

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

**on**

**STATE FINANCES**

**for the year ended 31 March 2015**

**GOVERNMENT OF MADHYA PRADESH**



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## Preface

1. This Report has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution.
2. Chapters 1 and 2 of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2015. Information has been obtained from the Government of Madhya Pradesh wherever necessary.
3. Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

THE UNIVERSITY OF CHICAGO

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# **EXECUTIVE SUMMARY**

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## EXECUTIVE SUMMARY

### Background

The Report on the Finances of the Government of Madhya Pradesh is brought out with a view to assess the financial performance of the State during the year 2014-15 based on audit analysis of financial data. In order to give a perspective to the analysis, we have attempted to compare the achievements made by the State Government *vis-a-vis* the targets envisaged in the Fiscal Responsibility and Budget Management Act (FRBM Act), 2005, State budget documents, norms recommended by the Thirteenth Finance Commission and other financial data obtained from various Government Departments and organisations.

### The Report

Based on the audited accounts of the Government of Madhya Pradesh for the year ended 31 March 2015, this Report provides an analytical review of the Annual Accounts of the State Government. The report is structured in three Chapters.

**Chapter 1** is based on audit of the Finance Accounts and makes an assessment of the Madhya Pradesh Government's fiscal position as on 31 March 2015. It provides an insight into the trends in the overall finances of the State, actual expenditure *vis-à-vis* budget estimates, salaries and wages, pensions, interest payments and subsidies, expenditure and borrowing patterns, besides giving a brief account of Central funds transferred directly to the State implementing agencies through off-budget route. It also makes an assessment of the adequacy of the State's fiscal priorities to developmental, social sectors and capital expenditure.

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

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

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

### Audit findings

#### Chapter-1: Finances of the State Government

##### *Management of fiscal imbalances and resource mobilisation*

- The State maintained Revenue Surplus during the year 2014-15 at ₹ 6,268 crore. It increased by ₹ 389 crore over the previous year. Though the Fiscal Deficit of the State (₹ 11,352 crore) was within the limits prescribed by XIII Finance Commission, Fiscal Responsibility and Budget Management Act and Budget estimates, the Fiscal Deficit increased from the previous year by ₹ 1,470 crore. However, Fiscal

Deficit relative to GSDP decreased from 2.27 *per cent* in 2013-14 to 2.23 *per cent* in the current year, mainly because of increase in GSDP during 2014-15 compared to the previous year.

**(Paragraphs 1.1.2, 1.11 and Profile of State)**

- The tax revenue (₹ 36,567 crore) realised during 2014-15 fell short of target prescribed in Revised Budget Estimates 2014-15 (by ₹ 29,912 crore) and MTFPS projection (by ₹ 30,104 crore). Revised Budget Estimates 2014-15 of ₹ 66,479 crore projected by the State was not realistic.

**(Paragraph 1.3.1)**

#### **Expenditure management and fiscal priority**

- Capital Expenditure in 2014-15 increased by 10 *per cent* over the previous year. The increase was mainly under Rural Development, Energy and Transport.

**(Paragraph 1.6.2)**

- During 2014-15, the Revenue Expenditure (RE) of the State (₹ 82,373 crore) increased by 17.89 *per cent*. The Non-Plan Revenue Expenditure (NPRE) increased by 10.73 *per cent* and constituted 68 *per cent* of RE. Actual NPRE was 51.49 *per cent* more than the XIII FC projection, but marginally less than the projection made in the Medium Term Fiscal Policy Statement of the State.

**(Paragraph 1.6.3)**

- Expenditure on salaries & wages, pension payments, interest payments and subsidies together constituted 53 *per cent* of Revenue Expenditure and 49 *per cent* of Revenue Receipts. Out of total subsidy payments of ₹ 9,954 crore, 49 *per cent* pertained to Energy Department.

**(Paragraphs 1.6.4 and 1.6.4.4)**

- The priority given to Social Sector Expenditure and expenditure on Education and Health Sectors in Madhya Pradesh was not adequate during 2014-15, when compared with General Category States' Average.

**(Paragraph 1.7.1)**

#### **Return on investment**

- During 2014-15, return (₹ 80.35 crore) on investment of ₹ 16,104.55 crore made by the Government up to 2014-15 in Statutory corporations, companies, Co-operative societies etc. was only 0.50 *per cent* against the average borrowing cost of 6.88 *per cent* during the year.

**(Paragraph 1.8.1)**

- Twenty seven Government Companies and Statutory Corporations, with an aggregate investment of ₹ 13,523.24 crore for the latest year for which accounts were finalised as of 2014-15, were running in losses which accumulated to ₹ 29,268.72 crore.

**(Paragraph 1.8.1)**



***Incomplete projects***

- Expenditure of ₹ 14,344.25 crore incurred on 68 incomplete projects in the Departments of Narmada Valley Development Authority and Water Resources remained unfruitful as of 31 March 2015.

***(Paragraph 1.8.2)******Management of cash balance and liabilities***

- The investment held in 'Cash Balance Investment Account' by the State Government stood at ₹ 4477 crore and ₹ 5402 crore at the end of 2013-14 and 2014-15 respectively. Keeping the huge amount in the Cash Balance Investment Account at lower rate of interest while borrowing at higher rate has financial implications. The high level of investment held in 'Cash Balance Investment Account' at the end of these financial years indicates that there is need for better cash management.

***(Paragraph 1.8.4)***

- The outstanding fiscal liabilities steadily increased over the years from ₹ 75,504 crore at the end of 2010-11 to ₹ 1,08,688 crore at the end of 2014-15. Fiscal liabilities at the end of 2014-15 were 21.40 *per cent* of GSDP against the limit of 35.30 *per cent* prescribed by XIII Finance Commission. The growing volume of debt has resulted in increasing liability for servicing the debt.

***(Paragraph 1.9.2)*****Chapter-2: Financial Management and Budgetary Control*****Inflated provision under original and supplementary grants***

- Against the total budget provision of ₹ 1,48,505 crore during 2014-15, total expenditure incurred was ₹ 1,13,052 crore, resulting in overall savings of ₹ 35,453 crore. Therefore, entire supplementary provision of ₹ 19,504 crore (15.12 *per cent* of original provision) proved unnecessary. In 37 cases (32 grants/appropriation), there were savings of more than ₹ 100 crore in each case, which aggregated to ₹ 28,334 crore.

***(Paragraphs 2.2 and 2.3.1)******Non-recoupment of Contingency fund of ₹1.08 crore***

- The State Government sanctioned an advance amounting to ₹ 1.08 crore from the Contingency Fund of State to Urban Administration and Development Department. The expenditure was incurred during the year, however, advance from the Contingency Fund of State remained unrecouped.

***(Paragraph 2.2)***

***Non-surrender/delayed surrender of savings***

- Only 49.64 per cent (₹ 17,597.59 crore) of total savings were surrendered during the year. In 117 cases, savings of ₹ 16,148 crore (more than ₹ 10 crore in each) was surrendered on the last day of the financial year, leaving no scope for utilising the funds for other development purposes.

*(Paragraphs 2.2 and 2.3.9)*

***Excess expenditure requiring regularisation***

- Excess expenditure of ₹ 446.28 crore was incurred during 2014-15, which requires regularisation under Article 205 of the Constitution. Besides, ₹ 774.60 crore pertaining to previous years were yet to be regularised.

*(Paragraphs 2.3.5 and 2.3.6)*

***Central funds parked in Civil Deposit***

- Central funds of ₹ 115.45 crore drawn on 31 March 2015 was transferred to Civil Deposit in Public Account to avoid lapse of funds, which inflated the expenditure of the year under the Consolidated Fund of the State.

*(Paragraph 2.3.12)*

**Chapter-3: Financial Reporting**

***Submission of Utilisation Certificate***

- Utilisation Certificates (34950) in respect of grant-in-aid given by different departments of State Government amounting to ₹ 27,005.73 crore were outstanding as on 31 March 2015, indicating lack of proper monitoring by the concerned departments of utilisation of grants.

*(Paragraph 3.1)*

***Submission of Accounts by Autonomous Bodies***

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

*(Paragraph 3.2)*

***Reporting of misappropriations and losses***

- Total of 3134 cases of losses, misappropriation etc. amounting to ₹ 34.37 crore were pending in different departments as on 30 June 2015. Delayed action on the part of department led to non-realisation of Government fund.

*(Paragraph 3.3)*

***Maintenance of Personal Deposit Accounts***

- Personal Deposit (PD) Accounts were continued even after close of the financial year without approval of Finance Department, in violation of the provisions of Madhya Pradesh Treasury Code. There was significant amount of closing balance aggregating to ₹ 2,704.45 crore in the PD accounts at the end of March 2015.

***(Paragraph 3.11)***



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**Chapter-1**  
**FINANCES OF THE STATE**  
**GOVERNMENT**

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## CHAPTER 1

### Finances of the State Government

#### *Profile of State*

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

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

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

#### *Gross State Domestic Product (GSDP)*

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

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

Year	2010-11	2011-12	2012-13	2013-14	2014-15
India's GDP at current price	72,48,860	83,91,691	93,88,876	1,04,72,807	1,15,09,810*
Growth rate of GDP ( <i>per cent</i> )	18.66	15.77	11.88	11.54	-
GSDP of MP at current price	2,63,396	3,05,158	3,61,270	4,34,730	5,08,006
Growth rate of GSDP@ ( <i>per cent</i> )	15.75	15.86	18.39	20.33	16.86

(Source: Statement released by Ministry of Statistics and Programme Implementation dated 30 July 2015 and Directorate of Economic and Statistics, Government of Madhya Pradesh)

\*Excluding three States namely Goa, Andaman & Nicobar Island and Chandigarh

@ GSDP at current prices for the years 2011-12 to 2013-14 are revised by the State Government, hence, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2013-14 indicated in earlier Reports have also been revised.

The Gross State Domestic Product (GSDP) of the State in 2014-15 at current prices was ₹ 5,08,006 crore, which increased by 16.86 per cent over the previous year. The Compound Annual Growth Rate (CAGR) of per capita GSDP of Madhya Pradesh (15.05 per cent) was higher than that of the General Category States (13.86 per cent) during 2005-06 to 2014-15.

## 1.1 Introduction

This Chapter provides an audit perspective on the finances of the Government of Madhya Pradesh during 2014-15 and analyses the critical changes observed in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. The analysis is based on the Finance Accounts of the Government of Madhya Pradesh and information provided therein. The structure and form of Government Accounts and the layout of the Finance Accounts are depicted in **Appendix 1.2 Part-A**.

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

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

### 1.1.1 Summary of fiscal transactions in 2014-15

**Table 1.1** presents the summary of the State Government's fiscal transactions during the current year (2014-15) *vis-à-vis* the previous year (2013-14), while **Appendix 1.5 Part-A** provides details of receipts and disbursements as well as overall fiscal position during the current year.

**Table 1.1: Summary of Fiscal operations in 2014-15**

(₹ in crore)

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
Section-A: Revenue					Non-Plan	Plan	Total
<b>Revenue Receipts</b>	<b>75,749.24</b>	<b>88,640.78</b>	<b>Revenue Expenditure</b>	<b>69,869.76</b>	<b>55,858.26</b>	<b>26,514.56</b>	<b>82,372.82</b>
Tax revenue	33,552.16	36,567.12	General Services	20,590.93	22,218.41	146.70	22,365.11
Non-Tax revenue	7,704.99	10,375.23	Social Services	27,768.21	17,319.12	14,748.03	32,067.15
Share of Union Taxes/ Duties	22,715.27	24,106.99	Economic Services	16,971.33	12,608.07	11,107.05	23,715.12
Grants from Gol	11,776.82	17,591.44	Grants-in-aid & Contributions	4,539.29	3,712.66	512.78	4,225.44
Section-B: Capital & others							
<b>Misc. Capital Receipts</b>	<b>35.98</b>	<b>27.73</b>	<b>Capital Outlay</b>	<b>10,812.52</b>	<b>56.63</b>	<b>11,821.05</b>	<b>11,877.68</b>
			General Services	196.31	15.22	241.95	257.17
			Social Services	1,899.30	0.69	2,069.63	2,070.32
			Economic Services	8,716.91	40.72	9,509.47	9,550.19
<b>Recoveries of Loans and Advances</b>	<b>93.22</b>	<b>6,765.05</b>	<b>Loans and Advances disbursed</b>	<b>5,077.52</b>	<b>10,639.39</b>	<b>1,895.22</b>	<b>12,534.61</b>



Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15	
Inter-State settlement	2.44	0.91	Inter-State settlement	2.36	-	0.98
Public Debt receipts	9,540.82	15,068.71*	Repayment of Public Debt	4,004.65	-	4,920.52*
Contingency Fund	-	300.00	Contingency Fund	-	-	301.08
Public Account receipts	94,811.32	1,10,294.74	Public Account disbursements	93,063.99	-	1,08,165.30
Opening Cash Balance	7,074.81	4,477.03	Closing Cash Balance	4,477.03	-	5,401.96
<b>Total</b>	<b>1,87,307.83</b>	<b>2,25,574.95</b>	<b>Total</b>	<b>1,87,307.83</b>		<b>2,25,574.95</b>

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

The significant changes during 2014-15 over the previous year are as under:

- Revenue Receipts grew by ₹ 12,891.54 crore (17 per cent) due to increase in Own Tax Revenue (by ₹ 3,014.96 crore), Non-Tax Revenue (by ₹ 2,670.24 crore), share of Union Taxes/Duties (by ₹ 1,391.72 crore) and grants-in-aid and contribution from GoI (by ₹ 5,814.62 crore). Revenue Receipts for 2014-15 fell short by ₹ 14,852.38 crore over the projection (₹ 1,03,493.16 crore) made in the Medium Term Fiscal Policy Statement (MTFPS).
- Revenue Expenditure increased by ₹ 12,503.06 crore (18 per cent). The increase was under economic services sector (by ₹ 6,743.79 crore), social services sector (by ₹ 4,298.94 crore) and general services sector (by ₹ 1,774.18 crore). However, Grants-in-aid and contributions decreased by ₹ 313.85 crore.
- Capital Expenditure increased by ₹ 1,065.16 crore (10 per cent); increase was mainly on account of increase under economic services sector (by ₹ 833.28 crore).
- Recoveries and disbursement of Loans and Advances increased by ₹ 6,671.83 crore and ₹ 7,457.09 crore respectively.
- Public Debt receipts and repayment increased by ₹ 5,527.89 crore (58 per cent) and ₹ 915.87 crore (23 per cent) respectively. No ways and means advance was drawn.
- Public Account receipts and disbursements increased by ₹ 15,483.42 crore (16 per cent) and ₹ 15,101.31 crore (16 per cent) respectively.
- Cash balances of the State Government increased by ₹ 924.93 crore.

### 1.1.2 Review of the fiscal situation

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

The fiscal forecasts as prescribed by Thirteenth Finance Commission (XIII FC), FRBM Act and those framed in Medium Term Fiscal Policy Statement (MTFPS) for the year 2014-15 as well as actuals for 2014-15 are presented in **Table 1.2**.

**Table 1.2: Fiscal forecasts under FRBM Act, MTFPS and XIII FC for 2014-15**

(₹ in crore)				
Fiscal forecasts	XIII FC targets for the State	Targets prescribed in FRBM Act/MTFPS	Targets proposed in the budget 2014-15	Actual achievement
Revenue Deficit (-)/ Surplus (+)	0.0 <i>per cent</i>	Reduce Revenue Deficit in each financial year so as to eliminate it by 31.3.2009 and generate Revenue Surplus thereafter	1.00 <i>per cent</i> of GSDP (as per BE (+) 4,478 crore)	(+) 6,268 (1.23 <i>per cent</i> of GSDP)
Fiscal Deficit / GSDP	3.0 <i>per cent</i>	Reduce fiscal deficit in each financial year so as to bring it down to not more than three <i>per cent</i> of GSDP by 31 March, 2009	2.98 <i>per cent</i> of GSDP ( as per BE (-)13,425 crore)	(-) 11,352 (2.23 <i>per cent</i> of GSDP)
Outstanding Debt as <i>per cent</i> of GSDP	35.30 <i>per cent</i>	Not to exceed 40 <i>per cent</i> of the estimated GSDP for that year	25.34 <i>per cent</i> of GSDP	21.40 <i>per cent</i> of GSDP

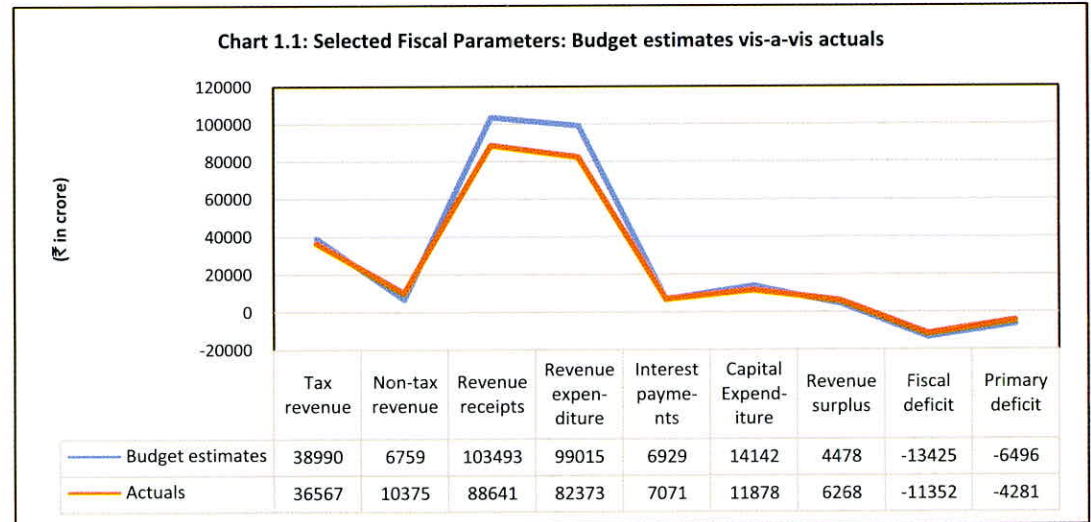
(Source: XIII FC recommendations 2010-15, MPFRBM Act, 2005, Statement laid before the Legislature along with the Budget under FRBM Act during 2014-15 and Finance Accounts 2014-15)

- The State had achieved Revenue Surplus in the year 2004-05 and maintained the surplus thereafter, it increased by ₹ 389 crore during 2014-15 over the previous year.
- The Fiscal Deficit at 2.23 *per cent* of GSDP during 2014-15 was within the limits prescribed (3 *per cent*) in FRBM targets, XIII FC and projections of MTFPS. The ratio was lower than that in 2013-14 (2.27 *per cent*). During 2014-15, it increased by ₹ 1,470 crore over 2013-14.
- The total outstanding debt to GSDP ratio at 21.40 *per cent* was within the limit of 40 *per cent* and 35.30 *per cent* prescribed in the FRBM target and XIII FC respectively. It was also less than the projection made (25.34 *per cent*) in MTFPS.

### 1.1.3 Budget Estimates and Actuals

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

**Chart 1.1** represents the budget estimates and actuals for some important fiscal parameters for 2014-15.



(Source: Finance Accounts and Budget Estimates 2014-15)

- The State's Revenue Receipts (₹ 88,641 crore) were lower than the budget estimates by ₹ 14,852 crore (14.35 per cent).
- Non-Tax Revenue was higher than the budget estimates by ₹ 3,616 crore (53.49 per cent).
- The State's Tax Revenue (₹ 36,567 crore) was lower than the budget estimates by ₹ 2,423 (6.21 per cent) crore. Further, Revenue Expenditure and Capital Expenditure were less than the budget estimate by ₹ 16,642 crore (16.81 per cent) and ₹ 2,264 crore (16.01 per cent) respectively.
- Interest payments were more than the budget estimates by ₹ 142 crore (2.05 per cent) mainly due to increase in interest on Market Loans and interest on Loans for State/Union Territory Plan.
- The key fiscal indicators viz., Revenue Surplus, Fiscal Deficit and Primary Deficit showed improvement with reference to budget estimates.

#### 1.1.4 Gender Budgeting

Gender Budget of the State discloses the expenditure proposed to be incurred within the overall budget on schemes which are designed to benefit women fully or partially. Gender budgeting was introduced in 2007-08 and separate volume of gender budget was submitted along with the budget to make available the details of budget provisions relating to women and girls. Schemes relating to gender budget were bifurcated in two categories (1) Schemes in which 100 per cent budget provisions were related to women and (2) Schemes in which atleast 30 per cent of budget provisions were related to women.

During 2014-15, budget provisions were made in 25 departments<sup>1</sup> (category-1: 50 schemes and category-2: 393 schemes) for benefit of women.

As per the information furnished (August 2015) by Finance Department (FD), the year-wise allocation and expenditure in respect of categories 1 and 2 for the years from 2010-11 to 2014-15 are given in **Table 1.3**.

**Table 1.3: Gender Budgetary Allocations during 2010-15**

(₹ in crore)

Year	Category 1			Category 2		
	Outlay	Expenditure	Percentage of Expenditure to outlay	Outlay	Expenditure	Percentage of Expenditure to outlay
2010-11	858.27	780.56	90.95	12,809.86	1,467.60	11.46
2011-12	1,510.02	1,245.41	82.48	20,500.64	6,908.51	33.70
2012-13	1,745.00	1,473.08	84.42	23,038.77	19,195.10	83.32
2013-14	1,768.19	1,688.93	95.52	24,464.97	24,229.29	99.04
2014-15	1,813.41	N.A	N.A	36,340.81	N.A	N.A
<b>Total</b>	<b>7,694.89</b>	<b>5,187.98</b>	<b>67.42</b>	<b>1,17,155.05</b>	<b>51,800.50</b>	<b>44.22</b>

\*NA-Not available with Finance Department

(Source: Information provided by Finance Department, GoMP)

On being asked regarding impact analysis on social and economic conditions of women after introduction of Gender Budgeting, no reply was furnished by the Finance Department (July 2015). However, an analysis of information furnished (July 2015) by the Commissioner, Women Empowerment (Women and Child Development) and Integrated Child Development Services, Bhopal, revealed the significant savings in above two departments as shown in **Table 1.4**.

**Table 1.4: Showing category-wise Provision and Expenditure during 2014-15**

(₹ in crore)

Name of Department	Category-1 (100 per cent)				Category-2 (30 per cent)			
	No. of schemes	Total Provision	Total Expenditure	Saving (per cent)	No. of schemes	Total Provision	Total Expenditure	Saving (per cent)
Women Empowerment Department	11	818.00	34.55	783.45 (95.77%)	10	75.37	36.93	38.44 (51%)
Intregrated Child Development Services (ICDS)	4	474.85	434.60	40.25 (8.48%)	14	2573.97	1817.12	756.85 (29.40%)

➤ Specific reasons for savings were attributed to financial ban & code of conduct by Election Commission in many districts of the State, non-formation of rules for operation of funds, non-utilisation of funds in some heads of pay & allowances and less expenditure in training and office expenditure.

<sup>1</sup> 1. Home Department, 2. Sports and Youth Welfare, 3. Commerce, Industry & Employment, 4. Farmer Welfare & Agriculture Development, 5. Cooperation Department, 6. Public Health and Family Welfare, 7. Urban Administration & Development, 8. School Education, 9. Panchayat, 10. Tribal Welfare, 11. Social Justice, 12. Food and Civil Supplies, 13. Water Resources Department, 14. Animal Husbandry, 15. Higher Education, 16. Man Power Planning, 17. Aviation, 18. Women & Child Development, 19. Rural Industry, 20. Welfare of Backward Classes, 21. Scheduled Castes Welfare, 22. Rural Development, 23. Horticulture & Food Processing, 24. Ayush Department, 25. Vimukta, Ghumakkad evam Ardhghumakkad Castes Welfare

- Eight schemes under Category 1 and 12 schemes under Category 2, where savings exceeded ₹ one crore are shown in **Appendix 1.6**.

It is evident that the provision earmarked remained unutilised between 7.48 per cent and 99.11 per cent which indicates that women oriented schemes were not implemented properly.

During the exit conference (November 2015) FD replied that a new format for Gender Budget was under consideration.

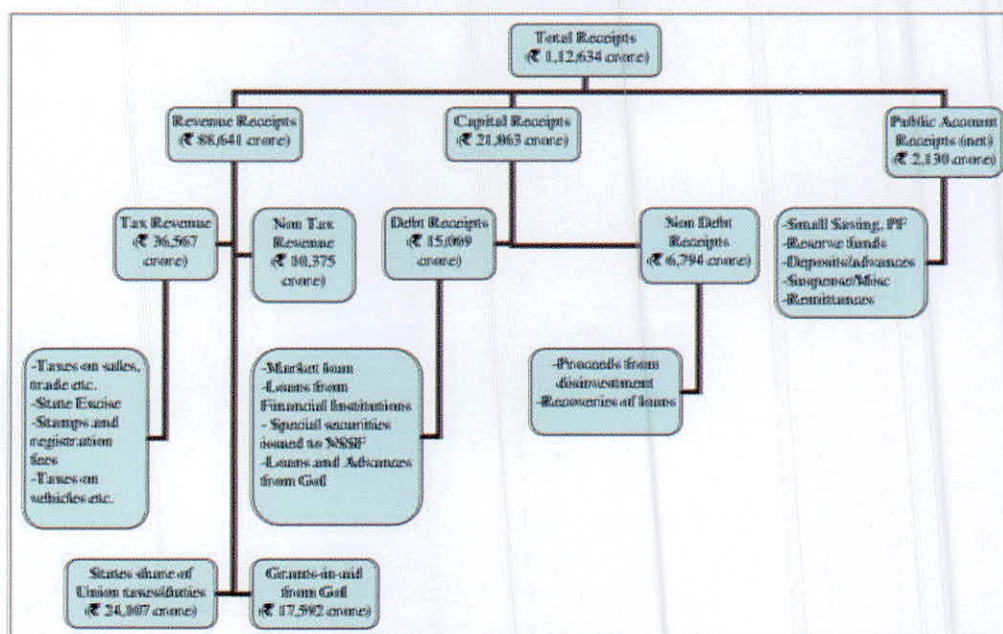
## 1.2 Resources of the State

### 1.2.1 Resources of the State as per Annual Finance Accounts

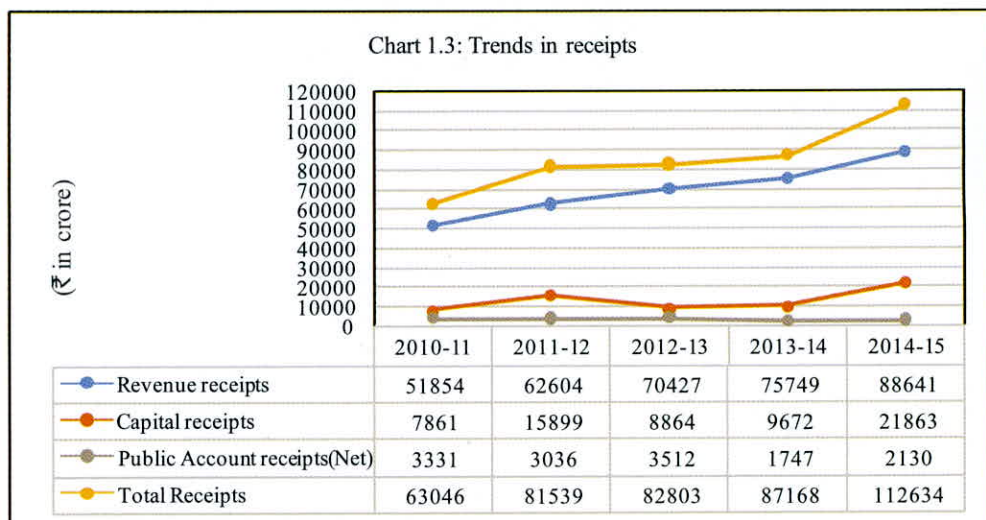
Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of tax revenues, non-tax revenues, State's share of Union Taxes and Duties and Grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous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

The components of the State's receipts during 2014-15 have been categorised in **Chart 1.2**.

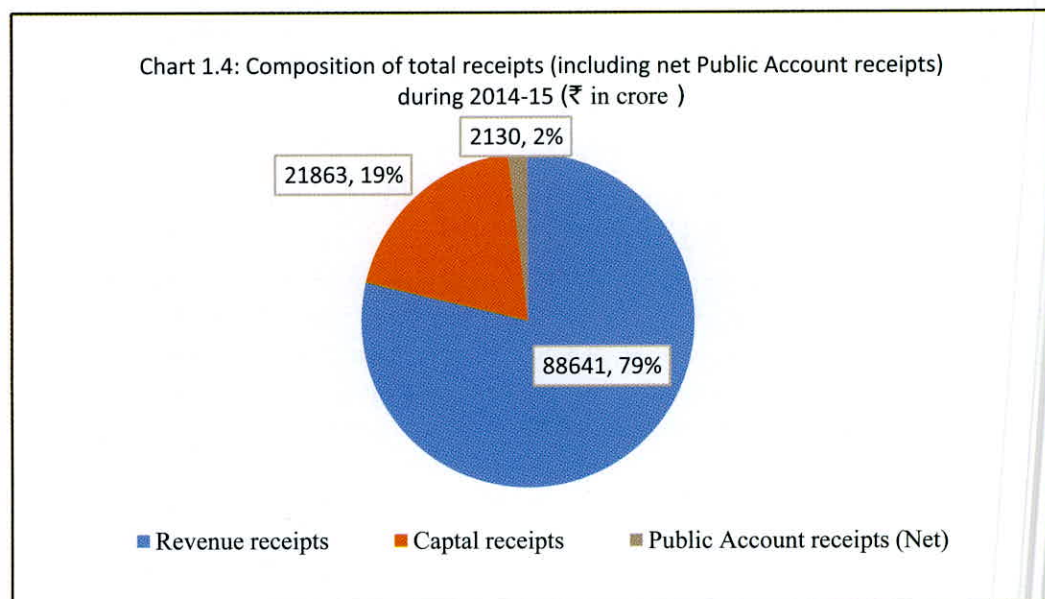
**Chart 1.2: Flow chart of components and sub-components of Resources of the State**



**Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts, while **Chart 1.3** depicts the trends in various components of the receipts of the State during the period 2010-15 and **Chart 1.4** depicts the composition of receipts during 2014-15.



(Source: Finance Accounts of respective years)



(Source: Finance Accounts)

- The Revenue, Capital and Public Account receipts (net) constituted 79 per cent, 19 per cent and two per cent respectively of the total receipts during 2014-15.
- The total receipts (including net Public Accounts receipts) of the State increased by 79 per cent during the period 2010-15. Revenue Receipts and Capital Receipts increased by 71 per cent and 178 per cent respectively while net Public Account Receipts decreased by 36 per cent during the period 2010-15.
- Growth rate of the total receipts was 29 per cent in 2014-15 over the previous year.
- The relative share of Revenue Receipts in total receipts during the years 2010-11 to 2014-15 ranged between 77 per cent and 87 per cent. The share of Capital Receipts in total receipts during the years 2010-11 to 2014-15 ranged between 11 per cent and 19 per cent.

- During 2014-15, Revenue Receipts and Capital Receipts increased by ₹ 12,892 crore (17 per cent) and ₹ 12,191 crore (126 per cent) respectively over the previous year. Net receipts under Public Account increased by ₹ 383 crore (22 per cent).
- The Public Debt Receipts increased due to more borrowings under Market Loans and Loans from the Special Securities issued to National Bank for Agricultural and Rural Development.

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

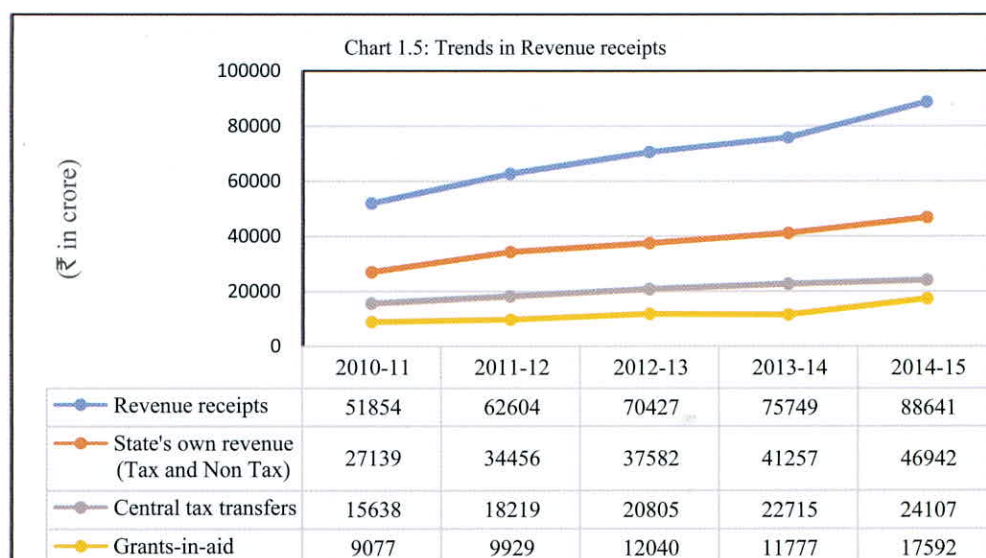
The GoI has been transferring a sizeable quantum of funds directly to the State Implementing agencies<sup>2</sup> for implementation of various schemes/programmes in social and economic sectors, which are recognized as critical. As in the present mechanism these funds are not routed through the State Budget/State Treasury System, these are not reflected in the accounts of the State Government. As such, the Annual Finance Accounts of the State do not provide a complete picture of the resources under the control of the State Government. However, Government of India decided (July 2013) to transfer funds for Centrally Sponsored Schemes/Additional Central Assistance directly to the State Governments through Consolidated Fund of the States in a phased manner from 2014-15 onwards.

During the year 2014-15 the Government of India directly transferred ₹ 854.85 crore only to the State Implementing agencies which was less than the previous year by ₹ 8425.20 crore (90.79 per cent). The major recipients were MPs Local Area Development Scheme (₹ 165 crore i.e. 19.30 per cent), Indian Institute of Technology, Indore (₹ 113.45 crore i.e. 13.27 per cent), Indian Institute of Science Education and Research, Bhopal (₹ 96.50 crore i.e. 11.28 per cent), All India Institute of Medical Science, Bhopal (₹ 82 crore i.e. 9.59 per cent), Indian Institute of Information Technology, Jabalpur (₹ 66.48 crore i.e. 7.78 per cent) and Maulana Azad National Institute of Technology, Bhopal (₹ 56 crore i.e. 6.55 per cent).

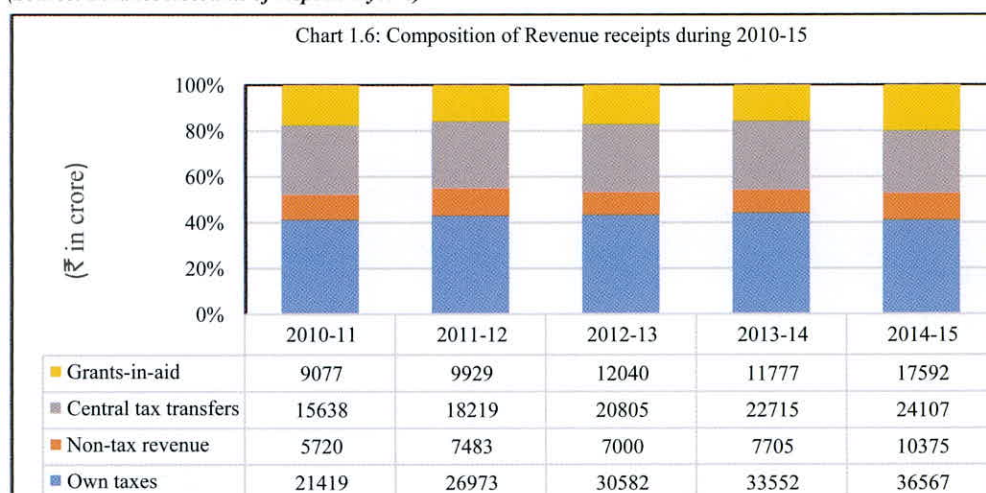
## **1.3 Revenue Receipts**

Statement-14 of the Finance Accounts details the Revenue Receipts of the Government. The Revenue Receipts consist of own tax and non-tax revenues, Central tax transfers and grants-in-aid from GoI. The trends and composition of Revenue Receipts over the period 2010-15 are presented in **Appendix 1.4** and also depicted in **Charts 1.5 and 1.6** respectively.

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



(Source: Finance Accounts of respective years)



(Source: Finance Accounts of respective years)

### General trends

- The Revenue Receipts of the State increased by 71 per cent from ₹ 51,854 crore in 2010-11 to ₹ 88,641 crore in 2014-15 at an average annual growth rate of 14.20 per cent. Growth rate during 2014-15 was 17.02 per cent against 7.56 per cent in 2013-14. While 53 per cent of the Revenue Receipts during 2014-15 had come from the State's own resources comprising Tax Revenue (41 per cent) and Non-Tax Revenue (12 per cent), the balance 47 per cent was contributed by Central tax transfers and grants-in-aid together.
- The relative share of the State's own tax revenue in total Revenue Receipts ranged between 41 per cent and 44 per cent during the years 2010-11 to 2014-15, while share of other components of Revenue Receipts, viz. Non-Tax Revenue, Central Tax Transfers and Grants-in-aid together, ranged between 56 per cent and 59 per cent during the years 2010-11 to 2014-15.
- As shown in **Appendix 1.1**, during the period 2005-06 to 2013-14 and 2013-14 to 2014-15, the Compound Annual Growth Rate (CAGR) of revenue receipts in case of Madhya Pradesh was higher than that of General Category States (GCS).



**Table 1.5: Trends of Revenue Receipts relative to GSDP**

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Revenue Receipts (RR) (₹ in crore)</b>	<b>51,854</b>	<b>62,604</b>	<b>70,427</b>	<b>75,749</b>	<b>88,641</b>
Rate of growth of RR ( <i>per cent</i> )	25.27	20.73	12.50	7.56	17.02
Rate of growth of GSDP ( <i>per cent</i> )	15.75	15.86	18.39	20.33	16.86
Rate of growth of State's own taxes ( <i>per cent</i> )	24.00	25.93	13.38	9.71	8.99
RR/GSDP ( <i>per cent</i> )	19.69	20.52	19.49	17.42	17.45
<b>Buoyancy ratios<sup>3</sup></b>					
Revenue buoyancy w.r.t GSDP	1.60	1.31	0.68	0.37	1.01
State's own tax buoyancy w.r.t GSDP	1.52	1.63	0.73	0.48	0.53
Revenue buoyancy w.r.t State's own taxes	1.05	0.80	0.93	0.78	1.89

(Source: Finance Accounts and information furnished by Directorate of Economics and Statistics, Government of Madhya Pradesh) GSDP estimates at current prices for the years 2011-12 to 2013-14 are revised, hence, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2013-14 indicated in earlier Reports have also been revised.

Ideally, the growth rate of revenue receipts should be higher than GSDP growth rate so that over the time the budget can be better balanced. An analysis of the **Table 1.5** revealed the following:

- The revenue receipts relative to GSDP decreased from 19.69 *per cent* in 2010-11 to 17.45 *per cent* in 2014-15 with inter-year fluctuation.
- Growth of revenue receipts decreased constantly from 25.27 *per cent* in 2010-11 to 7.56 *per cent* in 2013-14, and then increased to 17.02 *per cent* in 2014-15 mainly due to increase in own tax revenue and Grants-in-aid from GoI.
- The revenue buoyancy as well as State's own tax buoyancy with reference to GSDP increased in 2014-15 (1.01 and 0.53 respectively) as compared to the previous year (0.37 and 0.48 respectively) owing to increase in growth rate of Revenue Receipts and decrease in growth rate of GSDP during the year 2014-15.

### 1.3.1 State's Own Resources

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

The State's actual tax and non-tax receipts for the year 2014-15 *vis-a-vis* assessment made by XIII FC, in RE and in MTFPS and their growth rates are given in **Table 1.6** and **1.7** respectively.

**Table 1.6: Tax Revenue and Non-Tax Revenue**

	XIII FC projections	Revised Budget Estimates (RE) 2014-15	MTFPS projection	Actual
Tax Revenue	27,329	66,479	66,671	36,567
Non-Tax Revenue	5,816	9,598	6,759	10,375

(Source: Finance Accounts and Statement laid before the legislature under FRBM Act along with State Budgets 2014-15 and 2015-16 and the recommendations of XIII FC)

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

**Table 1.7: Growth Rate of Tax/Non-Tax Revenue during 2010-15**

	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Tax Revenue	21,419	26,973	30,582	33,552	36,567
Rate of Growth ( <i>per cent</i> )	24.00	25.93	13.38	9.71	8.99
Non-Tax Revenue	5,720	7,483	7,000	7,705	10,375
Rate of Growth ( <i>per cent</i> )	-10.37	30.82	-6.45	10.07	34.65

(Source: Finance Accounts of respective years)

It is evident that the State's Tax Revenue and Non-Tax Revenue during the current year was higher by ₹ 3,015 crore and ₹ 2,670 crore respectively over the previous year, the actual realisation under Tax Revenue and Non-Tax revenue was significantly higher than the assessment made by the XIII FC (by 33.80 *per cent* and 78.39 *per cent* respectively). Actual realisation under tax revenue was considerably lower than MTFPS projections and Revised Budget Estimates while Non-Tax revenue was higher than assessment made by the XIII FC, Revised Budget Estimates and MTFPS projection.

Against the actual realisation of Tax Revenue of ₹ 36,567 crore, Revised Budget Estimates 2014-15 of ₹ 66,479 crore projected by the State was not realistic.

During the exit conference (November 2015) FD informed that shortfall in State own tax revenue was on account of general lack of buoyancy in the economy.

### 1.3.1.1 Tax Revenue

The gross collection in respect of major taxes and duties are given in **Table 1.8**.

**Table 1.8: Components of Tax Revenue of the State**

	(₹ in crore)					
Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	Increase(+)/ decrease (-) over previous year ( <i>in per cent</i> )
Taxes on Sales, Trades etc.	10,257	12,517	14,856	16,650	18,136	(+)8.92
State Excise	3,603	4,317	5,078	5,907	6,696	(+)13.37
Taxes on Vehicles	1,198	1,357	1,531	1,599	1,824	(+)14.07
Stamps and Registration Fees	2,514	3,284	3,944	3,400	3,893	(+)14.50
Land Revenue	361	279	444	366	243	(-)33.61
Taxes on Goods and Passengers	1,746	2,047	2,395	2,579	2,686	(+)4.15
Taxes and Duties on Electricity	1,476	1,773	1,478	1,972	2,010	(+)1.93
Other Taxes*	264	1,399	856	1,079	1,079*	(+)0.00
<b>Total Tax Revenue</b>	<b>21,419</b>	<b>26,973</b>	<b>30,582</b>	<b>33,552</b>	<b>36,567</b>	<b>(+)8.99</b>

\* Other taxes include Taxes on Immovable Property other than Agricultural Land (₹ 635 crore), Other Taxes on Income and Expenditure (₹ 284 crore) and Other Taxes and Duties on Commodities and Services (₹ 160 crore).

(Source: Finance Accounts of respective years)

- The State's own tax revenue increased by 8.99 *per cent* during 2014-15 over the previous year. Taxes on Sales, Trades etc. were the major contributors (49.60 *per cent*) of the State's own tax revenue followed by State Excise (18.31 *per cent*), Stamps and Registration Fees (10.65 *per cent*), Taxes on Goods and Passengers (7.35 *per cent*), Taxes on Duties on Electricity (5.50 *per cent*) and Taxes on Vehicles (4.99 *per cent*) during 2014-15.

- The increase in receipts under Taxes on Sales, Trades etc. (by ₹ 1,486 crore) was mainly due to more receipts under the sub-head 102- State Sales Tax Act (by ₹ 1,406 crore). The increase in State Excise receipts (by ₹ 789 crore) was mainly under '800-Other receipts'. The increase under Stamps and Registration Fees (by ₹ 493 crore) was mainly due to increase under 'sub head- Sale of Stamps' (by ₹ 271 crore). The decrease in Land Revenue (by ₹ 123 crore) was mainly due to less receipts under the sub head '800-Other receipts'.

### Cost of collection of Revenues

The gross collection of Taxes on Sales, Trade etc., Taxes on Vehicles, State Excise and Stamps and Registration Fees, expenditure incurred on their collection and its percentage to gross collection during the years 2013-14 and 2014-15 along with their All India average cost of collection for the respective previous years are indicated in **Table 1.9**.

**Table 1.9: Cost of collection of Revenue Receipts**

Sl.No.	Head of Revenue	Year	BE (Budget Estimates) (₹ in crore)	Actual collection (₹ in crore)	Expenditure on collection of Revenue (₹ in crore)	Percentage of Expenditure on collection	All-India Average (in per cent)
1.	Taxes on Sales, Trades etc.	2013-14	16,500.00	16,649.85	136.63	0.82	0.73
		2014-15	19,500.00	18,135.96	144.81	0.80	0.88
2.	Taxes on Vehicles	2013-14	1,650.00	1,598.93	50.67	3.17	4.17
		2014-15	2,000.00	1,823.84	42.67	2.34	6.25
3.	State Excise	2013-14	5,750.00	5,907.39	1,320.37	22.35	2.96
		2014-15	6,730.00	6,695.54	1,233.87	18.43	1.81
4.	Stamps and Registration Fees	2013-14	4,000.00	3,400.00	85.93	2.53	3.25
		2014-15	4,000.00	3,892.77	102.96	2.64	3.37

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

- It would be seen that during 2014-15, the percentage of cost of collection in respect of State Excise was more than the All India average cost of collection. However, in respect of Taxes on Sales, Trade etc., Taxes on Vehicles and Stamps and Registration Fees, it was lower than the All India average.
- During 2014-15, the gross collection was less than the Budget Estimates in respect of all the Taxes i.e. Taxes on Sales, Trade etc., Taxes on Vehicles, State Excise and Stamps & Registration Fees.

### 1.3.1.2 Non-Tax Revenue

Non-Tax Revenue comprises receipts mainly from Interest, Non-Ferrous Mining and Metallurgical Industries, Forestry and Wildlife, Education, Sports, Art and Culture etc. as indicated in **Table 1.10**.

**Table 1.10: Growth rate of Non-Tax Revenue**

Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage increase (+)/ decrease (-) during 2014-15
Interest receipts	299	1,571	301	318	1,261	(+)296.54
Non-Ferrous Mining and Metallurgical Industries	2,121	2,038	2,443	2,306	2,814	(+)22.03
Forestry and Wildlife	837	879	910	1,037	969	(-)6.56
Education, Sports, Art	1,194	1,551	1,682	2,008	3,276	(+)63.15

Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage increase (+)/ decrease (-) during 2014-15
and Culture						
Dividends and Profits	32	38	18	379	80	(-)78.89
Other non-tax receipts	1,237	1,406	1,646	1,657	1,975	(+)19.19
<b>Total</b>	<b>5,720</b>	<b>7,483</b>	<b>7,000</b>	<b>7,705</b>	<b>10,375</b>	<b>(+)34.65</b>

(Source- Finance Accounts of respective years)

- Non-tax revenue increased by ₹ 2,670 crore from ₹ 7,705 crore in 2013-14 to ₹ 10,375 crore in 2014-15, mainly due to increase in receipts under Education, Sports, Art and Culture (by ₹ 1,268 crore) and Interest Receipts (by ₹ 943 crore).
- Major contributors of Non-tax revenue during 2014-15 were Education, Sports, Art and Culture (31.58 per cent), Non-Ferrous Mining and Metallurgical Industries (27.12 per cent) and Interest Receipts (12.15 per cent).
- No funds, as debt waivers under Debt Consolidation and Relief Facilities (DCRF) schemes, were received by the State Government.

### 1.3.2 Grants-in-aid from GoI

Table 1.11: Grants-in-aid from GoI

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Non-Plan Grants	1,636	2,114	333	3,540	4,425
Grants for State Plan Schemes	4,522	4,215	7,099	5,536	9,011
Grants for Central Plan Schemes	649	364	500	153	1,263
Grants for Centrally Sponsored Schemes	2,270	3,236	4,108	2,548	2,893
Grants for Special Plan Schemes	--	--	--	--	--
<b>Total</b>	<b>9,077</b>	<b>9,929</b>	<b>12,040</b>	<b>11,777</b>	<b>17,592</b>
Percentage of increase(+)/decrease(-) over previous year	36.23	9.39	21.26	(-) 2.18	49.38
Total Grants as a percentage of Revenue Receipts	17.50	15.86	17.10	15.55	19.85

(Source: Finance Accounts of respective years)

Grants-in-aid from GoI increased from ₹ 9,077 crore in 2010-11 to ₹ 17,592 crore (93.81 per cent) in 2014-15. The increase is mainly on account of non-plan grants (170.48 per cent), State Plan Schemes (99.27 per cent) and Central Plan Schemes (94.61 per cent).

The increase of 49.38 per cent in grants-in-aid from GoI in 2014-15 over previous year was mainly due to increase in grants for Central Plan Schemes (725.49 per cent) and State Plan Schemes (62.77 per cent).

### 1.3.3 Central Tax transfers

The Central tax devolutions are determined by the Finance Commission award. The Central tax transfer of ₹ 24,107 crore during 2014-15 was marginally less than the estimated amount of ₹ 27,681 crore as given in Macro Economic Framework Statement. However, it increased by ₹ 1,392 crore from ₹ 22,715 crore in 2013-14 mainly due to increase under Taxes on Income other than Corporation Tax (by ₹ 981.13 crore) and Corporation Tax (by ₹ 778.87 crore).

### 1.3.4 Optimisation of the XIII Finance Commission Grants

To improve the various organs of the State Government, the XIII Finance Commission (FC) recommended grants for the State Governments. As per Statement No. 11 of Finance Accounts during the year 2010-11 to 2013-14 and Statement No. 14 of Finance Accounts 2014-15, the State Government received during the year 2010-11 to 2014-15 Finance Commission Grants of ₹ 7394.67 crore (₹ 6722.37 crore under major head 1601-01-104-Grants under the proviso to Art. 275(1) of the Constitution Finance Commission Grants and ₹ 672.30 crore under major head 1601-01-109-Grants towards contribution to State Disaster Response Fund). The position of utilisation of the XIII FC grants under various heads, where total provision was ₹ one crore or more during the period 2010-15, are given in **Appendix 1.7**.

- Out of total budget provision of ₹ 5,043.64 crore, an amount of ₹ 3,326.41 crore constituting 66 *per cent* of total amount was utilised during 2010-15. Out of remaining amount of ₹ 1,717.23 crore (34 *per cent*), ₹ 958.02 crore was surrendered/reappropriated and ₹ 759.21 crore lapsed to the Government Accounts. It indicates lack of initiatives in utilisation of grants provided by XIII FC.
- During 2010-15, entire provision was utilised under major head 3054-800-6446 Recommendations of Central Finance Commission-Maintenance of Roads and Bridges (₹ 209.79 crore) and 5452-190-8808 Works Related to Information Technology (₹ one crore).
- However, entire provision remained unutilised under the major head 2029-800-5193 Training Programme relating to calamity (₹ five crore) and 2235-800-6370 Capacity Construction (₹ 13 crore). In the remaining cases, the percentage of savings ranged between 11.26 *per cent* and 99.41 *per cent*, which indicates that schemes were not implemented properly.
- Under the major head 2406-101-6898 - Forestry Maintenance and Development, ₹ 19.78 crore was surrendered against the unutilised provision of ₹ 12.43 crore, resulting in excess surrender of ₹ 7.35 crore which shows inadequate budgetary control.

#### 1.3.4.1 Drawal of funds to avoid lapse of budget grant recommended by XIII Finance Commission

As per the provisions of the Madhya Pradesh Treasury Rules 284, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is a serious irregularity to draw advances from the treasury in anticipation of demands, or to prevent the lapse of budget grants, and person are fault render themselves liable to disciplinary action for such drawal.

Scrutiny of Detailed Appropriation Accounts for the period 2011-15 revealed that an amount of ₹ 61.39 crore (as depicted in **Table 1.12**) related to XIII FC was transferred to 8443- Civil Deposit-800-Other Deposit.

**Table 1.12: Details of drawal of funds to avoid lapse of budget**

(₹ in crore)

Year	Grant No. and Name	Head and name of the Scheme	Total Budget Provision (Original+supplementary)	Expenditure incurred	Amount Transferred to 8443-Civil-Deposit-800 Other deposit
2011-12	19-Public Health and Family Welfare	4210-01-110-1301-6453-Strengthening of Health Infrastructure	40.65	6.10	1.22
	31-Planning, Economics and Statistics	3451-101-0101-6267-Jila Navachaar kosh	16.00	16.00	16.00
	41-Tribal Areas Sub-Plan (Public Health and Family Welfare Department)	4210-01-796-110-1302-6453-Strengthening of Health Infrastructure	12.50	4.93	2.53
	64-Scheduled Castes Sub-Plan (Public Health and Family Welfare Department)	4210-01-789-110-1303-6453- Strengthening of Health Infrastructure	9.35	2.39	0.31
2012-13	03-Police	2055-109-1301-6463-Upgradation of Police Training Institutions	9.07	8.75	4.18
2014-15	19-Public Health and Family Welfare	4210-01-110-1301-6453-Strengthening of Health Infrastructure	60.00	51.68	20.29
	41-Tribal Areas Sub-Plan (Public Health and Family Welfare Department)	4210-01-110-1302-6453-Strengthening of Health Infrastructure	20.50	13.50	2.17
	64-Scheduled Castes Sub-Plan (Public Health and Family Welfare Department)	4210-01-110-1303-6453 Strengthening of Health Infrastructure	30.00	24.28	8.69
	73- Medical Education	4210-03-105-1301-6458 Establishment of Virology Lab in Medical College, Bhopal	12.00	6.00	6.00
<b>Total</b>			<b>210.07</b>	<b>133.63</b>	<b>61.39</b>

(Source: Appropriation Accounts of respective years)

In respect of the above mentioned cases, the amount drawn were not remitted to the Government Accounts at the end of respective financial years thus drawal of funds was to avoid lapse of Budget Grant recommended by XIII FC.

### 1.3.5 Foregone Revenue

The details of evasion of revenue as on 31 March 2015 as reported by two departments are given in **Table 1.13**. The information has not been provided by four other revenue departments.

**Table 1.13: Evasion of Tax**

Nature of Revenue	No. of cases pending as on 31.03.2014	No. of cases detected during 2014-15	Total no. of cases	No. of cases in which investigation completed and additional demand including penalty raised		No. of pending cases as on 31.03.2015
				No. of cases	Amount (₹ in crore)	
Taxes on Sales, Trade etc.	269	352	621	274	269.10	347
Stamps and Registration fees	13,576	12,036	25,612	10,368	32.98	15,244
<b>Total</b>	<b>13,845</b>	<b>12,388</b>	<b>26,233</b>	<b>10,642</b>	<b>302.08</b>	<b>15,591</b>

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

## 1.4 Capital Receipts

Table 1.14 shows the trends in growth and composition of Capital Receipts.

Table 1.14: Trends in growth and composition of Receipts

Sources of State's Receipts	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Capital Receipts (CR)</b>	<b>7,861</b>	<b>15,899</b>	<b>8,864</b>	<b>9,672</b>	<b>21,863</b>
<b>Non Debt Capital Receipts</b>	<b>403</b>	<b>9,149</b>	<b>73</b>	<b>131</b>	<b>6,794</b>
Miscellaneous Capital Receipts	367	23	31	36	28
Inter-State Settlement	2	3	9	2	1
Recovery of Loans and Advances	34	9,123	33	93	6,765
<b>Debt Capital Receipts</b>	<b>7,458</b>	<b>6,750</b>	<b>8,791</b>	<b>9,541</b>	<b>15,069</b>
Rate of growth of CR ( <i>per cent</i> )	-9.13	102.25	-44.25	9.12	126.04
Rate of growth of non-debt Capital Receipts ( <i>per cent</i> )	739.58	2,170.22	-99.20	79.45	5,086.26
Rate of growth of debt Capital Receipts ( <i>per cent</i> )	-13.31	-9.49	30.24	8.53	57.94
Rate of growth of GSDP ( <i>per cent</i> )	15.75	15.86	18.39	20.33	16.86

(Source: Finance Accounts of respective years)

### 1.4.1 Proceeds from disinvestment

As per Finance Account 2014-15, disinvestment of Co-operative Societies/Banks under Miscellaneous Capital Receipts marginally decreased from ₹ 25.54 crore in 2013-14 to ₹ 22.22 crore in 2014-15.

### 1.4.2 Recoveries of Loans and Advances

The recovery of Loans and Advances of ₹ 6,765 crore during 2014-15 exceeded the Budget Estimates (₹ 122.35 crore) considerably. Increase of ₹ 6,672 crore in actual recovery over the previous year was attributed to recovery under 'Loans for Power Projects' amounting to ₹ 6,694 crore.

### 1.4.3 Public Debt Receipts

Public Debt Receipts consists of Internal Debts and Loans from GoI. During 2014-15, Public Debt Receipts increased by ₹ 5,528 crore mainly due to increase under Internal Debt (by ₹ 5,368 crore) from ₹ 8,328 crore in 2013-14 to ₹ 13,696 crore in 2014-15. The increase in Internal Debt was mainly due to increase under Market Loans and Loans from the National Bank for Agricultural and Rural Development.

Loans and Advances from GoI marginally increased by ₹ 160 crore from ₹ 1,212 crore in 2013-14 to ₹ 1,372 crore in 2014-15. Entire increase was under Loans for State/Union Territory Plan Schemes.

## 1.5 Public Accounts Receipts

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

The trends in respect of Public Account Receipts during 2010-15 are presented in **Table 1.15**.

**Table 1.15: Trends in Public Account Receipts**

	(₹ in crore)				
Resources under various heads	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Public Account Receipts (Gross)</b>	<b>65,675</b>	<b>76,315</b>	<b>86,248</b>	<b>94,811</b>	<b>1,10,295</b>
a. Small Savings, Provident Fund etc.	1,737	2,033	2,319	2,784	3,143
b. Reserve Fund	1,191	1,534	2,441	1,612	1,172
c. Deposits and Advances	9,724	9,872	6,502	10,369	16,349
d. Suspense and Miscellaneous	41,810	50,620	59,819	64,444	76,099
e. Remittances	11,213	12,256	15,167	15,602	13,532

(Source: Finance Accounts of respective years)

Public Account Receipts (Gross) increased by ₹ 15,484 crore (16 per cent) from ₹ 94,811 crore in 2013-14 to ₹ 1,10,295 crore in 2014-15. The increase was mainly under Deposits and Advances (by ₹ 5,980 crore) and Suspense & Miscellaneous (by ₹ 11,655 crore).

## 1.6 Application of Resources

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

### 1.6.1 Growth and composition of expenditure

**Chart 1.7** presents the trend in Total Expenditure (excluding Public Debt repayments) over a period of the last five years (2010-15). Expenditure under various components is depicted in **Chart 1.8** and the trend of expenditure by activities/services is shown in **Chart 1.9**.



(Source: Finance Accounts of respective years)



During the period 2010-15, the Total Expenditure of the State increased by ₹ 49,258 crore (86 per cent). The Revenue Expenditure and Capital Expenditure increased by ₹ 37,361 crore (83 per cent) and ₹ 3,078 crore (35 per cent) respectively during the same period.

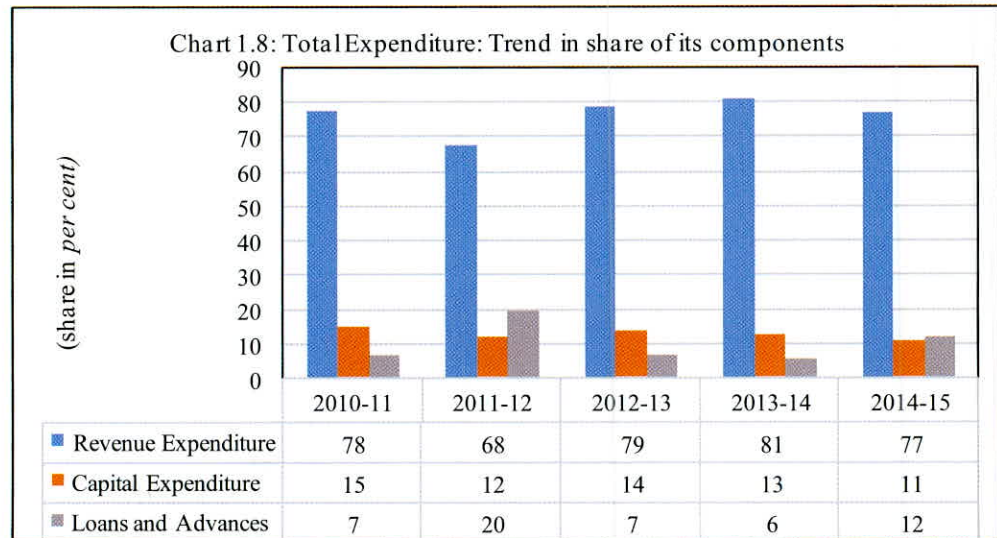
During 2014-15, the increase of ₹ 21,025 crore in Total Expenditure (by 25 per cent) over 2013-14 was mainly due to increase of ₹ 12,503 crore (18 per cent) in Revenue Expenditure and ₹ 7,458 crore (147 per cent) under Loans and Advances.

The total Plan expenditure<sup>4</sup> and the total Non-Plan expenditure<sup>5</sup> during 2014-15 increased by ₹ 7,863 crore and ₹ 13,162 crore over the previous year respectively. The total Plan expenditure and Non-Plan expenditure during 2014-15 consisted 38 per cent and 62 per cent respectively of Total Expenditure.

The increase in Revenue Expenditure was mainly due to increase in Rural Development (by ₹ 3,212 crore), Education, Sports, Art & Culture (by ₹ 2,525 crore), Agriculture and Allied Activities (by ₹ 2,077 crore), Energy (by ₹ 1,765 crore) and Health and Family Welfare (by ₹ 1,238 crore).

During 2014-15, the Non-Plan Revenue Expenditure increased by ₹ 5,415 crore (11 per cent) over the previous year.

In 2014-15, 83 per cent of the Total Expenditure (₹ 1,06,787 crore) could be met out of Revenue Receipts (₹ 88,641 crore).

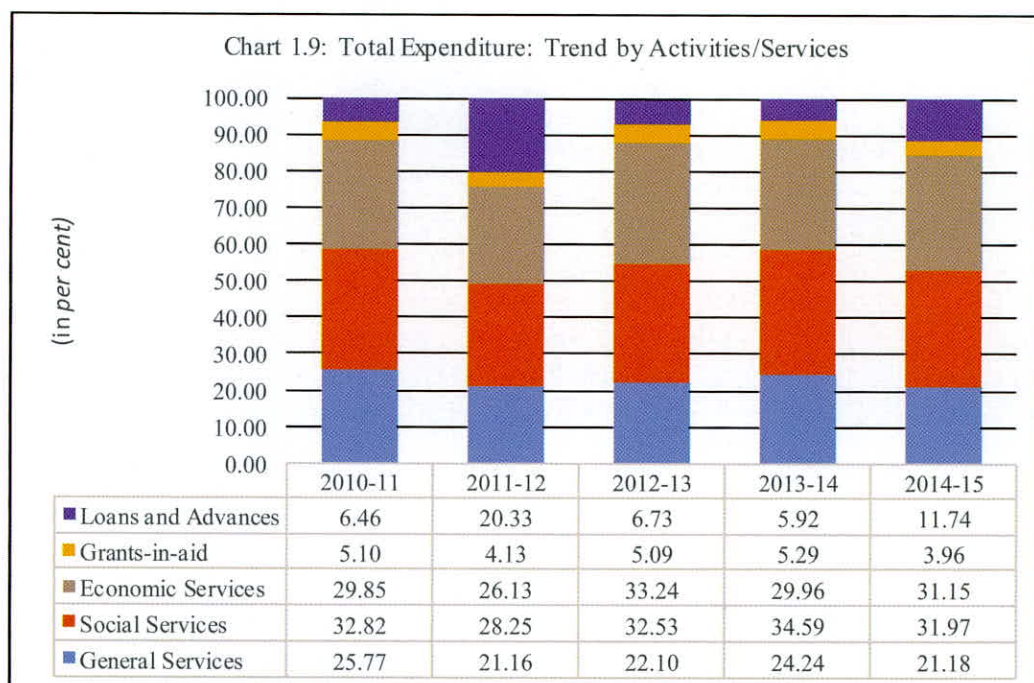


(Source: Finance Accounts of respective years)

As seen from the **Chart 1.8**, the share of Revenue Expenditure in Total Expenditure decreased from 78 per cent in 2010-11 to 77 per cent in 2014-15. The share of Capital expenditure in Total Expenditure continuously decreased from 15 per cent in 2010-11 to 11 per cent in 2014-15 except during the year 2012-13.

<sup>4</sup> Includes Plan Expenditure under Revenue, Capital and Loans & Advances

<sup>5</sup> Includes Non-Plan Expenditure under Revenue, Capital and Loans & Advances



(Source: Finance Accounts of respective years)

- As shown in **Chart 1.9**, the share of expenditure under General Services (including Interest Payments) and Social Services to Total Expenditure declined from 25.77 per cent in 2010-11 to 21.18 per cent in 2014-15 and from 32.82 per cent in 2010-11 to 31.97 per cent in 2014-15 respectively while the share of expenditure under Economic Services increased from 29.85 per cent in 2010-11 to 31.15 per cent in 2014-15. The development expenditure comprising Social and Economic Services together increased from 62.67 per cent in 2010-11 to 63.12 per cent in 2014-15 with inter-year variation.
- The share of Grants-in-aid in Total Expenditure decreased from 5.10 per cent in 2010-11 to 3.96 per cent in 2014-15 with inter-year fluctuation.
- The share of Loans and Advances in Total Expenditure increased from 6.46 per cent in 2010-11 to 11.74 per cent in 2014-15.

### 1.6.2 Capital Expenditure (CE)

Capital Expenditure increased from ₹ 8,800 crore in 2010-11 to ₹ 11,567 crore in 2012-13 then decreased to ₹ 10,813 crore in 2013-14 and again increased to ₹ 11,878 crore in 2014-15. During 2014-15 increase was ₹ 1,065 crore (by 10 per cent) over the previous year. The increase of ₹ 1,065 crore in Capital Expenditure over the previous year was mainly under Rural Development (by ₹ 546 crore), Energy (by ₹ 279 crore) and Transport (by ₹ 492 crore). The total CE during 2014-15 was less (by ₹ 2,264 crore) than the BE of ₹ 14,142 crore.

### 1.6.3 Trends in growth of Revenue Expenditure

- The Revenue Expenditure of the State increased from ₹ 45,012 crore in 2010-11 to ₹ 82,373 crore in 2014-15, showing an average annual

growth of 16.60 *per cent* over the period. Total increase of Revenue Expenditure during 2014-15 was ₹ 12,503 crore (17.89 *per cent*) over the previous year. During 2014-15, the Non-Plan Revenue Expenditure (NPRE) of ₹ 55,858 crore constituted 68 *per cent* of total Revenue Expenditure.

- The actual NPRE was much higher (by ₹ 18,986 crore: 51.49 *per cent*) than the assessment made by XIII FC but marginally less than the projection made by the State Government in its MTFPS (9.88 *per cent*), as shown in **Table 1.16**.

**Table 1.16: Trends in the growth of Non-Plan Revenue Expenditure (NPRE)**

(₹ in crore)			
Year	Assessments made by XIII FC	Assessments made by State Government in MTFPS	Actual NPRE
2014-15	36,872	61,980	55,858

(Source :Finance Accounts and XIII FC Recommendations and Statement laid under FRBM Act)

- NPRE increased from ₹ 32,101 crore in 2010-11 to ₹ 55,858 crore in 2014-15 showing an average annual growth of 14.80 *per cent* over the period. NPRE increased by 10.73 *per cent* over the previous year. During the exit conference (November 2015) FD informed that increase in NPRE was largely attributed to payment of salary, pension and interest.
- The increase in NPRE by ₹ 5,415 crore during 2014-15 was mainly due to increase in expenditure on Power (by ₹ 1951 crore), Social Welfare and Nutrition (by ₹ 911 crore), Education, Sports, Art and Culture (by ₹ 910 crore) and Health & Family Welfare (by ₹ 143 crore).
- The Plan Revenue Expenditure (PRE), which consistently increased during the period 2010-15, increased by ₹ 7,088 crore (36.49 *per cent*) during 2014-15 over the previous year. The increase in PRE in 2014-15 was mainly under Rural Development (by ₹ 3,101 crore), Education, Sports, Art and Culture (by ₹ 1,616 crore), Agriculture and Allied Activities (by ₹ 1,572 crore) and Health and Family Welfare (by ₹ 1,094 crore) partly offset by decrease under Social Welfare and Nutrition (by ₹ 702 crore).

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

The expenditures of the State Government on interest payments, expenditure on salaries and wages, pensions and subsidies are considered as committed expenditure. **Table 1.17** and **Chart 1.10** present the trends of expenditure on these components during the period 2010-15.

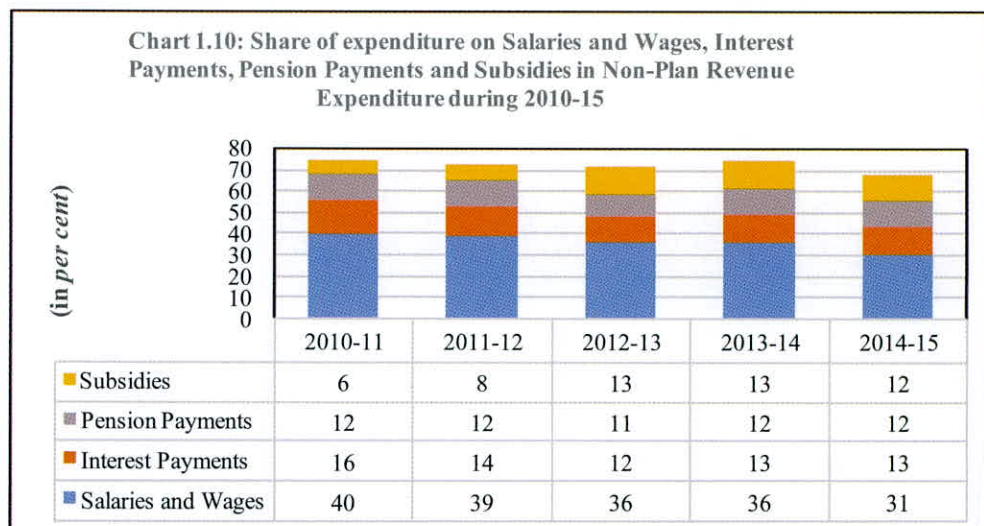
Table 1.17: Components of committed expenditure

Components of committed expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	
					BE	Actuals
Salaries and Wages, of which	13,100 (25.26)	14,113 (22.54)	16,026 (22.76)	18,361 (24.24)	26,178	19,997 (22.56)
<i>Non-Plan Head</i>	11,490	12,274	14,133	16,081	--	17,285
<i>Plan Head**</i>	1,610	1,839	1,893	2,280	--	2,712
Interest Payments	5,049 (9.74)	5,300 (8.47)	5,574 (7.91)	6,391 (8.44)	6,929	7,071 (7.98)
Pension Payments	3,767 (7.26)	4,389 (7.01)	4,947 (7.02)	5,932 (7.83)	6,334	6,836 (7.71)
Subsidies, of which	1,810 (3.49)	2,926 (4.67)	5,697 (8.09)	6,567 (8.67)	46,275	9,954 (11.23)
<i>Non-Plan Head</i>	1,581	1,544	4,148	4,596	--	6,953
<i>Plan Head</i>	229	1,382	1,549	1,971	--	3,001
<b>Total</b>	<b>23,726</b> <b>(46)</b>	<b>26,728</b> <b>(43)</b>	<b>32,244</b> <b>(46)</b>	<b>37,251</b> <b>(49)</b>	<b>85,716</b> <b>(83)</b>	<b>43,858</b> <b>(49)</b>

Note: Figures in parentheses indicate percentage of Revenue Receipts

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

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



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

During 2014-15, total expenditure on salaries and wages, pension payments, interest payments and subsidies (₹ 43,858 crore) was 53 per cent of revenue expenditure and 68 per cent of NPRE. The overall expenditure on salaries and wages, interest payments, pension payments and subsidies increased by 85 per cent during the period 2010-15, at an average annual growth of 16.97 per cent. The increase was 17.74 per cent during 2014-15 as compared to 15.53 per cent during 2013-14. As a percentage of revenue receipts, it ranged between 43 and 49 per cent during the period 2010-15. During 2014-15, it constituted 49 per cent of the revenue receipts and was less than the budget estimates. The component-wise analysis is given as under:

**1.6.4.1 Salaries and Wages**

The expenditure on salaries and wages increased by 53 *per cent* from ₹ 13,100 crore in 2010-11 to ₹ 19,997 crore in 2014-15. Actual expenditure on salaries and wages in 2014-15 was less than the projection in the BE (₹ 26,178 crore). Such expenditure as a percentage of revenue receipts ranged between 22.54 *per cent* and 25.26 *per cent* during the period 2010-15. During 2014-15, it was 22.56 *per cent* of revenue receipts.

There was an increase of seven *per cent* in expenditure on salaries and wages under the Non-Plan head during 2014-15 over the previous year.

**1.6.4.2 Pension Payments**

Expenditure on pension payments increased from ₹ 3,767 crore in 2010-11 to ₹ 6,836 crore in 2014-15. The increase during 2014-15 over the previous year was ₹ 904 crore (by 15 *per cent*) mainly on account of increase under superannuation and retirement allowances (by ₹ 569 crore), gratuities (by ₹ 124 crore), family pensions (by ₹ 90 crore), Government contribution for defined contribution pension schemes (by ₹ 63 crore) and leave encashment benefits (by ₹ 43 crore).

Actual pension payment of ₹ 6,836 crore in 2014-15 was 7.93 *per cent* more than the BE of ₹ 6,334 crore and 59.20 *per cent* more than ₹ 4,294 crore as projected by the XIII FC.

**Contribution Pension Scheme**

State Government employees recruited on or after 1 January 2005 are covered under the New Pension Scheme, which is a defined contributory pension scheme. In terms of the Scheme, the employees' contribution along with matching share of the State Government is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. However, actual amount of employees' contribution and the matching contribution of State Government has not been estimated. The State Government follows the method of budgeting and booking employees' contributions in the New Pension Scheme under the Receipt Major Head "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits". These contributions are subsequently transferred to the Fund by operating the minor head "900-Deduct Refunds" under the same Major Head. Since the Consolidated Fund is closed to Government at the end of the year, any shortfall in the remittance of the contributions to the Fund in any year is not available in the accounts of subsequent years.

During 2014-15, against employees' contribution of ₹ 216.73 crore, Government contributed ₹ 239.40 crore. Under the present accounting methodology, it cannot be ascertained whether the Government contribution in excess of employees' contribution for 2014-15 was against the shortfalls of earlier years. We observed that out of total contribution of ₹ 456.13 crore credited under Major Head 0071, the State Government transferred only ₹ 438.47 crore to NSDL/Trustee Bank as of March 2015. Since this amount was not retained in a Fund, it got lapsed to Government account at the end of the financial year. Uncollected, unmatched and non-transferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

### 1.6.4.3 Interest Payments

Interest payments made during the years 2010-11 to 2014-15 are given in **Table 1.18**.

**Table 1.18: Interest Payments**

	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Interest Payments	5,049	5,300	5,574	6,391	7,071

(Source: Finance Accounts of respective years)

Interest Payments of ₹ 7,071 crore during 2014-15 accounted for 7.98 per cent of the revenue receipts and constituted 8.58 per cent of revenue expenditure. Interest payments were mainly on market loans (₹ 3,155 crore), Special Securities issued to National Small Saving Fund (NSSF) of the Central Government (₹ 1,755 crore), State Provident Fund (₹ 977 crore) and other internal debt (₹ 447 crore).

The increase of ₹ 680 crore (10.64 per cent) in interest payment during 2014-15 over the previous year was the result of increase under interest on market loans (by ₹ 575 crore), State Provident Fund (by ₹ 134 crore), and interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government (by ₹ 116 crore) partly offset by decrease mainly under interest on other obligations (by ₹ 135 crore).

Interest payments of ₹ 7,071 crore during the year were higher than the BE of ₹ 6,929 crore and lower than the projection made by the XIII FC (₹ 7,622 crore) for 2014-15.

### 1.6.4.4 Subsidies

Subsidy payment of ₹ 9,954 crore (Non-plan: ₹ 6,953 crore and Plan: ₹ 3,001 crore) accounted for 11.23 per cent of the revenue receipts and constituted 12.08 per cent of the revenue expenditure during 2014-15.

During 2014-15, out of the total subsidies of ₹ 9,954 crore, ₹ 4,923 crore (49 per cent) was under the Energy Department. Actual subsidies in 2014-15 was 21.51 per cent of BE of ₹ 46,275 crore.

The increase in the amount of subsidy (by ₹ 3,387 crore) in 2014-15 over the previous year was mainly due to increase in subsidy of Energy (by ₹ 1,882 crore), Food and Civil Supplies (by ₹ 447 crore) and Crop Husbandry (by ₹ 872 crore).

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

The quantum of assistance provided by way of Grants and Loans to Local Bodies and other institutions during the period 2013-14 to 2014-15 is presented in **Table 1.19**.

**Table 1.19: Financial assistance to Local Bodies and other Institutions**

	(₹ in crore)	
Financial Assistance to Institutions	2013-14	2014-15
Educational Institutions	3,862.98	4,457.99
Medical and Public Health	743.05	792.14
Housing	225.02	829.19
Urban Development	1,170.22	565.49
Welfare of SC/ST/OBC	387.91	500.28
Social Security and Welfare	649.67	687.16

Rural Development	2,650.05	5,941.93
Panchayati Raj	4,314.29	3,995.44
Water Supply and Sanitation	237.94	179.35
Other Institutions	712.21	718.82
<b>Total</b>	<b>14,953.34</b>	<b>18,667.79</b>
<b>Assistance as a percentage of Revenue Expenditure</b>	<b>21.40</b>	<b>22.66</b>

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

- Financial assistance to Local Bodies and other Institutions increased by ₹ 3,714.45 crore from ₹ 14,953.34 crore in 2013-14 to ₹ 18,667.79 crore in 2014-15. The increase was mainly on account of Financial Assistance to Rural Development (by ₹ 3,291.88 crore: 124 per cent).
- The assistance as a percentage of Revenue Expenditure marginally increased from 21.40 per cent in 2013-14 to 22.66 per cent in 2014-15.

### 1.6.6 Devolution of funds and auditing arrangements of Local Bodies

After enactment of the 73<sup>rd</sup> and 74<sup>th</sup> Constitution (Amendment) Act, 1992, the Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) were made full fledged and vibrant institutions of Local Self Government by vesting them with clearly defined functions and responsibilities. Accordingly, the State Government organised ULBs and PRIs into three types<sup>6</sup>. At present, there are 378 ULBs<sup>7</sup> and 23,369 PRIs<sup>8</sup> in the State.

#### 1.6.6.1 Transfer of Funds, Functions and Functionaries

According to amendment (Eleventh and Twelfth schedules of the Constitution), 29 and 18 functions were to be devolved in PRIs and ULBs by the State Government as detailed in **Appendix 1.8**. Though the State Government devolved all functions in ULBs, no separate funds and functionaries have been transferred by the Government (September 2015). However, no function was devolved in PRIs.

#### 1.6.6.2 Devolution of Grants to ULBs and PRIs

As recommended by the Third State Finance Commission (SFC) and accepted by State Government in February 2010, one per cent and four per cent of divisible fund<sup>9</sup> of the State Government should be devolved to ULBs and PRIs respectively. During the year 2014-15, the devolution of SFC grants was made by Finance Department in ULBs and PRIs, as shown in **Table 1.20**.

**Table 1.20: Devolution of Grants to ULBs and PRIs**

Year	ULBs		Excess released	PRIs		Short released
	Fund was to be devolved	Fund actually devolved		Fund was to be devolved	Fund actually devolved	
1	2	3	(3-2)	4	5	(4-5)
2014-15	256.79	270.47	13.68	1027.14	591.47	435.67

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

<sup>7</sup> ULBs: 16 MC, 98 Municipal Councils, 264 NP

<sup>8</sup> PRIs: 50 ZP, 313 JP, 23006 GP

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

It can be seen from **Table 1.20** that FD devolved excess fund to the tune of ₹ 13.68 crore to ULBs during 2014-15. However, there was short release of ₹ 435.67 crore to PRIs during 2014-15. Reasons for excess and short release of fund to ULBs and PRIs respectively were not intimated (November 2015) by FD.

#### **1.6.6.3 Audit arrangements**

According to TGS arrangements, the Director Local Fund Audit would pursue the compliance of paragraphs in the inspection reports of the Accountant General (Audit) in the same manner as if these are his own reports. A total number of 2984 observations (including 805 observations issued during 2014-15) were outstanding in ULBs and 23855 observations (including 3148 observations issued during 2014-15) were outstanding in PRIs at the end of 2014-15 for compliance.

#### **1.6.6.4 Placement of report**

As per amendment to the MP *Panchayat Raj Avam Gram Swaraj Adhiniyam*, 1993 in PRIs (July 2011) and the Madhya Pradesh Municipal Corporation Act, 1956 and Madhya Pradesh Municipalities Act, 1961 in ULBs (January 2012), the Annual Technical Inspection Report (ATIR) of C&AG as well as the Annual Report of the Director of Local Fund Audit (DLFA) should be placed before the State Legislature. ATIR of the State for 2013-14 was submitted (May 2015) to the Governor of Madhya Pradesh to table before Legislature. Finance Department of Madhya Pradesh intimated (September 2015) that ATIR would be submitted to the Governor along with Annual Audit Report of Director Local Fund Audit.

## **1.7 Quality of Expenditure**

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

### **1.7.1 Adequacy of Public Expenditure**

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

**Table 1.21** analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure relative to GCS' average in 2011-12, 2013-14 and the current year 2014-15.



Table 1.21: Fiscal priority of the State in 2011-12, 2013-14 and 2014-15

Fiscal Priority by the State	(in per cent)						
	AE/ GSDP	DE <sup>#</sup> / AE	SSE/ AE	ESC/ AE	CE/AE	Expenditure on Education/ AE	Expenditure on Health/AE
*General Category States Average (Ratio) 2011-12	15.98	65.39	36.63	28.76	13.23	17.10	4.68
Madhya Pradesh's Average (Ratio) 2011-12	25.40	74.71	28.43	46.28	11.68	12.88	3.32
*General Category States Average (Ratio) 2013-14	15.68	68.12	37.60	30.53	13.60	17.15	4.59
Madhya Pradesh's Average (Ratio) 2013-14	19.73	70.46	34.67	35.79	12.61	16.14	4.02
*General Category States Average (Ratio) 2014-15	16.49	69.12	36.50	32.61	14.01	16.23	5.04
Madhya Pradesh's Average (Ratio) 2014-15	21.02	74.86	31.98	42.88	11.12	15.50	4.46
* Based on 18 General Category States such as 1) Andhra Pradesh including Telangana, 2) Bihar, 3) Chhattisgarh, 4) Goa, 5) Gujarat, 6) Harayana, 7) Jharkhand, 8) Karnataka, 9) Kerala, 10) Madhya Pradesh, 11) Maharashtra, 12) Odisha, 13) Punjab, 14) Rajasthan, 15) Tamil Nadu, 16) Uttar Pradesh, 17) West Bengal, 18) Delhi							
# Based on 17 States except Goa and Puducherry							
AE: Aggregate Expenditure, DE: Development Expenditure, SSE: Social Sector Expenditure, CE: Capital Expenditure							
# Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed							
Source: For GSDP, the information as available on CSO website as on 31 July, 2015 except in case of Kerala, Gujarat where the figures were provided by the PASG							

Comparative analysis revealed the following:

- Madhya Pradesh spent a higher proportion of its GSDP on Aggregate Expenditure during 2011-12, 2013-14 and 2014-15 as compared to GCS.
- Development Expenditure as a proportion of Aggregate Expenditure in Madhya Pradesh during 2011-12, 2013-14 and 2014-15 has also been higher than the GCS' Average.
- Expenditure on Economic Services (as a proportion of Aggregate Expenditure) in Madhya Pradesh during 2011-12, 2013-14 and 2014-15 has been higher than that of the average of GCS.
- Expenditure on Social Services (as a proportion of Aggregate Expenditure) has been lower than that of the average of GCS.
- During 2011-12, 2013-14 and 2014-15 priority given to Health as well as Education sectors was not adequate as lower expenditure was incurred on these two sectors as compared to GCS' Average.
- It was observed that Capital Expenditure as a percentage of Aggregate Expenditure in Madhya Pradesh was lower than that of GCS' Average during the year 2011-12, 2013-14 and 2014-15.

### 1.7.2 Efficiency of Expenditure use

In view of the importance of public expenditure on development heads from the point of view of Social and Economic Development, it is important for the State Governments to take appropriate expenditure rationalisation measures

and lay emphasis on provision of Core Public and Merit goods<sup>10</sup>. Apart from improving the allocation towards Development Expenditure<sup>11</sup>, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure (CE) to Total Expenditure (TE) and the proportion of Revenue Expenditure being spent on Operation and Maintenance (O&M) of the existing Social and Economic Services. The higher the ratio of these components to the TE, the better would be the quality of expenditure.

**Table 1.22** provides the details of CE and the components of Revenue Expenditure incurred on maintenance of selected Social and Economic Services.

**Table 1.22: Efficiency of Expenditure use in Selected Social and Economic Services**  
(in per cent)

Social/Economic Infrastructure	2013-14			2014-15		
	Share of CE to TE	In concerned sector of RE, the share of		Share of CE to TE	In concerned sector of RE, the share of	
		S&W	O&M		S & W	O&M
<b>Social Services (SS)</b>						
Education, Sports, Art and Culture	0.95	48.85	0.05	1.95	43.73	0.05
Health and Family Welfare	4.81	63.89	0.18	5.05	51.24	0.21
Water Supply, Sanitation, Housing and Urban Development	24.30	3.34	2.09	24.97	3.51	2.99
Other Social Services	7.83	28.55	0.10	4.93	27.66	0.07
<b>Total (SS)</b>	<b>6.39</b>	<b>35.53</b>	<b>0.65</b>	<b>6.06</b>	<b>33.05</b>	<b>0.81</b>
<b>Economic Services (ES)</b>						
Agriculture and Allied Activities	2.78	35.24	0.19	1.94	30.63	0.16
Irrigation and Flood Control	85.28	63.93	6.36	83.00	62.96	7.31
Power and Energy	7.59	0.01	0.21	5.10	0.01	0.03
Transport	62.79	2.57	29.87	69.05	1.66	14.13
Other Economic Services	14.95	38.09	18.70	14.75	45.59	13.29
<b>Total (ES)</b>	<b>28.40</b>	<b>19.53</b>	<b>7.86</b>	<b>20.86</b>	<b>15.79</b>	<b>4.09</b>
<b>Total (SS+ES)</b>	<b>17.57</b>	<b>29.46</b>	<b>3.38</b>	<b>14.54</b>	<b>25.71</b>	<b>2.21</b>

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

(Source: Finance Accounts and information furnished by Pr.AG (A&E), Madhya Pradesh)

**Table 1.22** reveals that under Social Services, share of CE to TE marginally decreased from 6.39 per cent in 2013-14 to 6.06 per cent in 2014-15. However, under Economic Services, the share of CE to TE decreased from 28.40 per cent in 2013-14 to 20.86 per cent in 2014-15.

- The decrease in share of Capital Expenditure under Social Services was mainly under Other Social Services while the decrease in the share of Capital Expenditure under Economic Services was mainly under the sectors Irrigation and Flood Control and Power and Energy. This indicated that priority for Capital Expenditure under social and economic services needs to be improved.

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

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

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

- In Revenue Expenditure, the share of salaries & wages under Social and Economic Services together decreased from 29.46 *per cent* in 2013-14 to 25.71 *per cent* in 2014-15. In case of O&M also, expenditure decreased from 3.38 *per cent* in 2013-14 to 2.21 *per cent* in 2014-15, mainly under Power and Energy and Transport. This indicated improvement in fiscal situation.

As shown in **Appendix 1.1**, during the period 2005-14, CAGR of revenue expenditure on Education in case of Madhya Pradesh was higher than that of other GCS, while CAGR of revenue expenditure on Health sector was lower than that of GCS. During the period 2014-15, CAGR of revenue expenditure on Education and Health sector was higher than that of other GCS over the previous year. This indicated improvement in the expenditure on Education and Health sector.

## 1.8 Financial analysis of Government Expenditure and Investments

In the post-FRBM framework, the Government is expected to keep its fiscal deficit (borrowing) not only at low levels but also to initiate measures to earn adequate return on its investments and recover cost of borrowed funds rather than bearing the same in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the 2014-15 *vis-à-vis* previous years.

### 1.8.1 Investment and Returns

As of 31 March 2015, Government had invested ₹ 16,104.55 crore in Statutory Corporations (26), Government Companies (35), Joint Stock Companies and Partnerships (23), Banks (one) and Co-operative Societies (130) etc. (**Table 1.23**). The average return on the investments was 0.73 *per cent* in the last five years while the Government paid an average 6.80 *per cent* as interest on its borrowings during 2010-11 to 2014-15.

**Table 1.23: Return on Investments**

	(₹ in crore)				
Investment/Return/Cost of Borrowings	2010-11	2011-12	2012-13	2013-14	2014-15
Investment at the end of the year	12,216.04	13,183.59	14,656.50	15,275.10	16,104.55
Return	32.20	37.98	18.38	378.72	80.35
Return ( <i>per cent</i> )	0.26	0.29	0.13	2.48	0.50
Average rate of Interest on Government Borrowings ( <i>per cent</i> )	7.04	6.74	6.48	6.84	6.88
Difference between Interest rate and Return ( <i>per cent</i> )	6.78	6.45	6.35	4.36	6.38

(Source: Finance Accounts of respective years)

- Out of the total investment of ₹ 16,104.55 crore in 215 entities at the end of March 2015, ₹ 1,076.04 crore pertained to the composite State of Madhya Pradesh and was pending for allocation between Madhya Pradesh and Chhattisgarh (Statutory Corporations: ₹ 411 crore; Government Companies: ₹ 180.49 crore; Co-operative Banks and Societies: ₹ 483.01 crore and Joint-Stock Companies and Partnerships: ₹ 1.54 crore).

- During 2014-15, the return on these investments was 0.50 per cent while the Government paid interest at an average rate of 6.88 per cent on its borrowings during the year.

During the exit conference (November 2015) FD replied that as most of the public enterprises were to implement various policies of the State Government, the profit was not driving force always.

The fact remains that the return on Government investments was meagre as compared to cost of its borrowing.

- Twenty seven Government Companies and Statutory Corporations with an aggregate investment of ₹ 13,523.24 crore for the latest year for which accounts were finalised as of 2014-15 were running in losses which accumulated to ₹ 29,268.72 crore. Details are given in **Appendix 1.9.**

### 1.8.2 Incomplete Projects

Department-wise information pertaining to incomplete projects/works (each costing ₹ one crore or above) as on 31 March 2015 is given in **Table 1.24.**

**Table 1.24: Position of Incomplete Projects as on 31 March 2015**

(₹ in crore)				
Sl.No	Particulars	Number of Incomplete Projects/Works	Initial budgeted cost	Cumulative actual Expenditure
1	Narmada Valley Development Authority	14	3,972.31	10,717.30
2	Water Resources Department	54	6,537.33	3,626.95
	<b>Total</b>	<b>68</b>	<b>10,509.64</b>	<b>14,344.25</b>

(Source: Appendix IX of Finance Accounts 2014-15 and information furnished by the O/o the Accountant General (E&RSA), Madhya Pradesh, Bhopal)

It would be seen from the above table, 68 projects/works were not completed within the stipulated time though an expenditure of ₹ 14,344.25 crore was incurred up to March 2015. Delay in completion of projects/works may result in cost overrun, besides denying the desired benefit to the people and the State.

During the exit conference (November 2015) FD replied that there might be delay due to issues relating to tendering process and progress was regularly monitored at appropriate levels.

### Public Private Partnership (PPP) Projects

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

We observed that out of 210 PPP projects (cost: ₹ 28,767.15 crore) initiated under 12 sectors as of June 2015, only 45 projects (21.43 per cent) were completed at a cost of ₹ 5,831.01 crore. While 91 projects (43.33 per cent) costing ₹ 11,946.25 crore were in progress, 74 projects (35.24 per cent) costing ₹ 10,989.89 crore were under pipeline or bidding. Section-wise details

of delay period of the projects was not furnished by department. The details are given in **Appendix 1.10**.

### 1.8.3 Loans and Advances by the State Government

In addition to investments in Co-operative societies, Corporations and Companies, the Government has also provided Loans and Advances to many of these institutions/organisations. **Table 1.25** presents the outstanding loans and advances as on 31 March 2015, interest receipts *vis-à-vis* interest payments during the last three years.

**Table 1.25: Average Interest Received on Loans and Advances given by the State Government**  
(₹ in crore)

Quantum of Loans/Interest Receipts/cost of Borrowings	2012-13	2013-14	2014-15	
			BE	Actual
Opening Balance of Loans given	21,742	27,088	--	32,072
Amount advanced during the year	5,378	5,077	3,884	12,535
Amount repaid during the year	32	93	122	6,765
Closing Balance	27,088	32,072	--	37,842
Net addition	5,346	4,984	4,006	5,770
Interest received	42	12	1,134	1,058
Interest Receipts as percentage of outstanding Loans and Advances	0.17	0.04	--	2.80
Interest payments as a percentage of outstanding fiscal liabilities of the State Government	6.48	6.84	--	6.88
Difference between interest payments and interest receipts ( <i>per cent</i> )	6.31	6.80	--	4.08

(Source: Finance Accounts of respective years and Budget Estimates 2014-15)

- The total outstanding loans and advances as on 31 March 2015 was ₹ 37,842 crore<sup>12</sup>. The interest received against these loans was ₹ 1,058 crore. Loans advanced to various State Government institutions were higher than the amount of loans recovered resulting in increase in outstanding loans and advances.
- It was observed that 83 *per cent* (₹ 31,415 crore) of outstanding loans and advances as on 31 March 2015, pertained to Madhya Pradesh State Electricity Board (MPSEB) and its successor companies, six *per cent* Water Supply, Sanitation, Housing and Urban Development (₹ 2,170 crore) and four *per cent* was to be recovered from units engaged in Agriculture and Allied Activities (₹ 1,687 crore).
- Considering the average interest paid on borrowings at the rate of 6.88 *per cent* during 2014-15, the rate of interest received was 2.80 *per cent* on Loans and Advances given by the Government.
- During 2014-15, interest received (₹ 1,058 crore) was less than the BE for 2014-15 (₹ 1,134 crore) and higher than actuals for 2013-14 (₹ 12 crore).

### 1.8.4 Cash Balances and Investment of Cash Balances

**Table 1.26** depicts the Cash Balances and Investments made by the State Government out of the Cash Balances during the year.

<sup>12</sup> Including ₹ 2,186 crore pertaining to Chattisgarh which has not been finalised/transferred.

Table 1.26: Cash Balances and Investment of Cash Balances

	(₹ in crore)		
	Opening balance on 1 April 2014	Closing balance on 31 March 2015	Increase (+)/ Decrease(-)
<b>(1) General Cash Balance [(i) to (iv)+2]</b>	<b>4,072.36</b>	<b>4,990.63</b>	<b>(+)918.27</b>
(i) Cash in Treasuries	--	--	--
(ii) Deposits with Reserve Bank	173.22	199.32	(+) 26.10
(iii) Deposits with other Banks	--	--	--
(iv) Remittances in transit - Local	--	--	--
<b>Total (i) to (iv)</b>	<b>173.22</b>	<b>199.32</b>	<b>(+) 26.10</b>
<b>(2) Investments held in Cash Balance Investment account</b>	<b>3,899.14</b>	<b>4,791.31</b>	<b>(+)892.17</b>
<b>(3) Other Cash Balances and Investments [(i) to (iii)]</b>	<b>404.67</b>	<b>411.33</b>	<b>(+)6.66</b>
(i) Departmental cash balances	2.57	7.02	(+)4.45
(ii) Permanent Imprest	0.83	0.84	(+)0.01
(iii) Investment out of earmarked funds	401.27	403.47	(+) 2.20
<b>Overall Cash position (1)+(3)</b>	<b>4,477.03</b>	<b>5,401.96</b>	<b>(+)924.93</b>

(Source: Finance Accounts)

- The Cash Balances of the Government at the end of 2014-15 increased by ₹ 924.93 crore from ₹ 4,477.03 crore in the previous year.
- As per Finance Accounts 2014-15, ₹ 4,791.31 crore was invested in Government of India Treasury Bills, which earned an interest of ₹ 150 crore during the year. Maintaining large cash balances is not advisable as these are invested in low interest-bearing 14 days Treasury Bills.
- Under an agreement with the Reserve Bank of India (RBI), the Government of Madhya Pradesh has to maintain with the RBI a minimum Cash Balance of ₹ 1.96 crore. If this balance falls below the agreed minimum on any day, the deficiency is made good by taking Ordinary and Special Ways and Means Advances/Overdrafts from time to time. No Ways and Means Advance (Normal/Special) was taken by the State during the years 2013-14 and 2014-15.
- Outstanding balances under the major head 8670-Cheques and Bills represents the amount of unencashed cheques. As per Finance Accounts 2014-15, outstanding balance at the end of the year under this head was ₹ 593.12 crore in 2014-15 as compared to ₹ 56.69 crore in 2013-14. The cash balances were overstated to the extent of outstanding cheques.

## 1.9 Assets and Liabilities

### 1.9.1 Growth and composition of assets and liabilities

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

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

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

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

**Appendix 1.5 Part B** gives an abstract of such liabilities and assets as on 31 March 2015 compared with the corresponding position as on 31 March 2014.

### 1.9.2 Fiscal Liabilities

The trends in outstanding Fiscal Liabilities of the State for the last five years are presented in **Table 1.27**.

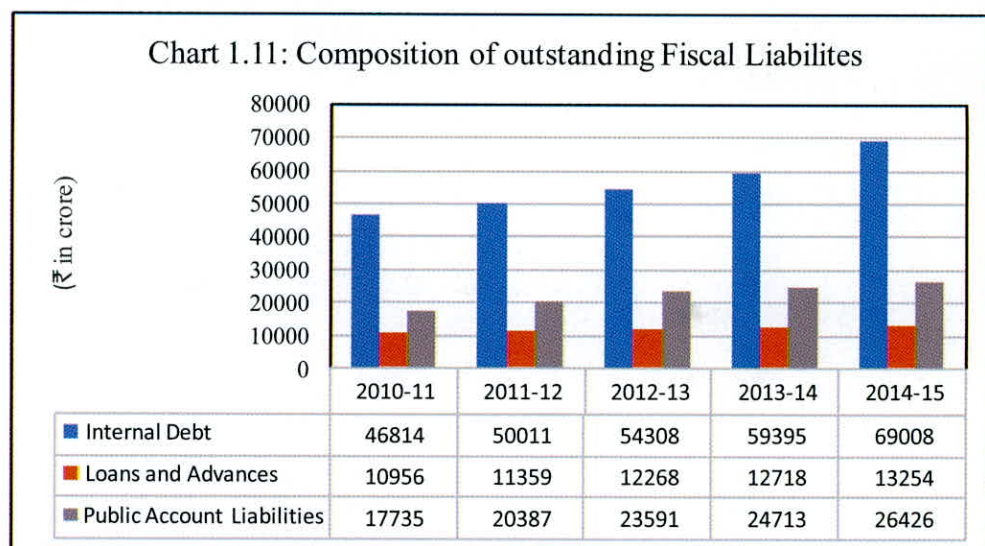
**Table 1.27: Trends of outstanding Fiscal Liabilities relative to GSDP**

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Outstanding Fiscal Liabilities (₹ in crore)</b>	75,504	81,757	90,168	96,826	1,08,688
<i>Internal Debt</i>	46,814	50,011	54,309	59,395	69,008
<i>Loans and Advances</i>	10,956	11,359	12,268	12,718	13,254
<i>Public Account Liabilities</i>	17,735	20,387	23,591	24,713	26,426
Revenue Receipts	51,854	62,604	70,427	75,749	88,641
Rate of growth of RR ( <i>per cent</i> )	25.27	20.73	12.50	7.56	17.02
Rate of growth of GSDP ( <i>per cent</i> )	15.75	15.86	18.39	20.33	16.86
Rate of growth of Fiscal Liabilities ( <i>per cent</i> )	11.28	8.28	10.29	7.38	12.25
<b>Buoyancy Ratios</b>					
Revenue Buoyancy w.r.t GSDP	1.60	1.31	0.68	0.37	1.01
Fiscal liabilities w.r.t GSDP	0.72	0.52	0.56	0.36	0.73

(Source: Finance Accounts of respective years)

The overall Fiscal Liabilities of the State increased from ₹ 75,504 crore in 2010-11 to ₹ 1,08,688 crore in 2014-15. These liabilities increased by 12.25 *per cent* during 2014-15 as against 7.38 *per cent* in 2013-14. The increase in Fiscal Liabilities during 2014-15 over the previous year was mainly under Market Loans (by ₹ 8,171 crore), Special Securities issued to National Small Saving Fund (NSSF) (by ₹ 1,184 crore), Loans from NABARD (by ₹ 673 crore) and Loans and Advances from Government of India (by ₹ 536 crore).

**Chart 1.11** presents the composition of outstanding Fiscal Liabilities over the period 2010-15.



**Table 1.28** depicts the details of Fiscal Liabilities of the State at the end of the years 2013-14 and 2014-15.

**Table 1.28: Components of Fiscal Liabilities of the State**

		(₹ in crore)	
S.No.	Name	2013-14	2014-15
<b>1.</b>	<b>Consolidated Fund Liabilities (Public Debt)</b>	<b>72,113</b>	<b>82,262</b>
(i)	Market loans	34,979	43,150
(ii)	Special Securities issued to NSSF	18,076	19,260
(iii)	Compensation and issue of other bonds	1,052	691
(iv)	Loans from NABARD	4,839	5,512
(v)	Other Loans	449	395
<b>(vi)</b>	<b>Total (i) to (v)</b>	<b>59,395</b>	<b>69,008</b>
<b>(vii)</b>	<b>Loans and Advances from GoI</b>	<b>12,718</b>	<b>13,254</b>
<b>2.</b>	<b>Public Account Liabilities</b>	<b>24,713</b>	<b>26,426</b>
(i)	Small Savings, Provident Funds etc.	11,699	12,659
(ii)	Interest bearing obligations	189	161
(iii)	Non- interest bearing obligations	12,825	13,606

(Source: Finance Accounts of respective years)

Fiscal Liabilities at the end of 2014-15 were 21.40 *per cent* of GSDP against the limit of 35.30 *per cent* prescribed by XIII Finance Commission. These were 1.23 times of the Revenue Receipts and 2.32 times of the State's Own Resources. The buoyancy of these liabilities with respect to GSDP increased from 0.36 in 2013-14 to 0.73 during the year mainly due to increase in the growth rate of these liabilities.

During the exit conference (November 2015) FD replied that all the borrowings by the State Government were need based only and within the prescribed limits. The State was closely in touch with the RBI on cash management and cash reserves were tried to be maintained at optimum level.

Facts remain that the growing volume of debt has resulted in increasing liability for servicing the debt.



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

The Twelfth Finance Commission in its report's Para No.12.59 recommended that States should set up Sinking Funds for amortization of loans. In terms of the guidelines of the Reserve Bank of India, States are required to contribute to the Consolidated Sinking Fund, a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account liabilities) as at the end of the previous year. We observed that the Sinking Fund was not set-up in the State as of July 2015.

During the exit conference (November 2015) FD informed that setting up of sinking fund was under consideration.

### 1.9.4 Status of Guarantees – contingent liabilities

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

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

Clause 9(2)(d) of the MPFRBM Act, 2005 prescribes the fiscal target of limiting annual incremental guarantees so as to ensure that the total guarantees do not exceed 80 *per cent* of the total revenue receipts in the year preceding the current year. During the year 2014-15, the annual incremental guarantees were within the ceiling limit fixed under the MPFRBM Act.

As recorded in Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years are given in **Table 1.29**.

**Table 1.29: Guarantees given by the Government of MP**

Particulars of Guarantees	₹ in crore)		
	2012-13	2013-14	2014-15
Maximum amount Guaranteed	14,751.71	21,472.12	31,884.57
Outstanding amount of Guarantees	7,719.54	9,977.62	20,124.25
80 <i>per cent</i> of the total Revenue Receipts in the year preceding the current year ( criterion as per FRBM Act)	50,083.20	56,341.60	60,599.39
Percentage of maximum amount of Guarantee to total Revenue Receipts	20.95	28.35	35.97
Percentage of outstanding Guarantee to total Revenue Receipts of preceding year	12.33	14.17	26.57
Guarantee or fee receivable	NA	102.86	171.81
Guarantee or fee received	4.81	2.50	5.29

NA- Not Available

(Source: Finance Accounts of respective years)

During the year 2014-15, guarantees were given in respect of Power Sector (57), Co-operative Sector (5), State Financial Corporation Sector (22), Urban Development and Housing Sector (299) and other infrastructure (81). Maximum amount guaranteed increased substantially by ₹ 10,412.45 crore over the previous year during 2014-15 as can be seen from above table.

### **Guarantee Redemption Fund**

The State Government constituted the Guarantee Redemption Fund during the year 2005-06, which had a closing balance of ₹ 394.58 crore at the end of 2014-15. The whole amount stood invested.

Guarantee Fee at the rate of one *per cent* is charged from the principal debtors unless exempted specially. The proceeds of the fees so realised are credited to the revenue of the Government. During the year 2014-15, a sum of ₹ 5.29 crore (3.08 *per cent*) out of ₹ 171.81 crore receivable, was recovered as Guarantee Fees and credited to the Government Account. No Guarantee was invoked during 2014-15.

As per Gazette notification dated 27 January 2006 issued by the Finance Department, Government of Madhya Pradesh, contribution to the fund every year should be the guarantee fees realised in the preceding year and matching contribution by the State Government. Guarantee fees of ₹ 2.50 crore was realised during 2013-14 thus ₹ 5.00 crore was to be contributed by the State to the Fund during 2014-15 but only ₹ 2.50 crore contributed. Consequently, the Revenue Surplus of the State Government was overstated by ₹ 2.50 crore.

#### **1.9.5 In-operative Reserve Funds**

We observed that Reserve Fund under the Major Head 8229-200-Compensatory Forestation Fund have credit balance of ₹ 31.81 crore as on 31 March 2015 which were neither utilised nor invested since last seven years.

During the exit conference (November 2015) FD informed that budget provision had been made in the financial year 2015-16 for utilising the fund.

### **1.10 Debt Management**

#### **1.10.1 Debt Sustainability**

Apart from the magnitude of debt of the Government, it is important to analyse various indicators that determine the Debt Sustainability<sup>13</sup> of the State. This section assesses the sustainability of debt of the Government in terms of Debt Stabilisation<sup>14</sup>; Sufficiency of Non-debt Receipts<sup>15</sup>; Net Availability of Borrowed Funds<sup>16</sup>; the burden of Interest Payments (measured by the ratio of Interest Payments to Revenue Receipts) and the maturity profile of

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

<sup>14</sup> A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or 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. Given the rate spread (GSDP growth rate – interest rate) and Quantum Spread (Debt x rate spread), the debt sustainability condition states that if the Quantum Spread, together with the Primary Deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilise eventually. On the other hand, if the Primary Deficit together with the Quantum Spread turns out to be negative, the debt-GSDP ratio would be rising and in case it is positive, the debt-GSDP ratio would eventually be falling.

<sup>15</sup> Adequacy of incremental Non-debt receipts of the State to cover the incremental interest liabilities and incremental Primary Expenditure. The Debt Sustainability could be significantly facilitated if the incremental Non-debt receipts could meet the incremental interest burden and the incremental Primary Expenditure.

<sup>16</sup> Defined as the ratio of the Debt Redemption (Principal + Interest Payments) to total Debt Receipts and indicates the extent to which the debt receipts are used in Debt Redemption indicating the Net Availability of Borrowed Funds.

Government Securities. **Table 1.30** analyses the debt sustainability of the State according to these indicators for the period 2010-15.

**Table 1.30: Debt Sustainability: Indicators and Trend**

					(₹ in crore)
Indicators of Debt Sustainability	2010-11	2011-12	2012-13	2013-14	2014-15
Debt as a percentage of GSDP	21.93	20.11	18.43	16.59	16.19
Sufficiency of Non-debt Receipts (Resource Gap)	927	(-)488	(-)3,660	(-)462	(-)1,470
Net availability of Borrowed Funds (percentage in bracket)	2,606 (13)	955 (5)	2,838 (15)	569 (2)	4,793 (13)
Burden of Interest Payments (Interest Payments/Revenue Receipt Ratio)	0.10	0.08	0.08	0.08	0.08

An important indicator for debt sustainability is debt as a percentage of GSDP. Debt as a percentage of GSDP in the State is declining continuously and reached to 16.19 *per cent* in 2014-15.

### 1.10.2 Sufficiency of Non-Debt Receipts

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

During the year 2010-11, Non-debt receipts met not only the incremental requirement of the primary expenditure but also the incremental interest liabilities, resulted in a positive resource gap indicating the increasing capacity of the State to sustain its debt. During the periods 2011-12 to 2014-15, incremental Non-debt receipts, however, were not enough to meet the incremental primary expenditure resulting in a negative resource gap. No significant recovery of loans were noticed during the period 2011-12 to 2014-15.

### 1.10.3 Net availability of borrowed funds

Debt Redemption ratio indicated a fluctuating trend ranged between 0.87 to 0.98 during the period 2010-15 (**Appendix 1.4**), leaving very less funds for asset creation. During the year 2014-15, internal debt repayment (₹ 4,084 crore) was 30 *per cent* of fresh internal debt receipts (₹ 13,696 crore), repayment of GoI loans (₹ 837 crore) was 61 *per cent* of fresh debt receipts of ₹ 1,372 crore while in case of other obligations, repayment (₹ 18,768 crore) was 92 *per cent* of fresh receipts of ₹ 20,484 crore. This indicated that fresh debt receipts were partly utilised for repayment of debt.

Out of receipts of ₹ 13,696 crore under internal debt during the year, the Government raised ₹ 10,300 crore from market loans at an average interest rate of 8.62 *per cent* per annum, ₹ 1,407 crore from NABARD, ₹ 1,914 crore from NSSF and ₹ 48 crore from National Co-operative Development Corporation and Loans from other Institutions ₹ 28 crore.

The receipt of Loans and Advances from GoI increased from ₹ 1,212 crore in 2013-14 to ₹ 1,372 crore in 2014-15 mainly due to increase in the receipt of

Block Loans under 'Loans for State/Union Territories Plan Scheme'. Market loans constituted the major part of the Internal Debt.

#### 1.10.4 Maturity Profile of State Debt

Table 1.31: Maturity Profile of State Debt for the years 2013-14 and 2014-15

In Years	FY 2013-14				FY 2014-15			
	6003- Internal Debt Amount	6004- Loans and Advances Amount	Total Amount	Percentage of Repayment due to Debt	6003- Internal Debt Amount	6004- Loans and Advances Amount	Total Amount	Percentage of Repayment due to Debt
0-1	2,859.37	1,148.62	4,007.99	5.56	2,671.65	1,177.70	3,849.35	4.68
1-3	4,901.40	1,176.90	6,078.30	8.43	6,198.88	1,201.15	7,400.03	9.00
3-5	8,231.36	1,199.59	9,430.95	13.07	12,106.91	1,228.04	13,334.95	16.22
5-7	11,853.71	1,205.75	13,059.46	18.11	10,415.48	1,236.70	11,652.18	14.17
7-9	10,632.71	1,205.50	11,838.21	16.41	12,015.48	920.98	12,936.46	15.73
9-11	7,132.71	432.36	7,565.07	10.49	12,587.64	303.61	12,891.25	15.68
11-13	2,019.12	228.88	2,248.00	3.12	1,938.31	214.82	2,153.13	2.62
13-15	1,818.72	140.15	1,958.87	2.72	1,617.81	131.70	1,749.51	2.13
above 15	3,605.54	104.81	3,710.35	5.15	2,857.37	124.26	2,981.63	3.63
Misc.*	6,340.45	5,875.67	12,216.12	16.94	6,598.15	6,714.87	13,285.02	16.16
<b>Total</b>	<b>59,395.09</b>	<b>12,718.23</b>	<b>72,113.32</b>		<b>69,007.68</b>	<b>13,253.83</b>	<b>82,233.51</b>	

(Source: Finance Accounts of respective years)

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

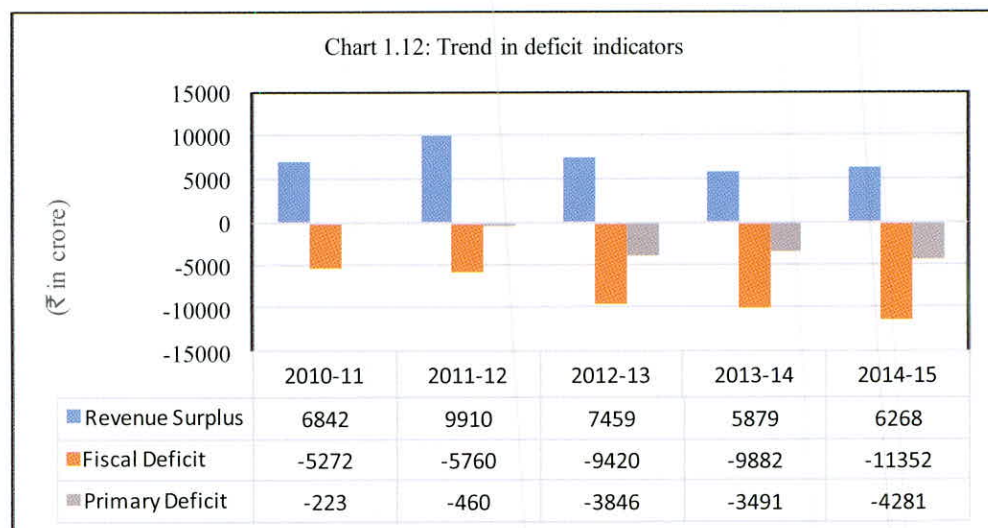
The maturity profile of State debt as given above indicates that the State Government will have to repay 44 per cent of its debt within seven years, 34 per cent between seven and 13 years, six per cent between 13 and 15 years above. The maturity profile of repayment of about 16 per cent of State debt was not available as the information had not been received from the Government/Reserve Bank of India.

### 1.11 Fiscal Imbalances

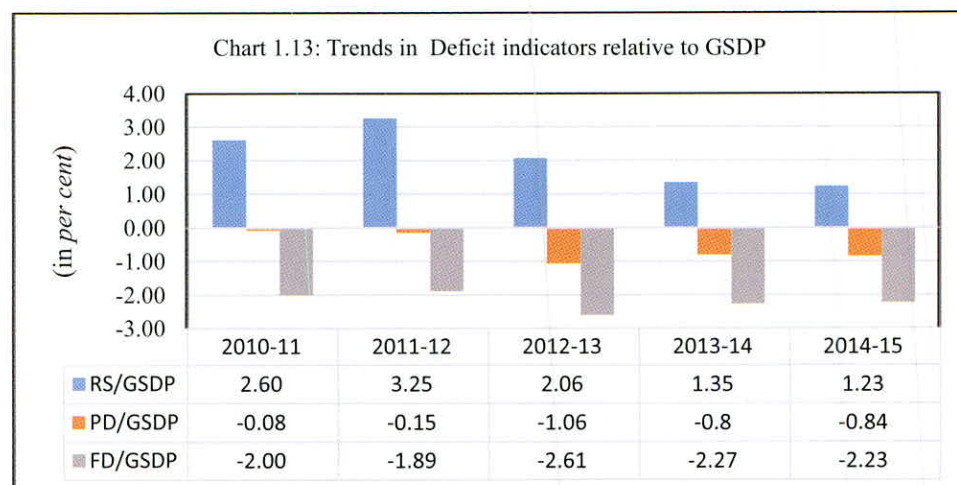
Three key fiscal parameters - Revenue, Fiscal and Primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government Accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents the trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of Revenue, Primary and Fiscal Deficits vis-a-vis the targets set under FRBM Act/Rules for the financial year 2014-15.

## Trends of Deficits

Chart 1.12 and 1.13 present the trends in deficit indicators over the period 2010-15.



(Source: Finance Accounts of respective years)



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

- The fiscal target of eliminating the Revenue Deficit by March 2009 as laid down in the FRBM Act, 2005 was achieved by the State in the year 2004-05. Thereafter, the State maintained a Revenue Surplus which increased from ₹ 6,842 crore in 2010-11 to ₹ 9,910 crore in 2011-12, then decreased to ₹ 5,879 crore in 2013-14 and again increased to ₹ 6,268 crore in 2014-15. It increased by ₹ 389 crore over the previous year. The Revenue Surplus as a percentage of GSDP increased from 2.60 per cent in 2010-11 to 3.25 per cent in 2011-12, then decreased to 1.23 per cent in 2014-15 due to increase in GSDP during 2014-15. It was more than the BE of 1.00 per cent during 2014-15.

- The Fiscal Deficit, which represents the total borrowings of the Government and its total resource gap, increased from ₹ 5,272 crore in 2010-11 to ₹ 11,352 crore in 2014-15. During the current year, Fiscal Deficit increased by ₹ 1,470 crore over the previous year. The Fiscal Deficit relative to GSDP marginally decreased from 2.27 per cent in 2013-14 to 2.23 per cent in 2014-15, which remained within the BE (2.98 per cent) and also within the limit of three per cent recommended by the XIII FC as well as prescribed under the FRBM Act 2005.
- The Primary Deficit of ₹ 223 crore in 2010-11 increased to ₹ 4,281 crore during 2014-15 with inter-year fluctuations.

### 1.11.1 Components of Fiscal Deficit and its Financing Pattern

Fiscal Deficit is the total borrowing requirement of the State and is the excess of the Revenue and Capital Expenditure including Loans and Advances over Revenue and Non-debt Capital Receipts. Decomposition of Fiscal Deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above Revenue and Non-debt receipts. The financing pattern of the Fiscal Deficit is reflected in **Table 1.32**.

**Table 1.32: Components of Fiscal Deficit and its Financing Pattern**

Particulars		(₹ in crore)				
		2010-11	2011-12	2012-13	2013-14	2014-15
<b>Fiscal Deficit</b>		<b>-5,272</b>	<b>-5,760</b>	<b>-9,420</b>	<b>-9,882</b>	<b>-11,352</b>
1	Revenue Surplus	6,842	9,910	7,459	5,879	6,268
2	Net Capital Expenditure	-8,433	-9,032	-11,534	-10,777	-11,850
3	Net Loans and Advances	-3,681	-6,638	-5,345	-4,984	-5,770
<b>Financing pattern of Fiscal Deficit*</b>						
1	Market Borrowings	3,258	3,166	3,363	3,572	8,171
2	Loans from GoI	577	403	909	450	536
3	Special Securities issued to NSSF	1,582	-167	725	1,270	1,184
4	Loans from Financial Institutions	-488	198	210	245	258
5	Reserve Funds	275	1,191	2,020	971	143
6	Small Savings, PF etc.	773	698	837	948	962
7	Deposits and Advances	1,678	783	348	-490	618
8	Suspense and Miscellaneous	86	-28	-93	32	462
9	Remittances	519	391	400	286	-57
10	Cash balances increase(+)/ decrease(-)	+2,988	+875	-701	-2,598	+925

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

It would be seen that during 2014-15, Market Borrowings raised by the State Government continued to finance a major portion of Fiscal Deficit. Its share in financing Fiscal Deficit was 71.98 per cent in 2014-15. The amount of Deposits and Advances and Suspense and Miscellaneous in financing Fiscal Deficit was higher in 2014-15 than in 2013-14 indicating increase of interest burden in future.

## 1.12 Quality of Deficit/Surplus

The ratio of Revenue Deficit to Fiscal Deficit and the decomposition of Primary Deficit into Primary Revenue Deficit and Capital Expenditure (including Loans and Advances) would indicate the quality of deficit in the State's finances. In case of Madhya Pradesh there has been a Revenue Surplus

since 2004-05. The bifurcation of the Primary Deficit (**Table 1.33**) indicates the extent to which the Deficit has been on account of enhancement in Capital Expenditure, which may be desirable to improve the productive capacity of the State's economy.

**Table 1.33: Primary Deficit/Surplus – bifurcation of factors**

(₹ in crore)								
Year	Non-debt Receipts	Primary Revenue Expenditure (PRE)	Capital Expenditure (CE)	Loans and Advances*	Primary Expenditure (PE)	Non-debt Receipt vis-à-vis PRE	Primary Deficit (-)/ Surplus(+)	CE as per cent of PE
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)	9
2010-11	52,257	39,963	8,800	3,717	52,480	12,294	-223	16.77
2011-12	71,753	47,394	9,055	15,764	72,213	24,359	-460	12.54
2012-13	70,500	57,394	11,567	5,385	74,346	13,106	-3,846	15.56
2013-14	75,880	63,479	10,813	5,079	79,371	12,401	-3,491	13.62
2014-15	95,435	75,302	11,878	12,536	99,716	20,133	-4,281	11.91

\*Including Inter-State settlement

(Source: Finance Accounts of respective years)

Bifurcation of the factors resulting in Primary Deficits during the period 2010-15 reveals that the Primary Deficits were on account of Capital Expenditure incurred and Loans and Advances disbursed by the State Government. In other words, Non-debt receipts of the State were not only adequate to meet the Primary Revenue Expenditure but also meet the whole/part of the Capital Expenditure. Although the surplus Non-debt receipts were enough to meet the Capital Expenditure in all the years, they were not enough to meet the entire Loans and Advances resulting in Primary Deficit during the period 2010-15.

### 1.13 Conclusion and Recommendations

#### Management of fiscal imbalances and resource mobilisation

- The State maintained Revenue Surplus during the year 2014-15 at ₹ 6,268 crore. It increased by ₹ 389 crore over the previous year. Though the Fiscal Deficit of the State (₹ 11,352 crore) was within the limits prescribed by XIII FC, FRBM Act and Budget estimates, the Fiscal Deficit increased from the previous year by ₹ 1,470 crore. However, Fiscal Deficit relative to GSDP decreased from 2.27 per cent in 2013-14 to 2.23 per cent in the current year, mainly because of increase in GSDP during 2014-15 compared to the previous year.
- The tax revenue (₹ 36,567 crore) realised during 2014-15 fell short of target prescribed in Revised Budget Estimates 2014-15 (by ₹ 29,912 crore) and MTFPS projection (by ₹ 30,104 crore). Revised Budget Estimates 2014-15 of ₹ 66,479 crore projected by the State was not realistic.

The State Government may explore mobilizing additional resources through tax and non-tax sources by ensuring better tax compliance. The State Government should also project realistic figures while preparing Budget Estimates and Revised Budget Estimates.

### **Expenditure management and fiscal priority**

- Capital Expenditure in 2014-15 increased by 10 *per cent* over the previous year. The increase was mainly under Rural Development, Energy and Transport.
- During 2014-15, the Revenue Expenditure (RE) of the State (₹ 82,373 crore) increased by 17.89 *per cent*. The Non-Plan Revenue Expenditure (NPRE) increased by 10.73 *per cent* and constituted 68 *per cent* of RE. Actual NPRE was 51.49 *per cent* more than the XIII FC projection but marginally less than the projection made in the MTFPS of the State.
- Expenditure on salaries & wages, pension payments, interest payments and subsidies together constituted 53 *per cent* of Revenue Expenditure and 49 *per cent* of Revenue Receipts. Out of total subsidy payments of ₹ 9,954 crore, 49 *per cent* pertained to Energy Department.

Since major portion of the non plan revenue expenditure is on salaries, pension and interest payments which is largely uncontrollable, the State Government may explore suitable measures for containing the other components of non plan revenue expenditure so that revenue surplus could be maintained for allowing scope for assets creation and sustainable development of the State. The expenditure on subsidies which is increasing steadily requires utmost attention by the Government.

- The priority given to Social Sector Expenditure and expenditure on Education and Health Sectors in Madhya Pradesh was not adequate during 2014-15, when compared with General Category States' Average.

Government should give greater fiscal priority to Social Services particularly to the Education Sector and Health Sector in the State.

### **Return on investment**

- During 2014-15, return (₹ 80.35 crore) on investment of ₹ 16,104.55 crore made by the Government up to 2014-15 in Statutory corporations, companies, Co-operative societies etc. was only 0.50 *per cent* against the average borrowing cost of 6.88 *per cent* during the year.

Government should ensure better value for its investments.

- Twenty seven Government Companies and Statutory Corporations, with an aggregate investment of ₹ 13,523.24 crore for the latest year for which accounts were finalised as of 2014-15, were running in losses which accumulated to ₹ 29,268.72 crore.

Government should review the working of State PSUs which are incurring huge losses and work out either a revival strategy or closure policy.



### **Incomplete projects**

- Expenditure of ₹ 14,344.25 crore incurred on 68 incomplete projects in the Departments of Narmada Valley Development Authority and Water Resources remained unfruitful as of 31 March 2015.

Government should take initiative to get the projects completed to avoid time and cost over runs.

### **Management of cash balance and liabilities**

- The investment held in 'Cash Balance Investment Account' by the State Government stood at ₹ 4477 crore and ₹ 5402 crore at the end of 2013-14 and 2014-15 respectively. Keeping the huge amount in the Cash Balance Investment Account at lower rate of interest while borrowing at higher rate has financial implications. The high level of investment held in 'Cash Balance Investment Account' at the end of these financial years indicates that there is need for better cash management.
- The outstanding fiscal liabilities steadily increased over the years from ₹ 75,504 crore at the end of 2010-11 to ₹ 1,08,688 crore at the end of 2014-15. Fiscal liabilities at the end of 2014-15 were 21.40 *per cent* of GSDP against the limit of 35.30 *per cent* prescribed by XIII Finance Commission. The growing volume of debt has resulted in increasing liability for servicing the debt.

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



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## **Chapter-2**

# **FINANCIAL MANAGEMENT AND BUDGETARY CONTROL**

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## CHAPTER 2

### Financial Management and Budgetary Control

#### 2.1 Introduction

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

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

#### 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2014-15 against 80 grants and appropriations is as given in **Table 2.1**.

**Table 2.1: Position of actual expenditure *vis-à-vis* Original/ Supplementary provisions for the year 2014-15**

(₹ in crore)									
	Nature of expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual expenditure	Savings (-) / Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered by 31 March (col. 7/col. 6)
	1	2	3	4	5	6	7	8	9
<b>Voted</b>	I – Revenue	93,142.38	6,085.96	99,228.34	75,846.86	(-)23,381.48	12,317.65	11,364.27	52.68
	II- Capital	14,789.24	1,744.00	16,533.24	11,843.05 <sup>1</sup>	(-)4,690.19	3,187.63	2,967.65	67.96
	III- Loans and Advances	3,894.82	10,536.28	14,431.10	12,539.35	(-)1,891.75	1,736.95	1,735.95	91.82
<b>Total Voted</b>		<b>1,11,826.44</b>	<b>18,366.24</b>	<b>1,30,192.68</b>	<b>1,00,229.26<sup>2</sup></b>	<b>(-)29,963.42</b>	<b>17,242.23</b>	<b>16,067.87</b>	<b>57.54</b>
<b>Charged</b>	IV- Revenue	7,959.82	837.46	8,797.28	7,566.10	(-)1,231.18	351.61	343.73	28.56
	V – Capital	37.75	---	37.75	35.63	(-)2.12	3.75	3.75*	176.89*
	VI- Public Debt- Repayment	9,177.00	---	9,177.00	4,920.52	(-)4,256.48	---	---	---
<b>Total Charged</b>		<b>17,174.57</b>	<b>837.46</b>	<b>18,012.03</b>	<b>12,522.25</b>	<b>(-)5,489.78</b>	<b>355.36</b>	<b>347.48</b>	<b>6.47</b>
<b>Appropriation to Contingency Fund</b>		---	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	---	---	---	---
<b>Grand Total</b>		<b>1,29,001.01</b>	<b>19,503.70</b>	<b>1,48,504.71</b>	<b>1,13,051.51<sup>3</sup></b>	<b>(-)35,453.20</b>	<b>17,597.59</b>	<b>16,415.35</b>	<b>49.64</b>

(\* Surrendered amount is more than Savings (-)/ Excess (+))

(Source: Appropriation Account)

<sup>1</sup> Includes ₹0.98 crore in respect of inter-State Settlement.

<sup>2</sup> Gross figure without taking into account the recoveries adjusted as reduction of expenditure under Revenue Expenditure: ₹1040.14 crore and Capital Expenditure: ₹4.77 crore.

<sup>3</sup> The actual expenditure was overstated to the extent for the reasons mentioned below: ₹115.45 crore (Revenue Voted section : ₹74.05 crore and Capital Voted Section: ₹41.40 crore) being the unspent amount transferred to Major Head 8443-Civil Deposit, 800-Other Deposit through NIL payment vouchers on 31 March 2015.

- Supplementary provision of ₹ 19,503.70 crore obtained during the year constituted 15.12 *per cent* of the original provision. Considering the total savings of ₹ 35,453.20 crore, entire supplementary budget of ₹ 19,503.70 crore proved unnecessary.

During the exit conference (November 2015) FD replied that provisions for supplementary grants were made only after due scrutiny of department proposals. Department further replied that at times, there are department related issues which slow down expenditure.

The fact remains that overall saving under the grants was more than the supplementary budget.

- The overall savings of ₹ 35,453.20 crore was the result of savings of ₹ 35,899.48 crore in 73 grants and 43 appropriations under the Revenue Section and 54 grants and six appropriations under the Capital Section, offset by an excess of ₹ 446.28 crore in four grants/appropriations under the Revenue Section (₹ 440.63 crore) and two grant/appropriation (₹ 5.65 crore) under the Capital Section.

The savings/excesses were intimated (July-August 2015) to the Controlling Officers asking them to explain the reasons for the significant variations. Reasons for final savings have not been intimated by the concerned Departments (November 2015).

- ***Non-recoupment of Contingency fund of ₹1.08 crore***

We noticed that State Government sanctioned an advance amounting to ₹ 1.08 crore from the Contingency Fund of State to Urban Administration and Development Department for making payment of interest against loan obtained for Chief Minister Urban Infrastructure Development Scheme.

Department was required to make provision under Grant No.22-Major Head 2217 (Non-plan), 45-Minor Head-101-Scheme Name- Chief Minister Urban Infrastructure Development in original budget/ first supplementary of financial year 2014-15 for recoupment of advance. It was to be mentioned in the original budget/first supplementary that an advance has been provisioned/obtained from Contingency Fund.

During scrutiny of appropriation details of Grant No.22, we observed that though the expenditure was incurred, provision for recoupment of advance from the Contingency Fund was made neither in the original budget nor in the supplementary grants.

Thus, the expenditure could not be authorised by the State Legislature and the advance from the Contingency Fund of State also remained unrecouped.

During the exit conference (November 2015) FD informed that due recoupment would be made.

## 2.3 Financial Accountability and Budget Management

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

Appropriation audit conducted by us revealed that in 72 cases there were significant savings aggregating ₹ 29,542.62 crore. In each case, the savings exceeded ₹ 10 crore and were also more than 20 per cent of the respective budget provisions (**Appendix 2.1**). Out of the total savings of ₹ 35,453.20 crore, significant savings of ₹ 100 crore and above occurred in 37 cases aggregating ₹ 28,334.01 crore (79.92 per cent), as indicated in **Table 2.2**.

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

(₹ in crore)							
Sl. No.	Number and Name of the Grant/Appropriation	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage of saving
1	2	3	4	5	6	7	8
<b>Revenue-Voted</b>							
1	01-General Administration & Lok Seva Prabandhan	544.18	58.00	602.18	409.03	193.15	32.07
2	07-Commercial Tax	2,545.19	0.08	2,545.27	1,498.87	1,046.40	41.11
3	08-Land Revenue and District Administration	1,243.45	9.79	1,253.24	901.18	352.06	28.09
4	13-Farmers Welfare and Agriculture Development	2,377.56	85.62	2,463.18	1,944.53	518.65	21.06
5	14-Animal Husbandry	682.40	29.29	711.69	557.30	154.39	21.69
6	15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan	1,727.36	23.77	1,751.13	1,201.63	549.50	31.38
7	17-Co-operation	466.49	450.18	916.67	206.54	710.13	77.47
8	19-Public Health and Family Welfare	4,014.97	0.88	4,015.85	3,144.69	871.16	21.69
9	29-Law and Legislative Affairs	1,248.69	23.62	1,272.31	708.20	564.11	44.34
10	30-Rural Development	697.32	18.89	716.21	438.87	277.34	38.72
11	31-Planning, Economics and Statistics	260.09	7.28	267.37	72.15	195.22	73.01
12	33-Tribal Welfare	1,673.73	0.02	1,673.75	1,311.37	362.38	21.65
13	38-Ayush	460.56	Token	460.56	226.28	234.28	50.87
14	41-Tribal Areas Sub-Plan	5,534.86	114.58	5,649.44	3,736.60	1,912.84	33.86
15	50-Horticulture and Food Processing	414.53	6.85	421.38	281.36	140.02	33.23
16	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	3,116.72	114.01	3,230.73	2,436.21	794.52	24.59
17	53-Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan	265.50	-	265.50	150.26	115.24	43.40
18	55-Women and Child Development	2,311.59	38.41	2,350.00	1,447.80	902.20	38.39
19	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	3,567.05	588.15	4,155.20	3,099.44	1,055.76	25.41
20	61-Expenditure Pertaining to Bundelkhand Package	143.56	-	143.56	30.40	113.16	78.82
21	64-Scheduled Castes Sub-Plan	3,606.45	135.74	3,742.19	2,353.45	1,388.74	37.11
22	66-Welfare of Backward Classes	757.44	6.25	763.69	514.18	249.51	32.67
23	67-Public Works-Buildings	464.59	61.59	526.18	402.76	123.42	23.45
24	73-Medical Education Department	483.41	67.41	550.82	422.62	128.20	23.27

Sl. No.	Number and Name of the Grant/Appropriation	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage of saving
1	2	3	4	5	6	7	8
25	74- Financial Assistance to Three Tier Panchayati Raj Institutions	12,641.12	1,077.18	13,718.30	9,438.35	4,279.95	31.20
26	75- Financial Assistance to Urban Bodies	5,724.07	91.55	5,815.62	4,554.97	1,260.65	21.68
27	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2,370.64	13.72	2,384.36	1,618.56	765.80	32.12
<b>Capital-Voted</b>							
28	06-Finance	170.80	300.00	470.80	329.53	141.27	30.01
29	30-Rural Development	1,471.55	-	1,471.55	600.40	871.15	59.20
30	41-Tribal Areas Sub-Plan	2,848.01	22.97	2,870.98	1,662.65	1,208.33	42.09
31	48-Narmada Valley Development	1,251.30	1.46	1,252.76	788.14	464.62	37.09
32	55-Women and Child Development	278.30	78.27	356.57	74.17	282.40	79.20
33	61-Expenditure Pertaining to Bundelkhand Package	369.21	-	369.21	248.65	120.56	32.65
34	64-Scheduled Castes Sub-Plan	2,198.12	115.93	2,314.05	1,529.00	785.05	33.92
<b>Revenue-Charged</b>							
35	12-Energy	170.50	194.73	365.23	68.20	297.03	81.33
36	25-Mineral Resources	400.05	248.29	648.34	0.002	648.34	100
<b>Capital-Charged</b>							
37	PD-Public Debt	9,177.00	-	9,177.00	4,920.52	4,256.48	46.38
<b>Total</b>		<b>77,678.36</b>	<b>3,984.51</b>	<b>81,662.87</b>	<b>53,328.86</b>	<b>28,334.01</b>	<b>34.70</b>

(Source: Appropriation Accounts)

Besides, significant savings (more than ₹ 20 crore in each case) were noticed in 138 schemes under the grants/appropriations pertaining to the above grants, which ranged up to ₹ 2000 crore. Details are given in the **Appendix 2.2 (A)**.

### 2.3.2 Persistent savings

In eight cases, during the last five years from 2010-11 to 2014-15, there were persistent savings of more than ₹ one crore and also more than 20 per cent of the total provision in each case as shown in **Table 2.3**.

**Table 2.3: Grants/Appropriations under which persistent savings occurred during 2010-15**

Sl. No.	Number and Name of the Grant/Appropriation	Amount of Savings (per cent to total Grant in brackets)				
		2010-11	2011-12	2012-13	2013-14	2014-15
(₹ in crore)						
<b>Revenue-Voted</b>						
1	29-Law and Legislative Affairs	259.71 (41.04)	137.82 (20.06)	192.19 (28.05)	333.48 (35.47)	564.12 (44.34)
Savings occurred mainly under the Major Heads 2014-Administration of Justice and 2015-Election.						
2	31-Planning, Economics and Statistics	85.87 (56.29)	386.39 (84.12)	211.54 (75.54)	121.62 (50.42)	195.23 (73.02)
Savings occurred under the Major Heads 3451-Secretariat-Economic Services and 3454-Census, Surveys and Statistics.						
3	40-Expenditure pertaining to Water Resources Department-Command Area Development	1.22 (38.98)	109.64 (97.52)	2.67 (51.84)	3.82 (50.73)	6.22 (51.53)
Saving occurred under the Major Head 2705-Command Area Development.						



<b>Revenue-Charged</b>						
4	06-Finance	12.41 (97.49)	14.23 (96.28)	12.93 (52.18)	13.24 (89.64)	12.40 (83.90)
Saving occurred under the Major Head 2071-Pensions and other Retirement Benefits.						
<b>Capital-Voted</b>						
5	06-Finance	74.94 (70.18)	1,501.78 (92.80)	1,374.53 (95.53)	234.74 (81.98)	141.27 (30.01)
Saving occurred under the Major Head 6075-Loans for Miscellaneous General Services.						
6	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2.93 (69.76)	2.50 (85.62)	2.50 (76.69)	2.50 (100)	2.50 (100)
Saving occurred under the Major Head 6245-Loans for relief on account of Natural Calamities.						
7	67-Public Works-Buildings	35.89 (33.27)	41.39 (38.11)	45.79 (32.98)	91.29 (49.98)	75.72 (40.33)
Saving occurred under the Major Head 4059-Capital Outlay on Public Works.						
<b>Capital-Charged</b>						
8	Public Debt	3,392.77 (57.29)	3,650.31 (53.68)	3,903.17 (52.13)	4,018.05 (50.08)	4,256.48 (46.38)
Saving occurred under the Major Head 6003-Internal Debt of the State Government.						

(Source: Appropriation Accounts of respective years)

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

### 2.3.3 Excess expenditure under schemes

In 37 cases, expenditure aggregating ₹ 4,023.24 crore under various schemes exceeded the approved provision by ₹ 10 crore or more in each case and also more than 20 per cent of the provisions made for each scheme. The details are given in **Appendix 2.2 (B)**.

During the exit conference (November 2015) FD stated that strict expenditure control mechanism was in place and no expenditure was allowed beyond the budget provision.

The reply is not acceptable as the appropriation account clearly reflected excess expenditure under these 37 schemes.

### 2.3.4 Unutilised provisions under schemes

In 86 cases, the entire provision made under various schemes (₹ 10 crore or more in each case) aggregating to ₹ 9143.23 crore remained unutilised. The details are given in **Appendix 2.2 (C)**.

### 2.3.5 Excess over provision during 2014-15 requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. If any money has been spent on a service in excess of the amount granted by the State Legislature for the purpose, the Public Accounts Committee (PAC) shall examine with reference to the facts of the case, the circumstances leading to such an excess and may make recommendation for its regularisation.

**Table 2.4** presents the summary of total excess expenditure in six cases amounting to ₹ 446.28 crore over the authorisation from the Consolidated Fund of the State during 2014-15, which require regularisation under Article 205 of the Constitution. Reasons for the above excesses have not been intimated (November 2015).

**Table 2.4: Excess over provision requiring regularisation during 2014-15**

(₹ in crore)					
Number and Name of the Grants/Appropriation	Original Provision	Supplementary Provision	Total Grants/Appropriation	Expenditure	Excess
02*-Other Expenditure pertaining to General Administration Department (Revenue Voted)	30.87	1.25	32.12	55.62	23.50
06-Finance (Revenue Voted)	6,573.79	0.58	6,574.37	6,983.80	409.43
24-Public Works-Roads and Bridges (Revenue Charged)	2.00	Nil	2.00	7.83	5.83
41- Tribal Area sub-plan (Capital Charged)	0.15	Nil	0.15	2.61	2.46
42-Public Works relating to Tribal Area sub-plan Roads and Bridges (Capital voted)	520.88	170.00	690.88	694.07	3.19
67-Public works-Buildings (Revenue Charged)	0.50	Nil	0.50	2.37	1.87
<b>Total</b>	<b>7,128.19</b>	<b>171.83</b>	<b>7,300.02</b>	<b>7,746.30</b>	<b>446.28</b>

(Source: Appropriation Accounts)

(\*Excess has occurred under this grant during 2013-14 also)

### 2.3.6 Excess over provisions relating to previous years requiring regularisation

The excess expenditure amounting to ₹ 774.60 crore pertaining to the years 1997-98, 2003-04 to 2006-07 and 2008-09 to 2013-14 is yet to be regularised as detailed in **Appendix 2.3**. The year-wise break-up of the amount of excess expenditure pending for regularisation is summarised in **Table 2.5**.

**Table 2.5: Excess over provision relating to previous years requiring regularisation**

Year	Number of		Excess expenditure (₹ in crore)	Status of regularisation (as on 31 <sup>st</sup> October 2015)
	Grants	Appropriations		
1	2	3	4	5
1997-98	10	03	302.79	Explanatory notes submitted by the concerned Department to PAC.
2003-04	04	03	2.54	Explanatory notes submitted by the concerned Department to PAC, except for a sum of ₹ 1.24 crore in respect of Grant No. 68 (Revenue Voted).
2004-05	13	02	83.66	Explanatory notes submitted by the concerned Department to PAC.
2005-06	04	02	37.58	Explanatory notes submitted by the concerned Department to PAC, except for a sum of ₹ 2.27 crore in respect of Grant No. 39 (Capital Voted).
2006-07	02	01	35.99	Explanatory notes submitted by the concerned Department to PAC.
2008-09	02	02	5.80	Explanatory notes submitted by the concerned Department to PAC.
2009-10	04	Nil	123.96	Explanatory notes submitted by the concerned Department to PAC.

2010-11	Nil	02	12.62	Explanatory notes submitted by the concerned Department to PAC, except for ₹ 0.02 crore in respect of Grant No. 23 (Revenue Charged).
2011-12	04	02	135.10	Explanatory notes submitted by the concerned Department to PAC, except for ₹ 10.90 crore in respect of Grant No. 33 (Revenue Voted) 23 (Revenue Charged and Capital Charged)
2012-13	Nil	02	0.24	Explanatory notes not submitted by the concerned Department to PAC.
2013-14	02	01	34.32	Report (State Finances) 2013-14 laid on State Legislature dated 22 <sup>nd</sup> July 2015.
<b>Total</b>	<b>45</b>	<b>20</b>	<b>774.60</b>	

Non-regularisation of the excess over provision under the grants/appropriations over the years is a breach of legislative control over grants/appropriations.

During the exit conference (November 2015) FD stated that excess expenditure pertaining to 1997-98 had been regularised. Regularisation process was being done for other cases, as per recommendation of PAC.

The fact remains that regularisation of excess expenditure was pending over the years and the gazette notification for regularisation of excess expenditure during 1997-98 was still awaited.

### 2.3.7 Unnecessary/excessive/inadequate Supplementary provision

In 53 cases of grants/appropriations, Supplementary provision of ₹ one crore or more in each case aggregating ₹ 4,010.39 crore obtained during the year proved entirely unnecessary as the actual expenditure was less than the original provision. Details are shown in **Appendix 2.4**. In 18 cases, against the additional requirement of ₹ 11,681.24 crore, supplementary provision of ₹ 15,280.80 crore proved excessive. The resultant savings exceeding ₹ one crore in each case, aggregating ₹ 3,599.56 crore are shown in **Appendix 2.5**.

### 2.3.8 Excessive/unnecessary re-appropriation/surrender of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are required. We observed injudicious re-appropriations or surrenders in 41 cases (Re-appropriation amount of ₹ one crore or more in each case), which resulted in savings/excess of more than ₹ one crore in each case as detailed in **Appendix 2.6**.

### 2.3.9 Anticipated savings not surrendered

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

At the close of the year 2014-15, there were 33 grants and two appropriations in which savings occurred but no part of these was surrendered by the concerned departments. The amount involved in these cases was ₹ 9,466.50 crore (26.70 per cent of the total savings of ₹ 35,453.20 crore) (**Appendix 2.7**).

In 117 cases (surrender of funds in excess of ₹ 10 crore in each case), savings aggregating ₹ 16,147.90 crore (**Appendix 2.8**) were surrendered on the last

date of the financial year, leaving no scope for utilising the funds for other development purposes.

During the exit conference (November 2015) FD stated that standing instructions were given to all departments, which would be reiterated as and when required.

### **2.3.10 Unrealistic and injudicious surrenders**

#### **(A) Surrender in excess of actual savings**

In eight cases, the amounts surrendered (₹ one crore or more in each case) were in excess of the actual savings indicating lack of or inadequate budgetary control in these Departments. As against savings of ₹ 2,339.94 crore, the amount surrendered was ₹ 2,381.32 crore, resulting in excess surrender of ₹ 41.38 crore. The details are given in **Appendix 2.9**.

#### **(B) Surrender even after excess expenditure**

In six cases an amount of ₹ 106.44 crore was surrendered even though there was already excess expenditure of ₹ 446.29 crore indicating inadequate budgetary control in the Department. The Details are given in **Appendix 2.9**.

### **2.3.11 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.

We noticed that in respect of 48 cases<sup>4</sup> of 24 grants/appropriations ₹ 3,117.25 crore (78 per cent of total expenditure under these grants/appropriations) was incurred during the last quarter of the financial year. Of these, expenditure of ₹ 2,995.06 crore was incurred in the month of March. Percentage of expenditure incurred during the month of March to total expenditure in each case ranged between 50 and 100. Details are given in **Appendix 2.10**. These indicated deficient financial management and non-maintenance of uniform flow of expenditure which is a primary requirement of budgetary control.

### **2.3.12 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 2014-15, a sum of ₹ 115.45 crore was drawn on 31 March 2015 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 shown in **Appendix 2.11**. Thus, funds were drawn in advance of requirement and to avoid lapse of Central funds, which was contrary to the codal provision.

During the exit conference (November 2015) FD stated that parking of fund in Civil Deposit had been discouraged. Transfer to Public Account from Consolidated Fund was done in exceptional case only.

The reply is not acceptable, as the funds were credited to Civil Deposit heads on 31 March 2015 to avoid lapse of Central funds.

<sup>4</sup> where expenditure during last quarter exceeded ₹10 crore.

### 2.3.13 Expenditure incurred without provision

We observed that expenditure of ₹ 799.96 crore was incurred in 6003-101-6767-5.85 *per cent* Madhya Pradesh State Development Loan, 2015 (in Grant Public Debt) without any provision in the budget estimates. Reason for reflection of this expenditure under this head was that the appropriation was wrongly made under the head 6003-101-7887-5.85 *per cent* Madhya Pradesh State Development Loan, 2017 instead of this head.

### 2.3.14 Unrealistic Budget Estimates

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

During scrutiny of Appropriation Accounts we observed that in the year 2012-13, 2013-14 and 2014-15, budget provision of ₹ 5,048.05 crore, ₹ 4,614.11 and ₹ 4,334.71 crore respectively were made for 25 schemes (more than ₹ one crore in each case) which remained entirely unutilised. It indicates that budget provisions were prepared on *ad hoc* basis that is without assessing the actual requirement. The details are given in **Appendix 2.12**.

### 2.3.15 Non-surrender of estimated savings out of budget allotment

As per the Central Public Works Accounts Code (60) the "Suspense" head is operated for temporary passage of transactions either because the relevant payment, recovery or adjustment is awaited or because it is necessary to keep an effective watch over the values of any stock materials, until their final disposal.

Para 26.9 and para 26.12 of Madhya Pradesh Budget Manual provides that statements of anticipated savings in expenditure are required to be submitted by the Budget Controlling Officers to the Finance Department by 15 January, mainly because when there is unanticipated excess expenditure under any major head it may be met by re-appropriations of savings from elsewhere within the grant. In cases where the Administrative Department anticipates savings to accrue in the grant administered by it, the Department is required to issue surrender order for the same. All such activity of surrendering are required to be carried out before 15 January so as to enable Finance Department to reallocate resources. Further, Rule 284 of the Madhya Pradesh treasury code also provides for drawal of funds against allotment for immediate utilization.

The Public Works Department (PWD) has been providing fund for execution of road works to Madhya Pradesh Road Development Corporation (MPRDC) against budget allotment sanctioned by the Government for the purpose. MPRDC, acting as an agent of the Government, constructs/maintains roads by utilising fund made available by PWD. PWD has provided funds of ₹ 667.37 crore, ₹ 750.88 crore and ₹ 921.40 crore on this account to MPRDC during 2012-13, 2013-14 and 2014-15 respectively.

We noticed that MPRDC incurred expenditure on construction/maintenance of road works out of the funds provided by PWD in staggered manner. PWD was therefore required to account for transfer of the said funds initially in a 'Suspense Account' and finally in expenditure head to the extent fund was utilised by MPRDC during a financial year. PWD, however, accounted for it as final expenditure as soon as it transferred the funds to MPRDC. This has resulted in not only dilution of control of PWD and in turn the Government, over the funds transferred to MPRDC but also overstatement of expenditure in the accounts of the Government as an amount of ₹ 377.98 crore and ₹ 349.97 crore were remaining unutilised at the end of 2012-13 and 2013-14 respectively<sup>5</sup>.

We further noticed that PWD was not ensuring submission of accounts of utilisation of the funds by MPRDC due to which unutilised fund in the hands of MPRDC remained undetected. According to the provisions of Madhya Pradesh Budget Manual, PWD was required to assess and intimate by 15 January of each financial year to the Finance Department the estimated savings out of the budget allotment for surrender of such estimated savings. No such exercise having been done by PWD, was noticed by us. Therefore, amount of expected savings (unutilised funds) of ₹ 377.98 crore and ₹ 349.97 crore lying with MPRDC as at the end of 2012-13 and 2013-14 respectively could not be surrendered to the Government. This also obviated the need of legislative sanction for the allotment of funds to that extent in next financial year. As a result, the legislative control through budgetary allotment was diluted.

On this being pointed out, the Government replied (August 2015) that the funds were released by the State Government as per requirement of works in hand to fulfil the contractual liabilities during the year. It also stated that the balance at the end of the year has been reduced continuously and the funds left at the end of the year were required by MPRDC in the very beginning of the subsequent year on continuous basis to meet the contractual liabilities, whereas the release of fund by the State Government takes time. It further stated that State Government through Administrative Department i.e. PWD, monitors, supervises and controls the activities and utilisation of fund from time to time and 'Suspense Account' was best suited for unclassified transactions whereas in this case there was no situation where head of account was to be identified.

The reply was not acceptable as the quantum of unutilised funds is indicative of the fact that funds were not drawn and disbursed to the company for meeting immediate requirement of funds and also the anticipated savings of the funds were not surrendered as required in Madhya Pradesh Budget Manual. PWD had transferred funds in the beginning of the financial year itself commencing from April/May of that year and therefore there was no constraint in meeting contractual liability. Transaction of temporary nature is accounted for Suspense Account awaiting final payment/expenditure to keep an effective watch until their final disposal and not only in respect of transactions awaiting identification of head of account.

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<sup>5</sup> *Annual accounts of MPRDC for the year 2014-15 were yet to be finalised.*

## 2.4 Outcome of Review of Selected Grants

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

We reviewed (July-September 2015) the budgetary procedure and control over expenditure pertaining to one grant viz., grant No. 03 - Police. The Director General of Police, Bhopal is the Budget Controlling Officers (BCO) of grant No. 03.

As per instruction issued (08/08/2013) by the Finance Department regarding time schedule for submission of budget estimates for the year 2014-15, estimates for non-plan and plan expenditure were to be submitted by the Administrative Department to the Finance Department within 14/10/2013 and 07/10/2013 respectively. As per information furnished by the Budget Controlling Officer, the budget estimates for Department (grant No. 03) was submitted by the Police Department on 21/10/2013 to the Finance Department.

### 2.4.1 Summarised position

The details of amount budgeted for, expenditure incurred and savings under the grant No. 03 is summarised in **Table 2.6**.

**Table 2.6: Summarised Appropriation**

							(₹ in crore)	
Particular of Grant	Section	Original Budget	Supplementary Budget	Total Grant	Actual expenditure	Savings	Percentage of saving to total Grant	
1	2	3	4	5	6	7	8	
Grant No. 03	Revenue (Voted)	4,507.08	35.36	4,542.44	3,793.99	748.45	16.48	
	Capital (Voted)	101.37	Token	101.37	87.07	14.30	14.11	
<b>Total</b>		<b>4,608.45</b>	<b>35.36</b>	<b>4,643.81</b>	<b>3,881.06</b>	<b>762.75</b>	<b>16.43</b>	

(Source: Appropriation Accounts)

Review of this grant revealed the following:

### 2.4.2 Substantial Savings

We observed that in 16 schemes there were substantial savings of ₹ 655.72 crore where savings were more than ₹ 10 crore, which were nine to 100 per cent of the total grant/appropriation under the scheme. The details are given in **Appendix 2.13**.

### 2.4.3 Unutilised provisions in various schemes under selected grants

In four cases under Grant No. 3, the entire provision made under various schemes (₹ one crore or more in each case) aggregating to ₹ 41.09 crore remained unutilised. The details are given in **Table 2.7**.

**Table 2.7: Details of unutilised provision in various schemes**

(₹ in crore)					
Sl. No.	Name of the Scheme	Total Provision	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6
<b>03-Police</b>					
1	2055-109-1501-7448-Metro City Security Arrangement and State Highway Security	25.00	Nil	25.00	100
2	2055-800-0101-7350-Automatic Finger Impression Arrangement	11.09	Nil	11.09	100
3	2055-800-1309-Security Arrangement for High Court and Subordinate Courts	3.00	Nil	3.00	100
4	2055-800-9078-Security Arrangement of Vidhan Sabha Building Campus	2.00	Nil	2.00	100
<b>Total</b>		<b>41.09</b>	<b>Nil</b>	<b>41.09</b>	<b>100</b>

(Source: Appropriation Accounts and Detailed Appropriation Account)

#### **2.4.4 Misclassification of Budget provision under the object head 63-Machines in Revenue section instead of Capital section**

We observed that under 16 schemes, Budget provision of ₹ 30.53 crore under the object head 63-Machines was incorrectly classified under Revenue section, while the nature of object head 63-Machines is related to Capital Section. Object head wise and Scheme wise details are given in **Appendix 2.14**.

On being pointed out by audit (August 2015), the BCO stated (August 2015) that provisions under object head 63-Machines have been made by the Finance Department, therefore it was booked under Revenue section. Fact remains that object head 63-Machines is related to Capital Nature and misclassified in Revenue Section in the Budget.

#### **2.4.5 Persistent savings**

We observed that during the last three years from 2012-13 to 2014-15 there were persistent savings in the salary and wages of Police Department. The year-wise break up of amount of budget allocation, expenditure incurred and saving is summarised in **Table 2.8**.

**Table 2.8: Summarised position of salaries and wages**

(₹ in crore)			
Year	Budget Provision	Expenditure	Saving/Surrendered Amount
2012-13	2,681.00	2,380.49	300.51
2013-14	3,431.19	2,802.91	628.28
2014-15	3,573.00	3,107.99	465.01
<b>Total</b>	<b>9,685.19</b>	<b>8,291.39</b>	<b>1,393.80</b>

On being pointed out Budget Controlling Officer stated that the savings were due to vacant post and non-payment of arrear. Further, demand was raised on the basis of the proposal for 5000 new posts sent to the government for sanction, which was approved during the financial year 2014-15.

The persistent savings indicated that the budget estimates were not prepared in realistic manner and budgetary controls in the department was not effective. The excess provisions also indicated that budget estimates were prepared on adhoc basis.



## 2.5 Conclusion and Recommendations

### Inflated provision under original and supplementary grants

- Against the total budget provision of ₹ 1,48,505 crore during 2014-15, total expenditure incurred was ₹ 1,13,052 crore, resulting in overall savings of ₹ 35,453 crore. Therefore, entire supplementary provision of ₹ 19,504 crore (15.12 *per cent* of original provision) proved unnecessary. In 37 cases (32 grants/appropriation), there were savings of more than ₹ 100 crore in each case, which aggregated to ₹ 28,334.01 crore.

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

### Non-recoupment of Contingency fund

- The State Government sanctioned an advance amounting to ₹ 1.08 crore from the Contingency Fund of State to Urban Administration and Development Department. The expenditure was incurred during the year, however, advance from the Contingency Fund of State remained unrecouped.

The advance taken from contingency fund should be recouped timely.

### Non-surrender/delayed surrender of savings

- Only 49.64 *per cent* (₹ 17,597.59 crore) of total savings were surrendered during the year. In 117 cases, savings of ₹ 16,148 crore (more than ₹ 10 crore in each) was surrendered on the last day of the financial year, leaving no scope for utilising the funds for other development purposes.

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

### Excess expenditure requiring regularisation

- Excess expenditure of ₹ 446.28 crore was incurred during 2014-15, which requires regularisation under Article 205 of the Constitution. Besides, ₹ 774.60 crore pertaining to previous years were yet to be regularised.

Regularisation of excess expenditure pending since 1997-98 may be done on priority basis.

### Central funds parked in Civil Deposit

- Central funds of ₹ 115.45 crore drawn on 31 March 2015 was transferred to Civil Deposit in Public Account to avoid lapse of funds, which inflated the expenditure of the year under the Consolidated Fund of the State.

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



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## **Chapter-3**

# **FINANCIAL REPORTING**

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## CHAPTER 3

### Financial Reporting

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the year 2014-15.

#### 3.1 Delay in furnishing Utilisation Certificates

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

The position of outstanding UCs against grants-in-aid sanctioned to various Departments up to 2014-15 is given in **Table 3.1**.

**Table 3.1: Year-wise position of outstanding Utilisation Certificates**

(₹ in crore)

Year	Opening balance		Utilisation Certificate due during the current year		Total		UCs received during the year		Outstanding Utilisation Certificate at the end of the year	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Up to 2012-13	40405	31,417.72	687	3,708.83	41092	35,126.55	2469	6,885.64	38623	28,240.91
2013-14	38623	28,240.91	428	926.94	39051	29,167.85	2637	1,795.12	36414	27,372.73
2014-15	36414	27,372.73	132	1,346.22	36546	28,718.95	1596	1713.22	34950	27,005.73*

(Source: Finance Accounts 2014-15)

\*Except where the sanction orders state otherwise, Utilization Certificate in respect of grants disbursed during 2014-15 will be due on or before 30 September 2015)

As seen from the above 34950 UCs for an aggregate amount of ₹ 27,005.73 crore were outstanding as on 31 March 2015 in respect of 35 Departments. Details are given in **Appendix 3.1**. Large pendency in submission of UCs was mainly in respect of Urban Administration (₹ 8,711 crore), Food and Civil Supplies (₹ 5,210 crore), Rural Development (₹ 5,102 crore), Education (₹ 2,784 crore) and Energy (₹ 998 crore) Departments.

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

The State Government has set up several Autonomous Bodies (ABs) in the fields of Agriculture, Housing, Labour Welfare, Urban Development, etc. The audit of accounts of six ABs in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Reports (SAR) and their placement in the Legislature as on 30 September 2015 is given in **Table 3.2**.

**Table 3.2: Status of rendering Accounts of the Autonomous Bodies**

Sl. No	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which SARs were issued	Placement of SAR in the Legislature	Delay <sup>1</sup> in submission/non-submission of accounts (in months)
1	Madhya Pradesh (MP) Khadi and Village Industries Board, Bhopal	Entrustment 1998-99 and onwards under section 19(3) of C&AG (DPC) Act	2012-13	2012-13	2008-09 SARs for the year 2009-10 to 2012-13 were issued. Information about status of placing SAR to the State Legislature was awaited, despite reminders (August 2015 and November 2015).	2012-13 (24) 2013-14 (15) 2014-15 (03)
2	MP Human Rights Commission, Bhopal	upto 2014-15	2013-14	2013-14	2012-13 SAR for the year 2013-14 was issued. Information about status of placing SAR to the State Legislature was awaited.	2013-14 (03) 2014-15 (03)
3	MP Building and Other Construction Workers Welfare Board, Bhopal	Entrustment vide Act of Parliament	2011-12	2011-12	SAR for the year 2011-12 was issued. Information about status of placing SAR to the State Legislature was awaited.	2011-12 (23) 2012-13 (27) 2013-14 (15) 2014-15 (03)
4	MP State Legal Services Authority, Jabalpur	Entrustment vide Act of Parliament	1997-98 to 2012-13	Accounts for the year 1997-98 to 2012-13 were received from the entity in August 2015. These accounts will be audited and SAR issued.	-	1997-98 (205) to 2012-13 (25) 2013-14 (15) 2014-15 (03)
5	MP Housing and Infrastructure Development Board, Bhopal	upto 2016-17	2013-14	2013-14	SAR for the year 2013-14 was issued. Information about status of placing SAR to the State Legislature was awaited, despite reminder (May 2015).	2013-14 (09) 2014-15 (03)
6	Madhya Pradesh Electricity Regulatory Commission (MPERC), Bhopal	Entrustment vide Act of Parliament	2014-15	2014-15	SAR for the year 2014-15 was issued in September 2015. Information about status of placing SAR to the State Legislature was awaited.	-

As seen from the **Table 3.2**, there were significant delays of up to 205 months in submission of accounts by Madhya Pradesh Legal Services Authority and accounts for the year 1997-98 to 2012-13 were received from the entity in August 2015. Inordinate delays in submission of accounts and presentation of the SARs to the State Legislature result in delays in scrutiny of the functioning of these bodies, where Government investments are made, besides delays in initiating necessary remedial action on financial irregularities in the ABs.

<sup>1</sup> Period of delay taken from the due date of receipt of accounts i.e. 30 June of the ensuing financial year till 30 September 2015.

### 3.3 Reporting of Misappropriation, Losses, Defalcations etc.

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

The State Government reported 3134 cases of misappropriation, losses, defalcations etc., involving ₹ 34.37 crore up to 31 March 2015 on which final action was pending as of June 2015. The amount included ₹ 1.15 crore (95 cases) for the year 2014-15. A large number of cases involving ₹ 15.75 crore (2515 cases) and ₹ 8.30 crore (11 cases) were pending for recovery/regularization against the Forestry & Wild Life Department and Treasury and Accounts Administration Department respectively. Department-wise details of pending cases of misappropriation, losses, defalcations etc. at the end of 2014-15 and their age-wise analysis is given in **Appendix 3.2**. Department-wise and nature of irregularity-wise details of these cases are given in **Appendix 3.3**. The age-profile of the pending cases with nature of irregularities emerging from these Appendices are summarised in **Table 3.3**.

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

Age-profile of the pending cases			Details of the pending cases		
Range in years	Number of cases	Amount involved (₹ in crore)	Nature of the case	Number of cases	Amount involved (₹ in crore)
0 – 5	715	16.89	Theft	182	6.41
5 – 10	398	7.57			
10 – 15	446	4.59	Misappropriation/ Loss of material	2952	27.96
15 – 20	376	2.24			
20 – 25	649	1.53			
25 & above	550	1.55			
<b>Total</b>	<b>3134</b>	<b>34.37</b>	<b>Total</b>	<b>3134</b>	<b>34.37</b>

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

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

Reasons for the delay/outstanding cases		Number of cases	Amount (₹ in crore)
(i)	Awaiting departmental and criminal investigation	16	0.25
(ii)	Departmental action initiated but not finalized	14	0.73
(iii)	Criminal proceedings finalised but execution of certificate cases for the recovery of the amount pending	05	0.18
(iv)	Awaiting orders for recovery or write off	3083	24.83
(v)	Pending in the Courts of law	16	8.38
<b>Total</b>		<b>3134</b>	<b>34.37</b>

Thus, out of 3134 cases involving ₹ 34.37 crore, 2021 cases (64 per cent) involving ₹ 9.91 crore were pending for more than 10 years. In 3083 cases (98 per cent), orders for recovery or write off were awaited.

Further, 98 cases of losses involving an amount of ₹ 23.54 lakh were written off during the year 2014-15, as detailed in **Appendix 3.4**.

During exit conference (November 2015) FD replied that departments were taking necessary action.

### 3.4 Pendency in submission of DCC bills

#### 3.4.1 Pendency in submission of Detailed Countersigned Contingent (DCC) bills against Abstract Contingent (AC) bills

As per Rule 313 of the Madhya Pradesh Treasury Code (MPTC) Part-1, every Drawing and Disbursing Officer (DDO) has to certify in each AC bill that DCC bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the concerned Controlling Officers (CO) for countersignature and transmission to the Accountant General (A&E). As per MPTC Subsidiary Rule 327, DDOs should submit monthly DCC bills along with necessary certificate to the CO within 5<sup>th</sup> of the following month. The CO is required to submit the Passed DCC bills to AG, so that these may be received in AG's office till 25<sup>th</sup> of the same month. However, drawal of amounts by way of AC bills has been prohibited by the Finance Department instructions (September 1999) for all the departments except for Sports and Youth Welfare Department (only for expenditure on NCC).

We observed that 19 DCC bills aggregating to ₹ 7.59 crore were pending at the end of March 2015, which were drawn by State Protocol Officer (SPO), Bhopal under General Administration Department. The case of these drawals was pending for decision in the Court of law. The case was closed by the Honorable Court of the special judge under prevention of Corruption Act on 13.03.2012, however adjustment of these AC bills were awaited. Year-wise pendency in submission of DCC bills are given in **Table 3.5**.

**Table 3.5: Year-wise position of outstanding DCC bills**

(₹ in crore)		
Year	Number of Outstanding DCC bills	Amount
2004-05	11	4.60
2005-06	05	2.74
2006-07	03	0.25
<b>Total</b>	<b>19</b>	<b>7.59</b>

(Source: Finance Accounts 2014-15)

### 3.5 Reconciliation of Departmental receipts and expenditure

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

We observed that against the total expenditure of ₹ 1,06,787 crore (excluding repayment of Public Debt and transfer to Contingency Fund) during 2014-15, all the 117 Controlling Officers have partially reconciled an expenditure of ₹ 41,850.93 crore (39.19 per cent) as on 31 March 2015.

Further, all BCOs are required to reconcile the receipts of the Government with the figures accounted for by the Accountant General (A&E).



However, only 8 out of 117 controlling officers have reconciled for ₹ 998.84 crore (1.05 per cent) against the receipts of ₹ 95,434.47 crore excluding receipts under "Public Debt" during the year 2014-15.

Non-reconciliation of expenditure and receipts by the controlling officers indicated deficient financial management. Even though non-reconciliation of departmental figures is pointed out regularly in our Audit Reports, lapses on the part of Controlling Officers (COs) in this regard continued to persist during 2014-15.

### 3.6 Non-adjustment of temporary advances

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

Information furnished by various departments (to the extent available) revealed that as on 31 March 2015, 3144 cases aggregating ₹ 15.09 crore were pending for adjustment by 15 Departments<sup>2</sup> in their records. We observed that large pendency of temporary advances (more than one crore) in respect of Farmer Welfare & Agriculture Development Department (₹ 7.75 crore), Water Resources Department (₹ 4.10 crore), Public Health Engineering Department (₹ 1.09 crore) and Animal Husbandry (₹ 1.05 crore) which were pending for adjustment.

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

**Table 3.6: Age-wise analysis of cases of advances pending as of March 2015**

Sl. No.	Pendency	No. of cases	Amount (₹ in crore)
1	More than 10 years	793	1.03
2	More than five years and upto 10 years	560	3.74
3	More than one year but less than five years	640	2.14
4	Less than one year	1151	8.18
	<b>Total</b>	<b>3144</b>	<b>15.09</b>

(Source: Data Furnished by the Departments)

It would be seen from the above that 25 per cent of the cases (793 nos.) were more than ten years old and thus, possibility of their recovery appears to be remote.

<sup>2</sup> (1) Animal Husbandry: ₹ 104.50 lakh, (2) Archaeology Archives and museum: ₹ 15.91 lakh, (3) Aviation: ₹ 1.88 lakh, (4) Culture: ₹ 2.08 lakh, (5) Farmer Welfare & Agriculture Development: ₹ 775.41 lakh, (6) Fisheries: ₹ 0.28 lakh, (7) Horticulture: ₹ 76.36 lakh, (8) Jail: ₹ 5.23 lakh, (9) Public Health Engineering: ₹ 109.10 lakh, (10) Social Justice and Disability Welfare: ₹ 0.14 lakh, (11) Technical Education: ₹ 5.46 lakh, (12) Town & Country Planning: ₹ 0.04 lakh, (13) Tribal Welfare: ₹ 0.04 lakh, (14) Water Resources Department: ₹ 410.32 lakh, (15) Narmada Valley Development: ₹ 1.91 lakh

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

### **3.7 Booking under Minor Heads '800-Other Receipts' and '800-Other Expenditure'**

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

Scrutiny of Finance Accounts 2014-15 disclosed that expenditure of ₹ 10,215.68 crore, consisting 10.84 *per cent* of total expenditure of ₹ 94,250.50 crore (revenue and capital) recorded under the major heads, was classified under the minor head '800-Other Expenditure'.

We also observed that under 16 major heads of accounts (revenue and capital), substantial portion (50 *per cent* or more) of an amount of ₹ 7,526.83 crore, which constituted 76.82 *per cent* of total expenditure of ₹ 9,798.29 crore, were classified under the minor head of accounts '800-Other Expenditure'. Such expenditure ranged between 55 *per cent* and 100 *per cent* of total expenditure under the respective major heads, as shown in **Appendix 3.5**.

Similarly, revenue receipts of ₹ 22,543.10 crore, constituting 25.43 *per cent* of the total revenue receipts (₹ 88,640.78 crore) recorded under the respective major head, were classified under the minor head '800-Other Receipts'. Under 17 major head of accounts (revenue receipts) substantial portion (50 *per cent* or more) of an amount of ₹ 21,620.75 crore (75.28 *per cent*) out of total receipts under these major heads amounting to ₹ 28,718.90 crore were classified under '800-Other Receipts', which ranged between 58 and 100 *per cent* of total revenue receipts under the respective major heads. Details are given in **Appendix 3.6**.

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

During exit conference (November 2015) FD replied that directions were already issued and these would be reiterated.

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

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

Test check of the records related to payment of bills in 11 offices of Chief Medical and Health Officer (CMHO)/Civil Surgeon cum Superintendent

Hospital (CS) during 2014-15 revealed that the payment amounting to ₹ 60.42 lakh of 178 pending bills of the years 2011-12 and 2012-13 was made in year 2013-14 as detailed in **Appendix 3.7-'A'**. Further, payment amounting to ₹ 143.41 lakh of 200 pending bills for the year 2011-12, 2012-13 and 2013-14 was made in 2014-15 as detailed in **Appendix 3.7-'B'**. Thus, the charges incurred in one year were being thrown on the grant of another year, which was contrary to subsidiary rule 283 of MPTC.

On this being pointed out, the CMHOs/CSs replied that payment could not be done due to non-availability of adequate funds, non-revision of budget, ban imposed by the treasury before ending of financial years, purchase orders were issued due to immediate need of medicines/materials keeping in view the treatment of patients etc.

The reply confirms the audit observation that charges were incurred without adequate provisions for the purpose. The reply that non-payment was due to ban imposed by the treasury was not acceptable as bills were pending from period prior to the imposition of ban. Further, the payment of previous year's liabilities from the next year's budget is contrary to the provision of MPTC.

The matter was referred to the Government (August 2015); their reply had not been received (November 2015).

### **3.9 Irregular Maintenance of bank accounts**

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

➤ Test check of office records of 25 Drawing and Disbursement Officers (DDOs) under ten departments<sup>3</sup> revealed that these DDOs were operating 35 bank accounts in which ₹ 30.61 crore was deposited. Transactions were also being made from the bank accounts. Thus the direction of FD for closing bank accounts were not complied. Details of balances in bank accounts has been shown in **Appendix 3.8**.

On being pointed out, the DDOs replied that action regarding obtaining permission from Finance Department would be taken. If permission was not received, funds would be deposited in Government's account after closing the accounts.

In fact remains that operation of bank account without permission of Finance Department was contrary to directions of Finance Department and provisions of MPFC/MPTC.

<sup>3</sup> (1) Home Department, (2) Planning, Economics & Statistics, (3) General Administration, (4) School Education, (5) Higher Education, (6) Public Health & Family Welfare, (7) Schedule Tribal Welfare, (8) Backward Classes & Minorities Welfare (9) Social Justice & Disabled Welfare, (10) Gas Tragedy, Relief & Rehabilitation.

- Test check (April 2014) of records of Principal, Government Law college, Morena revealed that Commissioner, Higher Education, Government of Madhya Pradesh, Bhopal sanctioned ₹ 153.34 lakh for construction of new Government Law College and administrative approval (March 2011) was granted by the Higher Education Department of Madhya Pradesh. The Principal, Government Law College withdrew the same amount from treasury in March 2011 and transferred to PWD Morena during the same month. However PWD returned (January 2012) entire amount due to unsuitable site for construction. Principal, Government Law College deposited the whole amount in *Jan Bhagidari* account in Oriental Bank of Commerce (January 2012). Later on, Principal, Law College, Morena transferred (November 2014) ₹ 153.34 lakh to MPHIDB, Morena for construction of Law College.

On being pointed out office replied that correspondence with other construction agencies was undergoing for construction of building therefore money was not returned to Government.

Reply was not acceptable since the permission for keeping the amount in bank was not obtained.

Depositing of ₹ 153.34 lakh in bank account without permission of Government by Principal Government Law College, Morena for more than two years was contrary to the above Government rules and instructions issued by FD.

The above matter was referred to the Government (August 2015); their reply had not been received (November 2015). Withdrawal of funds without adequate planning and keeping the funds unutilized in bank accounts was contrary to the directions of Finance Department and provision of MPTC.

During exit conference (November 2015) FD replied that directions were already issued to departments and specific cases would be taken up with the departments.

### **3.10 Non-submission of the details of grants or loans paid to bodies and authorities**

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

The matter was taken up with the Finance Department in April and July 2015. FD stated (August 2015) that instructions have been issued (June 2015) to all departments for providing information. However, as of September 2015, none of the Departments of the Government of Madhya Pradesh furnished such details to the Audit office for the year 2014-15.

### 3.11 Maintenance of Personal Deposit Accounts

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

Periodical reconciliation of PD Accounts with treasury accounts is the responsibility of the Administrator concerned. Subsidiary Rule 558 also stipulates that plus minus memorandum indicating the details of opening balance, receipts, disbursements and closing balance of the PD Accounts, are required to be submitted to AG every month. Subsidiary Rule 284 provides that no money should be drawn from treasury unless it is required for immediate disbursement. FD directed (March 2013) that separately PD accounts financed by consolidated fund of the state and various sources would be opened.

#### Overall position of PD Accounts

The position of PD accounts remained open as on 31 March 2015 is detailed in Table 3.7.

Table 3.7: Position of Personal Deposit Accounts as on 31 March 2015.

PD accounts as on 1 April 2014		PD accounts opened during the year		Amount transferred to PD account during the year		PD accounts closed during the year		Amount cleared from PD account during the year		PD accounts as on 31 March 2015	
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
880	1,784.77	14	1,069.43	92	149.75	802*	2,704.45				

(Source: Notes to Accounts in Finance Accounts)

\*Government: 799, Semi Government: 3, of these 399 PD Accounts containing ₹ 266.52 crore have been inoperative for more than one year.

The closing balance in PD accounts indicated that the administrators did not close the PD accounts by minus debit to the relevant service head at the close of financial year, as required under the rules. Since the amounts transferred to

PD Accounts are shown as final expenditure from the Consolidated Fund of the State, non-closing of the PD accounts at the close of the year resulted in overstatement of expenditure under Consolidated Fund during the year.

Records relating to the Administrators of six PD accounts were test checked (May to August 2015) in audit. The following observations were made:

- During test check of PD accounts No.6 (which was opened without permission of FD) of the Directorate, Public Instruction, Bhopal we observed that grant of ₹ eight crore was received on March 2008 from Government of India (GOI) for scheme 'Information and Communication Technology'. The same amount was released by the State Government. The whole amount (₹ 16 crore) was deposited into above PD account, which remained unutilised till December 2014. We noted that the central share was not returned to GOI and PD accounts was closed by Treasury Officer in January 2015 and entire amount of ₹ 16 crore was deposited in State's Revenue Deposit head 8443-101.

On being pointed out by audit, Directorate Public Instruction, Bhopal accepted that PD account has been closed in January 2015 and whole amount was deposited in State's Revenue Deposit head 8443-101.

Thus, the fact remains that grant received from GOI was taken as revenue in the Government accounts.

- During audit of PD account of Land Acquisition Officer (LAO) Morena, it was found that no transaction was made since March 2012 from this PD account and balance of ₹ 5.47 crore was available as on May 2015 in PD account as per Treasury and Cash book records. Neither PD account was closed at the end of the year and nor permission to continue the PD account was obtained from FD. Plus-minus memorandum was also not sent to the Accountant General by the Administrator.

On being pointed out by the audit, LAO, Morena replied (May 2015) that permission for continuance of PD account was being obtained from FD.

- We observed that Finance Department permitted Director, Technical Education to open a PD account – 'Establishment of Technical Education Institutions and course approval formalities Accounts' - for the purpose of receipt of fees on account of sale of forms, processing fees, inspection of institutions, etc. We noted that grant of ₹ 20 crore received from Central Government for building construction of National Institute of Fashion Technology (NIFT) was also kept in this PD Account, though Director, Technical Education was authorized to open another PD Account for the purpose. We noticed that plus minus memorandum were not sent to AG every month and reconciliation was not done. Due to this the difference of ₹ 10.22 crore was appearing in cashbook and passbook of PD account.

On being pointed out, Director, Technical Education stated (July 2015) that action to rectify would be taken in future.

The fact remains that the PD accounts for the processing fees and NIFT should have been opened separately, which was not done by Department.

- We have seen that balance of PD account No. 38 maintained by Commissioner, Silk Directorate, Bhopal was ₹ 2.28 crore (March 2015)

which included ₹ 1.47 crore and ₹ 0.81 crore deposited in 2005-06 and 2006-07 respectively under Iri Resham Vikas scheme and Iri projects. Due to non operationalisation of fund kept in PD account under these schemes for consecutive three years the amount should have been transferred to Revenue Deposit Account as required under Rule 562 of MPTC.

- We observed that PD account maintained by Deputy Director, Farmer Welfare and Agriculture Development, Ujjain and Khargon transferred ₹ 0.91 crore<sup>4</sup> and ₹ 0.23 crore<sup>5</sup> respectively to bank account of other Districts through e-payment in compliance of order (September 2014) Directorate of Farmer Welfare and Agriculture Development Department. Depositing of Government money in bank account is in contravention of Provision of Rule 9 of MPTC.
- During the inspection of the treasuries it was found that 71 Personal Deposit Accounts remained inoperative for a period of more than three years. Details shown in **Appendix 3.9**. However, the balances of ₹ 107.66 crore in these PD accounts were not transferred to Revenue Deposit Account as required under Rule 562 of MPTC.

On this being pointed out, concerned Treasury Officers replied that after taking the proper sanction from concerned authorities, the balances of inoperative Personal Deposit Accounts would be transferred to Revenue Deposit Account. The final action in this connection is still awaited.

During exit conference (November 2015) FD replied that directions were already issued to departments and specific cases would be taken up with the departments.

### 3.12 Retention of Tenth Finance Commission (TFC) grant

Directorate, Public Instructions (DPI), Madhya Pradesh, Bhopal released Tenth Finance Commission (TFC) grant of ₹ 36.70 lakh in May 1998 to Collector, Shivpuri for implementation of scheme for providing drinking water and constructions of toilets in primary and secondary schools with the instruction to spend the whole amount during the same financial year. DPI issued instructions (August 1998) not to spend the said amount. In March 2000, DPI released TFC grants of ₹ 50.90 lakh to Collector, Shivpuri with instruction to deposit the amount of ₹ 36.70 lakh granted earlier to Government Account to avoid double expenditure.

During test check of records of Office of the Collector, Shivpuri, we found that the Collector, Shivpuri did not deposit earlier drawn ₹ 36.70 lakh to the Government Account and it was kept in interest bearing SBI Bank Account No 53037060191 (March 2015).

<sup>4</sup> (1) Director, Agriculture Sahjapur: ₹ 9.94 lakh (November 2014), (2) Deputy Director, Agriculture Neemuch: ₹ 77.43 lakh (November 2014), (3) Director, Agriculture Development and Training Institute, Barkhedi kala, Bhopal: ₹ 3.77 lakh.(December 2014)

<sup>5</sup> (1) Director, Agriculture Development and Training Institute, Barkhedi kala, Bhopal: ₹ 22.98 lakh.(November 2014)

On being pointed out, Joint Collector Shivpuri replied that amount was not deposited in Government Account due to non-receipt of instructions from the Government and the amount would be deposited as and when instructions were received.

The reply of the department is not acceptable as instructions for depositing the amount in Government Account was given in March 2000 by the DPI.

The above matter was referred to Government (March 2015); their reply had not been received (November 2015).

### **3.13 Conclusion and Recommendations**

#### **Outstanding Utilisation Certificates against the Grants**

- Utilisation Certificates (34950) in respect of grant-in-aid given by different departments of State Government amounting to ₹ 27,005.73 crore were outstanding as on 31 March 2015, indicating lack of proper monitoring by the concerned departments of utilisation of grants.

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

#### **Submission of Accounts by Autonomous Bodies**

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

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

#### **Cases of misappropriations, losses and defalcations**

- Total of 3134 cases of losses, misappropriation etc. amounting to ₹ 34.37 crore were pending in different departments as on 30 June 2015. Delayed action on the part of department led to non-realisation of Government revenue.

Government Departments should take prompt action for the disposal of pending cases of losses, misappropriation etc.

#### **Submission of DCC bills against AC bills**

- Detailed Countersigned Contingent (DCC) bills against ₹ 7.59 crore drawn on Abstract Contingent (AC) bills were awaited as of March 2015.

The State Government should ensure timely submission of DCC bills as per extant rules and provisions.

#### **Fund kept in Personal Deposit Accounts**

- Personal Deposit (PD) Accounts were continued even after close of the financial year without approval of Finance Department, in violation of the provisions of Madhya Pradesh Treasury Code. There was significant



amount of closing balance aggregating to ₹ 2,704.45 crore in the PD Accounts at the end of March 2015.

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



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

**Gwalior**  
**The 07 February 2016**

**Countersigned**



**(SHASHI KANT SHARMA)**  
**Comptroller and Auditor General of India**

**New Delhi**  
**The 09 February 2016**



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# APPENDICES

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**APPENDIX 1.1**  
**STATE PROFILE (MADHYA PRADESH)**  
**(REFERENCE: PARAGRAPHS PROFILE OF STATE, 1.3 AND 1.7.2; PAGE 1,10**  
**AND 29)**

A		General Data		Figures	
Sl.No	Particulars				
1	Area		308245 sq km		
2	Population				
	a.	As per 2001 Census	6.03 crore		
	b.	As per 2011 Census	7.26 crore		
3	a.	Density of Population (2001 Census) (All India Density = 325 persons per sq.km)	196 persons per sq km		
	b.	Density of Population <sup>1</sup> (2011 Census) (All India Density = 382 persons per sq.km)	236 persons per sq km		
4	Population below poverty line (All India Average = 29.5%)		44.30 per cent		
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8%)	69.69 per cent		
	b.	Literacy (as per 2011 Census) (All India Average = 73.0%)	69.32 per cent		
6	*Infant mortality <sup>2</sup> (per 1000 live births) (All India Average = 40 per 1000 live births)		54 per 1000 live births		
7	**Life Expectancy at birth (All India Average = 67.5 years)		63.80 years		
8	***Gini Coefficient <sup>3</sup>				
	a.	Rural (All India=0.29)	0.29		
	b.	Urban (All India=0.38)	0.36		
9	Gross State Domestic Product (GSDP) 2014-15 at current price		₹ 508006 crore		
10	Per Capita GSDP CAGR (2005-06 to 2014-15)	Madhya Pradesh	15.05 per cent		
		General Category States	13.86 per cent		
11	GSDP CAGR (2005-06 to 2014-15) <sup>4</sup>	Madhya Pradesh	16.93 per cent		
		General Category States	15.44 per cent		
12	Population Growth <sup>5</sup> (2005-06 to 2014-15)	Madhya Pradesh	15.74 per cent		
		General Category States	12.76 per cent		
<b>B Financial Data</b>					
		<b>Figures (in per cent)</b>			
		<b>2005-06 to 2013-14</b>		<b>2013-14 to 2014-15</b>	
<b>CAGR</b>		<b>General Category States</b>	<b>Madhya Pradesh</b>	<b>General Category States</b>	<b>Madhya Pradesh</b>
a.	of Revenue Receipt	15.76	17.68	16.10	17.02
b.	of Own Tax Revenue	15.32	17.69	10.51	8.99
c.	of Non Tax Revenue	13.53	16.91	10.07	34.65
d.	of Total Expenditure	15.23	15.01	19.32	24.52
e.	of Capital Expenditure	14.61	6.32	21.87	9.85
f.	of Revenue Expenditure on Education	17.10	21.39	14.55	18.43
g.	of Revenue Expenditure on Health	16.20	17.16	28.73	37.67
h.	of Salary and Wages	15.23	15.82	11.75	8.91
i.	of Pension	18.70	18.20	12.43	15.24

Source: Financial data is based on Finance Accounts

\*SRS Bulletin of September 2014, \*\* Economic survey 2014-15, \*\*\* Gini Coefficient is a measure of inequality of income among the population. Value rate is zero to one. Value close to zero indicates inequality is less and vice versa.

<sup>1</sup> Census Info India 2011 Final population totals

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

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

<sup>4</sup> CSO ([http://mospi.nic.in/Mospi\\_New/site/inner.aspx?status=3&menu\\_id=82](http://mospi.nic.in/Mospi_New/site/inner.aspx?status=3&menu_id=82))

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

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

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

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

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

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

**Layout of Finance Accounts 2014-15**

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

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

**APPENDIX 1.2 (CONCLUDED)  
PART-B**

**STATEMENT SHOWING APPORTIONMENT OF ASSETS AND LIABILITIES OF  
THE ERSTWHILE STATE OF MADHYA PRADESH AS ON 31 MARCH 2015  
BETWEEN SUCCESSOR STATES OF MADHYA PRADESH AND CHHATTISGARH  
(REFERENCE: PARAGRAPH 1.1; PAGE 2)**

(₹ in crore)

Items	Balance as on 31 October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements Nos.
		Madhya Pradesh	Chhattisgarh		
<b>I-Liabilities-</b>					
1. Small Savings, Provident Funds etc.	7371.51	5570.57	1239.45	561.49	12 and 21
2. Deposits	1872.19	1516.52	358.05	(-)2.38	12 and 21
3. Reserve Funds	657.94	45.49	11.55	102.46	12 and 21
4. Suspense and Miscellaneous Balances	39.58	25.46	5.93	8.18	21
<b>II-Assets-</b>					
1. Gross Capital Outlay	15760.57	4993.86	1499.12	6034.55	5 and 16
2. Loans and Advances	2883.18	559.83	135.91	2186.26	7 and 18
3. Guarantees	9709.60	--	--	1271.09	9 and 20

Note: Please see Finance Accounts for further details

**APPENDIX 1.3**

**PART-A**

**METHODOLOGY ADOPTED FOR THE ASSESSMENT OF FISCAL POSITION  
(REFERENCE: PARAGRAPH 1.1; PAGE 2)**

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

The sector wise details of GSDP for the last five years are indicated below:

**The Sector wise details of Gross State Domestic Product (GSDP)**

(₹ in crore)

	2010-11	2011-12	2012-13 <sup>(P)</sup>	2013-14 <sup>(Q)</sup>	2014-15 <sup>(A)</sup>
Primary Sector	65960	79044	103914	144429	186567
Secondary Sector	76548	85773	92819	99358	107130
Tertiary Sector	120888	140340	164537	190943	214309
Gross State Domestic Product	263396	305158	361270	434730	508006
Growth rate of GSDP* (in per cent)	15.75	15.86	18.39	20.33	16.86

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

\* GSDP estimates for the period 2011-12 to 2013-14 are revised, therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2013-14 indicated in earlier Reports have also been revised.

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

**Primary Sector-** Agriculture (including Animal Husbandry), Forestry, Logging and Fishing

**Secondary Sector-** Mining and Quarrying, Manufacturing, Electricity, Gas and Water Supply, Construction

**Tertiary Sector-** Trade, Hotels and Restaurants, Transport, Storage, Communication, Financing, Insurance, Real Estate and Business Services, Community, Social & Personal Services



**APPENDIX 1.3 CONTD...****PART-B****FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (FRBM) ACT, 2005  
(REFERENCE: PARAGRAPH 1.1; PAGE 2)**

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

- Reduce revenue deficit in each financial year so as to eliminate it by 31 March 2009 and generate revenue surplus thereafter;
- As per amendment to FRBM Act, 2005 in respect of fiscal deficit shall be, reduce fiscal deficit so as to bring it down to not more than 3 *per cent* of GSDP by 31<sup>st</sup> March 2009 and maintain it thereafter;
- As per amendment to FRBM Act 2005, ensure that total outstanding debt do not exceed 37.6 *per cent*, 36.8 *per cent*, 36.0 *per cent* and 35.3 *per cent* for the financial year 2011-12, 2012-13, 2013-14 and 2014-15 respectively of the estimated GSDP for that year; and
- Limit the annual incremental guarantees so as to ensure that the guarantees do not exceed 80 *per cent* of the total revenue receipts in the year preceding the current year.

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

In accordance with the provisions of the FRBM Act 2005, the State Government has placed the (a) Macro-Economic framework Statement, (b) Medium Term Fiscal Policy Statement (MTFPS) and (c) Fiscal policy strategy statement along with the Budget for 2014-15.

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

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

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

**APPENDIX 1.4**  
**TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES**  
**(REFERENCE: PARAGRAPHS 1.1, 1.3 AND 1.10.3; PAGE 2, 9, 37)**

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>51854(41)</b>	<b>62604(41)</b>	<b>70427(43)</b>	<b>75749(41)</b>	<b>88641(40)</b>
<b>(i) Tax Revenue</b>	<b>21419(41)</b>	<b>26973(43)</b>	<b>30582(43)</b>	<b>33552(44)</b>	<b>36567(41)</b>
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade etc.	10257(48)	12517(46)	14856(49)	16650(50)	18136(50)
State Excise	3603(17)	4317(16)	5078(17)	5907(18)	6695(18)
Taxes on Vehicles	1198(6)	1357(5)	1531(5)	1599(5)	1824(5)
Stamps and Registration fees	2514(12)	3284(12)	3944(13)	3400(10)	3893(11)
Land Revenue	361(2)	279(1)	444(1)	366(1)	243(1)
Taxes on Goods and Passengers	1746(8)	2047(8)	2395(8)	2579(8)	2686(7)
Other Taxes	1740(8)	3172(12)	2334(8)	3051(9)	3090(8)
<b>(ii) Non-Tax Revenue</b>	<b>5720(11)</b>	<b>7483(12)</b>	<b>7000(10)</b>	<b>7705(10)</b>	<b>10375(12)</b>
<b>(iii) State's Share of Union Taxes and Duties</b>	<b>15638(30)</b>	<b>18219(29)</b>	<b>20805(30)</b>	<b>22715(30)</b>	<b>24107(27)</b>
<b>(iv) Grants-in-Aid from Government of India</b>	<b>9077(18)</b>	<b>9929(16)</b>	<b>12040(17)</b>	<b>11777(16)</b>	<b>17592(20)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>367</b>	<b>23</b>	<b>31</b>	<b>36</b>	<b>28</b>
<b>2A. Inter-State Settlement</b>	<b>2</b>	<b>3</b>	<b>9</b>	<b>2</b>	<b>1</b>
<b>3. Recoveries of Loans and Advances</b>	<b>34</b>	<b>9123</b>	<b>33</b>	<b>93</b>	<b>6765</b>
<b>4. Total Revenue and Non- Debt Capital Receipts (1+2+2A+3)</b>	<b>52257</b>	<b>71753</b>	<b>70500</b>	<b>75880</b>	<b>95435</b>
<b>5. Public Debt Receipts</b>	<b>7458(6)</b>	<b>6750(4)</b>	<b>8791(5)</b>	<b>9541(5)</b>	<b>15069(7)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6363(85)	5718(85)	7234(82)	8328(87)	13696(91)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	1095(15)	1032(15)	1557(18)	1212(13)	1372(9)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>59715</b>	<b>78503</b>	<b>79291</b>	<b>85421</b>	<b>110504</b>
<b>7. Contingency Fund Receipts</b>	<b>--</b>	<b>100</b>	<b>--</b>	<b>--</b>	<b>300</b>
<b>8. Public Account Receipts</b>	<b>65675</b>	<b>76315</b>	<b>86248</b>	<b>94811</b>	<b>110295</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>125390</b>	<b>154918</b>	<b>165539</b>	<b>180232</b>	<b>221099</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>45012(78)</b>	<b>52694(68)</b>	<b>62968(79)</b>	<b>69870(81)</b>	<b>82373(77)</b>
Plan	12911(29)	16017(30)	18349(29)	19427(28)	26515(32)
Non- Plan	32101(71)	36677(70)	44619(71)	50443(72)	55858(68)
General Services (including interest payments)	14647(33)	16229(31)	17705(28)	20591(29)	22365(27)
Social Services	17345(39)	20297(38)	24375(39)	27768(40)	32067(39)
Economic Services	10084(22)	12965(25)	16823(27)	16972(24)	23715(29)
Grants-in-Aid and Contributions	2935(7)	3203(6)	4065(6)	4539(7)	4226(5)
<b>11. Capital Expenditure</b>	<b>8800(15)</b>	<b>9055(12)</b>	<b>11567(14)</b>	<b>10813(13)</b>	<b>11878(11)</b>
Plan	8657(98)	9023(100)	11543(100)	10770(100)	11821(100)
Non- Plan	143(2)	32(0)	24(0)	43(0)	57(0)
General Services	179(2)	167(2)	205(2)	197(2)	258(2)
Social Services	1532(17)	1599(18)	1621(14)	1899(17)	2070(18)
Economic Services	7089(81)	7289(80)	9741(84)	8717(81)	9550(80)

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>12. Disbursement of Loans and Advances</b>	<b>3715(6)</b>	<b>15760(20)</b>	<b>5378(7)</b>	<b>5077(6)</b>	<b>12535(12)</b>
<b>13. Inter-State Settlement</b>	<b>2</b>	<b>4</b>	<b>7</b>	<b>2</b>	<b>1</b>
<b>14. Total Expenditure (10+11+12+13)</b>	<b>57529</b>	<b>77513</b>	<b>79920</b>	<b>85762</b>	<b>106787</b>
<b>15. Repayments of Public Debt</b>	<b>2529</b>	<b>3150</b>	<b>3584</b>	<b>4005</b>	<b>4921</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2012	2520	2936	3243	4084
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	517	630	648	762	837
<b>16. Appropriation to Contingency Fund</b>	<b>--</b>	<b>100</b>	<b>--</b>	<b>--</b>	<b>300</b>
<b>17. Total disbursement out of Consolidated Fund (14+15+16)</b>	<b>60058</b>	<b>80763</b>	<b>83504</b>	<b>89767</b>	<b>112008</b>
<b>18. Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1</b>
<b>19. Public Account disbursements</b>	<b>62344</b>	<b>73279</b>	<b>82736</b>	<b>93064</b>	<b>108165</b>
<b>20. Total disbursement by the State (17+18+19)</b>	<b>122402</b>	<b>154042</b>	<b>166240</b>	<b>182831</b>	<b>220174</b>
<b>Part C. Deficits</b>					
21. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	6842	9910	7459	5879	6268
22. Fiscal Deficit (-)/Fiscal Surplus(+) (4-14)	-5272	-5760	-9420	-9882	-11352
23. Primary Deficit(-)/Surplus(+) (22+24)	-223	-460	-3846	-3491	-4281
<b>Part D. Other data</b>					
24. Interest Payments (included in revenue expenditure)	5049	5300	5574	6391	7071
25. Financial Assistance to local bodies etc.	9117	10830	13487	14953	18668
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) <sup>6</sup>	263396	305158	361270	434730	508006
29 Outstanding Fiscal liabilities (year end)	75504	81757	90168	96826	108688
30. Outstanding guarantees (year end) (including interest)	5111	5605	7720	9978	20124
31. Maximum amount guaranteed (year end)	8439	11108	14752	21472	31885
32. Number of incomplete projects	NA	45	55	201	68 <sup>7</sup>
33. Capital blocked in incomplete projects	NA	9356	2413	34465	14344 <sup>7</sup>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP (per cent)	8.13	8.84	8.47	7.72	7.20
Own Non-Tax Revenue/GSDP (per cent)	2.17	2.45	1.94	1.77	2.04
Central Transfers <sup>8</sup> /GSDP (per cent)	9.38	9.22	9.09	7.93	8.21
Revenue Buoyancy with reference to State's own taxes	1.05	0.80	0.93	0.78	1.89

NA: Not Available

<sup>6</sup> Revised GSDP figures as communicated by the Government adopted for the year 2011-12 to 2013-14.

<sup>7</sup> Finance Accounts 2014-15 and information made available by the Accountant General (E&RSA), Madhya Pradesh, Bhopal.

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

	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
<b>II Expenditure Management</b>					
Total Expenditure/GSDP ( <i>per cent</i> )	21.84	25.40	22.12	19.73	21.02
Total Expenditure/Revenue Receipts ( <i>per cent</i> )	110.94	123.81	113.48	113.22	120.47
Revenue Expenditure/Total Expenditure ( <i>per cent</i> )	78.24	67.98	78.79	81.47	77.14
Expenditure on General Services/Total Expenditure ( <i>per cent</i> )	25.81	21.16	22.47	24.24	21.18
Expenditure on Social Services/Total Expenditure ( <i>per cent</i> )	33.14	28.43	32.69	34.67	31.98
Expenditure on Economic Services/Total Expenditure ( <i>per cent</i> )	35.93	46.28	39.75	35.79	42.88
Capital Expenditure/Total Expenditure ( <i>per cent</i> )	15.30	11.68	14.47	12.61	11.12
Capital Expenditure on Social and Economic Services/Total Expenditure ( <i>per cent</i> )	14.99	11.47	14.22	12.37	10.88
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit(-)/Surplus(+)/GSDP ( <i>per cent</i> )	+2.60	+3.25	+2.06	+1.35	+1.23
Fiscal Deficit(-)/GSDP ( <i>per cent</i> )	-2.00	-1.89	-2.61	-2.27	-2.23
Primary Deficit(-)/Surplus(+)/GSDP ( <i>per cent</i> )	-0.08	-0.15	-1.06	-0.80	-0.84
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP ( <i>per cent</i> )	15.17	15.21	15.42	14.08	14.82
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP ( <i>per cent</i> )	28.67	26.79	24.96	22.27	21.40
Fiscal Liabilities/RR ( <i>per cent</i> )	145.61	130.59	128.03	127.82	122.62
Primary Deficit <i>vis-a-vis</i> Quantum Spread	(+)8333	(+)10390	(+)4632	(+)9412	(+)5382
Debt Redemption (Principal +Interest)/ Total Debt Receipts (Ratio)	0.87	0.95	0.86	0.98	0.87
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore and <i>per cent</i> in bracket)	32.20 (0.26)	37.98 (0.29)	18.38 (0.13)	378.72 (2.48)	80.35 (0.49)
Balance from Current Revenue (₹ in crore)	12313	18112	14101	17069	19616
Financial Assets/Liabilities	0.82	0.72	0.67	0.63	0.62

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

Explanatory Notes for Appendices I.4 and I.5

- 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 I.5** indicates the position on cash basis as opposed to accrual basis in commercial accounting. Consequently items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid payments made on behalf of the State and other pending settlements etc.
- At the close of March 2015 accounts, there was a difference of ₹ 59.59 crore (Debit) between the figures reflected in accounts of ₹ 199.32 crore (Debit) and those intimated by RBI ₹ 139.73 crore (Credit) under "Deposits with Reserve Bank". After closure of June 2015 accounts, the net difference to be reconciled was ₹ 87.37 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.
- NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.

**APPENDIX 1.5**  
**PART-A**  
**ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2014-15**  
**(REFERENCE: PARAGRAPH 1.1.1; PAGE 2)**

(₹ in crore)

Receipts				Disbursements				
2013-14	2014-15			2013-14	2014-15			
Total			Total	Total	Non-plan	Plan	Total	
<b>Section-A: Revenue</b>								
75749.24	I.	<b>Revenue Receipts</b>	88640.78	69869.76	<b>Revenue Expenditure</b>	55858.26	26514.56	82372.82
33552.16		-Tax Revenue	36567.12	20590.93	<b>General Services</b>	22218.41	146.70	22365.11
				27768.21	<b>Social Services</b>	17319.12	14748.03	32067.15
7704.99		-Non-Tax Revenue	10375.23	13697.13	-Education, Sports, Art and Culture	11048.27	5174.06	16222.33
				3283.60	-Health and Family Welfare	2464.02	2057.32	4521.34
22715.27		-State's Share of Union Taxes	24106.99	2841.45	-Water Supply, Sanitation Housing and Urban Development	714.96	2562.14	3277.10
3540.25		-Non Plan Grants	4425.31	175.50	-Information and Broadcasting	146.39	7.74	154.13
				2415.98	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	418.10	1796.02	2214.12
5535.77		-Grants for State Plan Schemes	9010.60	221.63	-Labour and Labour Welfare	187.29	143.37	330.66
				5018.15	-Social Welfare and Nutrition	2219.63	3007.38	5227.01
2700.80		-Grants for Central and Centrally Sponsored Plan Schemes	4155.53	114.77	-Others	120.46	-	120.46
				16971.33	<b>Economic Services</b>	12608.07	11107.05	23715.12
				6213.95	-Agriculture and Allied Activities	4316.09	3974.49	8290.58
				3405.56	-Rural Development	1234.42	5382.70	6617.12
				782.97	-Irrigation and Flood Control	590.64	254.56	845.20
				3340.47	-Energy	4696.78	408.97	5105.75
				1469.31	-Industries and Minerals	396.36	890.13	1286.49
				1412.21	-Transport	1288.35	-	1288.35
				120.61	-Science, Technology and Environment	6.02	100.07	106.09
				226.25	-General Economic Services	79.41	96.13	175.54
				4539.29	<b>Grants-in-aid and Contributions</b>	3712.66	512.78	4,225.44
	II.	<b>Revenue Deficit carried over to Section B</b>		5879.48	<b>Revenue Surplus carried over to Section B</b>			6267.96
75749.24		<b>Total</b>	88640.78	75749.24	<b>Total</b>			88640.78

Section-B: Others								
Receipts				Disbursements				
2013-14		2014-15		2013-14	2014-15			
Total			Total	Total		Non-plan	Plan	Total
7074.81	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	4477.03	--	Opening Overdraft from RBI			
35.98	IV	Miscellaneous Capital Receipts	27.73	10812.52	Capital Outlay	56.63	11821.05	11877.68
				196.31	General Services	15.22	241.95	257.16
				1899.30	Social Services	0.68	2069.63	2070.31
				131.60	-Education, Sports, Art and Culture	-	321.91	321.91
				166.01	-Health and Family Welfare	0.39	240.09	240.48
				925.13	-Water Supply, Sanitation, Housing and Urban Development	-	1090.44	1090.44
				--	- Information and Broadcasting	-	-	-
				343.38	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	295.36	295.36
				327.99	-Social Welfare and Nutrition	0.29	100.70	100.99
				5.19	-Other Social Services	-	21.13	21.13
				8716.91	<b>Economic Services</b>	40.72	9509.47	9550.19
				186.52	-Agriculture and Allied Activities	25.00	146.40	171.40
				702.69	-Rural Development	0.67	1248.22	1248.89
				4537.31	-Irrigation and Flood control	0.03	4127.13	4127.16
				631.64	-Energy	1.27	909.12	910.39
				194.92	-Industries and Minerals	7.75	128.73	136.48
				2382.55	-Transport	-	2874.78	2874.78
				22.65	-Science, Technology and Environment	-	20.88	20.88
				58.63	-General Economic Services	6.00	54.21	60.21
93.22	V	Recoveries of Loans and Advances	6765.05	5077.52	Loans and Advances disbursed	10639.39	1895.22	12534.61
				4351.36	-For Power Projects			11839.75
				304.19	-For Agriculture and Allied Activities			392.41
				348.00	-For Industries and Minerals			292.16
0.13		-From Government Servants	0.06	0.07	-To Government Servants			-
93.09		-From Others	6764.99	73.90	-To Others			10.29
2.44	VI	Inter-State Settlement	0.91	2.36	Inter-State Settlement	--	--	0.98

Receipts				Disbursements				
2013-14		2014-15		2013-14	2014-15			
Total			Total	Total		Non-plan	Plan	Total
5879.48	VII	Revenue Surplus brought down	6267.96	--	Revenue Deficit brought down	--	--	--
9540.82	VIII	Public Debt Receipt	15068.71	4004.65	Repayment of Public Debt	--	--	4920.52
8328.38		-Internal Debt other than Ways and Means Advances and Overdraft	13696.48	3242.63	-Internal Debt other than Ways and Means Advances and Overdraft	--	--	4083.90
		Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances			
		Net transactions under Overdraft						
1212.44		-Loans and Advances from Central Government	1372.23	762.02	-Repayment of Loans and Advances to Central Government			836.62
	IX	Appropriation to the Contingency Fund	300.00	Nil	Appropriation to the Contingency Fund			300.00
	X	Amount transferred to Contingency Fund	Nil	Nil	Expenditure from Contingency Fund			1.08
94811.32	XI	Public Account Receipts	110294.74	93063.99	Public Account Disbursements			108165.30
2784.03		-Small Savings and Provident Funds	3143.44	1836.27	-Small Savings and Provident Funds			2181.13
1612.01		-Reserve Funds	1171.96	640.74	-Reserve Funds			1028.17
64444.26		-Suspense and Miscellaneous	76098.86	64412.85	-Suspense and Miscellaneous			75636.93
15602.17		-Remittances	13531.91	15316.54	-Remittances			13588.93
10368.85		-Deposits and Advances	16348.57	10857.59	-Deposits and Advances			15730.14
--	XII	Closing Overdraft from Reserve Bank of India		4477.03	Cash Balance at the end of the year			5401.96
					-Cash in Treasuries and Local Remittances			
				173.22	-Deposits with Reserve Bank			199.32 <sup>9</sup>

<sup>9</sup> At the close of March 2015 accounts, there was a difference of ₹ 59.59 crore (Debit) between the figures reflected in accounts of ₹ 199.32 crore (Debit) and those intimated by RBI ₹ 139.73 crore (Credit) under "Deposits with Reserve Bank". After closure of June 2015 accounts, the net difference to be reconciled was ₹ 87.37 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.



Receipts				Disbursements				
2013-14		2014-15		2013-14	2014-15			
Total			Total	Total		Non-plan	Plan	Total
				3.40	-Departmental Cash Balance including Permanent Advances			7.86
				4300.41	-Cash Balance Investment and Investment of Earmarked Funds			5194.78
<b>193187.31</b>		<b>Total</b>	<b>143202.13</b>	<b>193187.31</b>	<b>Total</b>			<b>143202.13</b>

**APPENDIX 1.5 (CONCLUDED)**  
**PART-B**  
**SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF MADHYA**  
**PRADESH AS ON 31 MARCH 2015**  
**(REFERENCE: PARAGRAPH 1.9.1; PAGE 33)**

(₹ in crore)

As on 31.03.2014	Liabilities	As on 31.03.2015
<b>59395.09</b>	<b>Internal Debt -</b>	<b>69007.68</b>
34978.40	Market Loans bearing interest	43149.52
0.39	Market Loans not bearing interest	0.39
83.61	Loans from Life Insurance Corporation of India	73.00
6256.85	Loans from other Institutions	6525.16
18075.84	Special Securities issued to NSS Fund of Central Government	19259.61
Nil	Ways and Means Advances (including interest paid)	Nil
Nil	Overdrafts from Reserve Bank of India	Nil
<b>12718.23</b>	<b>Loans and Advances from Central Government -</b>	<b>13253.83</b>
1.88	Pre 1984-85 Loans	1.88
46.49	Non-Plan Loans	42.82
12669.86	Loans for State Plan Schemes	13209.13
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
<b>200.00</b>	<b>Contingency Fund</b>	<b>500.00</b>
<b>11698.46</b>	<b>Small Savings Provident Funds etc.</b>	<b>12659.14</b>
<b>7160.15</b>	<b>Deposits</b>	<b>7771.83</b>
<b>6255.19</b>	<b>Reserve Funds</b>	<b>6398.98</b>
<b>119.87</b>	<b>Suspense and Miscellaneous balances</b>	<b>583.65</b>
<b>1366.27</b>	<b>Remittance Balance</b>	<b>1309.25</b>
<b>98913.26</b>	<b>Total</b>	<b>111484.36</b>
	<b>Assets</b>	
<b>99229.20</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	<b>110345.99</b>
15275.10	Investments in shares of Companies, Corporations etc.	16104.05
83954.10	Other Capital Outlay	94241.94
<b>32072.34</b>	<b>Loans and Advances -</b>	<b>37841.90</b>
26268.48	Loans for Power Projects	31414.55
5775.05	Other Development Loans	6398.61
28.81	Loans to Government servants and Miscellaneous loans	28.74
<b>11.61</b>	<b>Advances</b>	<b>4.86</b>

(₹ in crore)

As on 31.03.2014	Assets	As on 31.03.2015
--	<b>Remittance Balances</b>	--
<b>4477.03</b>	<b>Cash -</b>	<b>5401.96</b>
--	Cash in Treasuries and Local Remittances	--
173.22 <sup>10</sup>	Deposits with Reserve Bank	199.32
3.40	Departmental Cash Balance including Permanent Advances	7.86
3899.14	Cash Balance Investments	4971.31
401.27	Reserve Fund Investments	403.47
<b>-36876.92</b>	<b>Deficit on Government Account -</b>	<b>-42110.35</b>
-5879.48	(i) Less Revenue Surplus of the current year	-6267.96
-0.07	(a) Inter-State Settlement	0.07
0.65	(b) Amount closed to Government account	1.86
-304.82	(c) Proforma adjustment during the year	731.52
--	(d) Contingency Fund (net)	301.08
-30693.20	Accumulated deficit at the beginning of the year	-36876.92
<b>91934.86</b>	<b>Total</b>	<b>111484.36</b>

<sup>10</sup> At the close of March 2015 accounts, there was a difference of ₹ 59.59 crore (Debit) between the figures reflected in accounts of ₹ 199.32 crore (Debit) and those intimated by RBI ₹ 139.73 crore (Credit) under "Deposits with Reserve Bank". After closure of June 2015 accounts, the net difference to be reconciled was ₹ 87.37 crore (Debit). 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 1.6**

**DETAILS OF SAVINGS UNDER CATEGORY-1 AND 2  
(REFERENCE: PARAGRAPH 1.1.4; PAGE 7)**

(₹ in crore)

Sl. No.	No. & Name of scheme	Total provision	Total expenditure	Saving	Percentage of saving with provision
<b>Category 1</b>					
1	6740-Save Girl Child campaign	6.00	3.54	2.46	41.00
2	5063-Protection and help centres for woman against domestic violence usha kiran	3.96	1.94	2.02	51.01
3	3457-Schemes under Woman Welfare Fund	2.00	0.37	1.63	81.50
4	5067-Ladli Laxmi Yojna	778.63	6.87	771.76	99.11
5	9132-Destitute women's home, sewing centre and other institution for woman	4.09	2.10	1.99	48.65
6	5643-Additional honorarium to Aganwadi workers and assistants	290.34	268.62	21.72	7.48
7	6392-Rajeev Gandhi kishori Balika Sashaktikaran Yojna (SABLA)	150.00	134.99	15.01	10.00
8	6917-Indira Gandhi Matratava Sahayata Yojna	31.22	28.51	2.71	8.68
<b>Category 2</b>					
1	6103-Intrgrated Child Protection Commission	48.46	20.17	28.29	58.38
2	5508-Maintenance of buildings of Women Child Development	2.00	0.09	1.37	95.50
3	6647-Establishment of Women Empowerment Directorate	15.84	11.17	4.67	29.48
4	5094- Mangal Diwas	19.91	15.73	4.18	21.00
5	5360- House Construction of Aganwadi Centers	200.00	80.44	119.56	59.78
6	6442- Atal child Health and Nutrition Mission	7.45	2.04	5.41	72.62
7	1291- Project of Improvement of Nutrition Levels Strengthening of ICDS	37.12	7.54	29.58	79.69
8	0658- Integrated Child Development Service and Scheme	965.51	694.88	270.63	28.03
9	6741- M.P. Health Sector Reform Programme (foreign aid)	84.00	25.21	58.79	69.98
10	7046- Construction of Anganwadi Bhawan with Pre-Fab Technique under NABARD	50.00	7.00	43.00	86.00
11	9050- Minimum requirement Programme Special Nutrition Programme (Plan)	1150.14	971.27	178.87	15.55
12	9041- Directorate Women & Child Development	8.12	6.44	1.68	20.69

(Source: Information given by concerned department)

## APPENDIX 1.7

**OPTIMISATION OF THE XIII FINANCE COMMISSION GRANTS DURING  
THE YEAR 2010-15 (₹ ONE CRORE OR MORE)  
(REFERENCE: PARAGRAPH 1.3.4; PAGE 15)**

(₹ in crore)

Major Head and nomenclature	Total Provision in Budget	Status				Total unutilised amount	Percentage of unutilised amount
		Surrender(-)/ Re-appropriation	Expenditure	Savings(-) Excess(+)			
1	2	3	4	5	6=3+5	7	
<b>REVENUE ACCOUNT</b>							
2014-105-6269 Reforms in Judicial System	559.02	-261.69	160.64	-136.69	398.38	71.26	
2029-800-5193 Training Programme relating to calamity	5.00	-5.00	0.00	0.00	5.00	100.00	
2055-101-6269 Reforms in Judicial System	7.37	0	2.31	-5.06	5.06	68.66	
2055-109-6463 Upgradation of Police Training Institutions	22.12	2.44	23.93	-0.63	-	-	
2202-101-8810 Sarva Shiksha Abhiyan	2216.00	0.00	1893.80	-322.20	322.20	14.54	
2205-800-6464 Development and Maintenance Works etc. of Monuments/Museums	280.26	0.00	159.02	-121.24	121.24	43.26	
2235-800-6370 Capacity Construction Under 13th Finance Commission	13.00	0.00	0.00	-13.00	13.00	100.00	
2245-102,800-6370 Capacity Construction Under 13th Finance Commission	22.00	-2.00	10.00	-10.00	12.00	54.55	
2406-101-6898 Forestry Maintenance and Development	110.38	-19.78	97.95	7.35	12.43	11.26	
3054-800-6446 Recommendations of Central Finance Commission Maintenance of Roads and Bridges	209.79	0.00	209.79	0.00	0.00	0.00	
3451-101-6267 Jila Navachar Kosh	59.00	-25.00	9.00	-25.00	50.00	84.75	
3454-001,206-6268 Incentive for U.I.D.A	169.97	-149.22	1.00	-19.75	168.97	99.41	
<b>CAPITAL ACCOUNT</b>							
4055-210-6463 Upgradation of Police Training Institutions	186.73	-38.87	145.20	-2.66	41.53	22.24	
4210-110-6453 Strengthening of Health Infrastructure	298.00	-80.16	180.69	-37.15	117.31	39.37	
4210-15-6457 Upgradation of Maharaja Tukoji Rao Hospital, Indore	27.50	0.00	14.01	-13.49	13.49	49.05	
4210-105-6458 Establishment of Virology Lab in Medical College	30.00	0.00	16.20	-13.80	13.80	46.00	
4235-102-5360 Construction of Buildings for Anganwadi Centres	600.00	-322.24	276.87	-0.89	323.13	53.86	

Major Head and nomenclature	Total Provision in Budget	Status				Total unutilised amount 6=3+5	Percentage of unutilised amount
		Surrender(-)/ Re-appropriation	Expenditure	Savings(-) Excess(+)			
1	2	3	4	5	6=3+5	7	
5452-190-6558 Development of M.I.C.E. Facilities	15.00	-10.00	5.00	0.00	10.00	66.67	
5452-190-6559 Development of Buddhist Paripath In the State	4.00	-3.00	1.00	0.00	3.00	75.00	
5452-190-6560 Development of Religious Tourism	32.00	-8.00	13.00	-11.00	19.00	59.38	
5452-190-6561 Development of Jain Paripath	12.00	0.00	10.00	-2.00	2.00	16.67	
5452-190-6563 Development of Heritage Tourism	11.00	-4.00	7.00	0.00	4.00	36.36	
5452-190-6565 Development of Eco and Adventure Tourism	62.00	-17.00	32.00	-13.00	30.00	48.39	
5452-190-6566 Upgradation and Extension of Existing Tourist Facilities	40.50	-1.50	27.00	-12.00	13.50	33.33	
5452-190-6567 Upgradation of Link Roads and Internal Roads	29.00	-4.50	20.00	-4.50	9.00	31.03	
5452-190-6568 Signages in National State Highway cities	6.00	-1.00	4.00	-1.00	2.00	33.33	
5452-190-6570 Development of Statistical cell	1.50	-1.00	0.50	0	1.00	66.67	
5452-190-6571 Fair and Festival	7.50	-2.50	3.50	-1.50	4.00	53.33	
5452-190-6573 Development of Air Services	6.00	-4.00	2.00	0.00	4.00	66.67	
5452-190-8808 Works Related to Information Technology	1.00	0.00	1.00	0.00	0.00	0.00	
<b>Total</b>	<b>5043.64</b>	<b>-958.02</b>	<b>3326.41</b>	<b>-759.21</b>	<b>1717.23</b>	<b>34.05</b>	

(Source: Detailed Appropriation Accounts of respective years)

**APPENDIX 1.8**  
**A: DEVOLUTION OF FUNCTIONS BY STATE GOVERNMENT**  
**TO URBAN LOCAL BODIES**

(REFERENCE: PARAGRAPH 1.6.6.1; PAGE 25)

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

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

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

**APPENDIX 1.9**

**FINANCIAL POSITION OF STATUTORY CORPORATIONS/GOVERNMENT COMPANIES RUNNING IN LOSS AS ON 31 MARCH 2015 FOR THE LATEST YEAR FOR WHICH ACCOUNTS WERE FINALISED**

(REFERENCE: PARAGRAPH 1.8.1; PAGE 30)

(₹ in crore)

Sl. No.	Name of the Companies/ Corporations	Years up to which accounts furnished	Amount invested (paid-up-capital) at the end of the year				Accumulated loss(-) at the end of 31 March of the year	Sector
			State	Central	Others	Total		
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Industrial Infrastructure Development Corporation Limited, Gwalior	2013-14	0.00	0.00	1.75	1.75	0.57	Finance
2.	Madhya Pradesh State Industrial Development Corporation Limited	2012-13	81.09	0.00	0.00	81.09	583.37	Finance
3.	Pithampur Auto Cluster Pvt. Limited	2013-14	0.00	0.00	12.12	12.12	7.41	Manufacturing
4.	Madhya Pradesh State Electronics Development Corporation Limited	2012-13	21.91	0.00	0.00	21.91	6.91	Manufacturing
5.	Crystal I.T. Park Indore Limited	2013-14	0.00	0.00	0.05	0.05	0.07	Manufacturing
6.	MPAMRL (Semaria) Coal Company Limited	2013-14	0.00	0.00	1.00	1.00	0.47	Manufacturing
7.	MPAMRL (Morga) Coal Company Limited	2013-14	0.00	0.00	1.00	1.00	0.33	Manufacturing
8.	MPAMRL (Bicharpur) Coal Company Limited	2013-14	0.00	0.00	1.00	1.00	0.85	Manufacturing
9.	MPAMRL (Marki Barka) Coal Company Limited	2013-14	0.00	0.00	1.00	1.00	0.43	Manufacturing
10.	Madhya Pradesh Jaypee Coal Limited	2013-14	0.00	0.00	10.00	10.00	0.01	Manufacturing
11.	Madhya Pradesh Monnet Mining Company Limited	2013-14	0.00	0.00	2.00	2.00	0.36	Manufacturing
12.	Madhya Pradesh Jaypee Minerals Limited	2013-14	0.00	0.00	61.22	61.22	1.34	Manufacturing
13.	Madhya Pradesh Jaypee Coalfields Limited	2013-14	0.00	0.00	10.00	10.00	0.40	Manufacturing
14.	Madhya Pradesh Sainik Coal Mining Private Limited	2013-14	0.00	0.00	33.30	33.30	0.71	Manufacturing
15.	Madhya Pradesh Poorv Kshetra Vidyut Vitran Company Limited	2013-14	0.00	0.00	1598.08	1598.08	8824.44	Power
16.	Madhya Pradesh Pashchim Kshetra Vidyut Vitran Company Limited	2013-14	0.00	0.00	1945.38	1945.38	7733.55	Power
17.	Madhya Pradesh Power Transmission Company Limited	2013-14	2375.64	0.00	0.00	2375.64	149.52	Power



Sl. No.	Name of the Companies/Corporations	Years up to which accounts furnished	Amount invested (paid-up-capital) at the end of the year				Accumulated loss(-) at the end of 31 March of the year	Sector
			State	Central	Others	Total		
1.	2.	3.	4.	5.	6.	7.	8.	9.
18.	Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Limited	2013-14	0.00	0.00	1841.73	1841.73	8673.05	Power
19.	Madhya Pradesh Power Generating Company Limited	2013-14	4780.55	0.00	185.00	4965.55	2002.75	Power
20.	Bansagar Thermal Power Project Limited	2013-14	0.00	0.00	0.05	0.05	1.83	Power
21.	Madhya Pradesh State Tourism Development Corporation Limited	2011-12	24.97	0.00	0.00	24.97	3.37	Service
22.	Madhya Pradesh Vikramaditya Knowledge City (Ujjain) Limited	2013-14	0.00	0.00	1.00	1.00	0.63	Service
23.	Madhya Pradesh Road Transport Corporation	2007-08	109.96	31.85	-	141.81	1024.52	Service
24.	Madhya Pradesh Financial Corporation, Indore	2013-14	343.70	0.00	22.44	366.14	220.64	General
25.	Bhopal City Link Limited, Bhopal	2009-10	-	-	0.30	0.30	0.05	Service
26.	Katni City Transport Services Limited Katni	2010-11	-	-	0.15	0.15	0.02	Service
27.	Madhya Pradesh Jal Nigam Maryadit, Bhopal	2013-14	25.00	-	-	25.00	1.82	Service
<b>Total</b>			<b>7762.82</b>	<b>31.85</b>	<b>5728.57</b>	<b>13523.24</b>	<b>29268.72</b>	

**APPENDIX 1.10**  
**STATUS OF PPP PROJECTS UNDER VARIOUS SECTORS**  
**AS ON JUNE 2015**  
**(REFERENCE: PARAGRAPH 1.8.2; PAGE 31)**

(₹ in crore)

Sl. No.	Department	Total Projects		Under planning / Pipeline		Under Bidding		Under Implementation/co nstruction		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	Biodiversity and Biotechnology	1	130.00	1	130.00	0	0.00	0	0.00	0	0.00
3	Commerce, Industry and Employment	7	1082.18	4	786.08	1	78.52	2	217.58	0	0.00
4	Energy	4	552.72	0	0.00	0	0.00	1	170.00	3	382.72
5	Farmer Welfare and Agriculture Development	1	138.50	0	0.00	0	0.00	1	138.50	0	0.00
6	Food, Civil Supplies and Consumer Protection	2	349.92	1	100.00	1	249.92	0	0.00	0	0.00
7	Forest	4	196.68	1	130.00	1	50.00	1	15.68	1	1.00
8	Horticulture and Food Processing	3	334.69	1	223.19	2	111.50	0	0.00	0	0.00
9	Housing and Environment	3	47.00	1	45.00	0	0.00	0	0.00	2	2.00
10	Public Health and Family Welfare	1	67.00	0	0.00	0	0.00	0	0.00	1	67.00
11	Public Health Engineering	5	1185.13	5	1185.13	0	0.00	0	0.00	0	0.00
12	Public Works	139	20693.20	21	5408.27	7	1079.76	78	9109.66	33	5095.51
13	Panchayat & Rural Development	2	99.93	2	99.93	0	0.00	0	0.00	0	0.00
14	Sports and Youth Welfare	1	900.00	0	0.00	0	0.00	1	900.00	0	0.00
15	Technical Education and Skill Development	3	331.30	1	176.30	0	0.00	2	155.00	0	0.00
16	Tourism	3	35.00	1	15.00	2	20.00	0	0.00	0	0.00
17	Transport	1	1094.00	0	0.00	0	0.00	1	1094.00	0	0.00
18	Urban Administration and Development	28	1436.76	17	983.25	2	24.90	4	145.83	5	282.78
<b>Total</b>		<b>210</b>	<b>28767.15</b>	<b>58</b>	<b>9375.29</b>	<b>16</b>	<b>1614.60</b>	<b>91</b>	<b>11946.25</b>	<b>45</b>	<b>5831.01</b>

## APPENDIX 2.1

**STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS WHERE SAVINGS  
WERE MORE THAN ₹ 10 CRORE AND ALSO MORE THAN 20 PER CENT OF THE  
TOTAL PROVISION  
(REFERENCE: PARAGRAPH 2.3.1; PAGE 47)**

(**₹ in crore**)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
1	PD	Public Debt (Capital Charged)	9177.00	4256.48	46.38
2	01	General Administration & Lok Seva Prabandhan (Revenue Voted)	602.18	193.15	32.07
3	01	General Administration & Lok Seva Prabandhan (Capital Voted)	61.87	38.40	62.06
4	01	General Administration & Lok Seva Prabandhan (Revenue Charged)	43.81	13.69	31.25
5	04	Other Expenditure pertaining to Home Department (Revenue Voted)	43.91	22.42	51.06
6	06	Finance (Revenue Charged)	14.78	12.40	83.90
7	06	Finance (Capital Voted)	470.80	141.27	30.01
8	07	Commercial Tax (Revenue Voted)	2545.27	1046.40	41.11
9	08	Land Revenue and District Administration (Revenue Voted)	1253.24	352.06	28.09
10	08	Land Revenue and District Administration (Capital Voted)	21.60	11.91	55.14
11	09	Expenditure pertaining to Revenue Department (Revenue Voted)	67.12	21.08	31.41
12	10	Forest (Capital Voted)	80.00	25.49	31.86
13	12	Energy (Revenue Charged)	365.23	297.03	81.33
14	13	Farmers Welfare and Agriculture Development (Revenue Voted)	2463.18	518.65	21.06
15	14	Animal Husbandry (Revenue Voted)	711.69	154.39	21.69
16	15	Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Revenue Voted)	1751.13	549.50	31.38
17	15	Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Capital Voted)	31.65	28.35	89.57
18	16	Fisheries (Revenue Voted)	74.34	26.88	36.16
19	17	Co-operation (Revenue Voted)	916.67	710.13	77.47
20	19	Public Health and Family Welfare (Revenue Voted)	4015.85	871.16	21.69
21	25	Mineral Resources (Revenue Voted)	38.29	12.35	32.25
22	25	Mineral Resources (Revenue Charged)	648.34	648.34	100.00
23	26	Culture (Revenue Voted)	187.73	41.19	21.94
24	27	School Education (Primary Education) (Capital Voted)	116.46	24.97	21.44
25	29	Law and Legislative Affairs (Revenue Voted)	1272.32	564.12	44.34
26	29	Law and Legislative Affairs (Revenue Charged)	94.45	21.71	22.99
27	30	Rural Development (Revenue Voted)	716.21	277.34	38.72
28	30	Rural Development (Capital Voted)	1471.55	871.15	59.20
29	31	Planning, Economics and Statistics (Revenue Voted)	267.37	195.23	73.02
30	32	Public Relations (Revenue Voted)	244.68	55.52	22.69
31	33	Tribal Welfare (Revenue Voted)	1673.75	362.38	21.65
32	34	Social Justice (Revenue Voted)	226.08	95.39	42.19
33	36	Transport (Revenue Voted)	128.04	71.61	55.93

1	2	3	4	5	6
34	36	Transport (Capital Voted)	21.25	14.29	67.25
35	37	Tourism (Revenue Voted)	81.06	17.34	21.39
36	37	Tourism (Capital Voted)	133.00	72.95	54.85
37	38	Ayush (Revenue Voted)	460.56	234.29	50.87
38	38	Ayush (Capital Voted)	20.35	11.18	54.94
39	40	Expenditure pertaining to Water Resources Department- Command Area Development (Capital Voted)	135.82	42.36	31.19
40	41	Tribal Areas Sub-Plan (Revenue Voted)	5649.44	1912.84	33.86
41	41	Tribal Areas Sub-Plan (Capital Voted)	2870.98	1208.34	42.09
42	43	Sports and Youth Welfare (Revenue Voted)	85.43	40.25	47.11
43	44	Higher Education (Capital Voted)	40.01	18.51	46.26
44	47	Technical Education and Skill Development (Capital Voted)	84.52	25.13	29.73
45	48	Narmada Valley Development (Capital Voted)	1252.76	464.61	37.09
46	49	Scheduled Caste Welfare & Vimukta, Ghumakkad evam Ardha Ghumakkad Caste Welfare (Revenue Voted)	95.33	27.54	28.89
47	50	Horticulture and Food Processing (Revenue Voted)	421.38	140.02	33.23
48	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions (Revenue Voted)	3230.73	794.52	24.59
49	53	Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Revenue Voted)	265.50	115.24	43.40
50	55	Women and Child Development (Revenue Voted)	2350.00	902.20	38.39
51	55	Women and Child Development (Capital Voted)	356.57	282.39	79.20
52	58	Expenditure on Relief on Account of Natural Calamities and Scarcity (Revenue Voted)	4155.20	1055.76	25.41
53	60	Expenditure pertaining to District Plan Schemes (Capital Voted)	218.87	51.44	23.50
54	61	Expenditure pertaining to Bundelkhand Package (Revenue Voted)	143.56	113.16	78.82
55	61	Expenditure pertaining to Bundelkhand Package (Capital Voted)	369.21	120.56	32.65
56	62	Panchayat (Revenue Voted)	171.17	38.04	22.22
57	63	Minority Welfare (Revenue Voted)	68.40	43.28	63.27
58	64	Scheduled Castes Sub-Plan (Revenue Voted)	3742.19	1388.74	37.11
59	64	Scheduled Castes Sub-Plan (Capital Voted)	2314.05	785.04	33.92
60	66	Welfare of Backward Classes (Revenue Voted)	763.69	249.51	32.67
61	67	Public Works-Buildings (Revenue Voted)	526.18	123.41	23.45
62	67	Public Works-Buildings (Capital Voted)	187.75	75.72	40.33
63	68	Financial Assistance to Tribal Area Sub-Plan-Urban Bodies (Revenue Voted)	46.01	22.27	48.40
64	69	Information Technology (Revenue Voted)	148.70	67.94	45.69
65	69	Information Technology (Capital Voted)	34.40	16.09	46.77
66	73	Medical Education Department (Revenue Voted)	550.82	128.20	23.27
67	73	Medical Education Department (Capital Voted)	59.56	25.99	43.64

1	2	3	4	5	6
68	74	Financial assistance to Three Tier Panchayati Raj Institutions (Revenue Voted)	13718.31	4279.95	31.20
69	75	Financial Assistance to Urban Bodies (Revenue Voted)	5815.62	1260.65	21.68
70	75	Financial Assistance to Urban Bodies (Capital Voted)	25.00	19.81	79.24
71	76	New and Renewable Energy Sources (Revenue Voted)	64.53	55.12	85.42
72	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Revenue Voted)	2384.36	765.80	32.12
<b>Total</b>			<b>84858.86</b>	<b>29542.62</b>	<b>34.81</b>

(Source: Appropriation Accounts)

**APPENDIX 2.2 (A)**

**CASES OF SCHEMES IN WHICH SUBSTANTIAL SAVINGS OCCURRED (MORE THAN ₹ 20 CRORE IN EACH CASE) IN RESPECT OF GRANTS/APPROPRIATIONS GIVEN IN TABLE 2.2**

**(REFERENCE: PARAGRAPH 2.3.1; PAGE 48)**

**(₹ in crore)**

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
<b>(Revenue Voted)</b>				
<b>01-General Administration &amp; Lok Seva Prabandhan</b>				
1	2015-Elections	Election Expenditure of Local Bodies	46.95	Saving was attributed to economy measures and non-payment of bills due to ban on drawal.
2	2052-Secretariat-General Services	Secretariat	21.49	Not intimated (November 2015).
<b>07-Commercial Tax</b>				
3	2030-Stamp and Registration	Transfer of cess levied on transfer of land under M.P. Upkar Adhiniyam 1982 to Rural Development Fund	150.00	Not intimated (November 2015).
4	2030-Stamp and Registration	Transfer of the Additional Stamp Duty levied under M.P. Panchayat Adhiniyam to Panchayat Land	410.00	Not intimated (November 2015).
5	2039-State Excise	Superintendence	270.69	Not intimated (November 2015).
6	2040-Taxes on Sales, Trade etc.	District Establishment	55.23	Saving was mainly attributed to posts remaining vacant against sanctioned post.
<b>08-Land Revenue and District Administration</b>				
7	2029-Land Revenue	Land Management	34.26	Not intimated (November 2015).
8	2029-Land Revenue	District Expenses	102.60	Not intimated (November 2015).
9	2053-District Administration	District Establishment	73.21	Not intimated (November 2015).
10	2053-District Administration	Sub-Divisional Establishment	39.50	Not intimated (November 2015).
<b>13-Farmers Welfare and Agriculture Development</b>				
11	2401-Crop Husbandry	National Food Safety Mission	186.58	Saving was mainly attributed to non-receipt of release according to provision from Government of India.
12	2401-Crop Husbandry	Special Assistance Top-up Grant to Farmers for Irrigation Equipments	31.08	Not intimated (November 2015).
13	2401-Crop Husbandry	National E-Governance Plan	49.67	Saving was mainly attributed to lesser receipt of release and non-receipt of release from Government of India.
14	2401-Crop Husbandry	Sub Mission on Seed and Planning Material	31.25	Saving was partly attributed to non-receipt of release from Government of India as per provision.
15	2401-Crop Husbandry	National Agriculture Development Scheme	36.26	Not intimated (November 2015).
<b>14-Animal Husbandry</b>				
16	2403-Animal Husbandry	Veterinary Hospitals	34.26	Not intimated (November 2015).
17	2403-Animal Husbandry	Intensive Cattle Development Project	26.04	Not intimated (November 2015).
18	2403-Animal Husbandry	National Agriculture Development Scheme	25.01	Not intimated (November 2015).

1	2	3	4	5
<b>15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan</b>				
19	2501-Special Programmes for Rural Development	Backward Region Grand Fund Scheme	58.71	Not intimated (November 2015).
20	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Other Scholarships	79.08	Saving was partly attributed to ban on drawal from Finance Department.
21	2215-Water Supply and Sanitation	Nirmal Bharat Abhiyan	123.80	Saving was attributed to non-receipt of central share and less receipt of funds in first quarter from Government of India.
22	2515-Other Rural Development Programmes	Mid-day Meal Programme	96.93	Saving was attributed to non-receipt of central share and less receipt of funds in first quarter from Government of India.
<b>17-Co-operation</b>				
23	2425-Co-operation	Interest Grant on Short Term Loan to Famers through Co-operative Banks	677.50	Not intimated (November 2015).
<b>19-Public Health and Family Welfare</b>				
24	2210-Medical and Public Health	District/ Civil Hospital and Dispensaries	229.72	Not intimated (November 2015).
25	2210-Medical and Public Health	Establishment and Operation of Health Centres	140.53	Not intimated (November 2015).
26	2210-Medical and Public Health	Multipurpose Disease Control Programme	81.45	Not intimated (November 2015).
27	2210-Medical and Public Health	Malaria	85.05	Not intimated (November 2015).
28	2211-Family Welfare	Additional Sub-Health Center	100.72	Not intimated (November 2015).
<b>29-Law and Legislative Affairs</b>				
29	2014-Administraion of Justice	General Establishment	64.41	Not intimated (November 2015).
30	2014-Administraion of Justice	Reforms in Judicial System (13 <sup>th</sup> Finance Commission)	256.56	Not intimated (November 2015).
31	2015-Election	Preparation and Printing of Voter Lists	52.46	Not intimated (November 2015).
32	2015-Election	Charges for conduct of Elections to Parliament	105.13	Saving was partly attributed to possibility of lesser expenditure relating remuneration of contract employees.
<b>30-Rural Development</b>				
33	2515-Other Rural Development Programmes	Renovation and Upgradation of Constructed Roads under Pradhan Mantri Sadak Yojna	211.43	Saving was attributed to non-receipt of sanction for drawal from Finance Department.
<b>31-Planning, Economics and Statistics</b>				
34	3454-Census, Surveys and Statistics	Incentive for U.I.D.A. (13 <sup>th</sup> Finance Commission)	31.19	Saving was attributed to non-receipt of demand and economy cut.
35	3454-Census, Surveys and Statistics	Statistical Aid	84.45	Not intimated (November 2015).
<b>33-Tribal Welfare</b>				
36	2202-General Education	Primary Schools	171.02	Saving was attributed to retirement of teachers and non-filling of vacant posts.
37	2202-General Education	Higher Secondary Schools	47.14	Saving was mainly attributed to retirement of employees principals and lecturers and non-filling of vacant posts and non-drawal of funds by Departmental D.D.Os.
38	2202-General Education	Middle Schools	77.13	Saving was mainly attributed to retirement of teachers, employees, principals and lecturers and non-filling of vacant posts and non-drawal of funds by Departmental D.D.Os.

1	2	3	4	5
<b>38-Ayush</b>				
39	2210-Medical and Public Health	Ayurvedic Hospitals and Dispensaries	160.40	Not intimated (November 2015).
<b>41-Tribal Areas Sub-Plan</b>				
40	2406-Forestry and Wild Life	Compensation for rehabilitation of Villagers	39.40	Not intimated (November 2015).
41	2406-Forestry and Wild Life	Integrated Development of Wild Life Environment	34.50	Not intimated (November 2015).
42	2401-Crop Husbandry	National Food Safety Mission	88.19	Saving was mainly attributed to non-release of amount according to provision from Government of India.
43	2425-Co-operation	Interest Grant on Short Term Agriculture Loan through Co-operative Banks	40.50	Not intimated (November 2015).
44	2210- Medical and Public Health	National Rural Health Mission	44.24	Not intimated (November 2015).
45	2202-General Education	Sarva Shiksha Abhiyan	64.20	Not intimated (November 2015).
46	2202-General Education	Implementation of National Secondary Education Expedition	130.48	Not intimated (November 2015).
47	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Post Matric-Scholarships	61.88	Not intimated (November 2015).
48	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Scholarships/Stipends	114.81	Not intimated (November 2015).
49	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Local Development Programme under Integrated Tribal Development Project/Mada Pocket/Cluster	120.16	Not intimated (November 2015).
50	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Development of Special Backward Tribes	54.32	Not intimated (November 2015).
51	2235-Social Security and Welfare	Integrated Child Development Service Scheme	46.84	Not intimated (November 2015).
52	2235-Social Security and Welfare	Ladli Laxmi Yojana	154.94	Saving was attributed to non-finalisation of rules for utilisation of funds under scheme.
53	2236-Nutrition	Minimum Need Programme for Special Nutrition Schemes	66.14	Not intimated (November 2015).
54	2515-Other Rural Development Programmes	Renewal and Upgradation of Roads Constructed under Pradhan Mantri Sadak Yojna	49.37	Saving was attributed to non-receipt of sanction for drawal from the Finance Department.
<b>50-Horticulture and Food Processing</b>				
55	2401-Crop Husbandry	National Stable Agriculture Mission	50.49	Saving was attributed to drawal of funds according to release of funds from Central Government under this Scheme and non-receipt of second installment of central share from Treasury by the end of March.



1	2	3	4	5
56	2401-Crop Husbandry	National Horticulture Mission	50.47	Saving was attributed to drawal of funds according to release of funds from Central Government under this Scheme and non-receipt of second installment of central share from Treasury by the end of March.
<b>52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions</b>				
57	2501-Special Programmes for Rural Development	Backward Region Grand Fund Scheme	68.62	Not intimated (November 2015).
58	2501-Special Programmes for Rural Development	Special Infrastructure Scheme related to Naxal affected Area	51.62	Not intimated (November 2015).
59	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Scholarship and Stipend	76.20	Not intimated (November 2015).
60	2215-Water Supply and Sanitation	Nirmal Bharat Abhiyan	147.95	Saving was attributed to non-receipt of central share and less receipt of funds in first quarter from Government of India.
61	2216-Housing	Indira Awas Yojna	89.60	Saving was attributed to less receipt of funds in first quarter from Government of India.
62	2515-Other Rural Development Programmes	Mid-day Meal Programme	92.37	Saving was attributed to non-receipt of central share and less receipt of funds in first quarter from Government of India.
<b>53-Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan</b>				
63	2217-Urban Development	Jawahar Lal Nehru National Urban Renewal Mission	51.67	Saving was attributed to ban on drawal by the Finance Department.
<b>55-Women and Child Development</b>				
64	2235-Social Security and Welfare	Integrated Child Development Service Scheme	169.58	Saving was attributed to provision being in excess of requirement according to annual work plan, enforcement of code of conduct, non – incurring of expenditure due to non-implementation of different activities under ICDS financial restriction and non acceptance of proposal of providing unspent money of first, second and third quarter in the fourth quarter.
65	2235-Social Security and Welfare	Ladli Laxmi Yojana	492.40	Saving was attributed to non-finalisation of rules for operation of funds and delay in implementation of new procedure for making payment to beneficiaries.
66	2236-Nutrition	Minimum Needs Programme for Special Nutrition Scheme	77.53	Saving was attributed to enforcement of code of conduct, non –incurring the expenditure due to financial restriction and non acceptance of proposal for providing unspent money of first, second and third quarter in the fourth quarter, non-revision of rates for transportation of take home ration and non-allotment of fifteen percent of total provision at the level of State Government for achieving the targets fixed under ICDS Mission.
67	2236-Nutrition	Multi-Sector Nutrition Programme	43.20	Saving was attributed to non-releasing of grant by Government of India

1	2	3	4	5
<b>58-Expenditure on relief on Account of Natural Calamities and Scarcity</b>				
68	2245-Relief on Account of Natural Calamities	Grant Assistance for Loss of Crops due to drought	530.00	Saving was partly attributed to process under consideration for declaration of drought calamity and lesser requirement of funds in these schemes in comparison to quantum of calamities caused by hailstorm.
69	2245-Relief on Account of Natural Calamities	Cash Donation	1130.14	Saving was attributed to less requirement of funds in this scheme in comparison to quantum of calamities caused by hailstorm.
70	2245-Relief on Account of Natural Calamities	Assistance and other Works for restoration	69.96	Saving was mainly attributed to less requirement of funds in this scheme in comparison to quantum of calamities caused by hailstorm, flood and important contingency works of newly constructed Rahat Bhawan.
<b>61-Expenditure pertaining to Bundelkhand Package</b>				
71	2700-Major Irrigation	Disposal of Waste	75.00	Not intimated (November 2015).
<b>64-Schedule Castes Sub-Plan</b>				
72	2401-Crop Husbandry	National Food Security	56.78	Saving was mainly attributed to non-receipt of funds as per provision from Government of India.
73	2210-Medical and Public Health	National Rural Health Mission	65.67	Not intimated (November 2015).
74	2202-General Education	Sarva Shiksha Abhiyan	56.40	Not intimated (November 2015).
75	2202-General Education	Implementation of National Secondary Education Expedition	135.97	Not intimated (November 2015).
76	2235-Social Security and Welfare	Integrated Child Development Service Scheme	53.17	Saving was mainly attributed to implementation of code of conduct, non-implementation of different activities under ICDS, financial restriction and non-acceptance of proposal of providing unspent money of first, second and third quarter in fourth quarter.
77	2235-Social Security and Welfare	Ladli Laxmi Yojana	124.53	Saving was attributed to non-incurring expenditure due to non-formation of rules for operation of funds.
78	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-0103	Post Matric Scholarships	146.70	Saving was mainly attributed to ban by Finance Department.
79	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-0803	Post Matric Scholarships	53.64	Saving was mainly attributed to ban by Finance Department.
<b>66- Welfare of Backward Classes</b>				
80	2225-Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	Post Matric Scholarships	201.91	Saving was attributed to locking in treasury from date 25.03.2015 and ban on drawal from 29.03.2015 for payment of bills amounting to more than ₹ 5 lakh.
<b>67-Public Works-Buildings</b>				
81	2059-Public Works	Execution	47.71	Not intimated (November 2015).
<b>73-Medical Education Department</b>				
82	2210-Medical and Public Health	Hospital Attached to Medical College	37.27	Saving was partly attributed to budget provision being in excess of the actual expenditure
83	2210-Medical and Public Health	Medical College	38.33	Saving was partly attributed to budget provision being in excess of the actual expenditure.

1	2	3	4	5
<b>74- Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions</b>				
84	2215-Water Supply and Sanitation	Nirmal Bharat Abhiyan	412.53	Saving was attributed to less receipt of funds in first quarter and non-receipt of central share from Government of India.
85	2216-Housing	Indira Awas Yojna	176.00	Saving was attributed to less receipt of funds in first quarter from Government of India and non-receipt of sanction for drawal from Finance Department.
86	2501-Special Programme for Rural Development	National Rural Livelihood Mission	126.25	Saving was attributed to non-receipt of central share and less receipt of funds from Government of India.
87	2505-Rural Employment	National Rural Employment Guarantee Scheme	935.47	Saving was partly attributed to non-receipt of central share from Government of India.
88	2515-Other Rural Development Programmes	General Grant to Local Bodies under the Recommendations of 13 <sup>th</sup> Finance commission	677.01	Not intimated (November 2015).
89	2515-Other Rural Development Programmes	Mid-day Meal Programme	284.76	Saving was attributed to non-receipt of central share and less receipt of funds in first quarter from Government of India.
90	2515-Other Rural Development Programmes	Backward Region Grand Fund Scheme	262.11	Not intimated (November 2015).
91	2853-Non-ferrous Mining and Metallurgical Industries	Transfer of Revenue Received from Subsidiary Minerals of Rural Areas to Panchayats	60.76	Not intimated (November 2015).
92	3604-Compensation and assignments to Local Bodies and Panchayati Raj Institutions-197	Grant against Collection of additional Stamp Duty	353.67	Not intimated (November 2015).
93	3604-Compensation and assignments to Local Bodies and Panchayati Raj Institutions-198	Grant against Collection of additional Stamp Duty	89.13	Not intimated (November 2015).
94	3604-Compensation and assignments to Local Bodies and Panchayati Raj Institutions	Lump-Sum Grant to Local Bodies for Basic Services (Share in State Taxes)	412.86	Not intimated (November 2015).
<b>75-Financial Assistance to Urban Bodies</b>				
95	2217-Urban Development-191	General Grant to Urban Bodies under the Recommendations of 13 <sup>th</sup> Finance commission	121.55	Saving was attributed to non-receipt of funds from Government of India.
96	2217-Urban Development-191	General Compliance Grant under the Recommendations of 13 <sup>th</sup> Finance commission	197.46	Saving was mainly attributed to non-receipt of funds from Government of India.
97	2217-Urban Development-191	Infrastructure Development Scheme for Small and Medium Towns	57.20	Saving was attributed to ban on drawal imposed by Finance Department.
98	2217-Urban Development	Jawahar Lal Nehru National Urban Renewal Mission	244.29	Saving was partly attributed to ban on drawal imposed by Finance Department.
99	2217-Urban Development-192	General Grant to Urban Bodies under the Recommendations of 13 <sup>th</sup> Finance commission	86.80	Saving was attributed to non-receipt of funds and sanction from Government of India.
100	2217-Urban Development-192	General Compliance Grant under the Recommendations of 13 <sup>th</sup> Finance commission	141.01	Saving was mainly attributed to non-receipt of funds and sanction from Government of India.

1	2	3	4	5
101	2217-Urban Development-192	Infrastructure Development Scheme for Small and Medium Towns	124.26	Saving was attributed to ban on drawal imposed by Finance Department, non availability of funds and non-receipt of all sanctions and receipt of sanction of lesser amount to municipal council from Government of India.
102	2217-Urban Development-193	General Grant to Local Bodies under the Recommendations of 13 <sup>th</sup> Finance commission	56.13	Saving was attributed to non-receipt of funds and sanction from Government of India.
103	2217-Urban Development-193	General Compliance Grant under the Recommendations of 13 <sup>th</sup> Finance commission	91.18	Saving was mainly attributed to non-receipt of funds and sanction from Government of India.
<b>77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)</b>				
104	2202-General Education	Higher Secondary Schools	214.55	Not intimated (November 2015).
105	2202-General Education	Implementation of National Secondary Education Expedition	414.34	Not intimated (November 2015).
<b>(Capital Voted)</b>				
<b>06-Finance</b>				
106	6075-Loans for Miscellaneous General Services	Provision for Settlement of Guaranteed Loans	50.00	Not intimated (November 2015).
107	6075-Loans for Miscellaneous General Services	Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	Not intimated (November 2015).
108	6075-Loans for Miscellaneous General Services	Loan Assistance for restructuring of State Government Undertakings	49.90	Not intimated (November 2015).
<b>30-Rural Development</b>				
109	4515-Capital Outlay on Other Rural Development Programmes	Prime Minister Gram Sadak Yojna	752.83	Saving was attributed to non-receipt of sanction for drawal from Finance Department and non-receipt of central share from Government of India.
110	4515-Capital Outlay on Other Rural Development Programmes	Mukhya Mantri Gram Sadak Infrastructure Yojna	77.86	Saving was attributed to non-receipt of sanction for drawal from Finance Department, non drawal of funds by district and surrender of available funds in WDDF due to non-receipt of demand from project in charge.
<b>41-Tribal Areas Sub-Plan</b>				
111	6801-Loans for Power Projects	Strengthening of Sub-Transmission and Distribution System	35.31	Saving was attributed to non-receipt of sanction for drawal of funds from Finance Department.
112	6801-Loans for Power Projects	Arrangement of Independent Feeder for Agriculture Use	109.00	Saving was attributed to delay in work by some turnkey-contractors resulting in non-utilisation of funds.
113	6801-Loans for Power Projects	Strengthening of Transmission System	46.00	Saving was attributed to delay in work by some turnkey-contractors resulting in non-utilisation of funds.
114	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Miscellaneous Development Works in Tribal Sub Plan Area Article 275 (1)	83.68	Not intimated (November 2015).
115	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Local Development Programme under Integrated Tribal Development Project/Mada Pocket/Cluster	39.67	Not intimated (November 2015).

1	2	3	4	5
116	4701-Capital Outlay on Medium Irrigation	Halone Project	34.43	Saving was partly attributed to urgent requirement of funds for displaced families from catchment area of dam under Lower Goi Project.
117	4702- Capital Outlay on Minor Irrigation	A.I.B.P Schemes	67.66	Saving was partly attributed to the progress of construction work not being upto expectation.
118	4235-Capital outlay on Social Security and Welfare	Integrated Child Development Service	44.86	Saving was attributed to non-receipt of sanction for construction of building from Government of India under ICDS Mission.
119	4235-Capital outlay on Social Security and Welfare	Construction of Buildings for Anganwadi Centres	32.00	Not intimated (November 2015).
120	4515-Capital Outlay on other Rural Development Programmes	Prime Minister Gram Sadak Yojna	263.77	Saving was attributed to non-receipt of sanction for drawal from Finance Department and non-receipt of central share from Government of India.
<b>48-Narmada Valley Development</b>				
121	4700-Capital Outlay on Major Irrigation	Bargi Canal Diversion Project	133.70	Saving was partly attributed to non-progress of tunnel works due to technical reasons machine becoming out of order.
122	4700-Capital Outlay on Major Irrigation	Canal and Appurtenant Construction Works	113.39	Saving was partly attributed to difficulty in land acquisition and incomplete utilization of fund due to movement.
123	4700-Capital Outlay on Major Irrigation	Omkareshwar Project	145.37	Not intimated (November 2015).
<b>55-Woment and child Development</b>				
124	4235-Capital Outlay on Social Security and Welfare	Construction of Buildings for Anganwadi Centres	72.61	Saving was mainly attributed to non-drawal of supplementary provision due to release of funds on 31 March 2015.
125	4235-Capital Outlay on Social Security and Welfare	Integrated Child Development Service Scheme	138.60	Saving was attributed to enforcement of code of conduct, non-incurring of expenditure due to financial restriction, non-acceptance of proposal for providing unspent money of first, second and third quarter in the fourth quarter and non-execution of different activities under ICDS.
<b>61-Expenditure pertaining to Bundelkhand Package</b>				
126	4215-Capital Outlay on Water Supply and Sanitation	Piped Water Supply Scheme to Villages	27.90	Not intimated (November 2015).
127	4700-Capital Outlay on Major Irrigation	Disposal of waste	25.00	Not intimated (November 2015).
<b>64-Scheduled Castes Sub-Plan</b>				
128	6801-Loans for Power Projects	Arrangement of Independent Feeder for Agriculture Uses	107.42	Saving was attributed to non-utilisation of funds due to delay in work of different contracts by Turn Key Contractors.
129	6801-Loans for Power Projects	Strengthening of Transmission System	47.09	Saving was attributed to non-utilisation of funds due to delay in work of different contracts by Turn Key Contractors.
130	4215-Capital Outlay on Water Supply and Sanitation	Rural Piped Water Supply Scheme	70.79	Saving was partly attributed to non-receipt of tender rate of proposed work for schemes.
131	4215-Capital Outlay on Water Supply and Sanitation	Implementation of Water Supply Schemes Through Water Corporation	41.64	Not intimated (November 2015).

1	2	3	4	5
132	4515-Capital outlay on other Rural Development Programmes	Prime Minister Rural Road Scheme	187.27	Saving was partly attributed to non-receipt of permission of drawal from Finance Department.
<b>(Revenue Charged)</b>				
<b>12-Energy</b>				
133	2045-Other Taxes and Duties on Commodities and Services	Transfer of energy development cess to energy development fund levied under M.P. Upkar Adhiniyam 1982	297.03	Saving was attributed to non-transfer of funds from Finance Department.
<b>25-Mineral Resources</b>				
134	2853-Non-Ferrous Mining and Metallurgical Industries	Transfer of Mineral Surcharge to Reserve Fund	248.29	Not intimated (November 2015).
135	2853-Non-Ferrous Mining and Metallurgical Industries	Transfer of Mineral Surcharge to Reserve Fund	400.00	Not intimated (November 2015).
<b>(Capital Charged)</b>				
<b>Public Debt</b>				
136	6003-Internal Debt of the State Government	Loans from the National Agricultural Credit Fund of the National Bank for Agriculture and Rural Development	166.38	Not intimated (November 2015).
137	6003-Internal Debt of the State Government	Ways and Means Advances	2000.00	Not intimated (November 2015).
138	6003-Internal Debt of the State Government	Advances to Meet Short Fall	2000.00	Not intimated (November 2015).

(Source: Appropriation Accounts)

## APPENDIX 2.2 (B)

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

(₹ in crore)

Sl. No.	Grant/ Appropriation No. and Name	Name of the scheme under Grant/ Appropriation	Total Provision (Orig. + Supp.)	Expenditure	Excess	Percentage of excess expenditure
1	2	3	4	5	6	7
1	IP-Interest Payments and Servicing of Debt	2049-01-101-5851-7.00 Percent Madhya Pradesh State Development Loan, 2019	61.95	212.27	150.32	242.65
2	IP-Interest Payments and Servicing of Debt	2049-01-101-7245-8.92 Percent Madhya Pradesh State Development Loan, 2022	89.20	270.50	181.30	203.25
3	IP-Interest Payments and Servicing of Debt	2049-01-101-7416-9.53 Percent Madhya Pradesh State Development Loan, 2023	95.30	236.20	140.90	147.85
4	IP-Interest Payments and Servicing of Debt	2049-01-101-7581-8.98 Percent Madhya Pradesh State Development Loan, 2024	15.72	219.03	203.31	1293.32
5	Public Debt	6004-02-101-9086-Back to Back Loan for Externally Aided Projects	185.00	266.67	81.67	44.15
6	02-Other Expenditure Pertaining to General Administration Department	2235-60-107-4674-Allowance and Gratuities to Freedom Fighters	4.00	28.46	24.46	611.50
7	06-Finance	2071-01-101-9998-Madhya Pradesh	383.00	513.56	130.56	34.09
8	06-Finance	2071-01-102-9998-Madhya Pradesh	6.00	18.06	12.06	201.00
9	06-Finance	2071-01-104-9998-Madhya Pradesh	168.00	461.46	293.46	174.68
10	06-Finance	2071-01-105-9998-Madhya Pradesh	98.80	133.82	35.02	35.45
11	06-Finance	2071-01-115-9998-Madhya Pradesh	97.00	154.71	57.71	59.49
12	06-Finance	2071-01-117-6854-Contributory Pension Scheme	75.00	239.40	164.40	219.20
13	11-Commerce, Industry and Employment	2852-80-800-0101-State Plan Schemes (Normal)-7215- Chief Minister Self Employment Scheme	79.50	106.86	27.36	34.42

1	2	3	4	5	6	7
14	12-Energy	6801-190-7632- Conversion of amount of Electrification Fee and Cess collected by Electricity Distribution Companies into continuous Loan upto 2016-17	Token	1346.81	1346.81	100
15	12-Energy	6801-190-7633- Conversion of Electric Projects of Trading Companies Bills Liabilities into continuous Loan upto 2016-17	Token	339.99	339.99	100
16	19-Public Health and Family Welfare	2210-06-101-0801- Central Sector Schemes Normal-8132-Prevention of Aids Disease	30.00	43.62	13.62	45.40
17	23-Water Resources Department	2701-80-001-0101-State Plan Schemes (Normal)- 3300-Circle Establishment	37.00	82.91	45.91	124.08
18	23-Water Resources Department	4700-22-800-1501- Additional Central Assistance (Normal) 2884-Canal and Appurtenant Work	24.63	37.84	13.21	53.63
19	23-Water Resources Department	4700-26-800-1501- Additional Central Assistance (Normal) 2884-Canal and Appurtenant Work	82.71	99.59	16.88	20.41
20	23-Water Resources Department	4701-69-800-1401- Nabard (Normal)- 2884- Canal and Appurtenant Works	10.00	24.18	14.18	141.80
21	23-Water Resources Department	4701-78-800-1401- Nabard (Normal)- 2884- Canal and Appurtenant Works	10.00	31.00	21.00	210.00
22	23-Water Resources Department	4701-80-800-1401- Nabard (Normal)- 6598- Datuni Medium Irrigation Scheme	60.00	87.69	27.69	46.15
23	24-Public Works-Roads and Bridges	3054-04-337-4557- Strengthening	30.00	47.04	17.04	56.80
24	24-Public Works-Roads and Bridges	5054-03-101-0101-State Plan Schemes (Normal)- 4149-Construction of Major Bridges	125.00	178.42	53.42	42.74
25	24-Public Works-Roads and Bridges	5054-04-337-0101-State Plan Schemes (Normal)- 5139-Upgradation of Main District Roads	88.90	153.41	64.51	72.56
26	24-Public Works-Roads and Bridges	5054-04-800-0101-State Plan Schemes (Normal)- 2457-Minimum Need Programme (Including Rural Roads)	375.00	437.46	62.46	16.66



1	2	3	4	5	6	7
27	33-Tribal Welfare	2225-02-277-6175-State Scholarships	21.78	41.09	19.31	88.66
28	41-Tribal Areas Sub-Plan	14-Farmers Welfare and Agriculture Development Department 2401-796-110-0102-State Plan Scheme (Tribal Area Sub Plan)-8768-National Agricultural Insurance Scheme	22.00	51.00	29.00	131.82
29	42-Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	5054-03-796-101-0102-State Plan Scheme (Tribal Area Sub Plan)-4149-Construction of Major Bridges	45.00	65.11	20.11	44.69
30	44-Higher Education	2202-03-104-3444-Maintenance Grants to College	37.00	57.82	20.82	56.27
31	48-Narmada Valley Development	4700-80-001-0101-State Plan Schemes (Normal)-1298-Narmada Malva-Gambhir Link Lift Scheme	0.50	36.84	36.34	7268.00
32	64-Scheduled Castes Sub-Plan	14-Farmers Welfare and Agriculture Development Department 2401-789-110-0103-State Plan Scheme (Scheduled Caste Sub Plan)-8768-National Crop Insurance Scheme	16.00	39.20	23.20	145.00
33	64-Scheduled Castes Sub-Plan	31-Water Resources Department 4700-64-789-800-1203-Externally Aided Projects (Scheduled Caste Sub Plan)- 6831-Improvement in Productivity of Pre-constructed Irrigation Schemes of Five Basin-Water Resources Department	40.00	70.79	30.79	76.98
34	74-Financial Assistance to Three Tier Panchayati Raj Institutions	3604-197-6107-Grant to Janpad Panchayats for General Purpose under Recommendations of State Finance Commission	25.00	106.32	81.32	325.28
35	75-Financial Assistance to Urban Bodies	2217-05-191-0101-1319-Repayment of Loan/Interest from HUDCO for Chief Minister Urban Infrastructure and Drinking Water Scheme	40.00	56.32	16.32	40.80
36	75-Financial Assistance to Urban Bodies	2217-05-193-0101-State Plan Schemes (Normal)-6221-Infrastructure Development Scheme for Small and Medium Towns	32.29	125.65	93.36	289.13
37	75-Financial Assistance to Urban Bodies	2217-05-800-0701-Centrally Sponsored Schemes (Normal)-6154-Rajiv Awas Yojna	46.00	159.42	113.42	246.57
<b>Total</b>			<b>2557.28</b>	<b>6580.52</b>	<b>4023.24</b>	<b>159.67</b>

(Source: Appropriation Accounts)

**APPENDIX 2.2 (C)**

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
1	IP	Interest Payments and Servicing of Debt	2049-01-101-6056-8.31 Percent Madhya Pradesh State Development Loan, 2020	129.05	Nil	129.05	100
2	IP	Interest Payments and Servicing of Debt	2049-01-101-6622-8.92 Percent Madhya Pradesh State Development Loan	133.80	Nil	133.80	100
3	IP	Interest Payments and Servicing of Debt	2049-01-101-6880-8.46 Percent Madhya Pradesh State Development Loan, 2021	59.22	Nil	59.22	100
4	IP	Interest Payments and Servicing of Debt	2049-01-101-6881-8.33 Percent Madhya Pradesh State Development Loan, 2021	83.31	Nil	83.31	100
5	IP	Interest Payments and Servicing of Debt	2049-01-200-7108-Interest on loans from N.T.P.C. and other Undertaking of Central Government (M. S. Ahluwalia Committee)	50.94	Nil	50.94	100
6	PD	Public Debt	6003-101-7887-5.85 Percent Madhya Pradesh State Development Loan, 2017	799.96	Nil	799.96	100
7	PD	Public Debt	6003-110-0637-Ways and Means Advances	2000.00	Nil	2000.00	100
8	PD	Public Debt	6003-110-0779-Advances to Meet Short Fall	2000.00	Nil	2000.00	100
9	03	Police	2055-109-1501-Additional Central Assistance (Normal)-7448-Metro City Security Arrangement and State Highway Security	25.00	Nil	25.00	100
10	03	Police	2055-800-0101-State Plan Schemes (Normal)-7350-Automatic Finger Impression Arrangement	11.09	Nil	11.09	100

1	2	3	4	5	6	7	8
11	04	Other expenditure pertaining to Home Department	2235-800-1301-Central Finance Commission (Normal)- 6370-Capacity Construction under 13 <sup>th</sup> Finance Commission	13.00	Nil	13.00	100
12	06	Finance	2071-01-200-5653-Pension Payment to All India Services Officers	34.00	Nil	34.00	100
13	06	Finance	2071-01-101-9999-Composite State of Madhya Pradesh	12.00	Nil	12.00	100
14	06	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	50.00	Nil	50.00	100
15	06	Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	Nil	25.00	100
16	08	Land Revenue and District Administration	2029-103-0701-Centrally Sponsored Schemes (Normal)- 6337-Updation of Land Record (N.L.R.M.P.)	12.50	Nil	12.50	100
17	12	Energy	4801-02-190-0101-State Plan Schemes (Normal)- 6326-Dada Dhooni Wale Thermal Power Project	40.00	Nil	40.00	100
18	12	Energy	6801-190-0101-State Plan Schemes (Normal)- 2967- Others loans to Electricity Board (Generating Company)	107.00	Nil	107.00	100
19	13	Farmers Welfare and Agriculture Development	2401-102-0701-Centrally Sponsored Schemes (Normal)- 7498-Sub Mission on Farm Water Management	21.45	Nil	21.45	100
20	13	Farmers Welfare and Agriculture Development	2401-109-0701-Centrally Sponsored Schemes Normal- 7494-Sub Mission on Seed and Planning Material	31.25	Nil	31.25	100
21	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	2225-01-789-196-0103-State Plan Scheme (Scheduled Castes Sub Plan)- 4691-Incentive Schemes for Education to Girls (Class-VIth)	12.50	Nil	12.50	100

1	2	3	4	5	6	7	8
22	23	Water Resources Department	4700-80-001-0101- State Plan Schemes (Normal)- 2304- Direction and Administration	47.27	Nil	47.27	100
23	23	Water Resources Department	4701-80-001-1401- NABARD (Normal)- 2304-Direction and Administration	20.00	Nil	20.00	100
24	23	Water Resources Department	4701-80-001-0101- State Plan Schemes (Normal)- 2304- Direction and Administration	65.00	Nil	65.00	100
25	24	Public Works- Roads and Bridges	3054-04-800-4557- Strengthening	24.00	Nil	24.00	100
26	24	Public Works- Roads and Bridges	5054-03-337-0101- State Plan Schemes (Normal)- 6841- Construction of Roads through M.P. Road Development Corporation	50.00	Nil	50.00	100
27	24	Public Works- Roads and Bridges	5054-80-800-0101- State Plan Schemes (Normal)-8808-Works Related to Information Technology	10.00	Nil	10.00	100
28	25	Mineral Resources	2853-02-800-6606- Transfer of Mineral Surcharge to Reserve Fund	248.29	Nil	248.29	100
29	25	Mineral Resources	2853-02-800-0420- Mineral Area development fund- 6606- Transfer of Mineral Surcharge to Reserve Fund	400.00	Nil	400.00	100
30	31	Planning, Economics and Statistics	3451-101-1301- Central Finance Commission (Normal)- 6267-Jila Navachar Kosh (13 <sup>th</sup> Finance Commission)	16.00	Nil	16.00	100
31	31	Planning, Economics and Statistics	3454-02-206-1301- Central Finance Commission (Normal)- 6268- Incentive for U.I.D.A. (13 <sup>th</sup> Finance Commission)	31.19	Nil	31.19	100
32	31	Planning, Economics and Statistics	3454-02-800-0801- Central Sector Scheme (Normal)-1286- Statistical Aid	84.45	Nil	84.45	100
33	41	Tribal Areas Sub-Plan	09-Sports and Youth Welfare Department 2204-796-800-0702- Centrally Sponsored Schemes T.A.S.P.- 5834- PYKKA (Panchyat Yuva Krida and Khel Abhiyan)	10.00	Nil	10.00	100

1	2	3	4	5	6	7	8
34	41	Tribal Areas Sub-Plan	10-Forest Department 2406-01-796-101- 0102-State Plan Scheme (Tribal area sub plan)- 5109- Compensation for rehabilitation of Villagers	39.40	Nil	39.40	100
35	41	Tribal Areas Sub-Plan	10-Forest Department 2406-01-796-101- 1302-Central Finance Commission (T.A.S.P.)- 6898- Forest Conservation and Development (13 <sup>th</sup> Finance Commission)	10.74	Nil	10.74	100
36	41	Tribal Areas Sub-Plan	10-Forest Department 2406-02-796-110- 0702-Centrally Sponsored Schemes (T.A.S.P.)-3730- Integrated Development of Wild Life Environment	34.50	Nil	34.50	100
37	41	Tribal Areas Sub-Plan	14-Farmers Welfare and Agriculture Development Department 2401-796-109-0702- Centrally Sponsored Schemes (T.A.S.P.)- 7494-Sub Mission on Seed and Planning Material	10.95	Nil	10.95	100
38	41	Tribal Areas Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-796-112- 0702-Centrally Sponsored Schemes (T.A.S.P.)- 1286- Statistical Grant	29.55	Nil	29.55	100
39	41	Tribal Areas Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-796-206- 1302-Central Finance Commission (Tribal Area Sub- Plan)- 6268-Incentive for U.I.D.A. (13 <sup>th</sup> Finance Commission)	10.95	Nil	10.95	100
40	41	Tribal Areas Sub-Plan	25-Tribal Welfare Department 2225-02-796-277- 0802-Central Sector Schemes (T.A.S.P.) 1392- Scholarships/Stipends	114.81	Nil	114.81	100
41	41	Tribal Areas Sub-Plan	38-Higher Education Department 2202-03-796-103- 1202-Externally Aided Project (Tribal Area Sub Plan)-7464- Improvement in M.P. Higher Education	10.75	Nil	10.75	100

1	2	3	4	5	6	7	8
42	41	Tribal Areas Sub-Plan	02-Home Department 4055-796-207-0102- State Plan Scheme (Tribal Area Sub Plan)-6650- Construction of Police Office and Residence	10.00	Nil	10.00	100
43	41	Tribal Areas Sub-Plan	50-Women and Child Development Department 4235-02-796-102- 0702-Centrally Sponsored Scheme T.S.P.- 0658- Integrated Child Development Service Scheme	44.86	Nil	44.86	100
44	41	Tribal Areas Sub-Plan	50-Women and Child Development Department 4235-02-796-102- 1402-NABARD (Tribal Area Sub- Plan)- 7046- Construction of Anganwadi Buildings with Pre-Feb- Technique under Nabard	10.00	Nil	10.00	100
45	43	Sports and Youth Welfare	2204-800-0701- Centrally Sponsored Schemes (Normal) 5834- PYKKA (Panchyat Yuva Krida and Khel Abhiyan)	20.00	Nil	20.00	100
46	44	Higher Education	2202-03-103-1201- Externally Aided Project (Normal)- 7464-Improvement in M.P. Higher Education	10.00	Nil	10.00	100
47	44	Higher Education	2202-03-103-0101- State Plan Schemes (Normal)- 7463-Smart Phone to First Year Student of Government College	31.15	Nil	31.15	100
48	44	Higher Education	4202-01-203-1201- Externally Aided Project (Normal)- 7464-Improvement in M.P. Higher Education	10.00	Nil	10.00	100
49	45	Minor Irrigation Works	4702-800-0101-State Plan Schemes (Normal)- 2304- Direction and Administration	20.00	Nil	20.00	100
50	45	Minor Irrigation Works	4702-800-0101-State Plan Schemes (Normal)- 6708- A.I.B.P. Schemes	20.00	Nil	20.00	100

1	2	3	4	5	6	7	8
51	48	Narmada Valley Department	2401-800-0801- Central Sector Schemes (Normal)- 5626-National Agriculture Development Scheme	11.46	Nil	11.46	100
52	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	58- Rural Development Department 2501-06-796-198-0702-Centrally Sponsored Schemes (T.S.P.)- 7466- Niranchal Pariyojna	13.15	Nil	13.15	100
53	55	Women and Child Development	2236-02-102-0701- Centrally Sponsored Schemes (Normal)- 1292-Multi Sector Nutrition Programme	43.20	Nil	43.20	100
54	55	Women and Child Development	4235-02-102-0701- Centrally Sponsored Schemes (Normal)- 0658-Integrated Child Development Service Scheme	138.60	Nil	138.60	100
55	55	Women and Child Development	4235-02-800-1501- Additional Central Assistance (Normal)- 7449-Construction of Sector Level Office Buildings cum Training Centre	13.52	Nil	13.52	100
56	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-6422- Grant Assistance for Loss of Crops due to drought	530.00	Nil	530.00	100
57	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-8874- Additional Provision for Drought Relief and Employment	30.00	Nil	30.00	100
58	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-193-5498- Assistance to Local Bodies and Other Non Government Bodies/Institutions in Flood Affected Areas	20.00	Nil	20.00	100
59	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249- Loss of Crops from Insect Disease	30.00	Nil	30.00	100

1	2	3	4	5	6	7	8
60	61	Expenditure pertaining to Bundelkhand Package	2700-80-800-1501-Additional Central Assistance (Normal)-8000-Disposal of Waste	75.00	Nil	75.00	100
61	61	Expenditure pertaining to Bundelkhand Package	4215-01-102-1503-Additional Central Assistance (S.C.S.P.)-2580-Piped Water Supply Scheme to Villages	27.90	Nil	27.90	100
62	61	Expenditure pertaining to Bundelkhand Package	4700-22-800-1501-Additional Central Assistance (Normal)-2884-Canal and Appurtenant Work	10.00	Nil	10.00	100
63	61	Expenditure pertaining to Bundelkhand Package	4700-80-001-1501-Additional Central Assistance (Normal)-8000-Disposal of Waste	25.00	Nil	25.00	100
64	63	Minority Welfare	2225-03-800-0801-Central Sector Schemes (Normal)-2676-Post Matric Scholarships	15.50	Nil	15.50	100
65	64	Scheduled Castes Sub-Plan	09-Sports and Youth Welfare Department 2204-789-800-0703-Centrally Sponsored Schemes (Scheduled Caste Sub Plan)-5834-PYKKA (Panchayat Yuva Krida and Khel Abhiyan)	10.00	Nil	10.00	100
66	64	Scheduled Castes Sub-Plan	10-Forest Department 2406-02-789-110-0703-Centrally Sponsored Schemes (Scheduled Caste Sub Plan)- 3730-Integrated Development of Wild Life Environment	24.55	Nil	24.55	100
67	64	Scheduled Castes Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-789-112-0703-Centrally Sponsored Schemes (Scheduled Caste Sub Plan)- 1286-Statistical Grant	21.00	Nil	21.00	100
68	64	Scheduled Castes Sub-Plan	27-Narmada Valley Development Department 4700-45-789-800-0703-Centrally Sponsored Schemes (Scheduled Caste Sub Plan)- 7369-Command Area Development	10.00	Nil	10.00	100



1	2	3	4	5	6	7	8
69	64	Scheduled Castes Sub-Plan	34-Public Health Engineering Department 4215-01-789-800-1403-Nabard (Scheduled Caste Sub Plan)-7301-Implementation of Water Supply Schemes Through Water Corporation	41.64	Nil	41.64	100
70	64	Scheduled Castes Sub-Plan	50-Women and Child Development Department 4235-02-789-102-0703-Centrally Sponsored Scheme (Scheduled Caste Sub Plan)- 0658-Integrated Child Development Service Scheme	31.77	Nil	31.77	100
71	73	Medical Education Department	2210-05-105-1501-Additional Central Assistance (Normal)-7287-Establishment of Modular Kitchen, Laundry and O.T. in Medical College	24.00	Nil	24.00	100
72	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2501-06-101-0701-Centrally Sponsored Schemes (Normal)-7466-Neeranchal Project	37.50	Nil	37.50	100
73	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0101-State Plan Schemes (Normal)- 6098-Grant for Construction of Panchayat Building	18.75	Nil	18.75	100
74	74	Financial Assistance to Three Tier Panchayati Raj Institutions	3604-198-4610-Grant against Collection of additional Stamp Duty	89.13	Nil	89.13	100
75	74	Financial Assistance to Three Tier Panchayati Raj Institutions	3604-198-6087-Grant for Maintenance under Recommendation of State Finance Commission	10.00	Nil	10.00	100
76	75	Financial Assistance to Urban Bodies	2217-05-191-6244-General Grant to Local Bodies under the Recommendations of 13 <sup>th</sup> Finance Commission	121.55	Nil	121.55	100
77	75	Financial Assistance to Urban Bodies	2217-05-191-6551-General Compliance Grant under the Recommendations of 13 <sup>th</sup> Finance Commission	197.46	Nil	197.46	100

1	2	3	4	5	6	7	8
78	75	Financial Assistance to Urban Bodies	2217-05-192-6244- General Grant to Urban Bodies under the Recommendations of 13 <sup>th</sup> Finance Commission	86.80	Nil	86.80	100
79	75	Financial Assistance to Urban Bodies	2217-05-192-6551- General Compliance Grant under the Recommendations of 13 <sup>th</sup> Finance Commission	141.01	Nil	141.01	100
80	75	Financial Assistance to Urban Bodies	2217-05-193-6244- General Grant to Local Bodies under the Recommendations of 13 <sup>th</sup> Finance Commission	56.13	Nil	56.13	100
81	75	Financial Assistance to Urban Bodies	2217-05-193-6551- General Compliance Grant under the Recommendations of 13 <sup>th</sup> Finance Commission	91.18	Nil	91.18	100
82	75	Financial Assistance to Urban Bodies	2217-05-193-0101- State Plan Schemes (Normal)- 6982- Integrated Urban and Slum Area Development Programme	12.50	Nil	12.50	100
83	75	Financial Assistance to Urban Bodies	3604-191-6062- Reimbursement of Electric Charges for Drinking Water Scheme under the Recommendations of State Finance Commission	10.00	Nil	10.00	100
84	75	Financial Assistance to Urban Bodies	3604-191-6063- Specific Grant under the Recommendations of State Finance Commission	10.00	Nil	10.00	100
85	76	New and Renewable Energy Sources	2810-02-101-0101- State Plan Schemes (Normal)- 7312- Extension of Solar Energy Park	10.00	Nil	10.00	100
86	76	New and Renewable Energy Sources	2810-03-104-0101- State Plan Schemes (Normal)- 7318- Extension of Wind Energy Park	10.00	Nil	10.00	100
<b>Total</b>				<b>9143.23</b>		<b>9143.23</b>	

(Source: Appropriation Accounts)

**APPENDIX 2.3**  
**EXCESS OVER PROVISION OF PREVIOUS YEARS REQUIRING**  
**REGULARISATION**  
**(REFERENCE: PARAGRAPH 2.3.6; PAGE 50)**

			(₹ in crore)
Year	Number of Grants/ Appropriations	Grant/Appropriation number	Amount of excess
1	2	3	4
1997-98	10 Grant 03 Appropriation	Revenue (Voted) : 7, 20, 24, 27, 58, 67 Capital (Voted) : 20, 21, 61, 69 Revenue (Charged) : Interest Payment and Servicing of debt, 31, 67	302.79
2003-04	04 Grant 03 Appropriation	Revenue (Voted) : 68, 84 Capital (Voted) : 35, 94  Revenue (Charged) : 20, 67 Capital (Charged) : 23	2.54
2004-05	13 Grant 02 Appropriation	Revenue (Voted) : 24, 59, 67, 92, 94 Capital (Voted) : 6, 19, 30, 59, 66, 78, 84, 86  Revenue (Charged) : 67 Capital (Charged) : 45	83.66
2005-06	04 Grant 02 Appropriation	Revenue (Voted) : 24, 67 Capital (Voted) : 6, 39  Capital (Charged) : 21, 45	37.58
2006-07	02 Grant 01 Appropriation	Revenue (Voted) : 24, 67  Capital (Charged) : 24	35.99
2008-09	02 Grant 02 Appropriation	Revenue (Voted) : 62 Capital (Voted) : 43  Revenue (Charged) : 24 Capital (Charged) : 24	5.80
2009-10	04 Grant	Revenue (Voted) : 3, 27, 32, 49	123.96
2010-11	02 Appropriation	Revenue (Charged) : 23 Capital (Charged) : 24	12.62
2011-12	04 Grant 02 Appropriation	Revenue (Voted) : 33 Capital (Voted) : 15, 52, 74  Revenue (Charged) : 23 Capital (Charged) : 23	135.10
2012-13	02 Appropriation	Revenue (Charged) : 10 Capital (Charged) : 24	0.24
2013-14	02 Grant 01 Appropriation	Revenue (Voted) : 02 Capital (Voted) : 10  Capital (Charged) : 21	34.32
<b>Total</b>	<b>45 Grant and 20 Appropriation</b>		<b>774.60</b>

**APPENDIX 2.4**

**CASES WHERE SUPPLEMENTARY PROVISION (₹ ONE CRORE OR MORE IN EACH CASE) PROVED UNNECESSARY  
(REFERENCE: PARAGRAPH 2.3.7; PAGE 51)**

(₹ in crore)					
Sl. No.	Number and name of the Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6
<b>A-Revenue (Voted)</b>					
1	01-General Administration & Lok Seva Prabandhan	544.18	409.03	135.15	58.00
2	03-Police	4507.08	3793.99	713.09	35.36
3	05-Jail	229.78	224.95	4.83	10.31
4	08-Land Revenue and District Administration	1243.45	901.18	342.27	9.80
5	10-Forest	2123.36	1873.72	249.64	26.10
6	13-Farmers Welfare and Agriculture Development	2377.56	1944.53	433.03	85.63
7	14-Animal Husbandry	682.40	557.30	125.10	29.29
8	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	1727.36	1201.63	525.73	23.77
9	16-Fisheries	69.21	47.47	21.74	5.14
10	17-Co-operation	466.49	206.54	259.95	450.18
11	21-Housing and Environment	171.65	150.07	21.58	9.10
12	23-Water Resources Department	872.58	716.54	156.04	1.60
13	25-Mineral Resources	36.90	25.95	10.95	1.39
14	27-School Education (Primary Education)	6444.41	5329.67	1114.74	7.73
15	29-Law and Legislative Affairs	1248.69	708.20	540.49	23.62
16	30-Rural Development	697.32	438.87	258.45	18.89
17	31-Planning, Economics and Statistics	260.09	72.15	187.94	7.28
18	32-Public Relations	233.20	189.16	44.04	11.48
19	34-Social Justice	223.98	130.69	93.29	2.11
20	41-Tribal Areas Sub-Plan	5534.86	3736.60	1798.26	114.58
21	43-Sports and Youth Welfare	84.43	45.18	39.25	1.00
22	44-Higher Education	1209.07	1102.41	106.66	35.01
23	47-Technical Education and Skill Development	462.31	436.56	25.75	35.85
24	50-Horticulture and Food Processing	414.53	281.36	133.17	6.85
25	51-Religious Trusts and Endowments	98.04	93.51	4.53	6.10
26	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions	3116.72	2436.21	680.51	114.01
27	55-Women and Child Development	2311.59	1447.80	863.79	38.41
28	56-Rural Industry	192.24	163.67	28.57	1.00
29	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	3567.05	3099.44	467.61	588.15
30	64-Scheduled Castes Sub-Plan	3606.45	2353.45	1253.00	135.74
31	66-Welfare of Backward Classes	757.44	514.18	243.26	6.25
32	67-Public Works-Buildings	464.59	402.76	61.83	61.59
33	69-Information Technology	145.79	80.76	65.03	2.91

1	2	3	4	5	6
34	73-Medical Education Department	483.41	422.63	60.78	67.41
35	74-Financial Assistance to Three Tier Panchayati Raj Institutions	12641.12	9438.35	3202.77	1077.18
36	75-Financial Assistance to Urban Bodies	5724.07	4554.97	1169.10	91.55
37	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2370.64	1618.56	752.08	13.72
<b>Total (A)</b>		<b>67344.04</b>	<b>51150.04</b>	<b>16194.00</b>	<b>3214.09</b>
<b>B-Capital (Voted)</b>					
38	26-Culture	1.15	1.15	---	2.00
39	36-Transport	8.50	6.96	1.54	12.75
40	37-Tourism	81.00	60.05	20.95	52.00
41	40-Expenditure pertaining to Water Resources Department-Command Area Development	118.12	93.46	24.66	17.70
42	41-Tribal Areas Sub-Plan	2848.01	1662.65	1185.36	22.97
43	48-Narmada Valley Development	1251.30	788.15	463.15	1.46
44	55-Women and Child Development	278.30	74.18	204.12	78.27
45	60-Expenditure pertaining to District Plan Scheme	213.60	167.43	46.17	5.27
46	64-Scheduled Castes Sub-Plan	2198.12	1529.00	669.12	115.93
47	66-Welfare of Backward Classes	3.85	3.03	0.82	8.76
48	67-Public Works-Buildings	170.94	112.03	58.91	16.81
49	73-Medical Education Department	54.85	33.56	21.29	4.71
<b>Total (B)</b>		<b>7227.74</b>	<b>4531.65</b>	<b>2696.09</b>	<b>338.63</b>
<b>C-Revenue (Charged)</b>					
50	01-General Administration & Lok Seva Prabandhan	34.87	30.13	4.74	8.94
51	12-Energy	170.50	68.20	102.30	194.73
52	25-Mineral Resources	400.05	0.002	400.05	248.29
53	29-Law and Legislative Affairs	88.74	72.73	16.01	5.71
<b>Total (C)</b>		<b>694.16</b>	<b>171.06</b>	<b>523.10</b>	<b>457.67</b>
<b>Total (A+B+C)</b>		<b>75265.94</b>	<b>55852.75</b>	<b>19413.19</b>	<b>4010.39</b>

(Source: Appropriation Accounts)

**APPENDIX 2.5**

**CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE**

**(₹ ONE CRORE OR MORE IN EACH CASE)  
(REFERENCE: PARAGRAPH 2.3.7; PAGE 51)**

(₹ in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Actual expenditure	Saving
1	2	3	4	5	6
<b>A-Revenue (Voted)</b>					
1	11-Commerce, Industry and Employment	617.50	265.25	749.79	132.96
2	12-Energy	3703.74	1795.00	4944.06	554.68
3	24-Public Works-Roads and Bridges	1151.29	194.00	1167.23	178.06
4	26-Culture	135.90	51.83	146.54	41.19
5	39-Food, Civil Supplies and Consumer Protection	2024.35	348.97	2198.75	174.57
6	78-Expenditure pertaining to Shimhast, 2016	140.00	200.00	298.94	41.06
<b>Total (A)</b>		<b>7772.78</b>	<b>2855.05</b>	<b>9505.31</b>	<b>1122.52</b>
<b>B-Capital (Voted)</b>					
7	06-Finance	170.80	300.00	329.53	141.27
8	12-Energy	3061.18	10378.45	12021.30	1418.33
9	17-Co-operation	245.92	49.07	282.30	12.69
10	19-Public Health and Family Welfare	95.25	29.45	111.26	13.44
11	21-Housing and Environment	60.13	30.00	73.44	16.69
12	23-Water Resources Department	1280.14	394.50	1404.72	269.92
13	24-Public Works-Roads and Bridges	1632.61	310.00	1763.09	179.52
14	27-School Education (Primary Education)	63.21	53.25	91.49	24.97
15	39-Food, Civil Supplies and Consumer Protection	42.90	100.74	131.24	12.40
16	45-Minor Irrigation Works	469.63	360.00	704.35	125.28
17	47-Technical Education and Skill Development	43.40	41.12	59.39	25.13
<b>Total (B)</b>		<b>7165.17</b>	<b>12046.58</b>	<b>16972.11</b>	<b>2239.64</b>
<b>C-Revenue (Charged)</b>					
18	IP- Interest Payments and Servicing of Debt	6929.48	379.17	7071.25	237.40
<b>Total (C)</b>		<b>6929.48</b>	<b>379.17</b>	<b>7071.25</b>	<b>237.40</b>
<b>Total (A+B+C)</b>		<b>21867.43</b>	<b>15280.80</b>	<b>33548.67</b>	<b>3599.56</b>

**Additional requirement: Actual expenditure - Original provision = 33548.67 - 21867.43 = 11681.24**

(Source: Appropriation Accounts)

## APPENDIX 2.6

EXCESSIVE/UNNECESSARY RE-APPROPRIATION/SURRENDER OF FUNDS  
(REFERENCE: PARAGRAPH 2.3.8; PAGE 51)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
1	01	General Administration & Lok Seva Prabandhan	2052-090-4327-Secretariate	(-) 35.54	(+) 14.05	39.53
2	01	General Administration & Lok Seva Prabandhan	2251-090-4327-Secretariate	(-) 19.50	(+) 7.91	40.56
3	03	Police	2055-109-4491-General expenditure (District Establishment)	(-) 294.21	(+) 1.18	0.40
4	06	Finance	2071-01-102-9998-Madhya Pradesh	(-) 1.50	(+) 13.56	100
5	10	Forest	2406-02-110-0101-State Plan Schemes (Normal)-6349- Management of Wild Animals out of Prohibited Area	(-) 4.46	(+) 1.94	43.50
6	23	Water Resources Department	2700-32-101-2894-Barrage and Canals	(+) 1.05	(-) 8.22	100
7	23	Water Resources Department	2701-80-800-2250-Canals and Tanks	(+) 2.15	(-) 42.38	100
8	23	Water Resources Department	4700-67-800-0101-State Plan Schemes (Normal)-2884- Canal and Appurtenant Works	(+) 5.00	(-) 12.58	100
9	23	Water Resources Department	4701-80-800-1401-Nabard (Normal)-5583-Semary Pond	(+) 2.19	(-) 11.55	100
10	23	Water Resources Department	4701-80-800-0101-State Plan Schemes (Normal)-5587-Ghoghara Medium Project	(-) 4.00	(+) 2.25	56.25
11	23	Water Resources Department	4711-01-103-0101-State Plan Schemes (Normal)-5711-Flood Control Scheme	(+) 1.25	(-) 2.59	100
12	23	Water Resources Department	4700-26-800-1501-Additional Central Assistance (Normal)-2884-Canal and Appurtenant Works	(+) 19.26	(-) 2.38	12.36
13	24	Public Works-Roads and Bridges	3054-04-337-4557-Strengthening	(-) 5.83	(+) 22.87	100
14	24	Public Works-Roads and Bridges	3054-80-800-3115-Compensation for Land-Acquisition	(-) 1.21	(+) 7.04	100

1	2	3	4	5	6	7
15	24	Public Works-Roads and Bridges	5054-03-101-0101-State Plan Schemes (Normal)-4149-Construction of Major Bridges	(-) 14.51	(+) 67.92	100
16	24	Public Works-Roads and Bridges	5054-04-337-0101-State Plan Schemes (Normal)-5139-Upgradation of Main District Roads	(-) 8.79	(+) 73.29	100
17	24	Public Works-Roads and Bridges	5054-04-800-0101-State Plan Schemes (Normal)-2457-Minimum Need Programme (Including Rural Roads)	(-) 28.78	(+) 91.24	100
18	27	School Education (Primary Education)	2202-01-101-3491-Middle Schools	(+) 2.57	(-) 157.47	100
19	27	School Education (Primary Education)	2202-01-102-9949-Grant-in-aid to Middle Schools	(+) 5.72	(-) 9.42	100
20	31	Planning, Economics and Statistics	3454-02-001-8048-Directorate of Economics and Statistics	(-) 17.62	(+) 2.51	14.25
21	39	Food, Civil Supplies and Consumer Protection	2408-01-102-3248-Reimbursement of Loss to M.P. State Co-operative Marketing Federation in Procurement of Food	(+)48.94	(-) 44.14	90.19
22	41	Tribal Area Sub-Plan	25-Tribal Welfare Department 2202-02-796-109-0102-State Plan Scheme (Tribal Area Sub Plan)-0581-Higher Secondary School	(-) 13.28	(+) 2.85	21.46
23	41	Tribal Area Sub-Plan	25-Tribal Welfare Department 2225-02-796-277-0802-Central Sector schemes (T.A.S.P.) 2676-Post Matric-Scholarship	(-) 34.66	(+) 5.22	15.06
24	41	Tribal Area Sub-Plan	34-Public Health Engineering Department 4215-01-796-102-0702-Centrally sponsored schemes (T.S.P.)- 5350-Drinking water Arrangement and Sanitation work in Hostels/Ashrams	(-) 20.00	(+) 7.76	38.80
25	41	Tribal Area Sub-Plan	31-Water Resources Department 4702-796-800-0102-State Plan Scheme (Tribal Area Sub Plan)-6079-Reform, Re-inforcement, Re-establishment (R.R.R.)	(-) 2.00	(+) 6.00	100
26	44	Higher Education	2202-03-104-3444-Maintenance Grants to College	(+) 29.40	(-) 8.58	29.18
27	48	Narmada Valley Development	4700-41-001-0101-State Plan Schemes (Normal)-2872-Bargi Canal Diversion Project	(-) 9.19	(+) 1.76	19.15



1	2	3	4	5	6	7
28	48	Narmada Valley Development	4700-43-001-0101-State Plan Scheme (Normal)-2428-Executive Establishment (Unit I & Unit II)	(-) 10.01	(+) 1.62	16.18
29	48	Narmada Valley Development	4801-80-800-0101-State Plan Schemes (Normal)-4406-Expenditure for Land Acquisition & Other Works in Submerged Area of Sardar Sarovar	(-) 10.87	(+) 1.55	14.26
30	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	25-Tribal Welfare Department 2225-02-796-197-0102-State Plan Scheme (Tribal Area Sub Plan)-1392-Scholarship and Stipend	(+) 1.51	(-) 12.25	100
31	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	25-Tribal Welfare Department 2225-02-796-198-0102-State Plan Scheme (Tribal Area Sub Plan)-1392-Scholarship/ Stipend	(+) 4.41	(-) 80.61	100
32	55	Women and Child Development	2235-02-102-0701-Centrally Sponsored Schemes (Normal)-0658-Integrated Child Development Service Scheme	(-) 171.22	(+) 1.64	0.96
33	60	Expenditure pertaining to District Plan Schemes	4515-800-0101-State Plan Schemes (Normal)-8284-Madhya Pradesh Assembly Constituency Area Development Scheme	(-) 26.67	(+) 13.73	51.48
34	61	Expenditure pertaining to Bundelkhand Package	2403-800-1501-Additional Central Assistance (Normal)-6078-Livestock Development in Bundelkhand Area	(+) 15.22	(-) 21.27	100
35	64	Scheduled Castes Sub-Plan	50-Women and Child Development Department 4235-02-789-102-1303-Central Finance Commission (Scheduled Caste Sub Plan)- 5360-Construction of Buildings for Anganwadi Centre	(-) 21.24	(+) 2.68	12.62

1	2	3	4	5	6	7
36	64	Scheduled Castes Sub-Plan	31-Water Resources Department 4700-13-789-800-1503-Additional Central Assistance (Scheduled Caste Sub Plan)- 2884-Canal and Appurtenant Works	(+) 31.20	(-) 14.24	45.64
37	64	Scheduled Castes Sub-Plan	31-Water Resources Department 4700-64-789-800-1203-Externally Aided Projects (Scheduled Caste Sub Plan)- 6831-Improvement in Productivity of Pre-constructed Irrigation Schemes of Five Basins- Water Resources Department	(+) 35.00	(-) 4.21	12.03
38	64	Scheduled Castes Sub-Plan	34-Public Health Engineering Department 4215-01-789-102-0703-Centrally Sponsored Schemes (Scheduled Caste Sub Plan)- 7162-Water Supply In Rural Schools	(+) 8.00	(-) 1.92	24.00
39	67	Public Works-Buildings	2216-05-053-4090-Special Repairs	(-) 4.88	(+) 2.85	58.40
40	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2505-01-198-0701-Centrally Sponsored Schemes (Normal)- 6923-National Rural Employment Guarantee Scheme	(+) 64.53	(-) 1000.00	100
41	75	Financial Assistance to Urban Bodies	2217-05-191-0101-State Plan Schemes (Normal)- 6982-Integrated Urban and Slum Area Development Programme	(+) 9.46	(-) 4.00	42.28

(Source: Appropriation Accounts)

## APPENDIX 2.7

**STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS IN WHICH SAVINGS  
OCCURRED BUT NO PART OF WHICH HAD BEEN SURRENDERED  
(REFERENCE: PARAGRAPH 2.3.9; PAGE 51)**

(₹ in crore)

Sl No.	Grant/ Appropriation No.	Name of Grant/Appropriation	Saving
1	2	3	4
<b>I-Grant</b>			
<b>Revenue (Voted)</b>			
1	17	Co-operation	710.13
2	19	Public Health and Family Welfare	871.16
3	20	Public Health Engineering	78.02
4	21	Housing and Environment	30.68
5	23	Water Resources Department	157.63
6	26	Culture	41.19
7	27	School Education (Primary Education)	1122.48
8	36	Transport	71.61
9	38	Ayush	234.29
10	39	Food, Civil Supplies and Consumer Protection	174.57
11	45	Minor Irrigation Works	13.78
12	62	Panchayat	38.04
13	69	Information Technology	67.94
14	73	Medical Education Department	128.20
15	76	New and Renewable Energy Sources	55.12
16	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	765.80
<b>Capital (Voted)</b>			
17	04	Other expenditure pertaining to Home Department	1.00
18	17	Co-operation	12.68
19	19	Public Health and Family Welfare	13.44
20	20	Public Health Engineering	68.66
21	21	Housing and Environment	16.70
22	23	Water Resources Department	269.91
23	26	Culture	2.00
24	27	School Education (Primary Education)	24.97
25	36	Transport	14.29
26	38	Ayush	11.18
27	39	Food, Civil Supplies and Consumer Protection	12.40
28	45	Minor Irrigation Works	125.27
29	47	Technical Education and Skill Development	25.13
30	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2.50
31	69	Information Technology	16.09
32	73	Medical Education Department	25.99
33	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	6.12
<b>II-Appropriation</b>			
<b>Revenue (Charged)</b>			
34	73	Medical Education Department	1.05
<b>Capital (Charged)</b>			
35	PD	Public Debt	4256.48
<b>Total</b>			<b>9466.50</b>

(Source: Appropriation Accounts)

**APPENDIX 2.8**  
**CASES OF SURRENDER OF FUNDS IN EXCESS OF ₹ 10 CRORE ON**  
**31 MARCH 2015**  
**(REFERENCE: PARAGRAPH 2.3.9; PAGE 51)**

(₹ in crore)					
Sl. No.	Grant No.	Major Head	Budget provision	Amount of surrender	Percentage of surrender to total provision
1	2	3	4	5	6
1	01	2015	202.57	49.70	24.53
2	01	2051	34.85	19.85	56.96
3	01	2052	101.70	23.28	22.89
4	01	2251	38.11	11.81	30.99
5	03	2055	4230.19	670.74	15.86
6	03	4055	77.17	13.90	18.01
7	05	2056	240.10	15.12	6.30
8	06	2075	42.46	27.88	65.66
9	06	4070	40.00	16.56	41.40
10	08	2029	684.58	199.82	29.19
11	09	2058	67.10	20.78	30.97
12	10	2406	2179.62	284.33	13.04
13	10	4406	80.00	25.12	31.40
14	11	2851	84.66	10.85	12.82
15	11	2852	764.25	96.27	12.60
16	12	2045	396.29	306.76	77.41
17	12	2801	5467.67	544.60	9.96
18	12	4801	716.01	88.36	12.34
19	12	6801	12723.62	1329.96	10.45
20	13	2401	2381.83	199.88	8.39
21	15	2215	150.00	81.80	54.53
22	15	2225	376.63	45.84	12.17
23	15	2235	135.50	33.44	24.68
24	15	2501	196.65	19.41	9.87
25	15	2505	296.00	97.45	32.92
26	15	2515	281.33	109.80	39.03
27	15	4515	31.65	28.26	89.29
28	22	2217	345.72	32.38	9.37
29	24	3054	1347.04	145.35	10.79
30	24	5054	1929.90	182.70	9.47
31	29	2014	983.21	346.09	35.20
32	29	2015	343.20	165.13	48.11
33	30	2515	582.83	271.45	46.57
34	30	4515	1471.55	871.18	59.20
35	31	3454	232.61	170.28	73.20
36	32	2220	200.06	33.61	16.80
37	33	2202	1283.66	290.37	22.62
38	33	2225	364.84	63.46	17.39
39	34	2235	205.91	89.48	43.46
40	37	3452	81.06	17.24	21.27
41	37	5452	133.00	72.95	54.85
42	40	4705	135.82	41.70	30.70
43	41	2202	1841.18	50.98	2.77
44	41	2225	812.83	457.86	56.33
45	41	2235	572.91	323.75	56.51
46	41	2236	357.56	70.45	19.70
47	41	2401	466.11	70.50	15.13
48	41	2406	337.05	120.74	35.82

1	2	3	4	5	6
49	41	2515	116.24	49.93	42.95
50	41	2801	130.00	25.32	19.48
51	41	2851	68.52	10.72	15.65
52	41	4055	34.75	16.15	46.47
53	41	4225	475.40	177.87	37.41
54	41	4235	106.26	48.84	45.96
55	41	4515	571.74	300.80	52.61
56	41	4700	213.63	37.71	17.65
57	41	4701	210.21	58.58	27.87
58	41	4801	100.21	21.72	21.67
59	41	6801	439.80	195.14	44.37
60	42	5054	690.88	24.25	3.51
61	44	2202	1244.60	78.29	6.29
62	47	2203	272.88	39.41	14.44
63	48	2401	11.46	11.46	100.00
64	48	4700	1084.97	415.26	38.27
65	48	4801	162.89	36.76	22.57
66	49	2225	95.33	26.25	27.54
67	50	2401	421.44	91.50	21.71
68	51	2250	104.14	11.31	10.86
69	52	2202	557.72	41.89	7.51
70	52	2215	180.00	97.95	54.42
71	52	2225	408.31	29.45	7.21
72	52	2235	147.87	27.30	18.46
73	52	2501	583.80	26.62	4.56
74	52	2505	540.00	177.75	32.92
75	52	2515	338.28	81.68	24.15
76	52	4515	44.45	35.67	80.25
77	53	2217	265.50	115.22	43.40
78	55	2235	1615.65	752.81	46.59
79	55	2236	718.62	84.89	11.81
80	55	4235	356.57	138.19	38.76
81	56	2851	193.24	25.90	13.40
82	58	2245	4155.19	995.01	23.95
83	60	4515	218.87	61.36	28.03
84	61	4401	63.71	15.43	24.22
85	63	2225	68.40	42.70	62.43
86	64	2055	61.08	27.45	44.94
87	64	2203	18.32	11.02	60.15
88	64	2225	791.85	195.82	24.73
89	64	2235	415.88	276.39	66.46
90	64	2236	264.36	37.56	14.21
91	64	2401	353.61	62.47	17.67
92	64	2406	88.53	44.07	49.78
93	64	2515	79.10	35.17	44.46
94	64	4225	131.60	27.92	21.22
95	64	4235	77.71	34.65	44.59
96	64	4515	396.09	31.56	7.97
97	64	4700	366.68	35.13	9.58
98	64	4801	91.80	15.34	16.71
99	64	6801	383.22	181.78	47.43
100	66	2225	763.69	249.30	32.64
101	67	2059	396.48	40.57	10.23
102	67	2216	130.20	24.86	19.09
103	67	4059	150.81	40.13	26.61
104	68	2217	46.01	22.27	48.40
105	72	2210	81.28	10.48	12.89
106	74	2202	3603.91	31.48	0.87

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
107	74	2215	613.84	235.16	38.31
108	74	2216	637.20	37.36	5.86
109	74	2235	429.66	113.80	26.49
110	74	2501	486.34	109.29	22.47
111	74	2505	3164.00	199.04	6.29
112	74	2515	3080.55	239.90	7.79
113	75	2202	595.91	25.83	4.33
114	75	2217	1500.10	823.17	54.87
115	75	2235	176.73	71.76	40.60
116	75	3604	3618.48	151.05	4.17
117	75	6217	25.00	19.81	79.24
<b>Total</b>			<b>86080.14</b>	<b>16147.90</b>	<b>18.76</b>

(Source: Appropriation Accounts)

## APPENDIX 2.9

(A) SURRENDERS (₹ ONE CRORE OR MORE) IN EXCESS OF ACTUAL SAVINGS  
(REFERENCE: PARAGRAPH 2.3.10; PAGE 52)

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation	Total Grant/Appropriation	Saving	Amount surrendered	Amount surrendered in excess
1	2	3	4	5	6
<b>Revenue (Voted)</b>					
1	10-Forest	2149.46	275.74	290.63	14.89
2	51-Religious Trusts and Endowments	104.14	10.63	11.31	0.68
3	55-Women and Child Development	2350.00	902.20	902.66	0.46
<b>Capital (Voted)</b>					
4	24-Public Works-Roads and Bridges	1942.61	179.52	186.59	7.07
5	30-Rural Development	1471.55	871.15	871.18	0.03
6	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	44.45	35.57	35.67	0.10
7	60-Expenditure pertaining to District Plan Schemes	218.87	51.44	61.36	9.92
<b>Revenue (Charged)</b>					
8	01-General Administration & Lok Seva Prabandhan	43.81	13.69	21.92	8.23
<b>Total</b>		<b>8324.89</b>	<b>2339.94</b>	<b>2381.32</b>	<b>41.38</b>

(Source: Appropriation Accounts)

## (B) SURRENDERS EVEN AFTER EXCESS OVER PROVISION

(REFERENCE: PARAGRAPH 2.3.10; PAGE 52)

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation	Total Grant/Appropriation	Excess	Amount surrendered
1	2	3	4	5
<b>Revenue (Voted)</b>				
1	02-Other expenditure pertaining to General Administration Department	32.12	23.50	3.38
2	06-Finance	6574.37	409.44	77.41
<b>Capital (Voted)</b>				
3	42-Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	690.88	3.19	24.25
<b>Revenue (Charged)</b>				
4	24-Public Works-Roads and Bridges	2.00	5.83	1.21
5	67-Public Works-Buildings	0.50	1.87	0.14
<b>Capital (Charged)</b>				
6	41-Tribal Areas Sub-Plan	0.15	2.46	0.05
<b>Total</b>		<b>7300.02</b>	<b>446.29</b>	<b>106.44</b>

(Source: Appropriation Accounts)

**APPENDIX 2.10**  
**RUSH OF EXPENDITURE**  
**(REFERENCE: PARAGRAPH 2.3.11; PAGE 52)**

(₹ in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2015	Expenditure incurred in March 2015	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2015	March 2015
1	2	3	4	5	6	7	8
1	03-Police	7189	16.95	16.66	16.95	100.00	98.29
2	06-Finance	9180	300.00	300.00	300.00	100.00	100.00
3	10-Forest	3885	72.59	72.59	102.59	70.76	70.76
4	10-Forest	7488	12.82	12.78	16.55	77.46	77.22
5	10-Forest	7680	36.10	27.99	46.73	77.25	59.90
6	11-Commerce, Industry and Employment	6749	29.09	28.99	49.66	58.58	58.38
7	11-Commerce, Industry and Employment	7215	106.84	59.32	106.84	100.00	55.52
8	13-Farmers Welfare and Agriculture Development	5647	11.17	9.39	16.30	68.53	57.61
9	13-Farmers Welfare and Agriculture Development	7500	18.31	16.56	24.13	75.88	68.63
10	15-Financial assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	5131	20.39	20.39	20.39	100.00	100.00
11	15-Financial assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	5276	15.50	15.50	15.50	100.00	100.00
12	15-Financial assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	7668	96.45	96.45	96.45	100.00	100.00
13	17-Co-operation	7827	104.07	104.07	104.07	100.00	100.00
14	21-Housing and Environment	7218	24.60	22.37	26.35	93.36	84.90
15	22-Urban Administration and Development-Urban Bodies	7144	48.29	31.44	62.46	77.31	50.34
16	22-Urban Administration and Development-Urban Bodies	7239	11.83	11.72	23.01	51.41	50.93



1	2	3	4	5	6	7	8
17	27-School Education (Primary Education)	6484	18.00	18.00	30.00	60.00	60.00
18	27-School Education (Primary Education)	7592	50.00	50.00	50.00	100.00	100.00
19	29-Law and Legislative Affairs	6269	17.20	12.73	21.82	78.83	58.34
20	37-Tourism	7630	12.20	11.21	21.93	55.63	51.12
21	39-Food, Civil Supplies and Consumer Protection	7585	100.00	100.00	100.00	100.00	100.00
22	41-Tribal Areas Sub-Plan	2676	47.10	35.06	69.56	67.71	50.40
23	41-Tribal Areas Sub-Plan	5523	40.00	40.00	40.00	100.00	100.00
24	41-Tribal Areas Sub-Plan	6484	41.16	41.16	68.60	60.00	60.00
25	41-Tribal Areas Sub-Plan	7211	57.74	54.37	104.15	55.44	52.20
26	41-Tribal Areas Sub-Plan	7301	47.26	47.26	47.26	100.00	100.00
27	41-Tribal Areas Sub-Plan	7881	59.36	61.06	108.96	54.48	56.04
28	48-Narmada Valley Development	1298	36.84	36.84	36.84	100.00	100.00
29	50-Horticulture and Food Processing	5626	12.12	11.88	15.77	76.85	75.33
30	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	5131	21.87	21.87	21.87	100.00	100.00
31	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	7668	159.83	159.83	159.83	100.00	100.00
32	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2018	53.86	40.25	69.87	77.09	57.61
33	60-Expenditure pertaining to District Plan Schemes	8284	66.48	57.45	102.34	64.96	56.14
34	63-Minority Welfare	6175	12.49	12.49	12.49	100.00	100.00
35	64-Scheduled Castes Sub-Plan	5523	18.94	18.94	18.94	100.00	100.00
36	64-Scheduled Castes Sub-Plan	6007	24.00	24.00	24.00	100.00	100.00

1	2	3	4	5	6	7	8
37	64-Scheduled Castes Sub-Plan	6484	30.84	30.84	51.40	60.00	60.00
38	64-Scheduled Castes Sub-Plan	8908	34.36	34.36	34.36	100.00	100.00
39	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6244	529.43	529.43	917.51	57.70	57.70
40	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6836	60.96	60.96	113.74	53.60	53.60
41	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6967	11.23	11.01	11.61	96.73	94.83
42	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6968	45.15	44.01	46.30	97.52	95.05
43	74-Financial Assistance to Three Tier Panchayati Raj Institutions	7375	18.13	18.13	34.96	51.86	51.86
44	74-Financial Assistance to Three Tier Panchayati Raj Institutions	7668	247.79	247.79	247.79	100.00	100.00
45	77-Other expenditure pertaining to School Education Department (excluding Primary Education)	2267	26.88	26.88	45.00	59.73	59.73
46	77-Other expenditure pertaining to School Education Department (excluding Primary Education)	6007	66.05	66.05	104.00	63.51	63.51
47	IP-Interest Payment and Servicing of Debt	5851	181.30	181.30	212.27	85.41	85.41
48	IP-Interest Payment and Servicing of Debt	6959	43.68	43.68	45.57	95.85	95.85
<b>Total</b>			<b>3117.25</b>	<b>2995.06</b>	<b>4016.72</b>	<b>77.61</b>	<b>74.56</b>

(Source: Appropriation Accounts)

## APPENDIX 2.11

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

(REFERENCE: PARAGRAPH 2.3.12; PAGE 52)

(₹ in crore)

Sl. No.	Grant No. and name	Head of account up to detailed head and name of scheme	Total budget provision (Original + Supplementary)	Expenditure incurred	Amount transferred to 8443-Civil Deposit-800-Other Deposit
1	2	3	4	5	6
1	19-Public Health and Family Welfare	4210-01-110-1301-6453- Strengthening of Health Infrastructure (13 <sup>th</sup> Finance Commission)	60.00	51.68	20.29
2	26-Culture	2205-800-1301-6464 Development and Maintenance Works etc. of Museums/Monuments	91.55	74.05	74.05
3	41-Tribal Area Sub-Plan	4210-01-110-1302-6453 Strengthening of Health Infrastructure (13 <sup>th</sup> Finance Commission)	20.50	13.50	2.17
4	64- Scheduled Castes Sub-Plan	4210-01-110-1303-6453 Strengthening of Health Infrastructure (13 <sup>th</sup> Finance Commission)	30.00	24.28	8.69
5	73-Medical Education Department	4210-03-105-1301-6457 Up-gradation of Maharaja Tukoji Ray Hospital, Indore (13 <sup>th</sup> Finance Commission)	11.00	5.01	4.25
6	73-Medical Education Department	4210-03-105-1301-6458 Establishment of Virology Lab in Medical College Bhopal (13 <sup>th</sup> Finance Commission)	12.00	6.00	6.00
<b>Total</b>			<b>225.05</b>	<b>174.52</b>	<b>115.45</b>

(Source: Appropriation Accounts)

**APPENDIX 2.12**

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

**(REFERENCE: PARAGRAPH 2.3.14; PAGE 53)**

**(₹ in crore)**

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Year		
				2012-13	2013-14	2014-15
				Total Provision (Orig+Supp.)	Total Provision (Orig+Supp.)	Total Provision (Orig+Supp.)
1	2	3	4	5	7	8
1	IP	Interest Payments and Servicing of Debt	2049-03-104-0807-Interest on Workmen's Contributory Provident Fund	7.00	7.00	7.00
2	IP	Interest Payments and Servicing of Debt	2049-03-104-6854-Contributory Pension Scheme	6.00	6.00	6.00
3	IP	Interest Payments and Servicing of Debt	2049-03-108-0117-Interest on Defined Pension Scheme	5.00	5.00	5.00
4	IP	Interest Payments and Servicing of Debt	2049-04-102-0930-Interest on Loans for Central Plan Schemes	2.83	2.50	2.12
5	IP	Interest Payments and Servicing of Debt	2049-04-103-0925-Interest on Loans for Centrally Sponsored Schemes	12.00	7.25	6.50
6	PD	Public Debt	6003-110-0637-Ways and Means Advances	2000.00	2000.00	2000.00
7	PD	Public Debt	6003-110-0779-Advances to Meet Short Fall	2000.00	2000.00	2000.00
8	PD	Public Debt	6004-03-800-8437-Loan for Immediate Benefit Programme	2.71	2.71	2.71
9	PD	Public Debt	6004-04-102-3128-Loans for Soil and Water Conservation	1.54	1.54	1.55
10	PD	Public Debt	6004-04-800-6420-Loans for Micro Management	2.02	2.02	2.02
11	06	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	300.00	100.00	50.00
12	06	Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	25.00	25.00
13	08	Land Revenue and District Administration	2029-103-0801-Central Sector Schemes (Normal)-5917-Extension of Land Records Computerisation Scheme	6.31	5.98	3.85

1	2	3	4	5	7	8
14	08	Land Revenue and District Administration	2029-103-0701-Centrally Sponsored Schemes (Normal)-6337-Updation of Land Records (N.L.R.M.P.)	3.00	9.40	12.50
15	19	Public Health and Family Welfare	2210-01-110-0701-Centrally Sponsored Schemes (Normal)-5613-National Health Insurance Scheme	15.00	3.25	2.00
16	23	Water Resources Department	4700-80-001-0101-State Plan Schemes (Normal)-2304-Direction and Administration	37.80	37.80	47.27
17	23	Water Resources Department	4701-66-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Works	20.00	5.00	1.00
18	31	Planning, Economics and Statistics	3454-02-206-1301-Central Finance Commission (Normal)-6268-Incentive for U.I.D.A. (13 <sup>th</sup> Finance Commission)	49.94	49.94	31.19
19	45	Minor Irrigation Works	4702-800-0101-State Plan Schemes (Normal)-2304-Direction and Administration	35.40	30.22	20.00
20	48	Narmada Valley Development	4801-01-203-0101-State Plan Schemes (Normal)-6942-Omkareshwar Canal Terminal Power House	7.00	3.00	1.50
21	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-103-5496-Nutritions in Drought Affected Areas	3.00	3.00	3.00
22	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-102-1301-Central Finance Commission (Normal)-6370-Capacity Construction under 13 <sup>th</sup> Finance Commission	5.00	5.00	2.00
23	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	6245-01-800-2750-Loans for redressal of Water Scarcity caused due to Natural Calamities	2.50	2.50	2.50
24	61	Expenditure pertaining to Bundelkhand Package	2700-80-800-1501-Additional Central Assistance (Normal)-8000-Disposal of Waste	99.00	200.00	75.00
25	61	Expenditure pertaining to Bundelkhand Package	4700-80-001-1501-Additional Central Assistance (Normal)-8000-Disposal of Waste	400.00	100.00	25.00
<b>Total</b>				<b>5048.05</b>	<b>4614.11</b>	<b>4334.71</b>

(Source: Appropriation Accounts)

**APPENDIX 2.13**

**SUBSTANTIAL SAVINGS UNDER VARIOUS SCHEMES IN SELECTED GRANT WHERE SAVINGS WERE MORE THAN ₹ 10 CRORE (REFERENCE: PARAGRAPH 2.4.2; PAGE 55)**

(₹ in crore)

Sl. No.	Name of Scheme	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5
<b>03-Police</b>				
1	2015-105-4311-Charges for Conduct of Election to Parliament	50.00	19.33	38.66
	Saving was partly attributed to ban on drawl of funds.			
2	2055-101-0279-Directorate of Prosecution	45.98	11.28	24.53
	Reasons of saving have not been intimated (November 2015).			
3	2055-104-0101-4492-Normal Expenditure (Special Police)	760.08	70.66	9.30
	Saving was mainly attributed to non-filling of sanctioned post, non-payment of time scale pay and other arrears, ban on drawal and non-receipt of sanction for credit of funds to PD Accounts from the Government.			
4	2055-109-0101-5555-Security of Big Cities and Sensitive Place	50.00	39.00	78.00
	Saving was attributed to non-approval of schemes and non-drawal of funds from treasury.			
5	2055-109-0101-7186-Transportation Management in Big Cities	20.00	19.00	95.00
	Saving was mainly attributed to non-approval of schemes and non-drawal of funds from treasury.			
6	2055-109-1501-7448-Metro City Security Arrangement and State Highway Security	25.00	25.00	100.00
	Saving was attributed to non-approval of schemes and non-drawal of funds from treasury.			
7	2055-109-0194-Other Police	69.46	11.52	16.59
	Saving was mainly attributed to non-filling of sanctioned post, non-payment of time scale pay and other arrears, ban on drawal and non-receipt of sanction for credit of funds to PD Accounts from the Government.			
8	2055-109-4491-General Expenditure (District Establishment)	2446.89	293.03	11.98
	Saving was attributed to non-filling of sanctioned post, non-payment of time scale pay and other arrears, ban on drawal and non-receipt of sanction for credit of funds to PD Accounts from the Government.			
9	2055-111-9259-Supervisory Staff (Rail Police West Division)	68.09	14.59	21.43
	Saving was attributed to non-filling of sanctioned post, non-payment of time scale pay and other arrears and non-receipt of sanction for credit of funds to PD Accounts from the Government.			
10	2055-114-4155-Wireless Centre Bhopal and Gwalior	116.00	24.16	20.83
	Saving was mainly attributed to non-filling of sanctioned post, non-payment of time scale pay and other arrears, ban on drawal and non-receipt of sanction for credit of funds to PD Accounts from the Government.			
11	2055-115-0701-7348-Crime and Criminal tracking Mechanism and Arrangement	31.60	30.91	97.82
	Saving was attributed to non-approval of scheme and non-drawal of funds from treasury.			

1	2	3	4	5
12	2055-800-0101-7346-Centralised Police Call Centre and Control Room Mechanism	40.00	39.03	97.58
	Saving was attributed to non-approval of scheme and non-drawal of funds from treasury.			
13	2055-800-0101-7350-Automatic Finger Impression Arrangement	11.09	11.09	100.00
	Saving was attributed to non-approval of scheme and non-drawal of funds from treasury.			
14	2070-107-0101-7327-Formation of State Disaster Emergency Relief Force	19.04	16.71	87.76
	Reasons of saving have not been intimated (November 2015).			
15	2070-107-2710-Office of the Commandant General and other Subordinate Office	54.06	15.41	28.51
	Reasons of saving have not been intimated (November 2015).			
16	4055-211-2643-Modernisation of Police Force	25.00	15.00	60.00
	Saving was mainly attributed to non-receipt of sanction for advance drawal.			
	<b>Total</b>	<b>3832.29</b>	<b>655.72</b>	<b>17.11</b>

(Source: Appropriation Accounts and Detailed Appropriation Accounts)

**APPENDIX 2.14**

**PROVISIONS OF MORE THAN ₹ TWO LAKH AND ABOVE IN EACH CASE  
UNDER OBJECT HEADS 63-MACHINES OF CAPITAL ASSETS RELATING TO  
CAPITAL SECTION CLASSIFIED IN REVENUE SECTION  
(REFERENCE: PARAGRAPH 2.4.4; PAGE 56)**

(₹ in crore)

Sl. No.	Major Head	Object Head	Scheme Head	Amount
1	2055	63-Machine-001-Machines and Equipments	0270	1.99
2	2055	63-Machine-001-Machines and Equipments	7453	0.02
3	2055	63-Machine-001-Machines and Equipments	5554	0.40
4	2055	63-Machine-001-Machines and Equipments	4492	0.30
5	2055	63-Machine-001-Machines and Equipments	4491	0.10
6	2055	63-Machine-001-Machines and Equipments	6463	8.10
7	2055	63-Machine-001-Machines and Equipments	2634	0.10
8	2055	63-Machine-001-Machines and Equipments	0783	0.02
9	2055	63-Machine-001-Machines and Equipments	4155	2.00
10	2055	63-Machine-001-Machines and Equipments	3593	0.05
11	2055	63-Machine-001-Machines and Equipments	1309	3.00
12	2055	63-Machine-001-Machines and Equipments	8333	5.00
13	2055	63-Machine-001-Machines and Equipments	9078	2.00
14	2055	63-Machine-001-Machines and Equipments	7346	4.50
15	2055	63-Machine-001-Machines and Equipments	7184	2.00
16	2055	63-Machine-001-Machines and Equipments	7351	0.95
<b>Total</b>				<b>30.53</b>

(Source: Budget Book)



**APPENDIX 3.1**  
**DEPARTMENT-WISE POSITION OF PENDING UTILISATION**  
**CERTIFICATES**  
**(REFERENCE: PARAGRAPH 3.1; PAGE 59)**

Sl.No	Name of Department	Major Head	Amount (₹ in crore)
1	2	3	4
1.	Revenue	2029	1.20
2.	Social Welfare	2235	748.03
3.	Urban Administration	3604	8711.00
4.	Vidhan Sabha Secretariat	2011	1.29
5.	Public Relation	2220	1.50
6.	Rural Development	2501, 2505, 2515, 4515	5101.89
7.	Co-operation	6425, 2425	253.49
8.	Irrigation	2702	18.69
9.	Energy	2801, 2810	998.40
10.	Animal Husbandry	2403	218.59
11.	Excise	2039, 2045	2.04
12.	Women and Child Development	2236	86.44
13.	Police	2055	2.06
14.	Religious Trusts and Endowments	2250	24.85
15.	Public Health Engineering	2215	21.16
16.	Industries	2851, 2852	420.46
17.	Law and Legislative Affairs	2014	1.54
18.	Housing and Environment	2217	321.34
19.	Food and Civil Supplies	2408	5209.50
20.	Housing	2216	246.81
21.	Mining and Meteorology	2853	233.42
22.	Fisheries	2405	11.12
23.	Tourism	3452	81.05
24.	Agriculture	2401, 4402	447.15
25.	Labour	2230	48.97
26.	General Administration	2075, 2052	93.54
27.	Economics and Statistics	3454	57.45
28.	Institutional Finance	2047	0.02
29.	Science and Technology	3425	10.89
30.	Medical Services	2210	549.68
31.	Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	2225	285.84
32.	Education	2202, 4202	2783.95
33.	Sports and Youth Welfare	2204	10.78
34.	Rajbhasha and Culture	2205	0.15
35.	District Administration	2053	1.44
<b>Total</b>		<b>45 Major Heads</b>	<b>27005.73</b>

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

**APPENDIX 3.2**

**DEPARTMENT-WISE/DURATION-WISE BREAK-UP OF THE CASES OF MISAPPROPRIATION, DEFALCATION ETC.  
(REFERENCE: PARAGRAPH 3.3; PAGE 61)**

Sl.No.	Name of the Department	Up to 5 Years		5 to 10 Years		10 to 15 Years		15 to 20 Years		20 to 25 Years		25 Years and more		Total no. of cases	
		No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	2210-Medical and Public Health	02	6.76	02	13.12	02	5.13	06	26.67	0	0.00	08	11.44	20	63.12
2	2211- Family Welfare	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	02	3.68	02	3.68
3	2054- Treasury and Accounts Administration	04	792.11	01	7.10	0	0.00	01	18.25	0	0.00	05	12.97	11	830.43
4	2215-Water Supply and Sanitation	0	0.00	03	4.05	02	0.86	0	0.00	0	0.00	0	0.00	05	4.91
5	2014- Administration of Justice	04	18.77	02	3.64	0	0.00	0	0.00	01	0.44	0	0.00	07	22.85
6	2015- Elections	0	0.00	01	7.90	0	0.00	0	0.00	01	3.77	0	0.00	02	11.67
7	2052-Secretariat General Services	0	0.00	01	26.00	0	0.00	0	0.00	0	0.00	0	0.00	01	26.00
8	2058- Stationary and Printing	01	8.41	0	0.00	0	0.00	0	0.00	01	0.17	0	0.00	02	8.58
9	2013- Council of Ministers	01	0.32	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	01	0.32
10	2055- Police	123	92.20	131	30.68	52	44.03	21	15.63	09	7.69	04	0.72	340	190.95
11	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	0	0.00	0	0.00	0	0.00	04	5.65	07	3.15	06	7.16	17	15.96
12	2235-Social Security and Welfare	01	0.85	0	0.00	01	1.31	02	4.19	01	0.20	03	2.46	08	9.01
13	2202- General Education	17	73.90	37	354.74	09	18.60	07	4.60	12	8.14	33	22.93	115	482.91
14	2203- Technical Education	03	2.27	08	16.97	04	8.13	0	0.00	0	0.00	0	0.00	15	27.37
15	2204- Sports and Youth Services	02	2.94	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	02	2.94

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
16	2230- Labour and Employment	03	1.31	04	3.05	03	6.94	0	0.00	0	0.00	0	0.00	10	11.30
17	2501-Special Programmes for Rural Development	0	0.00	01	42.31	0	0.00	02	1.34	01	2.90	0	0.00	04	46.55
18	2505- Rural Employment*	0	0.00	01	0.00	0	0.00	0	0.00	0	0.00	0	0.00	01	0.00
19	3604-Compensation and Assignments to Local Bodies and Panchayti Raj Institutions	01	8.56	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	01	8.56
20	2403- Animal Husbandry	04	4.91	04	1.37	04	8.73	03	3.56	03	0.30	03	0.24	21	19.11
21	2040- Commercial Tax	01	0.70	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	01	0.70
22	2401- Crop Husbandry	05	29.39	06	9.34	03	4.19	0	0.00	0	0.00	03	0.48	17	43.40
23	2406- Forestry and Wild Life	528	614.38	196	236.80	365	360.57	330	144.49	613	125.83	483	92.45	2515	1574.52
24	Public Works Department	05	23.09	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	05	23.09
25	Water Resources Department	07	7.06	0	0.00	01	1.00	0	0.00	0	0.00	0	0.00	08	8.06
26	Narmada Valley Development Department	03	1.30	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	03	1.30
<b>Total</b>		<b>715</b>	<b>1689.23</b>	<b>398</b>	<b>757.07</b>	<b>446</b>	<b>459.49</b>	<b>376</b>	<b>224.38</b>	<b>649</b>	<b>152.59</b>	<b>550</b>	<b>154.53</b>	<b>3134</b>	<b>3437.29</b>

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

\*Note: Department has not intimated the amount yet.

**APPENDIX 3.3**

**DEPARTMENT/CATEGORY-WISE DETAILS IN RESPECT OF CASES OF THEFT, MISAPPROPRIATION/LOSS OF GOVERNMENT MATERIAL  
(REFERENCE: PARAGRAPH 3.3; PAGE 61)**

Sl. No.	Name of Departments	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1	2	3	4	5	6	7	8
1	2210- Medical and Public Health	06	7.47	14	55.65	20	63.12
2	2211- Family Welfare	0	0.00	02	3.68	02	3.68
3	2054- Treasury and Accounts Administration	04	447.59	07	382.84	11	830.43
4	2215- Water Supply and Sanitation	03	2.71	02	2.20	05	4.91
5	2014- Administration of Justice	04	4.11	03	18.74	07	22.85
6	2015- Elections	01	7.90	01	3.77	02	11.67
7	2052-Secretariat General Services	0	0.00	01	26.00	01	26.00
8	2058- Stationary and Printing	01	8.41	01	0.17	02	8.58
9	2013- Council of Ministers	0	0.00	01	0.32	01	0.32
10	3604-Compensation and Assignments to Local Bodies and Panchayti Raj Institutions	0	0.00	01	8.56	01	8.56
11	2055- Police	18	17.17	322	173.78	340	190.95
12	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	04	5.20	13	10.76	17	15.96
13	2235- Social Security and Welfare	03	2.47	05	6.54	08	9.01
14	2202- General Education	44	71.46	71	411.45	115	482.91
15	2203- Technical Education	09	12.09	06	15.28	15	27.37
16	2204- Sports and Youth Services	01	0.44	01	2.50	02	2.94
17	2230-Labour and Employment	08	4.31	02	6.99	10	11.30
18	2501- Special Programmes for Rural Development	01	0.43	03	46.12	04	46.55
19	2505-Rural Employment*	01	0.00	0	0.00	01	0.00
20	2406- Forestry and Wild Life	41	12.06	2474	1562.46	2515	1574.52
21	2040- Commercial Tax	0	0.00	01	0.70	01	0.70

1	2	3	4	5	6	7	8
22	2403- Animal Husbandry	08	7.16	13	11.95	21	19.11
23	2401- Crop Husbandry	12	9.20	05	34.20	17	43.40
24	Public Works Department	03	12.59	02	10.50	05	23.09
25	Water Resources Department	08	8.06	0	0.00	08	8.06
26	Narmada Valley Development	02	0.38	01	0.92	03	1.30
<b>Total</b>		<b>182</b>	<b>641.21</b>	<b>2952</b>	<b>2796.08</b>	<b>3134</b>	<b>3437.29</b>

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

\*Note: Department had not intimated the amount yet.

**APPENDIX 3.4**

**DEPARTMENT-WISE DETAILS OF CASES OF WRITE-OFF DURING 2014-15  
(REFERENCE: PARAGRAPH 3.3; PAGE 61)**

<b>Sl. No.</b>	<b>Departments</b>	<b>Authority sanctioning write off</b>	<b>Brief particulars</b>	<b>No. of cases</b>	<b>Amount (₹ in lakh)</b>
1	2205-Rural Employment	Additional Secretary, Art and Culture, Bhopal	Loss due to theft	01	13.12
2	2055-Police	Assistant Director General of Police, Special Branch, Bhopal	Motor accident	12	2.07
3	2230- Labour and Employment	Commissioner, Land Records, Gwalior	Loss due to theft of Computer equipments	01	0.52
4	2406- Forestry and Wild Life	Addl. P.C.C.F. Finance and Budget, M.P., Bhopal	Due to non-recovery of losses, cases write-off by the department	84	7.83
<b>Total</b>				<b>98</b>	<b>23.54</b>

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

**APPENDIX 3.5**  
**BOOKING UNDER MINOR HEAD '800-OTHER EXPENDITURE'**  
**(REFERENCE: PARAGRAPH 3.7; PAGE 64)**

Sl. No.	Major Head		Total Expenditure under the Major Head (₹ in crore)	Expenditure under Minor Head 800-Other Expenditure (₹ in crore)	Percentage
1	2075	Miscellaneous General Services	16.55	13.60	82.18
2	2204	Sports and Youth Welfare Services	100.09	60.57	60.52
3	2205	Art and Culture	158.98	102.46	64.45
4	2217	Urban Development	1392.09	799.94	57.46
5	2250	Other Social Services	93.92	93.92	100
6	2702	Minor Irrigation	130.71	119.55	91.46
7	2705	Command Area Development	5.85	3.24	55.38
8	2852	Industries	662.88	629.58	94.98
9	4070	Capital Outlay on other Administrative Services	24.12	24.12	100
10	4515	Capital Outlay on other Rural Development Programmes (M.P. Assembly Constituency Area Development Scheme, grant to MPRRDA etc.)	1248.89	1113.49	89.16
11	4700	Capital Outlay on Major Irrigation (Onkareshwar Project and canal and appurtenant works etc.)	2561.89	2270.22	88.62
12	4701	Capital Outlay on Medium Irrigation	522.52	517.13	98.97
13	4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.46	0.46	100
14	4875	Capital Outlay on Other Industries	33.11	33.11	100
15	5054	Capital Outlay on Roads and Bridges	2846.06	1745.27	61.32
16	5475	Capital Outlay on other General Economic Services	0.17	0.17	100
		<b>Total</b>	<b>9798.29</b>	<b>7526.83</b>	

(Source: Finance Accounts 2014-15)

**APPENDIX 3.6**  
**BOOKING UNDER MINOR HEAD '800-OTHER RECEIPTS'**  
**(REFERENCE: PARAGRAPH 3.7; PAGE 64)**

Sl. No.	Major Head		Total Receipt under the Major Head (₹ in crore)	Receipt under Minor Head 800-Other Receipts (₹ in crore)	Percentage
1	0035	Taxes on Immovable Property other than Agricultural Land	635.01	635.01	100
2	0039	State Excise	6695.54	5195.31	77.59
3	0056	Jails	3.87	3.71	95.87
4	0059	Public Works	50.82	50.27	98.92
5	0211	Family Welfare	0.11	0.10	90.91
6	0215	Water Supply and Sanitation	6.72	4.32	64.29
7	0217	Urban Development	100.62	100.07	99.45
8	0235	Social Security and Welfare	51.92	50.31	96.90
9	0401	Crop Husbandry	38.06	22.18	58.28
10	0403	Animal Husbandry	3.43	2.23	65.01
11	0435	Other Agricultural Programmes	2.84	2.44	85.92
12	0700	Major Irrigation	43.82	35.21	80.35
13	0702	Minor Irrigation	299.77	299.77	100
14	0801	Power	381.23	381.23	100
15	0853	Non-Ferrous Mining and Metallurgical Industries	2813.66	2309.84	82.09
16	0875	Other Industries	0.04	0.04	100
17	1601	Grants-in-aid from Central Government	17591.44	12528.71	71.22
<b>Total</b>			<b>28718.90</b>	<b>21620.75</b>	

(Source: Finance Accounts 2014-15)



## APPENDIX 3.7-"A"

STATEMENT SHOWING PAYMENT OF PREVIOUS YEAR'S LIABILITIES  
(2011-12 & 2012-13) FROM THE BUDGET OF 2013-14

(REFERENCE: PARAGRAPH 3.8; PAGE 65)

Sl. No.	Name of Office	Bill Year	No. of Bills	Bill Payment Year	Amount (₹ in lakh)
1	Chief Medical & Health Officer, Mandsaur	2012-13	16	2013-14	21.86
2	Chief Medical & Health Officer, Dewas	2012-13	01	2013-14	2.16
3	Civil Surgeon cum Superintendent Main Hospital, Mandsaur	2012-13	03	2013-14	9.70
4	Chief Medical & Health Officer, Chhindwara	2012-13	10	2013-14	19.98
5	Civil Surgeon cum Superintendent Main Hospital, Umari	2011-12	34	2013-14	0.35
		2012-13	113		1.49
6	Chief Medical & Health Officer, Shajapur	2012-13	01	2013-14	4.88
<b>Total</b>			<b>178</b>		<b>60.42</b>

(Source: Information as provided by the Departments)

## APPENDIX 3.7-"B"

STATEMENT SHOWING PAYMENT OF PREVIOUS YEAR'S LIABILITIES  
(2011-12, 2012-13 & 2013-14) FROM THE BUDGET OF 2014-15

(REFERENCE: PARAGRAPH 3.8; PAGE 65)

Sl. No.	Name of Office	Bill Year	No. of Bills	Bill Payment Year	Amount (₹ in lakh)
1	Chief Medical & Health Officer, Mandsaur	2013-14	21	2014-15	3.60
2	Chief Medical & Health Officer, Dewas	2013-14	16	2014-15	20.76
3	Civil Surgeon cum Superintendent Main Hospital, Mandsaur	2013-14	01	2014-15	11.84
4	Civil Surgeon cum Superintendent Main Hospital, Singrauli	2013-14	25	2014-15	47.74
5	Chief Medical & Health Officer, Chhindwara	2012-13	01	2014-15	0.10
		2013-14	13		24.74
6	Civil Surgeon cum Superintendent Main Hospital, Umari	2013-14	80	2014-15	8.64
7	Civil Surgeon cum Superintendent Main Hospital, Panna	2013-14	13	2014-15	8.97
8	Chief Medical & Health Officer, Bhopal (Gas Rahat)	2013-14	05	2014-15	5.49
9	Chief Medical & Health Officer, Shajapur	2013-14	01	2014-15	0.64
10	Civil Surgeon cum Superintendent Main Hospital, Balaghat	2013-14	14	2014-15	2.34
11	Chief Medical & Health Officer, Umari	2011-12	01	2014-15	1.14
		2012-13	04		4.66
		2013-14	05		2.75
<b>Total</b>			<b>200</b>		<b>143.41</b>

(Source: Information as provided by the Departments)

**APPENDIX 3.8**  
**STATEMENT SHOWING IRREGULAR MAINTENANCE OF BANK ACCOUNTS**  
**(REFERENCE: PARAGRAPH 3.9; PAGE 65)**

Sl. No.	Name of Department	Name of the office	Drawing and Disbursement Officer	No. of Bank A/Cs	Name and Branch of the Bank	Date of Balances	Balance (₹ in lakh)
1	2	3	4	5	6	7	8
1	Home Department	Commandant Hawk Force, Bhopal	Asst. Commandant for commandant Hawk Force, Bhopal	01	SBI TT Nagar, Bhopal	20-04-2015	15.12
		Superintendent of Police, Chhindwara	Additional Superintendent of Police, Chhindwara	01	SBI circular Road, Chhindwara	27-04-2015	2.87
2	Planning, Economics & Statistics	District Planning and statistical Officer, Chhindwara	District Planning Officer, Chhindwara	01	PNB station Road, Chhindwara	11-05-2015	181.45
3	General Administration	District Election Officer (General Election), Gwalior	Joint Collector sub District Election Officer, Gwalior	01	SBI New Collectorate, Gwalior	02-06-2015	16.93
4	School Education	District Education Officer, Narsinghpur	District education officer, Narsinghpur	01	SBI Narshingpur Branch	01-06-2015	17.86
		District Education Officer, Burhanpur	District education officer, Burhanpur	01	SBI Sunwara, Burhanpur	31-05-2015	36.10
		Principal Government High school Kheda- Nalchha, District- Dhar	Principal Government High school Kheda-Nalchha, District- Dhar	02	Regional Rural Bank, Sagaur kuti Pithampur, Dhar	02-02-2015	0.03
					Regional Rural Bank, Sagaur kuti pithampur, Dhar	05-03-2015	0.01
Block Development Education Officer, Thandla, Jhabua	Block Development Education Officer, Thandla, Jhabua	01	SBI Thandla Branch, Jhabua	02-06-2015	68.61		

1	2	3	4	5	6	7	8
5	Higher Education	Principal, Government Mahatma Gandhi, College, Jawad, Neemuch.	Principal, Government Mahatma Gandhi, College, Jawad, Neemuch.	01	SBI, Jawad, Neemuch	31-03-2015	38.34
		Principal, Government Girls College, Itarsi	Principal, Government Girls College, Itarsi	01	SBI, Itarsi	31-03-2015	3.39
		Mahtma Gandhi Memorial Medical College, Indore	Dean, Mahtma Gandhi Memorial Medical College, Indore	01	SBI, Branch MYH, Indore	31-03-2015	116.06
		Joint Director cum Superintendent Gandhi Memorial Hospital, Rewa	Joint Director cum Superintendent, Gandhi Memorial Hospital, Rewa	02	Punjab National Bank, SS Medical College Rewa	31-03-2015	9.61
					Punjab National Bank, Rewa	31-03-2015	13.50
		MGM, Medical College, Indore	Prof. of Radiotherapy cum Medical Superintendent, Govt. Cancer Hospital, Indore	01	State Bank of India, GPO, AB Road, Indore	31-03-2015	51.68
		Principal, Pt. Deendayal Upadhyay Govt. Art & Commerce Degree College, Sagar	Principal, Govt. Degree College Sagar	01	Madhyanchal Gramin Bank, Tili Road, Sagar	31-03-2015	48.56
Principal Govt. Girls Degree College, Panna	Principal Govt. Girls Degree College, Panna	02	State Bank of india, Ganesh Market, Branch Panna	31-03-2015	20.96		
			State Bank of india, Ganesh Market, Branch Panna	31-03-2015	0.67		
6	Public Health & Family Welfare	Chief Medical and Health Officer, Seoni	Chief Medical and Health Officer, Seoni	01	SBI Bara pathar Road, Seoni	30-05-2015	65.48
		Chief Medical and Health Officer, Raisen	Chief Medical and Health Officer, Raisen	01	SBI Yashwant Nagar, Raisen	23-05-2015	6.95
7	Schedule Tribal Development	Project Administrator, Integrated Tribal Development Project, Dindori	Project Administrator Integrated Tribal Development Project, Dindori	03	IDBI Bank	02-01-2015	244.60
					District Co-operative Bank	27-03-2015	59.81
Madhya Pradesh Rural Bank, Dindori					31-03-2015	31.20	
	Schedule Tribal Welfare	District Organizer Tribal Welfare, Panna	District Organizer Tribal Welfare, Panna	01	Madhyanchal Gramin Bank Post, Panna	15-01-2015	132.46

1	2	3	4	5	6	7	8
8	Backward Classes & Minorities Welfare	Assistant Director, Backward Classes and Minorities Welfare, Khargone	Assistant Director, Backward Classes and Minorities Welfare, Khargone	03	Narmada Jhabua Gramin Bank	25-04-2015	300.00
					Axis Bank	30-04-2015	89.72
					Axis Bank	30-04-2015	2.65
		Assistant Director, Backward Classes and Minorities Welfare, Khandwa	Assistant Director, Backward Classes and Minorities Welfare, Khandwa	02	Axis Bank	12-05-2015	184.82
					HDFC Bank	16-04-2015	4.26
		Assistant Director, Backward Classes and Minorities Welfare, Harda	Assistant Director, Backward Classes and Minorities Welfare, Harda	01	Axis Bank, Harda	30-04-2015	115.88
		Assistant Director, Backward Classes and Minorities Welfare, Dhar	Assistant Director, Backward Classes and Minorities Welfare, Dhar	03	ICICI Bank	30-05-2015	11.86
SBI	17-06-2015				7.69		
Axis Bank	01-05-2015				5.03		
9	Social Justice & Disabled Welfare	Directorate Social Justice and Disabled Welfare, Bhopal	Additional Director (Finance) Social Justice and Disabled Welfare, Bhopal	01	UBI	31-03-2015	735.55
10	Gas Tragedy Relief & Rehabilitation	Directorate, Gas Tragedy Relief & Rehabilitation, Bhopal	Director, Gas Tragedy Relief & Rehabilitation, Bhopal	01	PNB, Bhopal	31-03-2015	421.38
		<b>Total</b>	<b>25</b>	<b>35</b>			<b>3061.09</b>

(Source: Information as provided by the Departments)

**APPENDIX 3.9**  
**TREASURY-WISE DETAILS OF AMOUNT OF PERSONAL DEPOSIT**  
**ACCOUNTS NOT TRANSFERRED TO REVENUE DEPOSIT**  
**(REFERENCE: PARAGRAPH 3.11; PAGE 69)**

SL No.	Name of Treasury	No. of Accounts	Position as on	Amount (₹ in lakh)
1	2	3	4	5
1	Vallabh Bhawan, Bhopal	06	28-02-2015	7444.68
2	Khargon	02	30-11-2014	1.34
3	Balaghat	01	31-12-2014	2.84
4	Badwani	04	30-11-2014	69.60
5	Vindhyanchal Bhawan, Bhopal	13	31-10-2014	2889.17
6	Motimahal, Gwalior	03	31-10-2014	7.93
7	Raisen	07	30-09-2014	52.53
8	Gwalior	02	30-09-2014	1.23
9	Hoshangabad	06	31-10-2014	12.16
10	Shajapur	01	31-10-2014	0.44
11	Rajgarh	01	31-10-2014	0.50
12	Mandla	03	31-08-2014	2.03
13	Narsingpur	06	31-08-2014	22.58
14	Singroli	01	31-07-2014	5.00
15	Sehore	04	31-03-2014	48.77
16	Chhattarpur	03	31-07-2014	0.64
17	Shivpuri	04	31-07-2014	17.80
18	Bhind	02	31-10-2014	132.92
19	Indore	02	30-04-2014	54.11
	<b>Total</b>	<b>71</b>		<b>10766.27</b>

(Source: Information as provided by the Treasury)



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**GLOSSARY OF  
ABBREVIATIONS**

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### Glossary of Abbreviations

Sl. No.	Abbreviation	Full Form
1.	A&E	Accounts & Entitlement
2.	AB	Autonomous Bodies
3.	AC	Abstract Contingency
4.	AE	Aggregate Expenditure
5.	AG(E&RSA)	Accountant General (Economic & Revenue Sector Audit)
6.	ATIR	Annual Technical Inspection Report
7.	BCO	Budget Controlling Officer
8.	BE	Budget Estimates
9.	CAG	Comptroller and Auditor General of India
10.	CAGR	Compound Annual Growth Rate
11.	CE	Capital Expenditure
12.	CO	Controlling Officer
13.	CR	Capital Receipt
14.	DCC	Detailed Countersigned Contingency
15.	DCRF	Debt Consolidation and Relief Facility
16.	DDO	Drawing and Disbursing Officer
17.	DE	Development Expenditure
18.	DLFA	Director Local Fund Audit
19.	DPI	Directorate of Public Instructions
20.	FD	Finance Department
21.	FRBM	Fiscal Responsibility and Budget Management
22.	GDP	Gross Domestic Product
23.	GoI	Government of India
24.	GSDP	Gross State Domestic Product
25.	IAY	Indira Awas Yojna
26.	JP	Janpad Panchayat
27.	LAO	Land Acquisition Officer

28.	MH	Major Head
29.	MP	Madhya Pradesh
30.	MPBM	Madhya Pradesh Budget Manual
31.	MPFC	Madhya Pradesh Financial Code
32.	MPFRBM	Madhya Pradesh Fiscal Responsibility and Budget Management Act, 2005
33.	MPHIDB	Madhya Pradesh Housing and Infrastructure Development Board
34.	MPTC	Madhya Pradesh Treasury Code
35.	MTFPS	Medium Term Fiscal Policy Statement
36.	NABARD	National Bank for Agriculture and Rural Development
37.	NCC	National Cadet Corps
38.	NIFT	National Institute of Fashion Technology
39.	NPRE	Non-Plan Revenue Expenditure
40.	NSDL	National Securities Depository Limited
41.	NSSF	National Small Saving Fund
42.	NTR	Non-Tax Revenue
43.	OBC	Other Backward Classes
44.	O&M	Operation and Maintenance
45.	PAC	Public Accounts Committee
46.	PCCE	Per Capita Capital Expenditure
47.	PCDE	Per Capita Development Expenditure
48.	PCSSE	Per Capita Social Sector Expenditure
49.	PD	Personal Deposit
50.	PIU	Project Implementation Unit
51.	PPP	Public Private Partnership
52.	PRE	Plan Revenue Expenditure
53.	Pr.AG	Principal Accountant General
54.	PRI	Panchayati Raj Institutions
55.	PSUs	Public Sector Undertakings

56.	PWD	Public Works Department
57.	RBI	Reserve Bank of India
58.	RE	Revenue Expenditure
59.	RR	Revenue Receipts
60.	S&W	Salary and Wages
61.	SAR	Separate Audit Report
62.	SBI	State Bank of India
63.	SC	Scheduled Castes
64.	SCSP	Scheduled Caste Sub-Plan
65.	SSE	Social Sector Expenditure
66.	ST	Scheduled Tribe
67.	TE	Total Expenditure
68.	TFC	Tenth Finance Commission
69.	UC	Utilisation Certificate
70.	ULB	Urban Local Bodies
71.	VAT	Value Added Tax
72.	ZP	Zila Panchayat

