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# APPENDICES

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**Appendix-1.1**  
(Reference: Profile of Madhya Pradesh, Paragraph 1.6.1, 1.8.2; Page 1,10,26)  
STATE PROFILE (MADHYA PRADESH)

A. General Data <sup>1</sup>					
Sl.No.	Particulars			Figures	
1	Area			3,08,245 sq km	
2	Population				
	a.	As per 2001 Census.		6.03 crore	
	b.	2010-2011		7.26 crore	
3	a	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km )		196 person per sq. km.	
	b	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km )		236 person per sq. km.	
4	Population below poverty line(BPL) <sup>2</sup> (All India Average = 27.5 per cent)			38.30 per cent	
5	a	Literacy (as per 2001 Census)(All India Average=64.8 per cent)		69.69 per cent	
	b	Literacy (as per 2011 Census)(All India Average=74.0 per cent)		70.63 percent	
6	Infant mortality <sup>3</sup> (per 1000 live births). (All India Average = 50 per 1000 live births)			67	
7	Life Expectancy at birth <sup>4</sup> (All India Average =63.5 years)			58 years	
8	Gini Coefficient <sup>5</sup>				
	a.	Rural. ( All India = 0.30 )		0.27	
	b.	Urban. ( All India = 0.37)		0.39	
9	Gross State Domestic Product (GSDP) 2010-2011 at current prices			₹ 2,71,681 crore	
10	GSDP CAGR (2001-02 to 2010-11)			13.51 per cent	
11	Per capita GSDP CAGR (2001-02 to 2010-11)			10.04 per cent	
12	GSDP CAGR ( 2001-02 to 2009-2010)		Madhya Pradesh	10.62 per cent	
			General Category States	13.37 per cent	
13	Population Growth ( 2001-2011)		Madhya Pradesh	20.30 per cent	
			General Category States	17.56 per cent	
B					
Financial Data <sup>6</sup>					
Particulars			Figures (in Per cent)		
CAGR			2001-02 to 2009-10		2001-02 to 2010-11
			General Category States	Madhya Pradesh	Madhya Pradesh
a.	of Revenue Receipts.		15.20	17.74	18.53
b.	of Own Tax Revenue.		14.53	17.73	18.39
c.	of Non Tax Revenue.		13.87	18.86	15.18
d.	of Total Expenditure.		13.53	14.23	14.92
e.	of Capital Expenditure.		22.61	23.42	21.96
f.	of Revenue Expenditure on Education.		12.41	14.48	16.40
g.	of Revenue Expenditure on Health.		11.97	11.41	13.21
h.	of Salary and Wages.		12.59	11.98	11.82
i.	of Pension.		14.09	14.93	15.72

<sup>1</sup> Source of General data:

<sup>2</sup> BPL (Planning Commission and NSSO data, 61 Round)

<sup>3</sup> Infant mortality rate (SRS Bulletin January 2011)

<sup>4</sup> Life expectancy of birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Review 2010-11

<sup>5</sup> Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP).  
Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher.

<sup>6</sup> Financial data is based on Finance Account of the States Government.

## Appendix 1.2

(Reference: Paragraph 1.1; Page 1)

### Part A: Structure and Form of Government Accounts

<p><b>Structure of Government Accounts:</b> The accounts of the Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p><b>Part I: Consolidated Fund :</b> All revenues received by the Government, all loans raised by issue of treasury bills, internal and external 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.</p> <p><b>Part II: Contingency Fund:</b> Contingency Fund of the Government established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p><b>Part III: Public Account:</b> Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State legislature.</p>
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### Appendix 1.2 Part B: Layout of Finance Accounts

Statement	Layout
<p>The Finance Accounts have been divided into two volumes. Volume I presents the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II.</p> <p><b>Volume I</b> contains the Certificate of the Comptroller and Auditor General of India, four Summary Statements as given below and Notes to Accounts including accounting policy.</p>	
Statement No.1	<p><b>Statement of financial position:</b> Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the government. Assets, as per the accounting policy, are depicted at historical cost.</p>
Statement No.2	<p><b>Statement of receipts and disbursement:</b> This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.</p>
Statement No. 3	<p><b>Statement of receipt (consolidate fund):</b> This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.</p>
Statement No.4	<p><b>Statement of expenditure (consolidated fund):</b> This statement not only gives expenditure function (activity) but also summaries expenditure by name of activity (objects of expenditure).</p>
<p>In addition, the Volume comprises an appendix. Appendix I, which is a statement of Cash Balances and Investments of Cash Balances.</p> <p><b>Volume II</b> comprises three parts. Part I contains six statements as given below:</p>	
Statement No. 5	<p><b>Statement of progressive capital expenditure:</b> This statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement I.</p>
Statement No. 6	<p><b>Statement of Borrowings and other liabilities:</b> Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the state Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the</p>

<b>Appendix 1.2 Part B: Layout of Finance Accounts</b>	
<b>Statement</b>	<b>Layout</b>
	quantum of net interest charges met from revenue receipts.
Statement No.7	<b>Statement of Loans given by the Government:</b> The loans and advances given by the Government are depicted in statement I and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
Statement No.8	<b>Statement of Grants in aid given by the Government,</b> organised by grantee institutions group wise. It includes a note on grants given in kind also.
Statement No. 9	<b>Statement of Guarantees given by the Government:</b> Guarantees given by the Government for repayment of loans, etc. raised by Statutory corporations, Government companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are present in this statement.
Statement No. 10	<b>Statement of Voted and Charged Expenditure:</b> This statement presents details of voted and charged expenditure of the Government
<b>Volume II Part II:</b> This part contains nine statements presenting details of transactions by minor head corresponding to statements in Volume I and Part I of Volume II.	
Statement No. 11	<b>Detailed Statement of Revenue and Capital Receipts by minor heads:</b> This statement presents the revenue and capital receipts of the Government in detail.
Statement No. 12	<b>Detailed Statement of Revenue Expenditure by minor heads:</b> This statement presents the details of revenue expenditure of the Government in detail. Non plan and plan figures are depicted separately and a comparison with the figures for the previous year are available.
Statement No. 13	<b>Detailed Statement of Capital Expenditure by minor heads:</b> This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
Statement No. 14	<b>Detailed Statement of Investments of the Government:</b> The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details included type of shares held, face value, dividend received etc.
Statement No. 15	<b>Detailed Statement of Borrowings and other Liabilities:</b> Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the details statement corresponding to statement 6 in part 1 volume 2.
Statement No. 16	<b>Detailed Statement on Loans and Advances given by the Government:</b> The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is present in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.
Statement No. 17	<b>Detailed Statement on Sources and Application of funds for expenditure other than revenue account.</b> The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in the statement.
Statement No. 18	<b>Detailed Statement on Contingency Fund and other Public Account transaction:</b> The Statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicted the transaction in public account in detail.
Statement No. 19	<b>Statement showing details of earmarked balances.</b> This statement shows the details of investment out of reserve fund in public account.
<b>Volume II Part III:</b> This part contains Appendices	

**Appendix 1.2 Concl...**

(Reference: Paragraph 1.1; Page 1)

**Part-C**

**Statement showing apportionment of assets and liabilities of the erstwhile State of Madhya Pradesh as on 31 March 2011 between successor States of Madhya Pradesh and Chhattisgarh**

(₹ in crore)

Items	Balance as on 31 October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements No.
		Madhya Pradesh	Chhattisgarh		
<b>I- Liabilities-</b>					
1. Small savings, provident funds, etc.	7371.51	5570.57	1239.45	561.49	17 and 18
2. Deposits	1872.19	1516.52	358.05	(-) 2.38	17 and 18
3. Reserve Funds	657.94(a)	45.49	11.55	102.46 (b)	17 and 18
4. Suspense and Miscellaneous Balances	39.58	25.46	5.93	8.18 (c)	18
<b>II- Assets-</b>					
1. Gross Capital Outlay	15760.57	4993.86	1499.12	8788.75 (d)	5 and 13
2. Loans and Advances	2883.18	559.83	135.91	2186.62 (e)	7 and 16
3. Guarantees	9709.60	--	--	1487.76	9

**N.B.:** For further details, see Finance Accounts.

- (a) Dropped ₹ 498.44 crore out of total of ₹ 657.94 crore, in terms of second proviso to Section 42(1) of M.P. Re-organisation Act, 2000.
- (b) Retained in M.P. pending decision of GOI.
- (c) Retained in M.P. for want of details.
- (d) Differs from the figures of ₹ 9,267.59 crore due to proforma reduction of ₹ 478.85 crore.
- (e) Retained in M.P. due to non-receipt of decisions/details from successor States.

### Appendix - 1.3

(Reference: Paragraph 1.1; Page 1)

#### Methodology Adopted for the Assessment of Fiscal Position

##### Part A

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

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

##### Trends in Gross State Domestic Product (GSDP)

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (₹ in crore)	144577	161479	196556	227065	271681
Growth rate of GSDP* (in per cent)	16.34	11.69	21.72	15.52	19.65

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

\*GSDP estimates for the period 2006-11 are revised, therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2006-11 have also been revised.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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

**Appendix - 1.3 Contd...**

*(Reference: Paragraph 1.1; Page 1)*

**Fiscal Responsibility and Budget Management (FRBM) Act, 2005**

**Part B**

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

- Reduce revenue deficit in each financial year so as to eliminate it by 31<sup>st</sup> March 2009 and generate revenue surplus thereafter;
- Reduce fiscal deficit in each financial year so as to bring it down to not more than three *per cent* of GSDP by 31<sup>st</sup> March 2009. The GOI has relaxed the limit to four per cent of GSDP for all the states for the years 2008-09 and 2009-10 respectively;
- Ensure that within a period of 10 years, i.e. as on the 31<sup>st</sup> March 2015, total liabilities do not exceed 40 *per cent* of the estimated GSDP for that year; and
- Limit the annual incremental guarantees so as to ensure that the guarantees do not exceed 80 *per cent* of the total revenue receipts in the year preceding the current year.

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

**Roadmap to achieve the Fiscal Targets as laid down in FRBM Act/Rules**

In accordance with the provisions of the FRBM Act 2005, the State Government has placed the (a) Macro-Economic framework Statement, (b) Medium Term Fiscal Policy Statement (MTFPS) and (c) Fiscal policy strategy statement along with the Budget for 2010-11. The actuals for 2008-09, RE for 2009-10 and BE for 2010-11 for select indicators are presented in MTFPS (*Appendix 1.3 Part-C*).

**Appendix-1.3 Concl...**

(Reference: Paragraph 1.1; Page 1)

**PART-C**

**Trends in Select Fiscal Indicators**

(₹ in crore)

S.No.	Fiscal Indicators	2008-09 A/C	Previous Year	Current Year	Percentage change in previous year over 2008-09	Percentage change in current year over previous year
			2009-10 R.E.	2010-11 B.E.		
1	2	3	4	5	6	7
1	Revenue Receipts (2+3+4)	33577.21	43284.39	43443.82	28.91	.37
2	Tax Revenue (2.1+2.2)	24380.64	28489.37	29717.59	16.85	4.31
2.1	State Tax	13613.50	17441.96	18670.18	28.12	7.04
2.2	Share in Central Taxes	10767.14	11047.41	11047.41	2.60	-
3	Non-Tax Revenue	3342.86	6262.30	4322.46	87.33	-30.98
4	Grant-in-aid from Central Government	5853.71	8532.72	9403.77	45.77	10.21
5	Capital Receipts (6+7+8)	4974.89	7305.09	8126.77	46.84	11.25
6	Recovery of loans and advances	78.41	64.32	60.46	-17.97	-6.00
7	Net public debt	4591.96	6845.12	7469.54	49.07	9.12
8	Net Receipts from Public Account	304.52	395.65	596.77	29.93	50.83
9	Total Receipts (1+5)	38552.10	50589.48	51570.59	31.22	1.94
10	Revenue Expenditure (10.1+10.2)	29513.88	37976.84	41863.26	28.67	10.23
10.1	Non-Plan Revenue Expenditure	21892.29	26562.46	29212.64	21.33	9.98
10.2	Plan Revenue Expenditure	7621.59	11414.38	12650.62	49.76	10.83
10.3	Revenue Expenditure Of which					
10.3.1	Interest payments	4191.99	4794.10	5051.83	14.36	5.38
10.3.2	Subsidies	10479.85	13742.87	15144.95	31.14	10.20
10.3.3	Wages & Salaries	8546.59	10611.23	12516.55	24.15	17.96
10.3.4	Pension Payments	2433.05	3151.85	3305.03	29.54	4.86
11	Capital Expenditure (11.1+11.2)	6713.15	8082.08	8024.72	20.39	-0.71
11.1	Non-Plan Capital Expenditure	209.70	65.57	31.71	-68.73	-51.64
11.2	Plan Capital Expenditure	6503.45	8016.51	7993.01	23.27	-0.29
12	Loans and Advances (12.1+12.2)	1862.19	3883.32	1619.33	108.54	-58.30
12.1	Non Plan Loans and Advances	1185.01	3054.67	323.83	157.78	-89.40
12.2	Plan Loans and Advances	677.18	828.65	1295.50	22.37	56.34
13	Total Expenditure (13.1+13.2)	38089.22	49942.24	51507.31	31.12	3.13
13.1	Non-Plan Expenditure (10.1+11.1+12.1)	23287.00	29682.70	29568.18	27.46	-0.39
13.2	Plan Expenditure (10.2+11.2+12.2)	14802.22	20259.54	21939.13	36.87	8.29
14	Revenue Deficit (1-10)	4063.33	5307.55	1580.56	30.62	-70.22
15	Fiscal Deficit (1+6-13)	-4433.60	-6593.53	-8003.03	48.72	21.38
16	Primary Deficit [1+6-(13-10.3.1)]	-241.61	-1799.43	-2951.20	644.77	64.01

## Appendix-1.4

(Reference: Paragraph 1.6,1.7,1.10.2,1.11.3; Page 7,12,30,33)

## Time series data on the State Government finances

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>25694</b>	<b>30689</b>	<b>33577</b>	<b>41395</b>	<b>51854</b>
<b>(i) Tax Revenue</b>	<b>10473(41)</b>	<b>12018(39)</b>	<b>13614(41)</b>	<b>17273 (42)</b>	<b>21419(41)</b>
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc	5261(50)	6045(50)	6843(50)	7724 (45)	10257(48)
State Excise	1547(15)	1854(15)	2302(17)	2952 (17)	3603(17)
Taxes on Vehicles	634(6)	703(6)	773(6)	919 (5)	1198(6)
Stamps and Registration fees	1251(12)	1532(13)	1479(11)	1783 (10)	2514(12)
Land Revenue	132(1)	129(1)	339(2)	180 (1)	361(2)
Taxes on Goods and Passengers	745(7)	916(8)	1333(10)	1333 (8)	1746(8)
Other Taxes	903(9)	839(7)	545(4)	2382 (14)	1740(8)
<b>(ii) Non Tax Revenue</b>	<b>2658(10)</b>	<b>2738(9)</b>	<b>3343(10)</b>	<b>6382 (15)</b>	<b>5720(11)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>8089(31)</b>	<b>10203(33)</b>	<b>10767(32)</b>	<b>11077 (27)</b>	<b>15638(30)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>4474(17)</b>	<b>5730(19)</b>	<b>5853(17)</b>	<b>6663 (16)</b>	<b>9077(18)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>9</b>	<b>11</b>	<b>24</b>	<b>22</b>	<b>367</b>
<b>2A. Inter-State settlement</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>
<b>3. Recoveries of Loans and Advances</b>	<b>28</b>	<b>105</b>	<b>54</b>	<b>23</b>	<b>34</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+2A+3)</b>	<b>25732</b>	<b>30807</b>	<b>33656</b>	<b>41443</b>	<b>52257</b>
<b>5. Public Debt Receipts</b>	<b>4603</b>	<b>3371</b>	<b>6553</b>	<b>8603</b>	<b>7458</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4172(91)	2832(84)	5399(82)	7258 (84)	6363(85)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	431(9)	539(16)	1154(18)	1345 (16)	1095(15)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>30335</b>	<b>34178</b>	<b>40209</b>	<b>50046</b>	<b>59715</b>
<b>7. Contingency Fund Receipts</b>	<b>68</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>8. Public Account Receipts</b>	<b>32225</b>	<b>39896</b>	<b>46460</b>	<b>52353</b>	<b>65675</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>62628</b>	<b>74074</b>	<b>86669</b>	<b>102399</b>	<b>125390</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>22363(79)</b>	<b>25601(76)</b>	<b>29514(77)</b>	<b>35897 (75)</b>	<b>45012(78)</b>
Plan	5452(24)	6806(27)	7622(26)	9838 (27)	12911(29)
Non Plan	16911(76)	18795(73)	21892(74)	26059 (73)	32101(71)
General Services (including interest payments)	8602(38)	9354(37)	10162(34)	12014 (34)	14647(33)
Social Services	7577(34)	8146(32)	10146(34)	12962 (36)	17345(39)
Economic Services	4880(22)	6537(25)	7431(25)	8371 (23)	10084(22)
Grants-in-aid and contributions	1304(6)	1564(6)	1775(6)	2550 (7)	2935(7)
<b>11. Capital Expenditure</b>	<b>5170(18)</b>	<b>6833(20)</b>	<b>6713(18)</b>	<b>7925 (17)</b>	<b>8800(15)</b>
Plan	4855(94)	6511(95)	6503(97)	7864 (99)	8657(98)
Non Plan	315(6)	322(5)	210(3)	61 (1)	143(2)
General Services	71(1)	74(1)	125(2)	119 (1)	179(2)
Social Services	722(14)	1141(17)	1295(19)	1178 (15)	1532(17)
Economic Services	4377(85)	5618(82)	5293(79)	6628 (84)	7089(81)

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
12. Disbursement of Loans and Advances	953(3)	1155(3)	1861(5)	3817 (8)	3715(6)
12A. Inter-state settlement	1	2	1	3	2
<b>13. Total (10+11+12+12A)</b>	<b>28487</b>	<b>33591</b>	<b>38089</b>	<b>47642</b>	<b>57529</b>
<b>14. Repayments of Public Debt</b>	1732	1677	1961	2394	2529
Internal Debt (excluding Ways and Means Advances and Overdrafts)	989	1240	1516	1938	2012
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	743	437	445	456	517
15. Appropriation to Contingency Fund	60	--	--	--	--
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>30279</b>	<b>35268</b>	<b>40050</b>	<b>50036</b>	<b>60058</b>
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	30769	39423	45989	50872	62344
<b>19. Total disbursement by the State (16+17+18)</b>	<b>61048</b>	<b>74691</b>	<b>86039</b>	<b>100908</b>	<b>122402</b>
<b>Part C. Deficits</b>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	3331	5088	4063	5498	6842
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-2755	-2784	-4433	-6199	-5272
22. Primary Deficit(-)/Surplus(+) (21+23)	1274	1407	-241	-1745	-223
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	4029	4191	4192	4454	5049
24. Financial Assistance to local bodies etc.	767	898	1087	1434	9117
25. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	--	--	2	--	--
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/Overdraft	--	--	0.01/00	--	--
27 Gross State Domestic Product (GSDP) <sup>7</sup>	144577	161479	196556	227065	271681
28 Outstanding Fiscal liabilities (year end)	53280	55311	60432	67853	75504
29. Outstanding guarantees (year end) (including interest)	866	856	1930	1630	5111
30. Maximum amount guaranteed (year end)	12424	12086	11991	11823	8439
31. Number of incomplete projects	N.A.	3 <sup>8</sup>	N.A.	N.A.	N.A.
32. Capital blocked in incomplete projects	N.A.	13	N.A.	N.A.	N.A.

<sup>7</sup> Revised GSDP figures as communicated by the Government adopted.

<sup>8</sup> To the extent information available in the Finance Accounts

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP (per cent)	7.24	7.44	6.93	7.61	7.88
Own Non-Tax Revenue/GSDP (per cent)	1.84	1.70	1.70	2.81	2.11
Central Transfers <sup>9</sup> /GSDP (per cent)	8.69	9.87	8.46	7.81	9.10
Revenue Buoyancy with reference to State's own taxes (per cent)	1.66	1.32	0.71	0.87	1.05
<b>II Expenditure Management</b>					
Total Expenditure/GSDP (per cent)	19.70	20.80	19.38	20.98	21.17
Total Expenditure/Revenue Receipts (per cent)	110.87	109.46	113.44	115.09	110.94
Revenue Expenditure/Total Expenditure (per cent)	78.51	76.22	77.49	75.35	78.24
Expenditure on Social Services/Total Expenditure (per cent)	29.31	28.65	30.65	30.10	33.14
Expenditure on Economic Services/Total Expenditure (per cent)	34.98	37.85	37.61	38.98	35.93
Capital Expenditure/Total Expenditure (per cent)	18.15	20.34	17.62	16.63	15.30
Capital Expenditure on Social and Economic Services/Total Expenditure (per cent)	17.90	20.12	17.29	16.38	14.99
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit(-)/surplus(+)/GSDP	+2.30	+3.15	+2.07	+2.42	+2.52
Fiscal deficit(-)/GSDP (per cent)	-1.91	-1.72	-2.26	-2.73	-1.94
Primary Deficit(-)/surplus(+)/GSDP	+0.88	+0.87	-0.12	-0.77	-0.08
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (per cent)	36.85	13.26	12.88	13.85	14.71
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	40.04	34.25	30.75	29.88	27.79
Fiscal Liabilities/RR	207.36	180.23	179.98	163.92	145.61
Primary deficit vis-à-vis quantum spread	(+)3890	(+)2740	(+)3764	(+)2117	(+)8323
Debt Redemption (Principal +Interest)/ Total Debt Receipts(Ratio)	0.99	1.20	0.95	0.84	0.87
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore and per cent in bracket)	14.44 (0.18)	59.23 (0.67)	69.05 (0.72)	49.75 (0.43)	32.20 (0.26)
Balance from Current Revenue (₹ in crore)	5294	7275	6846	10206	12313
Financial Assets/Liabilities	0.85	0.94	1.01	0.91	0.82

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

**Explanatory Notes for Appendices 1.4 and 1.5**

1. *The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis the deficit on Government account as shown in Appendix-1.5 indicates the position on cash basis as opposed to accrual basis in commercial accounting. Consequently items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid payments made on behalf of the State and other pending settlements etc.*

2

*At the close of March 2011 accounts there remained a difference of ₹ 141.24 crore (Credit) between the figures of ₹ 2707.88 crore (Credit)-reflected in accounts and those intimated by RBI ₹ 2566.64 crore (Debit) under "Deposits with Reserve Bank". After close of April 2011 Accounts net difference to be reconciled was ₹ 34.20 crore (Credit). The difference under Deposits with Reserve Bank is due to mis-reporting of transactions by Agency Banks to RBI and Treasury Officers in the accounts.*

<sup>9</sup> Central transfers comprising of share of Union taxes/duties and grants from GOI.

**Appendix-1.5**

(Reference: Paragraph 1.2; Page 2)

**Part-A: Abstract of receipts and disbursements for the year 2010-11**

(₹ in crore)

Receipts				Disbursements				
2009-10			2010-11	2009-10		2010-11		
						Non-plan	Plan	Total
		<b>Section-A: Revenue</b>						
<b>41394.70</b>	<b>I</b>	<b>Revenue receipts</b>	<b>51854.18</b>	<b>35896.90</b>	<b>I. Revenue expenditure</b>	<b>32100.87</b>	<b>12910.72</b>	<b>45011.59</b>
17272.81		- Tax Revenue	21419.34	<b>12013.78</b>	<b>General Services</b>	<b>14533.98</b>	<b>112.70</b>	<b>14646.68</b>
				<b>12961.85</b>	<b>Social Services</b>	<b>9488.38</b>	<b>7857.02</b>	<b>17345.40</b>
6382.04		- Non tax revenue	5719.77	6267.76	-Education, Sports, Arts and Culture	5876.19	2409.80	8285.99
				1582.99	-Health and Family Welfare	1502.28	537.05	2039.33
11076.98		-State's share of Union Taxes	15638.51	1141.35	-Water Supply, Sanitation Housing and Urban Development	640.59	955.25	1595.84
1532.87		-Non Plan grants	1636.13	68.35	- Information and Broadcasting	73.87	4.05	77.92
				1312.79	-Welfare of Scheduled Castes/Scheduled Tribes/Other Backward classes	280.67	1309.65	1590.32
3102.44		-Grants for State Plan Schemes	4520.92	118.59	-Labour and Labour Welfare	96.75	48.45	145.20
				2444.12	-Social Welfare and Nutrition	990.02	2592.77	3582.79
2027.56		-Grants for Central and Centrally Sponsored Plan Schemes	2919.51	25.90	-Others	28.01	--	28.01
				<b>8371.37</b>	<b>Economic Services</b>	<b>5689.89</b>	<b>4394.59</b>	<b>10084.48</b>
				2869.16	-Agriculture and Allied Activities	2261.94	1732.68	3994.62
				2266.57	-Rural Development	596.21	2044.88	2641.09
				0.00	-Special Areas Programme	--	--	---

(₹ in crore)

Receipts				Disbursements				
2009-10			2010-11	2009-10		2010-11		
						Non-plan	Plan	Total
				507.51	-Irrigation and Flood control	431.75	179.11	610.86
				1688.78	-Energy	1520.86	132.39	1653.25
				351.44	-Industries and Minerals	190.62	201.16	391.78
				554.30	-Transport	630.10	0.66	630.76
				45.60	-Science, Technology and Environment	2.96	42.43	45.39
				88.01	-General Economic Services	55.45	61.28	116.73
				2549.90	<b>Grants-in-aid and contributions</b>	<b>2388.62</b>	<b>546.41</b>	<b>2935.03</b>
	II	Revenue deficit carried over to Section B		5497.80	II. Revenue surplus carried over to Section B			6842.59
41394.70		<b>Total</b>	51854.18	41394.70	<b>Total</b>			51854.18
		<b>Section B</b>						
2422.10	III	Opening cash balance including Permanent Advances and Cash Balance investment	3912.93		III. Opening overdraft from RBI			--
21.69	IV	Miscellaneous Capital receipts	366.54	7924.87	IV. Capital outlay	142.81	8657.07	8799.88
				119.54	General Services	20.73	157.92	178.65
				1177.76	Social services	110.12	1421.91	1532.03
				230.12	-Education, Sports, Art and Culture	3.10	268.06	271.16
				78.56	-Health and Family Welfare	2.18	112.69	114.87
				561.58	-Water Supply, Sanitation, Housing and Urban Development	--	641.55	641.55
				0.00	- Information and Broadcasting	--	--	--
				258.40	-Welfare of Scheduled Castes/ Scheduled Tribes/ Other Backward Classes		344.23	344.23

(₹ in crore)

Receipts					Disbursements			
					2010-11			
2009-10			2010-11	2009-10		Non-plan	Plan	Total
				47.03	-Social Welfare and Nutrition	104.84	53.62	158.46
				2.08	-Other Social Services	--	1.76	1.76
				<b>6627.56</b>	<b>Economic Services</b>	<b>11.96</b>	<b>7077.24</b>	<b>7089.20</b>
				27.17	-Agriculture and Allied Activities	7.47	218.03	225.50
				433.36	-Rural Development	--	921.52	921.52
				2142.12	-Irrigation and Flood control	--	3433.07	3433.07
				1976.43	-Energy	4.49	405.14	409.63
				22.75	-Industries and Minerals	--	28.02	28.02
				1961.27	-Transport		2029.35	2029.35
				8.50	-Science, Technology and Environment		9.25	9.25
				55.97	-General Economic Services		32.86	32.86
<b>23.37</b>	<b>V</b>	<b>Recoveries of Loans and Advances</b>	<b>33.65</b>	<b>3816.88</b>	<b>V. Loans and Advances disbursed</b>	<b>2755.41</b>	<b>959.32</b>	<b>3714.73</b>
		From Power Projects	---	3563.67	-For Power Projects	2699.62	775.83	3475.45
0.15		-From Government Servants	0.49	0.01	-To Government Servants	0.34	--	0.34
23.22		-From others	33.16	253.20	-To others	55.45	183.49	238.94
<b>2.76</b>	<b>VI</b>	<b>Inter-State Settlement</b>	<b>1.64</b>	<b>2.78</b>	<b>VI. Inter State Settlement</b>			<b>1.85</b>
<b>5497.80</b>	<b>VII</b>	<b>Revenue Surplus brought down</b>	<b>6842.59</b>	<b>0.00</b>	<b>VII. Revenue deficit brought down</b>			<b>--</b>
<b>8602.51</b>	<b>VIII</b>	<b>Public debt receipt</b>	<b>7457.94</b>	<b>2394.05</b>	<b>VIII. Repayment of Public debt</b>			<b>2529.23</b>
7257.97		-Internal debt other than ways and means advances and overdraft	6363.46	1937.79	-Internal debt other than ways and means advances and overdraft			2011.62
		Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances			
		Net transactions under overdraft						

(₹ in crore)

Receipts				Disbursements				
2009-10			2010-11	2009-10		2010-11		
						Non-plan	Plan	Total
1344.54		-Loans and advances from Central Government	1094.48	456.26	-Repayment of loans and advances to Central Government			517.61
--	<b>IX</b>	<b>Appropriation to the Contingency Fund</b>		--	<b>IX. Appropriation to the Contingency Fund</b>			
--	<b>X</b>	<b>Amount transferred to Contingency Fund</b>		--	<b>X. Expenditure from Contingency Fun</b>			
52353.12	<b>XI</b>	<b>Public Account receipts</b>	<b>65675.10</b>	<b>50871.84</b>	<b>XI. Public Account disbursements</b>			<b>62344.26</b>
1511.72		-Small Savings and Provident Funds	1737.35	1100.22	-Small Savings and Provident Funds			964.42
763.57		-Reserve funds	1190.83	439.52	-Reserve Funds			916.16
31457.41		-Suspense and Miscellaneous	41810.23	31447.33	-Suspense and Miscellaneous			41724.38
9286.11		-Remittances	11212.55	9255.08	-Remittances			10693.36
9334.31		-Deposits and Advances	9724.14	8629.69	-Deposits and Advances			8045.94
	<b>XII</b>	<b>Closing Overdraft from Reserve Bank of India</b>	-	<b>3912.93</b>	<b>XII. Cash Balance at the end of the year</b>			<b>6900.44</b>
				2.67	-Cash in Treasuries and Local Remittances			2.61
				-2043.74	-Deposits with Reserve Bank			-2707.88 <sup>10</sup>
				14.33	-Departmental Cash Balance including permanent Advances			14.48
				5939.67	-Cash Balance Investment and Investment of Earmarked Funds			9591.23
<b>110318.05</b>		<b>Total</b>	<b>136144.57</b>	<b>110318.05</b>	<b>Total</b>			<b>136144.57</b>

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At the close of March 2011 accounts there remained a difference of ₹ 141.24 crore (Credit) between the figures of ₹ 2,707.88 crore (Credit)-reflected in accounts and those intimated by RBI ₹ 2,566.64 crore (Debit) under "Deposits with Reserve Bank". After close of April 2011 Accounts net difference to be reconciled was ₹ 34.20 crore (Credit). The difference under Deposits with Reserve Bank is due to mis-reporting of transactions by Agency Banks to RBI and Treasury Officers in the accounts.

**Appendix-1.5 Contd...**

(Reference: Paragraph 1.10.1; Page 29)

**Part B**

**Summarised financial position of the Government of Madhya Pradesh as on  
31 March 2011**

(₹ in crore)

As on 31.03.2010	Liabilities	As on 31.03.2011
42461.81	<b>Internal Debt -</b>	46813.64
21619.92	Market Loans bearing interest	24877.38
0.38	Market Loans not bearing interest	0.38
<b>128.13</b>	Loans from Life Insurance Corporation of India	<b>116.72</b>
<b>6047.13</b>	Loans from other Institutions	<b>5570.96</b>
<b>14666.25</b>	Special Securities issued to NSS Fund of Central Government	<b>16248.20</b>
--	Ways and Means Advances (including interest paid)	--
--	Overdrafts from Reserve Bank of India	--
<b>10378.95</b>	<b>Loans and Advances from Central Government -</b>	<b>10955.82</b>
<b>1.88</b>	Pre 1984-85 Loans	<b>1.88</b>
<b>61.54</b>	Non-Plan Loans	<b>57.58</b>
<b>10195.69</b>	Loans for State Plan Schemes	<b>10788.74</b>
<b>19.58</b>	Loans for Central Plan Schemes	<b>16.85</b>
<b>100.26</b>	Loans for Centrally Sponsored Plan Schemes	<b>90.77</b>
<b>100.00</b>	<b>Contingency Fund</b>	<b>100.00</b>
<b>8450.62</b>	<b>Small Savings Provident Funds etc.</b>	<b>9219.87</b>
<b>4840.24</b>	<b>Deposits</b>	<b>6518.51</b>
<b>2100.88</b>	<b>Reserve Funds</b>	<b>2375.56</b>
<b>104.69</b>	<b>Suspense and Miscellaneous balances</b>	<b>191.59</b>
<b>-</b>	<b>Remittance Balance</b>	<b>289.33</b>
<b>68437.19</b>		<b>76464.32</b>
	<b>Assets</b>	
<b>59121.70</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	<b>67884.70</b>
11686.28	Investments in shares of Companies Corporations etc.	12216.04
47435.42	Other Capital Outlay	55668.66
<b>11423.66</b>	<b>Loans and Advances -</b>	<b>15104.75</b>
7868.85	Loans for Power Projects	1134.43
3525.07	Other Development Loans	14941.07
29.74	Loans to Government servants and Miscellaneous loans	29.25
<b>12.80</b>	<b>Advances</b>	<b>12.85</b>

		(₹ in crore)
As on 31.03.2010	Assets	As on 31.03.2011
<b>229.85</b>	<b>Remittance Balances</b>	<b>--</b>
<b>3912.93</b>	<b>Cash -</b>	<b>6900.44</b>
2.67	Cash in Treasuries and Local Remittances	2.61
-2043.74*	Deposits with Reserve Bank	-2707.88 <sup>11</sup>
14.33	Departmental Cash Balance including Permanent Advances	14.48
5559.72	Cash Balance Investments	9212.17
379.95	Reserve Fund Investments	379.06
<b>-6263.75</b>	<b>Deficit on Government Account -</b>	<b>-13438.42</b>
-5497.80	(i) Less Revenue Surplus of the current year	-6842.59
0.02	(a) Inter-State Settlement	0.2
3.97	(b) Amount closed to Government account	1.05
-174.52	(c) Proforma adjustment during the year	-3.68
	(d) Misc. Cap. Receipt-Other Deposits	-329.66
-595.42	Accumulated deficit at the beginning of the year	-6263.75
<b>68437.19</b>		<b>76464.32</b>

<sup>11</sup> At the close of March 2011 accounts there remained a difference of ₹ 1,41.24 crore (Credit) between the figures of ₹ 2,707.88 crore (Credit)-reflected in accounts and those intimated by RBI ₹ 2,566.64 crore (Debit) under "Deposits with Reserve Bank". After close of April 2011 Accounts net difference to be reconciled was ₹ 34.20 crore (Credit). The difference under Deposits with Reserve Bank is due to mis-reporting of transactions by Agency Banks to RBI and Treasury Officers in the accounts.

**Appendix-1.6**

(Reference: Paragraph 1.6.1; Page 9)

**Details showing the collection of tax and non-tax revenue in respect of Major Components and expenditure incurred on their collection**

(₹ in crore)

Sl. No.	Head of revenue	Year	BE	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage for the year
<b>A. Tax Revenue</b>							
1.	Taxes on sales trades etc.	2006-07	5357.00	5261.41	48.20	0.92	0.82
		2007-08	5900.00	6045.07	60.36	1.00	0.83
		2008-09	6600.00	6842.99	96.23	1.41	0.88
		2009-10	8012.11	7723.83	85.33	1.10	0.96
		2010-11	9320.00	10362.63	98.35	0.95	NA
2.	Taxes on vehicles	2006-07	650.00	1378.90	6.41	0.46	2.47
		2007-08	775.00	702.62	7.60	1.08	2.58
		2008-09	1000.00	772.56	5.88	0.76	2.93
		2009-10	900.00	919.01	12.63	1.38	3.07
		2010-11	1050.00	1198.38	31.12	2.60	NA
3.	State excise	2006-07	1430.00	1546.68	303.79	19.64	3.30
		2007-08	1700.00	1853.83	396.04	21.36	3.27
		2008-09	2075.00	2301.95	505.46	21.96	3.66
		2009-10	2760.00	2951.94	818.34	27.72	3.64
		2010-11	3400.00	3603.42	963.86	26.75	NA
4.	Stamp duty and registration fee	2006-07	1000.00	1251.10	36.48	2.92	2.33
		2007-08	1400.00	1531.54	44.54	2.91	2.09
		2008-09	1840.00	1479.29	41.72	2.82	2.77
		2009-10	1560.00	1783.15	51.69	2.90	2.47
		2010-11	1900.00	2515.12	90.65	3.60	NA
<b>B. Non-tax revenue</b>							
1.	Non-ferrous Mining and Metallurgical industries	2006-07	1100.00	923.91	NA	NA	NA
		2007-08	1275.00	1125.39	NA	NA	NA
		2008-09	1200.00	1361.08	NA	NA	NA
		2009-10	1566.00	1590.47	NA	NA	NA
		2010-11	1650.00	2121.49	10.93	0.52	NA
2.	Forestry and Wild life	2006-07	450.00	536.50	NA	NA	NA
		2007-08	525.00	608.89	NA	NA	NA
		2008-09	600.00	685.60	NA	NA	NA
		2009-10	850.00	802.00	NA	NA	NA
		2010-11	1000.00	836.61	786.73	94.04	NA

**Appendix-1.7***(Reference: Paragraph 1.6.1; Page 11)*

Details showing the cost of Operations and Maintenance charges (O&M) in respect of major components incurred in non-tax revenue

*(₹ in crore)*

Sl. No.	Department	Non tax Revenue Receipts	O&M expenses	Ratio of non tax revenue receipts to O&M expenses
1.	Education, Sports, Art and Culture	11.94	5.27	2.27
2.	Health and Family Welfare	22.77	34.81	0.65
3.	Water Supply, Sanitation, Housing and Urban Development	9.07	149.66	0.06
4.	Agriculture and Allied Activities	886.36	9.34	94.90
5.	Irrigation and Flood Control	241.60	33.46	7.22
6.	Power and Energy	396.51	10.90	36.38
7.	Transport	4.65	284.69	0.02

**Appendix-1.8**  
(Reference: Paragraph 1.5.2; Page 7)

**Funds transferred directly from Government of India to Non-Government Organisations/Voluntary Organisation for ₹25 lakh or more each during 2010-11**

(₹ in lakh)

Sl.No.	GOI Scheme	Name of NGO/VO	GOI releases (2010-11)
1.	SCHEME TO PROMOTE VOLUNTARY ACTION FOR PERSONS WITH DISABILITIES	Sritulsi Pragyachakshu High Secondary Vidyalaya run by Shri Tulsipeeth Seva Samiti	31.97
2.	GRANTS-IN-AID TO NGOS FOR STS INCLUDING COACHING AND ALLIED SCHEME AND AWARD FOR EXEMPLARY SERVICE	Yuwak Kalyan Sewa Prahikshan Sansthan	34.01
3.	GRANTS-IN-AID TO NGOS FOR STS INCLUDING COACHING AND ALLIED SCHEME AND AWARD FOR EXEMPALRY SERVICES	Krestar Education & Welfare Society	30.82
4.	PROMOTION AND STRENGTHENING OF REGIONAL AND LOCAL MUSEUMS	Shree digamber jain malwa P SAB	30.33
5.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Keshav Gramotthan Sikshan Samiti	46.11
6.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Madhya Pradesh Adivasi Sevak Sangh	91.40
7.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Rajendra Ashram Trust	25.62
8.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Adarsh Lok Kalyan (ALOK) Sansthan	58.33
9.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Pandey Shiksha Samiti	45.70
10.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Savyasanchi Centre For Urban & Rural Development	53.45
11.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Keshav Gramotthan Sikshan Samiti	46.12

(₹ in lakh)

Sl.No.	GOI Scheme	Name of NGO/VO	GOI releases (2010-11)
12.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Adarsh Lok Kalyan (ALOK) Sansthan	59.09
13.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Savyasanchi Centre For Urban & Rural Development	53.45
14.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Madhya Pradesh Adivasi Sevak Sangh	51.02
15.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Pandey Shiksha Samiti	25.61
16.	STRENGTHENING OF EDUCATION AMONG ST GIRLS IN LOW LITERACY DISTRICTS	Bandhewal Shiksha Samiti	29.54
17.	SUPPORT TO NGOS/INSTITUTIONS/SRCS FOR ADULT EDUCATION AND SKILL DEVELOPMENT	Resource Centre for Adult and Continuing Education Bhopal	35.66
18.	SUPPORT TO NGOS/INSTITUTIONS/SRCS FOR ADULT EDUCATION AND SKILL DEVELOPMENT	State Resource Centre for AE, Indore	34.04
19.	SUPPORT TO NGOS/INSTITUTIONS/SRCS FOR ADULT EDUCATION AND SKILL DEVELOPMENT	Resource Centre for Adult and Continuing Education Bhopal	49.94
20.	SUPPORT TO NGOS/INSTITUTIONS/SRCS FOR ADULT EDUCATION AND SKILL DEVELOPMENT	State Resource Centre for AE, Indore	49.61
21.	UPGRADATION OF 1396 GOVT. ITIS THROUGH PUBLIC PRIVATE PARTNERSHIP	IMC Society of ITI (W) Khandwa	250.00
22.	VOCATIONAL TRAINING IN TRIBAL AREAS	Bandhewal Shiksha Samiti	31.20
<b>Total</b>			<b>1163.02</b>

**Appendix-1.9**

(Reference: Paragraph 1.9.1; Page 27)

**Financial position of Statutory Corporations/Government Companies as on 31 March 2011 running in loss for the latest year for which accounts were finalised**

(₹ in crore)

Sl. No	Name of the Companies/ Corporations	Years up to which accounts furnished.	Amount invested (paid-up-capital) at the end of the year				Accumulated loss(-) at the end of 31 March of the year	Sector
			State	Central	Others	Total		
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Madhya Pradesh State Agro Industries Development Corporation Limited	2008-2009	2.10	1.20	--	3.30	7.48	Agriculture and Allied
2.	Madhya Pradesh State Industries Development and Corporation Limited	2009-2010	81.09	--	--	81.09	606.24	Finance
3.	MPAMRL (Semaria) Coal Company Limited	2010-2011	--	--	1.00	1.00	0.33	Manufacturing
4.	MPAMRL (Morga) Coal Company Limited	2010-2011	--	--	1.00	1.00	0.27	Manufacturing
5.	MPAMRL (Bicharpur) Coal Company Limited	2010-2011	--	--	1.00	1.00	0.27	Manufacturing
6.	MPAMRL (Marki-bakra)Coal Company Limited	2010-2011	--	--	1.00	1.00	0.28	Manufacturing
7.	Madhya Pradesh Jaypee Minerals Limited	2010-2011	--	--	76.54	76.54	1.17	Manufacturing
8.	Madhya Pradesh State Financial Corporation	2010-2011	349.08	--	2.06	351.14	237.66	Finance
9.	Madhya Pradesh Road Transport Corporation	2007-2008	109.96	31.85	--	141.81	1024.52	Services
10.	Madhya Pradesh Lift Irrigation Corporation Limited	2002-03 to 2009-10	5.92	--	--	5.92	6.33	Agriculture and Allied
11.	Madhya Pradesh State Industries Corporation Limited	2007-08	15.12	--	--	15.12	48.41	Infrastructure
12.	Madhya Pradesh Rajya Setu Nirman Nigam Limited	1989-90	5.00	--	--	5.00	2.15	Infrastructure
13.	Optel Tele Communication Limited	2009-10	--	--	23.96	23.96	131.76	Manufacturing
14.	Madhya Pradesh State Textile Corporation Limited	2005-06	6.86	--	--	6.86	106.97	Manufacturing
			<b>575.13</b>	<b>33.05</b>	<b>106.56</b>	<b>714.74</b>	<b>2173.84</b>	

## Appendix-2.1

(Reference: Paragraph 2.3.1; Page 43)

**Statement of various grants/appropriations where saving was more than ₹ 10 crore and more than 20 per cent of the total provision**

(₹ in crore)

Sl. No.	Grant No	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1.	PD	Public Debt (Capital Charged)	5922.01	3392.77	57.29
2.	02	Other Expenditure Pertaining to General Administration Department (Revenue Voted)	41.59	13.27	31.90
3.	06	Finance (Revenue Voted)	5397.71	1501.85	27.82
4.	06	Finance (Revenue Charged)	12.73	12.41	97.49
5.	06	Finance (Capital Voted)	106.78	74.94	70.18
6.	10	Forest (Capital Voted)	26.00	13.63	52.42
7.	11	Commerce, Industries and Employment (Capital Voted)	120.16	102.34	85.17
8.	15	Financial Assistance to three tier Panchayati Raj Institution under Scheduled Castes Sub-Plan (Revenue Voted)	1151.78	248.53	21.57
9.	15	Financial Assistance to three tier Panchayati Raj Institution under Scheduled Castes Sub-Plan (Capital Voted)	23.64	10.73	45.38
10.	21	Housing and Environment (Revenue Voted)	228.00	146.07	64.07
11.	22	Urban Administration and Development Urban Bodies (Capital Voted)	246.96	95.08	38.50
12.	29	Law and Legislative Affairs (Revenue Voted)	632.83	259.71	41.04
13.	31	Planning, Economics and Statistics (Revenue Voted)	152.54	85.87	56.29
14.	34	Social Welfare (Revenue Voted)	128.54	43.60	33.92
15.	42	Public Works relating to Tribal Area Sub-plan Roads and Bridges (Capital Voted)	343.07	92.05	26.83
16.	43	Sports and Youth Welfare (Revenue Voted)	46.07	19.78	42.93
17.	44	Higher Education (Revenue Voted)	789.32	182.71	23.15
18.	45	Minor Irrigation works (Capital Voted)	730.18	371.67	50.90
19.	53	Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Revenue Voted)	64.91	31.19	48.05

(1)	(2)	(3)	(4)	(5)	(6)
20.	53	Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Capital Voted)	61.19	25.43	41.55
21.	57	Externally Aided Projects pertaining to Water Resources Department (Capital Voted)	362.27	74.90	20.68
22.	59	Externally Aided Projects pertaining to Rural Development Department (Capital Voted)	57.00	28.50	50.00
23.	62	Panchayat (Revenue Voted)	116.09	25.09	21.61
24.	63	Minority Welfare (Revenue Voted)	51.44	20.90	40.63
25.	67	Public Works-Buildings (Capital Voted)	107.86	35.89	33.27
26.	68	Financial Assistance to Tribal Area Sub-Plan-Urban Bodies (Revenue Voted)	31.59	18.56	58.75
27.	69	Information Technology (Revenue Voted)	53.50	27.71	51.79
<b>Total</b>			<b>17005.76</b>	<b>6955.18</b>	<b>40.90</b>

## Appendix-2.2(A)

(Reference: Paragraph 2.3.3; Page 46)

## Statement of various schemes under grants/appropriations where expenditure was more than ₹ 10 crore each and also more than 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No	Name of the grant/appropriation	Total grant/appropriation	Expenditure	Excess	Percentage of excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Interest Payments and Servicing of Debt	2049-01-101-1571-8.50% Madhya Pradesh State Development Loan (Auction), 2011	3.66	145.17	141.51	3866.39
2.	Interest Payments and Servicing of Debt	2049-01-101-5025 Madhya Pradesh State Development Loan	0.01	49.02	49.01	490100
3.	Interest Payments and Servicing of Debt	2049-01-101-5518-8.49% Madhya Pradesh State Development Loan, 2017	53.06	74.14	21.08	39.73
4.	Interest Payments and Servicing of Debt	2049-01-101-5519-8.40% Madhya Pradesh State Development Loan, 2017	63.00	102.48	39.48	62.67
5.	Interest Payments and Servicing of Debt	2049-01-101-6055-8.32% Madhya Pradesh State Development Loan, 2019	129.79	259.00	129.21	99.55
6.	Interest Payments and Servicing of Debt	2049-01-101-6415-8.30% Madhya Pradesh State Development Loan, 2012	13.39	65.26	51.87	387.38
7.	Interest Payments and Servicing of Debt	2049-01-101-6764-6.35% Madhya Pradesh State Development Loan, 2013	12.69	38.14	25.45	200.55
8.	Interest Payments and Servicing of Debt	2049-01-101-6767-5.85% Madhya Pradesh State Development Loan, 2015	12.87	59.67	46.80	363.64
9.	Public Debt	6003-111-6835-Special Securities issued to National Small Savings Fund of the Central Government	204.46	456.46	252.00	123.25
10.	Public Debt	6004-02-105-6983-Consolidated loan recommended by the 12 <sup>th</sup> Finance Commission	Token	363.06	363.06	Excess against Token Provision
11.	06-Finance	2071-01-115-9999-Composite State of Madhya Pradesh	89.21	165.47	76.26	85.48
12.	06-Finance	2071-01-117-6854-Contributory Pension Scheme	36.00	51.19	15.19	42.19
13.	07-Commercial Tax	2030-02-102-2455-Expense on Sale of Non-Judicial Stamps	23.00	32.57	9.57	41.61
14.	12-Energy	6801-190-0101-State Plan Schemes (Normal)-7900-Strengthening of Sub-transmission and Distribution System	63.00	101.29	38.29	60.78

(1)	(2)	(3)	(4)	(5)	(6)	(7)
15.	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	58-Rural Development Department 2216-03-789-198-0703-5198-Indira Awas Yojna	23.72	41.24	17.52	73.86
16.	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	58-Rural Development Department 2501-06-789-198-0103-9249-Backward Region Grand Fund Scheme	105.95	154.45	48.50	45.78
17.	23-Water Resources Department	4701-80-001-0101-5595-Upper Kaketo Dam Project	7.50	24.85	17.35	231.33
18.	23-Water Resources Department	2700-80-800-6360-Arrangement of Funds for elected farmers institutions	7.50	23.26	15.76	210.13
19.	24-Public Works Roads and Bridges	5054-80-800-0101-State Plan Schemes (Normal)-3115-Compensation for Land Acquisition (Charged)	8.00	23.60	15.60	195
20.	41-Tribal Area Sub-Plan	27-Narmada Valley Development Department 4700-65-796-800-1502-Additional Central Assistance (T.S.P.)- 5090-Upper Veda Project	9.21	20.19	10.98	119.22
21.	41-Tribal Area Sub-Plan	31-Water Resources Department 4701-54-796-800-0102-Tribal Area Sub-Plan 3366-Construction Work of Medium Project	1.10	12.32	11.22	1020.00
22.	48-Narmada Valley Development	4700-41-800-1501-Additional Central Assistance (Normal)- 2872-Bargi Canal Diversion Project	107.55	168.52	60.97	56.69
23.	48-Narmada Valley Development	4700-45-800-1501-Additional Central Assistance (Normal)- 9091-Omkareshwar Project	12.20	29.61	17.41	142.70
24.	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institution	58-Rural Development Department 2216-03-796-198-0702-Centrally Sponsored Scheme T.S.P. 5198-Indira Housing Scheme	28.24	48.31	20.07	71.07

(1)	(2)	(3)	(4)	(5)	(6)	(7)
25.	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institution	58-Rural Development Department 2501-06-796-198-102-Tribal Area Sub-Plan 9249-Backward Region Grand Fund Scheme	194.40	267.90	73.50	37.81
26.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-8030-Assistance and Other Works for Restoration	255.00	921.77	666.77	261.48
27.	61-Expenditure pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal) 6068-Minor Irrigation Schemes under Construction	71.66	94.00	22.34	31.17
28.	64-Scheduled Castes Sub-Plan	15-Co-operation Department 2425-789-800-0103-Scheduled Caste Sub-Plan 7895-Dam Dupat Yojna	0.01	14.78	14.77	147700.00
29.	74-Financial Assistance to Three Tier Panchayati Raj Institution	2216-03-198-0701-Centrally Sponsored Schemes (Normal) 5198-Indira Awas Yojna	35.50	60.69	25.19	70.96
30.	74-Financial Assistance to Three Tier Panchayati Raj Institution	2501-06-198-0101-State Plan Schemes (Normal) 9249-Backward Region Grand Fund Scheme	174.67	252.67	78.00	44.66
31.	74-Financial Assistance to Three Tier Panchayati Raj Institution	3604-197-4610-Grant Against Collection of Additional Stamp Duty	216.44	271.27	54.83	25.33
32.	75-Financial Assistance to Urban Bodies	2217-05-192-0101-State Plan Schemes (Normal) 6221-Infrastructure Development Scheme for Small and Medium Towns	0.01	17.29	17.28	172800.00
<b>Total</b>			<b>1962.80</b>	<b>4409.64</b>	<b>2446.84</b>	<b>124.66</b>

**Appendix-2.2 (B)**

(Reference: Paragraph 2.3.4; Page 46)

**Cases of schemes in which entire provision of ₹ Five crore or more remained unutilized**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Name of the Scheme	Total Provision (Original + Supplementary)	Expenditure	Amount of Saving	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	I.P	Interest Payments and Servicing of Debt	2049-01-101-5848-6.40% Madhya Pradesh State Development Loan 2018	40.00	NIL	40.00	100
2.	I.P	Interest Payments and Servicing of Debt	2049-01-101-6804-6.35% Madhya Pradesh State Development Loan 2013	25.45	NIL	25.45	100
3.	I.P	Interest Payments and Servicing of Debt	2049-01-101-6056-8.31% Madhya Pradesh State Development Loan 2020	129.05	NIL	129.05	100
4.	I.P	Interest Payments and Servicing of Debt	2049-01-101-7887-5.85% Madhya Pradesh State Development Loan 2017	46.80	NIL	46.80	100
5.	I.P	Interest Payments and Servicing of Debt	2049-01-200-3089-Interest on Ways and Means Advances and Advances taken to meet short fall in cash balance received from the Reserve Bank of India	50.00	NIL	50.00	100
6.	I.P	Interest Payments and Servicing of Debt	2049-01-200-7108-Interest on Loans from N.T.P.C and other undertakings of Government of India (M.S. Ahluwalia Committee)	141.52	NIL	141.52	100
7.	I.P	Interest Payments and Servicing of Debt	2049-03-104-4033 Interest on Departmental Provident Fund	20.00	NIL	20.00	100
8.	I.P	Interest Payments and Servicing of Debt	2049-03-104-6854-Contributory Pension Scheme	5.00	NIL	5.00	100

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9.	I.P	Interest Payments and Servicing of Debt	2049-60-701-4209-Interest on Government Servants Family Welfare Fund Schemes	32.47	NIL	32.47	100
10.	I.P	Interest Payments and Servicing of Debt	2049-03-104-0807-Interest on Workmen's Contributory Provident Fund	7.00	NIL	7.00	100
11.	P.D	Public Debt	6003-110-0637-Ways and Means Advances	2000.00	Nil	2000.00	100
12.	P.D	Public Debt	6003-110-0779 Advances to meet short-fall	2000.00	Nil	2000.00	100
13.	06	Finance	2070-800-0101- State Plan Schemes (Normal) 0224- Other Expenditure	850.00	Nil	850.00	100
14.	06	Finance	2071-01-200-5653- Pension Payment to All India Services Officers	34.00	Nil	34.00	100
15.	06	Finance	2071-01-101-9999- Composite State of Madhya Pradesh	10.24	Nil	10.24	100
16.	06	Finance	6075-800-6787- Provision for Settlement of Guaranteed Loans	25.00	Nil	25.00	100
17.	06	Finance	6075-800-6788- Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	Nil	25.00	100
18.	08	Land Revenue and District Administration	2029-800-1301-5193- Training Programme relating to calamity (13 <sup>th</sup> Finance Commission)	5.00	Nil	5.00	100
19.	11	Commerce, Industry and Employment	6856-800-0101-7880- Industry Investment Promotion Assistance Scheme	100.00	Nil	100.00	100

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20.	13	Farmers Welfare and Agriculture Development	2401-102-0701-0921- National Pulse Development Scheme	9.34	Nil	9.34	100
21.	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan.	58-Rural Development Department 4515-789-198-0703-6099-Mid-day Meal- Construction of Kitchen Shed	10.64	Nil	10.64	100
22.	19	Public Health and Family Welfare	2210-01-110-0701- Central Sector Schemes Normal-5613- National Health Insurance Scheme	60.00	Nil	60.00	100
23.	21	Housing and Environment	2217-01-001-0101-6706-Grant to M.P. Development Authority Federation for Minor and Medium Urban Infrastructure Development Scheme	138.17	Nil	138.17	100
24.	23	Water Resources Department	4700-80-001-0101-2304-Direction and Administration	10.11	Nil	10.11	100
25.	24	Public Works- Roads and Bridges	5054-80-800-1201- Externally Aided Projects (Normal) 3115-Compensation for Land Acquisition (Charged)	15.88	Nil	15.88	100
26.	31	Planning, Economics and Statistics	3451-101-6267-Jila Navachar Kosh (13 <sup>th</sup> Finance Commission)	10.00	Nil	10.00	100
27.	31	Planning, Economics and Statistics	3451-101-0101-6267- Jila Navachar Kosh (13 <sup>th</sup> Finance Commission)	10.00	Nil	10.00	100
28.	31	Planning, Economics and Statistics	3454-02-001-6264- Strengthening of State Statistical Infrastructure (13 <sup>th</sup> Finance Commission)	10.00	Nil	10.00	100

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29.	31	Planning, Economics and Statistics	3454-02-001-0101- 6264-Strengthening of State Statistical Infrastructure (13 <sup>th</sup> Finance Commission)	10.00	Nil	10.00	100
30.	34	Social Welfare	2235-02-001-0101- 5758-Kushabhau Contributory Pension Scheme	24.55	Nil	24.55	100
31.	41	Tribal Areas Sub-Plan	20-School Education Department 2202-02-796-109-0702- 6918-Information and Broadcasting Technology College	20.00	Nil	20.00	100
32.	41	Tribal Areas Sub-Plan	26-Social Welfare Department 2235-60-796-800-0102- 5758-Kushabhau Contributory Pension Scheme	6.00	Nil	6.00	100
33.	41	Tribal Areas Sub-Plan	50-Women and Child Development Department 2236-02-796-101-0102- 5548-Project Shaktimaan	10.00	Nil	10.00	100
34.	42	Public Works Relating to Tribal Areas Sub-Plan- Roads and Bridges	5054-04-796-800-0802- 5904-Roads of Naxulite affected area	54.00	Nil	54.00	100
35.	44	Higher Education	2202-03-102-0801- 6411-Establishment of Bundelkhand University	20.00	Nil	20.00	100
36.	45	Minor Irrigation Works	4702-101-1401- NABARD (NORMAL) 2304-Dirction and Administration	10.00	Nil	10.00	100
37.	48	Narmada Valley Development	4700-80-800-0101- 6399-Indira Sagar Project (Unit-I)	25.00	Nil	25.00	100

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
38.	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	58-Rural Development Department 4515-796-198-0702-6099-Mid-Day Meal-Construction of Kitchen Shed	6.08	Nil	6.08	100
39.	58	Expenditure on Relief on account of Natural Calamities and Scarcity	2245-80-102-5503-Arrangement of immediate works and arrangement of emergency plans in calamities affected areas	10.00	Nil	10.00	100
40.	64	Scheduled Castes Sub-Plan	26-Social Welfare Department 2235-60-789-800-0103-5758-Kushabhau Contributory Pension Scheme	9.00	Nil	9.00	100
41.	67	Public Works-Buildings	4059-01-051-0101-6383-District Office Building of Geology and Mining	8.00	NIL	8.00	100
42.	73	Medical Education Department	4210-03-105-0101-State Plan Schemes (Normal) 6004-Works of Transmission System for AIIMS Under Construction in Bhopal	6.55	NIL	6.55	100
43.	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-192-6967-Upgradation of Middle Schools into High Schools	9.37	NIL	9.37	100
44.	74	Financial Assistance to Three Tier Panchayati Raj Institutions	3604-198-0101-State Plan Schemes (Normal) 6086-Grant for Infrastructure Development under Recommendations of State Finance Commission	55.48	NIL	55.48	100

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
45.	74	Financial Assistance to Three Tier Panchayati Raj Institutions	4515-198-0701-6099-Mid-Day Meal-Construction of Kitchen Shed	13.68	NIL	13.68	100
46.	75	Financial Assistance to Urban Bodies	2217-05-191-0101-6982-Integrated Urban and Slum Area Development Programme	10.15	NIL	10.15	100
47.	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-6007-Establishment and Operation of Model Schools	11.50	NIL	11.50	100
48.	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-6918-Information and Communication Technology School	21.00	NIL	21.00	100
49.	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2202-80-001-0101-5704-Strengthening of High Schools under Success Scheme and Upgradation of Middle Schools into High Schools	10.53	NIL	10.53	100
<b>Total</b>				<b>6171.56</b>		<b>6171.56</b>	

**Appendix-2.3**

(Reference: Paragraph 2.3.5; Page 46)

**Excess over provision of previous years requiring regularization**

(₹ in crore)

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
(1)	(2)	(3)	(4)	(5)
1993-94	19 Grants  02 Appropriations	Revenue (Voted): 3,8,15,16,20, 24,29,30,42,45,49,58,67, Capital (Voted): 27,44,57,67,70, 73  Revenue (Charged): 30,51	258.11	Explanatory notes submitted. Not yet discussed by PAC
1994-95	14 Grants  01 Appropriations	Revenue (Voted): 8,20, 24, 32, 58,63,67  Capital (Voted): 20,30,42,47,60, 67,73  Revenue (Charged): Public Debt	407.46	Explanatory notes submitted. Not yet discussed by PAC
1997-98	10 Grants  03 Appropriations	Revenue (Voted): 7,20,24, 27,58, 67, Capital (Voted): 20,21,61,69  Revenue (Charged): Public Debt, 31,67,	302.79	Explanatory notes submitted except ₹ 2335170 in reference of grant no. 7. Not yet discussed by PAC
1998-99	12 Grants  05 Appropriations	Revenue (Voted):02,14,20,24, 25,27, 50,58,62,67,77 Capital (Voted):59  Revenue (Charged): Public Debt, 03,20,29,81	1276.46	Explanatory notes submitted. Not yet discussed by PAC
1999-2000	11 Grants  06 Appropriations	Revenue (Voted): 14,27,44,50, 59, Capital (Voted):03,23,60,69,75, 89 Revenue (Charged): 6,23,24,30 Capital (Charged): Public Debt, 21	1584.94	Explanatory notes submitted. Not yet discussed by PAC

(1)	(2)	(3)	(4)	(5)
2000-2001	03 Grants  04 Appropriations	Revenue (Voted): 02,70 Capital (Voted): 88  Revenue (Charged):24, Capital (Charged): Public Debt, 21,23	265.07	Explanatory notes submitted. Not yet discussed by PAC
2001-2002	03 Appropriations	Revenue (Charged): 20 Capital (Charged): 06,23	6.26	Explanatory notes submitted. Not yet discussed by PAC
2002-2003	03 Grants  05 Appropriations	Revenue (Voted): 24,53,67  Revenue (Charged): 44,67  Capital (Charged): Public debt, 21,23	424.79	Explanatory notes submitted except for ₹ 31000 in difference of grant no. 53. Not yet discussed by PAC
2003-2004	04 Grants  03 Appropriations	Revenue (Voted): 68,84 Capital (Voted): 35,94  Revenue (Charged): 20,67 Capital (Charged):23,	2.54	Explanatory notes submitted except for ₹ 12366250 in respect of grant no. 68 and 84, ₹ 26547 in respect of grant no. 20 and ₹ 11705217 in reference of grant no. 94.
2004-05	13 Grants  02 Appropriations	Revenue (Voted):24,59,67,92,94 Capital (Voted): 06,19,30,59,66, 78,84, 86  Revenue (Charged): 67 Capital (Charged): 45	83.66	Explanatory notes submitted except for ₹ 3557194 in reference of grant no. 94 and for ₹ 40887394 in reference of grant no. 84 and 86. Not yet discussed by PAC
2005-2006	04 Grants  02 Appropriations	Revenue (Voted):24,67 Capital (Voted): 06,39  Capital (Charged): 21,45	37.58	Explanatory notes submitted except for ₹ 292285014 in reference of grant no. 06 and 39.
2006-2007	02 Grants  01 Appropriations	Revenue (Voted):24,67  Capital (Charged): 24	35.99	Explanatory notes not submitted to PAC.
2007-2008		No Excess under any Grants		

(1)	(2)	(3)	(4)	(5)
2008-2009	02 Grants	Revenue (Voted) : 62 Capital (Voted) : 43	5.80	Explanatory Notes not submitted to PAC
	02 Appropriations	Revenue (Charged) : 24 Capital (Charged) : 24		
2009-2010	04 Grants	Revenue (Voted) : 03,27,32,49	123.96	Explanatory Notes not submitted to PAC
<b>Total</b>	<b>101 Grants and 39 Appropriations</b>		<b>4815.41</b>	

## Appendix-2.4

(Reference: Paragraph 2.3.7; Page 48)

Cases where supplementary provision (₹ 50 lakh or more in each case)  
proved unnecessary

(₹ in crore)

Sl. No.	Number and name of the grant	Original provision	Actual Expenditure	Savings out of original provision	Supplementary provision
(1)	(2)	(3)	(4)	(5)	(6)
<b>A Revenue (Voted)</b>					
1.	01-General Administration	183.42	172.67	10.75	13.83
2.	02- Other Expenditure pertaining to General Administration Department	40.08	28.32	11.76	1.51
3.	06-Finance	4308.55	3895.86	412.69	1089.16
4.	07-Commercial Tax	1196.18	1175.01	21.17	30.61
5.	10-Forest	997.25	978.08	19.17	142.51
6.	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	1148.54	903.25	245.29	3.24
7.	21-Housing and Environment	221.99	81.94	140.05	6.01
8.	28-State Legislature	41.79	39.89	1.90	6.30
9.	34-Social Welfare	114.18	84.94	29.24	14.36
10.	36-Transport	46.49	41.49	5.00	4.91
11.	41-Tribal Areas Sub-Plan	1763.13	1731.18	31.95	210.76
12.	43-Sports and Youth Welfare	43.15	26.29	16.86	2.93
13.	45-Minor Irrigation Works	79.75	76.75	3.00	1.00
14.	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	1383.96	1320.86	63.10	140.54
15.	63-Minority Welfare	43.21	30.54	12.67	8.23
16.	69-Information Technology	41.90	25.79	16.11	11.60
17.	75- Financial Assistance to Urban Bodies	2986.39	2831.72	154.67	282.57
<b>Total for Revenue voted</b>		<b>14639.96</b>	<b>13444.58</b>	<b>1195.38</b>	<b>1970.07</b>

	(1)	(2)	(3)	(4)	(5)
<b>B Capital (Voted)</b>					
18.	04-Other Expenditure Pertaining to Home Department	0.32	0.32	Nil	0.60
19.	11-Commercial, Industry and Employment	119.16	17.81	101.35	1.00
20.	41-Tribal Areas Sub-Plan	1363.12	1344.46	18.66	159.62
21.	42-Public Works Relating to Tribal Areas Sub-Plan Roads and Bridges	313.07	251.02	62.05	30.00
22.	45-Minor Irrigation Works	680.18	358.51	321.67	50.00
23.	57-Extremally Aided Projects Pertaining to Water Resources Department	357.27	287.37	69.90	5.00
24.	67-Public Works-Buildings	73.86	71.97	1.89	34.00
25.	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	13.43	11.43	2.00	5.00
<b>Total-capital (Voted)</b>		<b>2920.41</b>	<b>2342.89</b>	<b>577.52</b>	<b>285.22</b>
<b>C Revenue (Charged)</b>					
26.	Interest Payments and Servicing of Debt	5051.83	5048.95	2.88	757.33
27.	29-Law and Legislative Affairs	52.57	48.04	4.53	6.40
<b>Total for Revenue Charged</b>		<b>5104.40</b>	<b>5096.99</b>	<b>7.41</b>	<b>763.73</b>
<b>Grand Total (A+B+C)</b>		<b>22664.77</b>	<b>20884.46</b>	<b>1780.31</b>	<b>3019.02</b>

## Appendix-2.5

(Reference: Paragraph 2.3.7; Page 48)

## Cases where supplementary provision proved excessive

(₹ in crore)

Sl. No.	Number and name of grant/ appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Saving
(1)	(2)	(3)	(4)	(5)	(6)
<b>A- Revenue- Voted</b>					
1.	03-Police	1863.76	402.64	2075.39	191.01
2.	04-Other Expenditure Pertaining to Home Department	15.39	11.35	21.12	5.62
3.	05-Jail	133.21	14.43	138.15	9.49
4.	08-Land Revenue and District Administration	608.54	150.82	641.44	117.92
5.	09-Expenditure Pertaining to Revenue Department	37.07	8.05	38.26	6.86
6.	11-Commerce, Industry and Employment	147.17	14.74	157.16	4.75
7.	12-Energy	1532.21	52.96	1581.21	3.96
8.	13-Farmers Welfare and Agriculture Development	624.19	247.20	787.10	84.29
9.	14-Animal Husbandry	319.35	148.11	411.54	55.92
10.	16-Fisheries	28.65	22.63	42.62	8.66
11.	17-Co-operation	122.80	80.19	191.59	11.40
12.	18-Labour	53.70	30.57	74.97	9.30
13.	19-Public Health and Family Welfare	1286.83	308.80	1409.75	185.88
14.	20-Public Health Engineering	314.53	102.99	348.93	68.59
15.	22-Urban Administration and Development- Urban Bodies	89.11	57.96	140.45	6.62
16.	23-Water Resources Department	504.53	56.44	537.82	23.15
17.	24-Public Works-Roads and Bridges	492.13	157.06	602.78	46.41
18.	25-Mineral Resources	16.48	3.90	17.30	3.08
19.	26-Culture	38.13	20.06	54.98	3.21
20.	27-School Education (Primary Education)	2530.06	1017.65	3480.35	67.36
21.	29-Law and Legislative Affairs	326.09	306.74	373.13	259.70
22.	30-Rural Development	164.92	35.19	170.46	29.65
23.	31-Planning, Economics and Statistics	57.84	94.70	66.67	85.87
24.	32-Public Relations	82.56	22.35	102.63	2.28
25.	33-Tribal Welfare	737.06	217.91	877.05	77.92

(1)	(2)	(3)	(4)	(5)	(6)
26.	38-Ayoush	153.08	44.89	162.26	35.71
27.	39-Food, Civil Supplies and Consumer Protection	687.36	43.90	719.85	11.41
28.	44-Higher Education	509.67	279.65	606.61	182.71
29.	47-Technical Education and Training	217.55	61.47	247.64	31.38
30.	49-Scheduled Caste Welfare	46.13	8.68	54.43	0.38
31.	50-20 Point Implementation	3.03	1.46	3.55	0.94
32.	55-Women and Child Development	1275.20	262.67	1399.54	138.33
33.	56-Rural Industry	69.71	5.00	70.98	3.73
34.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	772.59	808.04	1535.19	45.44
35.	61-Expenditure Pertaining to Bundelkhand Package	167.20	32.09	185.90	13.39
36.	62-Panchayat	89.92	26.17	91.00	25.09
37.	64-Scheduled Castes Sub-Plan	1118.54	223.38	1167.51	174.41
38.	65-Aviation	15.33	5.94	18.13	3.14
39.	66-Welfare of Backward Classes	258.75	187.12	440.06	5.81
40.	67-Public Works -Buildings	298.06	60.99	326.50	32.55
41.	72-Bhopal Gas Tragedy Relief and Rehabilitation	50.22	171.18	218.76	2.64
42.	73-Medical Education Department	191.81	54.69	238.28	8.22
43.	74-Financial Assistance to Three Tier Panchayati Raj Institutions	3362.40	430.94	3363.64	429.70
44.	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	802.66	229.53	874.30	157.89
45.	78-Horticulture and Food Processing	115.63	34.25	139.61	10.27
46.	79-Non Conventional Energy	----	8.76	8.18	0.58
<b>Total (A)</b>		<b>22331.15</b>	<b>6566.24</b>	<b>26214.77</b>	<b>2682.62</b>
<b>B- Revenue Charged</b>					
47.	01-General Administration	13.17	6.19	18.59	0.77
48.	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	0.15	0.60	0.34	0.41
<b>Total (B)</b>		<b>13.32</b>	<b>6.79</b>	<b>18.93</b>	<b>1.18</b>

(1)	(2)	(3)	(4)	(5)	(6)
<b>C-Capital voted</b>					
49.	01-General Administration	8.55	9.41	14.47	3.49
50.	08-Land Revenue and District Administration	17.83	9.24	26.00	1.07
51.	12-Energy	1236.04	2557.05	3606.59	186.50
52.	19-Public Health and Family Welfare	21.00	7.11	22.40	5.71
53.	20-Public Health Engineering	397.68	49.47	402.12	45.03
54.	23-Water Resources Department	361.83	658.38	938.16	82.05
55.	24-Public Works-Roads and Bridges	1370.90	399.75	1482.69	287.96
56.	27-School Education (Primary Education)	23.93	36.81	60.46	0.28
57.	30-Rural Development	171.87	174.55	343.92	2.50
58.	37-Tourism	27.01	10.00	32.86	4.15
59.	44-Higher Education	19.58	26.43	44.09	1.92
60.	48-Narmada Valley Development	688.66	198.90	783.67	103.89
61.	55-Women and Child Development	3.61	31.24	34.38	0.47
62.	61-Expenditure Pertaining to Bundelkhand Package	516.42	278.46	756.40	38.48
63.	64-Scheduled Castes Sub-Plan	921.10	138.63	964.24	95.49
64.	65-Aviation	0.10	40.00	39.17	0.93
65.	66-Welfare of Backward Classes	13.70	17.89	27.94	3.65
66.	72-Bhopal Gas Tragedy Relief and Rehabilitation	5.89	104.42	106.70	3.61
67.	73-Medical Education Department	3.32	7.55	4.32	6.55
<b>Total (C)</b>		<b>5809.02</b>	<b>4755.29</b>	<b>9690.58</b>	<b>873.73</b>
<b>D-Capital charged</b>					
68.	23-Water Resources Department	0.50	1.84	1.05	1.29
<b>Total (D)</b>		<b>0.50</b>	<b>1.84</b>	<b>1.05</b>	<b>1.29</b>
<b>Grand Total (A+B+C+D)</b>		<b>28153.99</b>	<b>11330.16</b>	<b>35925.33</b>	<b>3558.82</b>

*Additional requirement: Actual expenditure-Original provision =35925.33-28153.99=7771.34*

**Appendix-2.6**

*(Reference: Paragraph 2.3.7; Page 48)*

**Statement of various grants/appropriation where supplementary provision proved insufficient**

(₹ in crore)

Sr. No.	Grant number	Name of the grants and appropriation	Original provision	Supplementary provision	Total	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Capital-Charged</b>							
1.	24	24-Public Works-Roads and Bridges	8.00	3.00	11.00	23.60	12.60
<b>Total</b>			<b>8.00</b>	<b>3.00</b>	<b>11.00</b>	<b>23.60</b>	<b>12.60</b>

## Appendix-2.7

(Reference: Paragraph 2.3.8; Page 48)

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

(₹ in crore)

Sl. No.	Grant No.	Description	Head of account	Re-appropriation /surrender	Final excess(+)/ saving (-)	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	03	Police	2055-109-0109-Expenditure on Additional Police Guards Recoverable from Private Companies and Persons	(-)2.93	(+)1.36	46.42
2	06	Finance	2054-097-1026-Treasury Establishment	(+)4.07	(-)1.65	40.54
3	06	Finance	2054-098-4361-Insurance and Local Fund Accounts	(+)3.11	(-)1.19	38.26
4	07	Commercial Tax	2030-02-102-2455-Expense on Sale of Non-judicial Stamps	(-)23.00	(+)32.57	100
5	19	Public Health and Family Welfare	2211-003-0801 Central Sector Scheme Normal-0336-Training of Family Welfare to Auxiliary Nurses, Midwives and Health Visitors	(-)5.79	(+)3.81	65.80
6	21	Housing and Environment	2059-80-001-3296-Expenditure of Circle Establishment (RABSP)	(+)1.86	(-)1.45	77.96
7	23	Water Resources Department	2700-11-101-2894-Barrage and Canals	(-)2.35	(+)1.21	51.49
8	23	Water Resources Department	2700-80-800-6360-Arrangements of Funds for Elected Farmers Institutions	(-)0.27	(+)16.03	100
9	23	Water Resources Department	4701-80-001-0101-3368-Medium Irrigation Construction work	(+)2.39	(-)32.04	100
10	24	Public Works-Roads and Bridges	5053-02-102-0101-State Plan Schemes (Normal)-4727-Construction and Extension of Air Strips	(-)0.52	(+)2.52	100
11	27	School Education (Primary Education)	2202-01-001-3930-Establishment of Block Development Level Office-For Basic Minimum Services	(-)0.10	(+)3.41	100
12	28	State Legislature	2011-02-101-4007-Members of Legislative Assembly/Ministers	(+)0.85	(-)4.12	100
13	29	Law and Legislative Affairs	2015-102-2409-Electoral Officers	(+)1.58	(-)4.32	100
14	29	Law and Legislative Affairs	2015-105-4311-Charges for conduct of elections to parliament	(+)0.52	(-)3.57	100

(1)	(2)	(3)	(4)	(5)	(6)	(7)
15	41	Tribal Areas Sub-Plan	10-Forest Department-2406-02-796-110-0702-C.S.S.T.S.P.-3730-Project Tiger	(+)1.15	(-)82.80	100
16	41	Tribal Areas Sub-Plan	26-Social Welfare Department 2235-60-796-191-0102-Tribal Area Sub Plan-9142-Social Security and Welfare	(-)2.06	(+)1.34	65.05
17	41	Tribal Areas Sub-Plan	35-Animal Husbandry Department-2403-796-001-0102-Tribal Area Sub-Plan-9331-Establishment of New Intensive Cattle Development Project	(+)1.97	(-)1.21	61.42
18	41	Tribal Areas Sub-Plan	25-Tribal Welfare Department-4225-02-796-277-0102-Tribal Area Sub Plan-8799-Construction of Hostel Buildings	(+)4.48	(-)1.40	31.25
19	45	Minor Irrigation Works	2702-80-800-0207-Other Small Irrigation Construction Works	(+)1.81	(-)3.08	100
20	47	Technical Education and Training	2203-104-0101-State Plan Schemes (Normal)-8885-Assistance to Autonomous Technical Institutes	(+)6.21	(-)2.14	34.46
21	48	Narmada Valley Development	4700-43-001-0101-State Plan Schemes (Normal)-2428-Executive Establishment (Unit I & Unit II)	(+)2.44	(-)1.74	71.31
22	55	Women and Child Development	2235-02-103-0101-5067-Ladli Laxmi Yojna	(+)12.46	(-)6.78	54.41
23	61	Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal) 6068-Minor Irrigation Schemes Under Construction	(-)0.62	(+)22.96	100
24	61	Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal) 6077-New Minor Irrigation Schemes	(+)39.22	(-)30.01	76.52
25	64	Scheduled Castes Sub Plan	26-Social Welfare Department 2235-60-789-191-0103-Scheduled Castes Sub Plan 9142-Social Security and Welfare	(-)9.30	(+)2.33	25.05
26	73	Medical Education Department	2210-01-110-0101-State Plan Schemes (Normal)-1353-Medical Colleges and Attached Hospitals	(+)2.02	(-)3.46	100
27	73	Medical Education Department	2210-05-105-0101-State Plan Schemes (Normal)-4968-Medical Colleges	(+)1.73	(-)3.94	100

(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>28</b>	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2235-60-196-0101-State Plan Schemes (Normal)-7084-National Family Assistance Scheme	(-)6.57	(+)3.34	50.84
<b>29</b>	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-02-191-8403-Grant for Salary of Shiksha Karmees	(-)16.44	(+)61.36	100
<b>30</b>	75	Financial Assistance to Urban Bodies	2235-02-192-0101-State Plan Schemes (Normal)-8786-Indira Gandhi National Old Age Pension	(-)7.04	(+)1.74	24.72

**Appendix-2.8**

(Reference: Paragraph 2.3.9; Page 48)

**Defective sanction to re-appropriations/surrenders**

(₹ in crore)

Sl. No.	Number of sanctions	Grant No.	Amount	Particulars of irregularities
(1)	(2)	(3)	(4)	(5)
1	6	1,3,7,29,31,67	97.60	Non availability of Budget provision in the concerned heads
2	4	10,11,58	20.39	Irregular re-appropriation from Capital Head to Revenue head and vice-versa.
3	2	17,33	0.004	Incorrect totals of surrender/re-appropriation sanction
4	5	15,36,63	3.71	Delayed receipt of sanction in Accountant General (A&E) office i.e. after closing and finalization of the Accounts.
5	3	29,43,74	19.24	Sanction were issued after closure of financial year 2010-11
6	1	47	0.04	Non receipt of complete details of schemes.
7	1	75	26.27	Re-appropriation for new service head in which no budget provision was available.
<b>Total</b>	<b>22</b>	<b>18</b>	<b>167.25</b>	

## Appendix-2.9

(Reference: Paragraph 2.3.10; Page 49)

## Results of review of substantial surrenders made during the year

Sl. No	Number and title of grant	Name of the scheme (Head of Account)	Amount of Surrender (₹ in crore)	Percentage of Surrender
(1)	(2)	(3)	(4)	(5)
1	02-Other Expenditure Pertaining to General Administration Department	4059-01-051-0701-Centrally Sponsored Schemes Normal-5668-Construction of Building for State Information Commission	2.00	100%
The surrender of Entire Provision of ₹ 2 crore was due to non-receipt of funds from the Government of India.				
2	03-Police	2055-110-5714-Insurance Scheme for Members of Village & City Defence Societies	2.00	100%
Reasons for surrender have not been intimated.				
3	06-Finance	2052-091-0101-State Plan Schemes (Normal)- 5631-Infrastructure Development for Financial incorporation	3.00	100%
Reasons for surrender have not been intimated.				
4	06-Finance	7075-01-800-0101-State Plan Schemes (Normal)- 5632-Advance for Development of Infrastructure Under Public Private Partnership	1.00	100%
Reasons for surrender have not been intimated.				
5	07-Commercial Tax	2045-101-5886-Disposal of Cinema Units	1.35	100%
The surrender of entire provision of ₹ 1.35 crore was attributed to non-receipt of sanction from the State Government.				
6	08-Land Revenue and District Administration	2029-800-1301-Central Finance Commission (Normal)-5193-Training Programme relating to calamity (13 <sup>th</sup> Finance Commission)	5.00	100%
The surrender of entire provision of ₹ 5 crore was attributed to making provision under supplementary budget for the Relief Commissioner under grant no.58 for training to the officer engaged in calamity management as per recommendation of 13 <sup>th</sup> Finance Commission.				
7	08-Land Revenue and District Administration	6401-800-0862-Farmers Loan Act.	1.00	100%
The surrender of entire provision of ₹ 1 crore was attributed to non-receipt of demand for loans from districts saving has occurred.				
8	11-Commerce, Industry and Employment	2852-80-800-0101-State Plan Schemes (Normal)- 6819-Reimbursement of Electricity Bills	1.59	100%
The Surrender of entire Provision of ₹ 1.59 crore was attributed mainly to non-receipt of demand for arrangement of festival and exhibition.				

(1)	(2)	(3)	(4)	(5)
9	11-Commerce, Industry and Employment	6860-60-600-0101-State Plan Schemes (Normal)-6396-Land Acquisition Compensation Loan to TRIFAC for D.M.I.C. Project	1.00	100%
The Surrender of entire Provision of ₹ 1 crore was attributed to non-receipt of loan by (TRIFAC) Corporation.				
10	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	58--Rural Development Department 2501-06-789-198-1503-Additional Central Assistance (S.C.S.P.)-6079-Reforms, Re-enforcement, Re-establishment (R.R.R.)	1.55	100%
The Surrender of entire Provision of ₹ 1.55 crore was attributed to non-receipt of central share.				
11	15-Financial Assistance to Three Tier Panchayati Raj Institution under Scheduled Castes Sub-Plan	58-Rural Development Department 4515-789-198-0703-Centrally Sponsored Schemes S.C.S.P. -6099-Mid-Day Meal-Construction of Kitchen Shed	10.64	100%
The Surrender of entire Provision of ₹ 10.64 crore was attributed to non-receipt of central share.				
12	21-Housing and Environment	2217-01-001-0101-State Plan Schemes (Normal)-6706-Grant to M.P. Development Authority Federation for Minor and Medium Urban Infrastructure Development Scheme	138.17	100%
The Surrender of entire Provision of ₹ 138.17 crore was attributed to change in Nodal Agency for implementation of Minor and Medium Development Scheme.				
13	22-Urban Administration and Development-Urban Bodies	4217-01-191-0101-State Plan Schemes (Normal)-6008-Diversion of Drains in AIIMS Area	4.00	100%
The Surrender of entire provision of ₹ 4 crore was due to revision of limit of plan expenditure for the financial year 2010-11 by the State Planning Commission.				
14	31-Planning, Economics and Statistics	3451-101-6267-Jila Navachaar Kosh (13 <sup>th</sup> Finance Commission)	10.00	100%
The Surrender of entire Provision of ₹ 10 crore was attributed to non release of amount by Finance Department and transfer of amount from Non-plan to Plan.				
15	31-Planning, Economics and Statistics	3451-101-0101-State Plan Schemes (Normal)-6267-Jila Navachaar Kosh (13 <sup>th</sup> Finance Commission)	10.00	100%
The Surrender of entire Provision of ₹ 10 crore was attributed to non release of amount in 2010-11 Provisioned by 13 <sup>th</sup> Finance Commission.				
16	31-Planning, Economics and Statistics	3454-02-001-6264-Strengthening of State Statistical Infrastructure (13 <sup>th</sup> Finance Commission)	10.00	100%
Reasons for surrender have not been intimated.				

(1)	(2)	(3)	(4)	(5)
17	31-Planning, Economics and Statistics	3454-02-001-0101-State Plan Schemes (Normal)- 6264-Strengthening of State Statistical Infrastructure (13 <sup>th</sup> Finance Commission)	10.00	100%
Reasons for surrender have not been intimated.				
18	31-Planning, Economics and Statistics	3454-02-111-0101-State Plan Schemes (Normal)- 6562-Effective Implementation of Vital Statistics Registration Act 1969	1.00	100%
The Saving of entire Provision of ₹ one crore was surrendered due to non receipt of bills from Government Central Press.				
19	41-Tribal Areas Sub-Plan	20-School Education Department 2202-02-796-109-0702-Centrally Sponsored Schemes T.S.P.- 6007-Establishment and Operation of Model Schools	3.60	100%
The saving of entire provision of ₹ 3.60 crore was surrendered to non-receipt of central share.				
20	41-Tribal Areas Sub-Plan	20-School Education Department 2202-02-796-109-0702-Centrally Sponsored Schemes T.S.P.-6918- Information and Broadcasting Technology College	20.00	100%
The saving of entire provision of ₹ 20 crore was surrendered to non-receipt of central share.				
21	41-Tribal Areas Sub-Plan	25-Tribal Welfare Department 2225-02-796-001-0802-Central Sector Scheme T.S.P.- 5155-Monitoring and Evaluation of Schemes Article 275 (1)	1.32	100%
Reason for surrender have not been intimated.				
22	41-Tribal Areas Sub-Plan	25-Tribal Welfare Department 2225-02-796-800-0802-Central Sector Scheme T.S.P.- 6902-Janshri Life Insurance Scheme	2.00	100%
Reasons for surrender have not been intimated.				
23	41-Tribal Areas Sub-Plan	26-Social Welfare Department 2235-60-796-800-0102-Tribal Area Sub Plan-5758- Kushabhau Contributory Pension Scheme	6.00	100%
Reasons for surrender have not been intimated.				
24	42-Public Works Relating to Tribal Areas Sub-Plan- Roads and Bridges	5054-04-796-800-0802-Central Sector Schemes T.S.P.-5904-Roads of Naxulite affected area	54.00	100%
The Surrender of entire provision of ₹ 54 crore was due to payment made directly by Ministry of Surface Transport, Government of India for the work sanctioned under this scheme.				

(1)	(2)	(3)	(4)	(5)
25	44-Higher Education	2202-03-102-0801-Central Sector Schemes Normal- 6411-Establishment of Bundelkhand University	20.00	100%
The Surrender of entire provision of ₹ 20 crore was due to non-sanctioning of amount by the Government of India.				
26	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	58-Rural Development Department 2501-06-796-198-1502-Additional Central Assistance (T.S.P.)-6079-Reforms, Restructuring, Re-establishment (R.R.R.)	2.85	100%
The Surrender of entire provision of ₹ 2.85 crore was attributed to non-receipt of central share.				
27	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	58-Rural Development Department 4515-796-198-0702-Centrally Sponsored Schemes (T.S.P.)-6099-Mid-day Meal Construction of Kitchen Shed	6.08	100%
The Surrender of entire provision of ₹ 6.08 crore was attributed to receipt of less amount central share.				
28	55-Women and Child Development	2210-80-800-0101-State Plan Schemes (Normal)-6955-Bal Sanjeevani Abhiyan, Yojna	1.24	100%
Reason for surrender have not been intimated.				
29	55-Women and Child Development	2236-02-101-0101-State Plan Schemes (Normal)-7098-National Supplementary Nutrition Mission	3.76	100%
Reason for surrender have not been intimated.				
30	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-102-5503-Arrangement of immediate works and arrangement of emergency plans in calamities affected areas	10.00	100%
The Surrender of entire provision of ₹ 10 crore was due to non-filling of vacant posts and non pre-estimates of provision for calamities of casual nature.				
31	60-Expenditure pertaining to District Plan Schemes	4515-800-0101-State Plan Schemes (Normal)-5775-Vindhya Development Authority	1.35	100%
Reason for surrender have not been intimated.				
32	64-Scheduled Castes Sub Plan	20-School Education Department 2202-02-789-109-0703-Centrally Sponsored Schemes Scheduled Caste Sub Plan-6007-Establishment and operation of Model Schools	2.90	100%
The Surrender of entire provision of ₹ 2.90 crore was attributed to non-receipt of central share from The Government of India.				
33	64-Scheduled Castes Sub Plan	55-Scheduled Caste Welfare Department 2055-789-109-0803-Central Sector Schemes Scheduled Caste Sub Plan-5861-Social Justice and Strengthening Centre	1.00	100%
The Surrender of entire provision of ₹ 1 crore was attributed to non-receipt of funds from Government of India.				

(1)	(2)	(3)	(4)	(5)
34	64-Scheduled Castes Sub Plan	55-Scheduled Caste Welfare Department 2225-01-789-800-0103-Scheduled Caste Sub Plan-4986 Grant to Special Authority for Denotified Nomadic Castes	1.00	100%
The Surrender of entire provision of ₹ 1 crore was attributed to non-receipt of utilisation of certificate of previous amount.				
35	64-Scheduled Castes sub plan	55-Scheduled Caste Welfare Department 2225-01-789-800-0103-Scheduled Caste Sub Plan-7560-Lump-Sum Provision for Scheduled Caste Sub Plan	1.00	100%
The Surrender of entire provision of ₹ 1 crore was attributed to non-receipt of proposals from districts.				
36	67-Public Works-Buildings	4059-80-800-0101-State Plan Schemes (Normal)-5534-Transportation	3.92	100%
The Surrender of entire provision of ₹ 3.92 crore was due to non-sanctioning of work by the concerned department and non-requirement of fund for prorata charges.				
37	68-Financial Assistance to Tribal Area Sub-Plan-Urban Bodies	2217-05-796-192-0102-Tribal Area Sub- Plan-6982-Integrated Urban and Slum Area Development Programme	2.21	100%
The Surrender of entire provision of ₹ 2.21 crore was attributed to non-sanctioning of projects of Urban Bodies situated in Tribal Areas by the Government of India.				
38	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-192-6967-Upgradation of Middle Schools into High Schools	9.37	100%
Reason for surrender have not been intimated.				
39	74-Financial Assistance to Three Tier Panchayati Raj Institutions	4515-198-0701-Centrally Sponsored Schemes (Normal)-6099-Mid-day Meal- Construction of Kitchen Shed	13.68	100%
The Surrender of entire provision of ₹ 13.68 crore was attributed to non-receipt of central share from Government of India.				
40	75-Financial Assistance to Urban Bodies	2217-05-191-0101-State Plan Schemes (Normal)-6982-Integrated Urban and Slum Area Development Programme	10.15	100%
The Surrender of entire provision of ₹ 10.15 crore was attributed to non-receipt of sanction of projects from Government of India.				
41	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-Centrally Sponsored Schemes (Normal)-6007-Establishment and Operation of Model Schools	11.50	100%
The Surrender of entire provision of ₹ 11.50 crore was attributed to non-receipt of central share.				

(1)	(2)	(3)	(4)	(5)
42.	77-Other Expenditure Pertaining to school Education Department (Excluding Primary Education)	2202-02-109-0701-Centrally Sponsored Schemes (Normal)-6918-Information and Communication Technology School	21.00	100%
The Surrender of entire provision of ₹ 21 crore was attributed to non-receipt of central share.				
43	77-Other Expenditure Pertaining to school Education Department (Excluding Primary Education)	2202-80-001-0101-State Plan Schemes (Normal)- 5704-Strengthening of High Schools under Success Scheme and Upgradation of Middle Schools into High Schools	10.53	100%
The Surrender of entire provision of ₹ 10.53 crore was attributed to posts remaining vacant.				
44	77-Other Expenditure Pertaining to school Education Department (Excluding Primary Education)	2202-80-001-0101-State Plan Schemes (Normal)- 6968-Upgradation of High Schools into Higher Secondary Schools	1.08	100%
The Surrender of entire provision of ₹ 1.08 crore was attributed to posts remaining vacant.				
<b>Total</b>			<b>434.84</b>	

## Appendix-2.10

(Reference: Paragraph 2.3.11; Page 49)

## Surrender in excess of actual savings (₹ 50 lakh or more)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue – Voted</b>					
1	03-Police	2266.40	191.00	194.74	3.74
2	07-Commercial Tax	1226.80	51.78	72.64	20.86
3	11-Commerce, Industry and Employment	161.91	4.75	5.29	0.54
4	13-Farmers Welfare and Agriculture Development	871.38	84.28	90.31	6.03
5	19-Public Health and Family Welfare	1595.63	185.89	187.11	1.22
6	31-Planning, Economics and Statistics	152.54	85.87	86.52	0.65
<b>Capital – Voted</b>					
7	12-Energy	3793.09	186.50	225.67	39.17
8	67-Public Works-Buildings	107.86	35.89	36.77	0.88
	<b>Total</b>	<b>10175.61</b>	<b>825.96</b>	<b>899.05</b>	<b>73.09</b>

**Appendix-2.11**

(Reference: Paragraph 2.3.12; Page 49)

**Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered**

(₹ in crore)

<b>I - Grant</b>			
<b>Sl.No.</b>	<b>Grant No.</b>	<b>Number and name of grant/appropriation</b>	<b>Saving</b>
<b>Revenue Voted</b>			
1.	14	Animal Husbandry	55.91
2.	16	Fisheries	8.67
3.	20	Public Health Engineering	68.60
4.	24	Public Works- Roads and Bridges	46.42
5.	38	Ayoush	35.71
6.	39	Food, Civil Supplies and Consumer Protection	11.41
7.	43	Sports and Youth Welfare	19.78
8.	50	20 Point Implementation	0.95
9.	51	Religious Trusts and Endowments	3.26
10.	60	Expenditure Pertaining to District Plan Schemes	0.08
11.	61	Expenditure Pertaining to Bundelkhand Package	13.38
12.	62	Panchayat	25.09
13.	67	Public Works- Buildings	32.55
14.	73	Medical Education Department	8.22
<b>Capital Voted</b>			
15.	10	Forest	13.63
16.	20	Public Health Engineering	45.04
17.	27	School Education (Primary Education)	0.28
18.	29	Law and Legislative Affairs	0.50
19.	36	Transport	1.20
20.	38	Ayoush	0.08
21.	39	Food, Civil Supplies and Consumer Protection	8.60
22.	43	Sports and Youth Welfare	0.13
23.	47	Technical Education and Training	0.02
24.	73	Medical Education Department	6.55
<b>II - Appropriation</b>			
<b>Revenue Charged</b>			
25.	11	Commerce, Industry and Employment	0.05
26.	16	Fisheries	0.02
27.	20	Public Health Engineering	0.11
28.	21	Housing and Environment	0.01
29.	24	Public Works- Roads and Bridges	1.98
30.	27	School Education (Primary Education)	0.24
31.	34	Social Welfare	0.03
32.	39	Food, Civil Supplies and Consumer Protection	0.02
33.	62	Panchayat	0.02
34.	67	Public Works-Buildings	1.52
<b>Capital Charged</b>			
35.	PD	Public Debt	3392.77
36.	11	Commerce, Industry and Employment	0.02
37.	21	Housing and Environment	0.02
<b>Total</b>			<b>3802.87</b>

## Appendix-2.12

(Reference: Paragraph 2.3.12; Page 49)

**Details of savings of ₹ One crore and above not surrendered  
(Excluding the cases given in Appendix 2.11)**

(₹ in crore)

Sl. No.	Number and name of grants/appropriation	Saving	Surrender	Saving which remained to be surrendered
(1)	(2)	(3)	(4)	(5)
<b>Revenue Charged</b>				
1.	IP-Interest Payments and Servicing of Debts	760.21	53.60	706.61
2.	06- Finance	12.41	token	12.41
<b>Revenue Voted</b>				
3.	01-General Administration	24.57	18.20	6.37
4.	02-Other expenditure pertaining to General Administration Department	13.27	1.47	11.80
5.	04- Other expenditure pertaining to Home Department	5.62	2.53	3.09
6.	06- Finance	1501.85	710.26	791.59
7.	08-Land Revenue and District Administration	117.92	69.11	48.81
8.	10-Forest	161.68	35.54	126.14
9.	12-Energy	3.96	2.60	1.36
10.	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	248.53	244.75	3.78
11.	18-Labour	9.30	5.64	3.66
12.	21- Housing and Environment	146.07	139.66	6.41
13.	23-Water Resources Department	23.15	2.91	20.24
14.	25-Mineral Resources	3.09	1.73	1.36
15.	26-Culture	3.20	1.12	2.08
16.	27-School Education (Primary Education)	67.35	21.81	45.54
17.	28-State Legislature	8.20	0.78	7.42
18.	29-Law and Legislative Affairs	259.71	166.90	92.81
19.	30-Rural Development	29.65	0.37	29.28
20.	33-Tribal Welfare	77.92	14.77	63.15
21.	41-Tribal Areas Sub-Plan	242.71	130.15	112.56
22.	44-Higher Education	182.71	132.58	50.13
23.	45-Minor Irrigation Works	4.00	0.49	3.51
24.	47-Technical Education and Training	31.39	14.80	16.59
25.	52-Financial Assistance to Tribal Area Sub-Plan- Three Tier Panchayati Raj Institutions	203.64	183.54	20.10
26.	55-Women and Child Development	138.33	122.36	15.97
27.	58-Expenditure on Relief on account of Natural Calamities and Scarcity	45.44	11.80	33.64

(1)	(2)	(3)	(4)	(5)
28.	64-Scheduled Castes Sub- Plan	174.41	167.24	7.17
29.	66-Welfare of Backward Classes	5.81	4.75	1.06
30.	74-Financial Assistance to Three Tier Panchayati Raj Institutions	429.71	341.40	88.31
31.	75-Financial Assistance to Urban Bodies	437.24	434.96	2.28
32.	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	157.88	128.30	29.58
33.	78-Horticulture and Food Processing	10.27	6.94	3.33
<b>Capital Voted</b>				
34.	01-General Administration	3.48	1.84	1.64
35.	06- Finance	74.94	1.00	73.94
36.	11-Commerce, Industry and Employment	102.34	98.35	3.99
37.	19-Public Health and Family Welfare	5.71	4.57	1.14
38.	23-Water Resources Department	82.05	7.93	74.12
39.	24-Public Works-Roads and Bridges	287.96	272.76	15.20
40.	41-Tribal Areas Sub-Plan	178.28	101.64	76.64
41.	42-Public Works relating to Tribal Areas Sub-Plan-Roads and Bridges	92.05	84.17	7.88
42.	44-Higher Education	1.92	0.19	1.73
43.	45-Minor Irrigation Works	371.67	95.77	275.90
44.	48-Narmada Valley Development	103.90	96.57	7.33
45.	57-Externally Aided Projects Pertaining to Water Resources Department	74.90	11.46	63.44
46.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2.93	0.43	2.50
47.	61-Expenditure Pertaining to Bundelkhand Package	38.48	2.51	35.97
48.	64-Scheduled Caste Sub-Plan	95.49	60.05	35.44
49.	74-Financial Assistance to Three Tier Panchayati Raj Institutions	15.88	13.68	2.20
50.	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	7.00	5.00	2.00
<b>Capital Charged</b>				
51.	23-Water Resources Department	1.28	0.09	1.19
<b>Total</b>		<b>7081.46</b>	<b>4031.07</b>	<b>3050.39</b>

## Appendix-2.13

(Reference: Paragraph 2.3.12; Page 50)

## Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2011

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Amount of Surrender	Percentage of Total Provision
(1)	(2)	(3)	(4)	(5)	(6)
1.	I.P.	2049	5809.16	53.60	0.92
2.	03	2055	2143.08	186.50	8.70
3.	07	2030	287.88	35.05	12.18
4.	07	2039	986.52	22.66	2.39
5.	07	2040	112.96	13.15	11.64
6.	08	2029	430.00	63.99	14.88
7.	10	2406	1128.47	33.92	3.01
8.	11	6856	100.00	97.25	97.25
9.	12	2045	583.22	88.82	15.23
10.	12	6801	3415.50	225.67	6.60
11.	13	2401	822.56	90.37	10.99
12.	15	2505	142.38	18.59	13.06
13.	15	2515	449.33	199.47	44.39
14.	15	4515	23.64	10.64	45.01
15.	15	2235	107.31	11.92	11.11
16.	17	2425	203.00	11.80	5.81
17.	19	2210	1324.94	160.07	12.08
18.	19	2211	265.24	27.08	10.21
19.	24	5054	1774.34	272.24	15.34
20.	27	2202	3547.94	21.81	0.61
21.	29	2014	626.87	177.33	28.29
22.	31	3451	28.09	15.91	56.65
23.	31	3454	124.45	50.61	40.67
24.	33	2202	733.29	11.16	1.52
25.	34	2235	128.57	43.27	33.65
26.	41	2202	628.84	43.12	6.86
27.	41	2225	321.32	20.24	6.30
28.	41	2235	213.56	27.39	12.83
29.	41	2236	144.30	10.74	7.44
30.	41	2401	197.29	14.44	7.32
31.	41	4225	280.01	41.90	14.96
32.	41	4515	130.91	14.47	11.05
33.	42	5054	343.07	84.17	24.53
34.	44	2202	789.62	132.60	16.79

(1)	(2)	(3)	(4)	(5)	(6)
35.	47	2203	164.80	14.80	8.98
36.	52	2505	214.92	30.12	14.01
37.	52	2515	259.38	113.98	43.94
38.	53	2217	64.91	30.69	47.28
39.	55	2235	799.45	111.61	13.96
40.	58	2245	1580.64	11.80	0.75
41.	59	4515	57.00	28.50	50.00
42.	64	2236	111.10	13.11	11.80
43.	64	2425	38.12	11.35	29.77
44.	64	5054	241.19	26.38	10.94
45.	64	2225	334.07	31.73	9.50
46.	64	2202	251.35	19.69	7.83
47.	64	2235	254.09	62.52	24.61
48.	67	4059	80.32	20.67	25.73
49.	68	2217	31.59	18.56	58.75
50.	74	2202	1099.83	42.07	3.83
51.	74	2235	236.82	10.29	4.35
52.	74	2501	240.21	10.00	4.16
53.	74	2505	227.24	32.86	14.46
54.	74	2515	1053.19	210.05	19.94
55.	74	4515	181.68	13.68	7.53
56.	75	2202	235.56	15.74	6.68
57.	75	2217	765.97	176.76	23.08
58.	75	2235	131.02	10.91	8.33
59.	75	3604	2177.22	162.33	7.46
60.	77	2202	1001.07	85.88	8.58
<b>Total</b>			<b>40180.40</b>	<b>3648.03</b>	<b>9.08</b>

## Appendix-2.14

(Reference: Paragraph 2.3.13; Page 50)

## Rush of Expenditure

(₹ in crore)

Sl. No.	Grant number, Name and Major Head	Scheme No.	Expenditure incurred during Jan-March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2011	March 2011
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	03-Police (M.H.2055,4055)	2643	70.02	63.43	70.68	99.07	89.74
2.	06-Finance (M.H.2052)	5614	16.11	16.11	27.64	58.29	58.29
3.	07-Commercial Tax (M.H.2030,2039,2040)	8808	11.82	10.75	12.56	94.11	85.59
4.	08-Land Revenue and District Administration (M.H.2029)	6337	52.45	52.45	52.45	100	100
5.	12-Energy (M.H.2801)	5114	15.00	15.00	20.00	75.00	75.00
6.	12-Energy (M.H.6801)	5488	1981.37	1636.37	2681.37	73.89	61.03
7.	12-Energy (M.H.4801)	5523	62.47	62.47	69.97	89.28	89.28
8.	12-Energy (M.H.6801)	6869	23.71	23.71	23.71	100	100
9.	13-Farmers Welfare and Agriculture Development (M.H.2401)	5626	215.91	196.82	265.03	81.47	74.26
10.	13-Farmers Welfare and Agriculture Development (M.H.2401)	6366	25.00	25.00	25.00	100	100
11.	15-Finance Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub Plan (M.H.2216)	5198	26.17	21.70	41.24	63.46	52.62
12.	15-Finance Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub Plan (M.H.2215)	5206	10.02	10.08	18.47	54.25	54.57
13.	16-Fisheries (M.H.2405)	5626	11.15	10.86	16.90	65.98	64.26
14.	17-Co-operation (M.H.2425)	6934	16.89	16.89	16.89	100	100
15.	17-Co-operation (M.H.2425)	9254	76.70	61.55	109.55	70.01	56.18
16.	19-Public Health and Family Welfare (M.H.2210)	6229	19.44	16.06	23.94	81.20	67.08
17.	20-Public Health Engineering (M.H.4215,2215)	0693	13.39	12.77	16.07	83.32	79.46

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
18.	22-Urban Administration and Development-Urban Bodies (M.H.2217)	7400	51.00	51.00	51.10	99.80	99.80
19.	23-Water Resources Department (M.H.4700,4701)	2897	142.28	120.95	206.97	68.74	58.44
20.	27-School Education (Primary Education) (M.H.2202,4202)	6809	36.81	36.81	40.87	90.06	90.06
21.	27-School Education (Primary Education) (M.H.2202)	8810	506.61	463.77	896.14	56.53	51.75
22.	31-Planning, Economics and Statistics (M.H.3454)	6268	24.97	24.97	24.97	100	100
23.	37-Tourism (M.H.5452)	7630	19.60	17.99	30.89	63.45	58.24
24.	39-Food,Civil Supplies and Consumer Protection (M.H.2408)	0570	14.91	14.91	14.91	100	100
25.	39-Food,Civil Supplies and Consumer Protection (M.H.2408)	5623	152.72	152.72	290.00	52.66	52.66
26.	41-Tribal Areas Sub-Plan (M.H.4701)	5152	26.33	14.34	26.45	99.55	54.22
27.	41-Tribal Areas Sub-Plan (M.H.4801)	6929	24.50	21.00	30.00	81.67	70
28.	41-Tribal Areas Sub-Plan (M.H.4225)	7881	62.02	60.55	116.39	53.29	52.02
29.	41-Tribal Areas Sub-Plan (M.H.4801,6801)	7900	75.78	75.78	120.83	62.72	62.72
30.	41-Tribal Areas Sub-Plan (M.H.2235)	8786	13.94	13.94	25.87	53.88	53.88
31.	41-Tribal Areas Sub-Plan (M.H.4801)	9252	12.00	12.00	14.00	85.71	85.71
32.	41-Tribal Areas Sub-Plan (M.H.2425)	9254	19.47	19.47	32.36	60.17	60.17
33.	44-Higher Education (M.H.4202)	7643	30.95	30.95	39.28	78.79	78.79

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
34.	47-Technical Education and Training (M.H.2203,4202)	2667	77.76	69.11	125.22	62.10	55.19
35.	47-Technical Education and Training (M.H.2230)	6951	16.77	16.75	22.88	73.30	73.21
36.	47-Technical Education and Training (M.H.4202)	6952	16.00	16.00	17.06	93.79	93.79
37.	48-Narmada Valley Development (M.H.4700,4801)	9091	38.51	36.94	39.81	96.73	92.79
38.	52-Financial assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions (M.H.2236)	5169	32.18	29.41	51.25	62.79	57.39
39.	52-Financial assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions (M.H.2216)	5198	30.35	25.03	48.31	62.82	51.81
40.	52-Financial assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions (M.H.2215)	5206	11.75	11.81	20.59	57.07	57.36
41.	52-Financial assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions (M.H.3604)	6086	16.64	16.64	33.28	50	50
42.	58-Expenditure on Relief on account of Natural Calamities and Scarcity (M.H.2245)	0475	495.85	495.85	495.85	100	100
43.	61-Expenditure Pertaining to Bundelkhand Package (M.H.4700)	2884	112.18	105.79	136.84	81.98	77.31
44.	61-Expenditure Pertaining to Bundelkhand Package (M.H.4705)	6067	83.42	83.06	87.96	94.84	94.43
45.	61-Expenditure Pertaining to Bundelkhand Package (M.H.4702)	6068	60.35	53.29	94.00	64.20	56.69

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46.	61-Expenditure Pertaining to Bundelkhand Package (M.H.4702)	6069	40.04	38.98	43.59	91.86	89.42
47.	61-Expenditure Pertaining to Bundelkhand Package (M.H.4702)	6074	18.59	18.48	19.02	97.74	97.16
48.	61-Expenditure Pertaining to Bundelkhand Package (M.H.4702)	6077	119.85	115.74	161.31	74.30	71.75
49.	64-Scheduled Castes Sub-Plan (M.H.2225)	4722	18.86	18.15	32.75	57.59	55.42
50.	64-Scheduled Castes Sub-Plan (M.H.4202)	5086	11.60	11.60	11.60	100	100
51.	64-Scheduled Castes Sub-Plan (M.H.2401,2405)	5626	48.98	45.65	75.31	65.04	60.62
52.	64-Scheduled Castes Sub-Plan (M.H.4801)	6929	39.25	31.00	45.00	87.22	68.89
53.	64-Scheduled Castes Sub-Plan (M.H.2210,4210)	6974	38.83	38.57	63.27	61.37	60.96
54.	64-Scheduled Castes Sub-Plan (M.H.2425)	7895	14.78	14.78	14.78	100	100
55.	64-Scheduled Castes Sub-Plan (M.H. 4801, 6801)	7900	92.42	92.42	165.16	55.96	55.96
56.	72-Bhopal Gas Tragedy Relief and Rehabilitation (M.H. 2210, 4210)	0775	35.58	34.59	40.28	88.33	85.87
57.	72-Bhopal Gas Tragedy Relief and Rehabilitation (M.H.2235)	3757	33.81	33.80	34.43	98.20	98.17
58.	72-Bhopal Gas Tragedy Relief and Rehabilitation (M.H.4235)	4889	51.83	51.83	52.00	99.67	99.67
59.	72-Bhopal Gas Tragedy Relief and Rehabilitation (M.H.2202)	6280	104.00	104.00	104.00	100	100
60.	72-Bhopal Gas Tragedy Relief and Rehabilitation (M.H.4235)	6281	47.60	47.60	52.52	90.63	90.63

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
61.	74-Financial Assistance to Three Tier Panchayati Raj Institutions (M.H.2216)	5198	38.36	31.67	60.69	63.21	52.18
62.	74-Financial Assistance to Three Tier Panchayati Raj Institutions (M.H.2215)	5206	14.52	14.59	25.66	56.59	56.86
63.	75-Financial Assistance to Urban Bodies (M.H.6217)	5728	15.00	15.00	15.00	100	100
64.	75-Financial Assistance to Urban Bodies (M.H.2217)	6981	116.60	116.60	169.61	68.75	68.75
65.	76-Externally Aided Projects pertaining to Public Works Department (M.H.5054)	7085	12.96	12.96	14.46	89.63	89.63
66.	77-Other Expenditure pertaining to School Education Department (excluding Primary Education) (M.H.2202)	6005	50.03	50.03	50.03	100	100
67.	77-Other Expenditure pertaining to School Education Department (excluding Primary Education) (M.H.4202,2202)	6970	11.63	11.63	11.63	100	100
68.	78-Horticulture and Food Processing (M.H.2401)	5626	16.87	16.33	23.06	73.16	70.82
69.	CH1/Charged Appropriation-Public Debt (M.H.6003)	2199	105.00	105.00	105.00	100	100
70.	CH2/Interest Payments and Servicing (M.H.2049)	5691	384.78	307.83	384.78	100	80
71.	CH2/Interest Payments and Servicing (M.H.2049)	6237	49.02	49.02	49.02	100	100
<b>Total</b>			<b>6383.86</b>	<b>5770.88</b>	<b>8449.50</b>	<b>75.55</b>	<b>68.30</b>

**Appendix-2.15**

(Reference: Paragraph 2.3.13; Page 50)

**Statement showing transfer of funds to 8443-Civil Deposit-800-Other Deposit in respect of Central Scheme**

(₹ in crore)

Sr. No.	Grant No. and Name	Head of Accounts upto detailed Head and Name of Scheme	Total Budget Provision Original + Supplementary	Expenditure Incurred	Amount Transferred to 8443-Civil Deposits-800 Other Deposits
(1)	(2)	(3)	(4)	(5)	(6)
1	20-Public Health Engineering	4215-01-102-0701-Centrally Sponsored Schemes (Normal)-2580-Rural Piped Water Supply Scheme	147.01	152.05	5.67
2	20-Public Health Engineering	4215-01-102-0701-Centrally Sponsored Schemes (Normal)-9489-Flurosis Control Programme in State	73.22	45.45	1.00
3	39-Food, Civil Supplies and Consumer Protection	3475-106-0801-Central Sector Scheme (Normal)-6113-Strengthening of Divisional Office	2.00	2.00	2.00
4	41-Tribal Area Sub-Plan (Tribal Welfare)	2225-02-796-800-0802-Central Sector Scheme T.S.P. 6500-Development of Special Backward Tribes	54.28	50.44	13.00
5	41-Tribal Area Sub-Plan (Tribal Welfare)	4225-02-796-102-0802-Central Sector Scheme T.S.P. 7881-Miscellaneous Development Works in Tribal Area Sub Plan, Article 275(1)	135.13	116.39	40.00
6	47-Technical Education and Training	2203-105-0701-Centrally Sponsored Schemes (Normal) 2667-Polytechnic Institutes	16.56	11.20	11.20
7	47-Technical Education and Training	2230-03-003-0701-Centrally Sponsored Schemes (Normal) 6369-Establishment of State Implementation Cell	0.24	0.18	0.18
8	47-Technical Education and Training	4202-02-104-0701-Centrally Sponsored Schemes (Normal) 2667-Polytechnic Institutes	45.80	45.80	45.20
9	55-Women and Child Development	2235-02-102-0701-Centrally Sponsored Schemes (Normal) 0658-Integrated Child Development Service Scheme	445.27	367.12	5.20

(1)	(2)	(3)	(4)	(5)	(6)
10	58-Expenditure on relief on account of Natural Calamity and Scarcity	2245-80-800-1301-Central Finance Commission-6370-Capacity Construction under 13 <sup>th</sup> Finance Commission	5.00	5.00	5.00
11	61-Expenditure Pertaining to Bundelkhand Package	4401-102-1501-Additional Central Assistance (Normal)-6080-Store and Marketing	110.97	110.97	110.97
12	61-Expenditure Pertaining to Bundelkhand Package	4401-102-1503-Additional Central Assistance (S.C.S.P.)-6080-Store and Marketing	27.74	27.74	27.74
13	61-Expenditure Pertaining to Bundelkhand Package	4700-22-800-1501-Additional Central Assistance (Normal)-2884-Canal and Appurtenant Construction Works	138.43	136.84	104.12
14	61-Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal)-6068-Minor Irrigation Scheme under Construction	71.66	94.00	20.34
15	61-Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal)-6069-Improvement, Strengthening, Re-establishment (Tank/Pond)	47.23	43.59	35.17
16	61-Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal)-6071-Improvement of Lift Irrigation Schemes	5.46	5.43	5.43
17	61-Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal)-6074-Restoration of Canal Capacity	64.00	19.02	17.44
18	61-Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal)-6077-New Minor Irrigation Scheme	152.10	161.31	83.13
19	61-Expenditure Pertaining to Bundelkhand Package	4705-211-1501-Additional Central Assistance (Normal)-6067-Command Area Development -Rajghat Project	87.94	87.96	80.99
20	64-Scheduled Castes Sub-Plan (Public Health Engineering))	4215-01-789-102-0703-Centrally Sponsored Schemes (S.C.S.P.)-2580-Rural Piped Water Supply Scheme	40.88	34.30	0.34

(1)	(2)	(3)	(4)	(5)	(6)
21	64-Scheduled Castes Sub-Plan (Public Health Engineering))	4215-01-789-102-0703-Centrally Sponsored Schemes (S.C.S.P.)-9489-Fluorosis Control Programme in the state	37.97	30.97	1.33
22	72-Bhopal Gas Tragedy Relief and Rehabilitation	2202-01-800-0701-Centrally Sponsored Schemes (Normal)-6280-Economic Rehabilitation	104.00	104.00	104.00
<b>Total</b>			<b>1812.89</b>	<b>1651.76</b>	<b>719.45</b>

## Appendix-2.16

(Reference: Paragraph 2.3.14; Page 51)

## (A) Statement showing provision under 63-Machines and 64-Major Construction Works relating to capital section classified in revenue section

(₹ in crore)

Sl. No	Grant No. and Name	Name of Scheme	Amount	Classified in Object Head
(1)	(2)	(3)	(4)	(5)
1	03-Police	2055-114-4155-Wireless Office Bhopal and Gwalior	6.25	63
2	19-Public Health and Family Welfare	2210-01-110-6050-Establishment of District level Blood Bank and Limited Blood Storage Unit	2.01	63
3	19-Public Health and Family Welfare	2210-01-110-6051-Generator for Hospitals	9.00	63
4	19-Public Health and Family Welfare	2210-01-110-0101-8798-Upgradation of Hospitals	1.45	63
5	19-Public Health and Family Welfare	2210-01-196-1473-District Hospitals	3.80	63
6	19-Public Health and Family Welfare	2210-03-103-2777-Primary health centers	5.35	63
7	19-Public Health and Family Welfare	2210-03-103-0101-7317-Upgradation of Rural Medical Institutions	1.50	63
8	19-Public Health and Family Welfare	2211-003-0801-0336-Training of Family Welfare to Auxillary Nurses, Midwife and Health Visitors	1.00	63
9	19-Public Health and Family Welfare	2211-102-0801-2703-Direct expenditure	1.00	63
10	39-Food, Civil Supplies and Consumer Protection	3475-106-0801-6113-Strengthening of Divisional Office	2.00	64
11	41-Tribal Areas Sub-Plan	2215-01-796-102-0702-1201-Rural Piped Water Supply Scheme	41.69	64
12	47-Technical Education and Training	2203-105-0101-2667-Polytechnic Institutes	1.68	63
13	47-Technical Education and Training	2203-105-0701-2667-Polytechnic Institutes	1.01	63
14	47-Technical Education and Training	2230-03-003-0101-0717-Industrial Training Institutes	3.24	63
15	47-Technical Education and Training	2230-03-003-0701-6951-Development of Government Industrial Training Institute into Excellent Institute	21.00	63
16	47-Technical Education and Training	2230-03-003-0701-6951-Development of Government Industrial Training Institute into Excellent Institute	1.00	64
17	64-Scheduled Castes Sub-Plan	2210-01-800-0103-6974-Sagar Medical College	10.00	63
18	73-Medical Education Department	2210-01-110-0101-1353-Medical Colleges and attached Hospitals	2.50	63
19	73-Medical Education Department	2210-05-105-0101-6988-Upgradation of Casual Medical Services in Hospitals attached to Medical Colleges-Trauma Unit	1.50	63

(1)	(2)	(3)	(4)	(5)
20	06-Finance	2054-095-8808-Works related to Information Technology	30.00	63
21	10-Forest	2406-01-001-0101-2723-Strengthening of Administration	1.93	63
22	10-Forest	2406-01-102-0701-5317-Intensive Forest Management	4.14	63
23	48-Narmada Valley Development	2402-102-0701-1580-Macro Management Scheme	11.01	64
24	28-State Legislature	2011-02-103-4009-Vidhan Sabha Secretariat	1.00	63
25	43-Sports and Youth Welfare	2204-800-0101-5159-Establishment of Sports Academies	1.60	63
<b>Total</b>			<b>166.66</b>	

**(B) Statement showing provision under 42-Grant in aid relating to Revenue Section classified in Capital Section**

(₹ in crore)				
Sl. No	Grant No. and Name	Name of Scheme	Amount	Classified in Object Head
(1)	(2)	(3)	(4)	(5)
1	27-School Education (Primary Education)	4202-01-800-0701-6809-Kasturba Gandhi Village Girls School	36.81	42
2	27-School Education (Primary Education)	4202-01-201-0101-5776-Completion of Incomplete School Buildings under Sarva Shiksha Abhiyan	1.03	42
3	30-Rural Development	4515-800-0701-6655-Grant to Madhya Pradesh Rural Development Authority	70.00	42
4	30-Rural Development	4515-800-0101-5129-State Rural Roads Connectivity	1.87	42
5	30-Rural Development	4515-800-0101-5853-D.P.I.P. Schemes	5.00	42
<b>Total</b>			<b>114.71</b>	

## Appendix-2.17

(Reference: Paragraph 2.4.1; Page 51)

**Substantial savings of more than ₹ two crore and more than 20 per cent of provision under schemes of selected grants**

(₹ in crore)

Sl. No.	Grant number and name of scheme	Saving (Percentage) 2010-11
1	2	3
<b>13-Farmers Welfare and Agriculture Development</b>		
1	2401-102-0701-Centrally Sponsored Scheme Normal-0921-National Pulse Development Scheme.	9.34 (100)
2	2401-103-0801-Central Sector Schemes Normal-9185-Beej Gram Yojna	6.06 (21.03)
3	2401-108-0701-Centrally Sponsored Scheme Normal-4325-Intensive Cotton Development Programme	4.33 (95.16)
4	2401-109-0101-State Plan scheme (Normal)-6891-State Level Agriculture Extension and Training Institute	4.36 (66.46)
5	2401-113-0101-State Plan scheme (Normal)-5626-National Agriculture Development Scheme	36.00 (50)
6	2401-113-0701-Centrally Sponsored Scheme Normal-1580-Macro Management Scheme	4.43 (49.72)
7	2401-800-0701-Centrally Sponsored Scheme Normal-1580-Macro Management Scheme	24.59 (37.29)
<b>48-Narmada Valley Development</b>		
8	2055-104-0101-State Plan Scheme (Normal)-4492-Normal Expenditure (Special Police)	2.72 (38.20)
9	2402-102-0701-Centrally Sponsored Scheme Normal-1580-Macro Management Scheme	5.57 (50.59)
<b>74-Financial Assistance to Three Tier Panchayati Raj Institutions</b>		
10	2202-01-192-0101-State Plan Scheme (Normal)-6967-Upgradation of Middle Schools into High Schools	9.37 (100)
11	2202-02-192-0101-6968-Upgradation of High School into Higher Secondary School	2.86 (20.43)
12	2235-60-196-0101-State Plan Scheme (Normal)-8786-Indira Gandhi National Old Age Pension	5.99 (32.79)
13	2235-60-197-0101-State Plan Scheme (Normal)-8786-Indira Gandhi National Old Age Pension	6.05 (33.11)
14	2401-196-0701-Centrally Sponsored Scheme Normal-0921-National Pulses Development Scheme	4.00 (100)
15	2401-196-0701-Centrally Sponsored Scheme Normal-1580-Macro Management Scheme	3.66 (86.94)
16	2401-196-0701-Centrally Sponsored Scheme Normal-4325-Intensive Cotton Development Programme	2.60 (64.68)
17	2501-06-198-0101-State Plan Scheme (Normal)-6079-Reform, Re-enforcement, Re-establishment (R.R.R.)	5.01 (89.46)
18	2505-01-198-0701-Centrally Sponsored Scheme Normal-6923-National Rural Employment Guarantee Scheme	138.86 (61.11)
19	2515-198-0801-Central Sector Scheme Normal-7886-Transportation of Mid-day Meal Material	209.53 (77.60)
20	3604-198-0101-State Plan Scheme (Normal)-6086-Grant for Infrastructure Development Under Recommendation of State Finance Commission	55.47 (100)
<b>Total</b>		<b>540.80</b>

**Appendix-2.18**

(Reference: Paragraph 2.4.1; Page 51)

**Substantial excess of ₹ one crore or more under schemes of selected grants**

(₹ in crore)

Sl. No.	Grant number and name of scheme	Excess (percentage) 2010-11
(1)	(2)	(3)
<b>13-Farmers Welfare and Agriculture Development</b>		
1.	2401-001-0119-Subordinate and Expert Staff (District and Subordinate level Staff)	12.47 (7.75)
2.	2401-102-0101-State Plan Scheme Normal-5647-Special Assistance Top-Up-Grant to Farmers for Irrigation Equipments	3.85 (32.11)
3.	2401-108-0701-Centrally Sponsored Scheme Normal-0927-National Oil Seed Development Scheme	6.80 (25.34)
4.	2401-110-0101-State Plan Scheme Normal-8768-National Agriculture Insurance Scheme	3.74 (15.07)
<b>48-Narmada Valley Development</b>		
5.	2801-01-001-0101-State Plan Scheme (Normal) 6818-Operating and Maintenance Expenditure of Sardar Sarovar Project	1.00 (11.11)
<b>74-Financial Assistance to Three Tier Panchayati Raj Institutions</b>		
6.	2202-02-191-8403-Grant for Salary of Shiksha Karmees	44.92 (15.65)
7.	2216-03-198-0701-Centrally Sponsored Scheme Normal-5198-Indira Awas Yojna	25.18 (70.93)
8.	2401-196-0701-Centrally Sponsored Scheme Normal-0927-National Oilseed Development Scheme	4.72 (41.29)
9.	2501-06-198-0101-State Plan Scheme (Normal) 9249-Backward Region Grand Fund Scheme	78.00 (44.66)
10.	3604-197-4610-Grant against Collection of Additional Stamp Duty	54.83 (25.33)
<b>Total</b>		<b>235.51</b>

## Appendix-2.19

(Reference: Paragraph 2.4.1; Page 51)

## (A) Cases where supplementary provision under schemes proved unnecessary in respect of selected grants

(₹ in crore)

Sl. No.	Description of grant and scheme	Amount of unutilized supplementary provision
(1)	(2)	(3)
<b>13-Farmers Welfare and Agriculture Development</b>		
1.	2401-113-0101-State Plan Schemes (Normal)-0903-Establishment of The Directorate of Agriculture Engineering	0.64
2.	2202-01-192-6967-Upgradation of Middle Schools into High Schools	9.37
<b>Total</b>		<b>10.01</b>

## (B) Cases where supplementary provision proved excessive under schemes of selected grants

(₹ in crore)

Sl. No.	Description of grants and schemes.	Original	Supplementary	Expenditure	Saving (-)
(1)	(2)	(3)	(4)	(5)	(6)
<b>13-Farmers Welfare and Agriculture Development</b>					
1.	2401-103-0801-Central Sector Scheme (Normal)-9185-Beej Gram Yojna	15.56	13.26	22.76	6.06
2.	2401-113-0101-State Plan Schemes (Normal)-5626-National Agriculture Development Scheme	----	72.00	36.00	36.00
<b>74-Financial Assistance to Three Tier Panchayati Raj Institutions</b>					
3.	2515-198-6226-Special Area Grant to Panchayati Raj Institutions Under the Recommendations of 13 <sup>th</sup> Finance Commission	----	22.57	19.91	2.66
<b>Total</b>		<b>15.56</b>	<b>107.83</b>	<b>78.67</b>	<b>44.72</b>

## (C) Cases where supplementary provision proved inadequate under schemes of selected grants

(₹ in crore)

Sl. No.	Description of grants and schemes.	Original	Supplementary	Expenditure	Excess (+)
(1)	(2)	(3)	(4)	(5)	(6)
<b>13-Farmers Welfare and Agriculture Development</b>					
1.	2401-001-0119-Subordinate and Expert Staff (District and Subordinate)	154.11	6.80	173.38	12.47
<b>Total</b>		<b>154.11</b>	<b>6.80</b>	<b>173.38</b>	<b>12.47</b>

**Appendix-2.20**

(Reference: Paragraph 2.4.3; Page 52)

**Cases of Rush of expenditure in March 2011 noticed in Review of Selected Grant**

(₹ in crore)

Sl. No.	Grant No.	Name of the Scheme	Total Expenditure	Expenditure in March 2011	Percentage of Expenditure in March to Total Expenditure
1.	13	2401-105-(manures and fertilizers)-6366-Interest on capital for arrangement of manures and fertilizers	25.00	25.00	100
2.	13	2401-105-0101-SPS (Normal)-9197-Formation and Operation of State Bio Certification Institute	0.25	0.19	76
3.	13	2401-108-0701-CSS (Normal)-4325-Intensive Cotton Development Programme	0.22	0.11	50
4.	13	2401-108-0701-CSS (Normal)-0927-National Oilseed Development Scheme	33.64	16.29	48.43
5.	13	2401-109-0101-SPS (Normal)-8173-Establishment of Farmers Training Center at Ujjain	0.20	0.10	50
6.	13	2401-109-0101-SPS (Normal)-8808-Work Related to Information Technology	2.38	1.33	55.88
7.	13	2401-113-0101-SPS (Normal)-5626-National Agriculture Development Scheme	36.00	36.00	100
8.	13	2401-800-0701-CSS (Normal)-1580-Macro Management Scheme	41.35	16.15	39.06
9.	13	2401-113-0801-CSS (Normal)-5907-Post Harvest Technology Management	0.42	0.17	40.48
10.	13	2401-103-0801-CSS (Normal)-9185-Beej Gram Yojna	22.76	10.45	45.92
11.	13	2401-102-0101-SPS (Normal)-5647-Special Assistance Top Up Grant to Farmers for Irrigation Equipments	15.84	6.97	44.01
12.	74	2216-03-198-0701-CSS (Normal)-5198-Indira Awas Yojna	60.69	31.67	52.18
13.	74	2215-02-198-0701-CSS (Normal)-5206-Total Cleanliness Campaign	25.66	14.59	56.85
14.	74	2401-196-0701-CSS (Normal)-0927-National Oilseed Development Project	16.15	8.36	51.76
15.	74	3604-197-Assistance to Janpad Panchayats-6107-Grant to Janpad Panchayats for General Purpose under Recommendation of State Finance Commission	17.97	9.81	54.59
<b>Total</b>			<b>298.53</b>	<b>177.19</b>	<b>59.36</b>

**Appendix-3.1***(Reference: Paragraph 3.2; Page 55)***Statement showing status of accounts of the autonomous bodies**

SL. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report was issued	Placement of SAR in the Legislature	Delay in submission accounts	Period of delay (Months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	MP Housing Board, Bhopal	Up to 2006-07	2006-07	Up to 2006-07	2003-04		
2.	MP Khadi and Village Industries Board, Bhopal	Up to 2009-10	2005-06	2005-06	2004-05	--	2006-07: (48) 2007-08: (36) 2008-09: (24) 2009-10: (12 )
3.	MP Human Right Commission, Bhopal	Entrustment vide Act of parliament	2008-09	2008-09	2007-08	--	2009-10: (12) 2010-11 (nil)
4.	MP Building and Construction Workers Welfare Board, Bhopal	--do--	Accounts not rendered since inception (2003-04)	--	--	--	84
5.	MP State Legal Services Authority, (DLSA), Jabalpur	--do--	Accounts not rendered since inception (1997-98)	--	--	--	156
6	DLSA, Jabalpur	--do--	Accounts not rendered since inception (1998-99 )				144
7.	DLSA, Badwani	--do	Accounts not rendered since inception 2006-07	--	--	--	48
8.	DLSA, Harda	--do--	--do--	--	--	--	48
9.	DLSA, Neemuch	--do--	--do--	--	--	--	48
10.	DLSA, Sheopur	--do--	--do--	--	--	--	48
11.	DLSA, Balaghat	--do--	Accounts not rendered since inception (1998-99 )	--	--	--	144
12.	DLSA, Betul	--do--	--do--	--	--	--	--do--
13.	DLSA, Bhind	--do--	--do--	--	--	--	--do--
14.	DLSA, Bhopal	--do--	--do--	--	--	--	--do--
15.	DLSA, Chhatarpur	--do--	--do--	--	--	--	--do--
16.	DLSA, Chhindwara	--do--	--do--	--	--	--	--do--
17.	DLSA, Damoh	--do--	--do--	--	--	--	--do--

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
18.	DLSA, Datia	Entrustment vide Act of parliament	Accounts not rendered since 1998-99	--	--	--	144
19.	DLSA, Dewas	--do--	--do--	--	--	--	--do--
20.	DLSA, Dhar	--do--	--do--	--	--	--	--do--
21.	DLSA, Guna	--do--	--do--	--	--	--	--do--
22.	DLSA, Gwalior	--do--	--do--	--	--	--	--do--
23.	DLSA, Hoshangabad	--do--	--do--	--	--	--	--do--
24.	DLSA, Indore	--do--	--do--	--	--	--	--do--
25.	DLSA, Jhabua	--do--	--do--	--	--	--	--do--
26.	DLSA, Katni	--do--	Accounts not rendered since 2002-03	--	--	--	96
27.	DLSA, Khandwa	--do--	Accounts not rendered since 1998-99	--	--	--	144
28.	DLSA, Mandla	--do--	--do--	--	--	--	--do--
29.	DLSA, Mandsaur	--do--	--do--	--	--	--	--do--
30.	DLSA, Morena	--do--	--do--	--	--	--	--do--
31.	DLSA, Narsinghpur	--do--	--do--	--	--	--	--do--
32.	DLSA, Panna	--do--	--do--	--	--	--	--do--
33.	DLSA, Raisen	--do--	--do--	--	--	--	--do--
34.	DLSA, Rajgarh	--do--	--do--	--	--	--	--do--
35.	DLSA, Ratlam	--do--	--do--	--	--	--	--do--
36.	DLSA, Rewa	--do--	--do--	--	--	--	--do--
37.	DLSA, Sagar	--do--	--do--	--	--	--	--do--
38.	DLSA, Sehore	--do--	--do--	--	--	--	--do--
39.	DLSA, Seoni	--do--	--do--	--	--	--	--do--
40.	DLSA, Shahdol	--do--	--do--	--	--	--	--do--
41.	DLSA,Shajapur	--do--	--do--	--	--	--	--do--
42.	DLSA, Shivpuri	--do--	--do--	--	--	--	--do--
43.	DLSA, Sidhi	--do--	--do--	--	--	--	--do--
44.	DLSA, Tikamgarh	--do--	--do--	--	--	--	--do--
45.	DLSA, Ujjain	--do--	--do--	--	--	--	--do--
46.	DLSA, Vidisha	--do--	--do--	--	--	--	--do--
47.	DLSA, Mandleshwar	--do--	--do--	--	--	--	--do--
48.	DLSA, Satna	--do--	--do--	--	--	--	--do--

1. Delays calculated from the financial year in which unit was established.
2. Delays calculated taking of 30<sup>th</sup> June as date for the submission of Annual Accounts for prior financial year
3. Figures in brackets represent delay in months from the month of issue of letter for submission of their accounts.

**Appendix-3.2**

(Reference: Paragraph 3.3, Page 56)

**Department-wise/duration-wise break-up of the cases of misappropriation, defalcation, etc,**

( ₹ in lakh)

Sl. No.	Name of the Department	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and more		Total no. of cases	
		No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	2210-Medical and Public Health Department	3	6.62	3	6.06	5	27.80	--0	--	20	18.35	20	9.85	51	68.68
2	2211-Family Welfare	Nil	Nil	Nil	--	--	--	--	--	2	0.34	11	5.10	13	5.44
3	2245- Natural Calamities	-	-	--	--	--	--	--	--	--	--	-	-	-	-
4	2051- Public Service Commission	--	--	--	--	--	--	--	--	--	--	-	-	-	-
5	2029-Land Revenue	--	--	1	0.80	0	0.00	0	0.00	6	2.40	5	0.84	12	4.04
6	2058- Stationery and Printing	0	0.00	0	0.00	0	0.00	1	0.67	--	--	--	--	1	0.67
7	2053-District Administration	1	0.01	0	0.00	--	--	--	--	1	0.40	1	0.40	3	0.81
8	2014-Administration of Justice	3	5.65	1	3.70	--	--	2	1.73	--	--	2	0.29	8	11.37
9	2054-Treasury and Accounts (Finance Department)	2	15.00	--	--	2	19.78	--	--	3	1.16	5	12.10	12	48.04
10	2039-State Excise	1	0.35	2	0.30	2	0.29	--	--	--	--	3	3.50	8	4.44
11	2230-Labour and Employment	6	4.03	4	7.38	0	0.00	--	--	--	--	--	--	10	11.41
12	2401-Agriculture Department	5	9.16	4	4.36	--	--	2	1.52	2	0.33	1	0.32	14	15.69
13	2402-Agriculture Department	1	0.40	2	0.95	--	--	--	--	--	--	3	0.71	6	2.06
14	2406-Forestry & Wild Life	167	423.51	237	214.44	433	415.64	379	125.19	634	139.03	438	67.75	2288	1385.56
15	2408-Food and Civil Supply	0	0.00	1	0.01	--	--	--	--	--	--	1	0.52	2	0.53
16	2425-Co-operative	1	4.60	2	1.12	--	--	--	--	--	--	--	--	3	5.72
17	2851-Village Industry	2	0.80	1	2.75	--	--	--	--	--	--	1	0.07	4	3.62
18	2852-Village Industry	0	0.00	1	1.03	--	--	--	--	--	--	--	--	1	1.03

*Audit Report on State Finances for the year ended 31 March 2011*

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
19	2202-School Education	62	2680.78	13	18.65	12	6.23	15	8.39	21	12.35	31	13.93	154	2740.33
20	2203-Technical Education	14	18.30	5	8.60	--	--	--	--	--	--	--	--	19	26.90
21	2205-Art and Culture	0	0.00	1	0.25	--	--	1	13.12	--	--	--	--	2	13.37
22	2501Special programmes for Rural Development	2	43.56	1	1.33	3	1.54	2	2.99	3	0.37	--	--	11	49.79
23	2505-Rural Employment	1	0.00	-	-	-	-	-	-	-	-	-	-	1	0.00
24	2515-Other Rural Development Programmes	3	1.47	-	-	-	-	-	-	-	-	-	-	3	1.47
25	2225-Welfare of SC/ST/OBC	--	--	--	--	4	1.78	16	10.21	6	6.53	12	2.54	38	21.06
26	2853-Mining	7	0.99	2	0.54	--	--	--	--	--	--	--	--	9	1.53
27	2030-Stamp and Registration	0	0.00	1	0.34	--	--	--	--	1	0.96	--	--	2	1.30
28	2041-Transport	--	--	--	--	--	--	--	--	1	5.64	--	--	1	5.64
29	2235-Rehabilitation Department	--	--	0	0.00	0	0.00	0	0.00	0	0.00	1	0.19	1	0.19
30	2235-Panchayat	0	0.00	0	00	1	4.04	1	0.14	1	0.10	2	2.83	5	7.11
31	2235-Women and Child Welfare	0	0.00	1	1.31	0	0.00	2	1.20	2	1.06	0	0.00	5	3.57
32	2403-Veterinary Services	0	0.00	7	1.82	4	4.35	1	0.24	3	0.92	3	5.63	18	12.96
33	2055-Police	180	47.07	211	72.82	40	29.86	17	9.54	4	1.08	--	--	452	160.37
34	WRD	7	6.73	-	-	-	-	-	-	-	-	-	-	7	6.73
	<b>Total</b>	<b>468</b>	<b>3269.03</b>	<b>501</b>	<b>348.56</b>	<b>506</b>	<b>511.31</b>	<b>439</b>	<b>174.94</b>	<b>710</b>	<b>191.02</b>	<b>540</b>	<b>126.57</b>	<b>3164</b>	<b>4621.43</b>

### Appendix-3.3

(Reference: Paragraph 3.3, Page 56)

#### Department-wise details of cases of write offs for 2010-11

Sl.No.	Department	Authority sanctioning write off	Brief particulars	No. of cases	Amount (In ₹ )
1.	2245-Natural Calamities	Director, Gas Tragedy Relief and Rehabilitation, Bhopal.	Theft at Gas Tragedy Relief and Rehabilitation Bhopal on 11-06-08	1	2679.00
2.	2055-Police	Police Department	Vehicle accident etc.	10	272467.00
3.	2225- Welfare of SC/ST/OBC	Commissioner, Tribal Development Bhopal.	Loss due to theft of Material ,Fall of Building etc.	7	21992.00
4.	2235 Rehabilitation	Rehabilitation Department	Loss of Tin shed due to storm in Harda Unit	1	28681.00
5.	2853- Non-Ferrous Mining & Metallurgical Industries.	Office of the main Regional Directorate, Mining & Metallurgical, Rewa.	Loss due to deposit of Bedhan material in Bore Hole.	3	27373.00
6.	2415-Agriculture	Director Agriculture, M.P.	Loss due to theft.	1	8683.83
7.	2406- Forestry and wild life	Add. Principal Chief Conservator Forest (Finance and Budget ) M.P. Bhopal and Sr.DAG	Due to non recovery loss	4	7905.00
8.	--do--	--do--	Due to court orders	1	5800.00
9.	--do--	--do--	Due to fire accident	1	550.00
10.	Water Resources Department	Senior Geologist Dir. Ground Survey Unit I, Ujjain	Theft of prepaid meter of water supply	1	33348.00
<b>Total</b>				<b>30</b>	<b>409478.83</b>

**Appendix- 3.4**

(Reference : Paragraph 3.3, Page 56)

**Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material**

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1	2	3	4	5	6	7
2210-Medical and Public Health Department	22	16.28	29	52.40	51	68.68
2211-Family Welfare	0	0.00	13	5.44	13	5.44
2029-Land Revenue	0	0.00	12	4.04	12	4.04
2054-Treasury and Accounts	3	15.11	9	32.93	12	48.04
2014-Administration & Justice	3	0.62	5	10.75	8	11.37
2053-District Administration	1	0.39	2	0.42	3	0.81
2058-Stationery and Printing	-	0.00	1	0.67	1	0.67
2030-Stamps and Registration	1	0.34	1	0.96	2	1.30
2041-Transport	1	5.64	--	0.00	1	5.64
2055-Police	18	32.29	434	128.08	452	160.37
2225-Tribal Welfare SC/ST/OBC	3	0.11	35	20.95	38	21.06
2235- Panchayat	1	1.23	4	5.88	5	7.11
2235-Rehabilitation Department-Women and Child Welfare	4	2.26	1	1.31	5	3.57
2235-Rehabilitation	-	0.00	1	0.19	1	0.19
2403-Animal Husbandry	4	4.14	14	8.82	18	12.96
2853-Mining & Metallurgy	2	0.54	7	0.99	9	1.53
2039-State Excise	4	1.90	4	2.54	8	4.44
2202-School Education	70	76.98	84	2663.34	154	2740.32
2203-Technical Education	12	11.34	7	15.56	19	26.90
2205-Art&Culture	2	13.37	0	0.00	2	13.37
2230-Labour and Employment	8	4.42	2	7.00	10	11.42
2401-Agriculture Department	9	4.94	5	10.75	14	15.69
2402-Agriculture Department	4	1.51	2	0.55	6	2.06

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
2406- Forestry and Wild Life	36	9.61	2252	1375.95	2288	1385.56
2408-Food Storage& Warehousing	1	0.01	1	0.52	2	0.53
2425-Co-Operation	3	5.72	0	0.00	3	5.72
2501-Special Programmes for Rural Development	6	3.39	5	46.40	11	49.79
2515-Other Rural Development Programmes	1	1.25	2	0.22	3	1.47
2505-Rural Employment	0	0.00	1	0.00	1	0.00
2851-Village & Small Industries	1	0.20	3	3.42	4	3.62
2852-Industries	0	0.00	1	1.03	1	1.03
WRD	7	6.73			7	6.73
<b>Total</b>	<b>227</b>	<b>220.32</b>	<b>2937</b>	<b>4401.11</b>	<b>3164</b>	<b>4621.43</b>

### Appendix-3.5

(Reference paragraph 3.4.1; Page 58)

#### Pending DC bills for the years up to 2010-11

( ₹ in crore)

Sl. No.	Department	Number of AC bills	Amount
1.	Electricity Inspector, M.P. Bhopal	243	0.05
2.	State Protocol Officer, Mantralaya Bhopal	19	7.59**
3.	Commissioner, Lok Sikshan, Bhopal	08	4.05*
4.	Deputy Director, N.C.C. M.P. Bhopal	151	1.17
5.	Director, Backward Classes, Bhopal	37	0.37
6.	Registrar, Labour Courts, M.P.	86	0.16
7.	Director, Agriculture Department, Bhopal	529	6.46
8.	Soil Conservation Officer,	264	1.58
<b>Total</b>		<b>1337</b>	<b>21.43</b>

\* AC Bills for ₹ 4.03 crore pertaining to Major Head 2202 were destroyed in a fire accident on 29.02.2000 and details thereof are not known.

\*\* AC Bills for ₹ 7.59 crore pertaining to Major Head 2070 (State Protocol Officer) whose details are not available due to the seizure of record by investigating Agency in an embezzlement case.