58	89,033.15	1,40,281.40	6,41,211.33
103-Development Funds for Agricultural Purposes - Fund Account	37.36	-	-	37.36
103-Development Funds for Agricultural Purposes - Fund Account- Investment	(-)7.45	-	-	(-)7.45
110-Electricity Development Funds	1,30,999.40	31,313.35	6,584.10	1,55,728.65
114-Mines Welfare Funds	3,21,099.45	57,719.80	1,30,347.07	2,48,472.18
200-Other Development and Welfare Funds	2,40,330.82		3,350.23	2,36,980.59
8235-General and other Reserve Funds	2.21	1,420.72	1,420.72	2.21
117-Guarantee Redemption Fund	39,457.78	1,420.72		40,878.50
120-Guarantee Redemption Fund-Investment Account	(-)39,457.78		1,420.72	(-)40,878.50
200-Other Funds	3.00	-	-	3.00
201-Other Funds-Investment Account	-0.79	-	-	-0.79
Total- Reserve Fund not Bearing Interest	6,95,932.79	90,453.87	1,41,702.12	6,44,684.54
Grand Total	7,72,979.23	3,70,133.87	4,21,382.12	7,21,730.98
2017-18				
Reserve Funds				
Reserve Fund Bearing Interest				
8121-General and other Reserve Fund	10,246.44⁶⁷	1,46,909.00	1,46,909.00	10,246.44
122- State Disaster Response Fund	10,246.44	1,46,909.00	1,46,909.00	10,246.44
Total- Reserve Fund Bearing Interest	10,246.44	1,46,909.00	1,46,909.00	10,246.44
Reserve Fund not Bearing Interest				
8223-Famine Relief Fund	598.15	-	-	598.15
101-Famine Relief Fund	592.81	-	-	592.81
102-Famine Relief Fund Investment Account	Dr. (-)5.34	-	-	Dr. (-)5.34
8226-Depreciation/Renewal Reserve Funds	463.58	-	-	463.58
102-Depreciation Reserve Fund of Government Non-commercial Departments	463.58	-	-	463.58
8228-Revenue Reserve Funds	2,409.27	-	-	2,409.27
101-Revenue Reserve Fund	3,169.84	-	-	3,169.84
102- Revenue Reserve Funds-Investment Accounts	(-)760.57	-	-	(-)760.57
8229-Development and Welfare Funds	6,41,211.33	78,871.97	1,82,671.72	53,7411.58
103-Development Funds for Agricultural Purposes - Fund Account	37.36	-	-	37.36
103-Development Funds for Agricultural Purposes - Fund Account- Investment	(-)7.45	-	-	(-)7.45
110-Electricity Development Funds	1,55,728.65	51,671.97	44,841.00	1,62,559.62
114-Mines Welfare Funds	2,48,472.18	-	1,25,889.90	1,22,582.28
200-Other Development and Welfare Funds	2,36,980.59	27,200.00	11,940.82	2,52,239.77
8235-General and other Reserve Funds	2.21	-	-	2.21
117-Guarantee Redemption Fund	40,878.50	-	-	40,878.50
120-Guarantee Redemption Fund-Investment Account	(-)40,878.50	-	-	(-)40,878.50
200-Other Funds	3.00	-	-	3.00
201-Other Funds-Investment Account	-0.79	-	-	-0.79
Total- Reserve Fund not Bearing Interest	6,44,684.54	78,871.97	1,82,671.72	5,40,884.79
Grand Total	6,54,930.98	2,25,780.97	3,29,580.72	5,51,131.23

(Source: Finance Accounts of the respective years)

⁶⁷ Opening balance decreased by ₹ 66,800 lakh due to proforma correction

Appendix 2.1
Excess over provisions of previous years requiring regularisation
 (Reference: Paragraph 2.2.1; Page 34)

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/Appropriation number	Amount of excess
2003-04	04 Grants	Revenue (Voted) : 68, 84 Capital (Voted) : 35, 94	2.54
	03 Appropriations	Revenue (Charged) : 20, 67 Capital (Charged) : 23	
2008-09	02 Grants	Revenue (Voted) : 62 Capital (Voted) : 43	5.80
	02 Appropriations	Revenue (Charged) : 24 Capital (Charged) : 24	
2010-11	02 Appropriations	Revenue (Charged) : 23 Capital (Charged) : 24	12.62
2011-12	04 Grants	Revenue (Voted) : 33 Capital (Voted) : 15, 52, 74	135.10
	02 Appropriations	Revenue (Charged) : 23 Capital (Charged) : 23	
2012-13	02 Appropriations	Revenue (Charged) : 10 Capital (Charged) : 24	0.24
2013-14	02 Grants	Revenue (Voted) : 2 Capital (Voted) : 10	34.32
	01 Appropriation	Capital (Charged) : 21	
2014-15	03 Grants	Revenue (Voted) : 2, 6 Capital (Voted) : 42	446.28
	03 Appropriations	Revenue (Charged) : 24, 67 Capital (Charged) : 41	
2016-17	01 Grant	Revenue (Voted) : 2	23.77
Total	16 Grants and 15 Appropriations		660.67

(Source: Appropriation Accounts of the respective years)

Appendix 2.2
Statement of various grants/appropriations where savings exceeded ₹ 10 crore and more than 20 per cent of the total provisions in each case
(Reference: Paragraph 2.2.2; Page 34)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	PD	Public Debt (Capital Charged)	9,546.27	3,769.89	39.49
2	1	General Administration (Revenue Charged)	52.27	15.81	30.25
3	2	Other Expenditure pertaining to General Administration Department (Revenue Voted)	134.93	48.88	36.23
4	4	Other Expenditure pertaining to Home Department (Revenue Voted)	66.28	29.18	44.03
5	6	Finance (Revenue Voted)	12,580.86	3,115.23	24.76
6	6	Finance (Revenue Charged)	20.74	17.62	84.96
7	6	Finance (Capital Voted)	1,697.11	1,511.72	89.08
8	8	Land Revenue and District Administration (Capital Voted)	138.60	30.44	21.96
9	9	Expenditure pertaining to Revenue Department (Revenue Voted)	63.64	20.05	31.51
10	9	Expenditure pertaining to Revenue Department (Capital Voted)	10.20	10.20	100.00
11	13	Farmers Welfare and Agriculture Development (Revenue Voted)	8,383.16	3,199.77	38.17
12	14	Animal Husbandry (Revenue Voted)	981.51	225.34	22.95
13	14	Animal Husbandry (Capital Voted)	15.84	12.76	80.55
14	16	Fisheries (Revenue Voted)	87.48	22.07	25.23
15	19	Public Health and Family Welfare (Capital Voted)	300.00	154.11	51.37
16	20	Public Health Engineering (Revenue Voted)	780.06	188.15	24.12
17	20	Public Health Engineering (Capital Voted)	2,398.23	667.09	27.82
18	21	Public Services and Management (Revenue Voted)	86.62	43.64	50.38
19	21	Public Services and Management (Capital Voted)	15.00	10.31	68.73
20	22	Urban Development and Environment (Capital Voted)	1,547.10	894.35	57.81
21	23	Water Resources Department (Revenue Voted)	1,062.33	241.20	22.70
22	24	Public Works-Roads and Bridges (Revenue Voted)	1,418.47	351.48	24.78
23	25	Mineral Resources (Revenue Voted)	62.47	29.88	47.83
24	25	Mineral Resources (Revenue Charged)	650.05	650.05	100.00
25	26	Culture (Capital Voted)	38.98	10.84	27.81
26	27	School Education (Primary Education) (Capital Voted)	734.01	515.58	70.24
27	29	Law and Legislative Affairs (Revenue Voted)	1,102.83	253.89	23.02
28	29	Law and Legislative Affairs (Revenue Charged)	161.52	37.59	23.27
29	30	Rural Development (Capital Voted)	3,335.70	768.29	23.03
30	33	Tribal Welfare (Capital Voted)	1,560.72	669.76	42.91
31	34	Social Justice (Revenue Voted)	611.67	168.68	27.58
32	36	Transport (Capital Voted)	55.01	31.11	56.55

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
33	38	Ayush (Capital Voted)	46.50	37.81	81.31
34	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Capital Voted)	326.80	251.06	76.82
35	43	Sports and Youth Welfare (Capital Voted)	70.45	29.36	41.67
36	44	Higher Education (Capital Voted)	549.20	386.97	70.46
37	47	Technical Education Skill Development (Revenue Voted)	1,388.65	716.88	51.62
38	47	Technical Education Skill Development (Capital Voted)	326.85	97.52	29.84
39	48	Narmada Valley Development (Revenue Voted)	52.38	24.02	45.86
40	49	Scheduled Caste Welfare (Capital Voted)	262.50	58.35	22.23
41	50	Horticulture and Food Processing (Revenue Voted)	942.16	292.30	31.02
42	53	Financial Assistance to three tier Panchayati Raj Institutions (Capital Voted)	221.50	214.48	96.83
43	55	Women and Child Development (Capital Voted)	196.38	78.55	40.00
44	57	Externally Aided Projects Pertaining to Water Resources Department (Capital Voted)	30.00	26.72	89.07
45	58	Expenditure on Relief on Account of Natural Calamities and Scarcity (Revenue Voted)	3,485.05	884.84	25.39
46	58	Expenditure on Relief on Account of Natural Calamities and Scarcity (Capital Voted)	28.82	20.28	70.37
47	64	Financial Assistance to Urban Bodies (Capital Voted)	113.00	98.40	87.08
48	67	Public Works-Buildings (Revenue Voted)	683.85	174.59	25.53
49	67	Public Works-Buildings (Capital Voted)	349.99	150.29	42.94
50	69	Nomadic and Semi Nomadic Caste Welfare (Revenue Voted)	37.59	20.95	55.73
Total			58,811.33	21,278.33	36.18

(Source: Appropriation Accounts 2017-18)

Appendix 2.3
Statement of various grants/appropriations where savings exceeding ₹ 100 crore and more than 20 per cent of the total provisions in each case
(Reference: Paragraph 2.2.2; Page 34)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage of saving
Revenue-Voted							
1	6-Finance	12,580.76	0.10	12,580.86	9,465.63	3,115.23	24.76
2	13-Farmers Welfare and Agriculture Development	4,343.16	4,040.00	8,383.16	5,183.39	3,199.77	38.17
3	20-Public Health Engineering	780.06	Token	780.06	591.91	188.15	24.12
4	23-Water Resources Department	1,062.33	0.00	1,062.33	821.14	241.19	22.70
5	24-Public Works-Roads and Bridges	1,418.47	0.00	1,418.47	1,066.99	351.48	24.77
6	29-Law and Legislative Affairs	1,078.37	24.46	1,102.83	848.94	253.89	23.02
7	34-Social Justice	611.67	0.00	611.67	442.99	168.68	27.58
8	47-Technical Education and Skill Development	1,382.49	6.15	1,388.64	671.77	716.87	51.62
9	50-Horticulture and Food Processing	732.16	210.00	942.16	649.86	292.30	31.02
10	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2,185.05	1,300.00	3,485.05	2,600.20	884.85	25.39
11	67-Public Works-Buildings	653.85	30.00	683.85	509.26	174.59	25.53
Revenue-Charged							
12	25-Mineral Resources	650.05	0.00	650.05	0.00	650.05	100.00
Capital-Voted							
13	6-Finance	1,697.11	0.00	1,697.11	185.39	1,511.72	89.08
14	19-Public Health and Family Welfare	300.00	0.00	300.00	145.89	154.11	51.37
15	20-Public Health Engineering	2,398.23	0.00	2,398.23	1,731.15	667.08	27.82
16	22-Urban Development and Environment	718.87	828.23	1,547.10	652.76	894.34	57.81
17	27-School Education (Primary Education)	705.01	29.00	734.01	218.42	515.58	70.24
18	30-Rural Development	3,235.70	100.00	3,335.70	2,567.41	768.29	23.03
19	33-Tribal Welfare	903.44	657.28	1,560.72	890.96	669.76	42.91
20	40-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	311.80	15.00	326.80	75.74	251.06	76.82
21	44-Higher Education	549.20	0.00	549.20	162.23	386.97	70.46
22	53-Financial Assistance to three tier Panchayati Raj Institutions (Capital Voted)	221.50	0.00	221.50	7.02	214.48	96.83
23	67-Public Works-Buildings	281.17	68.82	349.99	199.70	150.29	42.94
Capital-Charged							
24	PD-Public Debt	9,546.27	0.00	9,546.27	5,776.38	3,769.89	39.49
Total		48,346.72	7,309.04	55,655.76	35,465.13	20,190.63	36.28

(Source: Appropriation Accounts 2017-18)

Appendix 2.4
Grants indicating persistent savings
(Reference: Paragraph 2.2.3; Page 35)

(₹ in crore)

Sl. No.	Number and Name of the Grant/ Appropriation	Amount of Savings (per cent to total Grant/Appropriation in brackets)				
		2013-14	2014-15	2015-16	2016-17	2017-18
Revenue-Voted						
1	9-Expenditure Pertaining to Revenue Department	18.22 (29.99)	21.08 (31.41)	25.13 (41.32)	16.42 (28.47)	20.05 (31.51)
2	13-Farmers Welfare and Agriculture Development	334.95 (28.44)	518.65 (21.06)	2,235.89 (63.36)	1,113.97 (26.77)	3,199.77 (38.17)
3	16-Fisheries	17.77 (26.78)	26.88 (36.15)	19.11 (27.19)	25.11 (29.95)	22.07 (25.23)
4	25-Mineral Resources	6.51 (21.89)	12.35 (32.24)	11.65 (29.81)	9.01 (23.34)	29.88 (47.83)
5	34-Social Justice	78.17 (31.90)	95.39 (42.19)	67.30 (29.52)	80.97 (29.97)	168.68 (27.58)
6	48-Narmada Valley Development	6.24 (26.27)	19.07 (66.17)	7.78 (34.99)	8.29 (29.26)	24.02 (45.86)
7	50-Horticulture and Food Processing	157.11 (44.31)	140.02 (33.23)	117.38 (20.54)	185.43 (27.11)	292.30 (31.02)
8	63-Minority Welfare	35.81 (53.11)	43.28 (63.28)	45.09 (71.60)	8.13 (32.51)	6.58 (34.27)
Revenue-Charged						
9	1-General Administration	6.81 (30.98)	13.69 (31.25)	28.03 (39.81)	17.10 (26.81)	15.81 (30.25)
10	6-Finance	13.24 (89.64)	12.40 (83.90)	15.53 (89.87)	7.06 (40.86)	17.62 (84.96)
Capital-Voted						
11	6-Finance	234.74 (81.98)	141.27 (30.01)	137.26 (75.81)	169.64 (94.34)	1,511.72 (89.08)
12	9-Expenditure Pertaining to Revenue Department	4.84 (98.79)	2.00 (100)	1.49 (49.60)	17.22 (100)	10.20 (100)
13	27-School Education (Primary Education)	34.85 (71.41)	24.97 (21.44)	129.46 (34.92)	110.37 (33.03)	515.58 (70.24)
14	38-Ayush	12.74 (48.22)	11.18 (54.94)	19.98 (63.44)	25.99 (61.62)	37.81 (81.31)
15	42-Bhopal Gas Tragedy Relief and Rehabilitation	6.30 (55.99)	3.25 (82.97)	2.40 (72.87)	3.53 (63.66)	3.27 (60)
16	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2.50 (100)	2.50 (100)	3.00 (100)	3.00 (100)	20.28 (70.37)
17	64-Financial Assistance to Urban Bodies	21.36 (85.44)	19.81 (79.24)	25.00 (98.24)	13.53 (66.04)	98.40 (87.08)
18	67-Public Works-Buildings	91.29 (49.98)	75.72 (40.33)	68.62 (28.48)	96.78 (33.73)	150.29 (42.94)
Capital-Charged						
19	P.D.-Public Debt	4,018.05 (50.08)	4,256.48 (46.38)	3,912.80 (44.60)	4,180.22 (45.91)	3,769.89 (39.49)

(Source: Appropriation Accounts of respective years)

Appendix 2.5
Schemes in which entire provision of ₹ 10 crore
or more in each case remained unutilised
(Reference: Paragraph 2.2.4; Page 35)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	IP	Interest Payments and Servicing of Debt	2049-01-101-5898-8.20 <i>per cent</i> Madhya Pradesh State Development Loan, 2017	14.35	0.00	14.35	100
2	IP	Interest Payments and Servicing of Debt	2049-01-101-7887-5.85 <i>per cent</i> Madhya Pradesh State Development Loan, 2017	23.40	0.00	23.40	100
3	IP	Interest Payments and Servicing of Debt	2049-01-200-6973-Interest on Local Fund Deposit Account	10.00	0.00	10.00	100
4	IP	Interest Payments and Servicing of Debt	2049-03-104-0807-Interest on Workmen's Contributory Provident Fund	10.00	0.00	10.00	100
5	IP	Interest Payments and Servicing of Debt	2049-03-108-0117- Interest on Defined Pension Scheme	10.00	0.00	10.00	100
6	IP	Interest Payments and Servicing of Debt	2049-60-701-6971-Government Employees Group Insurance Scheme-2003 (Interest on Saving Fund)	55.85	0.00	55.85	100
7	IP	Interest Payments and Servicing of Debt	2049-60-701-6972-Government Employees Group Insurance Scheme-1985 (Interest on Saving Fund)	72.83	0.00	72.83	100
8	PD	Public Debt	6003-101-0716-Miscellaneous Loans Payment	100.00	0.00	100.00	100
9	PD	Public Debt	6003-110-0637-Ways and Means Advances	2,000.00	0.00	2,000.00	100
10	PD	Public Debt	6003-110-0779-Advances for Recoupment of Short fall	2,000.00	0.00	2,000.00	100
11	3	Police	2055-800-1416-Creation of State Road Safety Fund	50.00	0.00	50.00	100
12	3	Police	2055-800-0801-1948-National Emergency Response System	14.18	0.00	14.18	100
13	6	Finance	2071-01-200-5653-Payment of Pension to All India Services Officers	18.54	0.00	18.54	100
14	6	Finance	2071-01-101-9999-Composite State of Madhya Pradesh	16.85	0.00	16.85	100
15	6	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	51.31	0.00	51.31	100
16	6	Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	0.00	25.00	100
17	6	Finance	6801-205-0839-Financial Restructuring Loan for Energy Region	1,500.00	0.00	1,500.00	100
18	9	Expenditure Pertaining to Revenue Department	4058-103-0101-3427-Purchase of Machines of Equipment, Printing and Machine	10.20	0.00	10.20	100
19	10	Forest	2406-01-797-3885-Transfer to Forest Development Fund	35.00	0.00	35.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
20	12	Energy	6801-190-1203-1284-Strengthening of Transmission System (ADB-3)	80.00	0.00	80.00	100
21	12	Energy	6801-190-1203-6929-Strengthening of Transmission System	33.00	0.00	33.00	100
22	12	Energy	6801-190-1202-1284-Strengthening of Transmission System (ADB-3)	69.00	0.00	69.00	100
23	12	Energy	6801-190-1202-6929-Strengthening of Transmission System	29.03	0.00	29.03	100
24	12	Energy	6801-205-1201-0700-Green Corridor	81.29	0.00	81.29	100
25	12	Energy	6801-205-1201-6929-Strengthening of Transmission System	145.30	0.00	145.30	100
26	13	Farmers Welfare and Agriculture Development	2401-102-0101-0694- Pollution Prevention and Environmental Improvement on Narmada River Banks	27.25	0.00	27.25	100
27	14	Animal Husbandry	2403-001-0102-6998- Expenditure on Production of Vaccines for Prevention of Animal Diseases	10.76	0.00	10.76	100
28	14	Animal Husbandry	2403-001-0101-6998- Expenditure on Production of Vaccines for Prevention of Animal Diseases	26.88	0.00	26.88	100
29	20	Public Health Engineering	4215-01-102-0702-9029- Solar Energy Based Drinking Water Scheme (N.C.E.F.)	35.98	0.00	35.98	100
30	20	Public Health Engineering	4215-01-102-0423-7297- Water Supply in Mineral Areas	102.00	0.00	102.00	100
31	20	Public Health Engineering	4215-01-102-0422-7297- Water Supply in Mineral Areas	153.00	0.00	153.00	100
32	22	Urban Development and Environment	4217-60-800-0103-7711-M.P. Urban Development Project (World Bank)	40.00	0.00	40.00	100
33	23	Water Resources Department	4700-50-800-0101-2884-Canal and Appurtenant Work	25.00	0.00	25.00	100
34	23	Water Resources Department	4700-86-800-0101-2897-Dam and Appurtenant Work	80.00	0.00	80.00	100
35	23	Water Resources Department	4701-80-800-0101-0643-Baghraji Canal Project	20.00	0.00	20.00	100
36	24	Public Works-Roads and Bridges	3054-04-337-0103-0134-Maintenance and Repairs-Ordinary Repairs	10.00	0.00	10.00	100
37	24	Public Works-Roads and Bridges	3054-04-337-0103-4557-Strengthening	10.00	0.00	10.00	100
38	25	Mineral Resources	2853-02-800-0420-8808-Works Related to Information Technology	23.00	0.00	23.00	100
39	25	Mineral Resources	2853-02-800-0420-6606-Transfer of Mineral Surcharge to Reserve Fund	650.00	0.00	650.00	100
40	27	School Education (Primary Education)	2202-01-101-0101-0730-Furniture in Secondary School	17.70	0.00	17.70	100
41	27	School Education (Primary Education)	2202-03-103-0101-2067-Drinking Water	13.50	0.00	13.50	100
42	27	School Education (Primary Education)	4202-04-800-0101-8799-Construction of Hostel Buildings	25.20	0.00	25.20	100
43	33	Tribal Welfare	4225-02-277-0702-8799-Construction of Hostel Buildings	30.00	0.00	30.00	100
44	33	Tribal Welfare	4225-02-277-0702-8828-Construction of Ashrams/Schools Buildings	11.00	0.00	11.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
45	33	Tribal Welfare	4225-02-800-0102-7746-Construction of Skill Development Center	10.00	0.00	10.00	100
46	34	Social Justice	2235-60-110-0102-5614-Janshri Insurance Scheme	10.50	0.00	10.50	100
47	34	Social Justice	2235-60-110-0101-5614-Janshri Insurance Scheme	17.50	0.00	17.50	100
48	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0101-2078- For Laboratories and Sitting Arrangement for Learning in High/Higher Secondary Schools	13.25	0.00	13.25	100
49	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	4202-01-202-0102-0816-Construction of Hostel in Excellent School and Model School	10.00	0.00	10.00	100
50	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	4202-01-202-0101-0816-Construction of Hostel in Excellent School and Model School	22.40	0.00	22.40	100
51	43	Sports and Youth Welfare	4202-03-102-0101-2050-Swami Vivekanand Sports and Fitness Centre	10.50	0.00	10.50	100
52	47	Technical Education and Skill Development	2203-001-0702-7469-National Higher Education Mission	14.00	0.00	14.00	100
53	47	Technical Education and Skill Development	2230-03-003-0103-0736-Mukhyamantri Kaushalya Yojana	12.50	0.00	12.50	100
54	47	Technical Education and Skill Development	2230-03-003-0103-0741-A.D.B. Project (Skill Development)	16.00	0.00	16.00	100
55	47	Technical Education and Skill Development	2230-03-003-0102-0741-A.D.B. Project (Skill Development)	16.00	0.00	16.00	100
56	47	Technical Education and Skill Development	2230-03-003-0101-0741-A.D.B. Project (Skill Development)	37.00	0.00	37.00	100
57	47	Technical Education and Skill Development	4202-03-003-0101-0741-A.D.B. Project (Skill Development)	13.00	0.00	13.00	100
58	48	Narmada Valley Development	4801-01-205-0102-9133-Sardar Sarovar Project	100.00	0.00	100.00	100
59	48	Narmada Valley Development	4801-01-205-0101-9133-Sardar Sarovar Project	25.00	0.00	25.00	100
60	49	Scheduled Caste Welfare	2225-01-277-0103-5903-Post Metric Education	10.00	0.00	10.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
61	50	Horticulture and Food Processing	2401-119-0102-6496-Incentive Scheme of Infrastructure Development of Integrated Cold Storage Series under Horticulture Post Crop Management	10.50	0.00	10.50	100
62	51	Religious Trusts and Endowments	2250-800-0103-7227-Subsidy for Pilgrimage	23.00	0.00	23.00	100
63	51	Religious Trusts and Endowments	2250-800-0102-7227-Subsidy for Pilgrimage	31.75	0.00	31.75	100
64	52	Medical Education Department	4210-03-105-6885-Establishment of Cardiology Department in Medical College, Indore	10.00	0.00	10.00	100
65	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0702-0647- Gram Swaraj Abhiyan	11.49	0.00	11.49	100
66	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0701-0647- Gram Swaraj Abhiyan	18.67	0.00	18.67	100
67	64	Financial Assistance to Urban Bodies	2217-05-191-0101-6221- Infrastructure Development Scheme for Small and Medium Towns	40.00	0.00	40.00	100
68	64	Financial Assistance to Urban Bodies	2217-05-192-0101-6221- Infrastructure Development Scheme for Small and Medium Towns	15.00	0.00	15.00	100
69	64	Financial Assistance to Urban Bodies	3604-191-6062-Reimbursement of Electric Charges for Drinking Water Scheme as per Recommendations of State Finance Commission	10.00	0.00	10.00	100
70	64	Financial Assistance to Urban Bodies	3604-191-6063-Specific Grant as per Recommendations of State Finance Commission	10.00	0.00	10.00	100
71	64	Financial Assistance to Urban Bodies	6217-60-191-1203-7336-M.P. Urban Services Improvement Programme (A.D.B.)	33.75	0.00	33.75	100
72	64	Financial Assistance to Urban Bodies	6217-60-191-1202-7336-M.P. Urban Services Improvement Programme (A.D.B.)	11.25	0.00	11.25	100
73	64	Financial Assistance to Urban Bodies	6217-60-192-1203-7336-M.P. Urban Services Improvement Programme (A.D.B.)	24.00	0.00	24.00	100
74	67	Public Works Buildings	4059-01-051-0840-Construction of Central Jail Indore	30.00	0.00	30.00	100
75	67	Public Works Buildings	4059-01-051-1933- Construction of Warehouse for Electronic Voting Machine and V.V.P.A.T.	25.00	0.00	25.00	100
Total				8,408.46	0.00	8,408.46	100

(Source: Appropriation Accounts 2017-18)

Appendix 2.6
Cases where supplementary provision
(₹ one crore or more in each case) proved unnecessary
(Reference: Paragraph 2.2.5; Page 35)

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
A-Revenue (Voted)					
1	2-Other Expenditure pertaining to General Administration Department	131.32	86.05	45.27	3.61
2	3-Police	5,778.78	5,445.05	333.73	166.71
3	4-Other Expenditure Pertaining to Home Department	52.32	37.11	15.21	13.96
4	8-Land Revenue and District Administration	1,394.35	1,169.72	224.63	3.38
5	10-Forest	2,329.43	1,906.60	422.83	15.06
6	14-Animal Husbandry	952.05	756.17	195.88	29.46
7	18-Labour	178.73	165.28	13.45	3.42
8	19-Public Health and Family Welfare	5,372.60	5,090.52	282.08	25.00
9	21-Public Services and Management	84.12	42.98	41.14	2.50
10	29-Law and Legislative Affairs	1,078.37	848.94	229.43	24.46
11	33-Tribal Welfare	3,162.46	2,786.85	375.61	105.94
12	38-Ayush	385.52	342.79	42.73	4.90
13	39-Food, Civil Supplies and Consumer Protection	1,610.14	1,576.26	33.88	20.87
14	47-Technical Education and Skill Development	1,382.49	671.77	710.72	6.15
15	55-Women and Child Development	4,118.37	3,713.77	404.60	120.58
16	64- Financial Assistance to Urban Bodies	7,764.84	7,091.74	673.10	10.80
17	67-Public Works-Buildings	653.85	509.26	144.59	30.00
Total (A)		36,429.74	32,240.86	4,188.88	586.80
B-Capital (Voted)					
18	27-School Education (Primary Education)	705.01	218.42	486.59	29.00
19	30-Rural Development	3,235.70	2,567.41	668.29	100.00
20	40- Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	311.80	75.74	236.06	15.00
21	47- Technical Education and Skill Development	309.99	229.33	80.66	16.86
22	67-Public Works-Buildings	281.17	199.70	81.47	68.82
Total (B)		4,843.67	3,290.60	1,553.07	229.68
C-Revenue (Charged)					
23	12-Energy	516.72	516.72	0	69.87
24	29-Law and Legislative Affairs	148.80	123.92	24.88	12.71
Total (C)		665.52	640.64	24.88	82.58
Grand Total (A+B+C)		41,938.93	36,172.10	5,766.83	899.06

(Source: Appropriation Accounts 2017-18)

Appendix 2.7
Cases where supplementary provision proved excessive
(₹ one crore or more in each case)
(Reference: Paragraph 2.2.5; Page 35)

(₹ in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Actual expenditure	Saving
A-Revenue (Voted)					
1	1- General Administration	385.98	92.00	427.16	50.83
2	11-Commerce, Industry and Employment	574.77	101.50	659.76	16.51
3	12-Energy	8,880.67	820.00	9,509.25	191.42
4	13-Farmers Welfare and Agriculture Development	4,343.16	4,040.00	5,183.39	3,199.77
5	17- Co-operation	1,433.83	580.00	1,740.14	273.69
6	22-Urban Development and Environment	3,442.77	1,608.05	4,525.18	525.63
7	26-Culture	180.45	96.55	250.84	26.16
8	28-State Legislature	88.13	10.21	86.68	11.66
9	30-Rural Development	1,169.82	132.00	1,187.90	113.92
10	31-Planning, Economics and Statistics	118.86	13.43	107.68	24.61
11	32-Public Relations	299.00	107.50	382.64	23.86
12	35- Micro, Small and Medium Enterprises	694.76	75.00	764.35	5.41
13	48-Narmada Valley Development	36.14	16.25	28.37	24.02
14	50-Horticulture and Food Processing	732.16	210.00	649.86	292.30
15	52-Medical Education Department	777.48	69.61	746.59	100.50
16	53- Financial Assistance to Three Tier Panchayati Raj Institutions	24,968.71	6,436.69	28,792.44	2,612.97
17	58- Expenditure on Relief on Account of Natural Calamities and Scarcity	2,185.05	1,300.00	2,600.20	884.84
18	65-Aviation	32.81	13.50	36.66	9.65
Total (A)		50,344.55	15,722.29	57,679.09	8,387.75
B-Capital (Voted)					
19	1-General Administration	24.70	24.81	43.83	5.68
20	12-Energy	7,352.23	1,409.16	8,039.74	721.65
21	22-Urban Development and Environment	718.87	828.23	652.76	894.34
22	24- Public Works-Roads and Bridges	5,926.03	650.00	6,345.02	231.01
23	31-Planning, Economics And Statistics	157.20	20.71	145.45	32.46
24	33-Tribal Welfare	903.44	657.28	890.96	669.76
25	35- Micro, Small & Medium Enterprises	81.50	160.50	222.71	19.29
26	37-Tourism	91.50	23.56	114.06	1.00
27	48- Narmada Valley Development	2,689.55	310.00	2,507.42	492.13
28	52- Medical Education Department	843.30	81.50	883.21	41.59
29	60-Expenditure Pertaining to District Plan Schemes	535.69	77.25	491.13	121.81
Total (B)		19,324.01	4,243.00	20,336.29	3,230.72
Grand Total (A+B)		69,668.56	19,965.29	78,015.38	11,618.47

Additional requirement: Actual expenditure - Original provision = 78,015.38 - 69,668.56 = 8,346.82
(Source: Appropriation Accounts 2017-18)

Appendix 2.8
Excessive/unnecessary re-appropriation of funds
(₹ one crore or more in each case)
(Reference: Paragraph 2.2.6; Page 36)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Excess (+)	Saving (-)
1	3	Police	2055-800-0101-7346- Centralised Police Call Centre and Control Room Mechanism	(+)8.47	0.00	(-)3.24
2	5	Jail	2056-001-2304- Direction and Administration	(+)2.26	0.00	(-)1.20
3	6	Finance	2054-095-2304- Direction and Administration	(+)1.37	0.00	(-)5.82
4	6	Finance	2054-097-1026-Treasury Establishment	(+)1.50	0.00	(-)15.25
5	6	Finance	6075-800-6842- Loan Assistance for Restructuring of State Government Undertakings	(+)130.00	0.00	(-) 28.00
6	7	Commercial Tax	2039-104-4173- Purchase of sprits	(+)12.00	0.00	(-)1.45
7	8	Land Revenue and District Administration	2053-093-1509- District Establishment	(+)6.13	0.00	(-) 48.39
8	8	Land Revenue and District Administration	2053-101-0452- Commissioner	(+)1.03	0.00	(-)4.21
9	10	Forest	2406-01-004-7781- Purchase of Malik Makbuja Woods	(+)13.64	0.00	(-)1.75
10	10	Forest	4406-01-102-0102-6397- Plant Preparation in Nurseries	(+)2.52	0.00	(-)5.89
11	12	Energy	2801-80-101-0102-5855- Payment of Subsidy to MPEB for Reimbursement of Expenditure in Connection with Free Supply of Electricity to 1 pt. connection & 5HP Agriculture Pumps/ threshers	(+)628.10	0.00	(-)118.82
12	12	Energy	4801-05-190-0101-1937- Investment by JICA for Strengthening of Transmission System	(+)145.30	0.00	(-)102.13
13	19	Public Health and Family Welfare	2210-03-103-0101-2777- Establishment & Operation of Primary Health Centres	(+)3.98	0.00	(-)71.55
14	19	Public Health and Family Welfare	2211-198-0801-0621- Sub-Health Center	(+)35.50	0.00	(-)3.38
15	19	Public Health and Family Welfare	4210-01-110-0103-7648- Construction of Buildings for Hospitals and Dispensaries	(+)16.43	0.00	(-)14.55
16	19	Public Health and Family Welfare	4210-02-104-1403-6882- Construction of Buildings for Community Health/ Sub Health/Primary Health Centres (NABARD)	(+)22.60	0.00	(-)18.86
17	19	Public Health and Family Welfare	4210-02-104-0103-5056- Construction of Buildings for Community Health/ Sub Health/Primary Health Centres	(+)8.43	0.00	(-)3.52
18	20	Public Health Engineering	4215-01-102-0101-4379- Water Supply Scheme for Problem Villages	(+)136.54	0.00	(-)8.69
19	22	Urban Development and Environment	2217-05-800-0701-1238- Atal Mission for Rejuvenation and Urban Transformation	(+)152.45	0.00	(-)112.16
20	23	Water Resources Department	4700-13-800-0701-2884- Canal and Appurtenant Work	(+)140.50	0.00	(-)25.32

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Excess (+)	Saving (-)
21	23	Water Resources Department	4700-21-800-0701-6596- Reforms, Re-inforcement and re-establishment	(+)7.74	0.00	(-)1.02
22	23	Water Resources Department	4700-56-800-0101-2884- Canal and Appurtenant Work	(+)115.00	0.00	(-)5.97
23	23	Water Resources Department	4700-70-800-0101-2884- Canal and Appurtenant Work	(+)248.87	0.00	(-)1.26
24	33	Tribal Welfare	2225-02-277-0102-0671- Grant to Voluntary Organisations for Education and Other Welfare	(+)29.37	0.00	(-)1.51
25	33	Tribal Welfare	4225-02-277-0102-8799- Construction of Hostel Buildings	(+)60.29	0.00	(-)3.16
26	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0581- High School and Higher Secondary Schools	(+)3.91	0.00	(-)111.50
27	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-6005- Implementation of National Secondary Education Campaign	(+)171.44	0.00	(-)1.55
28	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0101-6968- Upgradation of High Schools into Higher Secondary Schools	(+)9.19	0.00	(-)3.82
29	45	Minor Irrigation works	4702-101-0101-3803- Minor and Micro-minor Irrigation Schemes	(+)50.55	0.00	(-)10.15
30	47	Technical Education and Skill Development	2230-03-003-0101-6476- Advertisement and Publicity of Importance of Skill Development	(+)2.50	0.00	(-)1.68
31	47	Technical Education and Skill Development	2230-03-003-0101-6477- Strengthening and Extension of Vocational Training	(+)3.30	0.00	(-)1.73
32	47	Technical Education and Skill Development	4202-02-104-0101-6477- Strengthening and Extension of Vocational Training	(+)2.52	0.00	(-)19.28
33	48	Narmada Valley Development	4700-45-001-9091- Omkareshwar Project	(+)27.30	0.00	(-)16.15
34	48	Narmada Valley Development	4700-51-800-0101-9000- Rani Awanti Bai Sagar Project Jabalpur, Unit-II	(+)41.98	0.00	(-)1.00
35	48	Narmada Valley Development	4700-80-800-6398- Punasa Udvahan Irrigation Project	(+)14.45	0.00	(-)4.15
36	48	Narmada Valley Development	4801-80-800-0101-4406- Expenditure for Land Acquisition & other work in submarged area and Sardar Sarovar	(+)428.14	0.00	(-)22.72
37	51	Religious Trusts and Endowments	2250-800-0101-7227- Subsidy for pilgrimage	(+)54.75	0.00	(-)1.22
38	52	Medical Education Department	2210-05-105-1915-Dental College	(+)2.53	0.00	(-)4.36
39	52	Medical Education Department	4210-03-105-9080- Construction of Medical College Ratlam and others new Medical Colleges	(+)5.52	0.00	(-)2.69

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Excess (+)	Saving (-)
40	52	Medical Education Department	4210-03-105-0701-2061- Increase in the number of M.B.B.S. Seats	(+)15.00	0.00	(-)1.10
41	52	Medical Education Department	4210-03-105-0101-7296- Construction of Super Specialty Hospital of Two Thousands Beds in Medical College, Bhopal	(+)20.00	0.00	(-)1.44
42	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-196-0102-9416- Grant for Primary Education to Rural and Urban Bodies	(+)107.43	0.00	(-)1.45
43	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-197-0102-2773- Primary Schools	(+)46.40	0.00	(-)4.36
44	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-198-0102-2773- Primary Schools	(+)44.00	0.00	(-)1.63
45	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-02-196-0101-8403- Grant for Sealing of Adhyapak Samvarg	(+)250.00	0.00	(-)20.16
46	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-02-198-0102-0581- High School and Higher Secondary Schools	(+)7.70	0.00	(-)1.49
47	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2225-02-196-0102-8844- Incentive Schemes for Education to Girls (Class XIth)	(+)4.00	0.00	(-)1.75
48	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-0096- Relief to sufferers of fire	(+)15.00	0.00	(-)7.32
49	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249- Loss of Crops from Insect Disease	(+)70.00	0.00	(-)43.00
50	64	Financial Assistance to Urban Bodies	2202-01-192-0102-9416- Grant for Primary Education to Rural and Urban Bodies	(+)7.50	0.00	(-)5.45
51	64	Financial Assistance to Urban Bodies	2202-01-192-0102-9417- Grant in aid for Higher Secondary Education to Rural and Urban Bodies	(+)9.90	0.00	(-)4.16
52	64	Financial Assistance to Urban Bodies	2202-01-193-0102-9417- Grant in aid for Higher Secondary Education to Rural and Urban Bodies	(+)4.70	0.00	(-)1.27
53	64	Financial Assistance to Urban Bodies	2202-01-193-0102-9418- Grant in aid for Middle Education to Rural and Urban Bodies	(+)2.40	0.00	(-)1.89
54	10	Forest	2406-01-203-0535- State Trading in Timber	(-)21.39	(+)1.19	0.00
55	10	Forest	4406-01-101-0102-7882- Implementation of Working Plans- Conservation Group	(-)14.25	(+)6.01	0.00

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Excess (+)	Saving (-)
56	10	Forest	4406-01-102-0101-6397- Development of Plants in Nurseries	(-)2.48	(+)2.09	0.00
57	23	Water Resources Department	2700-11-101-0101-2894- Barrage and Canals	(-)7.12	(+)1.81	0.00
58	23	Water Resources Department	2701-80-001-0275- Abiyan Establishment	(-)22.74	(+)7.33	0.00
59	23	Water Resources Department	2700-13-101-0101-2894- Barrage and Canals	(-)3.21	(+)10.41	0.00
60	23	Water Resources Department	2701-80-800-0101-6360- Arrangement of Funds to elected Agriculture Institutions	(-)1.34	(+)1.91	0.00
61	23	Water Resources Department	4700-13-800-0703-2884- Canal and Appurtenant Work	(-)1.50	(+)25.53	0.00
62	24	Public Works- Roads and Bridges	3054-04-337-0101-4557- Strengthening	(-)14.71	(+)2.95	0.00
63	24	Public Works- Roads and Bridges	3054-04-337-0101-0134- Maintenance and Repairs- Ordinary	(-)11.06	(+)31.43	0.00
64	24	Public Works- Roads and Bridges	5054-04-800-1401-5226- Construction of Rural Roads (NABARD)	(-)20.98	(+)114.72	0.00
65	24	Public Works- Roads and Bridges	5054-04-800-0101-2457- Minimum Need Programme (Including Rural Roads)	(-)27.14	(+)343.80	0.00
66	34	Social Justice	2235-02-800-0801-7569-Obstacleless Environment for Disabled Persons	(-)6.30	(+)1.43	0.00
67	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0101-0701- Honorarium to Guest Teachers	(-)185.34	(+)1.72	0.00
68	48	Narmada Valley Development	4700-43-800-0703-2884- Canal and Appurtenant Work	(-)30.95	(+)13.48	0.00
69	48	Narmada Valley Development	4700-43-800-0701-2884- Canal and Appurtenant Work	(-)160.58	(+)2.29	0.00
70	48	Narmada Valley Development	4700-45-800-0701-9091- Omkareshwar Project	(-)130.49	(+)9.03	0.00
71	48	Narmada Valley Development	4700-45-800-0102-5177- Payment of Project Share to N.H.D.C.	(-)27.50	(+)1.64	0.00
72	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-02-196-0101-6968- Up-gradation of High Schools in Higher Secondary Schools	(-)20.00	(+)2.64	0.00
73	56	Rural Industry	2851-107-0101-3777- Development Works of Sericulture Industry	(-)16.21	(+)6.54	0.00
74	56	Rural Industry	2851-103-0931- Central Office	(-)1.01	(+)1.50	0.00
75	64	Financial Assistance to Urban Bodies	2217-05-193-0101-6221- Infrastructure Development Scheme for Small and Medium Towns	(-)13.00	(+)2.05	0.00
76	67	Public Works- Buildings	2059-01-053-4220- Education - Medical College	(-)21.48	(+)4.48	0.00
77	67	Public Works- Buildings	4059-01-051-0101-8042- Rest House/ Construction of House/ Reconstruction/ Reestablishment	(-)2.64	(+)1.06	0.00
Total					(+)597.08	(-)905.57

(Source: Appropriation Accounts 2017-18)

Appendix 2.9
Substantial surrenders made during 2017-18
(Reference: Paragraph 2.2.7; Page 36)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
1	1	General Administration	2015-101-6757- Election Expenditure of Local Bodies	25.48	13.44	52.75
2	4	Other Expenditure Pertaining to Home Department	2235-60-200-1338- M.P. crime victim compensation scheme	6.00	3.11	51.83
3			2235-60-200-2653- Ex-gratia grant for unforeseen purposes	2.00	1.36	68.00
4			4235-60-800-1314- Sainik Rest House	1.60	1.25	78.13
5	10	Forest	2406-01-001-0701-5317- Intensive Forest Management	6.60	3.82	57.88
6			2406-01-001-0103-0667- Submission for Agriculture Forestry	0.84	0.76	90.48
7			2406-01-001-0101-0667- Submission for Agriculture Forestry	2.52	2.27	90.08
8			2406-01-101-0801-0664- Eco System Services Improvement Project	5.00	4.56	91.20
9			2406-01-101-0701-7489- National Mission on Medicinal Plants including Ayush	1.00	0.90	90.00
10			2406-01-797-3885- Transfer to Forest Development Fund	35.00	31.50	90.00
11			14	Animal Husbandry	2403-101-0701-1458- Systematic Control of Important Animal Diseases	12.40
12	20	Public Health Engineering	2215-01-192-0420-7297- Water Supply in Mineral Area	5.00	3.50	70.00
13			4215-01-102-0703-4379- Water Supply Scheme for Problem Villages	13.00	10.19	78.38
14			4215-01-102-0702-4379- Water Supply Scheme for Problem Villages	24.72	18.40	74.43
15			4215-01-102-0702-6032- Ground Water Fostering Programmes	6.55	5.92	90.38
16			4215-01-102-0702-7162- Water Supply in Rural Schools	3.25	3.13	96.31
17			4215-01-102-0702-7233- Earmark Water Quality Programme	6.00	6.00	100.00
18			4215-01-102-0702-9029- Solar Energy Based Drinking Water Scheme (N.C.E.F.)	35.98	35.98	100.00
19			4215-01-102-0701-4379- Water Supply Scheme for Problem Villages	27.28	16.64	61.00
20			4215-01-102-0423-7297- Water Supply in Mineral Areas	102.00	102.00	100.00
21			4215-01-102-0422-7297- Water Supply in Mineral Areas	153.00	153.00	100.00
22			4215-01-800-0701-6032- Ground Water Fostering Programmes	7.20	5.49	76.25
23	21	Public Services and Management	2053-093-1201-7628- Implementation of Service to All Project	25.00	20.00	80.00
24			2053-800-7047- Grant to Public Service Centres	10.00	5.20	52.00
25			2053-800-7364- Grant to District E-Governance Society	11.00	9.50	86.36
26			2053-800-9079-Establishment of M.P. Public Service Agency	2.60	2.35	90.38
27			2053-800-0701-9039- Implementation of E-	1.00	1.00	100.00

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
			District Scheme			
28			4059-01-051-6783- Construction of Public Service Centres	15.00	8.45	56.33
29	22	Urban Development and Environment	4216-01-700-6989- Maintenance Work of Legislative Assembly Building and M.L.A. Rest House	3.50	2.18	62.29
30			4217-01-050-0101-3115- Payment of Land Acquisition	10.00	10.00	100.00
31	23	Water Resources Department	2700-15-101-0102-2894- Barrage and Canals	3.55	1.78	50.14
32			2701-80-800-0103-2250- Canals and Tanks	3.32	3.13	94.28
33			2705-800-0701-3701- State Level Ayacut Cell	7.53	4.14	54.98
34			4701-48-800-0102-3366- Construction Work of Medium Projects	80.00	58.74	73.43
35			4701-95-800-0102-2897- Dam and Appurtenant Work	50.00	35.03	70.06
36			4702-800-0102-6079- Reforms, Re-inforcement, Re-establishment (R.R.R.)	35.00	22.19	63.40
37			4705-222-0701-2823- Construction of field chanel, Correction of System Deficiency Drain and other Works	15.00	11.60	77.33
38			4705-800-0701-6648- Command Area Development of Major and Medium Project, Construction of field channels, Correction of System Deficiency.	32.88	17.08	51.95
39	25	Mineral Resources	2853-02-800-0420-8808- Works Related to Information Technology	23.00	22.85	99.35
40			4853-01-004-0420-2713-Laboratory	1.00	0.92	92.00
41			4853-01-800-0420-0182- Survey of Other Minerals	7.00	7.00	100.00
42	27	School Education (Primary Education)	2202-01-101-0703-6809- Kasturba Gandhi Gram Balika Vidyalaya	15.00	8.92	59.47
43			2202-01-101-0702-6011- Literate India	20.00	16.90	84.50
44			2202-01-101-0702-6809- Kasturba Gandhi Gram Balika Vidyalaya	32.00	19.04	59.50
45			2202-01-101-0103-6716- Supply of Cost free Uniforms	15.01	10.01	66.69
46			2202-01-101-0101-0730- Furniture in Secondary School	17.70	17.70	100.00
47			2202-01-101-0101-6716- Supply of Cost free Uniforms	36.98	21.98	59.44
48			2202-01-108-0701-6809- Kasturba Gandhi Gram Balika Vidyalaya	45.00	26.77	59.49
49			2202-01-108-0101-6813- Supply of Cycles	56.00	39.20	70.00
50			2202-01-108-0102-6813- Supply of Cycles	19.00	13.30	70.00
51			2202-01-108-0103-6813- Supply of Cycles	14.00	9.80	70.00
52			2202-03-103-0101-2067- Drinking Water	13.50	13.50	100.00
53			4202-01-201-0703-8810- Sarva Shiksha Abhiyan	93.00	56.70	60.97
54			4202-01-201-0701-8810- Sarva Shiksha Abhiyan	437.00	311.97	71.39
55			4202-04-800-0101-8799- Construction of Hostel Buildings	25.20	25.20	100.00
56	29	Law and Legislative Affairs	2014-105-0101-1486- Upgradation of Facilities of Stake Holders	2.50	2.25	90.00
57			2014-105-0101-1487- Scanning and Digitisation	3.25	2.15	66.15

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
58			2015-105-4311- Charges for conduct of election to parliament	8.84	5.16	58.37
59			2052-090-7389- Welfare of Advocates	7.00	3.67	52.43
60			2052-090-0101-9066- Strengthening of Library and Information Technology in Law Department	2.43	2.04	83.95
61			7610-202-9246- Loans to Officers of Judicial Services	0.10	0.10	100.00
62			2515-800-0103-1208- Rural Engineering Service	8.52	4.87	57.16
63			2515-800-0102-1208- Rural Engineering Service	10.53	5.76	54.70
64	33	Tribal Welfare	2225-02-001-0802-5155- Monitoring and Evaluation of Schemes-Article 275(1)-	25.00	24.09	96.36
65			2225-02-277-0102-6502-Post Metric Hostels	9.43	6.93	73.49
66			4225-02-800-0102-7746- Construction of Skill Development Center	10.00	10.00	100.00
67	34	Social Justice	2235-60-110-0102-5247- Common Man Insurance Scheme	5.40	4.35	80.56
68			2235-60-110-0102-5614- Janshri Insurance Scheme	10.50	10.50	100.00
69			2235-60-110-0101-5247- Common Man Insurance Scheme	9.00	7.60	84.44
70			2235-60-110-0101-5614- Janshri Insurance Scheme	17.50	17.50	100.00
71	35	Micro, Small & Medium Enterprises	4851-800-0101-6481- Grant to Gwalior Trade Fair Authority	1.00	0.81	81.00
72	44	Higher Education	2202-03-103-6283- Payment of Arrears under University Grant Commission	15.83	15.70	99.18
73			2202-03-103-1203-7464- Improvement in M.P. Higher Education	10.00	6.51	65.10
74			2202-03-103-1202-7464- Improvement in M.P. Higher Education	5.00	3.75	75.00
75			2202-03-103-1201-7464- Improvement in M.P. Higher Education	1.80	1.66	92.22
76			2202-03-103-0103-0742- Free Education System Scheme for Schedule Caste/Schedule Tribe Students	2.50	2.50	100.00
77			2202-03-103-0102-0742- Free Educational System Scheme for Schedule Caste / Schedule Tribe Students	2.00	2.00	100.00
78			2202-03-103-0101-7134- Grant to open New College	5.37	3.49	64.99
79			4202-01-203-1203-7464- Improvement in M.P. Higher Education	30.00	21.81	72.70
80			4202-01-203-1202-7464- Improvement in M.P. Higher Education	39.00	28.36	72.72
81			4202-01-203-1201-7464- Improvement in M.P. Higher Education	114.20	83.03	72.71
82			4202-01-203-0703-7600- Implementation of National Higher Education Campaign Scheme	37.00	28.33	76.57

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
83			4202-01-203-0702-7600- Implementation of National Higher Education Campaign Scheme	31.27	26.31	84.14
84			4202-01-203-0701-7600- Implementation of National Higher Education Campaign Scheme	146.73	104.54	71.25
85	45	Minor Irrigation Works	4702-101-0701-6079- Reform, Re-enforcement, Re-establishment (R.R.R.)	75.00	55.75	74.33
86	47	Technical Education and Skill Development	2203-001-0702-7469- National Higher Education Mission	14.00	14.00	100.00
87			2203-104-0103-0820- Mukhyamantri Medhavi Vidyarthi Yojana	80.00	64.00	80.00
88			2203-104-0102-0820- Mukhyamantri Medhavi Vidyarthi Yojana	105.00	84.00	80.00
89			2203-104-0101-0820- Mukhyamantri Medhavi Vidyarthi Yojana	315.00	252.00	80.00
90	48	Narmada Valley Development	2801-01-001-6818- Operation and Maintenance Expenditure of Sardar Sarovar Project	20.00	11.00	55.00
91			4700-45-800-0703-9091- Omkareshwar Project	20.00	15.00	75.00
92	49	Scheduled Caste Welfare	2225-01-277-0803-7765- Post Metric Scholarships (Higher Secondary Level)	40.00	35.61	89.03
93			2225-01-277-0603-0538- Grant to educated youth for self-employment training and infrastructure construction	5.00	3.65	73.00
94			2225-01-277-0103-8735- Supply of Permanent Caste Certificate to Schedule Castes/ Schedule Tribe Students (Boys/Girls)	4.00	3.45	86.25
95	50	Horticulture and Food Processing	2401-119-0703-1482- Micro Irrigation Scheme under P.M. Agriculture Irrigation Scheme	35.20	27.13	77.07
96			2401-119-0703-5626- National Agriculture Development Scheme	14.83	11.54	77.82
97			2401-119-0702-5116- National Horticulture Mission	14.00	9.65	68.93
98			2401-119-0702-5626- National agriculture Development Scheme	19.50	16.60	85.13
99			2401-119-0102-0694- Environmental Improvement and pollution prevention on the banks of river Narmada	10.00	8.30	83.00
100			2401-119-0102-6496- Incentive Scheme of Infrastructure Development of Integrated Cold Storage Series under Horticulture post Crop Management	10.50	10.50	100.00
101			2401-119-0102-6520- Green Vegetable Area Extension Scheme	5.67	5.12	90.30
102			2401-119-0101-6520- Green Vegetable Area Extension Scheme	18.13	10.26	56.59
103			2401-119-0101-6522- Spice Area Extension Scheme	13.42	10.12	75.41
104			2401-119-0101-7370- Strengthening of Training Centres in Government Nurseries	13.42	9.68	72.13
105	53	Financial Assistance to Three Tire Panchayati Raj	2505-01-198-0703-6923- National Rural Employment Guarantee Scheme	500.00	439.23	87.85
106			2515-800-0802-7886- Mid-day Meal Material Transportation	40.00	28.02	70.05

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount surrendered	Surrender in per cent
107		Institutions	3604-196-0103-0819-Development and Maintenance of Drinking Water Supply from the Amount Received from Panchayat Cess	21.00	11.81	56.24
108			3604-196-0102-0819- Development and Maintenance of Drinking Water Supply from the Amount Received from Panchayat Cess	27.56	15.38	55.81
109			3604-196-0101-0819- Development and Maintenance of Drinking Water Supply from the Amount Received from Panchayat Cess	82.69	45.00	54.42
110	54	Agricultural Research and Education	2415-01-120-0101-9051- Establishment of Sugarcane Research Centre in Bohani District Narsingpur	0.50	0.50	100.00
111	55	Women and Child Development	2235-02-102-0701-9248- Kishori Shakti Yojana	3.30	3.30	100.00
112			2235-02-102-0103-6442- Atal Bal Arogya Mission	5.00	2.77	55.40
113			2235-02-102-0102-6442- Atal Bal Arogya Mission	5.00	3.00	60.00
114			2235-02-102-0101-6442- Atal Bal Arogya Mission	41.35	25.67	62.08
115			2235-02-102-0101-8808- Works Related to Information Technology	4.92	2.90	58.94
116			2235-02-103-0801-1327- One Stop Centre (Sakhi)	4.92	4.92	100.00
117			2235-02-103-0703-6103- Integrated Child Protection Scheme (I.C.P.S.)	8.17	4.23	51.77
118			2235-02-103-0703-6917- Indira Gandhi Matritva Sehyog Yojana (I.G.M.S.Y.)	6.46	4.51	69.81
119			2235-02-103-0702-6917- Indira Gandhi Matritva Sehyog Yojana (I.G.M.S.Y.)	9.68	6.76	69.83
120			4235-02-102-0102-5360- Construction of Buildings for Aganwadi Centres	27.00	20.16	74.67
121			4235-02-102-0101-5360- Construction of Buildings for Aganwadi Centres	63.00	33.34	52.92
122			4235-02-800-0701-6103- Integrated Child Protection Scheme (I.C.P.S.)	1.00	1.00	100.00
123	64	Financial Assistance to Urban Bodies	2215-01-101-0102-0545- Establishment and Maintenance of State Water Supply Houses	55.42	40.12	72.39
Total				3,969.53	3,053.36	76.92

(Source: Appropriation Accounts 2017-18)

Appendix 2.10
Surrenders in excess of actual savings (₹ 10 lakh or more)
 (Reference: Paragraph 2.2.8; Page 36)

(₹ in crore)

Sl. No.	Grant No.	Name of The Grant	Total Grant	Savings	Amount Surrendered	Surrender in Excess
(A) Revenue – Voted						
1	25	Mineral Resources	62.47	29.88	30.09	0.21
2	56	Rural Industry	248.36	37.28	41.83	4.55
Total (A)			310.83	67.16	71.92	4.76
(B) Capital – Voted						
3	1	General Administration	49.51	5.68	6.77	1.09
4	24	Public Works-Roads and Bridges	6,576.04	231.02	231.78	0.76
Total (B)			6,625.55	236.70	238.55	1.85
Grand Total (A+B)			6,936.38	303.86	310.47	6.61

(Source: Appropriation Accounts 2017-18)

Appendix 2.11
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 2.2.9; Page 36)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings
(A) Revenue Voted			
1	5	Jail	4.61
2	7	Commercial Tax	336.90
3	8	Land Revenue And District Administration	228.00
4	9	Expenditure Pertaining To Revenue Department	20.05
5	16	Fisheries	22.07
6	17	Co-operation	273.69
7	31	Planning, Economics and Statistics	24.60
8	32	Public Relations	23.86
9	36	Transport	11.61
10	38	Ayush	47.63
11	43	Sports And Youth Welfare	19.87
12	46	Science And Technology	23.00
13	51	Religious Trusts And Endowments	11.90
14	62	Panchayat	22.47
15	63	Minority Welfare	6.58
16	66	Welfare Of Backward Classes	142.02
17	68	New And Renewable Energy Sources	8.37
18	69	Nomadic And Semi Nomadic Caste Welfare	20.95
Total (A)			1,248.18
(B) Capital Voted			
19	6	Finance	1,511.72
20	9	Expenditure Pertaining To Revenue Department	10.20
21	12	Energy	721.65
22	17	Co-operation	17.55
23	19	Public Health And Family Welfare	154.11
24	31	Planning, Economics and Statistics	32.46
25	38	Ayush	37.81
26	52	Medical Education Department	41.59
27	60	Expenditure Pertaining to District Plan Schemes	121.81
28	63	Minority Welfare	1.95
29	64	Financial Assistance to Urban Bodies	98.40
30	66	Welfare Of Backward Classes	8.70
31	69	Vimukt, Nomadic And Semi Nomadic Caste Welfare	4.73
Total (B)			2,762.68
(C) Revenue Charged			
32	6	Finance	17.62
33	12	Energy	69.87
Total (C)			87.49
Grand Total (A+B+C)			4,098.35

(Source: Appropriation Accounts 2017-18)

Appendix 2.12
Details of savings of ₹ one crore and above not surrendered
(Reference: Paragraph 2.2.9; Page 36)

(₹ in crore)					
Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings not Surrendered
(A) Revenue Voted					
1	1	General Administration	50.83	31.20	19.63
2	2	Other Expenditure Pertaining to General Administration Department	48.88	4.68	44.20
3	3	Police	500.43	459.20	41.23
4	4	Other Expenditure Pertaining to Home Department	29.18	26.08	3.10
5	5	Jail	4.61	0.00	4.61
6	6	Finance	3,115.23	0.17	3,115.06
7	7	Commercial Tax	336.90	0.00	336.90
8	8	Land Revenue and District Administration	228.00	0.00	228.00
9	9	Expenditure Pertaining to Revenue Department	20.05	0.00	20.05
10	10	Forest	437.89	409.13	28.76
11	11	Commerce, Industry and Employment	16.51	0.18	16.33
12	12	Energy	191.42	2.23	189.19
13	13	Farmers Welfare and Agriculture Development	3,199.77	3,108.03	91.74
14	14	Animal Husbandry	225.34	223.47	1.87
15	16	Fisheries	22.07	0.00	22.07
16	17	Co-operation	273.69	0.00	273.69
17	18	Labour	16.86	7.70	9.16
18	19	Public Health and Family Welfare	307.09	0.68	306.41
19	20	Public Health Engineering	188.15	130.86	57.29
20	22	Urban Development and Environment	525.63	11.95	513.68
21	23	Water Resources Department	241.20	177.05	64.15
22	24	Public Works-Roads And Bridges	351.48	334.11	17.37
23	26	Culture	26.16	25.07	1.09
24	27	School Education (Primary Education)	974.93	491.94	482.99
25	29	Law and Legislative affairs	253.89	244.57	9.32
26	30	Rural Development	113.92	111.12	2.80
27	31	Planning, Economics and Statistics	24.60	0.00	24.60
28	32	Public Relations	23.86	0.00	23.86
29	33	Tribal Welfare	481.55	406.34	75.21
30	34	Social Justice	168.68	134.28	34.40
31	35	Micro, Small and Medium Enterprises	5.41	2.75	2.66
32	36	Transport	11.61	0.00	11.61
33	38	Ayush	47.63	0.00	47.63
34	39	Food, Civil Supplies And Consumer Protection	54.75	3.01	51.74
35	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	363.81	8.16	355.65
36	43	Sports and Youth Welfare	19.87	0.00	19.87
37	44	Higher Education	196.97	93.78	103.19
38	45	Minor Irrigation Works	32.22	29.10	3.12
39	46	Science and Technology	23.00	0.00	23.00
40	47	Technical Education and Skill Development	716.88	414.45	302.43
41	50	Horticulture and Food Processing	292.30	289.35	2.95
42	51	Religious Trusts and Endowments	11.90	0.00	11.90
43	52	Medical Education Department	100.50	0.19	100.31
44	53	Financial Assistance to Three Tier Panchayati Raj Institutions	2,612.97	2,192.55	420.42
45	55	Women and Child Development	525.18	523.57	1.61
46	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	884.84	6.80	878.04
47	62	Panchayat	22.47	0.00	22.47
48	63	Minority Welfare	6.58	0.00	6.58

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings not Surrendered
49	64	Financial Assistance to Urban Bodies	683.90	75.13	608.77
50	66	Welfare Of Backward Classes	142.02	0.00	142.02
51	67	Public Works-Buildings	174.59	91.92	82.67
52	68	New And Renewable Energy Sources	8.37	0.00	8.37
53	69	Nomadic And Semi Nomadic Cast Welfare	20.95	0.00	20.95
Total (A)			19,357.52	10,070.80	9,286.72
(B) Capital Voted					
54	6	Finance	1,511.72	0.00	1,511.72
55	8	Land Revenue and District Administration	30.44	0.05	30.39
56	9	Expenditure Pertaining to Revenue Department	10.20	0.00	10.20
57	10	Forest	18.37	17.15	1.22
58	12	Energy	721.65	0.00	721.65
59	14	Animal Husbandry	12.76	8.26	4.50
60	17	Co-operation	17.55	0.00	17.55
61	19	Public Health and Family Welfare	154.11	0.00	154.11
62	20	Public Health and Engineering	667.09	603.19	63.90
63	21	Public Services and Management	10.31	8.45	1.86
64	22	Urban Development and Environment	894.35	2.57	891.78
65	23	Water Resources Department	1,052.06	997.69	54.37
66	27	School Education (Primary Education)	515.58	502.85	12.73
67	30	Rural Development	768.29	587.02	181.27
68	31	Planning, Economics and Statistics	32.46	0.00	32.46
69	33	Tribal Welfare	669.76	592.98	76.78
70	35	Micro, Small & Medium Enterprises	19.29	2.00	17.29
71	36	Transport	31.11	0.59	30.52
72	38	Ayush	37.81	0.00	37.81
73	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	251.06	2.00	249.06
74	43	Sports And Youth Welfare	29.36	0.05	29.31
75	44	Higher Education	386.97	299.38	87.59
76	45	Minor Irrigation Works	19.06	7.83	11.23
77	47	Technical Education And Skill Development	97.52	0.11	97.41
78	48	Narmada Valley Development	492.12	432.50	59.62
79	49	Scheduled Caste Welfare	58.35	54.86	3.49
80	52	Medical Education Department	41.59	0.00	41.59
81	53	Financial Assistance to Three Tier Panchayati Raj institutions	214.48	0.06	214.42
82	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	20.28	19.28	1.00
83	60	Expenditure Pertaining to District Plan Schemes	121.81	0.00	121.81
84	63	Minority Welfare	1.95	0.00	1.95
85	64	Financial Assistance to Urban Bodies	98.40	0.00	98.40
86	66	Welfare Of Backward Classes	8.70	0.00	8.70
87	67	Public Works-Buildings	150.29	110.70	39.59
88	69	Nomadic And Semi Nomadic Caste Welfare	4.73	0.00	4.73
Total (B)			9,171.58	4,249.57	4,922.01
(C) Revenue Charged					
89	I.P	Interest Payments And Servicing Of Debt	495.39	8.99	486.40
90	6	Finance	17.62	0.00	17.62
91	12	Energy	69.87	0.00	69.87
92	25	Mineral Resources	650.05	0.05	650.00
93	29	Law and Legislative affairs	37.59	35.37	2.22
Total (C)			1,270.52	44.41	1,226.11
(D) Capital Charged					
94	P.D	Public Debt	3,769.89	6.09	3,763.80
Total (D)			3,769.89	6.09	3,763.80
Grand Total (A+B+C+D)			33,569.51	14,370.87	19,198.64

(Source: Appropriation Accounts 2017-18)

Appendix 2.13
Surrender orders not accepted by Accountant General
 (Reference: Paragraph 2.2.9.1; Page 36)

(₹ in crore)

Sl. No.	Number of sanctions	Grant/Appropriation No.	Amount	Particulars of irregularities
1	44	2,5,6,7,11,13,14,15,16,17,18,21,30,31,33,34,35,38,39,40,43,46,47, 49,50, 51,52,53,55,56,58,60	2,347.20	Sanctions were issued after closure of financial year 2017-18.
2	21	7,11,17,19,20,22,32,42,43,47,53,56,64,66,67	3,108.07	Delayed receipt of sanction in Accountant General (A&E) office i.e. after closing and finalisation of the Accounts.
3	4	10,27,36,38	86.61	Non receipt of complete details of schemes.
4	3	18,23	27.05	Non receipt of required information.
5	1	23	0.32	Due to discrepancy in the sanction letter.
6	1	38	2.68	Due to discrepancy of budget
Total	74	44	5,571.93	

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

Appendix 2.14
Statement of misclassification of revenue section under the capital section where
budget provision was ₹ one crore or more
(Reference: Paragraph 2.2.10; Page 37)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
Object Head 11-Salary, Allowances				
1	20	4215-Capital Outlay on Water supply and Sanitation	16.25	14.86
2	23	4700- Capital Outlay on Major Irrigation	86.86	64.10
3	48	4700- Capital Outlay on Major Irrigation	105.90	103.70
4	48	4701- Capital Outlay on Medium Irrigation	4.50	4.44
5	48	4801- Capital Outlay on Power Projects	54.32	54.78
Total (Object Head 11- Salary, Allowances)			267.83	241.88
Object Head 12-Wages				
6	10	4406-Capital Outlay on Forestry and Wild Life	266.72	266.66
7	20	4215-Capital Outlay on Water supply and Sanitation	7.00	4.21
8	23	4700- Capital Outlay on Major Irrigation	51.02	47.88
9	23	4701- Capital Outlay on Medium Irrigation	6.35	5.24
10	48	4700- Capital Outlay on Major Irrigation	36.41	36.81
11	48	4701- Capital Outlay on Medium Irrigation	3.34	3.29
12	48	4801- Capital Outlay on Power Projects	10.31	10.17
Total (Object Head 12- Wages)			381.15	374.26
Object Head 21-Travel Allowance				
13	48	4700- Capital Outlay on Major Irrigation	1.34	1.34
Total (Object Head 21- Travel Allowance)			1.34	1.34
Object Head 22-Office Expenditure				
14	10	4406-Capital Outlay on Forestry and Wild Life	4.21	4.34
15	48	4700- Capital Outlay on Major Irrigation	1.76	1.40
16	48	4801- Capital Outlay on Power Projects	2.74	2.21
Total (Object Head 22- Office Expenditure)			8.71	7.95
Object Head 24-Exam and Training				
17	10	4406-Capital Outlay on Forestry and Wild Life	1.76	1.92
Total (Object Head 24--Exam and Training)			1.76	1.92
Object Head 31-Payment of Commercial Services				
18	10	4406-Capital Outlay on Forestry and Wild Life	1.61	1.81
19	48	4700- Capital Outlay on Major Irrigation	4.93	4.17
20	48	4801- Capital Outlay on Power Projects	4.27	3.39
Total (Object Head 31- Payment of Commercial Services)			10.81	9.37
Object Head 33-Maintenance				
21	26	4202- Capital Outlay on Education, Sports, Art and Culture	4.00	4.00
22	48	4700- Capital Outlay on Major Irrigation	90.44	69.50
23	48	4701- Capital Outlay on Medium Irrigation	1.99	1.83
24	48	4801- Capital Outlay on Power Projects	3.96	3.72
Total (Object Head 33-Maintenance)			100.39	79.05
Object Head 42-Grants-in-Aid				
25	10	4406-Capital Outlay on Forestry and Wild Life	15.00	15.00
26	20	4215-Capital Outlay on Water supply and Sanitation	10.00	9.00
27	30	4515- Capital Outlay on Other Rural Development Programmes	195.00	195.00
28	37	5452- Capital Outlay on Tourism	13.50	13.50
29	52	4210- Capital Outlay on Medical and Public Health	2.50	0.27
Total (Object Head 42-Grants-in-Aid)			236.00	232.77

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

Appendix 2.15

Statement of misclassification of machinery and major works under the revenue section
where budget provision was ₹ one crore or more

(Reference: Paragraph 2.2.10; Page 37)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
Object Head 63-Machinery				
1	1	2015-Elections	1.22	1.22
2	3	2055-Police	160.93	160.72
3	6	2054-Treasury and Accounts Administration	6.73	7.85
4	7	2039-State Excise	13.86	0.00
5	8	2029-Land Revenue	14.73	0.25
6	17	2425-Co-operation	1.03	0.95
7	19	2210-Medical and Public Health	40.15	33.20
8	29	2014-Administration of Justice	4.67	2.71
9	32	2220-Information and Publicity	2.50	2.49
10	39	2408-Food,Storage and Warehousing	2.03	1.38
11	43	2204-Sports and Youth Services	8.38	7.45
12	44	2202-General Education	44.70	44.39
13	47	2203-Technical Education	3.51	1.38
14	47	2230-Labour and Employment	75.43	28.04
15	52	2210-Medical and Public Health	17.46	11.36
16	56	2851-Village and Small Industries	2.86	3.35
17	64	2217-Urban Development	13.00	12.36
Total (Object Head 63-Machinery)			413.19	319.10
Object Head 64-Major Works				
18	20	2215-Water Supply and Sanitation	13.46	11.91
19	39	3475-Other General Economic Services	1.75	1.77
Total (Object Head 64-Major Works)			15.21	13.68

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

Appendix 2.16
Rush of Expenditure
(Reference: Paragraph 2.2.11; Page 37)

(₹ in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2018	Expenditure incurred in March 2018	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2018	March 2018
1	I.P-Interest Payment and Servicing of Debt	6876	41.80	41.80	41.80	100	100
2	11-Commercial, Industry and Employee	7140	22.16	22.16	22.16	100	100
3	12-Energy	9023	238.48	238.48	238.48	100	100
4	12-Energy	1933	1050.69	1050.69	1050.69	100	100
5	13-Farmers Welfare and Agriculture	1920	40.00	40.00	40.00	100	100
6	23-Water Resources Department	1905	48.05	48.05	48.05	100	100
7	27-School Education (Primary Education)	6484	192.60	192.60	192.60	100	100
8	27-School Education (Primary Education)	6813	26.70	26.70	26.70	100	100
9	37-Tourism	7404	15.00	15.00	15.00	100	100
10	37-Tourism	6316	53.56	53.56	53.56	100	100
11	47-Technical Education and Skill Development	7490	22.97	22.97	22.97	100	100
12	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	0475	967.00	967.00	967.00	100	100
13	64-Financial Assistance to Urban	1325	229.75	229.75	229.75	100	100
Total			2,948.76	2,948.76	2,948.76		

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

Appendix 2.17

Statement showing transfer of funds to 8443-civil deposit-800-other deposit

(Reference: Paragraph 2.2.12; Page 38)

(₹ in lakh)

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	13- Farmers Welfare and Agriculture Development	2401-800-0801-0908- Agriculture Census	727.83	146.59	70.00
2	29- Law and Legislative Affairs	2014-102-0101-0573- High Court (Charge)	785.40	547.80	400.00
3	33- Tribal Welfare	4225-02-800-0602-5211- Local Development Programme Under Integrated Tribal Development Project	44,880.39	26,858.98	707.70
4	47- Technical Education and Training	2230-03-001-0801-7490- Pradhan Mantri Kaushal Vikash Yojaya	2,560.00	2,296.95	2,146.66
5	55- Women and Child Development	2235-02-102-0701-0658- Integrated Child Development Services Scheme	52,413.06	48,487.80	858.03
6	55- Women and Child Development	2235-02-102-0702-0658- Integrated Child Development Services Scheme	28,490.85	22,151.83	400.01
7	55- Women and Child Development	2235-02-102-0703-0658- Integrated Child Development Services Scheme	18,994.76	13,607.44	135.59
8	55- Women and Child Development	2235-02-103-0701-6917- Indira Gandhi Matritva Sehyog Yojana	13,878.37	8,259.41	754.47
9	67- Public Works-Buildings	4059-01-051-0701-1936- Strengthening of the Judiciary	2,500.00	2,467.93	2,450.00
10	67- Public Works-Buildings	4216-01-106-0701-1936- Strengthening of the Judiciary	1,500.00	1,450.00	1,450.00
Total			1,66,730.66	1,26,274.73	9,372.46

(Source: Appropriation Accounts for the year 2017-18)

Appendix 2.18
Substantial savings under various schemes, where savings were ₹ 10 crore or more
(Reference: Paragraph 2.3.2; Page 39)

(₹ in crore)				
Sl. No.	Name of Schemes	Total Grant/Appropriation	Savings	Percentage
1	2501-06-198-6836-0702-V-42-009-National Rural Livelihood Mission	108.67	38.85	36
2	2216-03-198-5198-0701-V-42-009-Pradhan Mantri Awas Yojana	3,056.57	303.26	10
3	2216-03-198-5198-0702-V-12-009-Pradhan Mantri Awas Yojana	3,056.57	303.26	10
4	2216-03-198-5198-0703-V-12-009-Pradhan Mantri Awas Yojana	1,378.28	151.63	11
5	2505-01-198-6923-0702-V-42-009-Mahatma Gandhi National Rural Employment Guarantee Scheme	400.00	43.05	11
6	2505-01-198-6923-0703-V-42-009-Mahatma Gandhi National Rural Employment Guarantee Scheme	1,100.00	439.23	40
7	2215-02-198-5206-0701-V-42-009-Clean India Programme	1,420.22	117.81	8
8	2215-02-198-5206-0702-V-42-009- Clean India Programme	698.59	156.46	22
9	2215-02-198-5206-0703- V-42-009- Clean India Programme	551.71	122.02	22
10	2515-00-198-6931-0701-V-42-001-Mid-Day Meal Programme	178.20	47.03	26
11	2515-00-198-7886-0801-V-42-007- Mid-Day Meal Programme- Material Transportation	36.00	17.15	48
12	2515-00-198-7886-0802-V-009 - Mid-Day Meal Programme- Material Transportation	36.00	28.02	78
13	2216-03-198-5131-0102-V-42-009-Mukyamantri Antyodaya Awas Yojana	14.40	14.40	100
14	2216-03-198-5131-0103- V-42-009-Mukyamantri Antyodaya Awas Yojana	15.87	15.87	100
15	4515-00-800-6084-0422-V-32-Chief Ministers Rural Road and Infrastructure Scheme	63.00	38.01	60
16	4515-00-800-6084-0103-V-32- Chief Ministers Rural Road and Infrastructure Scheme	158.00	45.06	29
17	2515-00-198-0647-0701-V-007-Gram Swaraj Abhiyan	18.67	18.67	100
18	2515-00-198-0647-0702-V-007-Gram Swaraj Abhiyan	11.49	11.49	100
19	3604-00-197-4610-0101-V-42-008-Grant against additional Stamp Duty	240.8	13.55	6
20	3604-00-197-4610-0103-V-42-008-Grant against additional Stamp Duty	61.16	10.57	17
21	2853-02-198-6299-0101-V-007-Transfer of revenue received from Subsidiary Minerals of Rural Areas to Panchayats	214.48	18.28	9
22	3604-00-196-0819-0101-V-42-007-Development and Maintenance of Drinking Water Supply from the amount received from Panchayat Cess	82.69	60.50	73
23	3604-00-196-0819-0102-V-42-007- Development and Maintenance of Drinking Water Supply from the amount received from Panchayat Cess	27.56	20.14	73
24	3604-00-196-0819-0103-V-42-007- Development and Maintenance of Drinking Water Supply from the amount received from Panchayat Cess	21.00	15.34	73
25	2225-01-196-4717-Sceduled Castes Hostels	130.00	20.66	16
26	2202-01-789-3496-Middle School	263.00	12.47	5
27	2225-02-789-0494-Ashram	88.15	12.98	15
28	2235-60-789-198-5863-Indira Gandhi National Widow Pension	312.39	14.04	4
29	2235-198-9142-Social Security and Welfare	378.75	49.38	13
30	2235-198-8786- Indira Gandhi National Old age Pension	384.19	34.08	9
Total		14,506.41	2,193.25	15

Appendix 2.19
Details of funds of schemes kept in Personal Deposit Accounts
(Reference: Paragraph 2.3.4; Page 40)

(₹ in lakh)

Sl. No.	Name of Schemes	Drawing Order and Date	Amount
1	1213-Pradhan Mantri awas Yojana	4407-08/28.03.2018	26.76
2	1221-0101-14 th Finance Commission Grant	4512-13/31.03.2018	17,450.75
3	1221-0102-14 th Finance Commission Grant	4514-15/31.03.2018	8,525.00
4	1221-0103-14 th Finance Commission Grant	4516-17/31.03.2018	4,107.25
5	4610-197-0101-Stamp Fee	4506-07/31.03.2018	2,782.65
6	4610-197-0102- Stamp Fee	4508-09/31.03.2018	1,886.25
7	4610-197-0103- Stamp Fee	4510-11/31.03.2018	317.07
8	4610-197-0103- Stamp Fee	4371-72/28.03.2018	552.25
9	6098-0103-Panchayat Bhawan Nirman	4417/28.03.2018	21.00
10	6086-0101-Infrastructure Development	4427/28.03.2018	87.00
11	6086-0102-Infrastructure Development	4429/28.03.2018	352.00
12	6086-0103-Infrastructure Development	4431/28.03.2018	204.00
13	6087-0101-Grant for Maintenance	4433-34/28.03.2018	630.00
14	6087-0102-Grant for Maintenance	4445/28.03.2018	210.00
15	6087-0103-Grant for Maintenance	4447-48/28.03.2018	160.00
16	6093-Nal Jal Yojana	4411-12/28.03.2018	400.00
17	6098-0101- Panchayat Bhawan Nirman	4413/28.03.2018	100.00
18	6098-0102- Panchayat Bhawan Nirman	4415/28.03.2018	30.00
19	6107-0101-General Purpose	4518-19/31.03.2018	30.29
20	6107-0102-General Purpose	4520-21/31.03.2018	15.92
21	6107-0103-General Purpose	4522-23/31.03.2018	12.46
22	6299-0101-Mines Scheme	4500-01/31.03.2018	133.24
23	6299-0101-Mines Scheme	4449-50/28.03.2018	197.11
24	6299-0102-Mines Scheme	4451-52/28.03.2018	1.40
25	6299-0103-Mines Scheme	4453-54/28.03.2018	347.33
26	0658-Anganbari Yojana	4369-70/28.03.2018	6,450.00
27	7668-0101-SFC Grant	4375-76/28.03.2018	4,694.37
28	7668-0101-SFC Grant	4524-25/31.03.2018	20.00
29	7668-0102-SFC Grant	4377-78/28.03.2018	2,995.09
30	7668-0103-SFC Grant	4379-80/28.03.2018	1,023.38
31	8209-196-8888-Honorarium for janapad Panchayat Member	4502-03/31.03.2018	3.21
32	8209-197-8888-Honorarium for janapad Panchayat Member	4504-05/31.03.2018	5.75
33	8214-8888-Secretarial arrangement	4526-27/31.03.2018	84.09
34	8392-8888-Zila Panch Sammelan	4498-99/31.03.2018	0.12
	Total		53,855.74

Appendix 3.1
Difference in Personal Deposit Accounts as on 31 March 2018
(Reference: Paragraph 3.2.3; Page 45)

(Amount in ₹)

Sl. No.	Name of PD account holder	Balance as per AG record	Balance as per Treasury record	Difference
1	Rent Controlling Officer, Indore	46,00,618	46,03,170	-2,552
2	Principal ITI Indore	26,63,131	26,88,936	-25,805
3	Presiding Officer, Labour Court, Indore	72,24,812	19,45,512	52,79,300
4	Handicapped Welfare Association, Indore	71,806	0	71,806
5	MP Blind Association, Indore	15,25,376	13,647	15,11,729
6	Labour Commissioner, Indore	1,86,34,345	3,04,47,538	-1,18,13,193
7	Agriculture Engineer, Indore	2,66,164	0	2,66,164
8	Addl. Director, Higher Education, Indore	7,36,841	0	7,36,841
9	Exam Controller, PSC, Indore	9,13,842	0	9,13,842
10	President, Nehru Kendra, Lalbagh, Indore	1,08,861	0	1,08,861
11	Collector, Indore	13,24,24,282	0	13,24,24,282
12	Collector/Superintendent, Kendriya Jail	1,72,60,280	1,72,47,620	12,660
13	Collector/Superintenden, Zila Jail	67,15,991	51,81,340	15,34,651
14	Divisional Forest Officer, Indore	-89,63,349	8,98,795	-98,62,144
15	Dy. Director, Udyan, Indore	8,000	0	8,000
16	Director, Rehabilitation NVDA, Indore	1,46,57,42,146	0	1,46,57,42,146
17	TO, Indore	56,385	0	56,385
18	Dy. Labour Commissioner, Indore	52,78,948	0	52,78,948
19	Dy. Director For Director, NVDA, Indore City	6,37,77,195	0	6,37,77,195
20	Manager, Poultry Farm, Indore	74,96,805	79,35,521	-4,38,716
21	Women ITI, Indore	1,06,900	51,07,400	-50,00,500
22	RPI, Govt. College, RAUINC	57,900	0	57,900
23	Bal Shiksha Mandir, Indore	1,28,127	0	1,28,127
Total		1,72,68,35,406	7,60,69,479	1,65,07,65,927

Appendix 3.2
Status of outstanding Utilisation Certificates in BOCW (Board)
(Reference: Paragraph 3.3.5; Page 48)

(₹ in lakh)

Sl. No.	District offices	Allotment since beginning	UCs furnished	Outstanding UCs as on 31 March 2018
1	Katni	2,753.95	1,546.63	1,207.32
2	Chhindwara	3,135.45	267.57	2,867.88
3	Mandala	1,847.05	1,797.58	49.47
4	Jabalpur	4,715.15	2,432.25	2,282.90
5	Seoni	2,479.85	2,428.05	51.80
6	Narsinghpur	1,977.45	1,739.11	238.34
7	Dewas	2,634.45	1,841.73	792.72
8	Mandsor	4,472.25	3,644.48	827.77
9	Ratlam	2,825.45	2,137.51	687.94
10	Neemach	4,688.15	4,293.45	394.70
11	Shajapur	1,880.69	1,717.30	163.39
12	Agar Malwa	535.00	355.00	180.00
13	Sagar	3,583.45	2,366.91	1,216.54
14	Chhatarpur	2,793.26	2,384.93	408.33
15	Damoh	2,617.65	2,267.49	350.16
16	Panna	2,614.25	2,461.82	152.43
17	Tikamgarh	2,183.45	1,673.49	509.96
18	Sidhi	1,225.85	1,207.74	18.11
19	Singroli	3,120.25	1,320.26	1,799.99
20	Satna	2,129.95	349.72	1,780.23
21	Rewa	2,879.05	2,199.59	679.46
22	Shahdol	1,588.40	743.97	844.43
23	Umaria	1,774.85	1,774.74	0.11
24	Anuppur	2,467.70	2,393.03	74.67
25	Dindori	1,272.65	764.00	508.65
26	Baitul	1,311.80	1,275.21	36.59
27	Vidisha	1,681.65	1,481.65	200.00
28	Mandideep (Raisen)	1,151.65	87.99	1,063.66
29	Rajgarh	1,588.45	971.94	616.51
30	Bhopal	4,147.65	1,659.64	2,488.01
31	Sehor	769.25	614.98	154.27
32	Gwalior	2,755.05	1,519.88	1,235.17
33	Shivpuri	1,467.55	1,416.09	51.46
34	Guna	789.25	32.35	756.90
35	Ashok Nagar	1,644.05	657.41	986.64
36	Morena	3,229.65	0.00	3,229.65
37	Bhind	768.20	385.99	382.21
38	Malanpur (Bhind)	224.25	26.04	198.21
39	Sheopur	461.85	406.31	55.54
40	Indore	1,811.05	1,615.19	195.86
41	Burhanpur	1,717.65	1,581.26	136.39
42	Dhar	1,306.85	1,253.00	53.85
43	Khargone	1,367.05	744.53	622.52

Sl. No.	District offices	Allotment since beginning	UCs furnished	Outstanding UCs as on 31 March 2018
44	Jhabua	4,084.65	3,667.22	417.43
45	Badwani	681.65	615.79	65.86
46	Hoshangabad	1,712.65	1,458.49	254.16
47	Harda	646.85	389.72	257.13
	Total	99,514.35	67,969.03	31,545.32

Appendix 3.3
Booking under minor head '800-other receipts'
(Reference: Paragraph 3.4; Page 48)

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Receipt under the Major Head	Receipt under Minor Head 800-Other Receipts	Percentage
1	0029-Land Revenue	490.99	210.94	42.96
2	0030-Stamps and Registration Fees	4,788.51	517.72	10.81
3	0035-Taxes on Immovable Property other than Agricultural Land	643.72	336.59	52.29
4	0039-State Excise	8,245.01	4,343.45	52.68
5	0043-Taxes and Duties on Electricity	2,590.29	547.07	21.12
6	0049-Interest Receipts	639.11	98.36	15.39
7	0055-Police	124.33	65.00	52.28
8	0056-Jails	3.86	3.83	99.22
9	0059-Public Works	124.83	124.66	99.86
10	0070-Other Administrative Services	132.67	33.23	25.05
11	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	47.93	8.01	16.71
12	0210-Medical and Public Health	128.98	46.75	36.25
13	0211-Family Welfare	0.19	0.18	94.74
14	0215-Water Supply and Sanitation	17.25	9.77	56.64
15	0217-Urban Development	18.41	18.41	100
16	0220-Information and Publicity	0.23	0.21	91.30
17	0230-Labour and Employment	26.63	4.42	16.60
18	0235-Social Security and Welfare	24.14	22.74	94.20
19	0401-Crop Husbandry	48.88	33.86	69.27
20	0403-Animal Husbandry	4.89	4.14	84.66
21	0404-Dairy Development	0.05	0.05	100
22	0405-Fisheries	9.49	1.05	11.06
23	0406-Forestry and Wild Life	1,108.28	325.45	29.37
24	0408-Food Storage and Warehousing	0.12	0.02	16.67
25	0425-Co-operation	12.73	2.46	19.32
26	0435-Other Agricultural Programmes	2.08	1.93	92.79
27	0515-Other Rural Development Programmes	11.13	6.79	61.01
28	0700-Major Irrigation	25.49	9.30	36.48
29	0701-Medium Irrigation	144.21	20.16	13.98
30	0702-Minor Irrigation	354.20	354.20	100
31	0810-New and Renewable Energy	7.16	6.05	84.50
32	0851-Village and Small Industries	15.08	10.60	70.29
33	0853-Non-Ferrous Mining and Metallurgical Industries	3,640.73	1,658.08	45.54
34	0875-Other Industries	0.05	0.02	40
35	1452-Tourism	53.56	53.56	100
36	1601-Grants-in-aid from Central Government	25,346.82	23,650.94	93.30
	Total	48,832.03	32,530.00	

(Source: Finance Accounts for the year 2017-18)

Appendix 3.4
Booking under minor head '800-other expenditure'
(Reference: Paragraph 3.4; Page 48)

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
1	2075-Miscellaneous General Services	23.51	22.71	96.60
2	2204-Sports and Youth Services	180.07	124.61	69.20
3	2216-Housing	8,550.64	1,332.00	15.58
4	2217-Urban Development	5,683.93	4,350.01	76.53
5	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,356.73	377.79	11.25
6	2245-Relief on account of Natural Calamities	1,131.12	236.91	20.94
7	2250-Other Social Services	221.10	205.31	92.86
8	2401-Crop Husbandry	5,784.37	1,977.79	34.19
9	2403-Animal Husbandry	789.05	81.06	10.27
10	2515-Other Rural Development Programmes	4,794.59	798.57	16.66
11	2700-Major Irrigation	172.18	20.09	11.67
12	2701-Medium Irrigation	295.99	104.65	35.36
13	2702-Minor Irrigation	169.00	159.00	94.08
14	2705-Command Area Development	8.16	4.55	55.76
15	2851-Village and Small Industries	985.38	678.71	68.88
16	2852-Industries	629.56	629.38	99.97
17	3054-Roads and Bridges	1,102.25	255.36	23.17
18	3454-Census, Surveys and Statistics	108.72	64.17	59.02
19	4070-Capital Outlay on Other Administrative Services	8.86	8.86	100
20	4202-Capital Outlay on Education, Sports, Art and Culture	688.34	74.58	10.83
21	4215-Capital Outlay on Water Supply and Sanitation	1,826.15	963.87	52.78
22	4217-Capital Outlay on Urban Development	493.25	55.52	11.26
23	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,061.28	540.79	50.96
24	4403-Capital Outlay on Animal Husbandry	3.08	0.46	14.94
25	4515-Capital Outlay on other Rural Development Programmes	2,186.54	1,564.54	71.55
26	4700-Capital Outlay on Major Irrigation	5,103.79	4,217.40	82.63
27	4701-Capital outlay on Medium Irrigation	1,403.48	1,247.21	88.87
28	4702-Capital Outlay on Minor Irrigation	1,195.37	479.28	40.09
29	4852-Capital Outlay on Iron and Steel Industries	3.85	3.85	100
30	4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.97	1.97	100
31	4875-Capital Outlay on Other Industries	3.40	3.40	100
32	5054-Capital Outlay on Roads and Bridges	6,392.33	2,823.54	44.17
33	5055-Capital Outlay on Road Transport	5.42	5.42	100
34	5425-Capital Outlay on other Scientific and Environmental Research	4.00	4.00	100
	Total	54,367.46	23,417.36	

(Source: Finance Accounts for the year 2017-18)

Appendix 3.5
Major Head-wise position of pending Utilisation Certificates
(Reference: Paragraph 3.6; Page 50)

(₹ in crore)

Sl. No.	Major head wise description	Outstanding Utilisation certificates	
		No.	Amount
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	2204- Sports and Youth Services	05	10.78
10	2205- Art and Culture	01	0.15
11	2215- Water Supply and Sanitation	538	21.17
12	2217- Urban Development	684	321.34
13	2220- Information and Publicity	35	1.50
14	2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	79	306.42
15	2230- Labour and Employment	1,269	44.61
16	2235- Social Security and Welfare	1,143	748.03
17	2236- Nutrition	09	86.65
18	2250- Other Social Services	06	22.94
19	2401- Crop Husbandry	3,090	439.99
20	2403- Animal Husbandry	495	201.86
21	2405- Fisheries	3,536	11.12
22	2408- Food, Storage and Warehousing	1,585	4,577.27
23	2425- Co-operation	644	251.80
24	2501- Special Programmes for Rural Development	35	1,021.62
25	2505- Rural Employment	34	158.42
26	2702- Minor Irrigation	280	12.55
27	2810- New and Renewable Energy	28	23.36
28	2851- Village and Small Industries	657	217.45
29	2852- Industries	2,987	187.07
30	2853- Non-ferrous Mining and Metallurgical Industries	849	233.46
31	3452- Tourism	185	81.05
32	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,268	8,711.00
33	4402- Capital Outlay on Soil and Water Conservation	11	1.25
34	6425- Loans for Cooperation	59	1.70
Total		20,666	17,793.21

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

Appendix 3.6
Cases of misappropriation, losses and defalcations etc.
(Reference: Paragraph 3.7; Page 52)

(₹ 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	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	2014- Administration of Justice	03	11.34	-	-	01	2.41	-	0.00	01	0.44	-	-	05	14.19
2	2015- Elections	-	-	01	7.90	-	-	-	-	01	3.77	-	-	02	11.67
3	2040- Commercial Tax	01	0.70	-	-	-	-	-	-	-	-	-	-	01	0.70
4	2054- Treasury and Accounts Administration	-	-	05	799.21	-	-	-	-	01	18.25	05	12.97	11	830.43
5	2055- Police	133	182.95	70	32.10	73	30.36	24	21.78	5	7.25	4	4.92	309	279.36
6	2058- Stationery and Printing	01	8.41	-	-	-	-	-	-	01	0.17	-	-	02	8.58
7	2202- General Education	09	269.60	23	226.12	22	176.87	09	12.05	03	1.21	37	27.09	103	712.94
8	2203- Technical Education	04	28.25	03	2.57	09	23.77	01	1.03	-	-	-	-	17	55.62
9	2204- Sports and Youth Services	02	3.75	01	0.45	-	-	-	-	-	-	-	-	03	4.20
10	2210-Medical and Public Health	01	2.29	02	8.11	02	13.89	02	5.45	02	21.21	05	9.99	14	60.94
11	2211- Family Welfare	01	43.99	-	-	-	-	-	-	-	-	02	3.67	03	47.66
12	2215-Water Supply and Sanitation	-	-	02	2.23	02	2.20	01	0.48	-	-	-	-	05	4.91
13	2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	-	-	-	-	-	-	-	-	01	3.99	05	4.83	06	8.82

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	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
14	2230- Labour and Employment	05	7.71	05	2.25	01	0.05	02	6.89	-	-	-	-	13	16.90
15	2235-Social Security and Welfare	02	9.16	-	-	01	1.31	01	4.04	-	-	03	1.62	07	16.13
16	2401- Crop Husbandry	12	55.18	09	14.51	04	04.63	-	-	-	-	03	0.47	28	74.79
17	2403- Animal Husbandry	-	-	04	4.91	04	1.37	01	0.24	06	6.66	05	5.89	20	19.07
18	2406- Forestry and Wild Life	723	300.03	113	392.51	184	222.61	346	301.74	257	132.35	1,113	253.71	2,736	1,602.95
19	2501-Special Programmes for Rural Development	-	-	-	-	01	42.31	01	0.90	02	3.34	-	-	04	46.55
20	2505- Rural Employment	01	0.00*	-	-	-	-	-	-	-	-	-	-	01	0.00*
21	2853- Non-ferrous Mining and Metallurgical Industries	03	4.22	-	-	-	-	-	-	-	-	-	-	03	4.22
22	3604-Compensation and Assignments to Local Bodies and Panchayti Raj Institutions	01	8.56	-	-	-	-	-	-	-	-	-	-	01	8.56
23	Narmada Valley Development Department	-	-	-	-	-	-	-	-	-	-	01	0.47	01	0.47
Total		902	936.14	238	1,492.87	304	521.78	388	354.60	280	198.64	1,183	325.63	3,295	3,829.66

(Source: Information furnished by concerned Departments)

*Negligible

Appendix 3.7
Cases of theft, misappropriation, loss of Government material
(Reference: Paragraph 3.7; Page 52)

(₹ 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	2014-Administration of Justice	04	5.16	01	09.03	05	14.19
2	2015-Elections	01	7.90	01	3.77	02	11.67
3	2040-Commercial Tax	-	-	01	0.70	01	0.70
4	2054-Treasury and Accounts Administration	04	447.59	07	382.84	11	830.43
5	2055-Police	16	19.73	293	259.63	309	279.36
6	2058-Stationery and Printing	-	-	02	8.58	02	8.58
7	2202-General Education	43	76.87	60	636.08	103	712.95
8	2203-Technical Education	11	12.46	06	43.16	17	55.62
9	2204-Sports and Youth Services	01	0.45	02	3.75	03	4.20
10	2210-Medical and Public Health	04	6.76	10	54.18	14	60.94
11	2211-Family Welfare	-	-	03	47.66	03	47.66
12	2215-Water Supply and Sanitation	03	2.71	02	2.20	05	4.91
13	2225-Welfare of Schedule Castes, Schedule Tribes, and Other Backward Classes	01	3.99	05	4.83	06	8.82
14	2230-Labour and Employment	09	3.84	04	13.06	13	16.90
15	2235-Women and Child Welfare	03	2.47	04	13.66	07	16.13
16	2401-Crop Husbandry	15	9.88	13	64.91	28	74.79
17	2403-Animal Husbandry	08	7.16	12	11.91	20	19.07
18	2406-Forestry and Wild Life	41	12.02	2,695	1,590.93	2,736	1,602.95
19	2501-Special Programmes for Rural Development	01	0.44	03	46.11	04	46.55
20	2505-Rural Employment	-	-	01	Negligible	01	Negligible
21	2853-Non-ferrous Mining and Metallurgical Industries	01	0.12	02	4.10	03	4.22
22	3604-Compensation and Assignments to the Local Bodies and Panchayati Raj Institutions	-	-	01	8.56	01	8.56
23	Narmada Valley Development Department	01	0.47	-	-	01	0.47
Total		167	620.02	3128	3,209.65	3,295	3,829.66

(Source: Information furnished by concerned Departments)

Appendix 3.8
Cases of write-off during 2017-18
(Reference: Paragraph 3.7; Page 53)

(₹ in lakh)

Sl. No.	Major Head wise description	Authority sanctioning write off	Brief particulars	No. of cases	Amount
1	2040-Commercial Tax	Additional PCC Finance and Budget, Bhopal	Due to non-recovery of loss, cases written off by the Department	01	0.14
2	2055-Police	Director General of Police, Bhopal	Accidental Motor Vehicle and Wireless set	26	10.03
3	2202-General Education	Director, Public Education, Bhopal	Loss due to theft	02	0.15
4	2406- Forestry and Wild Life	Additional PCC Finance and Budget, Bhopal	Due to non-recovery of loss, cases written off by the Department	50	4.82
5	2853- Non-ferrous Mining and Metallurgical Industries	Additional PCC Finance and Budget, Bhopal	Due to non-recovery of loss, cases written off by the Department	02	0.20
6	Narmada Valley Development Department	Chief Engineer N.D.E/M NVDA, Bhopal	Concrete Mixture	11	4.96
Total				92	20.30

(Source: Information furnished by concerned Departments)

Appendix 3.9
Recovery in loss cases intimated during 2017-18
 (Reference: Paragraph 3.7; Page 53)

(Amount in ₹)

SI No.	No. of cases	Major Head wise description	Type of misappropriation/ loss/theft etc.	Pertaining to year	Amount of loss	Amount recovered during the year
1	01	2014-Administration of Justice	Embezzlement	2012-13	5,78,900	5,78,900
2	01	2014-Administration of Justice	Loss	2013-14	25,900	25,900
	02		Total		6,04,800	6,04,800
3	01	2055-Police	Loss	2001-02	15,500	15,500
4	01	2055-Police	Loss	2002-03	20,341	20,341
5	01	2055-Police	Theft	2002-03	3,990	3,990
6	01	2055-Police	Loss	2003-04	11,774	11,774
7	02	2055-Police	Loss	2005-06	86,386	86,386
8	01	2055-Police	Loss	2007-08	60,000	60,000
9	02	2055-Police	Loss	2009-10	1,13,800	1,13,800
10	01	2055-Police	Loss	2011-12	1,08,774	1,08,774
11	01	2055-Police	Theft	2011-12	25,000	25,000
12	01	2055-Police	Loss	2012-13	45,000	45,000
13	01	2055-Police	Loss	2013-14	2,46,070	2,46,070
14	03	2055-Police	Loss	2014-15	1,85,251	1,85,251
15	01	2055-Police	Theft	2015-16	16,000	16,000
16	01	2055-Police	Loss	2016-17	33,978	33,978
17	01	2055-Police	Loss	2017-18	2,75,000	2,75,000
	19		Total		12,46,864	12,46,864
18	01	2202-General Education	Embezzlement	2009-10	23,515	23,515
19	01	2202-General Education	Embezzlement	2016-17	8,27,044	8,27,044
	02		Total		8,50,559	8,50,559
20	01	2203-Technical Education	Embezzlement	2010-11	1,03,016	1,03,016
	01		Total		1,03,016	1,03,016
21	01	2406-Forest and Wild Life	loss	1979-80	24,101	24,101
22	01	2406-Forest and Wild Life	loss	1981-82	675	675
23	02	2406-Forest and Wild Life	loss	1985-86	44,946	44,946
24	01	2406-Forest and Wild Life	loss	1989-90	25,410	25,410
25	01	2406-Forest and Wild Life	loss	1990-91	35,704	35,704
26	04	2406-Forest and Wild Life	loss	1991-92	22,416	20,181
27	01	2406-Forest and Wild Life	loss	1994-95	10,098	10,098
28	01	2406-Forest and Wild Life	loss	1995-96	16,466	16,466
29	02	2406-Forest and Wild Life	loss	1998-99	7,084	7,084
30	03	2406-Forest and Wild Life	loss	1999-2000	6,490	6,490
31	03	2406-Forest and Wild Life	loss	2000-01	1,79,753	1,79,753
32	01	2406-Forest and Wild Life	loss	2002-03	2,234	2,234
33	01	2406-Forest and Wild Life	loss	2003-04	2,003	2,003
34	02	2406-Forest and Wild Life	loss	2004-05	13,646	13,646
35	06	2406-Forest and Wild Life	loss	2005-06	1,64,313	1,58,643
36	01	2406-Forest and Wild Life	loss	2006-07	85,159	85,159
37	01	2406-Forest and Wild Life	loss	2007-08	61,787	61,787
38	02	2406-Forest and Wild Life	loss	2008-09	13,923	3,378
39	04	2406-Forest and Wild Life	loss	2009-10	51,589	51,589
40	09	2406-Forest and Wild Life	loss	2010-11	1,19,919	1,19,919

SI No.	No. of cases	Major Head wise description	Type of misappropriation/ loss/theft etc.	Pertaining to year	Amount of loss	Amount recovered during the year
41	03	2406-Forest and Wild Life	loss	2011-12	59,586	59,586
42	02	2406-Forest and Wild Life	loss	2012-13	4,957	4,957
43	13	2406-Forest and Wild Life	loss	2013-14	10,06,637	10,06,637
44	01	2406-Forest and Wild Life	loss	2014-15	4,499	4,499
45	09	2406-Forest and Wild Life	loss	2015-16	27,862	27,862
46	04	2406-Forest and Wild Life	loss	2016-17	62,588	62,588
47	217	2406-Forest and Wild Life	loss	2017-18	6,93,367	6,93,367
	296		Total		27,47,212	27,28,762*
	320		Grand Total		55,52,451	55,34,001*

(Source: Information furnished by concerned Departments)

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

Appendix 3.10
Improper maintenance/non-maintenance of Cash Books
(Reference: Paragraph 3.16; Page 59)

(₹ in crore)

Sl. No.	Audit Inspection Report No.	Name of Unit	Period of non-maintenance of Cash Book	Amount not entered in Cash Book
1	1037/04.09.2018	Zila Panchayat, Seoni	2016-17	1.71
2	514/01.12.2017	Zila Panchayat, Karkeli	04/2013 to 09/2017	11.64
3	582/27.12.2017	Zila Panchayat, Amar patan	04/2013 to 10/2017	3.45
4	413/26.09.2017	Nagar Parishad, Shahpura , Dindori	04/2011 to	0.00*
5	235/07.02.2017	Director General, Madhya Pradesh Council of Science and Technology, Bhopal	10/2015 to 12/2016	19.09
6	143/14.10.2016	Commandant, 24th Battalion, Jaora	04/2010 to 09/2016	1.05
7	213/29.12.2016	Commandant, 26th Battalion, Guna	12/2008 to 11/2016	10.51
8	145/04.10.2016	Collector and District Election Officer (Local Election), Hoshangabad Rehabilitation Officer, Pratapgarh	05/2010 to 09/2016	0.69
9	04/22.04.2016	Collector, Datia	10/2014 to 03/2016	1.03
10	179/29.11.2016	Collector, Ujjain	05/2015 to 10/2016	3.57
11	19 -06/2016-04/2017	District Programm Officer, Women and Child Development, Dindori	2015-16 to 04/2017	0.33
12	28-02/2016 to 07/2018	Block Education Officer, Udaygarh, Alirajpur	06/2017	2.13
13	283/16.03.2017	Assistant Director, Backward Classes and Minority Welfare, Panna	2015-16	0.62
14	02/03.04.2017	Assistant Director, Backward Classes and Minority Welfare, Mandasaur	2012-17	1.33
15	55/13.06.2017	Assistant Director, Backward classes and Minority Welfare, Chhindwara	2013-16	1.81
16	52/06.06.2017	District Sports and Youth Welfare Officer, Dewas	11/2009 to 02/2013	0.34
17	121/22.09.2017	Joint Director, Social Justice and Disabled Welfare, Sagar	05/2012 to 06/2017	0.18
18	06/20.04.2017	Project Officer, District Urban Development Agency, Sehore	04/2010 to 03/2017	0.45
19	81/01.08.2017	Assistant Commisisoner, Labour Department, Bhopal,	2014-15 to 2016-17	1.95
20	103/29.08.2017	Preciding Officer, Labour Justice, Dewas	06/2015 to 03/2017	4.09
21	128/26.09.2017	Labour Officer, Malanpur, Bhind	04/2011 to 08/2018	2.78
22	133/23.10.2017	Preciding Officer, Labour Justice, Bhopal	01/2011 to 09/2017	0.06
23	35/16.05.2017	District Supply Officer, Sehore	01/2016 to 04/2016	0.13

Sl. No.	Audit Inspection Report No.	Name of Unit	Period of non-maintenance of Cash Book	Amount not entered in Cash Book
24	02/2017 to 12/2017	Divisional Forest Officer (General), Seedhi	02/2017 to 12/2017	16.37
25	03/2016 to 12/2017	Divisional Forest Officer (General), Rewa	06/2017 to 12/2017	4.55
26	05/2016 to 04/2017	Divisional Forest Officer (General), Narsinghpur	05/2016 to 04/2017	40.30
27	01/2014 to 06/2017	Forest Conservator (R.K.F.), Jhabua	05/2016 to 06/2017	7.26
Grand Total				137.42

* ₹ 27,910

Appendix 3.11
Investments by the State Government in PSUs whose accounts are in arrears
as on 31 December 2018

(Reference: Paragraph 3.17; Page 60)

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Paid up capital	Year up to which accounts finalised	Period of accounts pending finalisation	Equity, loans, grants and guarantees made by the State Government during the year for which accounts are in arrears				
					Equity	Loans	Capital Grant	Others	Guarantee
A. WORKING COMPANIES									
1 Year									
1	Madhya Pradesh Rajya Van Vikas Nigam Limited	39.32	2016-17	2017-18	0	0	8.22	0	0
2	Ujjain Smart City Development Corporation Limited	0.1	2016-17	2017-18	0	0	96	0	0
3	Bhopal Smart City Development Corporation Limited	200	2016-17	2017-18	0	0	100	0	0
4	Indore Smart City Development Corporation Limited	200	2016-17	2017-18	0	0	1	0	0
5	Madhya Pradesh State Electronics Development Corporation Limited	21.91	2016-17	2017-18	0	0	0	117.09	0
6	Madhya Pradesh Urja Vikas Nigam Limited	0.69	2016-17	2017-18	0	0	0	146.31	0
7	Madhya Pradesh Paschim Kshetra Vidyut Vitaran Company Limited	5,129.13	2016-17	2017-18	2,079.70	35.84	188.40	4,317.97	64.23
Sub-total					2079.70	35.84	393.62	4,581.37	64.23
2 Years									
8	Madhya Pradesh State Industrial Development Corporation Limited	81.09	2014-15	Upto 2016-17	0	22.16	0	0	0
				2017-18	0	22.16	0	0	0
9	Madhya Pradesh Pichhra Varg Tatha Alpsankhyak Vitta Evam Vikas Nigam Limited	10.75	2010-11	Upto 2016-17	3.7	8.76	3.09	80.3	0
				2017-18	0	0	0.59	24	0
10	Madhya Pradesh Adivasi Vitta Evam Vikas Nigam Limited	36.18	2003-04	Up to 2016-17	6.33	0	21.77	98.5	0
				2017-18	0	0	3.68	66.5	51
11	Sant Ravidas Madhya Pradesh Hastha Shilp Evam Hath Kargha Vikas Nigam Limited	1.26	2015-16	2016-17	0	0	17.21	0	0
				2017-18	0	0	21.08	0	0

Sl. No.	Name of the Public Sector Undertaking	Paid up capital	Year up to which accounts finalised	Period of accounts pending finalisation	Equity, loans, grants and guarantees made by the State Government during the year for which accounts are in arrears				
					Equity	Loans	Capital Grant	Others	Guarantee
12	Madhya Pradesh Trade and Investment Facilitation Corporation Limited	0.8	2015-16	2016-17	0	0	3.5	0	0
				2017-18	0	0	3.15	512.4	0
13	Madhya Pradesh State Tourism Development Corporation Limited	113.97	2015-16	2016-17	0	0	47.31	94.23	0
				2017-18	0	0	49.21	0	0
Sub-total					10.03	53.08	170.59	875.93	51
Total (A)					2,089.73	88.92	564.21	5,457.30	115.23
B. NON-WORKING COMPANY									
1 Year-Nil									
2 to 5 Years-Nil									
Above 5 Years									
1	Madhya Pradesh State Textile Corporaion Limited	6.86	2011-12	Up to 2016-17	0	0	4.34	0	0
				2017-18	0	0	0	0	0
Total (B)					0	0	4.34	0	0
Grand Total (A+B)					2,089.73	88.92	568.55	5,457.30	115.23

(Source: Information furnished by PSUs)

Appendix 3.12
Details of profit earning PSUs
(Reference: Paragraph 3.18; Page 60)

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Period of accounts	Net Profit	Accumulated profit/loss	Shareholder's fund	Dividend as per the GoMP	Dividend declared/provision made
A. WORKING COMPANIES							
1	Madhya Pradesh State Agro Industries Development Corporation Limited	2016-17	33.53	156.18	159.47	6.706	7.78
2	Madhya Pradesh Rajya Van Vikas Nigam Limited	2016-17	63.05	281.55	320.87	12.61	12.58
3	Madhya Pradesh Audyogik Kendra Vikas Nigam (Jabalpur) Limited	2017-18	0.97	9.06	13.39	0.194	0
4	Madhya Pradesh Audyogik Kendra Vikas Nigam (Sagar) Limited	2017-18	0.37	1.35	6.85	0.074	0
5	Madhya Pradesh Police Housing Corporation Limited	2015-16	13.97	54.77	59.35	2.794	0.25
6	Madhya Pradesh Road Development Corporation Limited	2016-17	53.44	219.97	239.97	10.688	0
7	Indore Smart City Development Corporation Limited	2016-17	0.34	2	105.56	0.068	0
8	Narmada Basin Projects Company Limited	2017-18	0.26	0.5	5.5	0.052	0
9	Pithampur Auto Cluster Limited	2017-18	2.19	-7.24	4.88	0.438	0
10	Madhya Pradesh State Electronics Development Corporation Limited	2016-17	6.17	22.44	44.35	1.234	0
11	Sant Ravidas Madhya Pradesh Hastha Shilp Evam Hath Kargha Vikas Nigam Limited	2015-16	0.1	2.71	3.97	0.02	0
12	Madhya Pradesh State Mining Corporation Limited	2016-17	91.81	332.93	335.13	18.362	18.38
13	Madhya Pradesh Power Transmission Company Limited	2017-18	32.48	-234.17	2,754.52	6.496	0
14	Madhya Pradesh Power Generating Company Limited	2017-18	32.73	-2,961.89	3,289.37	6.546	0
15	Madhya Pradesh Paschim Kshetra Vidyut Vitaran Company Limited	2016-17	552.89	-9,344.81	-6,295.38	110.578	0
16	Madhya Pradesh Trade and Investment Facilitation Corporation Limited	2015-16	0.4	0.4	1.2	0.08	0
17	Madhya Pradesh Laghu Udyog Nigam Limited	2015-16	20.31	117.97	120.8	4.062	4.06
18	Madhya Pradesh State Tourism Development Corporation Limited	2015-16	5.92	5.88	30.85	1.184	0
19	Madhya Pradesh Hotel Corp. Ltd.	2017-18	0.42	-0.72	0.88	0.084	0
20	Madhya Pradesh Vikram Udyogpuri (Ujjain) Limited	2017-18	1.02	6.52	119.38	0.204	0
21	Madhya Pradesh Public Health Services Corporation Limited	2017-18	8.1	13.43	23.43	1.62	0
22	Madhya Pradesh Warehousing and Logistics Corporation	2017-18	77.9	310.22	318.28	15.58	2.58
Total (A)			998.37	-11,010.95	1,662.62	199.674	45.63

Sl. No.	Name of the Public Sector Undertaking	Period of accounts	Net Profit	Accumulated profit/loss	Shareholder's fund	Dividend as per the GoMP	Dividend declared/provision made
B. NON-WORKING COMPANY							
1	MP AMRL (Bicharpur) Coal Company Limited	2017-18	0.07	-6.28	-5.28	0.014	0
2	Madhya Pradesh Jay Pee Coal fields Limited	2017-18	0.01	-9.63	0.37	0.002	0
Total (B)			0.08	-15.91	-4.91	0.016	0
Grand Total (A+B)			998.45	-11,026.86	1,657.71	199.69	45.63

(Source: Information furnished by PSUs)

