

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

for the year ended 31 March 2017

GOVERNMENT OF MADHYA PRADESH

Report No. 2 of the year 2018

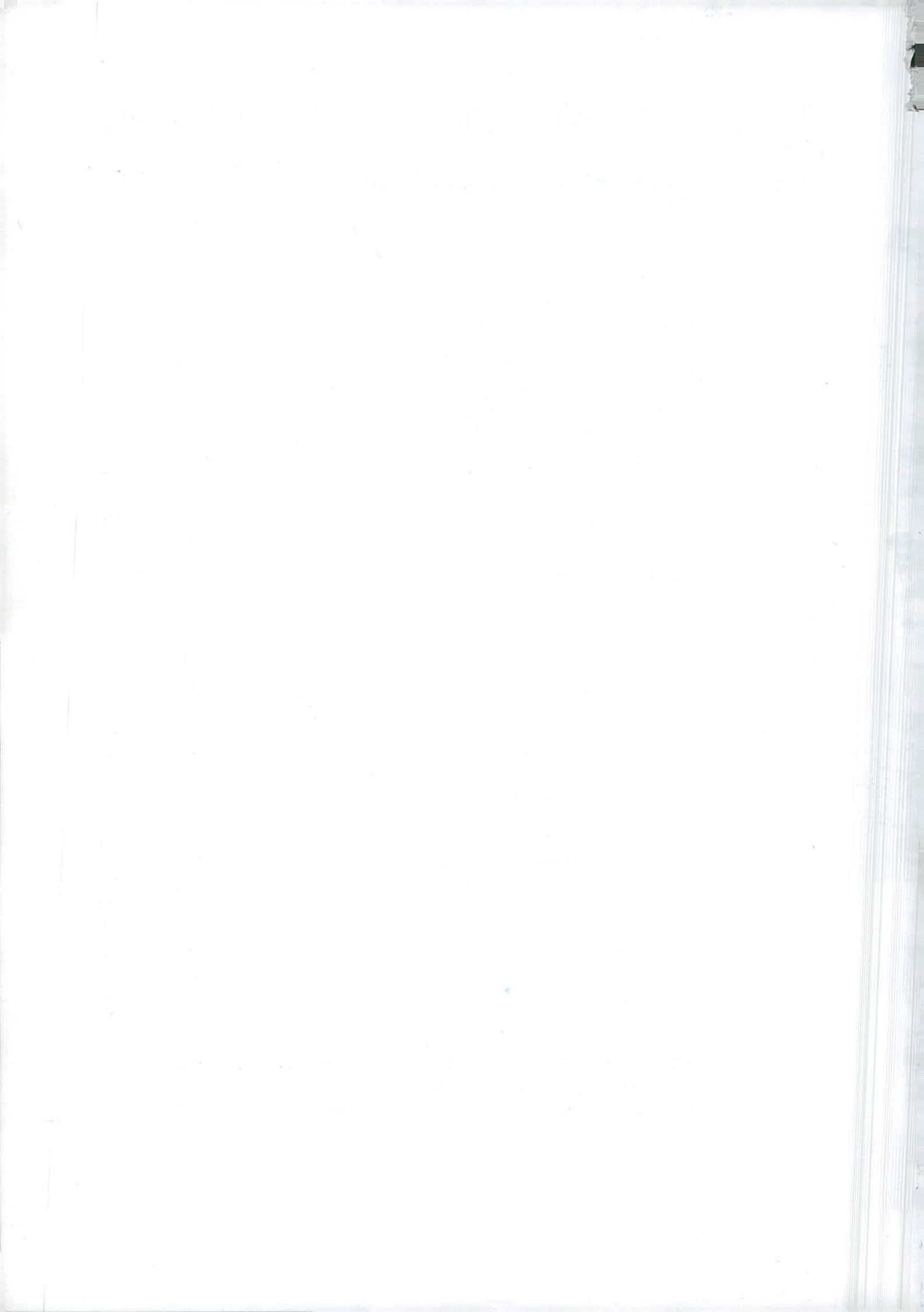


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PREFACE

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

This Report on the finances of the Government of Madhya Pradesh (GoMP) intends to assess the financial performance of the State during 2016-17 and to provide the State Legislature with inputs based on audit analysis of financial data. The Report attempts to analyse the financial performance against the targets envisaged by the Madhya Pradesh Fiscal Responsibility and Budget Management (Amendment) Act, 2016, the Fourteenth Finance Commission (XIV FC) Report and the Budget Estimates of 2016-17. The Report is structured in three Chapters.

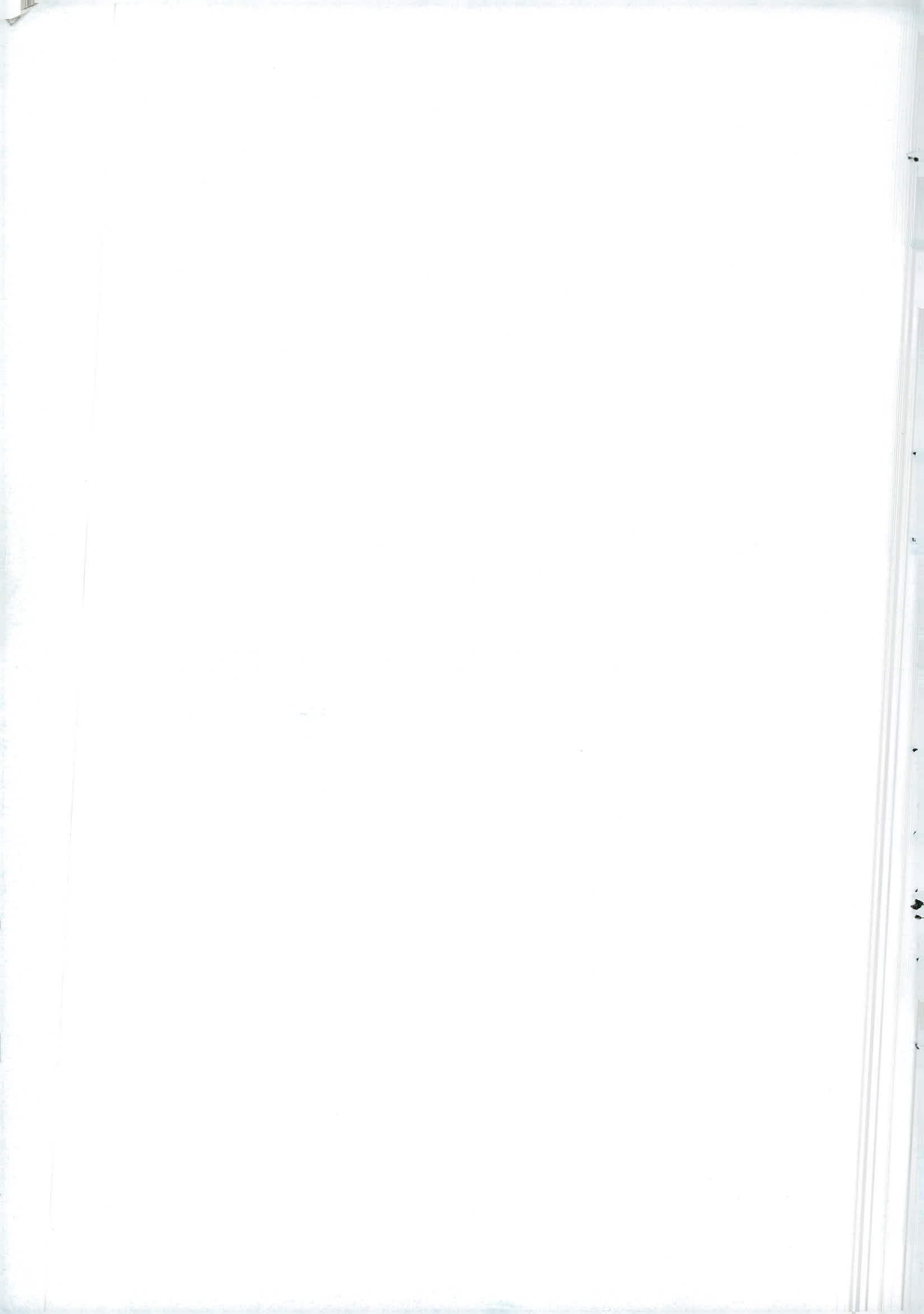
Chapter-1 is based on the audit of the Finance Accounts and makes an assessment of the Madhya Pradesh Government's (GoMP) fiscal position as on 31 March 2017. It provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns.

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

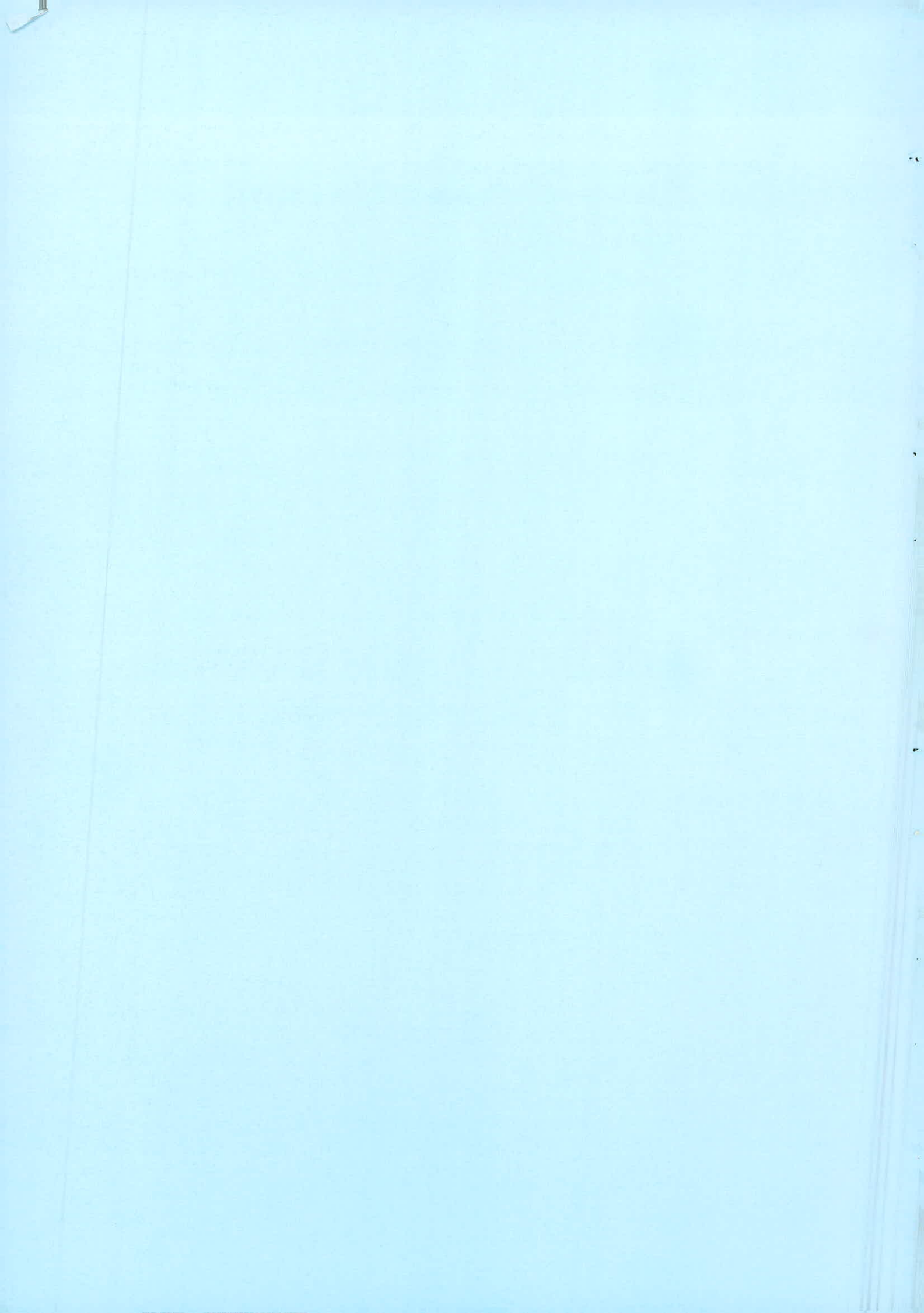
Chapter-3 is an inventory of the GoMP's compliance to various reporting requirements and financial rules.

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

A gist of important findings of this report is also included as a separate chapter in the Report of the Comptroller and Auditor General of India on General and Social Sector, Government of Madhya Pradesh for the year ended March 2017.



EXECUTIVE SUMMARY



EXECUTIVE SUMMARY

Fiscal situation of the State

Revenue expenditure as a percentage of GSDP increased from 2012-13 to 2016-17 even after accounting for inflation, while revenue receipts and capital expenditure decreased during 2013-14 but increased thereafter.

(Paragraph 1.1.1)

The State has achieved Revenue Surplus and Fiscal Deficit targets of the budget estimates 2016-17, XIV FC and FRBM Act. However, State could not achieve the target of ratio of outstanding debt to GSDP prescribed in budget estimates 2016-17. Audit estimation further revealed overstatement of Revenue Surplus and understatement of both Fiscal Deficit and outstanding liabilities in the Finance Accounts.

(Paragraph 1.1.2)

Resource mobilisation

Revenue receipts grew by ₹ 17,796 crore (17 per cent) over 2015-16, but were lower than the budget estimates by ₹ 2,788 crore.

Revenue expenditure increased by ₹ 19,766 crore (20 per cent) over 2015-16, but were lower than the budget estimates by ₹ 3,048 crore.

Capital expenditure increased by ₹ 10,453 crore (62 per cent) over 2015-16, but were lower than the budget estimates by ₹ 3,458 crore.

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

(Paragraphs 1.1.1 and 1.1.3)

Summary of important audit findings and recommendations:

New Pension Scheme (NPS)

Though ₹ 83.27 crore was credited during 2006-07 to 2009-10 under Major Head 8342 as employees' contribution, the Government did not make the matching contribution in the respective years. Further, against the employees' contribution of ₹ 1,197.51 crore during 2010-11 to 2016-17, the actual contribution made by the State Government was ₹ 1,302.40 crore. Under the accounting method adopted by GoMP since 2010-11, it cannot be ascertained whether the Government contribution in excess of employees' contribution was against the shortfalls of earlier years.

GoMP operates the Revenue Receipts Major Head 0071 for transferring the Government and employees' contribution to the Fund. This practice is questionable and incorrect.

Against the total contribution of ₹ 2,499.91 crore (employees' share and Government share for the period 2010-11 to 2016-17), only ₹ 2,401.93 crore was transferred to NSDL leaving a short-transfer of ₹ 97.98 crore to the Fund. Also during 2016-17, Government transferred only ₹ 628.48 crore to NSDL out of total contribution of ₹ 650.34 crore. This resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 21.86 crore for 2016-17.

Recommendation: The State Government, in consultation with Accountant General (A&E), should (i) reconcile the amount of employees' and Government contribution for the period 2004-05 to 2016-17 and depict the true picture of contribution towards NPS in the Finance Accounts for the year 2017-18 (ii) review the existing method of budgeting and booking employees' contributions in the New Pension Scheme under the Receipt Major Head 0071.

(Paragraph 1.3.4.1)

Adequacy of public expenditure

The ratio depicting the adequacy of Public Expenditure of Madhya Pradesh in 2016-17 was higher than the average of general category states and also higher than the performance of the State itself in 2012-13, except in the Health Sector.

(Paragraph 1.3.5.1)

Incomplete projects

Blocking of funds on incomplete works impinges negatively on the quality of expenditure. The Water Resources Department, Public Works Department and Narmada Valley Development Authority had 242 incomplete projects valued at ₹ 9,557.16 crore with cost over-run of ₹ 4,800.14 crore in 24 projects (where costs have been revised).

Recommendation: The Water Resources Department, Public Works Department and Narmada Valley Development Authority may evolve a mechanism to ensure timely completion of projects.

(Paragraph 1.4.2)

Investments and Returns and Loans advanced

During 2012-17 the State Government incurred a loss of ₹ 4,857 crore on account of difference between the Government's borrowing cost and the return on investment on working PSUs. The loss was ₹ 1,224 crore in 2016-17 alone. The return on investment on non-working PSUs cannot be estimated.

The State Government incurred a loss of ₹ 1,712 crore on account of difference between the Government's borrowing cost and the loans advanced over the past five years. The loss was ₹ 310 crore in 2016-17 alone.

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

(Paragraphs 1.4.3 and 1.4.4)

Transactions under Reserve Funds

Two reserve funds with balance of ₹ 40.36 lakh were not operated during the period 2014-17. Three other reserve funds had investments amounting ₹ 7.69 crore as on 31 March 2017 but in none of these funds, investment were made in the past three years, if not earlier.

Transfers into reserve funds and disbursement therefrom are effected through debit and credit entries under the appropriate revenue expenditure heads under the Consolidated Fund. These represent actual cash transfers only if they impact the Reserve Bank Deposits either directly or by way of investment.

Since there were no actual cash transactions in the reserve funds of GoMP, the balances depicted in the accounts are mere book entries. This violates the principles underlying the creation and operation of reserve funds.

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

(Paragraph 1.5.2)

Sinking Fund

The XII Finance Commission recommended that States should set up Sinking Funds for amortisation of loans. In terms of the guidelines of the Reserve Bank of India, States are required to contribute to the Consolidated Sinking Fund, a minimum of 0.50 per cent of their outstanding liabilities as at the end of the previous year. However, GoMP has not constituted a Consolidated Sinking Fund for amortisation of loans unlike other States. The non-creation of the Sinking Fund has resulted in the State Government not contributing ₹ 635.72 crore (0.50 per cent of their outstanding liabilities of ₹ 1,27,144.43 crore as on 31 March 2016). This overstated the Revenue Surplus and understated the Fiscal Deficit of 2016-17 by ₹ 635.72 crore.

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

(Paragraph 1.5.2.1)

State Disaster Response Fund (SDRF)

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 1 April 2010. The SDRF had a closing balance of ₹ 668 crore at March 2017. As per Para 19 and 20 of SDRF guidelines 2010, the balances under funds should be invested, and the Government was required to pay interest on the un-invested balances at the rate of interest to be paid on overdraft. However, the funds had not been invested since creation of the fund, GoMP had not paid any interest to SDRF. The unpaid interest works out to ₹ 118.04 crore as calculated at the applicable rates of interest, and thus created a liability to that extent at end of March 2017. The un-paid interest for 2016-17 was ₹ 56.78 crore, overstating the revenue surplus and understating the fiscal deficit to this extent. The balances in the Fund and unpaid interest since the operation of the Fund represent the unaccounted liabilities of the State.

Recommendation: *The State should invest the balances lying under the SDRF as per guidelines.*

(Paragraph 1.5.2.2)

Guarantee fees

Guarantee fees of ₹ 206.68 crore were receivable from 14 institutions. Two institutions however, paid more guarantee fees than required. Similarly, though no guarantee fee was receivable from MP Power Transmission Company Ltd. Jabalpur, the institution paid guarantee fee of ₹ 4.44 crore

during 2016-17. The remaining 12 institutions with outstanding guarantees of ₹ 20,596.79 crore did not pay the stipulated guarantee fees.

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

(Paragraph 1.5.2.3)

Guarantee Redemption Fund (GRF)

In terms of guidelines of RBI based on the report of committee of State Finance Secretaries, the State Government is required to contribute a minimum of one *per cent* of outstanding guarantees at the time of the creation of the fund and thereafter contribute a minimum of 0.50 *per cent* every year to achieve a minimum level of three *per cent* in the next five years. As per above said formula, the State Government was required to contribute ₹ 688.26 crore to GRF. Instead, the State Government contributed ₹ 14.21 crore. This shortfall resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 674.05 crore. Accordingly, GoMP contributed ₹ 408.79 crore to the GRF as on 31 March 2017, which was invested in Central Government Dated Securities. Of this, ₹ 14.21 crore was credited/invested in 2016-17.

Recommendation: *The State Government should consider revising the GRF scheme and contribute to the Fund as per guidelines of RBI.*

(Paragraph 1.5.2.3)

Savings

Failure of the Finance Department to monitor departmental expenditure by controlling offices resulted in savings amounting to ₹ 40,425.63 crore remaining unutilised during 2016-17.

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

(Paragraph 2.1)

Excess expenditure requiring regularisation

State Government failed to get regularised the excess expenditure amounting to ₹ 758.14 crore covering 32 grants and 19 appropriations pertaining to the period 2003-15.

Recommendation: *The Finance Department should ensure that the excess expenditure of the past 12 years is regularised by the State Legislature at the earliest and strict departmental action is taken against controlling officers who exceed the budget.*

(Paragraph 2.2.1)

Defective sanctions to surrender of funds

The Accountant General (A&E) refused to accept 46 defective sanctions for surrender of funds amounting to ₹ 3,989.45 crore.

***Recommendations:** The Finance Department should ensure that excessive, unnecessary supplementary provisions and injudicious surrenders are avoided and that sanction orders for surrenders by controlling officers are timely, complete and valid as stipulated under the guidelines.*

(Paragraph 2.2.9.1)

Inappropriate expenditure of ₹ 3.49 crore from Contingency Fund

The State Government incurred ₹ 3.49 crore from the Contingency Fund during March 2017 for organising various cultural programmes which do not constitute emergent and unforeseen expenditure as stipulated under the requirements for drawals from the Contingency Fund.

***Recommendations:** The State Government should ensure that amounts from the Contingency Fund should be advanced only for expenditure of emergent and unforeseen nature, as stipulated under the Constitutional provisions.*

(Paragraph 2.2.11)

Rush of expenditure

100 per cent expenditure was incurred during March 2017 in 34 cases of 18 grants/appropriations amounting to ₹ 14,169.78 crore. Further, GoMP issued sanction orders for ₹ 2,148.01 crore in respect of six grants for different schemes in the last four days of the financial year.

***Recommendation:** The Finance Department should control rush of expenditure during the fag end of the financial year.*

(Paragraph 2.2.12)

Personal Deposit (PD) accounts

PD accounts of the State have a closing balance of ₹ 5,350.37 crore as on 31 March 2017. Further, 341 PD accounts in 53 treasuries with balances of ₹ 650 crore remained inoperative for more than three years.

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

(Paragraphs 3.1 and 3.1.1)

Building and Other Construction Workers (BOCW) Welfare Cess

An amount of ₹ 1,218.47 crore, available with the Board as on March 2017, has been kept in bank accounts. However, interest earned from the bank accounts is not being depicted in Cash Book.

Apart from not preparing its accounts since 2012-13, the Board provided three different figures of available balances to Audit. Therefore, the authenticity of receipts and expenditure could not be vouchsafed in Audit.

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

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

(Paragraph 3.2.1)

Opaqueness in accounts

GoMP departments routinely operated minor head 800 which is to be operated only in rare cases. During 2016-17, ₹ 33,003.16 crore under receipts and ₹ 20,906.92 crore under expenditure was booked under minor heads 800 resulting in opaqueness of transactions.

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

(Paragraph 3.3)

Non-submission of Utilisation Certificates and submission of false Utilisation Certificates

Departments of GoMP have failed to ensure submission of Utilisation Certificates (UCs) on grants-in-aid of ₹ 18,080.10 crore.

The Commissioner, Archaeology, Archives and Museums, Bhopal received ₹ 74.05 crore during 2013-14 to 2014-15 under XIII Finance Commission. Though the entire amount was unspent and parked in Public Accounts, the Commissioner furnished UCs for the entire amount.

Recommendation: *The Finance Department is required to prescribe a time frame within which administrative departments releasing grants collect UCs pending for more than the time stipulated in the grant orders and also ensure that till such time, administrative departments release no further grants to defaulting grantees. Fixing of accountability and appropriate departmental and other action may be considered for officers and implementing agencies providing false UCs.*

(Paragraphs 3.5 and 3.6)

Parking of fund in bank accounts to avoid lapse of Budget Grants

Five Departments had withdrawn ₹ 20.34 crore from the Consolidated Fund and deposited the same in 19 bank accounts without obtaining necessary permission from the Finance Department.

The Commissioner, Directorate of Swaraj Sansthan, Bhopal, had withdrawn ₹ 8.59 crore from the treasury during 2011-12 to 2016-17 and deposited the same in the bank account in violation of the rules stipulated in MPTC.

Recommendation: *The Finance Department should evolve a mechanism to ensure that Government departments and entities under them do not draw money from the treasury to prevent the lapse of budget grants. The Finance Department should also review all bank accounts operated by State Government departments and close all accounts that are not authorised by the Finance Department. Fixing of accountability and appropriate departmental and other action may be considered for officers depositing money in bank accounts without taking permission from the Government.*

(Paragraphs 3.12 and 3.12.1)

Finalisation of accounts of PSUs/Corporations

The accounts of 29 working PSUs/Corporations (54 accounts) and seven non-working PSUs/Corporations (94 accounts) are in arrears of one to 27 years. Despite this, the Finance Department has provided budgetary support of ₹ 8,912.99 crore to 18 PSUs during the period for which accounts were in arrears.

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

(Paragraph 3.14)

Dividend not declared

As per State Government policy (July 2005), all PSUs are required to pay a minimum dividend of 20 per cent of profit after tax. As per their latest finalised accounts, 29 PSUs earned aggregate profit ₹ 397.73 crore, though only four PSUs proposed dividend of ₹ 43.38 crore and 25 PSUs did not declare dividend of ₹ 37.49 crore despite earning profit.

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

(Paragraph 3.15)

Chapter 1
FINANCES OF THE STATE
GOVERNMENT



CHAPTER 1

FINANCES OF THE STATE GOVERNMENT

Introduction

This chapter provides an audit perspective on the finances of the State Government during 2016-17 and analyses changes in major fiscal aggregates relative to 2015-16 keeping in view overall trends during the preceding five years.

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

1.1 Gross State Domestic Product (GSDP)¹

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

Table 1.1: GDP of India and GSDP of the State

| Particular | (₹ in crore) | | | | |
|--|--------------|-------------|-------------|-------------|-------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| GDP of India | 99,44,013 | 1,12,33,522 | 1,24,45,128 | 1,36,82,035 | 1,51,83,709 |
| Growth rate of GDP (in per cent) | 13.82 | 12.97 | 10.79 | 9.94 | 10.98 |
| GSDP of the State at current prices | 3,80,924 | 4,37,737 | 4,81,982 | 5,43,975 | 6,40,484 |
| Growth rate of GSDP at current prices (in per cent) | 20.71 | 14.91 | 10.11 | 12.86 | 17.74 |
| GSDP of the State at constant prices | 3,51,461 | 3,64,197 | 3,83,994 | 4,14,607 | 4,65,212 |
| Growth rate of GSDP at constant prices (in per cent) | 11.38 | 3.62 | 5.44 | 7.97 | 12.21 |

(Source: Statement released by Ministry of Statistics and Programme Implementation dated 1 August 2017 and Directorate of Economic and Statistics, Government of Madhya Pradesh)

The structure of the Government Accounts is explained in *Part A* and the layout of the Finance Accounts in *Part B* of *Appendix 1.2*.

1.1.1 Summary of fiscal transactions

Table 1.2 presents the summary of fiscal transactions of the State Government during 2015-16 and 2016-17. *Appendix 1.3* provides details of receipts and disbursements as well as overall fiscal position during 2016-17.

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

Table 1.2: Summary of fiscal transactions in 2016-17

(₹ in crore)

| Receipts | 2015-16 | 2016-17 | Disbursements | 2015-16 | 2016-17 | | |
|--|--------------------|--------------------|-------------------------------------|--------------------|--------------------|------------------|--------------------|
| Section-A: Revenue | | | | | Non-Plan | Plan | Total |
| Revenue Receipts | 1,05,510.60 | 1,23,306.79 | Revenue Expenditure | 99,770.70 | 73,267.74 | 46,269.63 | 1,19,537.37 |
| Tax Revenue | 40,213.66 | 44,193.65 | General Services | 25,700.26 | 27,454.36 | 448.76 | 27,903.12 |
| Non-Tax Revenue | 8,568.79 | 9,086.51 | Social Services | 42,650.93 | 22,511.44 | 25,430.99 | 47,942.43 |
| Share of Union Taxes/Duties | 38,397.84 | 46,064.10 | Economic Services | 25,528.52 | 17,847.51 | 19,037.22 | 36,884.73 |
| Grants from Govt | 18,330.31 | 23,962.53 | Grants-in-aid & Contributions | 5,890.99 | 5,454.43 | 1,352.66 | 6,807.09 |
| Section-B: Capital & others | | | | | | | |
| Misc. Capital Receipts | 26.47 | 24.19 | Capital Outlay | 16,835.47 | 129.28 | 27,159.03 | 27,288.31 |
| | | | General Services | 549.22 | 42.47 | 655.37 | 697.84 |
| | | | Social Services | 3,024.49 | 40.28 | 3,244.88 | 3,285.16 |
| | | | Economic Services | 13,261.76 | 46.54 | 23,258.77 | 23,305.31 |
| Recoveries of Loans and Advances | 162.32 | 772.05 | Loans and Advances Disbursed | 3,157.91 | 3,588.86 | 1,351.41 | 4,940.27 |
| Inter-State Settlement | 1.93 | 0.01 | Inter-State Settlement | 1.94 | 0.66 | - | 0.66 |
| Public Debt Receipts | 19,985.30 | 29,847.41* | Repayment of Public Debt | 4,860.36 | 4,925.41 | - | 4,925.41* |
| Contingency Fund | 1.08 | - | Contingency Fund | - | - | - | - |
| Public Account Receipts² | 1,32,772.19 | 1,61,078.58 | Public Account Disbursement | 1,28,336.75 | 1,58,242.07 | - | 1,58,242.07 |
| Opening Cash Balance | 5,401.96 | 10,898.72 | Closing Cash Balance | 10,898.72 | 10,993.66 | - | 10,993.66 |
| Total | 2,63,861.85 | 3,25,927.75 | Total | 2,63,861.85 | 2,51,147.68 | 74,780.07 | 3,25,927.75 |

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

The trends of Revenue Receipts (RR)/Revenue Expenditure (RE)/Capital Expenditure (CE) relative to GSDP at current as well as constant prices are presented in Table 1.3 below:

Table 1.3: Trends in RR/ RE/CE relative to GSDP

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | Average |
|---|---------|---------|---------|----------|----------|---------|
| Revenue receipts relative to GSDP | | | | | | |
| RR at current prices (₹ in crore) | 70,427 | 75,749 | 88,641 | 1,05,511 | 1,23,307 | - |
| Rate of growth of RR at current prices (<i>per cent</i>) | 12.50 | 7.56 | 17.02 | 19.03 | 16.87 | 14.59 |
| RR at constant prices (₹ in crore) | 64,980 | 63,023 | 70,620 | 80,418 | 89,563 | - |
| Rate of growth of RR at constant prices (<i>per cent</i>) | 3.79 | -3.01 | 12.05 | 13.87 | 11.37 | 7.62 |
| RR / GSDP (in <i>per cent</i>) | 18.49 | 17.30 | 18.39 | 19.40 | 19.25 | 18.57 |

² Includes Major Heads from 8009 to 8782 (Statement 21 of Finance Accounts)

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | Average |
|---|---------|---------|---------|---------|----------|---------|
| Revenue expenditure relative to GSDP | | | | | | |
| RE at current prices (₹ in crore) | 62,968 | 69,870 | 82,373 | 99,771 | 1,19,537 | - |
| Rate of growth of RE at current prices (in per cent) | 19.50 | 10.96 | 17.89 | 21.12 | 19.81 | 17.86 |
| RE at constant prices (₹ in crore) | 58,098 | 58,132 | 65,626 | 76,043 | 86,825 | - |
| Rate of growth of RE at constant prices (in per cent) | 10.25 | 0.06 | 12.89 | 15.87 | 14.18 | 10.65 |
| RE/ GSDP (in per cent) | 16.53 | 15.96 | 17.09 | 18.34 | 18.66 | 17.32 |
| Capital expenditure relative to GSDP | | | | | | |
| CE at current prices (₹ in crore) | 11,567 | 10,813 | 11,878 | 16,835 | 27,288 | - |
| Rate of growth of CE at current prices (in per cent) | 27.74 | -6.52 | 9.85 | 41.73 | 62.09 | 26.98 |
| CE at constant prices (₹ in crore) | 10,672 | 8,996 | 9,463 | 12,831 | 19,820 | - |
| Rate of growth of CE at constant prices (in per cent) | 17.86 | -15.70 | 5.19 | 35.59 | 54.47 | 19.48 |
| CE/GSDP (in per cent) | 3.04 | 2.47 | 2.46 | 3.09 | 4.26 | 3.06 |

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

As evident from the table above, revenue expenditure increased from 2012-13 to 2016-17 as a percentage of GSDP even after accounting for inflation while revenue receipts and capital expenditure decreased during 2013-14 but increased thereafter.

1.1.2 Review of the fiscal situation

In view of the additional burden on the Government due to the taking over of the debt of Power Distribution Companies (DISCOMs) on the implementation of the UDAY (Ujwal DISCOM Assurance Yojana) scheme discussed in detail in **Paragraph 1.6.3**, the guidelines of UDAY stipulate that the debt taken over by the State under UDAY would not be counted against the Fiscal Deficit limit of the State. The actual Fiscal Deficit and outstanding liabilities of the State after excluding UDAY was ₹ 20,304 crore and ₹ 1,48,440 crore respectively. Taking into account the various issues discussed in this report and detailed in **Paragraph 3.16** and **Table 3.13**, the Revenue Surplus is overstated by ₹ 1,976 crore while Fiscal Deficit and outstanding liabilities are understated by ₹ 1,390 crore and ₹ 1,368 crore respectively.

In view of the above, the performance of the State during 2016-17 under major variables provided in the budget, recommendations of the Fourteenth Finance Commission (XIV FC) and targeted in the Fiscal Responsibility and Budget Management (FRBM) Act as per actuals (excluding UDAY) and as worked out by Audit is given in **Table 1.4**.

Table 1.4: Performance of the State during 2016-17

| Key fiscal indicators | Targets set by the XIV FC | Targets as per FRBM Act | Targets in budget estimates (MTFPS ³) | Actuals (excluding UDAY) | Actuals as worked out by Audit |
|----------------------------------|---------------------------|-------------------------|---|---|---|
| Revenue Deficit (-)/ Surplus (+) | - | Zero | (+) ₹ 3,510 crore (0.49 per cent of GSDP) | (+) ₹ 7,781 crore (1.21 per cent of GSDP) | (+) ₹ 5,805 crore (0.91 per cent of GSDP) |

³ Medium Term Fiscal Policy Statement

| Key fiscal indicators | Targets set by the XIV FC | Targets as per FRBM Act | Targets in budget estimates (MTFPS ³) | Actuals (excluding UDAY) | Actuals as worked out by Audit |
|---|---------------------------|-------------------------------------|---|---|---|
| Fiscal Deficit (-)/ GSDP (in per cent) | 3.50 per cent | Not more than 3.50 per cent of GSDP | 3.49 per cent of GSDP {(-) ₹ 24,914 crore} | 3.17 per cent of GSDP {(-) ₹ 20,304 crore} | 3.39 per cent of GSDP {(-) ₹ 21,694 crore} |
| Ratio of total outstanding debt to GSDP (in per cent) | 25.34 per cent | - | 21.67 per cent | 23.18 per cent | 23.39 per cent |

(Source: XIV FC recommendations 2015-20, FRBM Act, 2005, Statement laid before the Legislature along with the Budget under FRBM Act during 2016-17 and Finance Accounts 2016-17)

As seen from the above, the State has achieved Revenue Surplus and Fiscal Deficit targets of the budget estimates 2016-17, XIV FC and FRBM Act. However, State could not achieve the target of ratio of outstanding debt to GSDP prescribed in budget estimates 2016-17.

1.1.2.1 Composition and financing pattern of Fiscal Deficit

Fiscal deficit represents the total financing the State requires (predominantly by drawing on its cash and investment balances with the RBI and by borrowing) to meet the excess of the revenue and capital expenditure (including loans and advances) over revenue and non-debt receipts. The financing pattern of the Fiscal Deficit is reflected in Table 1.5.

Table 1.5: Component and financing of Fiscal Deficit

| Particulars | | (₹ in crore) | | | | |
|---|-----------------------------------|--------------|--------------|---------------|---------------|----------------------|
| | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Fiscal Deficit (including UDAY*) (figures in brackets indicate per cent to GSDP) | | 9,420 | 9,882 | 11,352 | 14,065 | 27,664 |
| | | (2.47) | (2.26) | (2.36) | (2.59) | (4.32) |
| 1 | Revenue Surplus | 7,459 | 5,879 | 6,268 | 5,740 | 3,770 |
| 2 | Net Capital Expenditure | -11,534 | -10,777 | -11,850 | -16,809 | -27,265 ⁴ |
| 3 | Net Loans and Advances | -5,345 | -4,984 | -5,770 | -2,996 | -4,169 |
| Financing Pattern of Fiscal Deficit** | | | | | | |
| 1 | Market Borrowings | 3,363 | 3,572 | 8,171 | 12,991 | 14,551 |
| 2 | Loans from GoI | 909 | 450 | 536 | 414 | 249 |
| 3 | Special Securities Issued to NSSF | 725 | 1,270 | 1,184 | 922 | 1,266 |
| 4 | Loans from Financial Institutions | 210 | 245 | 258 | 798 | 1,590 |
| 5 | Reserve Funds | 2,020 | 971 | 143 | 1,733 | -498 |
| 6 | Small Savings, PF etc. | 837 | 948 | 962 | 1,025 | 813 |
| 7 | Deposits and Advances | 348 | -490 | 618 | 574 | 3,436 |
| 8 | Suspense and miscellaneous | -93 | 32 | 462 | 1,457 | -842 |
| 9 | Remittances | 400 | 286 | -57 | -352 | -72 |
| 10 | Others ⁵ | +701 | 2,598 | -925 | -5,497 | +7,171 |
| Fiscal Deficit | | 9,420 | 9,882 | 11,352 | 14,065 | 27,664 |

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

(Source: Finance Accounts of the respective years)

*The Fiscal Deficit in this table includes the UDAY impact so as to match the figures in Finance Accounts given in the 'Financing Pattern of Fiscal Deficit'.

⁴ Actual Net Capital Expenditure was minus ₹ 27,264.12 crore but rounded off as minus ₹ 27,265 crore to match the Fiscal Deficit.

⁵ Transactions under Contingency Fund, Cash Balances, Investment and Bonds

1.1.2.2 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and decomposition of primary deficit⁶ into primary revenue deficit⁷ and capital expenditure (including loans and advances) indicate the quality of deficit in the States' finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used. A persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of primary deficit (**Table 1.6**) indicates the extent to which deficit has been on account of enhancement in capital expenditure which may be desirable to improve productive capacity of the Government.

Table 1.6: Primary Deficit/Surplus-Bifurcation of Factors

(₹ in crore)

| Year | Non-debt Receipts | Primary Revenue Expenditure (PRE) | Capital Expenditure (CE) | Loans and Advances* | Primary Expenditure (PE) | Primary Revenue Deficit (-)/ Surplus (+) | Primary Deficit (-)/ Surplus(+) |
|----------------------|-------------------|-----------------------------------|--------------------------|---------------------|--------------------------|--|---------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 (3+4+5) | 7 (2-3) | 8 (2-6) |
| 2012-13 | 70,500 | 57,394 | 11,567 | 5,385 | 74,346 | 13,106 | -3,846 |
| 2013-14 | 75,880 | 63,479 | 10,813 | 5,079 | 79,371 | 12,401 | -3,491 |
| 2014-15 | 95,435 | 75,302 | 11,878 | 12,536 | 99,716 | 20,133 | -4,281 |
| 2015-16 | 1,05,701 | 91,680 | 16,835 | 3,160 | 1,11,675 | 14,021 | -5,974 |
| 2016-17 [#] | 1,24,103 | 1,10,458 | 27,288 | 4,942 | 1,42,688 | 13,645 | -18,585 |

*Including Inter-State settlement

[#] Including impact of UDAY

(Source: Finance Accounts of the respective years)

1.1.3 Budget estimates and actuals

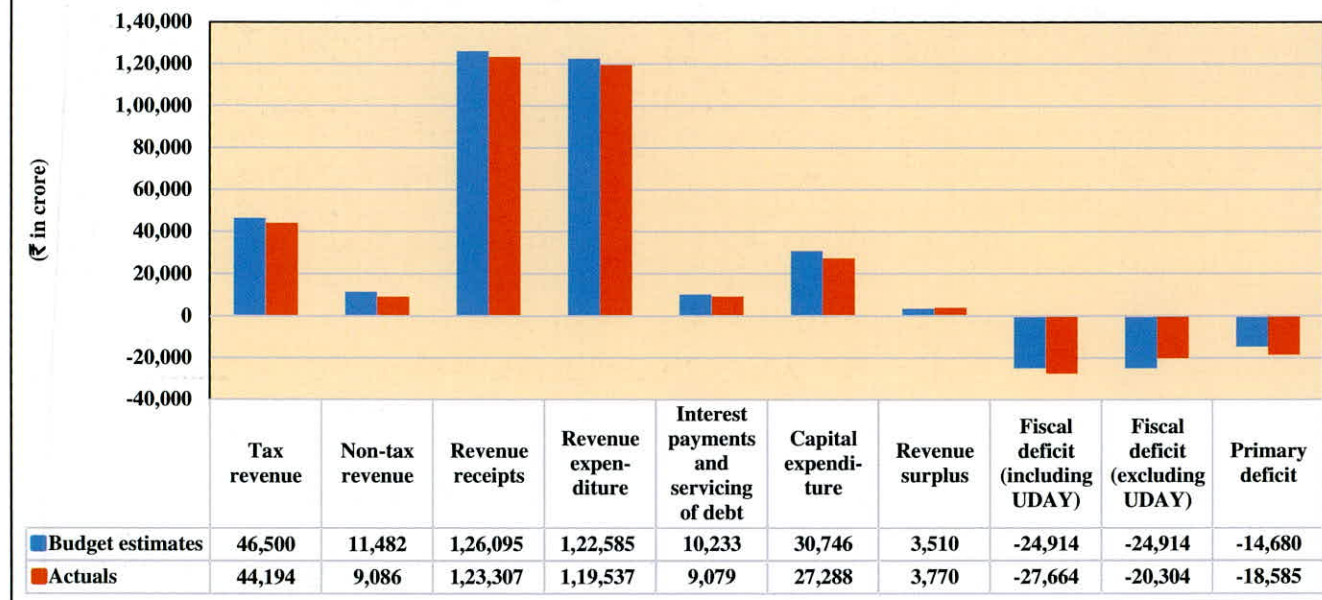
Shortfalls of actual receipts and expenditure against budget estimates either due to unanticipated and unforeseen events or under/over estimation of expenditure or revenue at the stage of budget preparation adversely impacts the desired fiscal objectives.

Actuals vis-à-vis Budget Estimates of selected fiscal parameters for 2016-17 are shown in **Chart 1.1** and **Appendix 1.4**.

⁶ Primary deficit is Fiscal Deficit excluding interest payments.

⁷ Primary revenue deficit is defined as the gap between primary revenue expenditure (revenue expenditure *minus* interest payments) of the state and its non-debt receipts and indicates the extent to which the non-debt receipts are able to meet the primary expenditure incurred under revenue account.

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



(Source: Finance Accounts and Budget 2016-17)

- The shortfalls in tax revenue were mainly under State Excise (₹ 1,467 crore) and Stamps and Registration Fees (₹ 575 crore).
- The shortfalls in non-tax revenue were mainly under Education, Sports, Art and Culture (₹ 2,320 crore).
- The major shortfalls in revenue expenditure were in Social Services (₹ 6,009 crore), General Services (₹ 5,006 crore) counter-balanced by excess expenditure under Economic Services (₹ 7,120 crore).
- Decreases in capital expenditure (₹ 3,458 crore) were due to decrease in Economic Services (₹ 1,853 crore) and Social Services (₹ 1,731 crore) counter-balanced by excess expenditure of ₹ 126 crore under General Services.

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

1.1.4 Gender budgeting

Gender Budget of the State discloses the expenditure proposed to be incurred within the overall budget on schemes which are designed to benefit women fully or partially. Gender Budgeting was introduced in Madhya Pradesh during 2007-08. Schemes relating to gender budget were bifurcated in two categories (i) Schemes in which 100 per cent budget provisions were related to women and (ii) Schemes in which at least 30 per cent of budget provisions were related to women.

Year-wise allocation and expenditure in respect of categories 1 and 2 for the years from 2012-13 to 2016-17 are given in **Table 1.7**.

Table 1.7: Gender Budgetary allocations during 2012-17

(₹ in crore)

| Year | Category 1 | | | Category 2 | | |
|---------|------------|-------------|-------------------------------------|------------|-------------|-------------------------------------|
| | Outlay | Expenditure | Percentage of expenditure to outlay | Outlay | Expenditure | Percentage of expenditure to outlay |
| 2012-13 | 1,745.00 | 1,473.08 | 84.42 | 23,038.77 | 19,195.10 | 83.32 |
| 2013-14 | 1,768.19 | 1,688.93 | 95.52 | 24,464.97 | 24,229.29 | 99.04 |
| 2014-15 | 1,813.41 | 890.48 | 49.11 | 36,340.81 | 27,501.26 | 75.68 |
| 2015-16 | 2,582.59 | 2,441.72 | 94.55 | 36,514.60 | 30,543.77 | 83.65 |
| 2016-17 | 2,617.70 | NA* | NA* | 40,848.26 | NA* | NA* |

*NA-Not provided by Finance Department

(Source: Information provided by Finance Department, GoMP)

Information provided by the Commissioner, Women Empowerment and the Commissioner, Integrated Child Development Services (ICDS) is detailed in **Table 1.8** below:

Table 1.8: Category-wise provision and expenditure during 2016-17

(₹ in crore)

| Name of Department | No. of schemes | Category 1 | | | Category 2 | | | |
|---|----------------|-----------------|-------------------|----------------------|----------------|-----------------|-------------------|----------------------|
| | | Total provision | Total expenditure | Shortfall (per cent) | No. of schemes | Total provision | Total expenditure | Shortfall (per cent) |
| Commissioner, Integrated Child Development Services | 08 | 540.48 | 503.77 | 36.71 (6.79) | 23 | 2,417.51 | 2,294.63 | 122.88 (5.08) |
| Commissioner, Women Empowerment | 20 | 1,017.53 | 962.92 | 54.61 (5.37) | 13 | 84.27 | 66.45 | 17.82 (21.15) |

(Source: Information furnished by concerned Departments)

The two Departments informed that shortfalls were due to restriction on drawal of funds by the Finance Department (FD), restriction by FD at the end of financial year and delay in sanction of plan by competent financial committee. It was further observed that 14 schemes under Category 1 and 16 schemes under Category 2 witnessed shortfalls of ₹ one crore as detailed in **Appendix 1.5**.

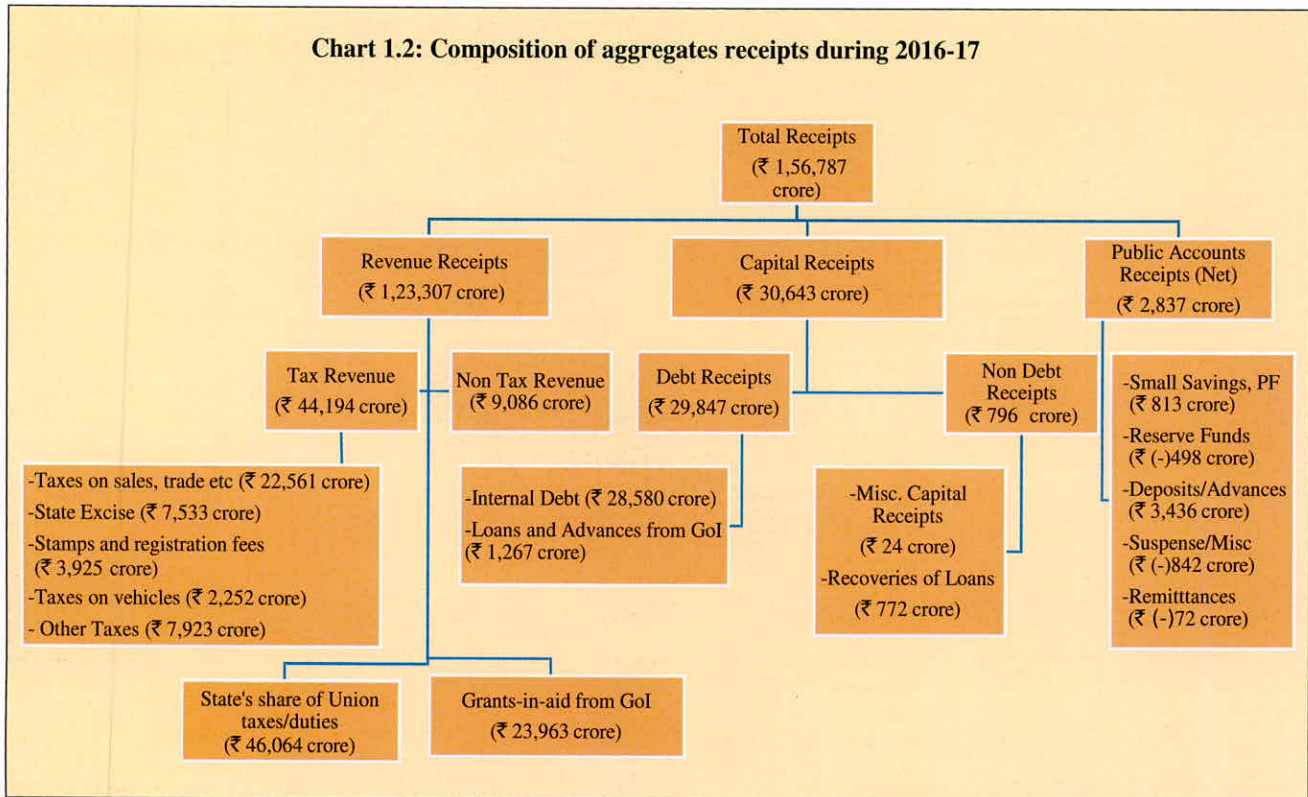
1.2 Financial resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue receipts consist of tax revenues, non-tax revenues, State's share of union taxes and duties and grants-in-aid from GoI. Receipts under Capital Section comprise miscellaneous Receipts under the Capital Section such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI as well as balances in Public Accounts.

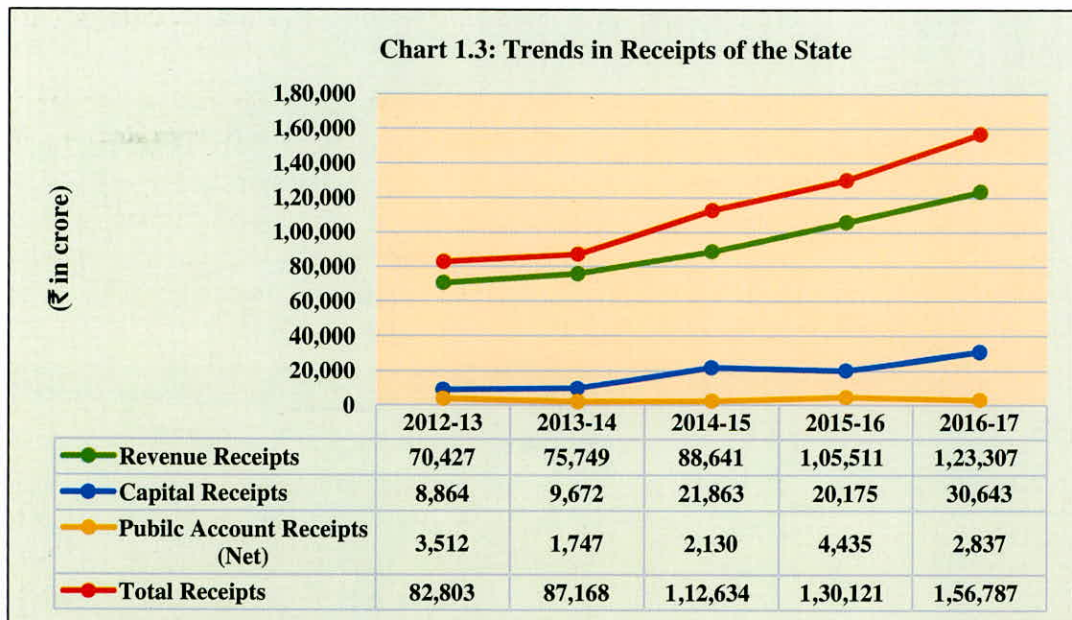
Chart 1.2, 1.3 and 1.4 below depicts the composition of aggregates receipts, the trends in various components of receipts during 2012-17 and the composition of resources during 2016-17 respectively.

Chart 1.2: Composition of aggregates receipts during 2016-17



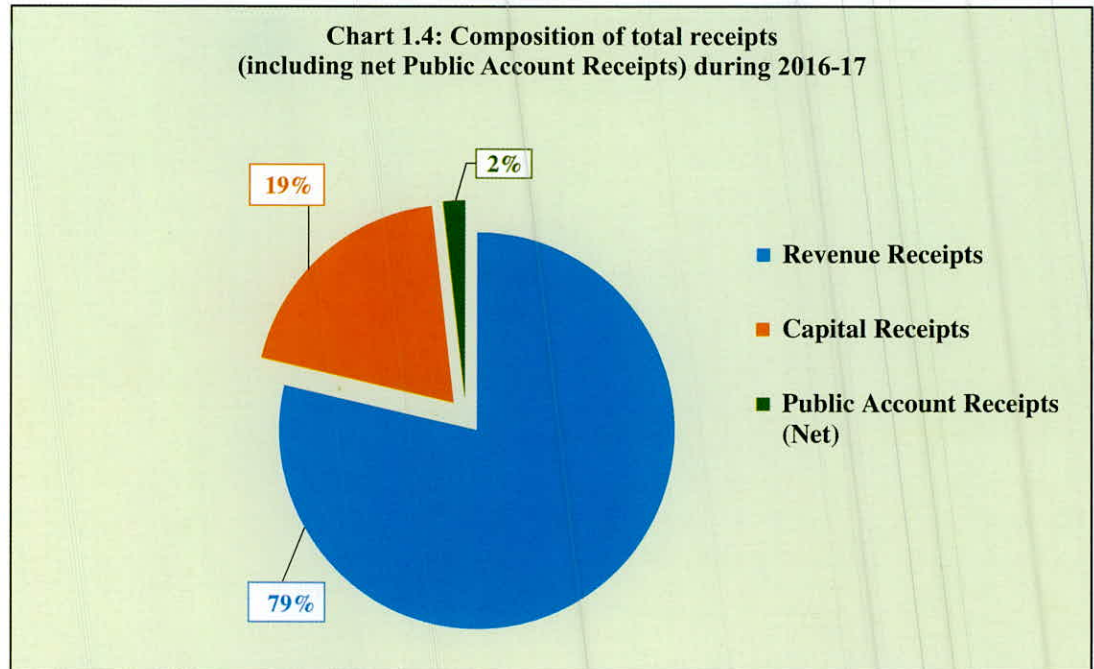
(Source: Finance Accounts 2016-17)

Chart 1.3: Trends in Receipts of the State



(Source: Finance Accounts of the respective years)

**Chart 1.4: Composition of total receipts
(including net Public Account Receipts) during 2016-17**

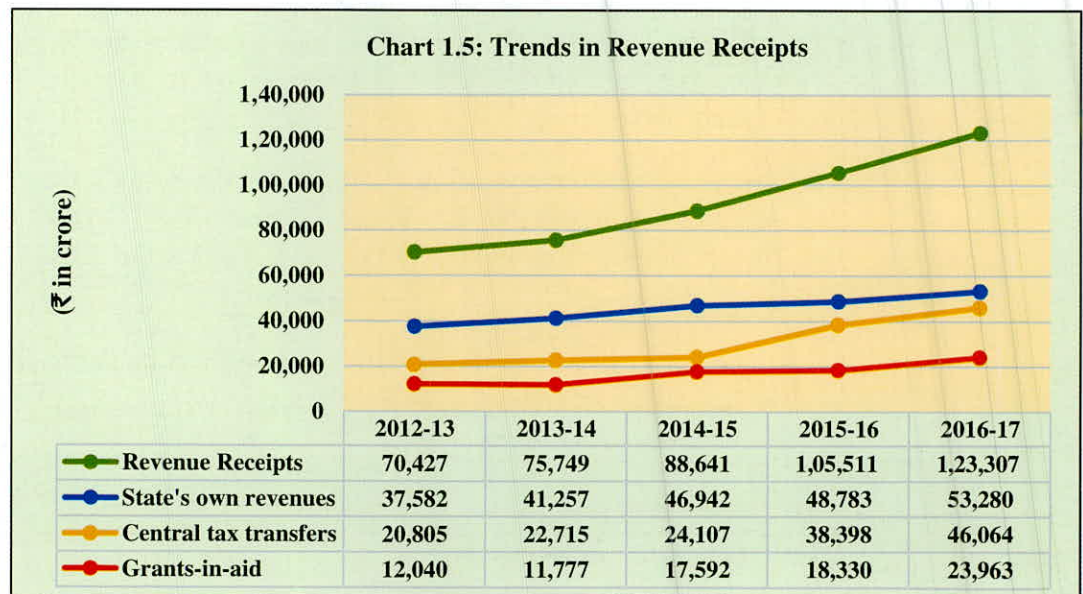


(Source: Finance Accounts 2016-17)

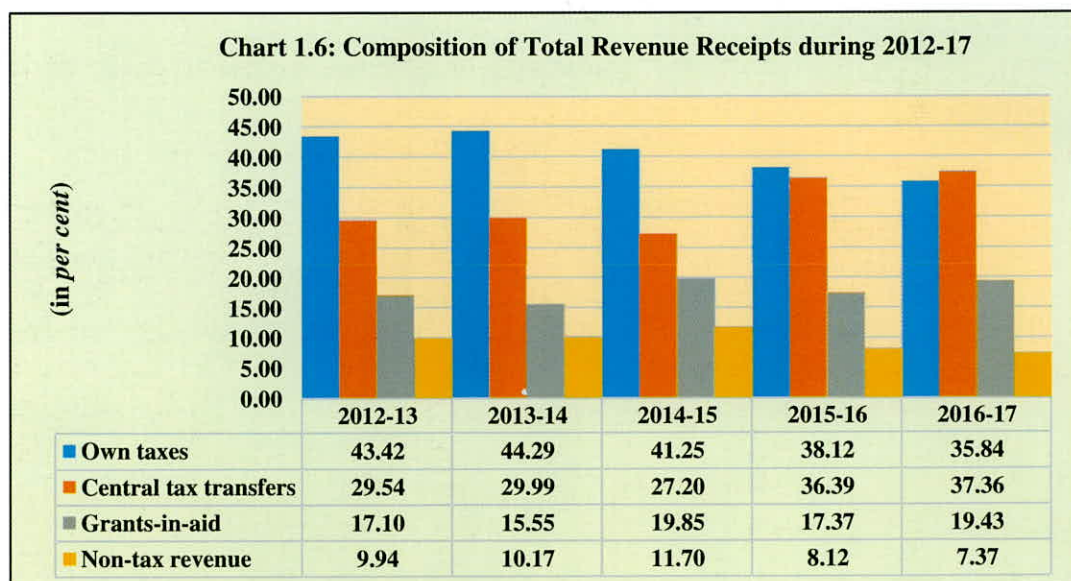
1.2.2 Revenue receipts

Statement 14 of the Finance Accounts gives details of the revenue receipts of the Government. The trends and composition of revenue receipts during 2012-17 are presented in *Appendix 1.6* and also depicted in **Chart 1.5** and **Chart 1.6** respectively.

Chart 1.5: Trends in Revenue Receipts



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

The increase (₹ 17,796 crore; 17 per cent) in revenue receipts during 2016-17 were mainly due to net proceeds assigned to the State by GoI (20 per cent), more collection of taxes on sales, trade etc.(14 per cent), taxes on goods and passengers (23 per cent) partly counterbalanced by less receipt under State excise (five per cent), forestry and wildlife (eight per cent) and miscellaneous general services (87 per cent).

1.2.2.1 State's Own Resources

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

Details of collections of tax revenue and non-tax revenue for 2012-17 are presented in *Appendix 1.7*. These increased by ₹ 15,698 crore (42 per cent) from ₹ 37,582 crore in 2012-13 to ₹ 53,280 crore in 2016-17.

Tax Revenue

Details of tax revenue during 2012-17 are given in **Table 1.9** below.

Table 1.9: Components of Tax Revenue

| Revenue Head | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | (₹ in crore) |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---|
| | | | | | | Variation (in per cent) in 2016-17 over 2015-16 |
| Taxes on sales, trades etc. | 14,856 | 16,650 | 18,136 | 19,806 | 22,561 | 13.91 |
| State excise | 5,078 | 5,907 | 6,696 | 7,923 | 7,533 | (-) 4.92 |
| Taxes on vehicles | 1,531 | 1,599 | 1,824 | 1,933 | 2,252 | 16.50 |
| Stamps and registration fees | 3,944 | 3,400 | 3,893 | 3,868 | 3,925 | 1.47 |
| Land Revenue | 444 | 366 | 243 | 277 | 407 | 46.93 |
| Taxes on goods and passengers | 2,395 | 2,579 | 2,686 | 3,085 | 3,805 | 23.34 |
| Taxes and duties on electricity | 1,478 | 1,972 | 2,010 | 2,258 | 2,621 | 16.08 |
| Other taxes | 856 | 1,079 | 1,079 | 1,064 | 1,090 | 2.44 |
| Total | 30,582 | 33,552 | 36,567 | 40,214 | 44,194 | (+) 9.90 |

(Source: Finance Accounts of the respective years)

Non-Tax Revenue

Details of receipts from non-tax revenues during 2012-17 are given in **Table 1.10** below:

Table 1.10: Non-tax revenue

(₹ in crore)

| Revenue Head | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | Variation (in per cent) in 2016-17 over 2015-16 |
|------------------------|--------------|--------------|---------------|--------------|--------------|---|
| Interest receipts | 301 | 318 | 1,261 | 429 | 582 | 35.66 |
| Dividends and profits | 18 | 379 | 80 | 130 | 231 | 77.69 |
| Other non-tax receipts | 6,681 | 7,008 | 9,034 | 8,010 | 8,273 | 3.28 |
| Total | 7,000 | 7,705 | 10,375 | 8,569 | 9,086 | (+) 6.03 |

(Source: Finance Accounts of the respective years)

1.2.2.2 Cost of collection

Details of collection and cost thereof in respect of major revenue receipts during 2016-17 are given in **Table 1.11** below:

Table 1.11: Cost of collection

| Particulars | Gross collection | Expenditure on collection | Percentage of cost of collection to gross collection | All India average of previous year |
|------------------------------|------------------|---------------------------|--|------------------------------------|
| | (₹ in crore) | | | |
| Taxes on sales, trades etc. | 22,561.12 | 157.81 | 0.70 | 0.66 |
| Taxes on vehicles | 2,251.51 | 40.38 | 1.79 | 4.99 |
| State excise | 7,532.59 | 105.05 | 1.39 | 3.21 |
| Stamps and registration fees | 3,925.43 | 33.02 | 0.84 | 2.87 |

(Source: Finance Accounts 2016-17 for gross collection and for expenditure on collection information provided by concerned Departments)

A trend analysis of the taxes on sales, trade etc. to GSDP ratio of Madhya Pradesh compared to the all India tax (receipts under state sales tax) to GDP ratio also indicates a higher ratio as given in **Table 1.12** below:

Table 1.12: Taxes on sales, trade etc with GSDP ratio

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|---------|---------|---------|---------|---------|
| Taxes on sales, trade etc. (₹ in crore) | 14,856 | 16,650 | 18,136 | 19,806 | 22,561 |
| Taxes on sales, trade etc./GSDP ratio of Madhya Pradesh | 0.04 | 0.04 | 0.04 | 0.04 | 0.04 |
| All India tax (receipts under state sales tax) to GDP ratio | 0.02 | 0.01 | 0.02 | 0.02 | 0.02 |

Details of budget estimates and actuals of taxes on sales, trade etc., during 2012-17 are shown in **Table 1.13** below:

Table 1.13: Trend analysis of budget estimate and actuals

(₹ in crore)

| Taxes on Sales, Trade etc. | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|----------------------------|---------|---------|---------|---------|---------|
| Budget estimate | 14,000 | 16,500 | 19,500 | 21,300 | 22,000 |
| Actuals | 14,856 | 16,650 | 18,136 | 19,806 | 22,561 |

(Source: Finance Accounts 2016-17 and budget books 2016-17)

1.2.2.3 Grants-in-aid from GoI

The State Government receives grants-in-aid and share of Union taxes and duties, based on the recommendations of the Finance Commission. Details of GoI grants are given below in **Table 1.14**.

Table 1.14: Grants-in-aid from GoI

(₹ in crore)

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|---------------|---------------|---------------|---------------|---------------|
| Non-plan grants | 333 | 3,540 | 4,425 | 3,990 | 5,473 |
| Grants for State plan schemes | 7,099 | 5,536 | 9,011 | 13,371 | 17,702 |
| Grants for Central plan schemes | 500 | 153 | 1,263 | 359 | 257 |
| Grants for Centrally sponsored schemes | 4,108 | 2,548 | 2,893 | 610 | 531 |
| Total | 12,040 | 11,777 | 17,592 | 18,330 | 23,963 |
| Percentage of increase(+)/decrease(-) over previous year | 21.26 | (-) 2.18 | 49.38 | 4.19 | 30.73 |
| Revenue receipts | 70,427 | 75,749 | 88,641 | 1,05,511 | 1,23,307 |
| Total grants as a percentage of revenue receipts | 17.10 | 15.55 | 19.85 | 17.37 | 19.43 |

(Source: Finance Accounts of the respective years)

1.2.2.4 Central Tax transfers

Details of GoI transfers to the State Government during 2012-17 are given in **Table 1.15**:

Table 1.15: Trends in central tax/ duty transfer

(₹ in crore)

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|---------------|---------------|---------------|---------------|---------------|
| Total central tax transfer | 20,805 | 22,715 | 24,107 | 38,398 | 46,064 |
| Service tax | 3,038 | 3,701 | 3,554 | 6,656 | 7,434 |
| Taxes on income other than Corporation tax | 4,474 | 5,030 | 6,011 | 8,400 | 10,252 |
| Union excise duties | 2,350 | 2,618 | 2,202 | 5,100 | 7,246 |
| Corporation tax | 7,473 | 7,639 | 8,418 | 12,078 | 14,752 |
| Taxes on wealth | 13 | 21 | 23 | 3 | 34 |
| Customs | 3,457 | 3,706 | 3,899 | 6,134 | 6,346 |
| Other taxes and duties on commodities and services | 0 | 0 | 0 | 27 | 0.13 |

(Source: Finance Accounts of the respective years)

1.2.3 Receipts under the capital section

Trends of receipts under the capital section during 2012-17 are given in **Table 1.16**.

Table 1.16: Trends in receipts under the Capital Section

| (₹ in crore) | | | | | |
|--|--------------|--------------|--------------------|---------------|------------------|
| Sources of State's Receipts | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Receipts under the capital section | 8,864 | 9,672 | 21,863 | 20,175 | 30,643 |
| Non-debt capital receipts | 73 | 131 | 6,794 | 190 | 796 |
| Miscellaneous capital receipts | 31 | 36 | 28 | 26 | 24 |
| Inter-State settlement | 9 | 2 | 1 | 2 | - |
| Recovery of loans and advances | 33 | 93 | 6,765 ⁸ | 162 | 772 ⁹ |
| Public debt receipts | 8,791 | 9,541 | 15,069 | 19,985 | 29,847 |
| Rate of growth of non-debt capital receipts (<i>per cent</i>) | (-99.20) | 79.45 | 5,086.26 | (-97.20) | 318.95 |
| Rate of growth of receipts under the capital section (<i>per cent</i>) | (-44.25) | 9.12 | 126.04 | (-7.72) | 51.89 |

(Source: Finance Accounts of the respective years)

1.2.3.1 Debt Receipts from internal sources

Details of debt receipts from internal sources during 2012-13 to 2016-17 are given in **Table 1.17**.

Table 1.17: Debt receipts from internal sources

| (₹ in crore) | | | | | |
|-----------------------------------|---------|---------|---------|---------|---------|
| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Market borrowings | 4,500 | 5,000 | 10,300 | 14,700 | 16,100 |
| Loans from financial institutions | 1,295 | 1,332 | 1,483 | 2,075 | 2,602 |
| Compensation and other Bonds | - | - | - | - | 7,360 |
| Special Securities issued to NSSF | 1,439 | 1,996 | 1,914 | 1,884 | 2,518 |

(Source: Finance Accounts of the respective years)

The impact of borrowings at a higher rate of interest than that of the investments made by the State are discussed in detail in **Paragraph 1.4.3**.

1.2.3.2 Loans and advances from GoI

Details of loans and advances received by the State government from GoI during 2012-17 are given in **Table 1.18**.

Table 1.18: Loans and advances from GoI

| (₹ in crore) | | | | | |
|-----------------------------|---------|---------|---------|---------|---------|
| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Loans and advances from GoI | 1,557 | 1,212 | 1,372 | 1,326 | 1,267 |

(Source: Finance Accounts of the respective years)

1.2.3.3 Public Accounts receipts

Receipts and disbursements under small savings, provident funds and reserve funds etc., which do not form part of the Consolidated Fund, are kept in Public Accounts set up under Article 266(2) of the Constitution of India and are not subject to vote by the Legislature. Here, the Government acts as a banker or trustee. The status of Receipts and disbursement under Public Accounts are shown in statement 21 of the Finance Accounts and the details of Public Accounts (net) are given in **Table 1.19**.

⁸ Of this, ₹ 6,694 crore pertains to recovery of 'loans for power projects'

⁹ Of this, ₹ 507 crore pertains to recovery of loans to agriculture and allied activities

Table 1.19: Status of Public Accounts (Net)

| (₹ in crore) | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Resources under various heads | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Public Accounts (Net) | 3,512 | 1,747 | 2,130 | 4,435 | 2,837 |
| a. Small savings, provident funds etc. | 837 | 948 | 963 | 1,024 | 813 |
| b. Reserve funds | 2,020 | 971 | 144 | 1,733 | (-)498 |
| c. Deposits and advances | 348 | (-)490 | 618 | 574 | 3,436 |
| d. Suspense and miscellaneous | (-)93 | 32 | 462 | 1,457 | (-)842 |
| e. Remittances | 400 | 286 | (-)57 | (-)353 | (-)72 |

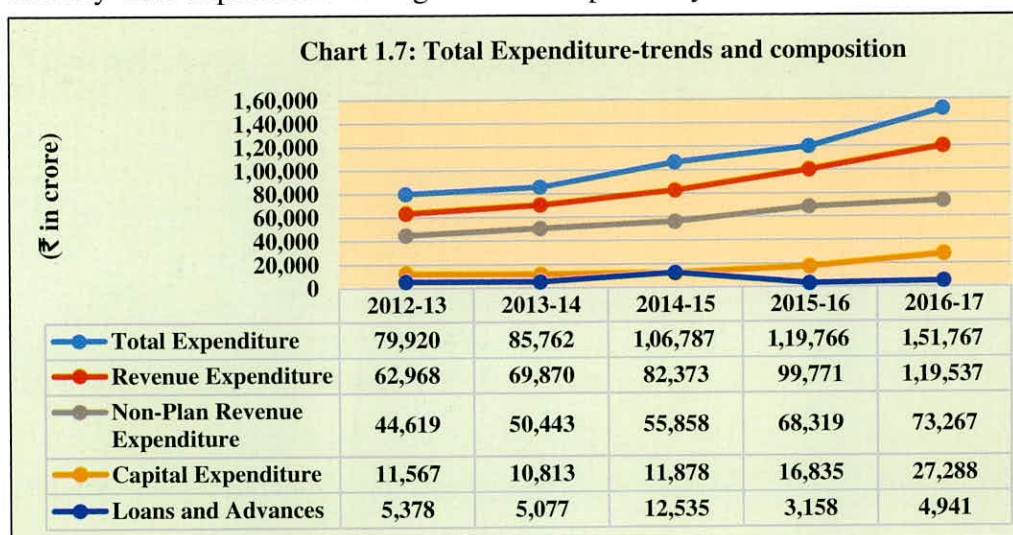
(Source: Finance Accounts of respective years)

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

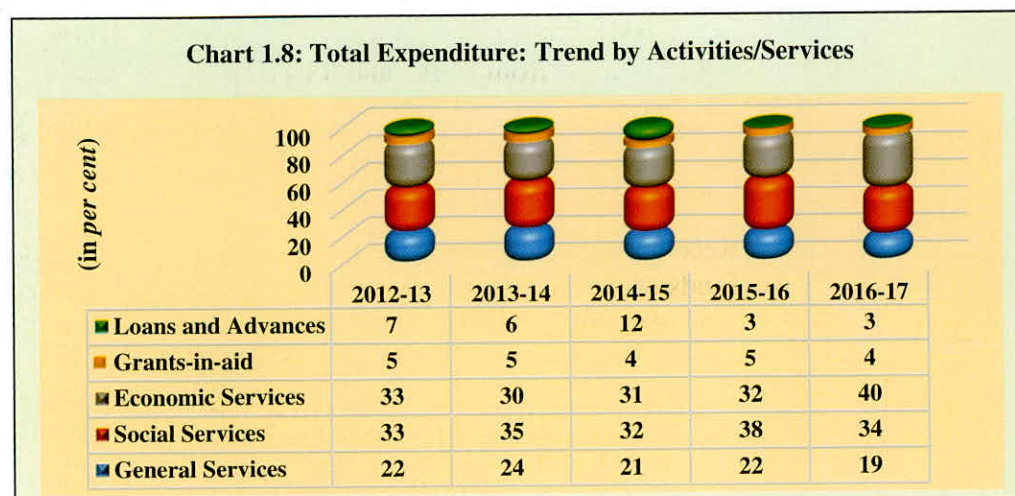
1.3 Application of resources

1.3.1 Growth and composition of expenditure

Charts 1.7 and 1.8 present the trends and composition of total expenditure and activity-wise expenditure during 2012-17 respectively.



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

There was an overall increase of ₹ 19,766 crore (20 per cent) in revenue expenditure in 2016-17 over 2015-16. The increases during 2016-17 were

mainly due to increased assistance to Electricity Boards¹⁰ (76 per cent) and Zila Panchayats¹¹ (100 per cent). The decreases during 2016-17 were mainly under Social Welfare and Nutrition¹² (40 per cent) due to less expenditure under relief on account of Natural Calamities¹³ (79 per cent) and under Forestry¹⁴ (33 per cent) due to less expenditure under Forest Conservation, Development and Regeneration¹⁵ (21 per cent).

Similarly, there was a net increase in capital expenditure of ₹ 10,453 crore (62 per cent) over the previous year. The increases were mainly under Energy¹⁶ (749 per cent), under Irrigation and Flood Control¹⁷ (33 per cent) and decreases were mainly under Water Supply, Sanitation, Housing and Urban Development¹⁸ (27 per cent).

1.3.2 Revenue expenditure

Plan and non-plan revenue expenditure

Details of plan and non-plan revenue expenditure are given in **Table 1.20**.

Table 1.20: Plan and Non-plan Revenue Expenditure

| Particulars | (₹ in crore) | | | | |
|--|---------------|---------------|---------------|---------------|-----------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Revenue expenditure | 62,968 | 69,870 | 82,373 | 99,771 | 1,19,537 |
| Non-plan revenue expenditure | 44,619 | 50,443 | 55,858 | 68,319 | 73,267 |
| Plan revenue expenditure | 18,349 | 19,427 | 26,515 | 31,452 | 46,270 |
| Rate of growth of non-plan revenue expenditure (in per cent) | 22 | 13 | 11 | 22 | 7 |
| Rate of growth of plan revenue expenditure (in per cent) | 15 | 6 | 36 | 19 | 47 |

(Source: Finance Accounts of the respective years)

1.3.3 Capital expenditure

Plan and Non-plan capital expenditure

Details of plan and non-plan capital expenditure are given in **Table 1.21**.

Table 1.21: Plan and Non-plan Capital Expenditure

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|---------------|---------------|---------------|---------------|---------------|
| Capital expenditure (₹ in crore) | 11,567 | 10,813 | 11,878 | 16,835 | 27,288 |
| Non-plan Capital expenditure (₹ in crore) | 24 | 43 | 57 | 157 | 129 |
| Plan Capital expenditure (₹ in crore) | 11,543 | 10,770 | 11,821 | 16,678 | 27,159 |
| Rate of growth of Non-plan Capital expenditure (in per cent) | (-25.00) | 79.17 | 32.56 | 175.44 | (-17.83) |
| Rate of growth of Plan Capital expenditure (in per cent) | 27.93 | (-6.70) | 9.76 | 41.09 | 62.84 |

(Source: Finance Accounts of the respective years)

¹⁰ Assistance to Electricity Boards (₹ 5,363 crore)

¹¹ Assistance to Zila Panchayats under General Education (₹ 6,447 crore)

¹² Expenditure under Social Welfare and Nutrition (₹ 4,187 crore)

¹³ Expenditure under relief on account of Natural Calamities (₹ 4,009 crore)

¹⁴ Expenditure under Forestry (₹ 578 crore)

¹⁵ Expenditure under Forest Conservation, Development and Regeneration (₹ 222 crore)

¹⁶ Due to payment of subsidy to Madhya Pradesh Electric Board for reimbursement of expenditure in connection with free supply of electricity (₹ 3,557 crore)

¹⁷ Medium Irrigation (₹ 446 crore), Major Irrigation (₹ 1,287 crore)

¹⁸ Arrangement for Simhastha Mela (₹ 335 crore), Implementation of Water Supply Schemes through Water Corporations (₹ 219 crore)

1.3.4 Committed expenditure

Committed expenditure of the Government during 2016-17 under revenue head mainly consists of interest payments (₹ 9,079 crore), expenditure on salaries and wages (₹ 21,577 crore), pensions (₹ 8,793 crore) and subsidies (₹ 16,512 crore). The committed expenditure (₹ 55,961 crore) constitutes a major component of revenue expenditure and consumed 76 per cent of the non-plan revenue expenditure (₹ 73,267 crore).

Table 1.22 presents the trends under the committed expenditure during 2012-17.

Table 1.22: Trends in Components of Committed Expenditure

| Components of committed expenditure | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|-----------------------|
| | | | | | BE | Actuals |
| Salaries* and wages, of which | 16,026 (22.76) | 18,361 (24.24) | 19,997 (22.56) | 20,554 (19.48) | 29,252 | 21,577 (17.50) |
| Non-Plan Head | 14,133 | 16,081 | 17,285 | 18,018 | -- | 18,873 |
| Plan Head** | 1,893 | 2,280 | 2,712 | 2,536 | -- | 2,704 |
| Interest payments | 5,574 (7.91) | 6,391 (8.44) | 7,071 (7.98) | 8,091 (7.67) | 10,233 | 9,079 (7.36) |
| Pension payments | 4,947 (7.02) | 5,932 (7.83) | 6,836 (7.71) | 7,819 (7.41) | 10,434 | 8,793 (7.13) |
| Subsidies | 5,697 (8.09) | 6,567 (8.67) | 9,954 (11.23) | 11,725 (11.11) | 17,398 | 16,512 (13.39) |
| Total | 32,244 (46) | 37,251 (49) | 43,858 (49) | 48,189 (46) | 67,317 | 55,961 (45) |

Note: Figures in parentheses indicate percentage of Revenue Receipts

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

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

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

1.3.4.1 Pension payments

State Government employees recruited on or after 1 January 2005 are covered under the New Pension Scheme (NPS) which is a defined contributory pension scheme. In terms of the scheme, the employee contributes 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL).

As per prescribed procedure, both the contributions are to be initially credited to the Public Account against Major Head 8342-under distinct sub-heads. Thereafter, the entire amount is to be transferred to NSDL through the designated fund manager in the same year. This procedure makes it possible to verify whether the entire deductions under the employees' contributions have been matched by the employer and transferred into the Public Account and whether the entire amount (employees' and employer's contributions) has been transferred to NSDL. GoMP followed the above procedure till 2009-10. However, while ₹ 83.27 crore was credited under Major Head 8342 as employees' contribution during 2006-07 to 2009-10, the Government did not make the matching contribution in the respective years. Further, it is not clear whether all Government employees who were covered under NPS during this period contributed to the scheme.

From 2010-11 onwards, GoMP adopted the method of budgeting and booking employees' contributions in the New Pension Scheme under the Receipt Major Head 0071. Similarly, Government contributions are first booked under Major Head 2071 and then transferred to Receipt Major Head 0071. These contributions are subsequently transferred to the Fund by operating the minor head "900-Deduct Refunds" under the same Major Head 0071. Since the Consolidated Fund is closed to account at the end of the year and no balance is carried forward, any shortfall in remitting the contributions to the Fund in any year is not available in the accounts of subsequent years. As against the employees contribution of ₹ 1,197.51 crore during 2010-11 to 2016-17, the actual contribution made by the State Government was ₹ 1,302.40 crore. Due to the shortcomings in the accounting methodology followed by the State Government, it cannot be ascertained whether the Government contribution in excess of employees' contribution was against the shortfalls of earlier years.

Apart from the above, against the total contribution of ₹ 2,499.91 crore (employees' share and Government share for the period 2010-11 to 2016-17), only ₹ 2,401.93 crore was transferred to NSDL and the remaining amount of ₹ 97.98 crore was not transferred to NSDL. During 2016-17, Government transferred only ₹ 628.48 crore to NSDL out of total contribution of ₹ 650.34 crore. This resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 21.86 crore for 2016-17. The Short transfer would inevitably lead to bankruptcy of the NPS corpus and eventually failure of the scheme itself.

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

Recommendation: *The State Government, in consultation with Accountant General (A&E), should (i) reconcile the amount of employees' and Government contribution for the period 2004-05 to 2016-17 and depict the true picture of contribution towards NPS in the Finance Accounts for the year 2017-18 (ii) review the existing method of budgeting and booking employees' contributions in the New Pension Scheme under the Receipt Major Head 0071.*

Failure to deduct employees' contribution of ₹ 36.83 lakh under New Pension Scheme

During the test check of records (November 2017) made available by Block Education Officer (BEO), Khandwa and its subordinate schools, Audit observed that contribution of State Government employees covered under New Pension Scheme was not deducted by BEO and its subordinate schools. The details of the same are given in **Table 1.23**.

Table 1.23: Details of non-deduction of employees' contribution

| (₹ in lakh) | | | | | |
|--------------|--|---------------------|--|----------------------------------|--|
| Sl. No. | Institution | Number of employees | Amount of employees' contribution which was not deducted | Amount of matching share of GoMP | Total amount which was not transferred to NSDL/ Trustee Bank |
| 1 | BEO, Khandwa | 47 | 17.78 | 17.78 | 35.56 |
| 2 | Government Higher Secondary School, Badgaon Gurjar | 3 | 1.32 | 1.32 | 2.64 |
| 3 | Government Higher Secondary School, Jaawar | 16 | 7.24 | 7.24 | 14.48 |
| 4 | Government Higher Secondary School, Surajkund, Khandwa | 7 | 5.10 | 5.10 | 10.20 |
| 5 | Government Higher Secondary School, Sinhada, Khandwa | 13 | 5.39 | 5.39 | 10.78 |
| Total | | 86 | 36.83 | 36.83 | 73.66 |

It is evident from **Table 1.23** that BEO and its subordinate schools had neither deducted ₹ 36.83 lakh towards employees' contribution from 86 Government employees nor matched the equal share of the State Government since their appointment which resulted in short transfer of ₹ 73.66 lakh to NSDL/Trustee bank. This has deprived the Government employees of the benefit of New Pension Scheme.

Recommendation: *The State Government should ensure that employees recruited on or after 1 January 2005 are fully covered under the New Pension Scheme from the date of their recruitment by ensuring that employees' contributions are fully deducted, fully matched by Government contributions, and fully transferred to NSDL in a timely manner.*

1.3.4.2 Subsidies

The department/head-wise details of subsidies paid by the State Government on subsidies during 2016-17 are given in Appendix II of the Finance Accounts. An amount of ₹ 16,512 crore was paid during the year which constituted 13 per cent of the revenue receipts. Of the total subsidy paid, ₹ 9,960 crore (60 per cent) was disbursed under non-plan, ₹ 6,366 crore (39 per cent) under plan and ₹ 186 crore (one per cent) under centrally sponsored schemes¹⁹. The subsidy given to major activities were under Energy activities: ₹ 8,404 crore (51 per cent); Farmers Welfare and Agriculture Development activities: ₹ 3,208 crore (19 per cent) and Commerce, Industries and Employment activities: ₹ 1,434 crore (nine per cent).

Some of the implicit subsidies during 2016-17 are detailed in **Table 1.24**.

Table 1.24: Details of some implicit subsidy during 2016-17

| (₹ in crore) | | | |
|--------------|---------------------------|--|---------------|
| Sl. No. | Schemes/ Subsidy | Name of Department | Amount |
| 1 | Supply of free uniforms | Education Department (Primary Education) | 67.50 |
| 2 | Supply of free text books | Education Department (Primary Education) | 39.91 |
| Total | | | 107.41 |

(Source: Appropriation Accounts 2016-17)

¹⁹ Funds routed through State Budget.

1.3.5 Quality of expenditure

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

1.3.5.1 Adequacy of public expenditure

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2012-13 and 2016-17 are analysed in **Table 1.25**.

Table 1.25: Fiscal priority of the State in 2012-13 and 2016-17

| Fiscal Priority (percentage to GSDP) | | | (in per cent) | | | | | |
|---|-------------------------|------------|---------------|-------|------------------|---------------|------|--|
| AE/ GSDP | DE [#] / AE | SSE/ AE | ESE/ AE | CE/AE | Education/ AE | Health/ AE | | |
| General Category States Average (Ratio) 2012-13 | 14.80 | 70.00 | 38.20 | 29.80 | 13.70 | 17.70 | 4.60 | |
| Madhya Pradesh's (Ratio) 2012-13 | 20.98 | 72.45 | 32.69 | 39.75 | 14.47 | 13.82 | 4.14 | |
| General Category States Average (Ratio) 2016-17 | 16.70 | 70.90 | 32.20 | 35.10 | 19.70 | 15.20 | 4.80 | |
| Madhya Pradesh's (Ratio) 2016-17 | 23.70 | 76.67 | 33.80 | 42.86 | 17.98 | 14.45 | 3.91 | |

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

As evident from the table above, The ratio depicting the adequacy of Public Expenditure of Madhya Pradesh in 2016-17 was higher than the average of general category states and also higher than the performance of the State itself in 2012-13, except in the Health Sector.

1.3.6 Efficiency of expenditure use

Details of capital and revenue expenditure on maintenance of social and economic services are given in **Table 1.26** below:

Table 1.26: Efficiency of expenditure use in selected social and economic services

| Social/Economic Infrastructure | 2015-16 | | | 2016-17 | | |
|---|-------------------|----------------------------------|-------|-------------------|----------------------------------|-------|
| | Ratio of CE to TE | Revenue expenditure (₹ in crore) | | Ratio of CE to TE | Revenue expenditure (₹ in crore) | |
| | | S&W | O&M | | S&W | O&M |
| Total (SS) | 6.62 | 10,992 | 331 | 6.40 | 11,461 | 406 |
| Total (ES) | 31.65 | 3,582 | 1,112 | 35.83 | 3,360 | 1,503 |
| Total (SS+ES) | 18.59 | 14,574 | 1,443 | 22.85 | 14,821 | 1,909 |
| Major components of Social Services | | | | | | |
| Education, Sports, Art and Culture | 4.25 | 7,321 | 7 | 3.36 | 7,490 | 26 |
| Health and Family Welfare | 4.14 | 2,419 | 8 | 9.51 | 2,602 | 12 |
| Water Supply, Sanitation, Housing and Urban Development | 19.58 | 291 | 313 | 9.02 | 315 | 359 |
| Other Social Services | 3.51 | 960 | 3 | 7.85 | 1,054 | 9 |

| Social/Economic Infrastructure | 2015-16 | | | 2016-17 | | |
|--|-------------------|----------------------------------|-----|-------------------|----------------------------------|-----|
| | Ratio of CE to TE | Revenue expenditure (₹ in crore) | | Ratio of CE to TE | Revenue expenditure (₹ in crore) | |
| | | S&W | O&M | | S&W | O&M |
| Major components of Economic Services | | | | | | |
| Agriculture and Allied Activities | 1.49 | 2,377 | 11 | 5.69 | 2,099 | 13 |
| Irrigation and Flood Control | 91.00 | 532 | 68 | 92.49 | 586 | 72 |
| Power and Energy | 5.30 | 1 | 5 | 22.98 | 1 | 6 |
| Transport | 73.63 | 77 | 756 | 78.96 | 76 | 777 |
| Other Economic Services | 23.52 | 596 | 271 | 27.48 | 598 | 635 |

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

(Source: Finance Accounts and VLC data of Pr. AG (A&E)-I, M.P. 2015-16, 2016-17)

1.4 Government expenditure and investments

1.4.1 Financial results of irrigation works

The Thirteenth and Fourteenth Finance commissions had prescribed cost recovery rates of irrigation projects (revenue receipts as compared to revenue expenditure) for assessing the commercial viability of these projects. The position of irrigation projects in the State for the period 2012-17 is depicted in **Table 1.27**.

Table 1.27: Cost recovery position of irrigation projects

| Year | Revenue expenditure | Revenue receipts | Cost recovery assessment of 13 th FC(2010-15)/ 14 th FC (2015-20) | Percentage of revenue receipts to revenue expenditure | Gap in cost recovery |
|---------|---------------------|------------------|---|---|----------------------|
| | ₹ in crore | | In per cent | | |
| 2012-13 | 718 | 517 | 45 | 72 | (-)27 |
| 2013-14 | 779 | 358 | 60 | 46 | 14 |
| 2014-15 | 839 | 437 | 75 | 52 | 23 |
| 2015-16 | 625 | 483 | 35 | 77 | (-)42 |
| 2016-17 | 680 | 574 | 35 | 84 | (-)49 |

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

As seen from above, the cost recovery of irrigation projects in the State has improved over the year and during 2016-17 it was far better than that of neighbouring states²⁰.

1.4.2 Incomplete projects

Blocking of funds on incomplete works impinges negatively on the quality of expenditure. The details of incomplete projects as given in the Finance Accounts are summarised below in **Table 1.28**.

²⁰ Bihar-31, Uttar Pradesh-20 and Jharkhand-8.47

Table 1.28: Department wise profile of incomplete projects as on 31 March 2017

(₹ in crore)

| Sl. No. | Particulars | Number of incomplete projects/ works | Initial budgeted cost of all incomplete projects | Initial budgeted cost of 24 projects which were revised | | Revised cost of 24 incomplete projects | Cost overrun of 24 project which were revised | Cumulative actual expenditure of all incomplete projects |
|--------------|--------------------------------------|--------------------------------------|--|---|-----------------|--|---|--|
| | | | | No. | Amount | | | |
| 1 | Water Resources Department | 43 | 2,035.68 | 01 | 332.55 | 545.36 | 212.81 | 1,575.93 |
| 2 | Public Works Department | 194 | 1,663.27 | 19 | 41.23 | 52.55 | 11.32 | 358.02 |
| 3 | Narmada Valley Development Authority | 05 | 5,858.21 | 04 | 730.99 | 5,307.00 | 4,576.01 | 6,673.13 |
| Total | | 242 | 9,557.16 | 24 | 1,104.77 | 5,904.91 | 4,800.14 | 8,607.08 |

(Source: Appendix IX of Finance Accounts 2016-17)

Recommendation: The Water Resources Department, Public Works Department and Narmada Valley Development Authority may evolve a mechanism to ensure timely completion of projects.

1.4.3 Investments and returns

The position of returns on investments²¹ during 2012-17 is given in **Table 1.29**.

Table 1.29: Returns on Investments

| Investment/Return/Cost of Borrowings | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|---------|---------|---------|---------|---------|
| Investment at the end of the year (₹ in crore) | 14,656 | 15,275 | 16,105 | 16,600 | 22,672 |
| Dividend/Interest received (₹ in crore) | 18.38 | 378.72 | 80.35 | 129.64 | 231.50 |
| Dividend/Interest received (per cent) | 0.13 | 2.48 | 0.50 | 0.78 | 1.02 |
| Average rate of interest on Government borrowings ²² (per cent) | 6.48 | 6.84 | 6.88 | 6.86 | 6.42 |
| Difference between interest rate on market borrowings and rate of return on investment (per cent) | 6.35 | 4.36 | 6.38 | 6.08 | 5.40 |
| Loss due to the difference between interest rate of market borrowings and rate of return on investment (₹ in crore) | 931 | 666 | 1,027 | 1,009 | 1,224 |

(Source: Finance Accounts of respective years)

Over the past five years the State Government has incurred a loss of ₹ 4,857 crore on return on investment in various entities on account of difference between the Government's borrowing cost and the return on investment. The return on investment on non-working PSUs cannot be estimated.

It is of specific interest to observe that in spite of the poor return on investments, the Finance Department has regularly provided equity and loans to these PSUs including those which had not even finalised their accounts as per the provisions of the Companies Act as discussed in **Paragraph 3.14**.

²¹ Statutory Corporations, Government Companies, Co-operative Societies, Banks

²² Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100

1.4.4 Loans and advances by State Government

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

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

| | (₹ in crore) | | | | |
|--|---------------|---------------|---------------|---------------|----------------------------|
| Quantum of loans/interest receipts/ cost of Borrowings | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Opening Balance of loans and advances | 21,742 | 27,088 | 32,072 | 37,842 | 40,827²³ |
| Amount advanced during the year | 5,378 | 5,077 | 12,535 | 3,158 | 4,941 |
| Amount repaid during the year | 32 | 93 | 6,765 | 162 | 772 |
| Closing Balance of loans and advances | 27,088 | 32,072 | 37,842 | 40,838 | 44,996 |
| Net addition of loans and advances | 5,346 | 4,984 | 5,770 | 2,996 | 4,169 |
| Interest receipts | 42 | 12 | 1,058 | 139 | 62 |
| Interest receipts as percentage of outstanding loans and advances | 0.16 | 0.04 | 2.80 | 0.34 | 0.14 |
| Average rate of interest on Government borrowings ²⁴ (per cent) | 6.48 | 6.84 | 6.88 | 6.86 | 6.42 |
| Difference between interest rate on market borrowings and interest received on loans (per cent) | 6.32 | 6.80 | 4.08 | 6.52 | 6.28 |
| Loss due to the difference between interest rate of market borrowings and interest received on loans | 340 | 345 | 511 | 206 | 310 |

(Source: Finance Accounts of the respective years)

Over the past five years the State Government has incurred a loss of ₹ 1,712 crore towards interest on account of difference in the interest received on the loans advanced and that the interest expenditure incurred by Government on its borrowings.

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

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

1.4.5 Financial assistance to Madhya Pradesh Poorva Kshetra Vidut Vitran Company Limited, Jabalpur

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

²³ Opening balance decreased by ₹ 10.21 crore due to proforma transfer to Chhattisgarh

²⁴ Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100

The details of loans disbursed by GoMP to the Company during 2012-13 to 2016-17 are given in **Table 1.31**.

Table 1.31: Details of loans disbursed by GoMP during 2012-17

| (₹ in crore) | | | | | | |
|--------------|---|----------|----------|-----------|-----------|---------------------|
| Sl. No. | Quantum of loans/ interest receipts/ cost of borrowings | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| 1 | Opening Balance of loans granted to Company | 5,048.28 | 6,895.73 | 8,467.60 | 10,136.06 | 11,117.99 |
| 2 | Loans granted to the Company during the year | 1,847.45 | 1,571.87 | 1,668.46 | 981.93 | 951.86 |
| 3 | Loans repaid by the Company during the year | 0.00 | 0.00 | 0.00 | 0.00 | 38.00 ²⁵ |
| 4 | Closing Balance | 6,895.73 | 8,467.60 | 10,136.06 | 11,117.99 | 12,031.85 |
| 5 | Net addition (2-3) | 1,847.45 | 1,571.87 | 1,668.46 | 981.93 | 913.86 |
| 6 | Interest paid by the Company on loans | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

(Source: Information furnished by the Company)

Audit further observed the following:

- It is evident from **Table 1.31** that GoMP has neither received any amount from the Company towards repayment of loans nor any interest thereon during 2012-13 to 2016-17. GoMP also released additional loans of ₹ 6,983.57 crore to the Company during this period which increased the outstanding amount of loans from ₹ 5,048.28 crore in 2012-13 to ₹ 12,031.85 crore in 2016-17. In view of this, the loans given by the Government constitute non-performing assets (NPA) and merit being written off.
- In addition, under UDAY, GoMP had taken over (March 2017) the Debts/ Loans amounting to ₹ 2,643.18 crore taken by the Company from Rural Electrification Corporation (REC), Power Finance Corporation (PFC), Housing and Urban Development Corporation (HUDCO) and State Bank of India (SBI) and converted the same into equity and grants of ₹ 1,323.27 crore and ₹ 1,319.91 crore respectively.
- GoMP had also provided guarantees for the various loans taken by the Company from REC and PFC. For this, GoMP was entitled to receive guarantee fees from the Company. However, the Company had not paid fees of ₹ 56.94 crore as on 31 March 2017 towards the guarantees provided by GoMP for the loans taken by the Company.

Recommendation: The State Government should review loans advanced to all entities and decide whether loans that are not likely to be repaid should not be written off.

1.4.6 Public private partnership projects

Audit observed that out of 198 PPP projects (cost: ₹ 23,707.40 crore) initiated as of March 2017, 100 projects (50.51 per cent) were completed at a cost of ₹ 9,463.64 crore. While 42 projects (21.21 per cent) costing ₹ 8,096.33 crore were in progress, 56 projects (28.28 per cent) costing ₹ 6,147.43 crore were in the pipeline or under bidding. Details are given in **Appendix 1.8**.

²⁵ Loan converted into grant under UDAY.

1.4.7 Cash balances and investment of cash balances

Table 1.32 depicts the cash balances and investments made by the State Government out of cash balances during 2016-17.

Table 1.32: Cash balances and investment of Cash Balances

| Particulars | (₹ in crore) | |
|--|------------------------------------|-------------------------------------|
| | Opening balance as on 1 April 2016 | Closing balance as on 31 March 2017 |
| (a) General Cash Balance | | |
| Cash in treasuries | -- | -- |
| Deposits with Reserve Bank | 1,009.49 | (-) 52.99 |
| Remittances in transit - local | -- | -- |
| Total | 1,009.49 | (-) 52.99 |
| Investments held in Cash Balance Investment account | 9,485.24 | 10,628.22 |
| Total (a) | 10,494.73 | 10,575.23 |
| (b) Other Cash Balances and Investments | | |
| Departmental cash balances | 0.94 | 1.18 |
| Permanent imprest | 0.84 | 0.83 |
| Investment out of earmarked funds | 402.21 | 416.42 |
| Total (b) | 403.99 | 418.43 |
| Grand Total (a)+(b) | 10,898.72 | 10,993.66 |

(Source: Finance Accounts 2015-16 and 2016-17)

1.5 Assets and Liabilities

1.5.1 Growth and composition of assets and liabilities

While the existing Government accounting system does not provide for comprehensive accounting of fixed assets like land and buildings owned by the Government, the Government accounts capture the financial liabilities and assets created out of expenditure incurred. *Appendix 1.9* gives an abstract of such liabilities and assets, as on 31 March 2017, compared with the corresponding position on 31 March 2016. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, the receipts from public accounts and reserve funds, the assets comprise mainly of capital outlay and loans and advances given by the State Government and the cash balances.

1.5.2 Transactions under reserve funds

There are 10 reserve funds in the accounts of the State Government, which have been created for specific purposes. Details are given in *Appendix 1.10* and summarised in **Table 1.33**.

Table 1.33: Position of reserve funds during 2014-17

| Sl. No. | Head of Accounts | Number of Reserve Funds | | Opening balance as on 1 April 2014 | Receipts during 2014-17 | Disbursements during 2014-17 | Closing balance as on 31 March 2017 |
|---|--|-------------------------|-------------|------------------------------------|-------------------------|------------------------------|-------------------------------------|
| | | Operative | Inoperative | | | | |
| Reserve Funds bearing interest | | | | | | | |
| 1 | 8121-General and other Reserve Funds | 01 | 00 | 10,246.44 | 5,36,997.00 | 4,70,197.00 | 77,046.44 |
| Reserve Funds not bearing interest | | | | | | | |
| 1 | 8223-Famine Relief Fund | 01 | 00 | 541.68 | 56.47 | 00 | 598.15 |
| 2 | 8226-Depreciation/ Renewal Reserve Funds | 01 | 00 | 440.37 | 23.21 | 00 | 463.58 |

| Sl. No. | Head of Accounts | Number of Reserve Funds | | Opening balance as on 1 April 2014 | Receipts during 2014-17 | Disbursements during 2014-17 | Closing balance as on 31 March 2017 |
|--------------|--------------------------------------|-------------------------|-------------|------------------------------------|-------------------------|------------------------------|-------------------------------------|
| | | Operative | Inoperative | | | | |
| 3 | 8228- Revenue Reserve Funds | 01 | 00 | 2,276.03 | 133.24 | 00 | 2,409.27 |
| 4 | 8229-Development and Welfare Funds | 03 | 01 | 5,71,885.22 | 2,20,512.51 | 1,51,186.40 | 6,41,211.33 |
| 5 | 8235-General and Other Reserve Funds | 01 | 01 | 2.21 | 1,670.66 | 1,670.66 | 2.21 |
| Total | | 08 | 02 | 5,85,391.95 | 7,59,393.09 | 6,23,054.06 | 7,21,730.98 |
| | | | | | | | Or say ₹ 7,217.31 crore |

(Source: Finance Accounts of the respective years)

Two²⁶ reserve funds with balance of ₹ 40.36 lakh were not operated during the period 2014-17, three²⁷ other reserve funds had investment amounting ₹ 7.69 crore as on 31 March 2017 but in none of these funds investment were made in the past three years, if not earlier.

The negative ₹ 5.34 lakh depicted under MH 8223-102-Famine Relief Fund-Investment Account is not included since it is a booking error and is to be written off.

Out of ₹ 6,412 crore lying under Reserve Fund 8229- Development and Welfare Funds, only ₹ 0.07 crore was invested at the end of 31 March 2017.

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

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

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

²⁶ 1. 8229-103-Development Funds for Agriculture purposes, 2. 8235-200-Other Funds

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

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

The XII Finance Commission recommended that States should set up Sinking Funds for amortisation of loans. In terms of the guidelines of the Reserve Bank of India, States are required to contribute to the Consolidated Sinking Fund, a minimum of 0.50 per cent of their outstanding liabilities as at the end of the previous year. However, State Government did not constitute the Consolidated Sinking Fund. The non-creation of the Sinking Fund has resulted in the State Government not contributing ₹ 635.72 crore in 2016-17 (0.50 per cent of outstanding liabilities of ₹ 1,27,144.43 crore as on 31 March 2016).

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

1.5.2.2 State Disaster Response Fund (SDRF)

Non-accounting of SDRF as interest bearing Reserve Fund

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 1 April 2010.

The SDRF had a closing balance of ₹ 668 crore at March 2017. As per Para 19 and 20 of SDRF guidelines 2010, the balances under funds should be invested by the State Executive Committee in (a) Central Government Dated Securities (b) Auctioned Treasury Bills and (c) Interest earning deposits and certificates of deposits with Scheduled Commercial Banks. However, the Government did not act as per guidelines. As per SDRF guidelines the Government was required to pay interest on the un-invested balances at the rate of interest to be paid on overdraft. However, GoMP had not paid any interest to SDRF since creation of the Fund, the unpaid interest works out to ₹ 118.04 crore as per calculation at the applicable rates of interest during the period 2015-17^(27A) and thus created a liability of the State Government to that extent at end of March 2017. During 2016-17, the un-paid interest was ₹ 56.78 crore, resulting in overstatement of Revenue Surplus and understatement of Fiscal Deficit to this extent.

Recommendation: The State should invest the balances lying under the SDRF as per guidelines.

1.5.2.3 Contingent Liabilities – Status of Guarantees

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

The FRBM Act, 2005 prescribes that the State Government shall limit the annual incremental guarantees so as to ensure that the total guarantees do not exceed 80 per cent of the total revenue receipts in the year preceding the current year. During 2016-17, the annual incremental guarantees and total outstanding guarantees were within the ceilings fixed under the FRBM Act²⁸.

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

^{27A} There were nil closing balances in the fund till 2014-15.

²⁸ 80 per cent of total revenue receipts for 2015-16 (₹ 1,05,511 crore): ₹ 84,408 crore ; annual incremental guarantees for 2016-17: ₹ 33,397 crore

Table 1.34: Guarantees given by the Government

| Particulars | (₹ in crore) | | |
|--|--------------|----------|----------|
| | 2014-15 | 2015-16 | 2016-17 |
| Maximum amount guaranteed | 31,885 | 40,171 | 40,395 |
| Total Revenue Receipts | 88,641 | 1,05,511 | 1,23,307 |
| Outstanding amount of guarantees at the end of the year (including interest) | 20,124 | 27,530 | 33,397 |
| Percentage of maximum amount guaranteed to total revenue receipts | 35.97 | 38.07 | 32.76 |

(Source: Finance Accounts of the respective years)

The composition of the maximum amount guaranteed was towards six²⁹ entities of power sector (₹ 17,811 crore), two³⁰ institutions of co-operative sector (₹ 4,897 crore), six³¹ institutions of urban development and housing (₹ 6,550 crore), five³² institutions of other sectors (₹ 10,217 crore) and Madhya Pradesh Financial Corporation (₹ 920 crore).

Guarantee Fee

Guarantee fee is charged from the principal debtors unless exempted specifically. The proceeds of the fees so realised are credited to the revenue of the Government. During the year 2016-17, a sum of ₹ 74.24 crore (35.92 per cent) out of ₹ 206.68 crore receivable, was recovered as guarantee fees and credited to the Government Account. The details of guarantee fees receivable by the State Government and actually received during 2016-17 are given in Table 1.35.

Table 1.35: Details of guarantee fees receivable and actually received during 2016-17

| Sl. No. | Name of institution | (₹ in lakh) | |
|--------------|--|---------------------------|-------------------------|
| | | Guarantee fees receivable | Guarantee fees received |
| 1 | M.P. Power Generating Company Ltd. Jabalpur | 9.59 | 710.02 |
| 2 | M.P. Power Transmission Company Ltd. Jabalpur | -- | 443.75 |
| 3 | M.P. Eastern Region Power Distribution Company Ltd. Jabalpur | 3,765.28 | -- |
| 4 | M.P. Central Region Power Distribution Company Ltd. Bhopal | 5,969.89 | -- |
| 5 | M.P. Western Region Power Distribution Company Ltd. Indore | 2,368.73 | -- |
| 6 | M.P. Power Management Co. Ltd. Jabalpur | 104.25 | -- |
| 7 | Credit Co-operatives | 4,289.76 | -- |
| 8 | M.P. Financial Corporation | 250.00 | -- |
| 9 | Nagar Nigams | 1,860.63 | -- |
| 10 | Nagar Palikas | 665.21 | -- |
| 11 | Nagar Panchayats | 0.30 | -- |
| 12 | State Urban Development Authorities | 115.80 | -- |
| 13 | Nagar Parishads | 438.28 | -- |
| 14 | M.P. Police Housing Corporation Ltd | 807.80 | 6,270.00 |
| 15 | M.P. Commerce, Industry and Employment Department | 22.50 | -- |
| Total | | 20,668.02 | 7,423.77 |

(Source: Finance Accounts 2016-17)

²⁹ 1. M.P. Power Generating Company Ltd., Jabalpur, 2. M.P. Power Transmission Company Ltd., Jabalpur, 3. M.P. Eastern Region Power Distribution Company Ltd., Jabalpur, 4. M.P. Central Region Power Distribution Company Ltd., Bhopal, 5. M.P. Western Region Power Distribution Company Ltd., Indore, 6. M.P. Power Management Co. Ltd., Jabalpur

³⁰ 1. Credit Co-operative, 2. Co-operative Sugar Mills

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

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

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

Guarantee Redemption Fund (GRF)

The State Government constituted the Guarantee Redemption Fund (GRF) in 2005-06 in view of recommendation of 12th Finance Commission. As per the scheme, the Fund is required to be credited with guarantee fees realised in the preceding year and a matching contribution by the State Government. Accordingly, GoMP contributed ₹ 408.79 crore to the GRF as on 31 March 2017, which was invested in Central Government Dated Securities. Of this, ₹ 14.21 crore was credited/invested in 2016-17. This policy is however, not in accordance to the guidelines of RBI based on the report of committee of State Finance Secretaries wherein, the creation of the GRF is to be preceded by risk weighting of guarantees. This has not been done. Further, the State Government is required to contribute a minimum of one per cent of outstanding guarantees at the time of the creation of the fund and thereafter contribute a minimum of 0.50 per cent every year to achieve a minimum level of three per cent in the next five years. In terms of this formula, the State Government was required to contribute ₹ 688.26 crore to GRF (instead of ₹ 14.21 crore). This shortfall resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 674.05 crore in 2016-17.

Recommendation: The State Government should consider revising the GRF scheme and contribute to the Fund as per guidelines of RBI.

1.6 Debt Management

1.6.1 Debt profile

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability³³ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation³⁴, sufficiency of non-debt receipts³⁵, net availability of borrowed funds³⁶, burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities.

³³ Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time. It also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings and returns from such borrowings. It means that a rise in fiscal deficit should match the increase in capacity to service the debt.

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

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

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

1.6.2 Debt sustainability

Table 1.36 analyses the debt sustainability of the State according to these indicators for a period of five years beginning from 2012-13.

Table 1.36: Debt Sustainability: Indicators and Trends

(₹ in crore)

| Indicators of Debt Sustainability | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 [#] |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Debt-GSDP ratio | 23.67 | 22.12 | 22.55 | 23.37 | 24.33 |
| Sufficiency of incremental non-debt Receipts (Resource gap)* | (-)3,660 | (-)462 | (-)1,470 | (-)2,713 | (-)13,599 |
| Net availability of borrowed funds | 2,838 | 569 | 4,793 | 10,367 | 19,578 |
| Burden of interest payments (IP/RR Ratio) | 8 | 8 | 8 | 8 | 7 |
| Maturity profile of State Debt (In Years) | | | | | |
| 0-1 | 3,271.72 (4.91) | 4,007.99 (5.56) | 3,849.35 (4.68) | 600.01 (0.62) | 605.46 (0.50) |
| 1-3 | 6,493.73 (9.75) | 6,078.30 (8.43) | 7,400.03 (9.00) | 7,791.24 (8.00) | 10,721.90 (8.77) |
| 3-5 | 6,994.44 (10.51) | 9,430.95 (13.07) | 13,334.95 (16.22) | 13,726.17 (14.09) | 14,377.82 (11.76) |
| 5-7 | 12,808.00 (19.24) | 13,059.46 (18.11) | 11,652.18 (14.17) | 12,062.69 (12.39) | 13,902.21 (11.37) |
| 7 and above | 37,009.25 (55.59) | 39,536.62 (54.83) | 46,025.00 (55.93) | 63,206.34 (64.90) | 82,701.05 (67.60) |
| Total | 66,577.14 | 72,113.32 | 82,261.51 | 97,386.45 | 1,22,308.44 |

(Source: Finance Accounts of the respective years)

Percentage to total shown in bracket

*Incremental Non-debt Receipt – (Incremental Primary Expenditure + Incremental Interest Payment)

[#]Including impact of UDAY

During 2016-17, the Debt-GSDP ratio at 24.33 *per cent* was within the limit of 25.34 *per cent* fixed as normative projection by 14th FC, and significantly higher than the target fixed in the budget document (21.67 *per cent*).

Significant inter-year fluctuations in Resource Gap indicate inconsistent collection of non-debt receipts by the State during the period 2012-17.

Table 1.37: Net availability of Borrowed Funds

(₹ in crore)

| Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|---------|---------|---------|---------|---------|
| Receipts under Public Debt and Other Liabilities | 19,578 | 23,701 | 35,552 | 49,524 | 64,106 |
| Repayments (principal and interest) under Public Debt and Other Liabilities | 16,740 | 23,132 | 30,759 | 39,157 | 44,528 |
| Net funds available | 2,838 | 569 | 4,793 | 10,367 | 19,578 |
| Net funds available (<i>in per cent</i>) | 14.50 | 2.40 | 13.48 | 20.93 | 30.54 |

(Source: Finance Accounts of the respective years)

The increase in net funds available indicates that funds available with the Government for development activities/services have increased considerably over the years.

The *per cent* of net funds available to receipts under public debt during 2016-17 was 30.54 *per cent* which was lower than Jharkhand (32.43 *per cent*) and higher than Uttar Pradesh (25.75 *per cent*), Chhattisgarh (25.44 *per cent*) and Bihar (19.15 *per cent*).

1.6.3 Ujwal DISCOM Assurance Yojana

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

GoMP entered into a tripartite MoU with MP DISCOMs³⁷ and Ministry of Power (GoI) in August 2016 wherein GoMP would take over 75 per cent of the debt of MP DISCOMs as on 30 September 2015 in five years as detailed in **Table 1.38**. As on 30 September 2015, the total debt of the MP DISCOMs was ₹ 34,739 crore and 75 per cent thereof i.e., ₹ 26,055 crore was agreed to be taken over by the GoMP under this scheme.

Table 1.38: Details of debt of MP DISCOMs to taken over by GoMP

(₹ in crore)

| Year | Per cent of total debt | Transfer to DISCOMs in the form of grants | Transfer to DISCOMs in the form of equity | Outstanding debt of the DISCOMs at the end of the year |
|--------------|------------------------|---|---|--|
| 2016-17 | 21.80 | - | 7,568 | 18,487 |
| 2017-18 | 13.30 | 4,622 | - | 13,865 |
| 2018-19 | 13.30 | 4,622 | - | 9,243 |
| 2019-20 | 13.30 | 4,622 | - | 4,621 |
| 2020-21 | 13.30 | 4,621 | - | - |
| Total | 75.00 | 18,487 | 7,568 | - |

(Source: MoU between Ministry of Power, GoI, GoMP and MPDISCOMs)

As committed in the MoU, GoMP took over the debt of MP DISCOMs to the extent of ₹ 7,568 crore during 2016-17. However, GoMP transferred ₹ 3,557 crore as equity while the remaining amount of ₹ 4,011 crore was transferred as grant, instead of ₹ 7,568 crore as equity as specified in the MoU.

1.7 Follow up

Separate Report on State Finances is being prepared from the year 2008-09 onwards and is being presented to the State Legislature. Public Accounts Committee is yet to discuss these Reports.

³⁷ MPDISCOMs comprise Madhya Pradesh Paschim Kshetra Vidyut Vitaran Company Limited (MPPKVVCL), Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Limited (MPMKVVCL) and Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Limited (MPPKVVCL)

Chapter 2
FINANCIAL MANAGEMENT
AND BUDGETARY CONTROL



CHAPTER 2

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

Introduction

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

2.1 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2016-17 against 78 grants/appropriations is as given in **Table 2.1**.

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

| Nature of Expenditure | | Total Grant/ Appropriation | Actual Expenditure | Savings (-) / Excess (+) (percentage in bracket Col. 4/2) | Amount surrendered (percentage in bracket Col. 5/4) | Amount surrendered on 31 March 2017 (percentage in bracket Col. 6/5) |
|-----------------------|----------------------------------|-------------------------------|-----------------------|---|---|--|
| 1 | | 2 | 3 | 4 | 5 | 6 |
| Voted | I – Revenue | 1,36,222.89 | 1,12,054.64 | (-)24,168.25 (17.74) | 12,532.90 (51.86) | 11,635.32 (92.84) |
| | II- Capital | 37,746.42 | 28,631.80 | (-)9,114.62 (24.15) | 7,158.63 (78.54) | 7,102.73 (99.22) |
| | III- Loans and Advances | 6,589.88 | 4,940.93 | (-)1,648.95 (25.02) | 1,521.34 (92.26) | 0.00 (0.00) |
| Total Voted | | 1,80,559.19 | 1,45,627.37 | (-)34,931.82 (19.35) | 21,212.87 (60.73) | 18,738.05 (88.33) |
| Charged | IV- Revenue | 11,792.25 | 10,509.78 | (-)1,282.47 (10.88) | 37.95 (2.96) | 37.92 (99.92) |
| | V –Capital | 61.45 | 30.33 | (-)31.12 (50.64) | 10.35 (33.26) | 10.35 (100) |
| | VI- Public Debt- Repayment | 9,105.63 | 4,925.41 | (-)4,180.22 (45.91) | 0.00 (0.00) | 0.00 (0.00) |
| Total Charged | | 20,959.33 | 15,465.52 | (-)5,493.81 (26.21) | 48.30 (0.88) | 48.27 (99.94) |
| Grand Total | | 2,01,518.52 | 1,61,092.89 | (-)40,425.63 (20.06) | 21,261.17 (52.59) | 18,786.32 (88.36) |

Note: Figures of actual expenditure include recoveries adjusted as reduction of expenditure under voted revenue expenditure (₹ 2,993.54 crore) and voted capital expenditure (₹ 1,373.82 crore).

(Source: Appropriation Accounts, Finance Accounts and Budget documents 2016-17)

The fact that as much as 20.06 *per cent* of savings (amounting to ₹ 40,425.63 crore) was allowed to lapse at the end of the year or was surrendered on the last day of the financial year without being available to the Finance Department for re-appropriation to other purposes makes it evident that the Finance Department exercised very little financial control.

Recommendation: The Finance Department should monitor the trends of expenditure by Departmental Controlling Officers, so that funds are not

retained unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapsing of allocations.

2.2 Financial Accountability and Budget Management

2.2.1 Excess expenditure requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excess expenditure over a grant/appropriation regularised by the State Legislature. It was observed however, that the State Government failed to get regularised the excess expenditure amounting to ₹ 758.14 crore covering 32 grants and 19 appropriations pertaining to the period 2003-15. Details are given in **Appendix 2.1**.

During 2016-17, excess expenditure of ₹ 23.77 crore was also incurred under grant no. 2 (Revenue voted). Such repeated excess expenditure over grants approved by the State Legislative violates the will of the Legislature and the basic principle that not a rupee can be spent without the approval of the Legislature.

Recommendation: *The Finance Department should ensure that the excess expenditure of the past 12 years is regularised by the State Legislature at the earliest and strict departmental action is taken against controlling officers who exceed the budget.*

2.2.2 Savings

Appendix 2.2 provides details of 56 cases where savings exceeded ₹ 10 crore in each case and by more than 20 per cent of total provisions. **Appendix 2.3** provides details of 32 cases relating to 25 grants/appropriations exceeding ₹ 100 crore and more than 20 per cent of total provisions in each case wherein savings of ₹ 28,473.71 crore occurred.

Savings under revenue voted head of account exceeding ₹ 500 crore occurred in 10 grants under grant numbers 06-Finance, 07-Commercial Tax, 13-Farmers Welfare and Agriculture Development, 15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Schedule Castes Sub-Plan, 17-Co-operation, 19-Public Health and Family Welfare, 22-Urban Development and Environment, 41-Tribal Areas Sub-Plan, 44-Higher Education and 64-Scheduled Castes Sub-Plan.

Similarly, savings under the capital voted head of account exceeding ₹ 500 crore occurred in three grants under grant number 12-Energy, 41-Tribal Areas Sub-Plan and 64-Scheduled Castes Sub-Plan and savings under the capital charged head of account exceeding ₹ 500 crore in one appropriation PD-Public Debt.

Out of the above mentioned grants, savings (exceeding ₹ 500 crore) occurred in 10 cases involving seven grants and one appropriation during 2015-16 also as detailed in **Table 2.2**.

Table 2.2: Grants indicating savings

| Sl. No. | Grant No. | Name of the Grant | (₹ in crore) | |
|---------|-----------|-------------------------------|---------------------------------|---------------------|
| | | | Savings (exceeding ₹ 500 crore) | |
| | | | 2015-16 | 2016-17 |
| 1 | P.D. | Public Debt (Capital Charged) | 3,912.81 (44.60) | 4,180.22 (45.91) |

| Sl. No. | Grant No. | Name of the Grant | Savings (exceeding ₹ 500 crore) | |
|---------|-----------|---|---------------------------------|---------------------|
| | | | 2015-16 | 2016-17 |
| 2 | 06 | Finance (Revenue Voted) | 5,614.68 (41.36) | 2,352.81 (20.81) |
| 3 | 07 | Commercial Tax (Revenue Voted) | 773.34 (29.87) | 902.84 (34.56) |
| 4 | 12 | Energy (Capital Voted) | 1,401.98 (35.63) | 2,847.17 (27.90) |
| 5 | 13 | Farmers Welfare and Agriculture Development (Revenue Voted) | 2,235.89 (63.36) | 1,113.97 (26.77) |
| 6 | 15 | Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Revenue Voted) | 783.40 (32.78) | 762.58 (23.57) |
| 7 | 41 | Tribal Areas Sub-Plan (Revenue Voted) | 2,178.78 (35.28) | 2,224.11 (33.01) |
| 8 | 41 | Tribal Areas Sub-Plan (Capital Voted) | 1,098.21 (32.40) | 2,630.96 (44.13) |
| 9 | 64 | Scheduled Castes Sub-Plan (Revenue Voted) | 1,440.87 (34.03) | 1,028.15 (21.81) |
| 10 | 64 | Scheduled Castes Sub-Plan (Capital Voted) | 837.73 (27.57) | 2,009.64 (42.74) |

(Source: Appropriation Accounts 2015-16 and 2016-17)

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

It was observed that savings under public debt (capital charged) occurred persistently during the period 2012-13 to 2016-17 ranging from 45 per cent to 52 per cent mainly due to non-utilisation of 100 per cent provision amounting to ₹ 4,000 crore in two schemes³⁸.

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

2.2.3 Persistent savings

In 12 cases involving 10 grants and two appropriations it was noticed that there were persistent savings (₹ one crore and above and also more than 20 per cent of the total provision) ranging between ₹ 2.50 crore and ₹ 4,256.48 crore during the preceding five years, as detailed in **Appendix 2.4**.

2.2.4 Unutilised provisions under schemes

In 83 cases, the entire provision made under various schemes (₹ 10 crore or more in each case) aggregating to ₹ 16,911.64 crore remained unutilised as detailed in **Appendix 2.5**.

2.2.5 Unnecessary/excessive supplementary provisions

During 2016-17, in 35 cases, supplementary provisions amounting to ₹ 3,880.67 crore (₹ one crore or more in each case) proved unnecessary as the expenditure was not even up to the level of the original provision as detailed in **Appendix 2.6**.

During 2016-17, in 34 cases, supplementary provisions amounting to ₹ 24,230.86 crore (₹ one crore or more in each case) proved excessive by

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

₹ 10,301.36 crore against the actual requirement of ₹ 13,929.50 crore as detailed in **Appendix 2.7**.

2.2.6 Excessive/unnecessary re-appropriation of funds

In 28 sub-heads involving 15 grants, where re-appropriation was ₹ one crore or more in each case, there were savings of ₹ 192.34 crore and excess of ₹ 165.73 crore indicating injudicious re-appropriation without assessing actual requirements (**Appendix 2.8**).

2.2.7 Substantial surrenders

During 2016-17 substantial surrenders (50 per cent or more of the total provision) amounting to ₹ 9,020.91 crore (82 per cent of total provision of ₹ 11,058.31 crore) were made in 168 sub-heads, which included 100 per cent surrenders in 61 schemes/programmes (₹ 4,412.85 crore). Details are given in **Appendix 2.9**. Such substantial surrenders indicated that either the budgeting was done without due prudence or that there were serious slippages in programme implementation.

2.2.8 Surrender in excess of actual savings

In three grants (₹ 10 lakh or more in each case) as against savings of ₹ 223.95 crore, the amount surrendered was ₹ 251.30 crore resulting in excess surrender of ₹ 27.35 crore during 2016-17 as detailed in **Appendix 2.10**. The surrender in excess of actual savings indicated that the departments did not exercise adequate budgetary controls by watching the flow of expenditure through monthly expenditure statements.

2.2.9 Anticipated savings not surrendered

Though savings of ₹ 7,716.77 crore (₹ one crore or more in each case) occurred in 27 cases of grants/appropriations, no part of it was surrendered by the spending departments. Details are given in **Appendix 2.11**.

Similarly, out of savings of ₹ 36,596.12 crore in 103 cases (savings of ₹ one crore and above in each case), an amount of ₹ 19,208.80 crore (52 per cent) was not surrendered (**Appendix 2.12**) which forms 48 per cent of total savings of ₹ 40,425.63 crore. This is indicative of inadequate financial control and resultant blocking of funds.

2.2.9.1 Defective sanctions to surrender of funds

As per instructions (February 2012) of the State Government (i) all sanctions for re-appropriations/surrenders should be issued before the end of the financial year and should be received in Accountant General (A&E)'s office well in time for incorporation in the accounts, (ii) proper details of schemes should be furnished and total of sanctions should be correct (iii) provision in concerned heads should be available from which surrenders/re-appropriations are sanctioned.

Audit revealed that non-surrendered provision of ₹ 19,208.80 crore included 46 defective sanctions for surrender, which were issued by the Controlling Officers of 29 grants/appropriations in violation of State Government's instructions. As a result, surrenders of ₹ 3,989.45 crore during the year 2016-17 were not accepted by the Accountant General (A&E) for inclusion in the accounts (details are given in **Appendix 2.13**).

Recommendations: *The Finance Department should ensure that excessive, unnecessary supplementary provisions and injudicious surrenders are avoided and that sanction orders for surrenders by controlling officers are timely, complete and valid as stipulated under the guidelines.*

2.2.10 Misclassification of expenditure

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

However during 2016-17, the State Government provided and booked minor construction works amounting to ₹ 51.45 crore under various capital heads instead of revenue heads. Expenditure on grants-in-aid amounting to ₹ 201.41 crore (total ₹ 252.86 crore) has been incurred under capital section, whereas it should be expended as revenue expenditure. Details are given **Appendix 2.14**.

Similarly, expenditure of ₹ 443.55 crore and ₹ 8.35 crore (total ₹ 451.90 crore) were also booked under the head- 'Machinery.' and 'Major Works' respectively under revenue section which were to be classified as capital expenditure. Details are given **Appendix 2.15**.

2.2.11 Inappropriate expenditure of ₹ 3.49 crore from Contingency Fund

The State Government maintains a Contingency Fund in terms of the Constitution and under the Contingency Fund Act, 1950 with a corpus amount of ₹ 500 crore. Under the Madhya Pradesh Contingency Fund Rules, 1957, advances from the Contingency Fund are to be made only to meet unforeseen expenditure of an indisputably emergent character not provided from the budget or in cases in which the postponement of expenditure would be administratively impossible or serious inconvenience or serious loss or damage would be caused thereby to the Public service.

It was observed that Finance Department permitted the Culture Department to draw ₹ 16 crore from Contingency Fund during March 2017 for organising Shaheed Chandrashekar Azad Programme in Bhawra. Out of ₹ 16 crore, Culture Department incurred ₹ 3.49 crore for organising various cultural programmes which does not constitute emergent and unforeseen expenditure.

Recommendations: *The State Government should ensure that amounts from the Contingency Fund should be advanced only for expenditure of emergent and unforeseen nature, as stipulated under the Constitutional provisions.*

2.2.12 Rush of expenditure

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

It was observed that 100 per cent expenditure was incurred in 34 cases³⁹ of 18 grants/appropriations amounting to ₹ 14,169.78 crore during March 2017. Details are given in **Appendix 2.16**.

³⁹ Where expenditure during last quarter exceeded ₹ 10 crore.

It was also observed that GoMP issued sanction orders for ₹ 2,148.01 crore in respect of six grants on 28.03.2017, 30.03.2017 and 31.03.2017 for different schemes i.e. Indira Awas Yojna (₹ 489.90 crore), Nirmal Bharat Abhiyan (₹ 376.53 crore), Prime Minister Gram Sadak Yojna (₹ 1,005.73 crore), Distribution of Mid-day Meal programme (₹ 9.18 crore) and National Rural Employees Guarantee Scheme (₹ 266.67 crore).

Recommendation: *The Finance Department should control rush of expenditure during the fag end of the financial year.*

Chapter 3
FINANCIAL REPORTING AND
COMMENTS ON ACCOUNTS

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CHAPTER 3

FINANCIAL REPORTING AND COMMENTS ON ACCOUNTS

Introduction

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

GoMP amended the Treasury Code Volume-I and Volume-II vide notification dated 26 November 2015 which stipulates that all the payments on behalf of the Government shall be made through e-payment. Government also raised the limit of vouchers/sub-vouchers not to be sent to Accountant General (A&E) from ₹ 1,000 to ₹ 20,000 by amending the MPTC in September 2012. The vouchers above ₹ 20,000 are also received by AG (A&E) in physical form. The State Government has stopped sending the establishment vouchers (Pay bills, TA bills, Medical bills etc.) to AG (A&E) since October 2016.

The above practice doesn't have concurrence of the Comptroller and Auditor General of India as required under article 150 of the Constitution. It was also observed that Pr. AG (A&E) has raised serious reservations on electronic data received from the treasury. For these reasons, the audit is unable to vouchsafe on the accuracy and completeness of transactions rendered through treasury computerised system.

3.1 Maintenance of Personal Deposit (PD) Accounts

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

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

The PD accounts of GoMP have a closing balance of ₹ 5,350.37 crore as on 31 March 2017.

3.1.1 Inoperative PD accounts

Scrutiny (March 2017) of records of Office of the Commissioner, Treasury and Accounts, Bhopal revealed that 341 PD accounts in 53 treasuries with balances of ₹ 650 crore remained inoperative for more than three years. Details are given in **Table 3.1**.

Table 3.1: Position of inoperative PD Accounts

| (₹ in lakh) | | | |
|--------------|-------------------|--------------|------------------|
| Sl. No. | Amount range | No. of Cases | Amount |
| 1 | Below one lakh | 4 | 0.90 |
| 2 | One to five lakh | 3 | 3.81 |
| 3 | Five to 10 lakh | 2 | 6.09 |
| 4 | 10 to 20 lakh | 27 | 109.87 |
| 5 | 20 to 50 lakh | 27 | 235.39 |
| 6 | 50 lakh and above | 278 | 64,644.80 |
| Total | | 341 | 65,000.86 |

The matter was referred to the Government (September 2017); their reply was awaited (May 2018).

3.1.2 Parking of funds in PD accounts

Test check of records of the office of the Labour Commissioner, Indore (April 2017) revealed that ₹ 1.21 crore has been lying unutilised in one PD account since 1998.

The matter was referred to the Government (July 2017); their reply was awaited (May 2018).

3.1.3 Irregularities in maintenance of PD account

Scrutiny of records of the PD account operated (January 2008) by Commissioner, Health Services, Bhopal revealed the following:

(i) The cash book of the PD account was not maintained in prescribed format and plus and minus memoranda were not sent to the Accountant General (A&E) as required.

(ii) A balance of ₹ 18.99 lakh was lying unutilised in the PD Account since August 2013.

(iii) The Administrator of PD account did not reconcile balances with the treasury figures. There was unreconciled difference of ₹ 18.98 lakh (Treasury figure: ₹ 18.99 lakh and Cash Book figure: ₹ 200) as on July 2017.

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

The matter was referred to the Government (October 2017); their reply was awaited (May 2018).

3.1.4 Funds deposited in Bank accounts instead of PD account by the Administrator

Test check of records (July 2017) of the District Collector and Land Acquisition Officer (LAO), Shajapur revealed that ₹ 1.18 crore received in respect of Land Acquisitions were deposited in various bank accounts instead of the PD account.

During the exit conference (January 2018), FD replied that these cases would be taken up with the concerned Departments.

Recommendation: The Finance Department should review all PD accounts and ensure that all amounts unnecessarily lying in these PD accounts are

immediately remitted to the Consolidated Fund and appropriate action is taken against departmental officers who fail to follow the financial rules.

3.2 Building and Other Construction Workers Welfare Cess

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

3.2.1 Accounting of Cess

Section 27(1) of BOCW Act requires the Board to maintain proper accounts and other relevant records and prepare an annual statement of accounts. Audit noticed that the Board had not prepared its accounts since 2012-13. Details of receipts and expenditure of labour cess during 2012-17 are given in **Table 3.2**.

Table 3.2: Details of receipts and expenditure of Cess during 2012-17

(₹ in crore)

| Year | Opening Balance | Amount of cess collected | Registration charges | Interest on deposits | Total funds available | Expenditure | Closing Balance | Percentage of utilisation of available funds |
|---------|-----------------|--------------------------|----------------------|----------------------|-----------------------|-------------|-----------------|--|
| 2012-13 | 464.56 | 225.76 | 0.05 | 0 | 690.37 | 119.00 | 571.37 | 17 |
| 2013-14 | 571.37 | 264.49 | 0.01 | 0 | 835.87 | 110.07 | 725.80 | 13 |
| 2014-15 | 725.80 | 303.58 | 0.01 | 0 | 1,029.39 | 63.00 | 966.39 | 6 |
| 2015-16 | 966.39 | 286.44 | 0 | 0 | 1,252.83 | 120.18 | 1,132.65 | 10 |
| 2016-17 | 1,132.65 | 346.99 | 0 | 0 | 1,479.64 | 261.17 | 1,218.47 | 18 |

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

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

(i) Apart from not preparing its accounts since 2012-13, the Board provided three different figures of available balance to Audit. Therefore, the authenticity of receipts and expenditure could not be ascertained in Audit.

(ii) The sum of ₹ 1,218.47 crore available as on 31 March 2017 was kept in 25 branches of nationalised Banks. Interest from the bank accounts was not being depicted in Cash Book.

(iii) The details of the assets created out of the funds received had not been accounted for in the fixed asset register of the Board, in the absence of which, the physical existence of the assets created and their location could not be verified.

3.2.2 Utilisation of Labour Cess

The State Government notified various schemes/activities viz., maternity benefits, pension, advance for purchase/construction of houses, funeral assistance, medical assistance, cash awards for meritorious students, financial assistance for education/ marriage of children of beneficiaries etc., for benefit from the BOCW Welfare Fund. Details of expenditure on these schemes during 2012-17 are given in **Table 3.3**.

Table 3.3: Expenditure on schemes against available funds

(₹ in crore)

| Year | Available funds | Budget allotment of schemes | | Scheme operated | | Registered workers | Workers covered | Percentage | |
|--------------|-----------------|-----------------------------|-----------------|-----------------|--------------------|--------------------|------------------|-----------------|--------------------------------|
| | | No. of schemes | Allotment | No. of schemes | Actual Expenditure | | | Workers covered | Utilisation of available funds |
| 2012-13 | 690.37 | 8 | 90.00 | 8 | 115.64 | 23,82,158 | 7,04,885 | 29.59 | 16.75 |
| 2013-14 | 835.87 | 12 | 164.50 | 6 | 105.05 | 25,15,516 | 5,55,899 | 22.10 | 12.57 |
| 2014-15 | 1,029.39 | 15 | 192.10 | 8 | 58.59 | 24,65,939 | 3,14,298 | 12.75 | 5.69 |
| 2015-16 | 1,252.83 | 20 | 270.70 | 17 | 101.24 | 24,81,926 | 5,16,958 | 20.83 | 8.08 |
| 2016-17 | 1,479.64 | 26 | 545.00 | 24 | 240.58 | 25,28,255 | 4,25,448 | 16.83 | 16.26 |
| Total | | 81 | 1,262.30 | 63 | 621.10 | 1,23,73,794 | 25,17,488 | 20.35 | |

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

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

3.3 Opaqueness in Government Accounts

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

During 2016-17, ₹ 33,003.16 crore, constituting about 26.76 per cent of the total revenue receipts (₹ 1,23,306.79 crore) under various revenue Major Heads of Accounts was recorded under minor head 800-other receipts under different Major Heads.

Similarly, ₹ 20,906.92 crore, constituting about 14.24 per cent of the total expenditure of ₹ 1,46,825.68 crore was recorded under minor head 800-other expenditure under different Major Heads.

Instances where a substantial portion (10 per cent or more of the total receipts/expenditure under the concerned Major Head) of the receipts/expenditure were classified under minor head 800 - other receipts/ expenditure are given in **Appendix 3.1** and **3.2** and summarised in **Table 3.4**.

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

| Particulars | Receipts | | | Expenditure | | |
|-------------------------------------|----------------------|-------------------|-------------------|----------------------|-------------------|--|
| | Amounts (₹ in crore) | Heads of accounts | | Amounts (₹ in crore) | Heads of accounts | |
| 100 per cent | 1,433.52 | 0035, 0217, 0852, | 0056, 0702, 0875, | 0211, 0801, 1452 | 47.29 | 4070, 4408, 4852, 4853, 4875, 5055, 5475 |
| Between 75 per cent and 99 per cent | 30,014.68 | 0039, 0220, 0853, | 0059, 0235, 1601 | 0215, 0435, | 10,588.61 | 2250, 2702, 2852, 4515, 4700, 4701, 5425 |
| Between 50 per cent and 74 per cent | 53.25 | 0401, | 0700 | | 4,235.75 | 2075, 2204, 2217, 2705, 2853, 3454, 4403 |

| Particulars | Receipts | | | Expenditure | | | |
|-------------------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|---------------------------------|
| | Amounts (₹ in crore) | Heads of accounts | | | Amounts (₹ in crore) | Heads of accounts | |
| Between 25 per cent and 49 per cent | 175.78 | 0049, 0405, | 0230, 0515, | 0403, 0851 | 3,227.52 | 2205, 4225, | 3054, 4702, 4215, 5054 |
| Between 10 per cent and 24 per cent | 913.21 | 0029, 0075, 0408, | 0043, 0210, 0810, | 0055, 0406, 1054 | 1,245.16 | 2403, 2700, 4217, | 2405, 2701, 4202, 4711 |
| Total | 32,590.44 | | | | 19,344.33 | | |

(Source: Finance Accounts for the year 2016-17)

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

3.4 Reporting of misappropriation, losses and defalcations etc.

The financial rules provide that any loss of public money, caused by defalcation or otherwise, should be immediately reported to the Accountant General, even when such loss has been made good by the party responsible for it.

The State Government reported 3,212 cases of misappropriation, losses, defalcations etc., involving ₹ 37.76 crore up to 31 March 2017 on which final action was pending as of June 2017. The amounts included ₹ 1.88 crore (231 cases) for the year 2016-17. ₹ 15.98 crore (2,631 cases) and ₹ 8.30 crore (11 cases) were pending for recovery/regularisation against the Major Head 2406-Forestry & Wild Life and Major Head 2054-Treasury and Accounts Administration respectively. Major Head-wise/Age-wise details of pending cases of misappropriation, losses, defalcations etc. at the end of 2016-17 is given in **Appendix 3.3**. Major Head-wise and nature of irregularity-wise details of these cases are given in **Appendix 3.4**. The age-profile of the pending cases with nature of irregularities emerging from these Appendices are summarised in **Table 3.5** and **Table 3.6**.

Table 3.5: Profile of pending cases

(₹ in crore)

| Age-profile of the pending cases | | |
|----------------------------------|-----------------|-----------------|
| Range in years | Number of cases | Amount involved |
| 0 – 5 | 756 | 13.52 |
| 5 – 10 | 261 | 8.57 |
| 10 – 15 | 283 | 3.14 |
| 15 – 20 | 441 | 3.96 |
| 20 – 25 | 300 | 1.89 |
| 25 & above | 1,171 | 6.68 |
| Total | 3,212 | 37.76 |

(Source: Information furnished by concerned Departments)

Table 3.6: Category-wise profile of misappropriation, losses, defalcations etc.

(₹ in crore)

| Nature of pending cases | | |
|-----------------------------------|-----------------|-----------------|
| Nature of the case | Number of cases | Amount involved |
| Theft | 167 | 6.09 |
| Misappropriation/Loss of material | 3,045 | 31.67 |
| Total | 3,212 | 37.76 |

(Source: Information furnished by concerned Departments)

Further analysis indicated that the cases were outstanding owing to reasons listed in **Table 3.7**.

Table 3.7: Reasons for outstanding cases of misappropriation, losses, defalcations etc.

| (₹ in crore) | | | |
|--------------|--|-----------------|--------------|
| SI. No. | Reasons for the delay/outstanding cases | Number of cases | Amount |
| (i) | Awaiting departmental and criminal investigation | 08 | 0.26 |
| (ii) | Departmental action initiated but not finalised | 06 | 0.05 |
| (iii) | Awaiting orders for recovery or write off | 3,118 | 36.39 |
| (iv) | Pending in the Courts of law | 80 | 1.06 |
| Total | | 3,212 | 37.76 |

(Source: Information furnished by concerned Departments)

Thus, out of 3,212 cases involving ₹ 37.76 crore, 2,195 cases (68 per cent) involving ₹ 15.67 crore were pending for more than 10 years. In 3,118 cases (97 per cent), orders for recovery or write off were awaited.

Further, 46 cases of losses involving ₹ 50.50 lakh were written off during the year 2016-17, as detailed in **Appendix 3.5**. An amount of ₹ 43.02 lakh pertaining to 261 cases had been recovered and credited to Government Account during 2016-17. The details are given in **Appendix 3.6**.

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

3.5 Non-submission of Utilisation Certificates

The financial rules stipulate that where Grants-in-aid are given for specific purposes, departmental officers concerned should obtain Utilisation Certificates (UCs) from grantees which, after verification, should be forwarded to the Accountant General (A&E), to ensure that the funds have been utilised for intended purposes. It was however, observed that UCs amounting to ₹ 18,080.10 crore were outstanding as of 31 March, 2017, as given in **Table 3.8** below. High pendency of UCs is fraught with the risk of misappropriation of funds and fraud.

Table 3.8: Outstanding Utilisation Certificates

| (₹ in crore) | | |
|---------------|--|------------------|
| Year | Number of Outstanding Utilisation Certificates | Amount |
| Up to 2014-15 | 21,075 | 17,748.04 |
| 2015-16 | 17 | 327.21 |
| 2016-17 | 2 | 4.85 |
| Total | 21,094 | 18,080.10 |

(Source: Finance Accounts for the year 2016-17)

Details of UCs outstanding as on 31 March 2017 are given in **Appendix 3.7**. Major cases of non submission of UCs relate to Major Head 3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (₹ 8,711 crore), 2408- Food, Storage and Warehousing (₹ 4,796 crore), 2501- Special Programmes for Rural Development (₹ 1,022 crore), 2235-Social Security and Welfare (₹ 748 crore) and 2401-Crop Husbandry (₹ 440 crore). Though such instances of non-submission of UCs are being reported in the reports of the C&AG regularly, there has been no

improvement. In many cases, the same recipients continue to receive further grants from the same departments, even while the UCs for earlier grants are pending.

3.6 Submission of false Utilisation Certificates

The following irregularities were noticed during audit of the Culture Department:

- Test check of records (May 2017) of the Commissioner, Archaeology, Archives and Museums, Bhopal revealed that ₹ 47.80 crore and ₹ 26.25 crore were received during the financial years 2013-14 and 2014-15 respectively under XIII Finance Commission grants from the Central Government for upgradation and development of historical places. Though the whole amount of ₹ 74.05 crore was kept in the Public Account and no expenditure was incurred, the Commissioner furnished UCs for the entire amount to the Government on 23.02.2015 (₹ 47.80 crore) and 26.03.2015 (₹ 26.25 crore) respectively.
- Similarly, Department of Culture, Bhopal received ₹ 10 crore in the financial year 2012-13 for upgradation and development work of eight museums and construction work of new museum in Ujjain under Lump sum Additional Central Assistance Scheme. The Department transferred the amount to the Public Account. Though ₹ 2.90 crore was unspent, the Department included this amount in the UCs submitted to the Government in April 2016.

Recommendation: The Finance Department is required to prescribe a time frame within which administrative departments releasing grants collect UCs pending for more than the time stipulated in the grant orders and also ensure that till such time, administrative departments release no further grants to defaulting grantees. Fixing of accountability and appropriate departmental and other action may be considered for officers and implementing agencies providing false UCs.

3.7 Outstanding Detailed Countersigned Contingent Bills

The financial rules require that advances drawn through Abstract Contingent (AC) bills are adjusted promptly through Detailed Countersigned Contingent (DCC) bills. Though the Finance Department has withdrawn (July 2011) the practice of drawing advance through AC bills, 19 AC bills of ₹ 7.59 crore for previous periods were lying unadjusted as on 31 March 2017, as per details in **Table 3.9**. Failure to submit DCC bills on time is fraught with risk of misappropriation and fraud.

Table 3.9: Outstanding Detailed Countersigned Contingent 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 |
| Total | 19 | 7.59 |

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

Recommendation: The Finance Department should ensure that all controlling officers adjust all pending AC bills expeditiously.

3.8 Variation in cash balance

As per the certificate of confirmation of balances issued by the Reserve Bank of India, the State had a debit balance of ₹ 417.92 crore while the closing cash balance of the State for the month of March 2017 as certified by the Accountant General (A&E) was ₹ 52.99 crore (credit). Thus, there was a difference of ₹ 364.93 crore (net debit) between the cash balance of the State Government, as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India (as on 31.03.2017).

3.9 Reconciliation of departmental receipts and expenditure

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

All the 117 BCOs have only partially reconciled for ₹ 3,807 crore (3.07 per cent) against the total receipts of ₹ 1,24,103 crore (excluding receipts under "Public Debt") during the year 2016-17. Further, all the 117 BCOs have partially reconciled an expenditure of ₹ 53,986 crore (35.57 per cent) against the total expenditure of ₹ 1,51,767 crore (excluding repayment of "Public Debt"), as on 31 March 2017.

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

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

3.10 Adjustment of Temporary Advances

According to Subsidiary Rule of Madhya Pradesh Treasury Code, temporary advances should be adjusted as early as possible and adjustment should not be delayed for more than three months under any condition.

As on 31 March 2017, 5,225 cases aggregating ₹ 7.99 crore were pending for adjustment by 13 Departments⁴⁰. Temporary advances of more than ₹ one crore were pending in respect of General Administration (Election) Department (₹ 4.72 crore) and Farmer Welfare and Agriculture Development Department (₹ 2.78 crore). Details are given in **Table 3.10** below.

⁴⁰ (1) Backward and Minority Welfare: ₹ 1.25 lakh, (2) Commerce, Industry and Employment: ₹ 0.28 lakh, (3) Culture: ₹ 0.90 lakh, (4) Farmer Welfare and Agriculture Development: ₹ 278.09 lakh, (5) General Administration (Election): ₹ 471.57 lakh, (6) Horticulture and Food Processing: ₹ 13.06 lakh, (7) Jail: ₹ 1.74 lakh, (8) Micro, Small and Medium Enterprises: ₹ 6.51 lakh, (9) Panchayat and Rural Development: ₹ 2.56 lakh, (10) Revenue: ₹ 0.31 lakh, (11) Sports and Youth Welfare: ₹ 22.57 lakh, (12) Tribal Welfare: ₹ 0.24 lakh, (13) Water Resources: ₹ 0.18 lakh

Table 3.10: Age-wise analysis of cases of advances pending as of March 2017

| (₹ in crore) | | | |
|--------------|--|--------------|-------------|
| Sl. No. | Pendency | No. of cases | Amount |
| 1 | More than 10 years | 1,339 | 1.25 |
| 2 | More than five years and upto 10 years | 177 | 0.57 |
| 3 | More than one year and upto five years | 1,841 | 3.22 |
| 4 | Upto one year | 1,868 | 2.95 |
| Total | | 5,225 | 7.99 |

(Source: Data furnished by the Departments)

Test check of the records of the Deputy Director, Horticulture, Mandsaur, Guna and Assistant Director, Horticulture, Sheopur, revealed that 13 cases⁴¹ amounting to ₹ 13.06 lakh of temporary advances were pending adjustment for a period of one to four years.

In the office of the District Sports and Youth Welfare Officer, Datia and Morena, 63 cases amounting to ₹ 22.57 lakh of temporary advances were pending for adjustment.

The matter was referred to the Government (July 2017 and March 2018); their reply was awaited (May 2018).

3.11 Short contribution by the department

Test check (April 2017) of records of the Commissioner, Labour Department, Indore revealed that ₹ 25.92 crore was received from employers as contributions under the Madhya Pradesh Labour Welfare Fund Act 1982, during the financial years 1987-88 to 2016-17, against which only ₹ 8.36 crore was contributed by the Government against the requirement for matching contribution. This resulted in short contribution of ₹ 17.56 crore which also overstated the Revenue Surplus and understated Fiscal Deficit to this extent.

Recommendation: The Finance Department should remit its matching contribution on time.

3.12 Irregular maintenance of Bank accounts

The financial rules stipulate that a Government servant may not, except with the special permission of the Government, deposit in a bank moneys withdrawn from the Consolidated Fund and Public Account of the State.

As per information received from five Departments⁴² ₹ 20.34 crore was withdrawn from the Consolidated Fund and deposited in 19 bank accounts, which were being operated by 13 Drawing and Disbursing Officers (DDOs) as on 31 March 2017. Details are given in **Appendix 3.8**.

⁴¹ (1) Deputy Director, Horticulture Mandsaur: nine cases amounting to ₹ 6.78 lakh, (2) Deputy Director, Horticulture, Guna: two cases amounting to ₹ 3.73 lakh, (3) Assistant Director, Horticulture, Sheopur: two cases amounting to ₹ 2.55 lakh

⁴² (1) Horticulture and Food Processing ₹ 650.31 lakh, (2) Micro, Small and Medium Enterprises ₹ 0.72 lakh, (3) Planning Economics & Statistics ₹ 197.54 lakh, (4) General Administration ₹ 1,060.51 lakh, (5) Revenue ₹ 125.35 lakh

Scrutiny of records of Collectors of eight districts⁴³ revealed that ₹ 10.61 crore was withdrawn from the treasury and deposited in nine bank accounts in the name of Drawing and Disbursing Officers (DDOs) during August 2016 to March 2017.

Permission was not obtained from the Finance Department to open the bank accounts.

Audit (February 2017) of records of the Deputy Controller (DC), Government Press, Bhopal revealed that ₹ 20 lakh was withdrawn from the Consolidated Fund of the State (March 1989) and deposited under Term Deposit Receipts (TDRs) in the name of the DC in State Bank of India, Bhopal for 181-181 days which accumulated to ₹ 1.30 crore with accrued interest as on 30 September 2016. The TDRs continued till date (March 2017).

Withdrawals from the Consolidated Fund for the purpose of deposit in bank account without authority, is fraught with the risk of misappropriation and fraud.

The matter was referred to the Government (July 2017); their reply was awaited (May 2018).

3.12.1 Parking of fund in bank accounts to avoid lapse of Budget Grants

Subsidiary rules of MPTC provide that no money shall be withdrawn from the treasury unless it is required for immediate disbursement.

Scrutiny (June 2017) of records of the Commissioner, Directorate of Swaraj Sansthan, Bhopal, Department of Culture, GoMP revealed that ₹ 8.59 crore was withdrawn from the treasury during 2011-12 to 2016-17 and deposited in the bank account of Maharaja Vikramaditya Shodhpeth, a body under the Directorate of Swaraj Sansthan.

The matter was referred to the Government (September 2017); their reply was awaited (May 2018).

Recommendation: *The Finance Department should evolve a mechanism to ensure that Government departments and entities under them do not draw money from the treasury to prevent the lapse of budget grants. The Finance Department should also review all bank accounts operated by State Government departments and close all accounts that are not authorised by the Finance Department. Fixing of accountability and appropriate departmental and other action may be considered for officers depositing money in bank accounts without taking permission from the Government.*

3.13 Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly

The State Government has set up several Autonomous Bodies (ABs) in the fields of Agriculture, Housing, Labour Welfare, Urban Development, etc. The audit of accounts of six ABs in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and their placement in the Legislature as on 30 September 2017 is given in **Table 3.11**.

⁴³ (1) Balaghat (₹ 0.54 crore, December 2016), (2) Dewas (₹ 1.26 crore, May 2017), (3) Gwalior (₹ 4.88 crore, January 2017), (4) Indore (₹ 1.07 crore, May 2017), (5) Morena (₹ 0.47 crore, December 2016), (6) Panna (₹ 0.66 crore, September 2016), (7) Singrauli (₹ 0.80 crore, November 2016), (8) Vidisha (₹ 0.93 crore, January 2017)

Table 3.11: Status of rendering accounts of the Autonomous Bodies

| Sl. No. | Name of body | Audit under Act | Year up to which accounts were rendered | Period up to which SARs were issued | Placement of SAR in the Legislature | Delay ⁴⁴ in submission/non-submission of accounts (in months) |
|---------|--|---------------------------------|---|--|---|--|
| 1 | Madhya Pradesh (MP) Khadi and Village Industries Board, Bhopal | Section 19(3) of C&AG (DPC) Act | 2013-14 | 2013-14 | 2013-14 (placement of SAR on 07.03.2018) | 2013-14 (26) 2014-15 (27) 2015-16 (15) 2016-17 (03) |
| 2 | MP Human Rights Commission, Bhopal | Section 19(2) of C&AG (DPC) Act | 2015-16 | 2014-15 | 2014-15 (placement of SAR on 30.11.2017) | 2015-16 (15) 2016-17 (03) |
| 3 | MP Building and Other Construction Workers Welfare Board, Bhopal | Section 19(2) of C&AG (DPC) Act | 2011-12 | 2011-12 | SARs for the year 2003-04 to 2011-12 were issued. Status of placing SARs in the State Legislature was awaited. | 2011-12 (23) 2012-13 (51) 2013-14 (39) 2014-15 (27) 2015-16 (15) 2016-17 (03) |
| 4 | MP State Legal Services Authority, Jabalpur | Section 19(2) of C&AG (DPC) Act | 1997-98 to 2012-13 | 2001-02 Accounts for the year 1997-98 to 2012-13 were received from the MP State Legal Services Authority in August 2015. | SAR for the year 1997-98 was issued on 13.10.2017. Status of placing SAR in the State Legislature was awaited. MPSLSA, Jabalpur has placed its unaudited accounts from 1997-98 to 2012-13 in State Legislature on 25.02.2016. | 1997-98 (205) to 2012-13 (25) 2013-14 (39) 2014-15 (27) 2015-16 (15) 2016-17 (03) |
| 5 | MP Housing and Infrastructure Development Board, Bhopal | Section 19(3) of C&AG (DPC) Act | 2015-16 | 2015-16 | 2015-16 (Placement of SAR on 18.07.2017) | 2016-17 (03) |
| 6 | Madhya Pradesh Electricity Regulatory Commission (MPERC), Bhopal | Section 19(2) of C&AG (DPC) Act | 2016-17 | 2016-17 | Status of placing SAR in the State Legislature was awaited. | - |

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

3.14 Delay in finalisation in the accounts of Public Sector Undertakings

Financial statements of Companies for each financial year are to be finalised within six months from the end of the relevant financial year i.e., September end under Section 166 and 210 of the Companies Act, 1956. Similar provisions also exist under Section 96(1) read with Section 129(2) of the Companies Act 2013. Failure to do so may attract penal provisions under 129(7)

⁴⁴ Period of delay taken from the due date of receipt of accounts i.e. 30 June of the ensuing financial year till 30 September 2017.

of the Companies Act, 2013⁴⁵, which stipulates that every officer of the defaulting company responsible shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees, or with both.

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

In violation of the above provisions, 50 per cent of the PSUs in Madhya Pradesh are in arrears of accounts as detailed in **Table 3.12**.

Table 3.12: Age-wise arrears of Accounts of PSUs as of 31 March 2017

| Sl. No. | Particulars | Working | Non-working | Total |
|---------|--|---------|-------------|-------|
| 1 | Number of PSUs/ Corporations | 54 | 18 | 72 |
| 2(a) | Number of PSUs/ Corporations having accounts in arrears | 29 | 7 | 36 |
| 2(b) | Number of accounts in arrears | 54 | 94 | 148 |
| 3(a) | Number of PSUs/ Corporations with accounts in arrears of less than 5 years | 27 | 0 | 27 |
| 3(b) | Number of accounts arrears in above PSUs/Corporations | 34 | 0 | 34 |
| 4(a) | Number of PSUs/Corporations with accounts in arrears for 5 to 10 years | 1 | 4 | 5 |
| 4(b) | Number of accounts arrears in above PSUs/ Corporations | 7 | 29 | 36 |
| 5(a) | Number of PSUs/ Corporations with accounts in arrears for 10 years and above | 1 | 3 | 4 |
| 5(b) | Number of accounts arrears in above PSUs/Corporations | 13 | 65 | 78 |
| 6 | Extent of arrears of accounts (in years) | 1-13 | 1-27 | 1-27 |

(Source: Information furnished by PSUs)

Due to non-finalisation of accounts, the CAG has been unable to perform the supplementary audit of Companies as stipulated in the Companies Act, and statutory audit of the Corporations as stipulated in their respective Acts, for periods up to 27 years.

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

It is of specific interest to observe that even in the absence of accounts to judge the genuineness of demands for financial support from these PSUs, the Finance Department has regularly provided budgetary support to these PSUs by way of infusion of equity, loans and Grants-in-aid/subsidies, guarantees. The State Government had extended budgetary support of ₹ 8,908.65 crore in 17 working PSUs (equity: ₹ 94.63 crore, loans: ₹ 1,224.74 crore, capital grants: ₹ 2,333.38 crore, guarantees: ₹ 740.36 crore and others (subsidy): ₹ 4,515.54 crore) during the period for which accounts were in arrears as detailed in **Appendix 3.9**.

⁴⁵ Earlier under section 210(5) of the Companies Act 1956 which stipulated that if any person, being a director of the company, fails to take reasonable steps to comply with the provisions of this section, shall be punishable for each offence with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees or with both.

Further, the State Government had also extended budgetary support (grant) of ₹ 4.34 crore to one non-working company during the period for which its accounts were in arrears as detailed in **Appendix 3.9**.

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

3.15 Dividend not declared

As per State Government policy (July 2005), all PSUs are required to pay a minimum dividend of 20 per cent of profit after tax. Though as per their latest finalised accounts, 29 PSUs with Government equity of ₹ 7,853.40 crore earned aggregate profit of ₹ 397.73 crore, only four PSUs proposed dividend of ₹ 43.38 crore or 10.91 per cent of overall profit of these PSUs. Thus, 25 PSUs did not declare dividend of ₹ 37.49 crore despite earning profit in violation of the dividend policy of GoMP. Details are given in **Appendix 3.10**.

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

3.16 Impact on Revenue surplus and Fiscal deficit

As discussed in various places in the Report and as per Finance Accounts, the impact of incorrect booking/accounting of expenditure and revenue as worked by Audit is given in **Table 3.13** below.

Table 3.13: Impact on Revenue Surplus, Fiscal Deficit and Outstanding liabilities as per Finance Accounts and as worked out by Audit

| Details of incorrect booking and short transfer/contribution | (₹ in crore) | | |
|--|---------------------------|--------------------------|-----------------------------------|
| | Impact on Revenue Surplus | Impact on Fiscal Deficit | Impact on outstanding liabilities |
| | Overstatement | Understatement | Understatement |
| Short transfer of contribution to NSDL | 21.86 | 21.86 | - |
| Non contribution to Consolidated Sinking Fund | 635.72 | 635.72 | 635.72 |
| Short contribution to Guarantee Redemption Fund | 674.05 | 674.05 | 674.05 |
| Non-payment of interest on Reserve Funds and Deposits bearing interest | 58.43 | 58.43 | 58.43 |
| Misclassification between revenue and capital expenditure | 585.67 | - | - |
| Total | 1,975.73 | 1,390.06 | 1,368.20 |

(Source: Finance Accounts 2016-17)

In view of the above, the Revenue Surplus, Fiscal Deficit and Outstanding Liabilities of the State which are ₹ 7,781 crore, ₹ 20,304 crore and ₹ 1,48,440 crore as projected in the Finance Accounts would actually be ₹ 5,805 crore, ₹ 21,694 crore and ₹ 1,49,808 crore respectively.

3.17 Non-reconciliation of Equities/Loans/Guarantees

The figures in respect of equity, loans and guarantees outstanding as per records of the State PSUs should agree with the figures appearing in the Finance Accounts of the State. Where the figures do not agree, the concerned PSUs and FD should reconcile the differences. The position in this regard as on 31 March 2017 is stated in the **Table 3.14**.

Table 3.14: Equity, loans and guarantees outstanding as per Finance Accounts and records of PSUs

(₹ in crore)

| Outstanding in respect of | Amount as per Finance Accounts | Amount as per records of PSUs | Difference |
|---------------------------|--------------------------------|-------------------------------|------------|
| Equity | 17,231.86 | 14,668.29 | 2,563.57 |
| Loans | 22,723.87 | 33,349.22 | 10,625.35 |
| Guarantees | 11,462.86 | 3,709.32 | 7,753.54 |

(Source: Finance Accounts for the year 2016-17)

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

During the exit conference (January 2018), the Finance Department replied that the figures would be reconciled in due course of time. Such reconciliation is to be done immediately, and preferably before the finalisation of the Finance Accounts 2017-18.

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

3.18 Expenditure on foreign tours of Government delegations not depicted in Government accounts

Madhya Pradesh Trade and Investment Facilitation Corporation Limited (Company) had organised 15 foreign tours of delegations comprising of Government of Madhya Pradesh (GoMP) delegates, Company officials etc., to various countries. The expenditure of ₹ 8.96 crore on the above foreign tours was met from the funds released to the company as Grants-in-Aid under the head “5531-Destination M.P. Investment Drive” by Directorate of Industries (DoI), GoMP.

Audit observed that the expenditure on foreign tours of GoMP delegations was not specifically routed through the State budget or depicted in the State Government Accounts. Instead the same was paid by the Company from the above grant, and thus budgetary scrutiny of expenditure incurred on above foreign tours was avoided.

3.19 Apportionment of balances as on reorganisation of the State

Balances amounting to ₹ 669.76 crore under Public Accounts along with balance under Capital Section ₹ 5,755.20 crore and Loans and Advances ₹ 2,176.05 crore remained to be apportioned between the successor States Madhya Pradesh and Chhattisgarh, even after two decades of the reorganisation of the erstwhile State of Madhya Pradesh with effect from November 2000.

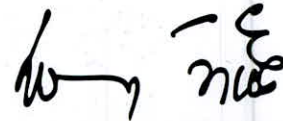
Recommendation: The State Government is required to liaison with the Government of Chhattisgarh to expedite the apportionment of balances under Public Accounts, capital section and Loans and advances between the two successor States.



(RAJIV KUMAR PANDEY)
Accountant General
(General and Social Sector Audit)
Madhya Pradesh

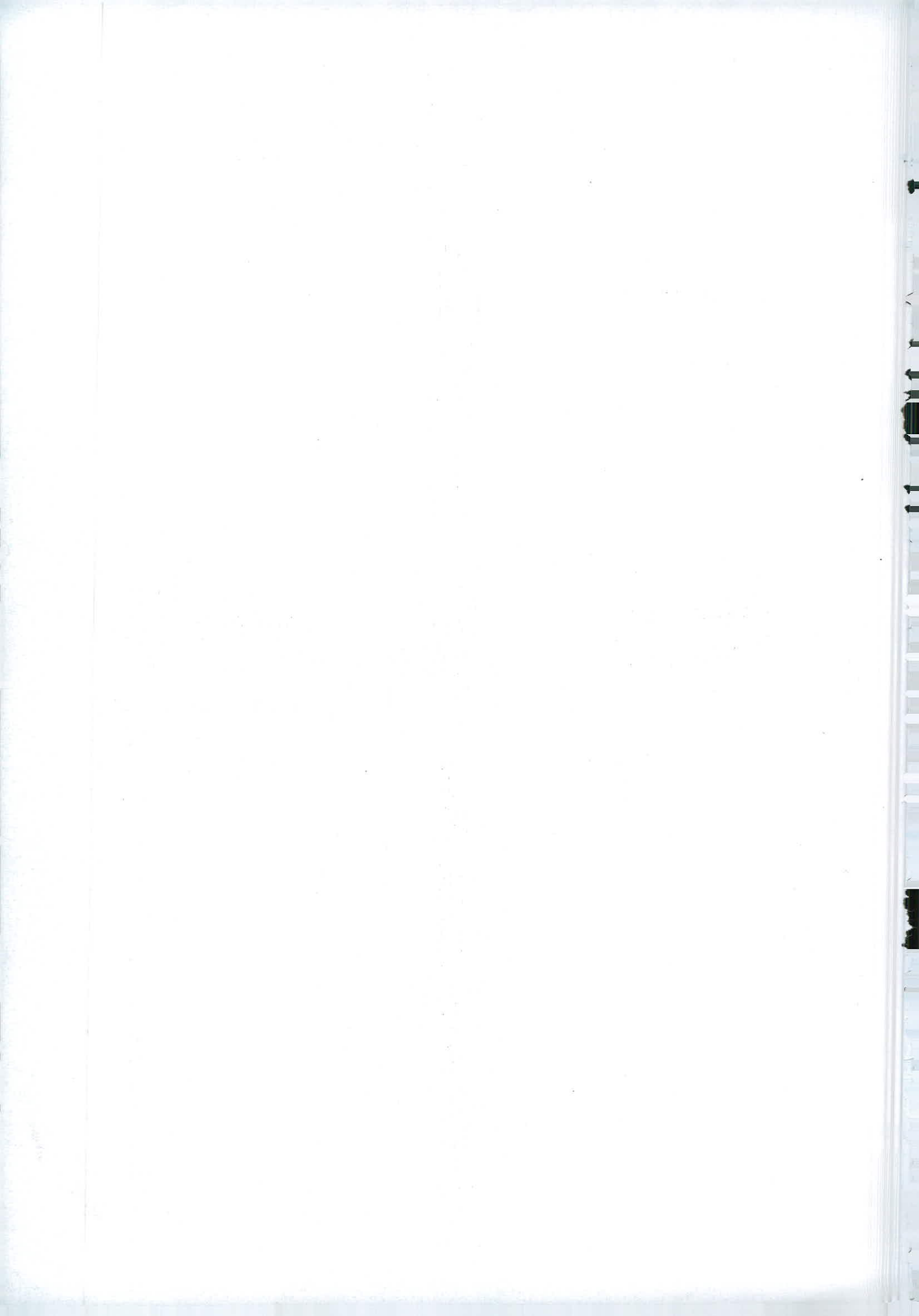
Gwalior
The 3 August 2018

Countersigned

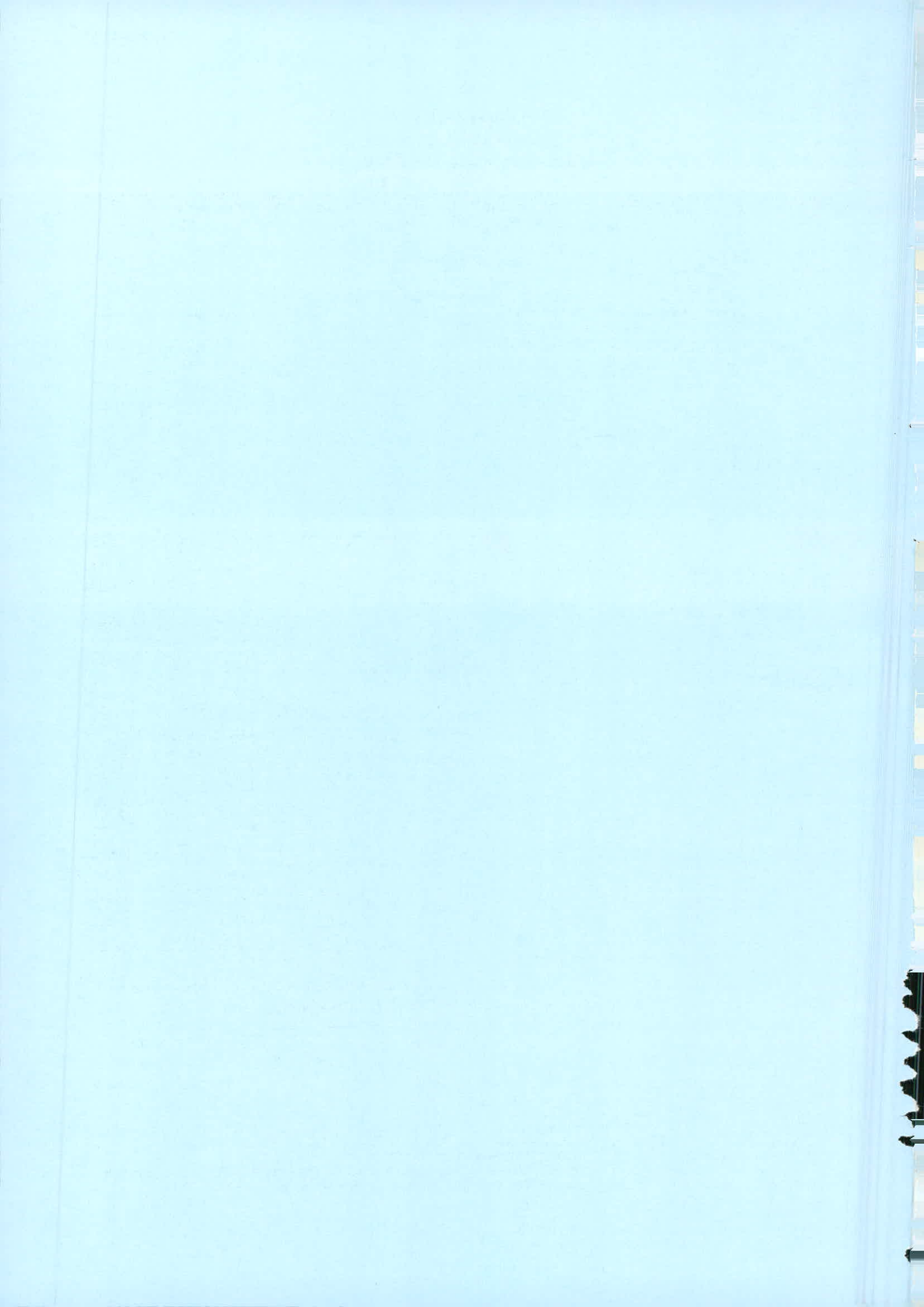


(RAJIV MEHRISHI)
Comptroller and Auditor General of India

New Delhi
The 8 August 2018



APPENDICES



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

| A General Data | | | | | | |
|------------------|---|--|-------------------------|----------------|-------------------------|----------------|
| Sl.No | Particulars | | | | Figures | |
| 1 | Area | | | | 3,08,245 sq km | |
| 2 | Population | | | | | |
| | a. | As per 2001 Census | | | 6.03 crore | |
| | b. | As per 2011 Census | | | 7.26 crore | |
| 3 | a. | Density of Population (2001 Census) (All India Density = 325 persons per sq.km) | | | 196 persons per sq km | |
| | b. | Density of Population ⁴⁶ (2011 Census) (All India Density = 382 persons per sq.km) | | | 236 persons per sq km | |
| 4 | Population below poverty line ⁴⁷ (All India Average = 21.90 per cent) | | | | 31.70 per cent | |
| 5 | a. | Literacy (as per 2001 Census) (All India Average = 64.80 per cent) | | | 69.69 per cent | |
| | b. | Literacy ⁴⁸ (as per 2011 Census) (All India Average = 73.00 per cent) | | | 69.30 per cent | |
| 6 | Infant mortality ⁴⁹ (per 1000 live births) (All India Average = 37 per 1000 live births) (2015) | | | | 50 per 1000 live births | |
| 7 | Life Expectancy at birth ⁵⁰ (All India Average = 68.30 years) (2011-15) | | | | 64.80 years | |
| 8 | *Gini Coefficient ⁵¹ | | | | | |
| | a. | Rural (All India=0.29) | | | 0.29 | |
| | b. | Urban (All India=0.38) | | | 0.36 | |
| 9 | Gross State Domestic Product (GSDP) 2016-17 at current price | | | | ₹ 6,40,484 crore | |
| 10 | Per Capita GSDP CAGR (2007-08 to 2016-17) | | Madhya Pradesh | | 14.70 per cent | |
| | | | General Category States | | 13.20 per cent | |
| 11 | GSDP CAGR (2007-08 to 2016-17) | | Madhya Pradesh | | 16.50 per cent | |
| | | | General Category States | | 14.60 per cent | |
| 12 | Population Growth ⁵² (2007-08 to 2016-17) | | Madhya Pradesh | | 15.10 per cent | |
| | | | General Category States | | 11.90 per cent | |
| B Financial Data | | | | | | |
| Particulars | | | Figures (in per cent) | | | |
| | | | 2007-08 to 2015-16 | | 2015-16 to 2016-17 | |
| CAGR | | | GCS | Madhya Pradesh | GCS | Madhya Pradesh |
| a. | of Revenue Receipt | | 14.58 | 16.69 | 11.52 | 16.87 |
| b. | of Own Tax Revenue | | 14.80 | 16.30 | 13.50 | 9.90 |
| c. | of Non Tax Revenue | | 9.45 | 15.33 | 12.10 | 6.03 |
| d. | of Total Expenditure | | 15.84 | 17.22 | 15.31 | 26.72 |
| e. | of Capital Expenditure | | 14.53 | 11.93 | 17.91 | 62.09 |
| f. | of Revenue Expenditure on Education | | 16.86 | 20.77 | 9.86 | 23.98 |
| g. | of Revenue Expenditure on Health | | 18.43 | 20.98 | 14.92 | 2.83 |
| h. | of Salary and Wages | | 14.89 | 14.45 | 13.06 | 4.98 |
| i. | of Pension | | 17.17 | 18.85 | 10.63 | 12.46 |

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

* Gini Coefficient is a measure of inequality of income among the population. Value rate is zero to one. Value close to zero indicates inequality is less and vice versa, (latest figures available for 2009-10 has been adopted)

⁴⁶ Census Info India 2011 Final population totals

⁴⁷ Economic Survey 2016-17 (August 2017), Vol. II, page A 154

⁴⁸ Economic Survey 2016-17 (August 2017), Vol. II, page A 149

⁴⁹ Economic Survey 2016-17 (August 2017), Vol. II, page A 156

⁵⁰ Economic Survey 2016-17 (August 2017), Vol. II, page A 146

⁵¹ http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.

⁵² Population projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on population projections constituted by the National Commission on population Table-14 (Projection total population by Sex as on 1st October 2001-2026)

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

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

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

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

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

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

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

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

Appendix 1.3
Abstract of receipts and disbursements as well as overall fiscal position during 2016-17
(Reference: Paragraph 1.1.1; Page 1)

(₹ in crore)

| Receipts | | | | Disbursements | | | | |
|---------------------------|------------|--|-------------|---------------|---|-----------|-----------|-------------|
| 2015-16 | | 2016-17 | 2015-16 | 2016-17 | | | | |
| Total | | Total | Total | Non-plan | Plan | Total | | |
| Section-A: Revenue | | | | | | | | |
| 1,05,510.60 | I. | Revenue Receipts | 1,23,306.79 | 99,770.70 | Revenue Expenditure | 73,267.74 | 46,269.63 | 1,19,537.37 |
| 40,213.66 | | -Tax Revenue | 44,193.65 | 25,700.26 | General Services | 27,454.36 | 448.76 | 27,903.12 |
| | | | | 42,650.93 | Social Services | 22,511.44 | 25,430.99 | 47,942.43 |
| 8,568.79 | | -Non-Tax Revenue | 9,086.51 | 17,054.74 | -Education, Sports, Art and Culture | 15,386.43 | 5,757.21 | 21,143.64 |
| | | | | 5,228.02 | -Health and Family Welfare | 2,925.59 | 2,449.98 | 5,375.57 |
| 38,397.84 | | -State's Share of Union Taxes | 46,064.10 | 6,273.97 | -Water Supply, Sanitation, Housing and Urban Development | 1,783.69 | 9,398.56 | 11,182.25 |
| 3,990.10 | | -Non Plan Grants | 5,472.39 | 187.30 | -Information and Broadcasting | 333.76 | 7.74 | 341.50 |
| | | | | 2,968.06 | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 422.57 | 2,672.48 | 3,095.05 |
| 13,370.61 | | -Grants for State Plan Schemes | 17,701.96 | 279.52 | -Labour and Labour Welfare | 207.04 | 83.49 | 290.53 |
| | | | | 10,520.18 | -Social Welfare and Nutrition | 1,284.90 | 5,047.96 | 6,332.86 |
| 969.60 | | -Grants for Central and Centrally Sponsored Plan Schemes | 788.18 | 139.14 | -Others | 167.46 | 13.57 | 181.03 |
| | | | | 25,528.52 | Economic Services | 17,847.51 | 19,037.22 | 36,884.73 |
| | | | | 7,476.06 | -Agriculture and Allied Activities | 3,850.87 | 6,460.25 | 10,311.12 |
| | | | | 6,107.82 | -Rural Development | 2,605.99 | 6,211.66 | 8,817.65 |
| | | | | 630.45 | -Irrigation and Flood Control | 631.13 | 56.48 | 687.61 |
| | | | | 7,218.84 | -Energy | 8,390.75 | 4,085.45 | 12,476.20 |
| | | | | 2,477.30 | -Industry and Minerals | 1,033.65 | 1,813.29 | 2,846.94 |
| | | | | 1,209.49 | -Transport | 1,244.95 | -- | 1,244.95 |
| | | | | 210.50 | -Science, Technology and Environment | 7.70 | 216.26 | 223.96 |
| | | | | | -General Economic Services | 82.47 | 193.83 | 276.30 |
| | | | | 198.06 | Grants-in-aid and Contributions | 5,454.43 | 1,352.66 | 6,807.09 |
| | II. | Revenue Deficit carried over to Section B | | 5,890.99 | Revenue Surplus carried over to Section B | | | 3,769.42 |
| 1,05,510.60 | | Total | 1,23,306.79 | 1,05,510.60 | Total | | | 1,23,306.79 |

| Section-B: Others | | | | | | | | |
|-------------------|-----|---|-----------|---------------|---|----------|-----------|-----------|
| Receipts | | | | Disbursements | | | | |
| 2015-16 | | 2016-17 | | 2015-16 | 2016-17 | | | |
| Total | | Total | Total | Total | | Non-plan | Plan | Total |
| 5,401.96 | III | Opening Cash Balance including Permanent Advances and Cash Balance Investment | 10,898.72 | | Opening Overdraft from RBI | | | |
| 26.47 | IV | Miscellaneous Capital Receipts | 24.19 | 16,835.47 | Capital Outlay | 129.28 | 27,159.03 | 27,288.31 |
| | | | | 549.22 | General Services | 42.47 | 655.37 | 697.84 |
| | | | | 3,024.49 | Social Services | 40.28 | 3,244.88 | 3,285.16 |
| | | | | 758.32 | -Education, Sports, Art and Culture | -- | 736.97 | 736.97 |
| | | | | 226.06 | -Health and Family Welfare | 1.19 | 563.50 | 564.69 |
| | | | | 1,527.41 | -Water Supply, Sanitation, Housing and Urban Development | 39.05 | 1,072.58 | 1,111.63 |
| | | | | -- | - Information and Broadcasting | -- | -- | -- |
| | | | | 409.21 | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | -- | 549.83 | 549.83 |
| | | | | 57.81 | -Social Welfare and Nutrition | 0.04 | 203.81 | 203.85 |
| | | | | 45.68 | -Other Social Services | -- | 118.19 | 118.19 |
| | | | | 13,261.76 | Economic Services | 46.54 | 23,258.77 | 23,305.31 |
| | | | | 117.20 | -Agriculture and Allied Activities | -- | 693.31 | 693.31 |
| | | | | 2,418.78 | -Rural Development | -- | 3,169.35 | 3,169.35 |
| | | | | 6,372.70 | -Irrigation and Flood control | 44.54 | 8,425.96 | 8,470.50 |
| | | | | 549.69 | -Energy | 2.00 | 4,664.56 | 4,666.56 |
| | | | | 247.69 | -Industry and Minerals | -- | 1,515.34 | 1,515.34 |
| | | | | 3,377.04 | -Transport | -- | 4,671.99 | 4,671.99 |
| | | | | 1.30 | -Science, Technology and Environment | -- | 5.00 | 5.00 |
| | | | | 177.36 | -General Economic Services | -- | 113.26 | 113.26 |
| 162.32 | V | Recoveries of Loans and Advances | 772.05 | 3,157.91 | Loans and Advances disbursed | 3,588.86 | 1,351.41 | 4,940.27 |
| | | | | 2,595.20 | -For Power Projects | 3,162.56 | -- | 3,162.56 |
| | | | | 256.70 | -For Agriculture and Allied Activities | 373.95 | 813.12 | 1,187.07 |
| | | | | 259.00 | -For Industry and Minerals | -- | 513.29 | 513.29 |
| 0.03 | | -From Government Servants | | - | -To Government Servants | 0.10 | -- | 0.10 |
| 162.29 | | -From Others | | 47.01 | -To Others | 52.25 | 25.00 | 77.25 |
| 1.93 | VI | Inter-State Settlement | 0.01 | 1.94 | Inter-State Settlement | -- | -- | 0.66 |

| | | Receipts | | | | Disbursements | | |
|-------------|------|---|--------------------|--------------------|---|---------------|------|----------------------|
| 2015-16 | | 2016-17 | | 2015-16 | 2016-17 | | | |
| Total | | | Total | Total | | Non-plan | Plan | Total |
| 5,739.90 | VII | Revenue Surplus brought down | 3,769.42 | -- | Revenue Deficit brought down | -- | -- | -- |
| 19,985.30 | VIII | Public Debt Receipt | 29,847.41 | 4,860.36 | Repayment of Public Debt | -- | -- | 4,925.41 |
| 18,659.18 | | -Internal Debt other than Ways and Means Advances and Overdraft | | 3,948.42 | -Internal Debt other than Ways and Means Advances and Overdraft | -- | -- | 3,907.83 |
| | | Net transactions under Ways and Means Advances | | | Net transactions under Ways and Means Advances | | | |
| | | Net transactions under Overdraft | | | | | | |
| 1,326.12 | | -Loans and Advances from Central Government | | 911.94 | -Repayment of Loans and Advances to Central Government | | | 1,017.58 |
| -- | IX | Appropriation to the Contingency Fund | -- | -- | Appropriation to the Contingency Fund | | | -- |
| 1.08 | X | Amount transferred to Contingency Fund | -- | -- | Expenditure from Contingency Fund | | | -- |
| 1,32,772.19 | XI | Public Account Receipts | 1,61,078.58 | 1,28,336.75 | Public Account Disbursements | | | 1,58,242.07 |
| 3,498.21 | | -Small Savings and Provident Funds | 3,486.38 | 2,473.70 | -Small Savings and Provident Funds | | | 2,673.71 |
| 2,719.07 | | -Reserve Funds | 3,701.34 | 986.05 | -Reserve Funds | | | 4,199.61 |
| 87,337.99 | | -Suspense and Miscellaneous | 1,08,731.65 | 85,881.02 | -Suspense and Miscellaneous | | | 1,09,573.88 |
| 15,867.66 | | -Remittances | 18,063.48 | 16,220.77 | -Remittances | | | 18,135.36 |
| 23,349.26 | | -Deposits and Advances | 27,095.73 | 22,775.21 | -Deposits and Advances | | | 23,659.51 |
| -- | XII | Closing Overdraft from Reserve Bank of India | | 10,898.72 | Cash Balance at the end of the year | | | 10,993.66 |
| | | | | | -Cash in Treasuries and Local Remittances | | | |
| | | | | 1,009.49 | -Deposits with Reserve Bank | | | -52.99 ⁵³ |
| | | | | 1.78 | -Departmental Cash Balance including Permanent Advances | | | 2.01 |
| | | | | 9,887.45 | -Cash Balance Investment and Investment of Earmarked Funds | | | 11,044.64 |
| 1,64,091.15 | | Total | 2,06,390.38 | 1,64,091.15 | Total | | | 2,06,390.38 |

⁵³ At the close of March, 2017 accounts, there was a net difference of ₹ 364.93 crore (Debit) between the figures reflected in accounts of ₹ 52.99 crore (Credit) and those intimated by RBI ₹ 417.92 crore (Debit) - under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury officers in the accounts.

Appendix 1.4
Actuals, vis-à-vis, budget estimates for 2016-17
(Reference: Paragraph 1.1.3; Page 5)

(₹ in crore)

| Particulars | Budget Estimates | Actuals | Increase/ Decrease (-) | Increase/ Decrease(-) in per cent |
|--|------------------|-----------------|---------------------------|---|
| 1 | 2 | 3 | 4 (3-2) | 5 |
| Revenue Receipts of which | 1,26,095 | 1,23,307 | -2,788 | -2.21 |
| Own Tax Revenue | 46,500 | 44,194 | -2,306 | -4.96 |
| Taxes on Sales, Trade etc. | 22,000 | 22,561 | 561 | 2.55 |
| State excise | 9,000 | 7,533 | -1,467 | -16.30 |
| Taxes on vehicles | 2,500 | 2,252 | -248 | -9.92 |
| Stamps and Registration fees | 4,500 | 3,925 | -575 | -12.78 |
| Taxes on Goods and Passenger | 4,200 | 3,805 | -395 | -9.40 |
| Land Revenue | 500 | 407 | -93 | -18.60 |
| Other taxes | 3,800 | 3,711 | -89 | -2.34 |
| Non Tax Revenue | 11,482 | 9,086 | -2,396 | -20.87 |
| Interest Receipts | 273 | 582 | 309 | 113.19 |
| Miscellaneous General Services | 226 | 115 | -111 | -49.12 |
| Non-ferrous Mining and Metallurgical Industries | 3,450 | 3,168 | -282 | -8.17 |
| Other Non-Tax Revenue | 7,533 | 5,221 | -2,312 | -30.69 |
| Share of Union Taxes and Duties | 43,676 | 46,064 | 2,388 | 5.47 |
| Grants-in-aid from GOI | 24,437 | 23,963 | -474 | -1.94 |
| Revenue Expenditure of which | 1,22,585 | 1,19,537 | -3,048 | -2.49 |
| General Services | 32,909 | 27,903 | -5,006 | -15.21 |
| Social Services | 53,951 | 47,942 | -6,009 | -11.14 |
| Education, Sports, Art and Culture | 26,694 | 21,143 | -5,551 | -20.79 |
| Social Welfare and Nutrition | 6,949 | 6,333 | -616 | -8.86 |
| Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 4,015 | 3,095 | -920 | -22.91 |
| Health and Family Welfare | 6,694 | 5,375 | -1,319 | -19.70 |
| Water Supply, Sanitation, Housing and Urban Development | 8,804 | 11,182 | 2,378 | 27.01 |
| Information and Broadcasting | 203 | 342 | 139 | 68.47 |
| Labour and Labour Welfare | 369 | 291 | -78 | -21.14 |
| Others | 223 | 181 | -42 | -18.83 |
| Economic Services | 29,765 | 36,885 | 7,120 | 23.92 |
| Agriculture and Allied Services | 8,371 | 10,311 | 1,940 | 23.18 |
| Rural Development | 8,765 | 8,818 | 53 | 0.60 |
| Irrigation & Flood Control | 815 | 688 | -127 | -15.58 |
| Energy | 6,744 | 12,476 | 5,732 | 84.99 |
| Industry & Minerals | 2,694 | 2,847 | 153 | 5.68 |
| Transport | 1,714 | 1,245 | -469 | -27.36 |
| Science, Technology and Environment | 178 | 224 | 46 | 25.84 |
| General Economic Services | 484 | 276 | -208 | -42.98 |
| Grants-in-aid and Contributions | 5,960 | 6,807 | 847 | 14.21 |
| Capital expenditure of which | 30,746 | 27,288 | -3,458 | -11.25 |
| General Services | 572 | 698 | 126 | 22.03 |
| Social Services | 5,016 | 3,285 | -1,731 | -34.51 |
| Education, Sports, Art and Culture | 1,191 | 737 | -454 | -38.12 |
| Health and Family Welfare | 460 | 564 | 104 | 22.61 |
| Water Supply, Sanitation, Housing and Urban Development | 2,377 | 1,112 | -1,265 | -53.22 |
| Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes | 749 | 550 | -199 | -26.57 |
| Social Welfare & Nutrition | 119 | 204 | 85 | 71.43 |
| Other Social Services | 120 | 118 | -2 | -1.67 |
| Economic Services | 25,158 | 23,305 | -1,853 | -7.37 |
| Agriculture and Allied Services | 763 | 693 | -70 | -9.17 |

| Particulars | Budget Estimates | Actuals | Increase/Decrease (-) | Increase/Decrease(-) in per cent |
|---|------------------|-------------------------------|-----------------------|----------------------------------|
| Rural Development | 2,651 | 3,169 | 518 | 19.54 |
| Irrigation & Flood Control | 7,478 | 8,471 | 993 | 13.28 |
| Energy | 8,889 | 4,667 | -4,222 | -47.50 |
| Industries and Minerals | 926 | 1,515 | 589 | 63.61 |
| Transport | 4,341 | 4,672 | 331 | 7.62 |
| Science, Technology and Environment | 5 | 5 | 0 | 0.00 |
| General Economic Services | 105 | 113 | 8 | 7.62 |
| Revenue Surplus (+)/Deficits (-) | (+)3,510 | (+)7,781⁵⁴ | (+)4,271 | 121.68 |
| Fiscal Deficits (-) | (-)24,914 | (-)20,304⁵⁴ | (+)4,610 | 18.50 |
| Primary Surplus (+)/Deficits (-) | (-)14,680 | (-)11,225⁵⁴ | (+)3,455 | 23.54 |

(Source: Finance Accounts and Budget Books 2016-17)

⁵⁴ Excludes impact of UDAY

Appendix 1.5
Details of shortfalls in utilisation of gender budget
(₹ one crore or more) under category 1 and 2
(Reference: Paragraph 1.1.4; Page 7)

(₹ in crore)

| Sl. No. | No. and Name of scheme | Total provision | Total expenditure | Shortfall | Percentage of shortfall against provision |
|---|--|-----------------|-------------------|-----------|---|
| Commissioner, Integrated Child Development Services (ICDS) | | | | | |
| Category 1 | | | | | |
| 1 | 1405- Udita Project | 4.44 | 3.42 | 1.02 | 22.97 |
| 2 | 5643-Additional honorarium to Aganwadi workers and assistants | 302.96 | 279.88 | 23.08 | 7.62 |
| 3 | 6392-Rajeev Gandhi Kishori Balika Sashaktikaran Yojna (SABLA) | 171.64 | 168.31 | 3.33 | 1.94 |
| 4 | 6917-Indira Gandhi Matratava Sahayata Yojna (IGMSY) | 55.77 | 49.79 | 5.98 | 10.72 |
| 5 | 9248- Kishori Shakti Yojana | 3.30 | 0.00 | 3.30 | 100 |
| Category 2 | | | | | |
| 6 | 1291- Project of Improvement of Nutrition Levels and Strengthening of ICDS | 42.46 | 31.80 | 10.66 | 25.11 |
| 7 | 5094- Mangal Diwas | 22.96 | 19.22 | 3.74 | 16.29 |
| 8 | 5211- ITDP/Mada Pocket/Local Development Programme in Cluster | 10.00 | 2.25 | 7.75 | 77.50 |
| 9 | 5360- Building Construction of Aganwadi Centers (XIII Finance Commission) | 31.92 | 26.82 | 5.10 | 15.98 |
| 10 | 5360- House Construction of Aganwadi Centers (MGNREGA) | 2.00 | 0.00 | 2.00 | 100 |
| 11 | 6442- Atal Bal Arogya Mission | 51.35 | 38.10 | 13.25 | 25.80 |
| 12 | 0658- Integrated Child Development Service Plan | 1,002.30 | 937.84 | 64.46 | 6.43 |
| 13 | 7700- Chief Minister Community Leadership Capacity Development Plan | 1.46 | 0.05 | 1.41 | 96.58 |
| 14 | 8808- Information Technology related works | 3.25 | 1.69 | 1.56 | 48 |
| 15 | 9050- Minimum requirement Programme Special Nutrition Plan | 1,217.86 | 1,209.16 | 8.70 | 0.71 |
| 16 | 9041- Directorate Women & Child Welfare | 8.53 | 6.98 | 1.55 | 18.17 |
| 17 | 9050- Minimum requirement Programme Special Nutrition Plan | 3.38 | 1.79 | 1.59 | 47.04 |
| Commissioner, Women Empowerment | | | | | |
| Category 1 | | | | | |
| 1 | 1204-Beti Bachao Beti Padoo Abhiyan | 2.88 | 0.95 | 1.93 | 67.01 |
| 2 | 5033-Jabali Scheme (Veshya Vriti Unmoolan) | 31.91 | 1.07 | 30.84 | 96.65 |
| 3 | 5063-Protection For Women Against Domestic Violence And Help Centres | 2.39 | 1.31 | 1.08 | 45.19 |
| 4 | 5067-Ladli Laxmi Scheme | 898.39 | 889.88 | 8.51 | 0.95 |
| 5 | 6740-Beti Bachao Abhiyan | 5.71 | 3.90 | 1.81 | 31.70 |
| 6 | 7698-Shorya Dal | 5.20 | 3.73 | 1.47 | 28.27 |
| 7 | 1071-Mahila Help Line 181 | 3.00 | 0.00 | 3.00 | 100 |
| 8 | 1327-One Stop Centre | 3.82 | 1.44 | 2.38 | 62.30 |
| 9 | 3457-Mukhya Mantri Women Empowerment Scheme | 1.68 | 0.62 | 1.06 | 63.10 |
| Category 2 | | | | | |
| 10 | 6647-Establishment of Directorate Women Empowerment | 21.73 | 20.03 | 1.70 | 7.82 |
| 11 | 6103-Integrated Child Protection Schemes (ICPS) | 44.49 | 36.18 | 8.31 | 18.68 |
| 12 | 7700-Chief Minister Community Leadership Development Programme | 4.77 | 3.14 | 1.63 | 34.17 |
| 13 | 1422-Gram Conservation and Suvidha Sewa (VCFS) | 2.84 | 0.00 | 2.84 | 100 |

(Source: Information given by concerned Departments)

Appendix 1.6
Time series data on the State Government finances
(Reference: Paragraphs 1.2.2; Page 9)

(₹ in crore)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|
| Part A. Receipts | | | | | |
| 1. Revenue Receipts | 70,427 | 75,749 | 88,641 | 1,05,511 | 1,23,307 |
| (i) Tax Revenue | 30,582(43) | 33,552(44) | 36,567(41) | 40,214(38) | 44,194(36) |
| Taxes on Agricultural Income | -- | -- | -- | -- | -- |
| Taxes on Sales, Trade etc. | 14,856(49) | 16,650(50) | 18,136(50) | 19,806(49) | 22,561(51) |
| State Excise | 5,078(17) | 5,907(18) | 6,695(18) | 7,923(20) | 7,533(17) |
| Taxes on Vehicles | 1,531(5) | 1,599(5) | 1,824(5) | 1,933(5) | 2,252(5) |
| Stamps and Registration fees | 3,944(13) | 3,400(10) | 3,893(11) | 3,868(10) | 3,925(9) |
| Land Revenue | 444(1) | 366(1) | 243(1) | 277(1) | 407(1) |
| Taxes on Goods and Passengers | 2,395(8) | 2,579(8) | 2,686(7) | 3,085(8) | 3,805(9) |
| Other Taxes | 2,334(8) | 3,051(9) | 3,090(8) | 3,322(8) | 3,711(8) |
| (ii) Non-Tax Revenue | 7,000(10) | 7,705(10) | 10,375(12) | 8,569(8) | 9,086(7) |
| (iii) State's Share of Union Taxes and Duties | 20,805(30) | 22,715(30) | 24,107(27) | 38,398(37) | 46,064(37) |
| (iv) Grants-in-Aid from Government of India | 12,040(17) | 11,777(16) | 17,592(20) | 18,330(17) | 23,963(20) |
| 2. Miscellaneous Capital Receipts | 31 | 36 | 28 | 26 | 24 |
| 2A. Inter-State Settlement | 9 | 2 | 1 | 2 | 0 |
| 3. Recoveries of Loans and Advances | 33 | 93 | 6,765 | 162 | 772 |
| 4. Total Revenue and Non- Debt Capital Receipts (1+2+2A+3) | 70,500 | 75,880 | 95,435 | 1,05,701 | 1,24,103 |
| 5. Public Debt Receipts | 8,791 | 9,541 | 15,069 | 19,985 | 29,847 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 7,234 | 8,328 | 13,696 | 18,659 | 28,581 |
| Net transactions under Ways and Means Advances and Overdrafts | -- | -- | -- | -- | -- |
| Loans and Advances from Government of India | 1,557 | 1,212 | 1,372 | 1,326 | 1,266 |
| 6. Total Receipts in the Consolidated Fund (4+5) | 79,291 | 85,421 | 1,10,504 | 1,25,686 | 1,53,950 |
| 7. Contingency Fund Receipts | -- | -- | 300 | -- | -- |
| 8. Public Account Receipts | 86,248 | 94,811 | 1,10,295 | 1,32,772 | 1,61,079 |
| 9. Total Receipts of the State (6+7+8) | 1,65,539 | 1,80,232 | 2,21,099 | 2,58,458 | 3,15,029 |
| Part B. Expenditure/Disbursement | | | | | |
| 10. Revenue Expenditure | 62,968(79) | 69,870(81) | 82,373(77) | 99,771(83) | 1,19,537(79) |
| Plan | 18,349(29) | 19,427(28) | 26,515(32) | 31,452(32) | 46,270(39) |
| Non- Plan | 44,619(71) | 50,443(72) | 55,858(68) | 68,319(68) | 73,267(61) |
| General Services (including interest payments) | 17,705(28) | 20,591(29) | 22,365(27) | 25,700(26) | 27,903(23) |
| Social Services | 24,375(39) | 27,768(40) | 32,067(39) | 42,651(43) | 47,942(40) |
| Economic Services | 16,823(27) | 16,972(24) | 23,715(29) | 25,529(25) | 36,885(31) |
| Grants-in-Aid and Contributions | 4,065(6) | 4,539(7) | 4,226(5) | 5,891(6) | 6,807(6) |
| 11. Capital Expenditure | 11,567(14) | 10,813(13) | 11,878(11) | 16,835(14) | 27,288(18) |
| Plan | 11,543(100) | 10,770(100) | 11,821(100) | 16,678(99) | 27,159(100) |
| Non- Plan | 24(0) | 43(0) | 57(0) | 157(1) | 129(0) |
| General Services | 205(2) | 197(2) | 258(2) | 549(3) | 698(3) |
| Social Services | 1,621(14) | 1,899(17) | 2,070(18) | 3,024(18) | 3,285(12) |
| Economic Services | 9,741(84) | 8,717(81) | 9,550(80) | 13,262(79) | 23,305(85) |
| 12. Disbursement of Loans and Advances | 5,378(7) | 5,077(6) | 12,535(12) | 3,158(3) | 4,941(3) |
| 13. Inter-State Settlement | 7 | 2 | 1 | 2 | 1 |
| 14. Total Expenditure (10+11+12+13) | 79,920 | 85,762 | 1,06,787 | 1,19,766 | 1,51,767 |
| 15. Repayments of Public Debt | 3,584 | 4,005 | 4,921 | 4,860 | 4,925 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 2,936 | 3,243 | 4,084 | 3,948 | 3,908 |
| Net transactions under Ways and Means Advances and Overdraft | -- | -- | -- | -- | -- |

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------------|
| Loans and Advances from Government of India | 648 | 762 | 837 | 912 | 1,017 |
| 16. Appropriation to Contingency Fund | -- | -- | 300 | -- | -- |
| 17. Total disbursement out of Consolidated Fund (14+15+16) | 83,504 | 89,767 | 1,12,008 | 1,24,626 | 1,56,692 |
| 18. Contingency Fund disbursements | -- | -- | 1 | -- | -- |
| 19. Public Account disbursements | 82,736 | 93,064 | 1,08,165 | 1,28,337 | 1,58,242 |
| 20. Total disbursement by the State (17+18+19) | 1,66,240 | 1,82,831 | 2,20,174 | 2,52,963 | 3,14,934 |
| Part C. Deficits | | | | | |
| 21. Revenue Deficit(-)/Revenue Surplus(+) (1-10) | 7,459 | 5,879 | 6,268 | 5,740 | 7,781 ⁵⁵ |
| 22. Fiscal Deficit (-)/Fiscal Surplus(+) (4-14) | -9,420 | -9,882 | -11,352 | -14,065 | -20,304 ⁵⁶ |
| 23. Primary Deficit(-)/Surplus(+) (22+24) | -3,846 | -3,491 | -4,281 | -5,974 | -11,225 ⁵⁷ |
| Part D. Other data | | | | | |
| 24. Interest Payments (included in revenue expenditure) | 5,574 | 6,391 | 7,071 | 8,091 | 9,079 |
| 25. Financial Assistance to local bodies etc. | 13,487 | 14,953 | 18,668 | 22,656 | 32,379 |
| 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) ⁵⁸ | 3,80,924 | 4,37,737 | 4,81,982 | 5,43,975 | 6,40,484 |
| 29. Outstanding Fiscal liabilities (year end) | 90,168 | 96,826 | 1,08,688 | 1,27,144 | 1,55,800 |
| 30. Outstanding guarantees (year end) (including interest) | 7,720 | 9,978 | 20,124 | 27,530 | 33,397 |
| 31. Maximum amount guaranteed (year end) | 14,752 | 21,472 | 31,885 | 40,171 | 40,395 |
| 32. Number of incomplete projects | 55 | 201 | 68 | 91 | 242 ⁵⁹ |
| 33. Capital blocked in incomplete projects | 2,413 | 34,465 | 14,344 | 15,477 | 8,607 ⁵⁹ |
| Part E. Fiscal Health Indicators | | | | | |
| I Resource Mobilization | | | | | |
| Own Tax Revenue/GSDP (per cent) | 8.03 | 7.66 | 7.59 | 7.39 | 6.90 |
| Own Non-Tax Revenue/GSDP (per cent) | 1.84 | 1.76 | 2.15 | 1.58 | 1.42 |
| Central Transfers ⁶⁰ /GSDP (per cent) | 8.62 | 7.88 | 8.65 | 10.43 | 10.93 |
| Revenue Buoyancy with reference to State's own taxes | 0.93 | 0.78 | 1.89 | 1.91 | 1.70 |
| II Expenditure Management | | | | | |
| Total Expenditure/GSDP (per cent) | 20.98 | 19.59 | 22.16 | 22.02 | 23.70 |
| Total Expenditure/Revenue Receipts (per cent) | 113.48 | 113.22 | 120.47 | 113.51 | 123.08 |
| Revenue Expenditure/Total Expenditure (per cent) | 78.79 | 81.47 | 77.14 | 83.30 | 78.76 |
| Expenditure on General Services/Total Expenditure (per cent) | 22.47 | 24.24 | 21.18 | 21.93 | 18.85 |
| Expenditure on Social Services/Total Expenditure (per cent) | 32.69 | 34.67 | 31.98 | 38.16 | 33.80 |
| Expenditure on Economic Services/Total Expenditure (per cent) | 39.75 | 35.79 | 42.88 | 34.99 | 42.86 |
| Capital Expenditure/Total Expenditure (per cent) | 14.47 | 12.61 | 11.12 | 14.06 | 17.98 |
| Capital Expenditure on Social and Economic Services/Total Expenditure (per cent) | 14.22 | 12.37 | 10.88 | 13.60 | 17.52 |

⁵⁵ Excludes impact of UDAY. On including impact of UDAY, Revenue Surplus would be ₹ 3,770 crore

⁵⁶ Excludes impact of UDAY. On including impact of UDAY, Fiscal Deficit would be ₹ 27,664 crore

⁵⁷ Excludes impact of UDAY. On including impact of UDAY, Primary Deficit would be ₹ 18,585 crore

⁵⁸ Revised GSDP figures as communicated by the Government adopted for the year 2012-13 to 2015-16 Finance Accounts 2016-17

⁶⁰ Central Transfers comprising of Share of Union Taxes/Duties and Grants from GoI

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|-----------------|------------------|-----------------|------------------|---------------------|
| III Management of Fiscal Imbalances | | | | | |
| Revenue Deficit(-)/Surplus(+)/GSDP (<i>per cent</i>) | 1.96 | 1.34 | 1.30 | 1.06 | 1.21 ⁶¹ |
| Fiscal Deficit(-)/GSDP (<i>per cent</i>) | -2.47 | -2.26 | -2.36 | -2.59 | -3.17 ⁶¹ |
| Primary Deficit(-)/Surplus(+)/GSDP (<i>per cent</i>) | -1.01 | -0.80 | -0.89 | -1.10 | -1.75 ⁶¹ |
| Revenue Deficit/Fiscal Deficit | NA | NA | NA | NA | NA |
| Primary Revenue Balance/GSDP (<i>per cent</i>) | 15.07 | 14.50 | 15.62 | 16.85 | 17.25 |
| IV Management of Fiscal Liabilities | | | | | |
| Fiscal Liabilities/GSDP (<i>per cent</i>) | 23.67 | 22.12 | 22.55 | 23.37 | 24.33 [#] |
| Fiscal Liabilities/RR (<i>per cent</i>) | 128.03 | 127.82 | 122.62 | 120.50 | 126.35 |
| V Other Fiscal Health Indicators | | | | | |
| Return on Investment (<i>per cent</i> in bracket) | 18.38 (0.13) | 378.72 (2.48) | 80.35 (0.49) | 129.64 (0.78) | 231.50 (1.02) |
| Balance from Current Revenue | 14,101 | 17,069 | 19,616 | 22,851 | 31,550 |
| Financial Assets/Liabilities | 0.67 | 0.63 | 0.62 | 0.63 | 0.68 |

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

[#]Including impact of UDAY

Explanatory Notes for Appendix 1.6

- The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis the deficit on Government account as shown in **Appendix 1.3** indicates the position on cash basis as opposed to accrual basis in commercial accounting. Consequently items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements etc.
- At the close of March 2017 accounts, there was a net difference of ₹ 364.93 crore (Debit) between the figures reflected in accounts ₹ 52.99 crore (Credit) and those intimated by RBI ₹ 417.92 crore (Debit) - under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury officers in the accounts.
- NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.

⁶¹ Excludes impact of UDAY

Appendix 1.7
(A) Own tax revenue 2012-17
(Reference: Paragraph 1.2.2.1; Page 10)

(₹ in crore)

| Heads | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | |
|------------------------------|---------------|---------------|---------------|---------------|-----------------|---------------|
| | | | | | Budget Estimate | Actuals |
| Taxes on sales, Trade etc. | 14,856 | 16,650 | 18,136 | 19,806 | 22,000 | 22,561 |
| State Excise | 5,078 | 5,907 | 6,695 | 7,923 | 9,000 | 7,533 |
| Taxes on Vehicles | 1,531 | 1,599 | 1,824 | 1,933 | 2,500 | 2,252 |
| Stamp and Registration Fees | 3,944 | 3,400 | 3,893 | 3,868 | 4,500 | 3,925 |
| Land Revenue | 444 | 366 | 243 | 277 | 500 | 407 |
| Taxes on goods and passenger | 2,395 | 2,579 | 2,686 | 3,085 | 4,200 | 3,805 |
| Other taxes | 2,334 | 3,051 | 3,090 | 3,322 | 3,800 | 3,711 |
| Total A | 30,582 | 33,552 | 36,567 | 40,214 | 46,500 | 44,194 |

(Source: Finance Accounts of the respective years and Budget Books 2016-17)

(B) Non-tax revenue 2012-17
(Reference: Paragraph 1.2.2.1; Page 10)

(₹ in crore)

| Heads | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | |
|---|---------------|---------------|---------------|---------------|-----------------|---------------|
| | | | | | Budget Estimate | Actuals |
| Interest Receipts, Dividend and Profits | 320 | 697 | 1,341 | 559 | 382 | 813 |
| General Services | 444 | 598 | 594 | 1,279 | 753 | 664 |
| Social Services | 1,855 | 2,197 | 3,696 | 1,784 | 4,508 | 2,338 |
| Economic Services | 4,381 | 4,213 | 4,744 | 4,947 | 5,839 | 5,271 |
| Total B | 7,000 | 7,705 | 10,375 | 8,569 | 11,482 | 9,086 |
| Grand Total (A+B) | 37,582 | 41,257 | 46,942 | 48,783 | 57,982 | 53,280 |

(Source: Finance Accounts of the respective years and Budget Books 2016-17)

Appendix 1.8
Status of PPP projects under various departments
as on 31 March 2017

(Reference: Paragraph 1.4.6; Page 23)

(₹ in crore)

| Sl. No. | Department | Total projects | | Under planning/ pipeline | | Under bidding | | Under implementation/ construction | | Projects completed | |
|--------------|--|----------------|------------------|-----------------------------|-----------------|---------------|---------------|---------------------------------------|-----------------|--------------------|-----------------|
| | | No. | Cost | No. | Cost | No. | Cost | No. | Cost | No. | Cost |
| 1 | Animal Husbandry | 2 | 93.14 | 2 | 93.14 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 2 | Commerce, Industries and Employment | 7 | 1,082.18 | 4 | 786.08 | 1 | 78.52 | 2 | 217.58 | 0 | 0.00 |
| 3 | Energy | 3 | 382.70 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3 | 382.70 |
| 4 | Farmers Welfare and Agriculture Development | 1 | 138.50 | 0 | 0.00 | 0 | 0.00 | 1 | 138.50 | 0 | 0.00 |
| 5 | Food, Civil Supplies and Consumer Protection | 2 | 374.92 | 1 | 125.00 | 1 | 249.92 | 0 | 0.00 | 0 | 0.00 |
| 6 | Forest | 4 | 196.68 | 1 | 130.00 | 1 | 50.00 | 1 | 15.68 | 1 | 1.00 |
| 7 | Horticulture | 3 | 334.69 | 1 | 223.19 | 2 | 111.50 | 0 | 0.00 | 0 | 0.00 |
| 8 | Housing and Environment | 3 | 47.00 | 1 | 45.00 | 0 | 0.00 | 0 | 0.00 | 2 | 2.00 |
| 9 | Public Health and Family Welfare | 1 | 67.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1 | 67.00 |
| 10 | Public Health Engineering | 5 | 1,185.13 | 5 | 1,185.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 11 | Public Works | 127 | 14,553.14 | 2 | 362.77 | 7 | 32.47 | 30 | 5,429.74 | 88 | 8,728.16 |
| 12 | Panchayat & Rural Development | 1 | 63.71 | 1 | 63.71 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 13 | Sports and Youth Welfare | 1 | 900.00 | 0 | 0.00 | 0 | 0.00 | 1 | 900.00 | 0 | 0.00 |
| 14 | Technical Education and Skill Development | 3 | 331.30 | 1 | 176.30 | 0 | 0.00 | 2 | 155.00 | 0 | 0.00 |
| 15 | Tourism | 3 | 35.00 | 1 | 15.00 | 2 | 20.00 | 0 | 0.00 | 0 | 0.00 |
| 16 | Transport | 1 | 1,094.00 | 0 | 0.00 | 0 | 0.00 | 1 | 1,094.00 | 0 | 0.00 |
| 17 | Urban Development and Housing | 31 | 2,828.31 | 21 | 2,385.76 | 1 | 13.94 | 4 | 145.83 | 5 | 282.78 |
| Total | | 198 | 23,707.40 | 41 | 5,591.08 | 15 | 556.35 | 42 | 8,096.33 | 100 | 9,463.64 |

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

Appendix 1.9
Summarised financial position of the Government
of Madhya Pradesh as on 31 March 2017
(Reference: Paragraph 1.5.1; Page 24)

(₹ in crore)

| As on 31.03.2016 | Liabilities | As on 31.03.2017 |
|--------------------|---|--------------------|
| 83,718.44 | Internal Debt - | 1,08,391.34 |
| 56,140.26 | Market Loans bearing interest | 70,691.25 |
| 0.39 | Market Loans not bearing interest | 0.39 |
| 62.70 | Loans from Life Insurance Corporation of India | 52.75 |
| 7,333.75 | Loans from other Institutions | 16,199.64 |
| 20,181.34 | Special Securities issued to NSS Fund of Central Government | 21,447.31 |
| Nil | Ways and Means Advances (including interest paid) | Nil |
| Nil | Overdrafts from Reserve Bank of India | Nil |
| 13,668.01 | Loans and Advances from Central Government - | 13,917.10 |
| 1.88 | Pre 1984-85 Loans | 1.88 |
| 39.16 | Non-Plan Loans | 35.51 |
| 13,626.97 | Loans for State Plan Schemes | 13,879.71 |
| -- | Loans for Central Plan Schemes | -- |
| -- | Loans for Centrally Sponsored Plan Schemes | -- |
| 500.00 | Contingency Fund | 500.00 |
| 13,682.37 | Small Savings Provident Funds etc. | 14,493.19 |
| 8,345.83 | Deposits | 11,781.18 |
| 8,132.00 | Reserve Funds | 7,633.73 |
| 2,047.61 | Suspense and Miscellaneous balances | 1,215.59 |
| 956.14 | Remittance Balance | 884.26 |
| 1,31,050.40 | Total | 1,58,816.39 |
| | Assets | |
| 1,27,147.75 | Gross Capital Outlay on Fixed Assets - | 1,54,388.76 |
| 16,599.57 | Investments in shares of Companies, Corporations etc. | 22,671.87 |
| 1,10,548.18 | Other Capital Outlay | 1,31,716.89 |
| 40,837.49 | Loans and Advances - | 44,995.50 |
| 34,009.75 | Loans for Power Projects | 36,964.31 |
| 6,799.07 | Other Development Loans | 8,005.30 |
| 28.67 | Loans to Government servants and Miscellaneous loans | 25.89 |
| 4.80 | Advances | 3.93 |
| -- | Remittance Balances | -- |
| 10,898.72 | Cash - | 10,993.66 |
| -- | Cash in Treasuries and Local Remittances | -- |
| 1,009.49 | Deposits with Reserve Bank | -52.99 |
| 1.78 | Departmental Cash Balance including Permanent Advances | 2.01 |

| As on 31.03.2016 | Assets | As on 31.03.2017 |
|--------------------|--|--------------------|
| 9,485.24 | Cash Balance Investments | 10,628.22 |
| 402.21 | Reserve Fund Investments | 416.42 |
| -47,838.36 | Deficit on Government Account - | -51,565.46 |
| -5,739.90 | (i) Less Revenue Surplus of the current year | -3,769.42 |
| 0.01 | (a) Inter-State Settlement | 0.65 |
| 6.99 | (b) Amount closed to Government account | 10.21 |
| 4.89 | (c) Proforma/other adjustment during the year | 31.46 |
| -- | (d) Contingency Fund | -- |
| -42,110.35 | Accumulated deficit at the beginning of the year | -47,838.36 |
| 1,31,050.40 | Total | 1,58,816.39 |

Appendix 1.10
Details of reserve funds
(Reference: Paragraph 1.5.2; Page 24)

(₹ in lakh)

| Particulars | Opening balance | Credit | Debit | Closing |
|--|--------------------|--------------------|--------------------|--------------------|
| 2014-15 | | | | |
| Reserve Funds | | | | |
| Reserve Fund Bearing Interest | | | | |
| 8121-General and other Reserve Fund | 10,246.44 | 1,02,817.00 | 1,02,817.00 | 10,246.44 |
| 122- State Disaster Response Fund | 10,246.44 | 1,02,817.00 | 1,02,817.00 | 10,246.44 |
| Total | 10,246.44 | 1,02,817.00 | 1,02,817.00 | 10,246.44 |
| Reserve Fund not Bearing Interest | | | | |
| 8223-Famine Relief Fund | 541.68 | 43.39 | 0.00 | 585.07 |
| 101-Famine Relief Fund | 578.19 | 13.91 | 0.00 | 592.10 |
| 102-Famine Relief Fund Investment account | (-)36.51 | 29.48 | - | (-)7.03 |
| 8226-Depreciation/Renewal Reserve Funds | 440.37 | 23.21 | - | 463.58 |
| 102-Depreciation Reserve Fund of Government Non-commercial Departments | 440.37 | 23.21 | - | 463.58 |
| 8228-Revenue Reserve Funds | 2,276.03 | 13.07 | - | 2,289.10 |
| 101-Revenue Reserve Funds | 3,150.24 | 13.07 | - | 3,163.31 |
| 102- Revenue Reserve Funds-Investment Accounts | (-)874.21 | - | - | (-)874.21 |
| 8229-Development and Welfare Funds | 5,71,885.22 | 14,079.22 | - | 5,85,964.44 |
| 103-Development Funds for Agricultural Purposes - Fund Account | 37.36 | - | - | 37.36 |
| 103-Development Funds for Agricultural Purposes - Fund Account- Investment | (-)7.45 | - | - | (-)7.45 |
| 110- Electricity Development Funds | 85,974.65 | 6,820.00 | - | 92,794.65 |
| 114- Mines Welfare Funds | 2,57,688.93 | - | - | 2,57,688.93 |
| 200- Other Development and Welfare Funds | 2,28,191.73 | 7,259.22 | - | 2,35,450.95 |
| 8235-General and other Reserve Funds | 2.21 | 249.94 | 249.94 | 2.21 |
| 117- Guarantee Redemption Fund | 39,207.84 | 249.94 | - | 39,457.78 |
| 120- Guarantee Redemption Fund-Investment Account | (-)39,207.84 | - | 249.94 | (-)39,457.78 |
| 200- Other Funds | 3.00 | - | - | 3.00 |
| 201- Other Funds-Investment Account | (-)0.79 | - | - | (-)0.79 |
| Total | 5,75,145.51 | 14,408.83 | 249.94 | 5,89,304.40 |
| Grand Total | 5,85,391.95 | 1,17,225.83 | 1,03,066.94 | 5,99,550.84 |
| 2015-16 | | | | |
| Reserve Funds | | | | |
| Reserve Fund Bearing Interest | | | | |
| 8121-General and other Reserve Fund | 10,246.44 | 1,54,500.00 | 87,700.00 | 77,046.44 |
| 122- State Disaster Response Fund | 10,246.44 | 1,54,500.00 | 87,700.00 | 77,046.44 |
| Total | 10,246.44 | 1,54,500.00 | 87,700.00 | 77,046.44 |
| Reserve Fund not Bearing Interest | | | | |
| 8223-Famine Relief Fund | 585.07 | 13.08 | - | 598.15 |
| 101-Famine Relief Fund | 592.10 | 0.71 | - | 592.81 |
| 102-Famine Relief Fund Investment Account | (-)7.03 | 12.37 | - | (-)5.34 |
| 8226-Depreciation/Renewal Reserve Funds | 463.58 | - | - | 463.58 |
| 102-Depreciation Reserve Fund of Government Non-commercial Departments | 463.58 | - | - | 463.58 |

| Particulars | Opening balance | Credit | Debit | Closing |
|--|--------------------|--------------------|--------------------|--------------------|
| 8228-Revenue Reserve Funds | 2,289.10 | 120.17 | - | 2,409.27 |
| 101-Revenue Reserve Fund | 3,163.31 | 6.53 | - | 3,169.84 |
| 102- Revenue Reserve Funds-Investment Accounts | (-)874.21 | 113.64 | - | (-)760.57 |
| 8229-Development and Welfare Funds | 5,85,964.44 | 1,17,400.14 | 10,905.00 | 6,92,459.58 |
| 103-Development Funds for Agricultural Purposes - Fund Account | 37.36 | - | - | 37.36 |
| 103-Development Funds for Agricultural Purposes - Fund Account- Investment | (-)7.45 | - | - | (-)7.45 |
| 110- Electricity Development Funds | 92,794.65 | 49,019.75 | 10,815.00 | 1,30,999.40 |
| 114-Mines Welfare Funds | 2,57,688.93 | 63,500.52 | 90.00 | 3,21,099.45 |
| 200-Other Development and Welfare Funds | 2,35,450.95 | 4,879.87 | - | 2,40,330.82 |
| 8235-General and other Reserve Funds | 2.21 | - | - | 2.21 |
| 117-Guarantee Redemption Fund | 39,457.78 | - | - | 39,457.78 |
| 120-Guarantee Redemption Fund-Investment Account | (-)39,457.78 | - | - | (-)39,457.78 |
| 200-Other Funds | 3.00 | - | - | 3.00 |
| 201-Other Funds-Investment Account | -0.79 | - | - | -0.79 |
| Total | 5,89,304.40 | 1,17,533.39 | 10,905.00 | 6,95,932.79 |
| Grand Total | 5,99,550.84 | 2,72,033.39 | 98,605.00 | 7,72,979.23 |
| 2016-17 | | | | |
| Reserve Funds | | | | |
| Reserve Fund Bearing Interest | | | | |
| 8121-General and other Reserve Fund | 77,046.44 | 2,79,680.00 | 2,79,680.00 | 77,046.44 |
| 122- State Disaster Response Fund | 77,046.44 | 2,79,680.00 | 2,79,680.00 | 77,046.44 |
| Total | 77,046.44 | 2,79,680.00 | 2,79,680.00 | 77,046.44 |
| Reserve Fund not Bearing Interest | | | | |
| 8223-Famine Relief Fund | 598.15 | - | - | 598.15 |
| 101-Famine Relief Fund | 592.81 | - | - | 592.81 |
| 102-Famine Relief Fund Investment Account | -5.34 | - | - | -5.34 |
| 8226-Depreciation/Renewal Reserve Funds | 463.58 | - | - | 463.58 |
| 102-Depreciation Reserve Fund of Government Non-commercial Departments | 463.58 | - | - | 463.58 |
| 8228-Revenue Reserve Funds | 2,409.27 | - | - | 2,409.27 |
| 101-Revenue Reserve Fund | 3,169.84 | - | - | 3,169.84 |
| 102- Revenue Reserve Funds-Investment Accounts | (-)760.57 | - | - | (-)760.57 |
| 8229-Development and Welfare Funds | 6,92,459.58 | 89,033.15 | 1,40,281.40 | 6,41,211.33 |
| 103-Development Funds for Agricultural Purposes - Fund Account | 37.36 | - | - | 37.36 |
| 103-Development Funds for Agricultural Purposes - Fund Account- Investment | (-)7.45 | - | - | (-)7.45 |
| 110-Electricity Development Funds | 1,30,999.40 | 31,313.35 | 6,584.10 | 1,55,728.65 |
| 114-Mines Welfare Funds | 3,21,099.45 | 57,719.80 | 1,30,347.07 | 2,48,472.18 |
| 200-Other Development and Welfare Funds | 2,40,330.82 | - | 3,350.23 | 2,36,980.59 |
| 8235-General and other Reserve Funds | 2.21 | 1,420.72 | 1,420.72 | 2.21 |
| 117-Guarantee Redemption Fund | 39,457.78 | 1,420.72 | - | 40,878.50 |
| 120-Guarantee Redemption Fund-Investment Account | (-)39,457.78 | - | 1,420.72 | (-)40,878.50 |
| 200-Other Funds | 3.00 | - | - | 3.00 |
| 201-Other Funds-Investment Account | -0.79 | - | - | -0.79 |
| Total | 6,95,932.79 | 90,453.87 | 1,41,702.12 | 6,44,684.54 |
| Grand Total | 7,72,979.23 | 3,70,133.87 | 4,21,382.12 | 7,21,730.98 |

(Source: Finance Accounts of the respective years)

Appendix 2.1
Excess over provisions of previous years requiring regularisation
(Reference: Paragraph 2.2.1; Page 32)

(₹ in crore)

| Year | Number of Grants/ Appropriations | Grant/Appropriation number | Amount of excess |
|--------------|--|--|------------------|
| 2003-04 | 04 Grants | Revenue (Voted) : 68, 84 Capital (Voted) : 35, 94 | 2.54 |
| | 03 Appropriations | Revenue (Charged) : 20, 67 Capital (Charged) : 23 | |
| 2004-05 | 13 Grants | Revenue (Voted) : 24, 59, 67, 92, 94 Capital (Voted) : 6, 19, 30, 59, 66, 78, 84,86 | 83.66 |
| | 02 Appropriations | Revenue (Charged) : 67 Capital (Charged) : 45 | |
| 2005-06 | 04 Grants | Revenue (Voted) : 24, 67 Capital (Voted) : 6, 39 | 37.58 |
| | 02 Appropriations | Capital (Charged) : 21, 45 | |
| 2008-09 | 02 Grants | Revenue (Voted) : 62 Capital (Voted) : 43 | 5.80 |
| | 02 Appropriations | Revenue (Charged) : 24 Capital (Charged) : 24 | |
| 2010-11 | 02 Appropriations | Revenue (Charged) : 23 Capital (Charged) : 24 | 12.62 |
| 2011-12 | 04 Grants | Revenue (Voted) : 33 Capital (Voted) : 15, 52, 74 | 135.10 |
| | 02 Appropriations | Revenue (Charged) : 23 Capital (Charged) : 23 | |
| 2012-13 | 02 Appropriations | Revenue (Charged) : 10 Capital (Charged) : 24 | 0.24 |
| 2013-14 | 02 Grants | Revenue (Voted) : 02 Capital (Voted) : 10 | 34.32 |
| | 01 Appropriation | Capital (Charged) : 21 | |
| 2014-15 | 03 Grants | Revenue (Voted) : 02, 06 Capital (Voted) : 42 | 446.28 |
| | 03 Appropriations | Revenue (Charged) : 24, 67 Capital (Charged) : 41 | |
| Total | 32 Grants and 19 Appropriations | | 758.14 |

Appendix 2.2

Statement of various grants/appropriations where savings exceeded ₹ 10 crore and more than 20 per cent of the total provisions in each case

(Reference: Paragraph 2.2.2; Page 32)

(₹ in crore)

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Total Grant/ Appropriation | Savings | Percentage |
|---------|-----------|---|----------------------------|----------|------------|
| 1 | PD | Public Debt (Capital Charged) | 9,105.63 | 4,180.22 | 45.91 |
| 2 | 04 | Other Expenditure pertaining to Home Department (Revenue Voted) | 83.28 | 38.59 | 46.34 |
| 3 | 06 | Finance (Revenue Voted) | 11,305.93 | 2,352.81 | 20.81 |
| 4 | 06 | Finance (Capital Voted) | 179.81 | 169.64 | 94.34 |
| 5 | 07 | Commercial Tax (Revenue Voted) | 2,612.12 | 902.84 | 34.56 |
| 6 | 08 | Land Revenue and District Administration (Revenue Voted) | 1,272.45 | 303.20 | 23.83 |
| 7 | 09 | Expenditure pertaining to Revenue Department (Revenue Voted) | 57.65 | 16.42 | 28.47 |
| 8 | 09 | Expenditure pertaining to Revenue Department (Capital Voted) | 17.22 | 17.22 | 100 |
| 9 | 12 | Energy (Capital Voted) | 10,203.14 | 2,847.17 | 27.90 |
| 10 | 13 | Farmers Welfare and Agriculture Development (Revenue Voted) | 4,161.22 | 1,113.97 | 26.77 |
| 11 | 15 | Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Revenue Voted) | 3,235.86 | 762.58 | 23.57 |
| 12 | 15 | Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Capital Voted) | 113.49 | 110.87 | 97.69 |
| 13 | 16 | Fisheries (Revenue Voted) | 83.83 | 25.11 | 29.95 |
| 14 | 17 | Co-operation (Revenue Voted) | 1,531.13 | 530.31 | 34.64 |
| 15 | 19 | Public Health and Family Welfare (Revenue Voted) | 4,328.66 | 891.17 | 20.59 |
| 16 | 20 | Public Health Engineering (Capital Voted) | 854.74 | 436.41 | 51.06 |
| 17 | 21 | Public Service and Management (Revenue Voted) | 131.63 | 86.46 | 65.68 |
| 18 | 22 | Urban Development and Environment (Revenue Voted) | 3,648.49 | 1,446.11 | 39.64 |
| 19 | 22 | Urban Development and Environment (Capital Voted) | 659.78 | 470.32 | 71.28 |
| 20 | 22 | Urban Development and Environment (Capital Charged) | 10.00 | 10.00 | 100 |
| 21 | 24 | Public Works-Roads and Bridges (Revenue Voted) | 1,678.92 | 473.08 | 28.18 |
| 22 | 24 | Public Works-Roads and Bridges (Capital Charged) | 50.00 | 20.44 | 40.88 |
| 23 | 26 | Culture (Capital Voted) | 35.30 | 14.64 | 41.47 |
| 24 | 27 | School Education (Primary Education) (Capital Voted) | 334.13 | 110.37 | 33.03 |
| 25 | 28 | State Legislature (Revenue Voted) | 87.16 | 18.09 | 20.75 |
| 26 | 29 | Law and Legislative Affairs (Revenue Voted) | 922.21 | 218.45 | 23.69 |
| 27 | 29 | Law and Legislative Affairs (Revenue Charged) | 124.24 | 36.04 | 29.01 |
| 28 | 31 | Planning, Economics and Statistics (Revenue Voted) | 284.48 | 190.17 | 66.85 |
| 29 | 33 | Tribal Welfare (Revenue Voted) | 1,757.42 | 400.79 | 22.81 |
| 30 | 34 | Social Justice (Revenue Voted) | 270.15 | 80.97 | 29.97 |

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Total Grant/ Appropriation | Savings | Percentage |
|--------------|-----------|---|----------------------------|------------------|--------------|
| 31 | 36 | Transport (Revenue Voted) | 81.65 | 18.30 | 22.41 |
| 32 | 38 | Ayush (Capital Voted) | 42.18 | 25.99 | 61.62 |
| 33 | 40 | Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Revenue Voted) | 2,068.88 | 439.16 | 21.23 |
| 34 | 40 | Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Capital Voted) | 158.50 | 110.15 | 69.50 |
| 35 | 41 | Tribal Areas Sub-Plan (Revenue Voted) | 6,738.59 | 2,224.11 | 33.01 |
| 36 | 41 | Tribal Areas Sub-Plan (Capital Voted) | 5,961.48 | 2,630.96 | 44.13 |
| 37 | 42 | Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges (Capital Voted) | 1,119.97 | 449.30 | 40.12 |
| 38 | 44 | Higher Education (Revenue Voted) | 2,210.76 | 569.20 | 25.75 |
| 39 | 44 | Higher Education (Capital Voted) | 158.93 | 51.23 | 32.23 |
| 40 | 49 | Scheduled Caste Welfare (Revenue Voted) | 100.13 | 22.59 | 22.56 |
| 41 | 50 | Horticulture and Food Processing (Revenue Voted) | 684.06 | 185.43 | 27.11 |
| 42 | 52 | Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions (Capital Voted) | 64.85 | 63.37 | 97.72 |
| 43 | 53 | Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Revenue Voted) | 1,047.41 | 379.51 | 36.23 |
| 44 | 53 | Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Capital Voted) | 201.47 | 201.47 | 100 |
| 45 | 56 | Rural Industry (Revenue Voted) | 274.10 | 91.28 | 33.30 |
| 46 | 57 | Externally Aided Projects Pertaining to Water Resources Department (Capital Voted) | 35.54 | 13.41 | 37.74 |
| 47 | 60 | Expenditure pertaining to District Plan Schemes (Capital Voted) | 425.97 | 91.75 | 21.54 |
| 48 | 64 | Scheduled Castes Sub-Plan (Revenue Voted) | 4,714.92 | 1,028.15 | 21.81 |
| 49 | 64 | Scheduled Castes Sub-Plan (Capital Voted) | 4,701.86 | 2,009.64 | 42.74 |
| 50 | 67 | Public Works-Buildings (Revenue Voted) | 662.73 | 164.28 | 24.79 |
| 51 | 67 | Public Works-Buildings (Capital Voted) | 286.93 | 96.78 | 33.73 |
| 52 | 68 | Financial Assistance to Tribal Area Sub-Plan-Urban Bodies (Revenue Voted) | 115.86 | 62.86 | 54.26 |
| 53 | 72 | Bhopal Gas Tragedy Relief and Rehabilitation (Revenue Voted) | 105.73 | 22.19 | 20.99 |
| 54 | 75 | Financial Assistance to Urban Bodies (Capital Voted) | 20.49 | 13.53 | 66.03 |
| 55 | 76 | New and Renewable Energy Sources (Revenue Voted) | 174.01 | 171.87 | 98.77 |
| 56 | 76 | New and Renewable Energy Sources (Capital Voted) | 10.00 | 10.00 | 100 |
| Total | | | 91,307.07 | 29,420.97 | 32.22 |

(Source: Appropriation Accounts 2016-17)

Appendix 2.3
Statement of grants/appropriations where savings exceeding ₹ 100 crore and more than 20 per cent of the total provisions in each case

(Reference: Paragraph 2.2.2; Page 32)

(₹ in crore)

| Sl. No. | Number and Name of the Grant/Appropriation | Original provision | Supplementary provision | Total | Actual expenditure | Savings | Percentage of saving |
|----------------------|---|--------------------|-------------------------|-----------|--------------------|----------|----------------------|
| Revenue-Voted | | | | | | | |
| 1 | 06-Finance | 11,304.43 | 1.50 | 11,305.93 | 8,953.12 | 2,352.81 | 20.81 |
| 2 | 07-Commercial Tax | 2,607.20 | 4.92 | 2,612.12 | 1,709.28 | 902.84 | 34.56 |
| 3 | 08-Land Revenue and District Administration | 1,255.74 | 16.71 | 1,272.45 | 969.25 | 303.20 | 23.83 |
| 4 | 13-Farmers Welfare and Agriculture Development | 1,877.88 | 2,283.34 | 4,161.22 | 3,047.25 | 1,113.97 | 26.77 |
| 5 | 15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan | 1,945.77 | 1,290.09 | 3,235.86 | 2,473.28 | 762.58 | 23.57 |
| 6 | 17-Co-operation | 670.88 | 860.25 | 1,531.13 | 1,000.82 | 530.31 | 34.64 |
| 7 | 19-Public Health and Family Welfare | 4,328.66 | Token | 4,328.66 | 3,437.49 | 891.17 | 20.59 |
| 8 | 22-Urban Development and Environment | 2,734.95 | 913.54 | 3,648.49 | 2,202.39 | 1,446.10 | 39.64 |
| 9 | 24-Public Works-Roads and Bridges | 1,678.92 | Token | 1,678.92 | 1,205.84 | 473.08 | 28.18 |
| 10 | 29-Law and Legislative Affairs | 848.70 | 73.51 | 922.21 | 703.76 | 218.45 | 23.69 |
| 11 | 31-Planning, Economics and Statistics | 284.02 | 0.46 | 284.48 | 94.31 | 190.17 | 66.85 |
| 12 | 33-Tribal Welfare | 1,757.42 | 0.00 | 1,757.42 | 1,356.62 | 400.80 | 22.81 |
| 13 | 40-Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 2,068.88 | Negligible | 2,068.88 | 1,629.72 | 439.16 | 21.23 |
| 14 | 41-Tribal Areas Sub-Plan | 5,751.77 | 986.82 | 6,738.59 | 4,514.48 | 2,224.11 | 33.01 |
| 15 | 44-Higher Education | 2,210.63 | 0.13 | 2,210.76 | 1,641.56 | 569.20 | 25.75 |
| 16 | 50-Horticulture and Food Processing | 502.52 | 181.54 | 684.06 | 498.64 | 185.42 | 27.11 |
| 17 | 53-Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan | 928.54 | 118.87 | 1,047.41 | 667.89 | 379.52 | 36.23 |
| 18 | 64-Scheduled Castes Sub-Plan | 4,201.75 | 513.17 | 4,714.92 | 3,686.77 | 1,028.15 | 21.81 |
| 19 | 67-Public Works-Buildings | 651.73 | 11.00 | 662.73 | 498.45 | 164.28 | 24.79 |
| 20 | 76-New and Renewable Energy Sources | 174.01 | 0.00 | 174.01 | 2.13 | 171.88 | 98.78 |

| Sl. No. | Number and Name of the Grant/Appropriation | Original provision | Supplementary provision | Total | Actual expenditure | Savings | Percentage of saving |
|------------------------|---|--------------------|-------------------------|------------------|--------------------|------------------|----------------------|
| Capital-Voted | | | | | | | |
| 21 | 06-Finance | 179.81 | 0.00 | 179.81 | 10.17 | 169.64 | 94.34 |
| 22 | 12-Energy | 9,640.43 | 562.71 | 10,203.14 | 7,355.97 | 2,847.17 | 27.90 |
| 23 | 15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan | 113.49 | 0.00 | 113.49 | 2.61 | 110.88 | 97.70 |
| 24 | 20-Public Health Engineering | 854.74 | Negligible | 854.74 | 418.33 | 436.41 | 51.06 |
| 25 | 22-Urban Development and Environment | 659.78 | 0.00 | 659.78 | 189.47 | 470.31 | 71.28 |
| 26 | 27-School Education (Primary Education) | 334.13 | 0.00 | 334.13 | 223.77 | 110.36 | 33.03 |
| 27 | 40-Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 123.50 | 35.00 | 158.50 | 48.35 | 110.15 | 69.50 |
| 28 | 41-Tribal Areas Sub-Plan | 5,277.56 | 683.92 | 5,961.48 | 3,330.52 | 2,630.96 | 44.13 |
| 29 | 42-Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges | 1,119.97 | Token | 1,119.97 | 670.67 | 449.30 | 40.12 |
| 30 | 53-Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan | 201.47 | 0.00 | 201.47 | 0.00 | 201.47 | 100 |
| 31 | 64-Scheduled Castes Sub-Plan | 4,390.52 | 311.34 | 4,701.86 | 2,692.22 | 2,009.64 | 42.74 |
| Capital-Charged | | | | | | | |
| 32 | PD-Public Debt | 9,105.63 | 0.00 | 9,105.63 | 4,925.41 | 4,180.22 | 45.91 |
| Total | | 79,785.43 | 8,848.82 | 88,634.25 | 60,160.54 | 28,473.71 | 32.12 |

(Source: Appropriation Accounts 2016-17)

Appendix 2.4

Grants indicating persistent savings
(Reference: Paragraph 2.2.3; Page 33)

(₹ in crore)

| Sl. No. | Number and Name of the Grant/Appropriation | Amount of Savings (per cent to total Grant/Appropriation in brackets) | | | | |
|------------------------|--|---|---------------------|---------------------|---------------------|---------------------|
| | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Revenue-Voted | | | | | | |
| 1 | 09-Expenditure Pertaining to Revenue Department | 11.08 (21.22) | 18.22 (29.99) | 21.08 (31.41) | 25.13 (41.32) | 16.42 (28.47) |
| 2 | 16-Fisheries | 12.25 (21.43) | 17.77 (26.78) | 26.88 (36.15) | 19.11 (27.19) | 25.11 (29.95) |
| 3 | 31-Planning, Economics and Statistics | 211.54 (75.54) | 121.62 (50.42) | 195.23 (73.02) | 81.14 (54.35) | 190.17 (66.85) |
| 4 | 36-Transport | 13.91 (21.95) | 18.85 (22.51) | 71.61 (55.93) | 57.01 (46.81) | 18.30 (22.42) |
| 5 | 50-Horticulture and Food Processing | 58.75 (24.54) | 157.11 (44.31) | 140.02 (33.23) | 117.38 (20.54) | 185.43 (27.11) |
| Revenue-Charged | | | | | | |
| 6 | 06-Finance | 12.93 (52.18) | 13.24 (89.64) | 12.40 (83.90) | 15.53 (89.87) | 7.06 (40.86) |
| Capital-Voted | | | | | | |
| 7 | 06-Finance | 1,374.53 (95.53) | 234.74 (81.98) | 141.27 (30.01) | 137.26 (75.81) | 169.64 (94.34) |
| 8 | 27-School Education (Primary Education) | 13.06 (49.73) | 34.85 (71.41) | 24.97 (21.44) | 129.46 (34.92) | 110.37 (33.03) |
| 9 | 58-Expenditure on Relief on account of Natural Calamities and Scarcity | 2.50 (76.69) | 2.50 (100) | 2.50 (100) | 3.00 (100) | 3.00 (100) |
| 10 | 64-Scheduled Caste Sub-Plan | 402.54 (23.48) | 522.74 (24.23) | 785.04 (33.93) | 837.73 (27.57) | 2,009.64 (42.74) |
| 11 | 67-Public Works-Buildings | 45.79 (32.98) | 91.29 (49.98) | 75.72 (40.33) | 68.62 (28.48) | 96.78 (33.73) |
| Capital-Charged | | | | | | |
| 12 | P.D.-Public Debt | 3,903.17 (52.13) | 4,018.05 (50.08) | 4,256.48 (46.38) | 3,912.80 (44.60) | 4,180.22 (45.91) |

(Source: Appropriation Accounts of respective years)

Appendix 2.5
Schemes in which entire provision of ₹ 10 crore
or more in each case remained unutilised
(Reference: Paragraph 2.2.4; Page 33)

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Name of Scheme | (₹ in crore) | | | |
|---------|-----------|---|--|---------------------------------------|------------------|------------------------|------------|
| | | | | Total Provision (Orig. + Supp.) | Expen- diture | Amount of Saving | Percentage |
| 1 | IP | Interest Payments and Servicing of Debt | 2049-01-101-5059-7.65 <i>per cent</i> Madhya Pradesh State Development Loan, 2016 | 15.30 | 0.00 | 15.30 | 100 |
| 2 | IP | Interest Payments and Servicing of Debt | 2049-01-101-6957-7.77 <i>per cent</i> Madhya Pradesh State Development Loan, 2015 | 32.48 | 0.00 | 32.48 | 100 |
| 3 | IP | Interest Payments and Servicing of Debt | 2049-01-101-6958-7.39 <i>per cent</i> Madhya Pradesh State Development Loan, 2015 | 21.63 | 0.00 | 21.63 | 100 |
| 4 | IP | Interest Payments and Servicing of Debt | 2049-01-101-6960-7.61 <i>per cent</i> Madhya Pradesh State Development Loan, 2016 | 22.83 | 0.00 | 22.83 | 100 |
| 5 | IP | Interest Payments and Servicing of Debt | 2049-01-101-7887-5.85 <i>per cent</i> Madhya Pradesh State Development Loan, 2017 | 46.80 | 0.00 | 46.80 | 100 |
| 6 | IP | Interest Payments and Servicing of Debt | 2049-01-101-9124-8.27 <i>per cent</i> Madhya Pradesh State Development Loan, 2025 | 124.06 | 0.00 | 124.06 | 100 |
| 7 | IP | Interest Payments and Servicing of Debt | 2049-01-200-3089-Interest on Ways and Means Advances and to meet short fall in cash Balance Received from the RBI | 50.00 | 0.00 | 50.00 | 100 |
| 8 | PD | Public Debt | 6003-106-6961-Power Bonds-I (Loan Recommended by Montek Singh Ahluwalia Committee) | 133.19 | 0.00 | 133.19 | 100 |
| 9 | PD | Public Debt | 6003-109-6962-Loans from HUDCO | 398.08 | 0.00 | 398.08 | 100 |
| 10 | PD | Public Debt | 6003-110-0637-Ways and Means Advances | 2,000.00 | 0.00 | 2,000.00 | 100 |
| 11 | PD | Public Debt | 6003-110-0779-Advances for Recoupment of Short fall | 2,000.00 | 0.00 | 2,000.00 | 100 |
| 12 | 06 | Finance | 2070-800-0101-State Plan Schemes (Normal)-0224-Other Expenditure | 641.75 | 0.00 | 641.75 | 100 |
| 13 | 06 | Finance | 2071-01-200-5653-Payment of Pension to All India Services Officers | 15.45 | 0.00 | 15.45 | 100 |
| 14 | 06 | Finance | 2071-01-101-9999-Composite State of Madhya Pradesh | 14.04 | 0.00 | 14.04 | 100 |
| 15 | 06 | Finance | 6075-800-6787-Provision for Settlement of Guaranteed Loans | 50.00 | 0.00 | 50.00 | 100 |
| 16 | 06 | Finance | 6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government | 25.00 | 0.00 | 25.00 | 100 |

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Name of Scheme | Total Provision (Orig. + Supp.) | Expenditure | Amount of Saving | Percentage |
|---------|-----------|--|---|---------------------------------|-------------|------------------|------------|
| 17 | 07 | Commercial Tax | 2030-02-797-6001-Transfer of cess levied on transfer of land under M.P. Upkar Adhiniyam 1982 to Rural Development Fund | 180.00 | 0.00 | 180.00 | 100 |
| 18 | 07 | Commercial Tax | 2030-02-797-6002-Transfer of the Additional Stamp Duty levied under M. P. Panchayat Adhiniyam to Panchayat Land Revenue S.F.F. | 450.00 | 0.00 | 450.00 | 100 |
| 19 | 09 | Expenditure Pertaining to Revenue Department | 4058-103-0101- State Plan Schemes (Normal)-3427-Machines and Equipments, Purchase of Printing Machines | 17.22 | 0.00 | 17.22 | 100 |
| 20 | 10 | Forest | 2406-01-797-3885-Transfer to Forest Development Fund | 50.00 | 0.00 | 50.00 | 100 |
| 21 | 12 | Energy | 4801-05-190-0101-State Plan Schemes (Normal)-2036-Smart Metering | 60.00 | 0.00 | 60.00 | 100 |
| 22 | 12 | Energy | 4801-05-190-0101-State Plan Schemes (Normal)-2037-Upgradation Scheme for Reducing Failure Rate of Transformers of Distribution Companies | 73.00 | 0.00 | 73.00 | 100 |
| 23 | 12 | Energy | 4801-05-190-0101-State Plan Schemes (Normal)-2051-Conversion of Amount of Continuous Loan Granted to Electricity Distribution Companies, into Share Capital | 5,000.00 | 0.00 | 5,000.00 | 100 |
| 24 | 14 | Animal Husbandry | 2403-001-0101-State Plan Schemes (Normal)-6998-Expenses on Production of Vaccines for Prevention of Animal Diseases | 33.55 | 0.00 | 33.55 | 100 |
| 25 | 14 | Animal Husbandry | 2403-107-0101-State Plan Schemes (Normal)-2088-Fodder Production Programme | 10.00 | 0.00 | 10.00 | 100 |
| 26 | 21 | Public Services and Management | 2053-093-1201-Externally Aided Project (Normal)-7628-Implementation of Services to All Project | 38.78 | 0.00 | 38.78 | 100 |
| 27 | 21 | Public Services and Management | 2053-800-0701-Centrally Sponsored Schemes Normal-9039-Implementation of E-District Scheme | 37.00 | 0.00 | 37.00 | 100 |
| 28 | 22 | Urban Development and Environment | 4217-60-800-1201- Externally Aided Projects (Normal)-1262-M.P. Urban Sanitation and Environment Sector Programme (M.P.U.S.E.P) | 10.00 | 0.00 | 10.00 | 100 |
| 29 | 22 | Urban Development and Environment | 4217-60-800-1201- Externally Aided Projects (Normal)-2043-Metro Rail | 152.00 | 0.00 | 152.00 | 100 |
| 30 | 22 | Urban Development and Environment | 4217-60-800-1201- Externally Aided Projects (Normal)-7711-M.P. Urban Development Project | 20.00 | 0.00 | 20.00 | 100 |
| 31 | 22 | Urban Development and Environment | 6217-60-800-1201- Externally Aided Project (Normal)-1262-M.P. Urban Sanitation and | 24.80 | 0.00 | 24.80 | 100 |

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Name of Scheme | Total Provision (Orig. + Supp.) | Expenditure | Amount of Saving | Percentage |
|---------|-----------|---|--|---------------------------------|-------------|------------------|------------|
| | | | Environment Sector Programme (M.P.U.S.E.P) | | | | |
| 32 | 22 | Urban Development and Environment | 6217-60-800-1201- Externally Aided Project (Normal)-2043-Metro Rail | 200.00 | 0.00 | 200.00 | 100 |
| 33 | 22 | Urban Development and Environment | 6217-60-800-1201- Externally Aided Project (Normal)-7711-Urban Development Project | 40.00 | 0.00 | 40.00 | 100 |
| 34 | 22 | Urban Development and Environment | 4217-01-050-0101- State Plan Schemes (Normal)-3115-Payment for Land Acquisition | 10.00 | 0.00 | 10.00 | 100 |
| 35 | 27 | School Education (Primary Education) | 2202-03-103-0101-State Plan Schemes (Normal)-2066-Solar Light | 10.00 | 0.00 | 10.00 | 100 |
| 36 | 27 | School Education (Primary Education) | 2202-03-103-0101-State Plan Schemes (Normal)-2067-Drinking Water | 15.00 | 0.00 | 15.00 | 100 |
| 37 | 27 | School Education (Primary Education) | 2202-03-103-0101-State Plan Schemes (Normal)-2072-Construction of 100 Seater Boys Hostel Building | 10.00 | 0.00 | 10.00 | 100 |
| 38 | 27 | School Education (Primary Education) | 4202-01-201-0101-State Plan Schemes (Normal)-7592-Construction/Repairing of Toilets in Schools | 10.00 | 0.00 | 10.00 | 100 |
| 39 | 31 | Planning, Economics and Statistics | 3454-02-800-0801-Central Sector Schemes (Normal)-1286-Statistical Grant | 41.29 | 0.00 | 41.29 | 100 |
| 40 | 31 | Planning, Economics and Statistics | 3454-02-800-0801-Central Sector Schemes (Normal)-7383-Strengthening of Economics and Statistics Offices | 66.00 | 0.00 | 66.00 | 100 |
| 41 | 31 | Planning, Economics and Statistics | 3454-02-800-0101-State Plan Schemes (Normal)-1285-Baseline Survey | 40.00 | 0.00 | 40.00 | 100 |
| 42 | 37 | Tourism | 5452-01-101-0801-Central Sector Scheme Normal-7404-Construction of International Convention Center Bhopal | 10.00 | 0.00 | 10.00 | 100 |
| 43 | 40 | Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 2202-02-109-0101-State Plan Schemes (Normal)-2078-Sitting Arrangement and Lab in High/Higher Secondary Schools | 17.00 | 0.00 | 17.00 | 100 |
| 44 | 41 | Tribal Areas Sub-Plan | 20-School Education Department 2202-01-796-101-0102-Tribal Area Sub-Plan-5776-Completion of Incomplete School Buildings under Sarva Shiksha Abhiyan | 13.50 | 0.00 | 13.50 | 100 |
| 45 | 41 | Tribal Areas Sub-Plan | 25-Tribal Welfare Department-2225-02-796-800-0702-Centrally Sponsored Schemes T.A.S.P.-7748-Umbrella Scheme | 59.16 | 0.00 | 59.16 | 100 |

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Name of Scheme | Total Provision (Orig. + Supp.) | Expenditure | Amount of Saving | Percentage |
|---------|-----------|---|--|---------------------------------|-------------|------------------|------------|
| 46 | 41 | Tribal Areas Sub-Plan | 52-Rural Industries Department-2851-796-107-0102-Tribal Area Sub Plan-6328-Motivation Development Programme | 20.50 | 0.00 | 20.50 | 100 |
| 47 | 41 | Tribal Areas Sub-Plan | 59-Horticulture and Food Processing Department-2401-796-119-0102- Tribal Area Sub Plan-5153-Scheme for Development of Food Processing Industries under Industry Promotion Policy | 12.07 | 0.00 | 12.07 | 100 |
| 48 | 41 | Tribal Areas Sub-Plan | 13-Energy Department 4801-05-796-190-0102- Tribal Area Sub Plan -2051-Conversion in Share Capital of Amount Granted Recurring Loans to Power Distribution Companies | 1,500.00 | 0.00 | 1,500.00 | 100 |
| 49 | 41 | Tribal Areas Sub-Plan | 13-Energy Department 6801-796-190-1202-Externally Aided Project (Tribal Area Sub Plan)-1284-Strengthening of Distribution system (ADB-3) | 60.00 | 0.00 | 60.00 | 100 |
| 50 | 41 | Tribal Areas Sub-Plan | 34-Public Health Engineering Department-4215-01-796-800-1202- Externally Aided Project (Tribal Sub-Plan)-1323-Construction of Water Project from loans obtained from Jaika | 48.00 | 0.00 | 48.00 | 100 |
| 51 | 41 | Tribal Areas Sub-Plan | 38-Higher Education Department-4202-01-796-203-1202- Externally Aided Project (Tribal Sub-Plan)-7464-Improvement in M.P. Higher Education | 20.00 | 0.00 | 20.00 | 100 |
| 52 | 44 | Higher Education | 2202-03-103-1201- Externally Aided Project (Normal)-7464-Improvement in M.P. Higher Education | 139.00 | 0.00 | 139.00 | 100 |
| 53 | 44 | Higher Education | 4202-01-203-1201- Externally Aided Project (Normal)-7464-Improvement in M.P. Higher Education | 54.00 | 0.00 | 54.00 | 100 |
| 54 | 47 | Technical Education and Skill Development | 2203-001-0101-State Plan Schemes (Normal)-7469-National Higher Education Mission | 10.08 | 0.00 | 10.08 | 100 |
| 55 | 48 | Narmada Valley Development | 4700-80-800-0101- State Plan Scheme (Normal)-1406-Kali Sindh Link Project | 10.00 | 0.00 | 10.00 | 100 |

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Name of Scheme | Total Provision (Orig. + Supp.) | Expenditure | Amount of Saving | Percentage |
|---------|-----------|---|---|---------------------------------|-------------|------------------|------------|
| 56 | 52 | Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions | 22- Panchayat Department 2515-796-198-0702-Centrally Sponsored Schemes T.S.P.-1213-Prime Minister Adrsh Gram Yojna | 11.80 | 0.00 | 11.80 | 100 |
| 57 | 53 | Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan | 18-Urban Development and Environment 2217-05-789-191-0103-Scheduled Castes Sub-Plan-6221-Infrastructure Development Scheme for Small and Medium Towns | 70.00 | 0.00 | 70.00 | 100 |
| 58 | 53 | Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan | 4217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub-Plan)-2043-Metro Rail | 10.00 | 0.00 | 10.00 | 100 |
| 59 | 53 | Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan | 4217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub-Plan)-7336-M.P. Urban Services Improvement Programme (A.D.B.) | 27.44 | 0.00 | 27.44 | 100 |
| 60 | 53 | Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan | 6217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub-Plan)-2043-Metro Rail | 90.00 | 0.00 | 90.00 | 100 |
| 61 | 53 | Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan | 6217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub-Plan)-7336-M.P. Urban Services Improvement Programme (A.D.B.) | 64.03 | 0.00 | 64.03 | 100 |
| 62 | 55 | Women and Child Development | 2236-02-102-0701-Centrally Sponsored Schemes Normal-1292-Multi Sector Nutrition Programme | 167.77 | 0.00 | 167.77 | 100 |
| 63 | 56 | Rural Industry | 2851-107-0101-State Plan Schemes (Normal)-6328-Motivation Development Programme | 40.33 | 0.00 | 40.33 | 100 |
| 64 | 64 | Scheduled Castes Sub-Plan | 09-Sports and Youth Welfare Department-2204-789-800-0103-Scheduled Caste Sub Plan-2050-Swami Vivekananda Sports and Fitness Centre | 12.60 | 0.00 | 12.60 | 100 |
| 65 | 64 | Scheduled Castes Sub-Plan | 20-School Education Department-2202-01-789-101-0103-Scheduled Caste Sub Plan-5776-Completion of Incomplete School Buildings under Sarva Shiksha Abhiyan | 11.50 | 0.00 | 11.50 | 100 |

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Name of Scheme | Total Provision (Orig. + Supp.) | Expenditure | Amount of Saving | Percentage |
|---------|-----------|----------------------------------|---|---------------------------------|-------------|------------------|------------|
| 66 | 64 | Scheduled Castes Sub-Plan | 29-Food and Civil Supply Department 2408-01-789-800-0103- Scheduled Caste Sub Plan- 7749-Scheme of Ascertaining Availability of Five Litre Kuppi to the Beneficiaries of Scheduled Caste/Scheduled Tribe | 10.70 | 0.00 | 10.70 | 100 |
| 67 | 64 | Scheduled Castes Sub-Plan | 38-Higher Education Department 2202-03-789-103-1203- Externally Aided Projects (S.C.S.P.)-7464-Improvement in Madhya Pradesh Higher Education | 10.00 | 0.00 | 10.00 | 100 |
| 68 | 64 | Scheduled Castes Sub-Plan | 55-Schedule Caste Welfare Department 2225-01-789-277-0803-Central Sector Schemes (S.C.S.P.)- 7765-Post Metric Scholarships (Higher Secondary Level)- | 30.00 | 0.00 | 30.00 | 100 |
| 69 | 64 | Scheduled Castes Sub-Plan | 13-Energy Department 4801-05-789-190-0103- Scheduled Caste Sub Plan- 2035-Scheme for Conversion of Temporary Pump Connection into Permanent Pump Connection | 24.00 | 0.00 | 24.00 | 100 |
| 70 | 64 | Scheduled Castes Sub-Plan | 13-Energy Department 4801-05-789-190-0103- Scheduled Caste Sub Plan- 2051- Conversion of amount of Continuous Loan Granted to Electricity Distribution Companies into Share Capital | 1,068.00 | 0.00 | 1,068.00 | 100 |
| 71 | 64 | Scheduled Castes Sub-Plan | 13-Energy Department 6801-789-190-1203-Externally Aided Projects (S.C.S.P.)-1284- Strengthening of Transmission System (A.D.B.-3) | 70.00 | 0.00 | 70.00 | 100 |
| 72 | 64 | Scheduled Castes Sub-Plan | 13-Energy Department 6801-789-190-1203-Externally Aided Projects (S.C.S.P.)-5523- Arrangement of Independent feeder for Agriculture use | 40.00 | 0.00 | 40.00 | 100 |
| 73 | 64 | Scheduled Castes Sub-Plan | 38-Higher Education Department 4202-01-789-203- 1203- Externally Aided Projects (Scheduled Caste Sub Plan)-7464-Improvement in Madhya Pradesh Higher Education | 30.00 | 0.00 | 30.00 | 100 |

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Name of Scheme | Total Provision (Orig. + Supp.) | Expenditure | Amount of Saving | Percentage |
|--------------|-----------|--|--|---------------------------------|-------------|------------------|------------|
| 74 | 67 | Public Works Buildings | 2059-01-053-0101-State Plan Schemes (Normal)-4220-Education Medical College | 11.00 | 0.00 | 11.00 | 100 |
| 75 | 67 | Public Works Buildings | 4210-03-105-0101-State Plan Schemes (Normal)-6591-Establishment of Medical Science University at Jabalpur | 30.00 | 0.00 | 30.00 | 100 |
| 76 | 68 | Financial Assistance to Tribal Area Sub-Plan-Urban Bodies | 2217-05-796-191-0102-Tribal Area Sub Plan-6221-Infrastructure Development Schemes for Small and Medium Towns | 12.70 | 0.00 | 12.70 | 100 |
| 77 | 68 | Financial Assistance to Tribal Area Sub-Plan-Urban Bodies | 2217-05-796-800-0702-Centrally Sponsored Schemes T.S.P.-1238-Atal Mission for Rejuvenation and Urban Transformation | 10.00 | 0.00 | 10.00 | 100 |
| 78 | 74 | Financial Assistance to Three Tier Panchayati Raj Institutions | 2501-06-198-0101-State Plan Schemes (Normal)-5484-Vocational Training through Public participation under Integrated Employment Programme | 20.00 | 0.00 | 20.00 | 100 |
| 79 | 74 | Financial Assistance to Three Tier Panchayati Raj Institutions | 2505-01-197-0701-Centrally Sponsored Schemes (Normal)-6923-National Rural Employment Guarantee Scheme | 640.00 | 0.00 | 640.00 | 100 |
| 80 | 74 | Financial Assistance to Three Tier Panchayati Raj Institutions | 2515-800-0101-State Plan Schemes (Normal)-1213-Prime Minister Adarsh Grame Yojna | 30.80 | 0.00 | 30.80 | 100 |
| 81 | 75 | Financial Assistance to Urban Bodies | 2217-05-192-0101- State Plan Schemes (Normal)-6221-Infrastructure Development Schemes for Small and Medium Towns | 50.00 | 0.00 | 50.00 | 100 |
| 82 | 76 | New and Renewable Energy Sources | 2810-02-102-0410-Energy Development Fund-3220-Grants-in-aid to M.P. Energy Development Corporation | 146.40 | 0.00 | 146.40 | 100 |
| 83 | 76 | New and Renewable Energy Sources | 2810-60-800-0101- State Plan Schemes (Normal)-3220-Grants-in-aid to M.P. Energy Development Corporation | 10.01 | 0.00 | 10.01 | 100 |
| Total | | | | 16,911.64 | 0.00 | 16,911.64 | 100 |

(Source: Appropriation Accounts 2016-17)

Appendix 2.6
Cases where supplementary provision
(₹ one crore or more in each case) proved unnecessary
(Reference: Paragraph 2.2.5; Page 33)

(₹ in crore)

| Sl. No. | Number and name of the Grant/ Appropriation | Original provision | Actual expenditure | Savings out of original provision | Supplementary provision |
|----------------------------|--|--------------------|--------------------|-----------------------------------|-------------------------|
| A-Revenue (Voted) | | | | | |
| 1 | 01-General Administration | 375.96 | 323.35 | 52.61 | 22.52 |
| 2 | 03-Police | 5,136.63 | 4,684.18 | 452.45 | 99.71 |
| 3 | 06-Finance | 11,304.43 | 8,953.12 | 2,351.31 | 1.50 |
| 4 | 07-Commercial Tax | 2,607.20 | 1,709.28 | 897.92 | 4.92 |
| 5 | 08-Land Revenue and District Administration | 1,255.75 | 969.25 | 286.50 | 16.71 |
| 6 | 10-Forest | 1,724.72 | 1,494.45 | 230.27 | 32.13 |
| 7 | 14-Animal Husbandry | 764.18 | 618.34 | 145.84 | 6.00 |
| 8 | 16-Fisheries | 68.93 | 58.73 | 10.20 | 14.90 |
| 9 | 21-Public Services and Management | 126.63 | 45.16 | 81.47 | 5.00 |
| 10 | 27-School Education (Primary Education) | 7,415.76 | 5,993.91 | 1,421.85 | 13.45 |
| 11 | 28-State Legislature | 80.91 | 69.08 | 11.83 | 6.25 |
| 12 | 29-Law and Legislative Affairs | 848.71 | 703.76 | 144.95 | 73.51 |
| 13 | 36-Transport | 79.65 | 63.34 | 16.31 | 2.00 |
| 14 | 37-Tourism | 141.56 | 134.40 | 7.16 | 7.00 |
| 15 | 38-Ayush | 359.95 | 311.06 | 48.89 | 10.45 |
| 16 | 41-Tribal Areas Sub-Plan | 5,751.77 | 4,514.48 | 1,237.29 | 986.82 |
| 17 | 47-Technical Education and Skill Development | 571.19 | 470.77 | 100.42 | 10.52 |
| 18 | 50-Horticulture and Food Processing | 502.52 | 498.64 | 3.88 | 181.54 |
| 19 | 51-Religious Trusts and Endowments | 154.67 | 141.29 | 13.38 | 1.26 |
| 20 | 53- Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan | 928.54 | 667.89 | 260.65 | 118.87 |
| 21 | 55-Women and Child Development | 2,588.70 | 2,500.80 | 87.90 | 30.12 |
| 22 | 56-Rural Industry | 271.04 | 182.82 | 88.22 | 3.06 |
| 23 | 64-Scheduled Castes Sub-Plan | 4,201.75 | 3,686.77 | 514.98 | 513.17 |
| 24 | 65-Aviation | 22.28 | 21.85 | 0.43 | 4.00 |
| 25 | 67-Public Works-Buildings | 651.73 | 498.45 | 153.28 | 11.00 |
| 26 | 69-Nomadic and Semi Nomadic Caste Welfare | 16.98 | 9.21 | 7.77 | 2.00 |
| 27 | 73-Medical Education Department | 641.73 | 625.95 | 15.78 | 41.31 |
| Total (A) | | 48,593.87 | 39,950.33 | 8,643.54 | 2,219.72 |
| B-Capital (Voted) | | | | | |
| 28 | 12-Energy | 9,640.43 | 7,355.97 | 2,284.46 | 562.71 |
| 29 | 36-Transport | 52.76 | 52.44 | 0.32 | 9.00 |
| 30 | 40-Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 123.50 | 48.35 | 75.15 | 35.00 |
| 31 | 41-Tribal Areas Sub-Plan | 5,277.56 | 3,330.52 | 1,947.04 | 683.92 |
| 32 | 44-Higher Education | 120.29 | 107.70 | 12.59 | 38.64 |
| 33 | 57-Externally Aided Projects Pertaining to Water Resources Department | 23.04 | 22.13 | 0.91 | 12.50 |
| 34 | 64-Scheduled Castes Sub-Plan | 4,390.52 | 2,692.22 | 1,698.30 | 311.33 |
| Total (B) | | 19,628.10 | 13,609.33 | 6,018.77 | 1,653.10 |
| C-Revenue (Charged) | | | | | |
| 35 | 29-Law and Legislative Affairs | 116.39 | 88.20 | 28.19 | 7.85 |
| Total (C) | | 116.39 | 88.20 | 28.19 | 7.85 |
| Total (A+B+C) | | 68,338.36 | 53,647.86 | 14,690.50 | 3,880.67 |

(Source: Appropriation Accounts 2016-17)

Appendix 2.7
Cases where supplementary provision proved excessive
(₹ one crore or more in each case)
 (Reference: Paragraph 2.2.5; Page 34)

| (₹ in crore) | | | | | |
|--------------------------|---|-------------------------------|------------------------------------|--------------------|-----------------|
| Sl. No. | Number and name of Grant/ Appropriation | Original Grant/ Appropriation | Supplementary Grant/ Appropriation | Actual expenditure | Saving |
| A-Revenue (Voted) | | | | | |
| 1 | 04-Other Expenditure Pertaining to Home Department | 41.36 | 41.92 | 44.69 | 38.59 |
| 2 | 11-Commerce, Industry and Employment | 1,357.26 | 397.32 | 1,710.56 | 44.03 |
| 3 | 12-Energy | 6,551.05 | 6,401.82 | 12,438.45 | 514.41 |
| 4 | 13-Farmers Welfare and Agriculture Development | 1,877.88 | 2,283.34 | 3,047.25 | 1,113.97 |
| 5 | 15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan | 1,945.77 | 1,290.09 | 2,473.28 | 762.58 |
| 6 | 17- Co-operation | 670.88 | 860.25 | 1,000.82 | 530.31 |
| 7 | 20-Public Health Engineering | 489.03 | 70.00 | 492.12 | 66.92 |
| 8 | 22-Urban Development and Environment | 2,734.95 | 913.54 | 2,202.39 | 1,446.11 |
| 9 | 26-Culture | 139.43 | 41.11 | 157.56 | 22.98 |
| 10 | 30-Rural Development | 583.10 | 125.00 | 646.71 | 61.39 |
| 11 | 32-Public Relations | 241.82 | 158.00 | 382.49 | 17.33 |
| 12 | 34-Social Justice | 243.00 | 27.15 | 189.18 | 80.97 |
| 13 | 39-Food, Civil Supplies and Consumer Protection | 1,136.53 | 453.23 | 1,551.16 | 38.59 |
| 14 | 46-Science and Technology | 169.32 | 62.22 | 217.38 | 14.16 |
| 15 | 52-Financial Assistance to Triabai Area Sub-Plan-Three Tier Panchayati Raj Institutions | 3,869.86 | 1,418.73 | 4,368.96 | 919.63 |
| 16 | 58- Expenditure on Relief on Account of Natural Calamities and Scarcity | 2,399.25 | 1,875.85 | 3,893.77 | 381.33 |
| 17 | 71-Expenditure Pertaining to Shimhast 2016 | 229.55 | 360.00 | 522.79 | 66.75 |
| 18 | 74- Financial Assistance to Three Tier Panchayati Raj Institutions | 17,300.43 | 3,277.43 | 17,420.70 | 3,157.16 |
| 19 | 75- Financial Assistance to Urban Bodies | 6,571.12 | 733.98 | 7,015.95 | 289.15 |
| Total (A) | | 48,551.59 | 20,790.98 | 59,776.21 | 9,566.36 |
| B-Capital (Voted) | | | | | |
| 20 | 03-Police | 197.03 | 171.90 | 353.39 | 15.54 |
| 21 | 21-Public Services and Management | 6.00 | 4.00 | 8.01 | 1.99 |
| 22 | 23-Water Resources Department | 4,147.37 | 915.20 | 5,027.04 | 35.53 |
| 23 | 30-Rural Development | 1,250.10 | 952.90 | 2,088.83 | 114.17 |
| 24 | 37-Tourism | 105.00 | 10.00 | 112.14 | 2.86 |
| 25 | 39-Food, Civil Supplies and Consumer Protection | 109.82 | 261.27 | 357.69 | 13.40 |
| 26 | 45-Minor Irrigation Works | 687.07 | 100.00 | 735.73 | 51.34 |
| 27 | 47-Technical Education and Skill Development | 90.03 | 10.83 | 96.65 | 4.21 |
| 28 | 48-Narmada Valley Development | 1,549.55 | 359.12 | 1,581.42 | 327.25 |
| 29 | 55-Women and Child Development | 118.24 | 96.90 | 203.81 | 11.33 |

| Sl. No. | Number and name of Grant/ Appropriation | Original Grant/ Appropriation | Supplementary Grant/ Appropriation | Actual expenditure | Saving |
|----------------------------|---|-------------------------------|------------------------------------|--------------------|------------------|
| 30 | 60- Expenditure pertaining to District Plan Schemes | 226.04 | 199.94 | 334.22 | 91.76 |
| 31 | 61- Expenditure pertaining to Bundelkhand Package | 72.00 | 68.40 | 119.62 | 20.78 |
| 32 | 73-Medical Education Department | 58.11 | 132.74 | 168.18 | 22.67 |
| Total (B) | | 8,616.36 | 3,283.20 | 11,186.73 | 712.83 |
| C-Revenue (Charged) | | | | | |
| 33 | 01-General Administration | 44.31 | 19.49 | 46.70 | 17.10 |
| 34 | 75- Financial Assistance to Urban Bodies | 253.06 | 137.19 | 385.18 | 5.07 |
| Total (C) | | 297.37 | 156.68 | 431.88 | 22.17 |
| Total (A+B+C) | | 57,465.32 | 24,230.86 | 71,394.82 | 10,301.36 |

Additional requirement: Actual expenditure - Original provision = 71,394.82 - 57,465.32 = 13,929.50
 (Source: Appropriation Accounts 2016-17)

Appendix 2.8
Excessive/unnecessary re-appropriation of funds
(₹ one crore or more in each case)
(Reference: Paragraph 2.2.6; Page 34)

(₹ in crore)

| Sl. No. | Grant No. | Name of the Grant | Head of account | Re-appropriation | Excess (+) | Saving (-) |
|---------|-----------|---|--|------------------|------------|------------|
| 1 | 03 | Police | 2055-109-0101-State Plan Schemes (Normal)-5555-Security of Big Cities and Sensitive Places | (+)49.22 | 0.00 | (-)20.68 |
| 2 | 03 | Police | 2055-800-0101-State Plan Schemes (Normal)-7346-Centralised Police Call Centre and Control Room Mechanism | (+)65.66 | 0.00 | (-)14.80 |
| 3 | 05 | Jail | 2056-101-0101-State Plan Schemes (Normal) 5044-Modernisation of Jails | (+)14.62 | 0.00 | (-)1.84 |
| 4 | 07 | Commercial Tax | 2039-001-1470-Establishment of District Workers | (+)1.21 | 0.00 | (-)37.82 |
| 5 | 07 | Commercial Tax | 2039-104-4173-Purchase of Spirit | (+)40.00 | 0.00 | (-)12.44 |
| 6 | 08 | Land Revenue and District Administration | 2053-094-0619-Sub-Divisional Establishment | (+)10.00 | 0.00 | (-)50.72 |
| 7 | 40 | Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 2202-02-800-0101-State Plan Schemes (Normal)-5704-Strengthening of High Schools and Upgradation of Middle Schools into High Schools | (+)4.49 | 0.00 | (-)3.68 |
| 8 | 40 | Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 2204-800-1084-Expenditure on Sports and Activities | (+)5.00 | 0.00 | (-)1.07 |
| 9 | 48 | Narmada Valley Development | 4700-80-800-0101-State Plan Schemes (Normal)-1408-Bistan Lift Irrigation Project | (+)18.00 | 0.00 | (-)13.32 |
| 10 | 48 | Narmada Valley Development | 4801-80-800-0101-State Plan Schemes (Normal)-4406-Expenditure of Land Acquisition and Other Work in Submerged Area of Sardar Sarovar | (+)36.79 | 0.00 | (-)9.15 |
| 11 | 57 | Externally Aided Projects Pertaining to Water Resources Department | 4700-64-800-1201-Externally Aided Projects (Normal)-6831-Improvement in Productivity of Pre-Constructed Irrigation Schemes of Five Basins-Water Resources Department | (+)4.05 | 0.00 | (-)1.90 |
| 12 | 58 | Expenditure on Relief on Account of Natural Calamities And Scarcity | 2245-01-101-6422-Grant Assistance for Loss of Crops due to drought | (+)495.82 | 0.00 | (-)2.37 |
| 13 | 58 | Expenditure on Relief on Account of Natural Calamities And Scarcity | 2245-02-101-0747-Relief to Hailstorm Sufferers | (+)49.10 | 0.00 | (-)19.79 |
| 14 | 64 | Scheduled Caste Sub-Plan | 55-Scheduled Caste Welfare Department 2225-01-789-800-0103- Scheduled Caste Sub-Plan-6102- Scheduled Caste Service Prize, Award and Honour | (+)11.19 | 0.00 | (-)2.76 |
| 15 | 03 | Police | 2055-104-4492-Normal Expenditure (Special Police) | (-)134.37 | (+)7.04 | 0.00 |

| Sl. No. | Grant No. | Name of the Grant | Head of account | Re-appropriation | Excess (+) | Saving (-) |
|--------------|-----------|---|--|------------------|------------------|------------------|
| 16 | 03 | Police | 2055-109-4491-General Expenditure (District Establishment) | (-)270.09 | (+)9.71 | 0.00 |
| 17 | 23 | Water Resources Department | 2700-32-101-2894-Barrage and Canals | (-)11.97 | (+)7.12 | 0.00 |
| 18 | 31 | Planning, Economics and Statistics | 3454-02-800-0101-State Plan Schemes (Normal)-6270-Formation of Jan Abhiyan Parishad | (-)14.77 | (+)5.00 | 0.00 |
| 19 | 40 | Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 2204-102-3755-National Cadet Corps Senior Division | (-) 9.52 | (+)4.06 | 0.00 |
| 20 | 41 | Tribal Area Sub-Plan | 20-School Education Department 2202-01-796-101-0702-Centrally Sponsored Schemes T.A.S.P-6809-Kasturba Gandhi Gram Balika Vidyalaya | (-)14.50 | (+)3.00 | 0.00 |
| 21 | 41 | Tribal Area Sub-Plan | 25-Tribal Welfare Department 4225-02-796-102-0802-Central Sector Schemes T.A.S.P.-7881-Miscellaneous Development Works in Tribal Sub-Plan Area, Article 275(1) | (-)177.61 | (+)26.03 | 0.00 |
| 22 | 41 | Tribal Area Sub-Plan | 25-Tribal Welfare Department 4225-02-794-800-0602-Schemes financed Out of Additive Funds from Government of India for Tribal Sub Plan-5211-Local Development Programme under Integrated Tribal Development Project | (-)80.52 | (+)1.47 | 0.00 |
| 23 | 41 | Tribal Area Sub-Plan | 42-Technical Education & Skill Development Department 4250-796-201-0102-Tribal Area Sub Plan-6952-Construction of Building for Industrial Training Institutes | (-)32.04 | (+)6.90 | 0.00 |
| 24 | 58 | Expenditure on Relief on Account of Natural Calamities And Scarcity | 2245-80-102-1301-Central Finance Commission (Normal)-2065-14 th Finance Commission Capacity Building | (-)22.20 | (+)2.34 | 0.00 |
| 25 | 60 | Expenditure Pertaining to District Plan Schemes | 4515-800-0101-State Plan Schemes (Normal)-6378-Government Contribution in District Plan Schemes Implemented with Public Participation | (-)32.22 | (+)3.66 | 0.00 |
| 26 | 60 | Expenditure Pertaining to District Plan Schemes | 4515-800-0101-State Plan Schemes (Normal)-8284-Madhya Pradesh Assembly Constituency Area Development Scheme | (-)78.53 | (+)83.68 | 0.00 |
| 27 | 67 | Public Works-Buildings | 4210-03-105-0101-State Plan Schemes (Normal)-7296-Construction of Super Specialty Hospital of 2000 Beds in Medical Colleges Bhopal | (-)18.75 | (+)2.66 | 0.00 |
| 28 | 74 | Financial Assistance to Three Tier Panchayati Raj Institutions | 2235-60-198-0101-State Plan Schemes (Normal)-9142-Social Security and Welfare | (-)29.75 | (+)3.06 | 0.00 |
| Total | | | | | (+)165.73 | (-)192.34 |

(Source: Appropriation Accounts 2016-17)

Appendix 2.9
Substantial surrenders made during 2016-17
(Reference: Paragraph 2.2.7; Page 34)

(₹ in crore)

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|-----------|---|--|-----------|--------------------|-----------------------|
| 1 | 01 | General Administration | 2015-101-6757-Election Expenditure of Local Bodies | 42.58 | 27.67 | 64.98 |
| 2 | 03 | Police | 4055-800-0101-State Plan Schemes (Normal)-7352-Construction of administrative buildings | 9.50 | 9.50 | 100 |
| 3 | | | 4055-800-0101-State Plan Schemes (Normal)-7356-Upgradation of police Lines | 5.00 | 5.00 | 100 |
| 4 | 04 | Other Expenditure Pertaining to Home Department | 2235-60-200-0801-Centrally Sector Schemes (Normal)-1338-Madhya Pradesh Criminal Victims Compensation Scheme 2015 | 21.80 | 21.79 | 99.95 |
| 5 | | | 2235-60-200-0101-State Plan Schemes (Normal)-6072-Assistance to Calamities Management Institution | 10.00 | 5.00 | 50 |
| 6 | | | 2235-60-200-0101- State Plan Schemes (Normal)-7330-Disaster information and Communication Technic Development | 1.65 | 1.60 | 96.97 |
| 7 | | | 3454-01-800-0801-Central Sector Schemes Normal-7401-National Population Register (N.P.R.) | 2.75 | 2.54 | 92.36 |
| 8 | 06 | Finance | 4070-800-0101-State Plan Schemes (Normal)-5632-Grant for Infrastructure Development under Public Private Partnership | 48.00 | 27.94 | 58.21 |
| 9 | 11 | Commerce, Industry and Employment | 2851-101-0725-Maintenece of Industrial Institutes | 8.00 | 4.86 | 60.75 |
| 10 | 12 | Energy | 2801-80-101-2035-Scheme for Conversion of Temporary Pump Connections to Permanent Pump Connection | 130.81 | 130.81 | 100 |
| 11 | | | 2801-80-101-5607-Grant to MPSEB/ Succeeding Companies to New Electric Connections to Farmers | 397.29 | 377.29 | 94.97 |
| 12 | | | 4801-05-190-0101-State Plan Schemes (Normal)-2036-Smart Metering | 60.00 | 60.00 | 100 |
| 13 | | | 4801-05-190-0101-State Plan Schemes (Normal)-2037-Upgradation Scheme for Reducing Failure Rate of Transformers of Distribution Companies | 73.00 | 73.00 | 100 |
| 14 | | | 4801-05-190-0101-State Plan Schemes (Normal)-6929-Strengthening of Transmission System | 100.00 | 90.50 | 90.50 |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|--|---|--|--|--------------------|-----------------------|
| 15 | | | 6801-190-0101-State Plan Schemes (Normal)-7900-Strengthening of Sub-Transmission and Distribution System | 147.24 | 122.04 | 82.88 |
| 16 | 13 | Farmers Welfare and Agriculture Development | 2401-102-0701-Centrally Sponsored Schemes Normal-7497-Sub Mission Rain fed Area Development | 40.50 | 34.18 | 84.39 |
| 17 | 2401-102-0701-Centrally Sponsored Schemes Normal-7499-Sub Mission Soil Health Management | | 51.00 | 41.48 | 81.33 | |
| 18 | 2401-102-0701-Centrally Sponsored Schemes Normal-7717-Prime Minister Agriculture Irrigation Scheme | | 86.36 | 78.35 | 90.72 | |
| 19 | 2401-105-0701-Centrally Sponsored Schemes Normal-1227-Traditional Agriculture Development Scheme | | 41.50 | 22.08 | 53.20 | |
| 20 | 20 | | Public Health Engineering | 4215-01-102-0701-Centrally Sponsored Schemes Normal-7162-Water Supply in Rural Schools | 18.30 | 10.95 |
| 21 | 4215-01-102-0701- Centrally Sponsored Schemes Normal-7298-Water Supply Arrangement in Anganwadi Centers | 18.51 | | 12.36 | 66.77 | |
| 22 | 4215-01-102-0101-State Plans Schemes (Normal)-7386-Narmada-Shipra Link Project Based Rural Water Supply Scheme | 3.18 | | 3.18 | 100 | |
| 23 | 4215-01-800-1401-Nabard General-7301- Implementation of Water Supply Schemes through Water Corporations | 270.00 | | 180.00 | 66.67 | |
| 24 | 21 | Public Service and Management | | 2053-093-1201-Externally Aided Project (Normal)-7628-Implementation of Services to All Project | 38.78 | 38.78 |
| 25 | 2053-800-0701-Centrally Sponsored Schemes Normal-9039-Implementation of E-District Scheme | | 37.00 | 37.00 | 100 | |
| 26 | 22 | Urban Development and Environment | 2217-05-800-1201- Externally Aided Project (Normal)-6440-Strengthening of Urban Transport Arrangements | 4.75 | 3.68 | 77.47 |
| 27 | 2217-05-800-1201- Externally Aided Project (Normal)-7336-M.P. Urban Services Improvement Programme (A.D.B.) | | 50.00 | 40.00 | 80 | |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|-----------|--------------------------------------|--|-----------|--------------------|-----------------------|
| 28 | | | 2217-05-800-0701- Centrally Sponsored Scheme Normal-1238-Atal Mission for Rejuvenation and Urban Transformation | 1,477.00 | 1,005.22 | 68.06 |
| 29 | | | 4217-60-800-1201- Externally Aided Projects (Normal)-1262-M.P. Urban Sanitation and Environment Sector Programme (M.P.U.S.E.P) | 10.00 | 10.00 | 100 |
| 30 | | | 4217-60-800-1201- Externally Aided Projects (Normal)-2043-Metro Rail | 152.00 | 152.00 | 100 |
| 31 | | | 4217-60-800-1201-Externally Aided Project (Normal)-7336-M.P. Urban Services Improvement Programme (A.D.B.) | 20.00 | 19.25 | 96.25 |
| 32 | | | 4217-60-800-1201- Externally Aided Projects (Normal)-7711-M.P. Urban Development Project | 20.00 | 20.00 | 100 |
| 33 | | | 6217-60-800-1201- Externally Aided Project (Normal)-1262-M.P. Urban Sanitation and Environment Sector Programme (M.P.U.S.E.P) | 24.80 | 24.80 | 100 |
| 34 | | | 6217-60-800-1201- Externally Aided Project (Normal)-2043-Metro Rail | 200.00 | 200.00 | 100 |
| 35 | | | 6217-60-800-1201- Externally Aided Project (Normal)-7711-M.P. Urban Development Project | 40.00 | 40.00 | 100 |
| 36 | | | 4217-01-050-0101- State Plan Schemes (Normal)-3115-Payment for Land Acquisition | 10.00 | 10.00 | 100 |
| 37 | 23 | Water Resources Department | 2700-32-101-2894-Barrage and Canals | 22.61 | 11.97 | 52.94 |
| 38 | | | 2701-80-799-0101-State Plan Scheme (Normal)-1051-Stock | 1.80 | 1.80 | 100 |
| 39 | 26 | Culture | 2205-102-0101- State Plan Scheme (Normal)-6042-Establishment Expenditure of Ravindra Bhawan | 4.40 | 2.92 | 66.36 |
| 40 | | | 2205-107-4283-Museums | 1.75 | 1.75 | 100 |
| 41 | | | 4202-04-800-0701- Centrally Sponsored Scheme Normal-7721-Tagore Kala Sankul Vidisha | 9.00 | 6.84 | 76 |
| 42 | | | 4202-04-800-0701- Centrally Sponsored Scheme Normal-7722-Tagore Kala Sankul Khandwa | 9.00 | 4.62 | 51.33 |
| 43 | 27 | School Education (Primary Education) | 2202-01-101-0101- State Plan Scheme (Normal)-6484-Reimburshment of Tuition fees non-Government Schools Under R.T.E. | 60.00 | 40.00 | 66.67 |
| 44 | | | 2202-03-103-0101-State Plan Schemes (Normal)-2066-Solar Light | 10.00 | 10.00 | 100 |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|-----------|------------------------------------|---|-----------|--------------------|-----------------------|
| 45 | | | 2202-03-103-0101-State Plan Schemes (Normal)-2067-Drinking Water | 15.00 | 15.00 | 100 |
| 46 | | | 2202-03-103-0101-State Plan Schemes (Normal)-2068-Electrification of School | 20.00 | 14.67 | 73.35 |
| 47 | | | 2202-03-103-0101-State Plan Schemes (Normal)-2072-Construction of 100 Seater Boys Hostel Building | 10.00 | 10.00 | 100 |
| 48 | | | 4202-01-201-0101-State Plan Schemes (Normal)-7592-Construction/Repairing of Toilets in Schools | 10.00 | 10.00 | 100 |
| 49 | 29 | Law and Legislative Affairs | 2014-114-0101-State Plan Schemes (Normal)-9069-Strengthening of Library and Information Technology in Advocate General Office | 3.37 | 2.62 | 77.74 |
| 50 | | | 2015-106-4006-Charges for conduct of elections of State Legislature | 9.15 | 7.27 | 79.45 |
| 51 | | | 2015-108-9503-Issue of Photo Identity-Cards to Voters | 10.03 | 7.28 | 72.58 |
| 52 | | | 2052-090-0101-State Plan Schemes (Normal)-9066-Strengthening of Library and Information Technology in Law Department | 2.70 | 2.48 | 91.85 |
| 53 | 31 | Planning, Economics and Statistics | 3454-02-111-0101- State Plan Schemes (Normal)-8740-Strengthening of Vital Statistics Division | 2.10 | 1.87 | 89.05 |
| 54 | | | 3454-02-201-0101- State Plan Schemes (Normal)-0512-Indian Economic Association | 2.00 | 2.00 | 100 |
| 55 | | | 3454-02-203-0101- State Plan Schemes (Normal)-8808-Works related to Information Technology | 2.00 | 2.00 | 100 |
| 56 | | | 3454-02-800-0801-Central Sector Schemes (Normal)-1286-Statistical Grant | 41.29 | 41.29 | 100 |
| 57 | | | 3454-02-800-0801-Central Sector Schemes (Normal)-7383-Strengthening of Economics and Statistics Offices | 66.00 | 66.00 | 100 |
| 58 | | | 3454-02-800-0101-State Plan Schemes (Normal)-1285-Baseline Survey | 40.00 | 35.00 | 87.50 |
| 59 | 34 | Social Justice | 2235-60-800-0101- State Plan Schemes (Normal)-6554-Total Social Security Programme | 1.95 | 1.08 | 55.38 |
| 60 | | | 2235-02-101-0101- State Plan Schemes (Normal)-2084-I.T.I. Training to Deaf & Dumb Persons | 9.74 | 5.94 | 60.99 |
| 61 | | | 2235-02-800-0101- State Plan Schemes (Normal)-6689-Creation of New posts for Blocks | 3.20 | 2.25 | 70.31 |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|---|-----------------------|--|-----------|--------------------|-----------------------|
| 62 | | | 2235-02-800-0101- State Plan Schemes (Normal)-6692-Mukhya Mantri Nikah Yojna | 10.00 | 6.70 | 67 |
| 63 | 37 | Tourism | 3452-01-101-0101- State Plan Schemes (Normal)-6580-Hotel Management Institute, Indore | 4.00 | 2.75 | 68.75 |
| 64 | 3452-01-101-0101- State Plan Schemes (Normal)-7150-Food Craft Institute, Rewa | | 1.50 | 1.30 | 86.67 | |
| 65 | 3452-01-101-0101- State Plan Schemes (Normal)-7152-Hotel Management Institute, Bhopal | | 1.75 | 1.08 | 61.71 | |
| 66 | 41 | Tribal Areas Sub-Plan | 2401-796-102-0702-Centrally Sponsored Schemes T.A.S.P.-7717-Prime Minister Agriculture Irrigation Scheme | 19.61 | 17.52 | 89.34 |
| 67 | 2401-796-108-0702-Centrally Sponsored Schemes T.A.S.P.-7500-National Oil Seed and Oil Palm Mission | | 17.45 | 10.72 | 61.43 | |
| 68 | 2401-796-113-0702-Centrally Sponsored Schemes T.A.S.P.-7501-National Food Security Mission | | 14.98 | 13.51 | 90.19 | |
| 69 | 2202-01-796-101-0702-Centrally Sponsored Schemes T.A.S.P.-8810- Sarva Shiksha Abhiyan | | 971.99 | 487.39 | 50.14 | |
| 70 | 2225-02-796-001-0802-Central Sector Schemes T.A.S.P.-5155-Monitoring and Evaluation of Schemes Article 275(1) | | 52.50 | 51.50 | 98.10 | |
| 71 | 2225-02-796-277-0802-Central Sector Schemes T.A.S.P.-2676-Scholarship-Post Metric | | 100.00 | 69.07 | 69.07 | |
| 72 | 2225-02-794-794-0602-Schemes financed Out of Additive Funds from Government of India for Tribal Area Sub-Plan-9819-Special Primitive Tribes Agencies | | 13.04 | 12.49 | 95.78 | |
| 73 | 2225-02-794-800-0602-Schemes financed Out of Additive Funds from Government of India for Tribal Area Sub-Plan-7745-Community Leadership Training Scheme | | 14.00 | 9.00 | 64.29 | |
| 74 | 2225-02-796-800-0702-Centrally Sponsored Schemes T.A.S.P.-7748-Umbrella Scheme | | 59.16 | 59.16 | 100 | |
| 75 | 2225-02-796-800-0802-Central Sector Schemes T.A.S.P.-6500-Development of Special Backward Tribes | | 66.00 | 49.60 | 75.15 | |
| 76 | 2801-06-796-800-0102-Tribal Area Sub Plan-7211-Electrification Scheme for Scheduled Caste/Scheduled Tribe | 82.00 | 55.73 | 67.96 | | |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|-----------|---------------|--|-----------|--------------------|-----------------------|
| 77 | | | 2235-60-796-193-0702- Centrally Sponsored Schemes T.A.S.P.-8786-Indira Gandhi National Old Age Pension | 20.00 | 15.36 | 76.80 |
| 78 | | | 2215-01-796-102-0702- Centrally Sponsored Schemes T.A.S.P.-1194-Maintainace of Rural Water Supply Schemes | 27.20 | 18.05 | 66.36 |
| 79 | | | 2215-01-796-102-0702- Centrally Sponsored Schemes T.A.S.P-8415-Grant to maintenance of Rural Water Supply Schemes | 23.97 | 15.55 | 64.87 |
| 80 | | | 2851-796-107-0102-Tribal Area Sub Plan-6328-Motivation Development Programme | 20.50 | 20.50 | 100 |
| 81 | | | 2401-796-119-0102-Tribal Area Sub Plan-5153-Scheme for Development of Food Processing Industries under Industry Promotion Policy | 12.07 | 12.07 | 100 |
| 82 | | | 2401-796-119-0702- Centrally Sponsored Schemes T.A.S.P.-5116-National Horticulture Mission- | 21.87 | 15.47 | 70.74 |
| 83 | | | 2401-796-119-0702- Centrally Sponsored Schemes T.A.S.P.-5626-National Agriculture Development Scheme | 15.75 | 12.17 | 77.27 |
| 84 | | | 4801-05-796-190-0102- Tribal Area Sub Plan -2051-Conversion in Share Capital of Amount Granted Recurring Loans to Power Distribution Companies | 1,500.00 | 1,500.00 | 100 |
| 85 | | | 4801-05-796-190-0102- Tribal Area Sub Plan -6929-Strengthening of Transmission System | 100.00 | 90.50 | 90.50 |
| 86 | | | 6801-796-190-1202-Externally aided projects (Tribal Sub-Plan)-1284-Strengthening of Distribution System (ADB-3) | 60.00 | 60.00 | 100 |
| 87 | | | 4225-02-796-102-0802-Central Sector Schemes T.A.S.P.-7881-Miscellaneous Development Works in Tribal Sub-Plan Area, Article 275(1) | 250.92 | 177.61 | 70.78 |
| 88 | | | 4225-02-796-277-0102-Tribal Area Sub Plan-0762-Girls Educational Complex- | 30.00 | 24.80 | 82.67 |
| 89 | | | 4225-02-796-277-0102-Tribal Area Sub Plan-0978-Sports Complex- | 50.00 | 35.28 | 70.56 |
| 90 | | | 4225-02-794-800-0602-Scheme Financed Out of Additive Funds from Government of India for Tribal Sub Plan-5211-Local Development Programme under Integrated Tribal Development Project/ Mada Pocket/ Cluster | 102.11 | 80.52 | 78.86 |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|-----------|---|---|-----------|--------------------|-----------------------|
| 91 | | | 4701-95-796-800-0102-Tribal Area Sub Plan-3366-Construction of Medium Projects | 40.00 | 28.90 | 72.25 |
| 92 | | | 4202-01-796-203-1202-Externally Aided Project (Tribal Sub Plan)-7464-Improvement in Madhya Pradesh Higher Education | 20.00 | 20.00 | 100 |
| 93 | 44 | Higher Education | 2202-03-001-0701-Centrally Sponsored Schemes Normal-3753-National Service Scheme | 6.80 | 6.30 | 92.65 |
| 94 | | | 2202-03-001-0701-Centrally Sponsored Schemes Normal-7599-Establishment of Directorate of National Higher Education Campaign | 2.00 | 1.95 | 97.50 |
| 95 | | | 2202-03-103-1201-Externally Aided Projects (Normal)-7464-Improvement in M.P. Higher Education | 139.00 | 139.00 | 100 |
| 96 | | | 2202-03-103-0101-State Plan Schemes (Normal)-7134-Grant to open New College | 5.00 | 2.71 | 54.20 |
| 97 | | | 4202-01-203-1201-Externally aided projects (Normal)-7464-Improvement in M.P. Higher Education | 54.00 | 45.00 | 83.33 |
| 98 | | | 4202-01-203-0101-State Plan Schemes (Normal)-5870-Higher Education Excellency Oriented State Institute, Bhopal | 5.19 | 5.04 | 97.11 |
| 99 | 47 | Technical Education and Skill Development | 2230-03-001-0801-Central Sector Schemes Normal-7490-Skill Development Mission Modular Employable | 3.20 | 1.92 | 60 |
| 100 | | | 2230-03-001-0101-State Plan Schemes (Normal)-7491-Development Centre S.D.C. | 5.40 | 3.86 | 71.48 |
| 101 | | | 2230-03-003-0701-Centrally Sponsored Schemes Normal-1232-Upgradation of I.T.I. as Model I.T.I. | 1.50 | 1.50 | 100 |
| 102 | | | 2230-03-003-0701-Centrally Sponsored Schemes Normal-6640-Establishment of Instructors Training wing under world Bank Aided Vocational Training Improvement Projects | 1.78 | 1.21 | 67.98 |
| 103 | | | 2230-03-003-0701-Centrally Sponsored Schemes Normal-6951-Development of Government Industrial Training Institutes in to Excellent Institutes | 1.75 | 1.68 | 96 |
| 104 | 52 | Financial Assistance to Tribal Area Sub-Plan- | 2216-03-796-198-0102-Tribal Area Sub Plan-5131-Mukhya Mantri antyoday awas yojna | 10.84 | 5.42 | 50 |
| 105 | | | 2515-796-800-0802-Central | 38.40 | 25.18 | 65.57 |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|-----------|--|---|-----------|--------------------|-----------------------|
| 106 | | Three Tier Panchayati Raj Institutions | Sector Schemes T.S.P.-7886-Transportation of Mid-day Meal Material | | | |
| | | | 2401-796-196-0102-Tribal Area Sub Plan-4326-Intensive Fruit Horticulture Development Scheme | 4.68 | 3.16 | 67.52 |
| 107 | 53 | Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan | 2217-05-789-191-0103-Scheduled Caste Sub Plan-6221-Infrastructure Development Scheme for Small and Medium Towns | 70.00 | 36.10 | 51.57 |
| 108 | | | 2217-05-789-191-0103-Scheduled Caste Sub Plan-6440-Strengthening of Urban Transport Arrangements | 4.60 | 4.60 | 100 |
| 109 | | | 2217-05-789-192-0103-Scheduled Caste Sub Plan-6221-Infrastructure Development Scheme for Small and Medium Towns | 40.00 | 23.93 | 59.82 |
| 110 | | | 2217-05-789-193-0103-Scheduled Caste Sub Plan-6221-Infrastructure Development Scheme for Small and Medium Towns | 40.00 | 26.69 | 66.72 |
| 111 | | | 2217-05-789-800-0703-Centrally sponsored schemes S.C.S.P.-1238-Atal Mission for Rejuvenation and Urban Transformation | 225.00 | 134.46 | 59.76 |
| 112 | | | 4217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub Plan)-1262-M.P. Urban Sanitation and Environment Sector Programme (M.P.U.S.E.P.) | 1.00 | 1.00 | 100 |
| 113 | | | 4217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub Plan)-2043-Metro Rail | 10.00 | 10.00 | 100 |
| 114 | | | 4217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub Plan)-7336-M.P. Urban Services Improvement Programme (A.D.B.) | 27.44 | 27.44 | 100 |
| 115 | | | 6217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub Plan)-1262- M.P. Urban Sanitation and Environment Sector Programme (M.P.U.S.E.P.) | 9.00 | 9.00 | 100 |
| 116 | | | 6217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub Plan)-2043-Metro Rail | 90.00 | 90.00 | 100 |
| 117 | | | 6217-60-789-800-1203-Externally Aided Project (Scheduled Castes Sub Plan)- 7336-M.P. Urban Services Improvement Programme (A.D.B.) | 64.03 | 64.03 | 100 |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|--|--|---|-----------|--------------------|-----------------------|
| 118 | 55 | Women and Child Development | 2235-02-0801-Central Sector Schemes Normal-9248-Kishori Shakti Yojna | 3.30 | 3.30 | 100 |
| 119 | 2235-02-103-0801-Central Sector Schemes (Normal)-1422-Village Convergence and Facility Services | | 2.84 | 2.84 | 100 | |
| 120 | 4235-02-102-0701-Centrally Sponsored Schemes Normal-5360-Construction of Buildings for Anganwadi Centers | | 1.60 | 1.60 | 100 | |
| 121 | 56 | Rural Industry | 2851-107-0101-State Plan Schemes (Normal)-6328-Motivation Development Programme | 40.33 | 40.33 | 100 |
| 122 | 4851-107-0101-State Plan Schemes (Normal)-6336-Irrigation Facilities and other Construction Works at Sericulture Centers | | 4.68 | 3.31 | 70.73 | |
| 123 | 57 | Externally Aided Projects Pertaining to Water Resources Department | 4700-57-800-1201-Externally Aided Project (Normal)-2344-Construction Work | 3.00 | 2.35 | 78.33 |
| 124 | 60 | Expenditure pertaining to District Plan Schemes | 4515-800-0101-State Plan Schemes (Normal)-8284-Madhya Pradesh Assembly Constituency Area Development Scheme | 114.73 | 78.53 | 68.45 |
| 125 | 64 | Scheduled Castes Sub-Plan | 2401-789-102-0703-Centrally Sponsored Schemes S.C.S.P.-7501-National Food Security Mission | 97.12 | 85.29 | 87.82 |
| 126 | | | 2401-789-102-0703-Centrally Sponsored Schemes S.C.S.P.-7717 Prime Minister Agriculture Irrigation Scheme | 18.89 | 17.71 | 93.75 |
| 127 | | | 2401-789-108-0703-Centrally Sponsored Schemes S.C.S.P.-7500-National Oil Seeds and Oil Palm Mission | 17.39 | 12.92 | 74.30 |
| 128 | | | 2401-789-113-0703-Centrally Sponsored Schemes S.C.S.P.-7501-National Food Security Mission | 10.70 | 9.97 | 93.18 |
| 129 | | | 2202-01-789-101-0103-Scheduled Caste Sub Plan-5776-Completion of Incomplete School Buildings under Sarva Shikha Abhiyan | 11.50 | 11.50 | 100 |
| 130 | | | 2202-01-789-101-0103-Scheduled Caste Sub Plan-6484-Reimbursement of Tuition Fees to Non-Government School under R.T.E. | 75.00 | 45.00 | 60 |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|-----------|---------------|---|-----------|--------------------|-----------------------|
| 131 | | | 2215-01-789-102-0703-Centrally Sponsored Schemes S.C.S.P.-1194-Maintenance of Rural Water Supply Scheme | 17.61 | 10.44 | 59.28 |
| 132 | | | 2215-01-789-102-0703-Centrally Sponsored Schemes S.C.S.P.-8415-Maintenance of Rural Piped Water Supply Scheme | 15.02 | 10.04 | 66.84 |
| 133 | | | 2202-03-789-103-1203-Externally Aided Projects (S.C.S.P.)-7464-Improvement in Madhya Pradesh Higher Education | 10.00 | 10.00 | 100 |
| 134 | | | 2235-02-789-103-0103-Scheduled Caste Sub Plan-5033-Prostitution Eradication Scheme | 31.57 | 30.50 | 96.61 |
| 135 | | | 2851-789-107-0103-Scheduled Caste Sub Plan-6328-Development Programme for Motivation | 9.80 | 9.80 | 100 |
| 136 | | | 2225-01-789-277-0803-Central Sector Schemes S.C.S.P.-7765-Post Metric Scholarships (Higher Secondary Level) | 30.00 | 23.50 | 78.33 |
| 137 | | | 2801-06-789-800-0103-Scheduled Caste Sub Plan-5230-Electrification of Mazare/Tolas | 54.66 | 41.31 | 75.58 |
| 138 | | | 2801-06-793-800-0603-Schemes Financed out of Special Central Assistance from Government of India for S.C.S.P.-5084-Development of Electric Line upto Wells of Scheduled Caste/Scheduled Tribe Farmers | 50.00 | 30.55 | 61.10 |
| 139 | | | 2401-789-119-0703-Centrally Sponsored Schemes S.C.S.P.-5116-National Horticulture Mission | 16.62 | 12.56 | 75.57 |
| 140 | | | 2401-789-119-0703-Centrally Sponsored Schemes S.C.S.P.-5626-National Agriculture Development Scheme | 12.00 | 10.67 | 88.92 |
| 141 | | | 4801-05-789-190-0103-Scheduled Caste Sub Plan-2035-Scheme for Conversion of Temporary Pump Connection into Permanent Pump Connection | 24.00 | 24.00 | 100 |
| 142 | | | 4801-05-789-190-0103-Scheduled Caste Sub Plan-2051-Conversion of amount of continuous Loan granted to Electricity Distribution Companies into Share Capital | 1,068.00 | 1,068.00 | 100 |
| 143 | | | 6801-789-190-1203-Externally Aided Project (Scheduled Caste Sub Plan)-1284-Strengthening of Transmission System (ADB-3) | 70.00 | 70.00 | 100 |
| 144 | | | 6801-789-190-1203-Externally Aided Project (Scheduled Caste Sub Plan)-5523-Arrangement of | 40.00 | 40.00 | 100 |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent |
|---------|-----------|---|--|-----------|--------------------|-----------------------|
| | | | Independent Feeder for Agriculture use | | | |
| 145 | | | 4202-01-789-201-0703-Centrally Sponsored Schemes S.C.S.P.-8810-Sarva Shiksha Abhiyan | 66.60 | 36.35 | 54.58 |
| 146 | | | 4702-789-800-0703-Centrally Sponsored Schemes S.C.S.P.-6708-A.I.B.P. Schemes | 47.87 | 47.87 | 100 |
| 147 | | | 4215-01-789-102-0703-Centrally Sponsored Schemes S.C.S.P.-2580-Rural Piped Water Supply Scheme | 90.96 | 51.76 | 56.90 |
| 148 | | | 4215-01-789-102-0703-Centrally Sponsored Schemes S.C.S.P.-4379-Drinking water supply Scheme in Problematic Villages | 35.71 | 21.31 | 59.68 |
| 149 | | | 4202-01-789-203-1203-Externally Aided Project (Scheduled Caste Sub Plan)-7464-Improvement in Madhya Pradesh Higher Education | 30.00 | 30.00 | 100 |
| 150 | | | 4202-01-789-203-0703-Centrally Sponsored Scheme S.C.S.P-7600-Implementation of National Higher Education Campaign Scheme | 35.00 | 22.75 | 65 |
| 151 | 67 | Public works-Buildings | 4210-03-105-0701-Centrally Sponsored Schemes Normal-1211-Establishment of Super Specialist under P.M.S.S.Y. Campus | 1.20 | 1.20 | 100 |
| 152 | | | 4210-03-105-0101-State Plan Schemes Normal-6591-Establishment of Ayurvigyan Vishwavidyalaya, Jabalpur | 30.00 | 30.00 | 100 |
| 153 | 68 | Financial Assistance to Tribal Area Sub-Plan-Urban Bodies | 2217-05-796-191-0702-Centrally Sponsored Schemes T.S.P.-1263-National Urban Livelihood Mission | 6.87 | 4.21 | 61.28 |
| 154 | | | 2217-05-796-191-0102-Tribal Area Sub Plan-6221-Infrastructure Development Scheme for Small and Medium Towns | 12.70 | 12.70 | 100 |
| 155 | | | 2217-05-796-193-0102-Tribal Area Sub Plan-6221-Infrastructure Development Scheme for Small and Medium Towns | 40.00 | 29.47 | 73.67 |
| 156 | | | 2217-05-796-800-0702-Centrally Sponsored Schemes T.S.P.-1238-Atal Mission for Rejuvenation and Urban Transformation | 10.00 | 10.00 | 100 |
| 157 | 73 | Medical Education Department | 4210-03-105-0101-State Plan Schemes (Normal)-2064-Tertiary Care Cancer, Gwalior | 1.00 | 1.00 | 100 |

| Sl. No. | Grant No. | Name of Grant | Name of Scheme (Head of Account) | Provision | Amount surrendered | Surrender in per cent | |
|--------------|--|--|---|---|--------------------|-----------------------|-------|
| 158 | | | 4210-03-105-0101-State Plan Schemes (Normal)-6885-Establishment of Cardiology Department in Medical College, Indore | 1.00 | 1.00 | 100 | |
| 159 | | | 4210-03-800-0101-State Plan Schemes (Normal)-7280-Upgradation of Mental Hospital, Indore and Mental Hospital, Gwalior | 1.00 | 1.00 | 100 | |
| 160 | 74 | Financial Assistance to Three Tier Panchayati Raj Institutions | 2202-02-196-0101- State Plan Schemes (Normal)-6967-Upgradation of Middle Schools in High Schools | 12.75 | 10.45 | 81.96 | |
| 161 | 2202-02-196-0101- State Plan Schemes (Normal)-6968-Upgradation of High Schools in Higher Secondary Schools | | 25.00 | 21.33 | 85.32 | | |
| 162 | 2215-01-102-0701-Centrally Sponsored Schemes (Normal)-2219-Maintenance of Tube Wells (Hand Pumps) | | 49.79 | 28.43 | 57.10 | | |
| 163 | 2215-01-102-0701-Centrally Sponsored Schemes (Normal)-7166-Construction of damaged Platforms of Hand Pumps | | 12.09 | 9.26 | 76.59 | | |
| 164 | 2215-01-102-0701-Centrally Sponsored Schemes (Normal)-8415-Maintenance of Rural Piped Water Supply Scheme | | 45.77 | 26.51 | 57.92 | | |
| 165 | 2225-01-186-1398-Management of Hostels/Ashrams | | 4.27 | 3.36 | 78.69 | | |
| 166 | 2225-01-196-5902-Secondary Education | | 4.50 | 4.50 | 100 | | |
| 167 | 2235-60-198-0101-State Plan Schemes (Normal)-0075-Stipend to Blind Deaf and Dumb | | 2.50 | 2.41 | 96.40 | | |
| 168 | 75 | | Financial Assistance to Urban Bodies | 6217-60-191-5728-Loans to Urban Bodies for Supply of Drinking Water | 20.00 | 13.04 | 65.20 |
| Total | | | | 11,058.31 | 9,020.91 | 81.58 | |

(Source: Appropriation Accounts 2016-17)

Appendix 2.10
Surrenders in excess of actual savings (₹ 10 lakh or more)
 (Reference: Paragraph 2.2.8; Page 34)

(₹ in crore)

| Sl. No. | Grant No. | Name of The Grant/Department | Total Grant | Savings | Amount Surrendered | Surrender in Excess |
|----------------------------|-----------|--|---------------|---------------|--------------------|---------------------|
| (A) Revenue – Voted | | | | | | |
| 1 | 34 | Social Justice | 270.15 | 80.97 | 81.07 | 0.10 |
| Total (A) | | | 270.15 | 80.97 | 81.07 | 0.10 |
| (B) Capital – Voted | | | | | | |
| 2 | 44 | Higher Education | 158.93 | 51.23 | 51.79 | 0.56 |
| 3 | 60 | Expenditure pertaining to District Plan Scheme | 425.97 | 91.75 | 118.44 | 26.69 |
| Total (B) | | | 584.90 | 142.98 | 170.23 | 27.25 |
| Grand Total (A+B) | | | 855.05 | 223.95 | 251.30 | 27.35 |

(Source: Appropriation Accounts 2016-17)

Appendix 2.11
Statement of various grants/appropriations in which savings occurred
(₹ one crore or more in each case) but no part of which had been surrendered
(Reference: Paragraph 2.2.9; Page 34)

| | | | (₹ in crore) |
|--------------------------|--------------------------|---|-----------------|
| Sl No. | Grant/ Appropriation No. | Name of Grant/Appropriation | Saving |
| I-Grant | | | |
| Revenue (Voted) | | | |
| 1 | 05 | Jail | 38.87 |
| 2 | 09 | Expenditure pertaining to Revenue Department | 16.42 |
| 3 | 17 | Co-operation | 530.31 |
| 4 | 24 | Public Works-Roads and Bridges | 473.08 |
| 5 | 32 | Public Relations | 17.33 |
| 6 | 36 | Transport | 18.30 |
| 7 | 43 | Sports and Youth Welfare | 10.60 |
| 8 | 48 | Narmada Valley Development | 8.29 |
| 9 | 62 | Panchayat | 41.91 |
| 10 | 63 | Minority Welfare | 8.13 |
| 11 | 76 | New and Renewable Energy Sources | 171.87 |
| Capital (Voted) | | | |
| 12 | 08 | Land Revenue and District Administration | 17.89 |
| 13 | 09 | Expenditure Pertaining to Revenue Department | 17.22 |
| 14 | 11 | Commerce, Industry and Employment | 5.16 |
| 15 | 17 | Co-operation | 33.24 |
| 16 | 19 | Public Health and Family Welfare | 2.50 |
| 17 | 24 | Public Works-Roads and Bridges | 18.36 |
| 18 | 38 | Ayush | 25.99 |
| 19 | 40 | Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 110.15 |
| 20 | 42 | Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges | 449.30 |
| 21 | 48 | Narmada Valley Development | 327.24 |
| 22 | 58 | Expenditure on Relief on Account of Natural Calamities and Scarcity | 3.00 |
| 23 | 76 | New and Renewable Energy Sources | 10.00 |
| II-Appropriation | | | |
| Revenue (Charged) | | | |
| 24 | IP | Interest Payments and Servicing of Debt | 1,153.89 |
| 25 | 06 | Finance | 7.06 |
| Capital (Charged) | | | |
| 26 | PD | Public Debt | 4,180.22 |
| 27 | 24 | Public Works-Roads and Bridges | 20.44 |
| Total | | | 7,716.77 |

(Source: Appropriation Accounts 2016-17)

Appendix 2.12
Details of savings of ₹ one crore and above not surrendered
(Reference: Paragraph 2.2.9; Page 34)

| (₹ in crore) | | | | | |
|----------------------|-----------|---|----------|-----------|-------------------------|
| Sl. No. | Grant No. | Name of Grant/Appropriation | Savings | Surrender | Savings not Surrendered |
| Revenue Voted | | | | | |
| 1 | 01 | General Administration | 75.13 | 44.03 | 31.10 |
| 2 | 03 | Police | 552.16 | 473.73 | 78.43 |
| 3 | 04 | Other Expenditure pertaining to Home Department | 38.59 | 35.43 | 3.16 |
| 4 | 05 | Jail | 38.87 | 0.00 | 38.87 |
| 5 | 06 | Finance | 2,352.81 | 8.97 | 2,343.84 |
| 6 | 07 | Commercial Tax | 902.84 | 25.76 | 877.08 |
| 7 | 08 | Land Revenue and District Administration | 303.20 | 3.96 | 299.24 |
| 8 | 09 | Expenditure pertaining to Revenue Department | 16.42 | 0.00 | 16.42 |
| 9 | 10 | Forest | 262.40 | 2.82 | 259.58 |
| 10 | 11 | Commerce, Industry and Employment | 44.03 | 34.33 | 9.70 |
| 11 | 12 | Energy | 514.41 | 509.10 | 5.31 |
| 12 | 13 | Farmers Welfare and Agriculture Development | 1,113.97 | 1,042.59 | 71.38 |
| 13 | 14 | Animal Husbandry | 151.84 | 148.66 | 3.18 |
| 14 | 15 | Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan | 762.58 | 722.85 | 39.73 |
| 15 | 16 | Fisheries | 25.11 | 1.03 | 24.08 |
| 16 | 17 | Co-operation | 530.31 | 0.00 | 530.31 |
| 17 | 18 | Labour | 21.98 | 15.13 | 6.85 |
| 18 | 19 | Public Health and Family Welfare | 891.17 | 280.40 | 610.77 |
| 19 | 20 | Public Health Engineering | 66.92 | 41.69 | 25.23 |
| 20 | 21 | Public Services and Management | 86.46 | 83.31 | 3.15 |
| 21 | 22 | Urban Development and Environment | 1,446.11 | 1,428.62 | 17.49 |
| 22 | 23 | Water Resources Department | 168.08 | 148.50 | 19.58 |
| 23 | 24 | Public Works-Roads and Bridges | 473.08 | 0.00 | 473.08 |
| 24 | 25 | Mineral Resources | 9.01 | 7.71 | 1.30 |
| 25 | 26 | Culture | 22.98 | 19.75 | 3.23 |
| 26 | 27 | School Education (Primary Education) | 1,435.30 | 242.53 | 1,192.77 |
| 27 | 28 | State Legislature | 18.09 | 5.02 | 13.07 |
| 28 | 29 | Law and Legislative Affairs | 218.45 | 207.78 | 10.67 |
| 29 | 30 | Rural Development | 61.39 | 56.53 | 4.86 |
| 30 | 31 | Planning, Economics and Statistics | 190.17 | 179.49 | 10.68 |
| 31 | 32 | Public Relations | 17.33 | 0.00 | 17.33 |
| 32 | 33 | Tribal Welfare | 400.79 | 393.33 | 7.46 |
| 33 | 36 | Transport | 18.30 | 0.00 | 18.30 |
| 34 | 38 | Ayush | 59.34 | 0.01 | 59.33 |
| 35 | 39 | Food, Civil Supplies and Consumer protection | 38.59 | 30.41 | 8.18 |
| 36 | 40 | Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 439.16 | 13.22 | 425.94 |
| 37 | 41 | Tribal Areas Sub-Plan | 2,224.11 | 1,697.42 | 526.69 |
| 38 | 43 | Sports and Youth Welfare | 10.60 | 0.00 | 10.60 |

| Sl. No. | Grant No. | Name of Grant/Appropriation | Savings | Surrender | Savings not Surrendered |
|----------------------|-----------|---|------------------|------------------|-------------------------|
| 39 | 44 | Higher Education | 569.20 | 484.91 | 84.29 |
| 40 | 45 | Minor Irrigation Works | 22.81 | 21.71 | 1.10 |
| 41 | 46 | Science and Technology | 14.16 | 6.84 | 7.32 |
| 42 | 47 | Technical Education and Skill Development | 110.94 | 53.36 | 57.58 |
| 43 | 48 | Narmada Valley Development | 8.29 | 0.00 | 8.29 |
| 44 | 50 | Horticulture and Food Processing | 185.43 | 184.33 | 1.10 |
| 45 | 51 | Religious Trusts and Endowments | 14.64 | 2.61 | 12.03 |
| 46 | 52 | Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions | 919.63 | 839.16 | 80.47 |
| 47 | 55 | Women and Child Development | 118.01 | 116.54 | 1.47 |
| 48 | 56 | Rural Industry | 91.28 | 75.83 | 15.45 |
| 49 | 58 | Expenditure on relief on account of Natural Calamities and Scarcity | 381.33 | 237.49 | 143.84 |
| 50 | 62 | Panchayat | 41.91 | 0.00 | 41.91 |
| 51 | 63 | Minority Welfare | 8.13 | 0.00 | 8.13 |
| 52 | 64 | Scheduled Castes Sub-Plan | 1,028.15 | 669.26 | 358.89 |
| 53 | 66 | Welfare of Backward Classes | 171.38 | 169.94 | 1.44 |
| 54 | 67 | Public Works-Buildings | 164.28 | 0.24 | 164.04 |
| 55 | 69 | Nomadic and Semi Nomadic Caste Welfare | 9.77 | 0.53 | 9.24 |
| 56 | 71 | Expenditure Pertaining to Shimmhast 2016 | 66.75 | 24.04 | 42.71 |
| 57 | 72 | Bhopal Gas Tragedy Relief and Rehabilitation | 22.19 | 0.45 | 21.74 |
| 58 | 73 | Medical Education Department | 57.10 | 4.45 | 52.65 |
| 59 | 74 | Financial assistance to Three Tier Panchayati Raj Institutions | 3,157.16 | 1,009.23 | 2,147.93 |
| 60 | 75 | Financial Assistance to Urban Bodies | 289.15 | 161.24 | 127.91 |
| 61 | 76 | New and Renewable Energy Sources | 171.87 | 0.00 | 171.87 |
| Total | | | 23,625.64 | 11,966.27 | 11,659.37 |
| Capital Voted | | | | | |
| 62 | 06 | Finance | 169.64 | 28.74 | 140.90 |
| 63 | 08 | Land Revenue and District Administration | 17.89 | 0.00 | 17.89 |
| 64 | 09 | Expenditure pertaining to Revenue Department | 17.22 | 0.00 | 17.22 |
| 65 | 10 | Forest | 85.55 | 0.00 | 85.55 |
| 66 | 11 | Commerce, Industry and Employment | 5.16 | 0.00 | 5.16 |
| 67 | 14 | Animal Husbandry | 5.85 | 2.54 | 3.31 |
| 68 | 15 | Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan | 110.87 | 20.27 | 90.60 |
| 69 | 17 | Co-operation | 33.24 | 0.00 | 33.24 |
| 70 | 19 | Public Health and Family Welfare | 2.50 | 0.00 | 2.50 |
| 71 | 20 | Public Health Engineering | 436.41 | 405.47 | 30.94 |
| 72 | 21 | Public Services and Management | 1.99 | 0.94 | 1.05 |
| 73 | 22 | Urban Development and Environment | 470.32 | 468.18 | 2.14 |
| 74 | 23 | Water Resources Department | 35.54 | 9.21 | 26.33 |
| 75 | 24 | Public Works-Roads and Bridges | 18.36 | 0.00 | 18.36 |
| 76 | 26 | Culture | 14.64 | 11.46 | 3.18 |

| Sl. No. | Grant No. | Name of Grant/Appropriation | Savings | Surrender | Savings not Surrendered |
|------------------------|-----------|---|------------------|------------------|-------------------------|
| 77 | 27 | School Education (Primary Education) | 110.37 | 96.65 | 13.72 |
| 78 | 30 | Rural Development | 114.17 | 9.50 | 104.67 |
| 79 | 36 | Transport | 9.32 | 0.62 | 8.70 |
| 80 | 38 | Ayush | 25.99 | 0.00 | 25.99 |
| 81 | 39 | Food, Civil Supplies and Consumer Protection | 13.40 | 8.61 | 4.79 |
| 82 | 40 | Other Expenditure Pertaining to School Education Department (Excluding Primary Education) | 110.15 | 0.00 | 110.15 |
| 83 | 41 | Tribal Areas Sub-Plan | 2,630.96 | 2,393.44 | 237.52 |
| 84 | 42 | Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges | 449.30 | 0.00 | 449.30 |
| 85 | 43 | Sports and Youth Welfare | 3.87 | 0.22 | 3.65 |
| 86 | 45 | Minor Irrigation Works | 51.35 | 32.45 | 18.90 |
| 87 | 47 | Technical Education and Skill Development | 4.21 | 2.24 | 1.97 |
| 88 | 48 | Narmada Valley Development | 327.24 | 0.00 | 327.24 |
| 89 | 52 | Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions | 63.37 | 9.21 | 54.16 |
| 90 | 57 | Externally Aided Projects pertaining to Water Resources Department | 13.41 | 10.66 | 2.75 |
| 91 | 58 | Expenditure on relief on account of Natural Calamities and Scarcity | 3.00 | 0.00 | 3.00 |
| 92 | 64 | Scheduled Castes Sub-Plan | 2,009.64 | 1,814.68 | 194.96 |
| 93 | 67 | Public Works-Buildings | 96.78 | 45.88 | 50.90 |
| 94 | 72 | Bhopal Gas Tragedy Relief and Rehabilitation | 3.53 | 0.69 | 2.84 |
| 95 | 73 | Medical Education Department | 22.68 | 18.19 | 4.49 |
| 96 | 76 | New and Renewable Energy Sources | 10.00 | 0.00 | 10.00 |
| Total | | | 7,497.92 | 5,389.85 | 2,108.07 |
| Revenue Charged | | | | | |
| 97 | I.P. | Interest Payments and Servicing of Debt | 1,153.89 | Negligible | 1,153.89 |
| 98 | 01 | General Administration | 17.10 | 1.71 | 15.39 |
| 99 | 06 | Finance | 7.06 | 0.00 | 7.06 |
| 100 | 25 | Mineral Resources | 57.81 | Negligible | 57.81 |
| 101 | 29 | Law and Legislative Affairs | 36.04 | 29.49 | 6.55 |
| Total | | | 1,271.90 | 31.20 | 1,240.70 |
| Capital Charged | | | | | |
| 102 | P.D. | Public Debt | 4,180.22 | 0.00 | 4,180.22 |
| 103 | 24 | Public Works-Roads and Bridges | 20.44 | 0.00 | 20.44 |
| Total | | | 4,200.66 | 0.00 | 4,200.66 |
| Grand Total | | | 36,596.12 | 17,387.32 | 19,208.80 |

(Source: Appropriation Accounts 2016-17)

Appendix 2.13
Defective sanctions of surrenders
(Reference: Paragraph 2.2.9.1; Page 34)

(₹ in crore)

| Sl. No. | Number of sanctions | Grant/Appropriation No. | Amount | Particulars of irregularities |
|--------------|---------------------|--|-----------------|---|
| 1 | 17 | 01,06,07,31,36,38,41,46,47,48,60,63,64,67,71 | 1,348.77 | Sanctions were issued after closure of financial year 2016-17. |
| 2 | 8 | 02,05,17, 19, 37, 41, 64,72 | 2,010.17 | Delayed receipt of sanction in Accountant General (A&E) office i.e. after closing and finalisation of the Accounts. |
| 3 | 3 | 01,06,22 | 56.25 | Non receipt of complete details of schemes. |
| 4 | 3 | 04,67,73 | 40.21 | Surrenders/ re-appropriations amount excess over provision. |
| 5 | 13 | 01,02,11,19,26,41,47,56,61 | 533.90 | Requisite information sought for by the AG (A&E) office was not received from the Department. |
| 6 | 1 | 41 | 0.01 | Due to discrepancy in the sanction letter. |
| 7 | 1 | 14 | 0.14 | Due to re-appropriation of amount already done through Government sanction. |
| Total | 46 | 29 | 3,989.45 | |

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

Appendix 2.14

Statement of misclassification of grants-in-aid and maintenance under the capital section where budget provision was ₹ one crore or more

(Reference: Paragraph 2.2.10; Page 35)

(₹ in crore)

| Sl. No. | Grant No. | Major Head | Budget Provision | Expenditure |
|---|-----------|---|------------------|---------------|
| Object Head 42-Grants-in-Aid | | | | |
| 1 | 10 | 4406-Capital Outlay on Forestry and Wild Life | 25.00 | 4.79 |
| 2 | 20 | 4215-Capital Outlay on Water supply and Sanitation | 90.00 | 89.44 |
| 3 | 27 | 4202- Capital Outlay on Education, Sports, Art and Culture | 5.00 | 5.00 |
| 4 | 30 | 4515- Capital Outlay on Other Rural Development Programmes | 95.00 | 95.00 |
| 5 | 37 | 5452- Capital Outlay on Tourism | 5.00 | 5.00 |
| 6 | 61 | 4401- Capital Outlay on Crop Husbandry | 2.12 | 2.18 |
| Total (Object Head 42-Grants-in-Aid) | | | 222.12 | 201.41 |
| Object Head 33-Maintenance | | | | |
| 7 | 14 | 4403-101-0101-5093-Strengthening of Veterinary Hospitals | 2.05 | 0.68 |
| 8 | 26 | 4202-04-800-0101-7073-Development Grant to Madhya Pradesh Cultural Council | 1.20 | 1.20 |
| 9 | 48 | 4700-45-001-9091-Onkareshwer Project | 49.00 | 40.68 |
| 10 | 48 | 4700-51-001-0101-2428-Executive Establishment (Unit I & Unit II) | 1.20 | 0.92 |
| 11 | 48 | 4700-51-001-2428- Executive Establishment (Unit I & Unit II) | 1.10 | 1.10 |
| 12 | 48 | 4700-80-800-0101-6398-Punasa Lift Irrigation Scheme | 4.46 | 0.40 |
| 13 | 48 | 4701-11-001-5223-Man Project (NABARD) | 2.00 | 1.26 |
| 14 | 48 | 4701-12-001-4647-Jobat Project (NABARD) | 1.50 | 1.50 |
| 15 | 48 | 4801-80-800-0101-4406-Expenditure on Land Acquisition & other Work in Sub-Merged Area of Sardar Sarovar | 4.20 | 3.71 |
| Total (Object Head 33-Maintenance) | | | 66.71 | 51.45 |

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

Appendix 2.15
Statement of misclassification of machinery and major works under the revenue section
where budget provision was ₹ one crore or more
(Reference: Paragraph 2.2.10; Page 35)

(₹ in crore)

| Sl. No. | Grant No. | Major Head | Budget Provision | Expenditure |
|---|-----------|--|------------------|---------------|
| Object Head 63-Machinery | | | | |
| 1 | 03 | 2055-Police | 181.10 | 166.75 |
| 2 | 05 | 2056-Jails | 19.03 | 15.82 |
| 3 | 06 | 2054-Treasury and Accounts Administration | 17.00 | 16.61 |
| 4 | 08 | 2029-Land Revenue | 4.01 | 0.97 |
| 5 | 10 | 2406-Forestry and Wild Life | 1.98 | 1.65 |
| 6 | 13 | 2401-Crop Husbandry | 4.94 | 4.60 |
| 7 | 14 | 2403-Animal Husbandry | 3.75 | 3.75 |
| 8 | 17 | 2425-Co-operation | 1.03 | 0.89 |
| 9 | 19 | 2210-Medical and Public Health | 40.80 | 39.94 |
| 10 | 22 | 2217-Urban Development | 11.27 | 11.27 |
| 11 | 32 | 2220-Information and Publicity | 2.50 | 2.51 |
| 12 | 38 | 2210-Medical and Public Health | 2.63 | 1.45 |
| 13 | 39 | 2408-Food, Storage and Warehousing | 4.35 | 4.35 |
| 14 | 41 | 2202-General Education | 2.09 | 2.05 |
| 15 | 41 | 2204-Sports and Youth Services | 1.50 | 1.49 |
| 16 | 41 | 2210-Medical and Public Health | 3.60 | 2.76 |
| 17 | 41 | 2230-Labour and Employment | 29.16 | 26.09 |
| 18 | 44 | 2202-General Education | 26.81 | 26.80 |
| 19 | 47 | 2203-Technical Education | 5.65 | 1.97 |
| 20 | 47 | 2230-Labour and Employment | 14.29 | 12.12 |
| 21 | 56 | 2851-Village and Small Industries | 2.08 | 2.08 |
| 22 | 58 | 2245-Relief on Account of Natural Calamities | 21.13 | 21.13 |
| 23 | 64 | 2202-General Education | 2.50 | 2.52 |
| 24 | 64 | 2204-Sports and Youth Services | 1.50 | 1.35 |
| 25 | 64 | 2210-Medical and Public Health | 3.03 | 2.55 |
| 26 | 64 | 2230-Labour and Employment | 6.10 | 5.49 |
| 27 | 71 | 2217-Urban Development | 56.41 | 56.41 |
| 28 | 73 | 2210-Medical and Public Health | 11.88 | 8.18 |
| Total (Object Head 63-Machinery) | | | 482.12 | 443.55 |
| Object Head 64-Major Works | | | | |
| 29 | 26 | 2205-Art and Culture | 25.00 | 0.23 |
| 30 | 39 | 3475-Other General Economic Services | 1.65 | 1.51 |
| 31 | 48 | 2401-Crop Husbandry | 10.60 | 6.61 |
| Total (Object Head 64-Major Works) | | | 37.25 | 8.35 |

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

Appendix 2.16
Rush of Expenditure
(Reference: Paragraph 2.2.12; Page 35)

(₹ in crore)

| Sl. No. | Grant number and name | Scheme No. | Expenditure incurred during Jan-March 2017 | Expenditure incurred in March 2017 | Total expenditure | Percentage of total expenditure incurred during | |
|---------|---|------------|--|------------------------------------|-------------------|---|------------|
| | | | | | | Jan-March 2017 | March 2017 |
| 1 | I.P-Interest Payment and Servicing of Debt | 5856 | 41.76 | 41.76 | 41.76 | 100 | 100 |
| 2 | I.P-Interest Payment and Servicing of Debt | 6622 | 67.42 | 67.42 | 67.42 | 100 | 100 |
| 3 | I.P-Interest Payment and Servicing of Debt | 7584 | 46.99 | 46.99 | 46.99 | 100 | 100 |
| 4 | P.D-Public Debt | 5519 | 470.00 | 470.00 | 470.00 | 100 | 100 |
| 5 | 06-Finance | 6857 | 14.21 | 14.21 | 14.21 | 100 | 100 |
| 6 | 12-Energy | 0663 | 441.71 | 441.71 | 441.71 | 100 | 100 |
| 7 | 12-Energy | 0688 | 7,568.00 | 7,568.00 | 7,568.00 | 100 | 100 |
| 8 | 12-Energy | 1284 | 91.00 | 91.00 | 91.00 | 100 | 100 |
| 9 | 12-Energy | 2034 | 50.00 | 50.00 | 50.00 | 100 | 100 |
| 10 | 12-Energy | 3218 | 313.13 | 313.13 | 313.13 | 100 | 100 |
| 11 | 12-Energy | 6869 | 44.50 | 44.50 | 44.50 | 100 | 100 |
| 12 | 12-Energy | 7255 | 118.92 | 118.92 | 118.92 | 100 | 100 |
| 13 | 12-Energy | 7633 | 354.28 | 354.28 | 354.28 | 100 | 100 |
| 14 | 15-Financial Assistance to Three-Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan | 7668 | 124.77 | 124.77 | 124.77 | 100 | 100 |
| 15 | 17-Co-operation | 2112 | 30.59 | 30.59 | 30.59 | 100 | 100 |
| 16 | 17-Co-operation | 6425 | 11.94 | 11.94 | 11.94 | 100 | 100 |
| 17 | 17-Co-operation | 7232 | 17.92 | 17.92 | 17.92 | 100 | 100 |
| 18 | 17-Co-operation | 7261 | 66.52 | 66.52 | 66.52 | 100 | 100 |
| 19 | 20-Public Health Engineering | 8888 | 15.47 | 15.47 | 15.47 | 100 | 100 |
| 20 | 22-Urban Development and Environment | 7704 | 41.67 | 41.67 | 41.67 | 100 | 100 |
| 21 | 23-Water Resources Department | 0641 | 34.65 | 34.65 | 34.65 | 100 | 100 |
| 22 | 25-Mineral Resources | 6606 | 577.20 | 577.20 | 577.20 | 100 | 100 |
| 23 | 34-Social Justice | 5614 | 14.50 | 14.50 | 14.50 | 100 | 100 |
| 24 | 37-Tourism | 6316 | 89.00 | 89.00 | 89.00 | 100 | 100 |
| 25 | 39-Food, Civil Supplies and Consumer Protection | 7399 | 254.82 | 254.82 | 254.82 | 100 | 100 |
| 26 | 39-Food, Civil Supplies and consumer Protection | 7585 | 100.00 | 100.00 | 100.00 | 100 | 100 |
| 27 | 41-Tribal Areas Sub- Plan | 7255 | 21.98 | 21.98 | 21.98 | 100 | 100 |
| 28 | 52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions | 0647 | 11.22 | 11.22 | 11.22 | 100 | 100 |
| 29 | 52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions | 7668 | 172.47 | 172.47 | 172.47 | 100 | 100 |

| Sl. No. | Grant number and name | Scheme No. | Expenditure incurred during Jan-March 2017 | Expenditure incurred in March 2017 | Total expenditure | Percentage of total expenditure incurred during | |
|--------------|---|------------|--|------------------------------------|-------------------|---|------------|
| | | | | | | Jan-March 2017 | March 2017 |
| 30 | 53-Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan | 1238 | 90.54 | 90.54 | 90.54 | 100 | 100 |
| 31 | 58-Expenditure on Relief on Account of Natural Calamities and Scarcity | 0475 | 921.00 | 921.00 | 921.00 | 100 | 100 |
| 32 | 58-Expenditure on Relief on Account of Natural Calamities and Scarcity | 6949 | 1,875.80 | 1,875.80 | 1,875.80 | 100 | 100 |
| 33 | 74-Financial Assistance to Three Tier Panchayati Raj Institutions | 0647 | 18.13 | 18.13 | 18.13 | 100 | 100 |
| 34 | 74-Financial Assistance to Three Tier Panchayati Raj Institutions | 0660 | 57.67 | 57.67 | 57.67 | 100 | 100 |
| Total | | | 14,169.78 | 14,169.78 | 14,169.78 | | |

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

Appendix 3.1
Booking under minor head '800-other receipts'
(Reference: Paragraph 3.3; Page 40)

(₹ in crore)

| Sl. No. | Major Head Wise Description | Total Receipt under the Major Head | Receipt under Minor Head 800-Other Receipts | Percentage |
|---------|---|------------------------------------|---|------------|
| 1 | 0029-Land Revenue | 406.65 | 69.25 | 17.03 |
| 2 | 0035-Taxes on Immovable Property other than Agricultural Land | 583.52 | 583.52 | 100 |
| 3 | 0039-State Excise | 7,532.59 | 5,824.73 | 77.33 |
| 4 | 0043-Taxes and Duties on Electricity | 2,620.53 | 586.59 | 22.38 |
| 5 | 0049-Interest Receipts | 581.67 | 153.83 | 26.45 |
| 6 | 0055-Police | 149.89 | 32.28 | 21.54 |
| 7 | 0056-Jails | 6.19 | 6.19 | 100 |
| 8 | 0059-Public Works | 115.93 | 113.88 | 98.23 |
| 9 | 0075-Miscellaneous General Services | 115.09 | 15.18 | 13.19 |
| 10 | 0210-Medical and Public Health | 167.04 | 22.42 | 13.42 |
| 11 | 0211-Family Welfare | 0.09 | 0.09 | 100 |
| 12 | 0215-Water Supply and Sanitation | 31.15 | 27.64 | 88.73 |
| 13 | 0217-Urban Development | 35.08 | 35.08 | 100 |
| 14 | 0220-Information and Publicity | 0.25 | 0.24 | 96.00 |
| 15 | 0230-Labour and Employment | 26.18 | 9.35 | 35.71 |
| 16 | 0235-Social Security and Welfare | 88.78 | 87.32 | 98.36 |
| 17 | 0401-Crop Husbandry | 48.38 | 31.20 | 64.49 |
| 18 | 0403-Animal Husbandry | 3.69 | 1.59 | 43.09 |
| 19 | 0405-Fisheries | 6.70 | 2.32 | 34.63 |
| 20 | 0406-Forestry and Wild Life | 917.98 | 185.80 | 20.24 |
| 21 | 0408-Food Storage and Warehousing | 0.14 | 0.02 | 14.29 |
| 22 | 0435-Other Agricultural Programmes | 1.91 | 1.70 | 89.01 |
| 23 | 0515-Other Rural Development Programmes | 19.54 | 7.83 | 40.07 |
| 24 | 0700-Major Irrigation | 35.35 | 22.05 | 62.38 |
| 25 | 0702-Minor Irrigation | 336.25 | 336.25 | 100 |
| 26 | 0801-Power | 358.81 | 358.81 | 100 |
| 27 | 0810-New and Renewable Energy | 12.82 | 1.34 | 10.45 |
| 28 | 0851-Village and Small Industries | 3.58 | 0.86 | 24.02 |
| 29 | 0852-Industries | 24.41 | 24.39 | 99.92 |
| 30 | 0853-Non-Ferrous Mining and Metallurgical Industries | 3,168.28 | 2,534.81 | 80.01 |
| 31 | 0875-Other Industries | 0.01 | 0.01 | 100 |
| 32 | 1054-Roads and Bridges | 2.70 | 0.33 | 12.22 |
| 33 | 1452-Tourism | 89.18 | 89.18 | 100 |
| 34 | 1601-Grants-in-aid from Central Government | 23,962.53 | 21,424.36 | 89.41 |
| | Total | 41,452.89 | 32,590.44 | |

(Source: Finance Accounts for the year 2016-17)

Appendix 3.2
Booking under minor head '800-other expenditure'
(Reference: Paragraph 3.3; Page 40)

(₹ in crore)

| Sl. No. | Major Head Wise Description | Total Expenditure under the Major Head | Expenditure under Minor Head 800-Other Expenditure | Percentage |
|---------|---|--|--|------------|
| 1 | 2075-Miscellaneous General Services | 34.57 | 19.60 | 56.70 |
| 2 | 2204-Sports and Youth Welfare Services | 170.53 | 115.28 | 67.60 |
| 3 | 2205-Art and Culture | 183.27 | 79.29 | 43.26 |
| 4 | 2217-Urban Development | 4,819.62 | 3,457.87 | 71.75 |
| 5 | 2250-Other Social Services | 154.97 | 148.61 | 95.90 |
| 6 | 2403-Animal Husbandry | 784.81 | 150.31 | 19.15 |
| 7 | 2405-Fisheries | 66.45 | 6.81 | 10.24 |
| 8 | 2515-Other Rural Development Programmes | 4,916.16 | 856.72 | 17.43 |
| 9 | 2700-Major Irrigation | 147.06 | 15.03 | 10.22 |
| 10 | 2701-Medium Irrigation | 382.39 | 90.07 | 23.55 |
| 11 | 2702-Minor Irrigation | 150.47 | 137.89 | 91.64 |
| 12 | 2705-Command Area Development | 7.69 | 4.34 | 56.44 |
| 13 | 2852-Industries | 1,621.93 | 1,608.36 | 99.16 |
| 14 | 2853-Non-Ferrous Mining and Metallurgical Industries | 939.77 | 577.20 | 61.42 |
| 15 | 3054-Roads and Bridges | 1,244.95 | 331.73 | 26.65 |
| 16 | 3454-Census, Surveys and Statistics | 89.74 | 50.19 | 55.93 |
| 17 | 4070-Capital Outlay on other Administrative Services | 4.92 | 4.92 | 100 |
| 18 | 4202-Capital Outlay on Education, Sports, Art and Culture | 736.97 | 84.68 | 11.49 |
| 19 | 4215-Capital Outlay on Water Supply and Sanitation | 723.90 | 247.41 | 34.18 |
| 20 | 4217-Capital Outlay on Urban Development | 202.32 | 40.75 | 20.14 |
| 21 | 4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 549.83 | 267.39 | 48.63 |
| 22 | 4403-Capital Outlay on Animal Husbandry | 16.55 | 11.27 | 68.10 |
| 23 | 4408-Capital Outlay on Food, Storage and Warehousing | 0.53 | 0.53 | 100 |
| 24 | 4515-Capital Outlay on other Rural Development Programmes | 3,169.35 | 2,755.90 | 86.95 |
| 25 | 4700-Capital Outlay on Major Irrigation | 5,869.53 | 4,836.79 | 82.40 |
| 26 | 4701-Capital Outlay on Medium Irrigation | 1,165.88 | 1,097.06 | 94.10 |
| 27 | 4702-Capital Outlay on Minor Irrigation | 1,116.36 | 446.56 | 40.00 |
| 28 | 4711-Capital Outlay on Flood Control Projects | 6.54 | 0.79 | 12.08 |
| 29 | 4852-Capital Outlay on Iron and Steel Industries | 25.00 | 25.00 | 100 |
| 30 | 4853-Capital Outlay on Non-ferrous Mining and Metallurgical Industries | 1.77 | 1.77 | 100 |
| 31 | 4875-Capital Outlay on Other Industries | 13.00 | 13.00 | 100 |
| 32 | 5054-Capital Outlay on Roads and Bridges | 4,662.70 | 1,855.14 | 39.79 |
| 33 | 5055-Capital Outlay on Road Transport | 0.94 | 0.94 | 100 |
| 34 | 5425-Capital Outlay on other Scientific and Environmental Research | 5.00 | 4.00 | 80 |
| 35 | 5475-Capital Outlay on other General Economic Services | 1.13 | 1.13 | 100 |
| | Total | 33,986.60 | 19,344.33 | |

(Source: Finance Accounts for the year 2016-17)

Appendix 3.3
Cases of misappropriation, defalcation etc.
 (Reference: Paragraph 3.4; Page 41)

(₹ in lakh)

| Sl. no. | Major Head wise description | Up to 5 years | | 5 to 10 years | | 10 to 15 years | | 15 to 20 years | | 20 to 25 years | | 25 years and more | | Total no. of cases | |
|---------|--|---------------|--------|---------------|--------|----------------|--------|----------------|--------|----------------|--------|-------------------|--------|--------------------|--------|
| | | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount |
| 1 | 2014- Administration of Justice | 05 | 17.39 | 01 | 2.41 | - | - | - | - | 01 | 0.44 | - | - | 07 | 20.24 |
| 2 | 2015- Elections | - | - | 01 | 7.90 | - | - | - | - | 01 | 3.77 | - | - | 02 | 11.67 |
| 3 | 2040- Commercial Tax | 02 | 0.84 | - | - | - | - | - | - | - | - | - | - | 02 | 0.84 |
| 4 | 2054- Treasury and Accounts Administration | 03 | 440.49 | 02 | 358.72 | - | - | - | - | 01 | 18.25 | 05 | 12.97 | 11 | 830.43 |
| 5 | 2055- Police | 105 | 125.84 | 112 | 37.22 | 59 | 40.97 | 33 | 30.30 | 06 | 5.06 | - | - | 315 | 239.39 |
| 6 | 2058- Stationery and Printing | 01 | 8.41 | - | - | - | - | - | - | 01 | 0.17 | - | - | 02 | 8.58 |
| 7 | 2202- General Education | 17 | 285.50 | 10 | 13.50 | 02 | 1.29 | 01 | 0.81 | 02 | 1.20 | 75 | 419.70 | 107 | 722.00 |
| 8 | 2203- Technical Education | 01 | 1.80 | 04 | 1.40 | 08 | 24.16 | - | - | - | - | - | - | 13 | 27.36 |
| 9 | 2204- Sports and Youth Services | 02 | 3.77 | 01 | 0.44 | - | - | - | - | - | - | - | - | 03 | 4.21 |
| 10 | 2210-Medical and Public Health | 01 | 2.29 | 03 | 17.57 | 01 | 4.43 | 04 | 23.58 | 01 | 3.08 | 05 | 9.99 | 15 | 60.94 |
| 11 | 2211- Family Welfare | 01 | 43.99 | - | - | - | - | - | - | - | - | 02 | 3.67 | 03 | 47.66 |
| 12 | 2215-Water Supply and Sanitation | - | - | 03 | 4.05 | 01 | 0.38 | 01 | 0.48 | - | - | - | - | 05 | 4.91 |
| 13 | 2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes | - | - | - | - | - | - | - | - | 02 | 3.45 | 04 | 5.37 | 06 | 8.82 |

| Sl. no | Major Head wise description | Up to 5 years | | 5 to 10 years | | 10 to 15 years | | 15 to 20 years | | 20 to 25 years | | 25 years and more | | Total no. of cases | |
|--------------|--|---------------|-----------------|---------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|-------------------|---------------|--------------------|-----------------|
| | | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount | No. of cases | Amount |
| 14 | 2230- Labour and Employment | 06 | 7.81 | 04 | 2.16 | 02 | 0.18 | 01 | 6.77 | - | - | - | - | 13 | 16.92 |
| 15 | 2235-Social Security and Welfare | 02 | 9.16 | - | - | 01 | 1.31 | - | - | 01 | 4.04 | 03 | 1.62 | 07 | 16.13 |
| 16 | 2401- Crop Husbandry | 10 | 31.77 | 05 | 8.88 | 04 | 4.64 | - | - | - | - | 03 | 0.48 | 22 | 45.77 |
| 17 | 2403- Animal Husbandry | - | - | 04 | 4.91 | 06 | 1.72 | 03 | 5.51 | 03 | 1.15 | 04 | 5.80 | 20 | 19.09 |
| 18 | 2406- Forestry and Wild Life | 583 | 333.03 | 104 | 349.58 | 199 | 234.75 | 395 | 325.84 | 280 | 146.05 | 1,070 | 208.36 | 2,631 | 1,597.61 |
| 19 | 2501-Special Programmes for Rural Development | - | - | 01 | 42.32 | - | - | 02 | 1.34 | 01 | 2.90 | - | - | 04 | 46.56 |
| 20 | 2505- Rural Employment | - | - | 01 | Negligible | - | - | - | - | - | - | - | - | 01 | Negligible |
| 21 | 2853- Non-ferrous Mining and Metallurgical Industries | 05 | 4.42 | - | - | - | - | - | - | - | - | - | - | 05 | 4.42 |
| 22 | 3604-Compensation and Assignments to Local Bodies and Panchayti Raj Institutions | 01 | 8.56 | - | - | - | - | - | - | - | - | - | - | 01 | 8.56 |
| 23 | Public Works Department | 05 | 23.09 | - | - | - | - | - | - | - | - | - | - | 05 | 23.09 |
| 24 | Narmada Valley Development Department | 03 | 1.30 | - | - | - | - | - | - | - | - | - | - | 03 | 1.30 |
| 25 | Water Resources Department | 03 | 2.77 | 05 | 6.40 | - | - | 01 | 1.00 | - | - | - | - | 09 | 10.17 |
| Total | | 756 | 1,352.23 | 261 | 857.46 | 283 | 313.83 | 441 | 395.63 | 300 | 189.56 | 1,171 | 667.96 | 3,212 | 3,776.67 |

(Source: Information furnished by concerned Departments)

Appendix 3.4
Cases of theft, misappropriation/loss of Government material
(Reference: Paragraph 3.4; Page 41)

(₹ in lakh)

| Sl. No. | Major Head wise description | Theft cases | | Misappropriation/ Loss of government material | | Total | |
|--------------|---|-----------------|---------------|--|-----------------|-----------------|-----------------|
| | | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| 1 | 2014-Administration of Justice | 05 | 5.42 | 02 | 14.82 | 07 | 20.24 |
| 2 | 2015-Elections | 01 | 7.90 | 01 | 3.77 | 02 | 11.67 |
| 3 | 2040-Commercial Tax | - | - | 02 | 0.84 | 02 | 0.84 |
| 4 | 2054-Treasury and Accounts | 04 | 447.59 | 07 | 382.84 | 11 | 830.43 |
| 5 | 2055-Police | 16 | 5.18 | 299 | 234.21 | 315 | 239.39 |
| 6 | 2058-Stationary and Printing | - | - | 02 | 8.58 | 02 | 8.58 |
| 7 | 2202-General Education | 30 | 58.00 | 77 | 664.00 | 107 | 722.00 |
| 8 | 2203-Technical Education | 09 | 12.19 | 04 | 15.17 | 13 | 27.36 |
| 9 | 2204-Sports and Youth Service | 01 | 0.45 | 02 | 3.76 | 03 | 4.21 |
| 10 | 2210-Medical and Public Health | 05 | 6.76 | 10 | 54.18 | 15 | 60.94 |
| 11 | 2211-Family Welfare | - | - | 03 | 47.66 | 03 | 47.66 |
| 12 | 2215-Water Supply and Sanitation | 03 | 2.71 | 02 | 2.20 | 05 | 4.91 |
| 13 | 2225-Welfare of Schedule Castes, Schedule Tribes, and Other Backward Classes | 02 | 4.26 | 04 | 4.56 | 06 | 8.82 |
| 14 | 2230-Labour and Employment | 09 | 3.81 | 04 | 13.11 | 13 | 16.92 |
| 15 | 2235-Women and Child Welfare | 03 | 2.47 | 04 | 13.66 | 07 | 16.13 |
| 16 | 2401-Crop Husbandry | 14 | 9.84 | 08 | 35.93 | 22 | 45.77 |
| 17 | 2403-Animal Husbandry | 08 | 7.16 | 12 | 11.93 | 20 | 19.09 |
| 18 | 2406-Forestry and Wild Life | 41 | 12.02 | 2,590 | 1,585.59 | 2,631 | 1,597.61 |
| 19 | 2501-Special Programmes for Rural Development. | 01 | 0.43 | 03 | 46.13 | 04 | 46.56 |
| 20 | 2505-Rural Employment | - | - | 01 | Negligible | 01 | Negligible |
| 21 | 2853-Non-Ferrous Mining and Metallurgical Industries | 01 | 0.12 | 04 | 4.30 | 05 | 4.42 |
| 22 | 3604-Compensation and Assignments to the Local Bodies and Panchayati Raj Institutions | - | - | 01 | 8.56 | 01 | 8.56 |
| 23 | Narmada Valley Development Department | 02 | 0.38 | 01 | 0.92 | 03 | 1.30 |
| 24 | Public Works Department | 03 | 12.59 | 02 | 10.50 | 05 | 23.09 |
| 25 | Water Resources Department | 09 | 10.17 | - | - | 09 | 10.17 |
| Total | | 167 | 609.45 | 3,045 | 3,167.22 | 3,212 | 3,776.67 |

(Source: Information furnished by concerned Departments)

Appendix 3.5
Cases of write-off during 2016-17
 (Reference: Paragraph 3.4; Page 42)

(₹ in lakh)

| Sl. No. | Major Head wise description | Authority sanctioning write off | Brief particulars | No. of cases | Amount |
|--------------|------------------------------|--|--|--------------|--------------|
| 1 | 2055-Police | Director General of Police, Bhopal | Accidental Motor Vehicle and Wireless set | 11 | 2.10 |
| 2 | 2202-General Education | Director, Public Education, Bhopal | Loss due to fire | 04 | 2.22 |
| 3 | 2403-Animal Husbandry | Additional PCCF Finance and Budget, Bhopal | Due to non-recovery of loss, cases written off by the Department | 01 | 0.03 |
| 4 | 2406- Forestry and Wild Life | Additional PCCF Finance and Budget, Bhopal | Due to non-recovery of loss, cases written off by the Department | 30 | 46.15 |
| Total | | | | 46 | 50.50 |

(Source: Information furnished by concerned Departments)

Appendix 3.6
Recovery in loss cases intimated during 2016-17
(Reference: Paragraph 3.4; Page 42)

(Amount in ₹)

| Sl. No. | No of cases | Major Head wise description | Type of misappropriation/ loss/theft etc. | Pertaining to year | Amount of loss | Amount recovered during the year |
|---------|-------------|---|---|--------------------|-----------------|----------------------------------|
| 1 | 01 | 2014-Administration of Justice | Loss | 2006-07 | 1,22,467 | 1,22,467 |
| | 01 | | | Total | 1,22,467 | 1,22,467 |
| 2 | 01 | 2039-State Excise | Theft | 2015-16 | 85,652 | 85,652 |
| | 01 | | | Total | 85,652 | 85,652 |
| 3 | 01 | 2055-Police | Loss | 1990-91 | 30,000 | 30,000 |
| 4 | 01 | 2055-Police | Loss | 1999-00 | 13,343 | 13,343 |
| 5 | 01 | 2055-Police | Loss | 2004-05 | 28,150 | 28,150 |
| 6 | 01 | 2055-Police | Loss | 2004-05 | 15,080 | 15,080 |
| 7 | 01 | 2055-Police | Loss | 2005-06 | 2,305 | 2,305 |
| 8 | 01 | 2055-Police | Loss | 2006-07 | 65,000 | 65,000 |
| 9 | 01 | 2055-Police | Theft | 2006-07 | 21,575 | 21,575 |
| 10 | 01 | 2055-Police | Loss | 2007-08 | 2,994 | 2,994 |
| 11 | 01 | 2055-Police | Loss | 2010-11 | 6,682 | 6,682 |
| 12 | 01 | 2055-Police | Loss | 2010-11 | 59,076 | 59,076 |
| 13 | 01 | 2055-Police | Loss | 2011-12 | 42,980 | 42,980 |
| 14 | 01 | 2055-Police | Loss | 2013-14 | 1,60,000 | 1,60,000 |
| 15 | 01 | 2055-Police | Loss | 2013-14 | 1,00,000 | 1,00,000 |
| 16 | 01 | 2055-Police | Loss | 2015-16 | 21,500 | 21,500 |
| 17 | 01 | 2055-Police | Loss | 2016-17 | 6,850 | 6,850 |
| 18 | 01 | 2055-Police | Loss | 2016-17 | 4,00,000 | 4,00,000 |
| | 16 | | | Total | 9,75,535 | 9,75,535 |
| 19 | 01 | 2202-General Education | Theft | 1986-87 | 19,904 | 19,904 |
| 20 | 01 | 2202-General Education | Theft | 1991-92 | 24,342 | 24,342 |
| 21 | 01 | 2202-General Education | Theft | 1991-92 | 47,717 | 47,717 |
| 22 | 01 | 2202-General Education | Loss | 2007-08 | 3,17,082 | 3,17,082 |
| 23 | 01 | 2202-General Education | Misappropriation | 2007-08 | 56,491 | 56,491 |
| | 05 | | | Total | 4,65,536 | 4,65,536 |
| 24 | 01 | 2203-Technical Education | Theft | 2016-17 | 1,76,970 | 1,76,970 |
| | 01 | | | Total | 1,76,970 | 1,76,970 |
| 25 | 01 | 2225-Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes | Loss | 1995-96 | 26,506 | 26,506 |
| | 01 | | | Total | 26,506 | 26,506 |
| 26 | 01 | 2235-Social Security and Welfare | Theft | 1989-90 | 1,04,293 | 1,04,293 |
| | 01 | | | Total | 1,04,293 | 1,04,293 |
| 27 | 11 | 2406-Forestry and Wild Life | Loss | 1975-76 | 6,11,201 | 6,11,201 |
| 28 | 01 | 2406-Forestry and Wild Life | Loss | 1976-77 | 5,000 | 5,000 |
| 29 | 01 | 2406-Forestry and Wild Life | Loss | 1977-78 | 9,576 | 9,576 |
| 30 | 02 | 2406-Forestry and Wild Life | Loss | 1980-81 | 20,583 | 20,583 |
| 31 | 01 | 2406-Forestry and Wild Life | Loss | 1981-82 | 15,040 | 15,040 |
| 32 | 01 | 2406-Forestry and Wild Life | Loss | 1982-83 | 10,558 | 10,558 |
| 33 | 01 | 2406-Forestry and Wild Life | Loss | 1985-86 | 3,162 | 3,162 |
| 34 | 02 | 2406-Forestry and Wild Life | Loss | 1987-88 | 60,759 | 60,759 |
| 35 | 01 | 2406-Forestry and Wild Life | Loss | 1991-92 | 1,833 | 1,833 |
| 36 | 01 | 2406-Forestry and Wild Life | Loss | 1993-94 | 50,703 | 50,703 |

| Sl. No. | No of cases | Major Head wise description | Type of misappropriation/ loss/theft etc. | Pertaining to year | Amount of loss | Amount recovered during the year |
|---------|-------------|-----------------------------|---|--------------------|-------------------|----------------------------------|
| 37 | 01 | 2406-Forestry and Wild Life | Loss | 1994-95 | 776 | 776 |
| 38 | 01 | 2406-Forestry and Wild Life | Loss | 1995-96 | 1,17,126 | 1,17,126 |
| 39 | 01 | 2406-Forestry and Wild Life | Loss | 1996-97 | 2,660 | 2,660 |
| 40 | 02 | 2406-Forestry and Wild Life | Loss | 1998-99 | 40,089 | 40,089 |
| 41 | 04 | 2406-Forestry and Wild Life | Loss | 1999-00 | 53,986 | 53,986 |
| 42 | 01 | 2406-Forestry and Wild Life | Loss | 2001-02 | 14,274 | 14,274 |
| 43 | 01 | 2406-Forestry and Wild Life | Loss | 2004-05 | 5,130 | 5,130 |
| 44 | 01 | 2406-Forestry and Wild Life | Loss | 2007-08 | 30,684 | 30,684 |
| 45 | 01 | 2406-Forestry and Wild Life | Loss | 2008-09 | 64,878 | 64,878 |
| 46 | 01 | 2406-Forestry and Wild Life | Loss | 2009-10 | 45,000 | 45,000 |
| 47 | 04 | 2406-Forestry and Wild Life | Loss | 2012-13 | 6,454 | 6,454 |
| 48 | 04 | 2406-Forestry and Wild Life | Loss | 2013-14 | 25,863 | 25,863 |
| 49 | 02 | 2406-Forestry and Wild Life | Loss | 2014-15 | 86,277 | 86,277 |
| 50 | 27 | 2406-Forestry and Wild Life | Loss | 2015-16 | 3,54,679 | 3,21,580 |
| 51 | 162 | 2406-Forestry and Wild Life | Loss | 2016-17 | 7,43,994 | 7,42,206 |
| | 235 | | | Total | 23,80,285* | 23,45,398 |
| | 261 | | Grand Total | | 43,37,244* | 43,02,357 |

(Source: Information furnished by concerned Departments)

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

Appendix 3.7
Major Head-wise position of pending Utilisation Certificates
 (Reference: Paragraph 3.5; Page 42)

(₹ in crore)

| Sl. No. | Major head wise description | Outstanding Utilisation certificates | |
|--------------|--|--------------------------------------|------------------|
| | | No. | Amount |
| 1 | 2011- Parliament/State/Union Territory Legislatures | 30 | 1.29 |
| 2 | 2014- Administration of Justice | 375 | 1.55 |
| 3 | 2029- Land Revenue | 104 | 1.20 |
| 4 | 2045- Other Taxes and Duties on Commodities and Services | 04 | 0.17 |
| 5 | 2047- Other Fiscal Services | 04 | 0.01 |
| 6 | 2052- Secretariat-General Services | 93 | 87.72 |
| 7 | 2055- Police | 12 | 1.76 |
| 8 | 2075- Miscellaneous General Services | 532 | 4.95 |
| 9 | 2204- Sports and Youth Services | 05 | 10.78 |
| 10 | 2205- Art and Culture | 01 | 0.15 |
| 11 | 2215- Water Supply and Sanitation | 538 | 21.17 |
| 12 | 2217- Urban Development | 684 | 321.34 |
| 13 | 2220- Information and Publicity | 35 | 1.50 |
| 14 | 2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes | 79 | 306.42 |
| 15 | 2230- Labour and Employment | 1,269 | 44.61 |
| 16 | 2235- Social Security and Welfare | 1,143 | 748.03 |
| 17 | 2236- Nutrition | 09 | 86.65 |
| 18 | 2250- Other Social Services | 06 | 22.94 |
| 19 | 2401- Crop Husbandry | 3,090 | 439.99 |
| 20 | 2403- Animal Husbandry | 495 | 201.86 |
| 21 | 2405- Fisheries | 3,536 | 11.12 |
| 22 | 2408- Food, Storage and Warehousing | 1,596 | 4,795.82 |
| 23 | 2425- Co-operation | 644 | 251.80 |
| 24 | 2501- Special Programmes for Rural Development | 35 | 1,021.62 |
| 25 | 2505- Rural Employment | 34 | 158.42 |
| 26 | 2702- Minor Irrigation | 280 | 12.55 |
| 27 | 2810- New and Renewable Energy | 28 | 23.36 |
| 28 | 2851- Village and Small Industries | 657 | 217.45 |
| 29 | 2852- Industries | 2,987 | 187.07 |
| 30 | 2853- Non-ferrous Mining and Metallurgical Industries | 849 | 233.46 |
| 31 | 3425- Other Scientific Research | 397 | 10.89 |
| 32 | 3452- Tourism | 185 | 81.05 |
| 33 | 3454- Census Surveys and Statistics | 20 | 57.45 |
| 34 | 3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 1,268 | 8,711.00 |
| 35 | 4402- Capital Outlay on Soil and Water Conservation | 11 | 1.25 |
| 36 | 6425- Loans for Cooperation | 59 | 1.70 |
| Total | | 21,094 | 18,080.10 |

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

Appendix 3.8
Statement showing irregular maintenance of bank accounts

(Reference: Paragraph 3.12; Page 45)

(₹ in lakh)

| Sl. No. | Name of Department | Name of the Office | Drawing and Disbursement Officer | No. of Bank A/Cs | Name and Branch of the Bank | Bank Account number | Balance as on 31 March 2017 |
|---------|-------------------------------------|---|---|------------------|---|---------------------|-----------------------------|
| 1 | Horticulture and Food Processing | Directorate of Horticulture and Farm Forestry, M.P., Bhopal | Assistant Director Horticulture, Bhopal | 05 | Bank of India, TT Nagar, Bhopal (MIDH) | 900110210000001* | 85.30 |
| | | | | | Central Bank of India, Arera Hills, Bhopal | 1793117724 | 437.65 |
| | | | | | State Bank of India, Vindhyachal Bhawan, Bhopal | 33568115412 | 102.78 |
| | | | | | Bank of India, Arera Hills, Bhopal | 900210110001978 | 17.25 |
| | | | | | Bank of India, TT Nagar, Bhopal (MNREGA) | 900110210000001* | 5.94 |
| | | Assistant Director, Horticulture, Dindori | Assistant Director, Horticulture, Dindori | 01 | CCB, Dindori | 661513039459 | 1.39 |
| 2 | Micro, Small and Medium Enterprises | District Trade and Industries Centre, Chhatarpur | Managing Director, District Trade and Industries Centre, Chhatarpur | 01 | State Bank of India, ADB, Chhatarpur | 31135124682 | 0.72 |
| 3 | Planning Economics & Statistics | Commissioner, Economics & Statistics | Commissioner, Economics & Statistics, Bhopal | 01 | State Bank of India, Vindhyachal Branch | 32215335882 | 197.54 |
| 4 | General Administration | Collector, Dewas | Joint Collector, Dewas | 01 | State Bank of India, Dewas | 53012945833 | 126.36 |
| | | Collector, Singrauli | Joint Collector, Singrauli | 01 | Union Bank of India, Singrauli | 452502010010482 | 80.11 |
| | | Collector, Vidisha | Deputy Collector, Vidisha | 01 | State Bank of India, Vidisha | 53030893200 | 93.01 |
| | | Collector, Gwalior | Deputy Collector, Gwalior | 01 | State Bank of India, Gwalior | 10554232197 | 487.51 |

| Sl. No. | Name of Department | Name of the Office | Drawing and Disbursement Officer | No. of Bank A/Cs | Name and Branch of the Bank | Bank Account number | Balance as on 31 March 2017 |
|--------------|--------------------|---|---|------------------|---|---------------------|-----------------------------|
| | | Collector, Morena | Joint Collector, Morena | 02 | Union Bank of India, Morena | 435202010002034 | 24.80 |
| | | | | | Jila Sahkari Kendriya Bank Maryadit, Morena | 683102038959 | 22.61 |
| | | Collector, Balaghat | Joint Collector, Balaghat | 01 | State Bank of India, Balaghat | 10750414219 | 53.52 |
| | | Collector, Panna | Officer In-charge Finance, Panna | 01 | State Bank of India, Panna | 10930228515 | 66.06 |
| | | Collector, Indore | Deputy Collector, Indore | 01 | State Bank of India, Indore | 53042771266 | 106.53 |
| 5 | Revenue | Deputy Controller, Government Press, Bhopal | Deputy Controller, Government Press, Bhopal | 02 | State Bank of India, Bhopal | 33751031462 | 124.76 |
| | | | | | State Bank of India, Bhopal | 31147482237 | 0.59 |
| Total | | | 13 | 19 | | | 2,034.43 |

(Source: Information as provided by the Departments)

* The amount related to two different schemes was deposited in one Bank Account.

Appendix 3.9
Investments by the State Government in PSUs whose accounts are in arrears
as on 31 December 2017

(Reference: Paragraph 3.14; Pages 48 and 49)

(₹ in crore)

| Sl. No. | Name of the Public Sector Undertaking | Paid up capital | Year up to which accounts finalised | Period of accounts pending finalisation | Equity, loans, grants and guarantees made by the State Government during the year for which accounts are in arrears | | | | |
|-----------------------------|--|-----------------|-------------------------------------|---|---|--------|---------------|----------|-----------|
| | | | | | Equity | Loans | Capital Grant | Others | Guarantee |
| A. WORKING COMPANIES | | | | | | | | | |
| 1 Year | | | | | | | | | |
| 1 | Madhya Pradesh Audyogik Kendra Vikas Nigam (Rewa) Limited | 1.80 | 2015-16 | 2016-17 | 0.00 | 0.00 | 20.00 | 0 | 0 |
| 2 | Madhya Pradesh Audyogik Kendra Vikas Nigam (Sagar) Limited | 5.50 | 2015-16 | 2016-17 | 0 | 0 | 7.75 | 0 | 0 |
| 3 | Madhya Pradesh Venture Finance Limited | 0.31 | 2015-16 | 2016-17 | 0.20 | 0.50 | 0 | 0 | 0 |
| 4 | Madhya Pradesh Venture Finance Trustee Limited | 0.01 | 2015-16 | 2016-17 | 0.01 | 0 | 0 | 0 | 0 |
| 5 | Madhya Pradesh Metro Rail Company Limited | 30.00 | 2015-16 | 2016-17 | 29.39 | 0 | 0 | 0 | 0 |
| 6 | Madhya Pradesh Urban Development Company Limited | 1.00 | 2015-16 | 2016-17 | 0 | 0 | 100.00 | 0 | 0 |
| 7 | Madhya Pradesh State Electronics Development Corporation Limited | 21.91 | 2015-16 | 2016-17 | 0 | 0 | 0 | 91.70 | 0 |
| 8 | Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Limited | 3,322.43 | 2015-16 | 2016-17 | 0 | 951.86 | 20.00 | 2,334.65 | 0.90 |
| 9 | Madhya Pradesh Paschim Kshetra Vidyut Vitaran Company Limited | 3,049.43 | 2015-16 | 2016-17 | 0 | 73.17 | 59.45 | 0 | 64.44 |
| 10 | Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Limited | 3,601.35 | 2015-16 | 2016-17 | 0 | 53.63 | 1,274.38 | 1,908.96 | 97.16 |
| 11 | Madhya Pradesh Trade and Investment Facilitation Corporation Limited | 0.80 | 2015-16 | 2016-17 | 0 | 0 | 3.50 | 0 | 0 |

| Sl. No. | Name of the Public Sector Undertaking | Paid up capital | Year up to which accounts finalised | Period of accounts pending finalisation | Equity, loans, grants and guarantees made by the State Government during the year for which accounts are in arrears | | | | |
|-------------------------------|--|-----------------|-------------------------------------|---|---|-----------------|-----------------|-----------------|---------------|
| | | | | | Equity | Loans | Capital Grant | Others | Guarantee |
| 12 | Madhya Pradesh State Tourism Development Corporation Limited | 24.97 | 2015-16 | 2016-17 | 0 | 0 | 140.11 | 1.43 | 0 |
| Sub-total | | | | | 29.60 | 1,079.16 | 1,625.19 | 4,336.74 | 162.50 |
| 2 to 5 Years | | | | | | | | | |
| 13 | Madhya Pradesh Police Housing Corporation Limited | 4.58 | 2014-15 | 2015-16 | 0 | 92.50 | 0 | 0 | 577.86 |
| | | | | 2016-17 | 0 | 0 | 0 | 0 | 0 |
| 14 | Madhya Pradesh Jal Nigam Maryadit | 55.00 | 2014-15 | 2015-16 | 10.00 | 0 | 407.00 | 0 | 0 |
| | | | | 2016-17 | 45.00 | 0 | 276.33 | 0 | 0 |
| 15 | Madhya Pradesh State Industrial Development Corporation Limited | 81.09 | 2013-14 | Up to 2015-16 | 0 | 22.16 | 0 | 0 | 0 |
| | | | | 2016-17 | 0 | 22.16 | 0 | 0 | 0 |
| 16 | Madhya Pradesh Pichhra Varg Tatha Alpsankhyak Vitta Evam Vikas Nigam Limited | 10.75 | 2009-10 | Up to 2015-16 | 3.70 | 0 | 2.55 | 51.30 | 0 |
| | | | | 2016-17 | 0 | 8.76 | 0.54 | 29.00 | 0 |
| 17 | Madhya Pradesh Adivasi Vitta Evam Vikas Nigam Limited | 36.18 | 2003-04 | Up to 2015-16 | 6.33 | 0 | 18.30 | 41.50 | 0 |
| | | | | 2016-17 | 0 | 0 | 3.47 | 57.00 | 0 |
| Sub-total | | | | | 65.03 | 145.58 | 708.19 | 178.80 | 577.86 |
| Total (A) | | | | | 94.63 | 1,224.74 | 2,333.38 | 4,515.54 | 740.36 |
| B. NON-WORKING COMPANY | | | | | | | | | |
| 1 Year-Nil | | | | | | | | | |
| 2 to 5 Years-Nil | | | | | | | | | |
| Above 5 Years | | | | | | | | | |
| 1 | Madhya Pradesh State Textile Corporaion Limited | 6.86 | 2009-10 | Up to 2015-16 | 0 | 0 | 3.61 | 0 | 0 |
| | | | | 2016-17 | 0 | 0 | 0.73 | 0 | 0 |
| Total (B) | | | | | 0 | 0 | 4.34 | 0 | 0 |
| Grand Total (A+B) | | | | | 94.63 | 1,224.74 | 2,337.72 | 4,515.54 | 740.36 |

(Source: Information furnished by PSUs)

Appendix 3.10
Details of profit earning PSUs
(Reference: Paragraph 3.15; Page 49)

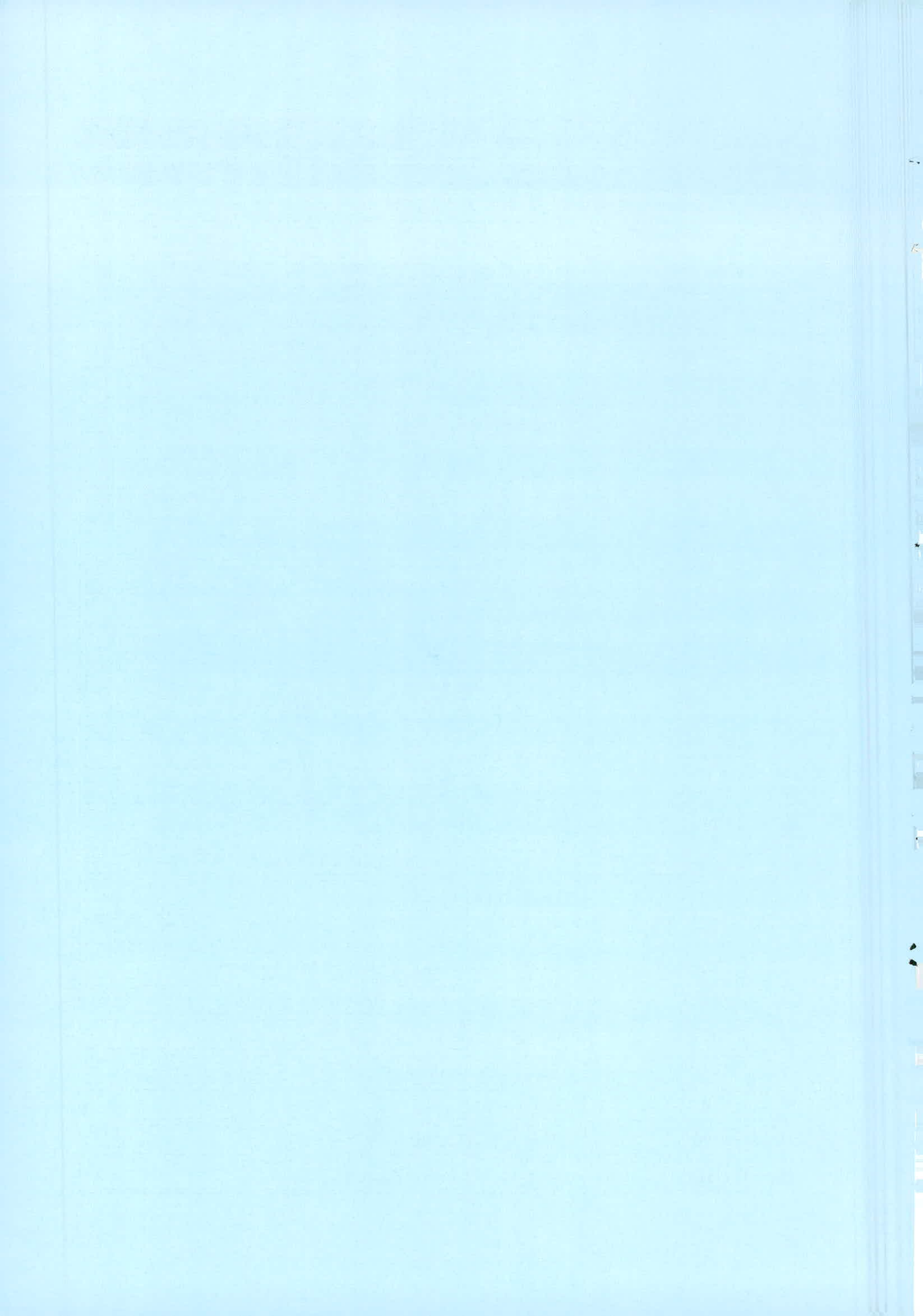
(₹ in crore)

| Sl. No. | Name of the Public Sector Undertaking | Period of accounts | Net Profit | Accumulated profit/loss | Shareholder's fund | Dividend as per the GoMP | Dividend declared/provision made |
|-----------------------------|--|--------------------|------------|-------------------------|--------------------|--------------------------|----------------------------------|
| A. WORKING COMPANIES | | | | | | | |
| 1 | Madhya Pradesh State Agro Industries Development Corporation Limited | 2015-16 | 39.12 | 134.09 | 149.81 | 7.82 | 7.91 |
| 2 | Madhya Pradesh Rajya Van Vikas Nigam Limited | 2016-17 | 63.05 | 281.55 | 367.71 | 12.61 | 12.58 |
| 3 | Madhya Pradesh Audyogik Kendra Vikas Nigam (Jabalpur) Limited | 2016-17 | 0.10 | 8.08 | 11.91 | 0.02 | 0.00 |
| 4 | Madhya Pradesh Audyogik Kendra Vikas Nigam (Ujjain) Limited | 2016-17 | 0.31 | 2.13 | 12.13 | 0.06 | 0.00 |
| 5 | Madhya Pradesh Audyogik Kendra Vikas Nigam (Sagar) Limited | 2015-16 | 0.71 | 0.85 | 6.35 | 0.14 | 0.00 |
| 6 | The Provident Investment Company Limited | 2014-15 | 0.68 | 20.32 | 26.63 | 0.14 | 0.00 |
| 7 | Madhya Pradesh Police Housing Corporation Limited | 2014-15 | 9.51 | 45.17 | 49.75 | 1.90 | 0.00 |
| 8 | Madhya Pradesh Road Development Corporation Limited | 2016-17 | 53.44 | 219.97 | 255.66 | 10.69 | 0.00 |
| 9 | Indore Smart City Development Limited | 2016-17 | 0.34 | 0.34 | 103.56 | 0.07 | 0.00 |
| 10 | Pithampur Auto Cluster Limited | 2016-17 | 0.52 | -7.33 | 4.79 | 0.10 | 0.00 |
| 11 | Madhya Pradesh State Electronics Development Corporation Limited | 2015-16 | 14.17 | 16.75 | 38.06 | 2.83 | 0.00 |
| 12 | Madhya Pradesh State Mining Corporation Limited | 2016-17 | 91.81 | 332.93 | 335.13 | 18.36 | 18.38 |
| 13 | Madhya Pradesh Power Transmission Company Limited | 2016-17 | 22.23 | -234.65 | 2,478.05 | 4.45 | 0.00 |
| 14 | Madhya Pradesh Power Generating Company Limited | 2016-17 | 24.83 | -3,068.47 | 2,882.79 | 4.97 | 0.00 |
| 15 | Madhya Pradesh Trade and Investment Facilitation Corporation Limited | 2015-16 | 0.40 | 13.09 | 13.89 | 0.08 | 0.00 |
| 16 | Madhya Pradesh Laghu Udyog Nigam Limited | 2014-15 | 16.31 | 104.41 | 119.92 | 3.26 | 4.51 |
| 17 | Madhya Pradesh State Civil Supplies Corporation Limited | 2015-16 | 0.65 | 67.90 | 76.37 | 0.13 | 0.00 |
| 18 | Madhya Pradesh State Tourism Development Corporation Limited | 2015-16 | 5.92 | 5.88 | 31.34 | 1.18 | 0.00 |
| 19 | DMIC Vikram Udyogpuri Limited | 2016-17 | 1.36 | 5.50 | 118.36 | 0.27 | 0.00 |
| 20 | DMIC Pithampur Jal Prabandhan Limited | 2016-17 | 1.34 | 5.49 | 40.49 | 0.27 | 0.00 |
| 21 | Madhya Pradesh Public Health Services Corporation Limited | 2016-17 | 4.39 | 5.33 | 15.33 | 0.88 | 0.00 |
| 22 | Madhya Pradesh Warehousing and Logistics Corporation | 2016-17 | 35.41 | 335.33 | 244.29 | 7.08 | 0.00 |
| 23 | Madhya Pradesh Financial Corporation | 2016-17 | 9.16 | 12.09 | 393.19 | 1.83 | 0.00 |

| Sl. No. | Name of the Public Sector Undertaking | Period of accounts | Net Profit | Accumulated profit/loss | Shareholder's fund | Dividend as per the GoMP | Dividend declared/provision made |
|-------------------------------|---|--------------------|---------------|-------------------------|--------------------|--------------------------|----------------------------------|
| 24 | Sant Ravidas Madhya Pradesh Hathkargha Vikas Nigam Limited | 2014-15 | 0.08 | 2.62 | 3.88 | 0.02 | 0.00 |
| 25 | Narmada Basin Projects Company Limited | 2016-17 | 0.26 | 0.23 | 5.23 | 0.05 | 0.00 |
| 26 | Madhya Pradesh Jal Nigam Maryadit | 2014-15 | 1.62 | -0.20 | 54.80 | 0.32 | 0.00 |
| 27 | Shahpura Thermal Power Company Limited | 2015-16 | Negligible | 0.02 | 0.07 | Negligible | 0.00 |
| 28 | Madhya Pradesh Plastic Park Development Corporation Limited | 2016-17 | Negligible | 0.16 | 13.55 | Negligible | 0.00 |
| Total (A) | | | 397.72 | | | 79.53 | 43.38 |
| B. NON-WORKING COMPANY | | | | | | | |
| 1 | Madhya Pradesh Jay Pee Coal fields Limited | 2016-17 | 0.01 | -9.64 | 0.36 | Negligible | 0.00 |
| Total (B) | | | 0.01 | -9.64 | | Negligible | 0.00 |
| Grand Total (A+B) | | | 397.73 | | | 79.53 | 43.38 |

(Source: Information furnished by PSUs)

**GLOSSARY OF
ABBREVIATIONS**



GLOSSARY OF ABBREVIATIONS

| Sl. No. | Abbreviation | Full Form |
|---------|--------------|--|
| 1. | A&E | Accounts & Entitlement |
| 2. | AB | Autonomous Bodies |
| 3. | AC | Abstract Contingency |
| 4. | AE | Aggregate Expenditure |
| 5. | AG(E&RSA) | Accountant General (Economic & Revenue Sector Audit) |
| 6. | BCO | Budget Controlling Officer |
| 7. | BE | Budget Estimates |
| 8. | BOCW Act | Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 |
| 9. | CA | Chartered Accountant |
| 10. | CAG | Comptroller and Auditor General of India |
| 11. | CAGR | Compound Annual Growth Rate |
| 12. | CE | Capital Expenditure |
| 13. | CO | Controlling Officer |
| 14. | CR | Capital Receipt |
| 15. | DCC | Detailed Countersigned Contingency |
| 16. | DD | Deputy Director |
| 17. | DDO | Drawing and Disbursing Officer |
| 18. | DE | Development Expenditure |
| 19. | DISCOMs | State owned Power Distribution Companies |
| 20. | DM | Disaster Management |
| 21. | FD | Finance Department |
| 22. | FRBM | Fiscal Responsibility and Budget Management |
| 23. | FRP | Financial Restructuring Plan |
| 24. | GCS | General Category States |
| 25. | GDP | Gross Domestic Product |
| 26. | GoI | Government of India |
| 27. | GoMP | Government of Madhya Pradesh |
| 28. | GSDP | Gross State Domestic Product |

| Sl. No. | Abbreviation | Full Form |
|---------|--------------|--|
| 29. | HUDCO | Housing and Urban Development Corporation |
| 30. | IFMIS | Integrated Financial Management Information System |
| 31. | IGAS | Indian Government Accounting Standards |
| 32. | JP | Janpad Panchayat |
| 33. | MH | Major Head |
| 34. | MP | Madhya Pradesh |
| 35. | MPBM | Madhya Pradesh Budget Manual |
| 36. | MPFC | Madhya Pradesh Financial Code |
| 37. | MPFRBM | Madhya Pradesh Fiscal Responsibility and Budget Management Act, 2005 |
| 38. | MPHIDB | Madhya Pradesh Housing and Infrastructure Development Board |
| 39. | MPTC | Madhya Pradesh Treasury Code |
| 40. | MTFPS | Medium Term Fiscal Policy Statement |
| 41. | NABARD | National Bank for Agriculture and Rural Development |
| 42. | NPA | Non-Performing Assets |
| 43. | NPRE | Non-Plan Revenue Expenditure |
| 44. | NSDL | National Securities Depository Limited |
| 45. | NSSF | National Small Saving Fund |
| 46. | NTR | Non-Tax Revenue |
| 47. | O&M | Operation and Maintenance |
| 48. | PAC | Public Accounts Committee |
| 49. | PCCF | Principal Chief Conservator of Forest |
| 50. | PD | Personal Deposit |
| 51. | PFC | Power Finance Corporation |
| 52. | PICL | Provident Investment Company Limited |
| 53. | PIU | Project Implementation Unit |
| 54. | PPP | Public Private Partnership |
| 55. | PRE | Plan Revenue Expenditure |
| 56. | Pr.AG | Principal Accountant General |

| Sl. No. | Abbreviation | Full Form |
|---------|--------------|-----------------------------------|
| 57. | PRI | Panchayati Raj Institutions |
| 58. | PSUs | Public Sector Undertakings |
| 59. | PWD | Public Works Department |
| 60. | RBI | Reserve Bank of India |
| 61. | RE | Revenue Expenditure |
| 62. | REC | Rural Electrification Corporation |
| 63. | RR | Revenue Receipts |
| 64. | S&W | Salaries and Wages |
| 65. | SAR | Separate Audit Report |
| 66. | SDRF | State Disaster Response Fund |
| 67. | SFC | State Finance Commission |
| 68. | SSE | Social Sector Expenditure |
| 69. | TE | Total Expenditure |
| 70. | UC | Utilisation Certificate |
| 71. | UDAY | Ujwal DISCOM Assurance Yojana |
| 72. | ULB | Urban Local Bodies |
| 73. | VAT | Value Added Tax |
| 74. | ZP | Zila Panchayat |





