
APPENDICES

APPENDIX-1.1
STATE PROFILE (MADHYA PRADESH)
(REFERENCE PARAGRAPH PROFILE OF MADHYA PRADESH, 1.6.1, 1.8.2; PAGE 1, 11, 27)

A	General Data ¹		Figures	
Sl.N	Particulars			
1	Area		3,08,245 sq km	
2	Population			
	a.	As per 2001 Census	6.03 crore	
	b.	As per 2011 Census	7.26 crore	
3	a.	Density of Population (2001 Census) (All India Density = 325 persons per sq.km)	196 persons per sq km	
	b.	Density of Population (2011 Census) (All India Density = 382 persons per sq.km)	236 persons per sq km	
4	Population below poverty line ¹ (All India Average = 27.5%)		38.30 per cent	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8%)	69.69 per cent	
	b.	Literacy (2011 Census) (All India Average = 74.0%)	70.63 per cent	
6	Infant mortality ² (per 1000 live births) (All India Average = 47 per 1000 live births)		67	
7	Life Expectancy at birth ³ (All India Average = 63.5 years)		58 years	
8	Gini Coefficient ⁴			
	a.	Rural (All India=0.30)	0.27	
	b.	Urban (All India=0.37)	0.39	
9	Gross State Domestic Product (GSDP) 2011-12 at current price		₹ 315387 crore	
10	Per Capita GSDP CAGR (2002-03 to 2011-12)	Madhya Pradesh	12.04 per cent	
		General Category States ⁵	13.09 per cent	
11	GSDP CAGR (2002-03 to 2011-12)	Madhya Pradesh	13.77 per cent	
		General Category States ⁵	14.46 per cent	
12	Population Growth (2002-03 to 2011-12)	Madhya Pradesh	16.52 per cent	
		General Category States ⁵	13.90 per cent	
B	Financial Data			
	Particulars		Figures (in per cent)	
	CAGR		2002-03 to 2010-11	
			General Category States ⁵	Madhya Pradesh
a.	of Revenue Receipt	16.86	16.23	18.69
b.	of Own Tax Revenue	16.74	14.84	17.82
c.	of Non Tax Revenue	12.84	14.92	18.41
d.	of Total Expenditure	14.58	14.44	18.29
e.	of Capital Expenditure	21.25	15.24	15.61
f.	of Revenue Expenditure on Education	15.41	15.33	17.51
g.	of Revenue Expenditure on Health	14.00	11.58	13.78
h.	of Salary and Wages	13.43	10.67	11.59
i.	of Pension	16.89	14.68	16.82

¹ Source of General Data: BPL (Planning Commission and NSSO data, 61st round)

² Infant mortality rate (SRS Bulletin December 2011), Financial data is based on the Finance Accounts of the State Government

³ Life expectancy at birth (Office of the Registrar General of India, Ministry of Home Affairs), Economic Review 2010-11

⁴ Gini Coefficient (Unofficial estimates of Planning Commission and 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; closer to one inequality is higher

⁵ Excluding of three General Category States i.e. Delhi, Goa and Puducherry

General Category States are States other than 11 States termed as Special Category States (Arunachal Pradesh, Assam, Jammu and Kashmir, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakand)

APPENDIX-1.2

PART A STRUCTURE OF GOVERNMENT ACCOUNTS (REFERENCE PARAGRAPH 1.1; PAGE 1)

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

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

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

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

Layout of Finance Accounts

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

Statement No.	Layout
1	Summarised Financial position of the State giving cumulative figures of Assets and Liabilities of the Government as at the end of 2011-12
2	Summary of Receipts and Disbursements during the year in all the three parts of accounts of Government.
3	Summary of receipts under Consolidated Fund, grants from Government of India and Capital, Public Debt and Other receipts.
4	Summary of expenditure for the current year under various sectors of Consolidated Fund of State.
5	Details of Capital Expenditure major head wise incurred during and to the end of 2011-12.
6	Summary of debt position of the State including borrowing from Internal debt, Government of India, other obligations and servicing of debt.
7	Summary of Loans and Advances given by the State Government during the year and repayments made, recoveries in arrears etc.
8	Summarized statement of Grants-in-Aid given by Government both in cash and in kind and also grants released for creation of capital assets.
9	Summary of guarantees given by the Government for repayment of loans etc., raised by Statutory Corporations, Local Bodies and Other Institutions.
10	Distribution of expenditure between Charged and voted.
11	Detailed account of Revenue and Capital Receipts by minor heads.
12	Detailed account of Revenue Expenditure by minor heads under Non-Plan, Plan and Centrally Sponsored scheme separately.
13	Detailed accounts of Capital Expenditure by minor heads under Non-Plan, Plan and Centrally Sponsored scheme separately during the year and Total Expenditure up to the end of 2011-12
14	Details of investments of the State Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative Banks, Societies etc., up to the end of 2011-12 and also giving the comparative summary of investment between the share capital and debentures.
15	Detailed account on borrowings and other liabilities showing Public Debt and other interest bearing obligation during and up to the end of 2011-12, maturity profile, repayment schedule and interest rate profile.
16	Detailed account of Loans and Advances given by the Government of Madhya Pradesh, the amount of loan repaid during the year, the balance as on 31 st March 2012 and also loans advanced during the year for plan purpose and Centrally Sponsored schemes.
17	Detailed account on sources and application of funds other than on revenue account.
18	Detailed account on contingency fund and public account transactions.
19	Details of earmarked balance of reserve funds.

APPENDIX- 1.2 CONCLD...

PART B

**STATEMENT SHOWING APPORTIONMENT OF ASSETS AND LIABILITIES OF
THE ERSTWHILE STATE OF MADHYA PRADESH AS ON 31st MARCH 2012
BETWEEN SUCCESSOR STATES OF MADHYA PRADESH AND CHHATTISGARH
(REFERENCE PARAGRAPH 1.1; PAGE 1)**

(₹ in crore)

Items	Balance as on 31 st October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements Nos.
		Madhya Pradesh	Chhattisgarh		
I-Liabilities-					
1.Small Savings, Provident Funds, etc.	7371.51	5570.57	1239.45	561.49	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	102.47 ^(b)	17 and 18
4.Suspense and Miscellaneous Balances	39.58	25.46	5.93	8.18 ^(c)	18
II-Assets-					
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	2186.26 ^(e)	7 and 16
3.Guarantees	9709.60	--	--	1464.33	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

PART A

METHODOLOGY ADOPTED FOR THE ASSESSMENT OF FISCAL POSITION

(REFERENCE PARAGRAPH 1.1; PAGE 1)

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)

	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product (₹ in crore)	161479	197276	227984	260403	315387
Growth rate of GSDP* (in per cent)	11.69	22.17	15.57	14.22	21.11

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

**GSDP estimates for the period 2007-08 to 2010-11 are revised, therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2007-08 to 2010-11 have also been revised.*

APPENDIX - 1.3 CONTD...

PART B

FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (FRBM) ACT, 2005

(REFERENCE PARAGRAPH 1.1; PAGE 1)

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 1st 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 31st March 2009 and generate Revenue Surplus thereafter;
- Reduce Fiscal Deficit so as to bring it down to not more than three *per cent* of GSDP by 31st March 2012 and maintain it thereafter⁶;
- Ensure that within a period of 10 years, i.e. as on the 31st 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 2011-12. The actual for 2009-10, RE for 2010-11 and BE for 2011-12 for select indicators are presented in MTFPS (*Appendix 1.3 Part-C*).

⁶ As amended by Madhya Pradesh Rajkoshiya Uttardayitva Avam Budget Prabandhan (Sanshodhan) Adhiniyam, 2011

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 minus 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 CONCLD...
PART C
TRENDS IN SELECT FISCAL INDICATORS
(REFERENCE PARAGRAPH 1.1; PAGE 1)

(₹ in crore)

Sl. No.	Fiscal Indicators	2009-10 A/C	Previous Year	Current Year	Percentage change in previous year over 2009-10	Percentage change in current year over previous year
			2010-11 R.E.	2011-12 B.E.		
1	2	3	4	5	6	7
1	Revenue Receipts (2+3+4)	41394.70	52514.56	57789.99	26.86	10.05
2	Tax Revenue (2.1+2.2)	28349.79	35284.05	40147.00	24.46	13.78
2.1	State Tax	17272.80	20379.83	23118.31	17.99	13.44
2.2	Share in Central Taxes	11076.99	14904.22	17028.69	34.55	14.25
3	Non-Tax Revenue	6382.04	5997.45	5999.44	-6.03	0.03
4	Grant-in-aid from Central Government	6662.87	11233.65	11643.55	68.59	3.65
5	Capital Receipts (6+7+8)	5043.88	10620.47	8141.25	110.56	-23.34
6	Recovery of loans and advances	47.82	418.67	73.86	775.51	-82.36
7	Net public debt	6208.46	6072.00	7657.19	-2.20	26.11
8	Net Receipts from Public Account	-1212.40	4129.80	410.20	-440.63	-90.07
9	Total Receipts (1+5)	46438.58	63135.03	65931.24	35.95	4.43
10	Revenue Expenditure (10.1+10.2)	35896.90	47788.48	53923.49	33.13	12.84
10.1	Non-Plan Revenue Expenditure	26059.22	33201.36	38205.40	27.41	15.07
10.2	Plan Revenue Expenditure	9837.68	14587.12	15718.09	48.28	7.75
10.3	Revenue Expenditure Of which					
10.3.1	Interest payments	4454.30	5083.08	5342.18	14.12	5.10
10.3.2	Subsidies	12391.63	17175.52	18328.12	38.61	6.71
10.3.3	Wages & Salaries	10178.17	14674.35	17839.32	44.17	21.57
10.3.4	Pension Payments	3077.18	4569.83	5158.05	48.51	12.87
11	Capital Expenditure (11.1+11.2)	7924.88	9545.78	8721.93	20.45	-8.63
11.1	Non-Plan Capital Expenditure	61.05	141.06	39.89	131.06	-71.72
11.2	Plan Capital Expenditure	7863.83	9404.72	8682.04	19.59	-7.68
12	Loans and Advances (12.1+12.2)	3819.66	3924.05	3200.21	2.73	-18.45
12.1	Non Plan Loans and Advances	3142.76	2804.25	2021.55	-10.77	-27.91
12.2	Plan Loans and Advances	676.90	1119.80	1178.66	65.43	5.26
13	Total Expenditure (13.1+13.2)	47641.44	61258.31	65845.63	28.58	7.49
13.1	Non-Plan Expenditure (10.1+11.1+12.1)	29263.03	36146.67	40266.84	23.52	11.40
13.2	Plan Expenditure (10.2+11.2+12.2)	18378.41	25111.64	25578.79	36.64	1.86
14	Revenue Deficit /Surplus (1-10)	5497.80	4726.08	3866.50	-14.04	-18.19
15	Fiscal Deficit (1+6-13)	-6198.92	-8325.08	-7981.78	34.30	-4.12
16	Primary Deficit [1+6-(13-10.3.1)]	-1744.62	-3242.00	-2639.60	85.83	-18.58

APPENDIX-1.4
TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES
(REFERENCE PARAGRAPH 1.6, 1.7, 1.10.2, 1.11.3; PAGE 8, 12, 32, 36)

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	30689(41)	33577(39)	41395(40)	51854(41)	62604(41)
(i) Tax Revenue	12018(39)	13614(41)	17273(42)	21419(41)	26973(43)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc	6045(50)	6843(50)	7724 (45)	10257(48)	12517(46)
State Excise	1854(15)	2302(17)	2952 (17)	3603(17)	4317(16)
Taxes on Vehicles	703(6)	773(6)	919 (5)	1198(6)	1357(5)
Stamps and Registration fees	1532(13)	1479(11)	1783 (10)	2514(12)	3284(12)
Land Revenue	129(1)	339(2)	180 (1)	361(2)	279(1)
Taxes on Goods and Passengers	916(8)	1333(10)	1333 (8)	1746(8)	2047(8)
Other Taxes	839(7)	545(4)	2382 (14)	1740(8)	3172(12)
(ii) Non-Tax Revenue	2738(9)	3343(10)	6382 (15)	5720(11)	7483(12)
(iii) State's share of Union taxes and duties	10203(33)	10767(32)	11077(27)	15638(30)	18219(29)
(iv) Grants-in-Aid from Government of India	5730(19)	5853(17)	6663 (16)	9077(18)	9929(16)
2. Miscellaneous Capital Receipts	11	24	22	367	23
2A. Inter-State settlement	2	1	3	2	3
3. Recoveries of Loans and Advances	105	54	23	34	9123
4. Total Revenue and Non-debt capital receipts (1+2+2A+3)	30807	33656	41443	52257	71753
5. Public Debt Receipts	3371(5)	6553(8)	8603(8)	7458(6)	6750(4)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2832(84)	5399(82)	7258 (84)	6363(85)	5718(85)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	539(16)	1154(18)	1345 (16)	1095(15)	1032(15)
6. Total Receipts in the Consolidated Fund (4+5)	34178	40209	50046	59715	78503
7. Contingency Fund Receipts	--	--	--	--	100
8. Public Account Receipts	39896(54)	46460(54)	52353(51)	65675(52)	76315(49)
9. Total Receipts of the State (6+7+8)	74074	86669	102399	125390	154918
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	25601(76)	29514(77)	35897(75)	45012(78)	52694(68)
Plan	6806(27)	7622(26)	9838 (27)	12911(29)	16017(30)
Non Plan	18795(73)	21892(74)	26059(73)	32101(71)	36677(70)
General Services (including Interest Payments)	9354(37)	10162(34)	12014(34)	14647(33)	16229(31)
Social Services	8146(32)	10146(34)	12962 (36)	17345(39)	20297(38)
Economic Services	6537(25)	7431(25)	8371 (23)	10084(22)	12965(25)
Grants-in-Aid and Contributions	1564(6)	1775(6)	2550 (7)	2935(7)	3203(6)
11. Capital Expenditure	6833(20)	6713(18)	7925 (17)	8800(15)	9055(12)
Plan	6511(95)	6503(97)	7864 (99)	8657(98)	9023(100)
Non-Plan	322(5)	210(3)	61 (1)	143(2)	32(0)
General Services	74(1)	125(2)	119 (1)	179(2)	167(2)
Social Services	1141(17)	1295(19)	1178 (15)	1532(17)	1599(18)
Economic Services	5618(82)	5293(79)	6628 (84)	7089(81)	7289(80)

	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
12. Disbursement of Loans and Advances	1155(3)	1861(5)	3817 (8)	3715(6)	15760(20)
12A. Inter-state settlement	2	1	3	2	4
13. Total (10+11+12+12A)	33591	38089	47642	57529	77513
14. Repayments of Public Debt	1677	1961	2394	2529	3150
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1240	1516	1938	2012	2520
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	437	445	456	517	630
15. Appropriation to Contingency Fund	--	--	--	--	100
16. Total disbursement out of Consolidated Fund (13+14+15)	35268	40050	50036	60058	80763
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	39423	45989	50872	62344	73279
19. Total disbursement by the State (16+17+18)	74691	86039	100908	122402	154042
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	5088	4063	5498	6842	9910
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-2784	-4433	-6199	-5272	-5760
22. Primary Deficit(-)/Surplus(+) (21+23)	1407	-241	-1745	-223	-460
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	4191	4192	4454	5049	5300
24. Financial Assistance to local bodies etc.	898	1087	1434	9117	10830
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) ⁷	161479	197276	227984	260403	315387
28 Outstanding Fiscal Liabilities (year end)	55311	60432	67853	75504	81757
29. Outstanding Guarantees (year end) (including interest)	856	1930	1630	5111	5605
30. Maximum amount guaranteed (year end)	12086	11991	11823	8439	11108
31. Number of incomplete projects	3 ⁸	NA	NA	NA	28 ⁹
32. Capital blocked in incomplete projects	13 ⁸	NA	NA	NA	9128.68 ⁹
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP (per cent)	7.44	6.90	7.58	8.23	8.55
Own Non-Tax Revenue/GSDP (per cent)	1.70	1.69	2.80	2.20	2.37
Central Transfers ¹⁰ /GSDP (per cent)	9.87	8.42	7.78	9.49	8.92
Revenue Buoyancy with reference to State's own taxes	1.32	0.70	0.87	1.05	0.80

NA: Not Available

⁷ Revised GSDP figures as communicated by the Government adopted.

⁸ To the extent information available in the Finance Accounts.

⁹ To the extent information made available by AG (E&RSA) Madhya Pradesh, Bhopal

¹⁰ Central Transfers comprising of Share of Union Taxes/Duties and Grants from GOI.

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
II Expenditure Management					
Total Expenditure/GSDP (<i>per cent</i>)	20.80	19.31	20.90	22.09	24.58
Total Expenditure/Revenue Receipts (<i>per cent</i>)	109.46	113.44	115.09	110.94	123.81
Revenue Expenditure/Total Expenditure (<i>per cent</i>)	76.21	77.49	75.35	78.24	67.98
Expenditure on Social Services/Total Expenditure (<i>per cent</i>)	28.65	30.65	30.10	33.14	28.43
Expenditure on Economic Services/Total Expenditure (<i>per cent</i>)	37.85	37.61	38.98	35.93	46.28
Capital Expenditure/Total Expenditure (<i>per cent</i>)	20.34	17.62	16.63	15.30	11.68
Capital Expenditure on Social and Economic Services/Total Expenditure (<i>per cent</i>)	20.12	17.29	16.38	14.99	11.47
III Management of Fiscal Imbalances					
Revenue Deficit(-)/Surplus(+)/GSDP	+3.15	+2.16	+2.41	+2.63	+3.14
Fiscal Deficit(-)/GSDP (<i>per cent</i>)	-1.72	-2.25	-2.72	-2.02	-1.83
Primary Deficit(-)/Surplus(+)/GSDP	+0.87	-0.12	-0.77	-0.09	-0.15
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (<i>per cent</i>)	13.26	12.84	13.79	15.35	15.03
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	34.25	30.63	29.76	29.00	25.92
Fiscal Liabilities/RR	180.23	179.98	163.92	145.61	130.59
Primary Deficit <i>vis-à-vis</i> Quantum Spread	(+)2740	(+)3764	(+)2117	(+)8333	(+)10390
Debt Redemption (Principal +Interest)/ Total Debt Receipts (Ratio)	1.20	0.95	0.84	0.87	0.95
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore and <i>per cent</i> in bracket)	59.23 (0.67)	69.05 (0.72)	49.75 (0.43)	32.20 (0.26)	37.98 (0.29)
Balance from Current Revenue (₹ in crore)	7275	6846	10206	12313	18112
Financial Assets/Liabilities	0.94	1.01	0.91	0.82	0.72

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 2012 accounts, there remained a difference of ₹ 81.58 crore (Debit) between the figures of ₹ 692.55 crore (Debit) reflected in accounts and those intimated by RBI ₹ 610.97 crore (Credit) under "Deposits with Reserve Bank". After close of April 2012 accounts, the net difference to be reconciled was ₹ 74.62 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.
3. NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.

APPENDIX-1.5
PART A
ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2011-12
(REFERENCE PARAGRAPH 1.2; PAGE 2)

(₹ in crore)

Receipts				Disbursements				
2010-11		2011-12	2010-11		2011-12		Total	
					Non-Plan	Plan		
Section-A: Revenue								
51854.18	I.	Revenue Receipts	62604.07	45011.59	Revenue Expenditure	36677.16	16016.55	52693.71
21419.34		- Tax Revenue	26973.44	14646.68	General Services	16091.11	137.53	16228.64
				17345.40	Social Services	10460.00	9836.94	20296.94
5719.77		- Non-Tax Revenue	7482.73	8285.99	-Education, Sports, Art and Culture	6800.15	3008.74	9808.89
				2039.33	-Health and Family Welfare	1730.75	700.63	2431.38
15638.51		-State's Share of Union Taxes	18219.13	1595.84	-Water Supply, Sanitation Housing and Urban Development	657.69	1146.14	1803.83
1636.13		-Non Plan Grants	2113.47	77.92	- Information and Broadcasting	87.34	5.14	92.48
				1590.32	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	319.19	1490.49	1809.68
4520.92		-Grants for State Plan Schemes	4215.28	145.20	-Labour and Labour Welfare	115.76	51.84	167.60
				3582.79	-Social Welfare and Nutrition	717.93	3433.96	4151.89
2919.51		-Grants for Central and Centrally Sponsored Plan Schemes	3600.02	28.01	-Others	31.19	--	31.19
				10084.48	Economic Services	7499.98	5464.93	12964.91
				3994.62	-Agriculture and Allied Activities	2900.84	2129.06	5029.90
				2641.09	-Rural Development	866.82	2055.40	2922.22
				610.86	-Irrigation and Flood Control	477.24	176.85	654.09
				1653.25	-Energy	1344.71	726.15	2070.86
				391.78	-Industries and Minerals	955.16	252.34	1207.50
				630.76	-Transport	891.88	--	891.88
				45.39	-Science, Technology and Environment	5.29	41.55	46.84
				116.73	-General Economic Services	58.04	83.58	141.62
				2935.03	Grants-in-aid and Contributions	2626.07	577.15	3203.22
	II.	Revenue Deficit carried over to Section B		6842.59	Revenue Surplus carried over to Section B			9910.36
51854.18		Total	62604.07	51854.18	Total			62604.07

Section B								
3912.93	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	6900.44	--	Opening Overdraft from RBI			
366.54	IV	Miscellaneous Capital Receipts	22.65	8799.88	Capital Outlay	32.29	9022.87	9055.16
				178.65	General Services	11.07	156.09	167.16
				1532.03	Social Services	14.46	1584.66	1599.12
				271.16	-Education, Sports, Art and Culture	0.50	171.22	171.72
				114.87	-Health and Family Welfare	9.52	132.05	141.57
				641.55	-Water Supply, Sanitation, Housing and Urban Development	--	743.38	743.38
				--	- Information and Broadcasting	--	--	--
				344.23	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	420.74	420.74
				158.46	-Social Welfare and Nutrition	4.44	102.84	107.28
				1.76	-Other Social Services	--	14.43	14.43
				7089.20	Economic Services	6.77	7282.11	7288.88
				225.50	-Agriculture and Allied Activities	-2.80	130.28	127.48
				921.52	-Rural Development	--	974.37	974.37
				3433.07	-Irrigation and Flood control	--	3317.73	3317.73
				409.63	-Energy	--	1025.83	1025.83
				28.02	-Industries and Minerals	9.55	29.64	39.19
				2029.35	-Transport	--	1728.41	1728.41
				9.25	-Science, Technology and Environment	--	3.85	3.85
				32.86	-General Economic Services	0.02	72.00	72.02
33.65	V	Recoveries of Loans and Advances	9122.56	3714.73	Loans and Advances disbursed	14681.31	1079.25	15760.56
---		-From Power Projects	9084.67	3475.45	-For Power Projects	14445.76	654.46	15100.22
0.49		-From Government Servants	-0.10	0.34	-To Government Servants	0.04	--	0.04
33.16		-From Others	37.99	238.94	-To Others	235.51	424.79	660.30
1.64	VI	Inter-State Settlement	2.65	1.85	Inter State Settlement			3.70
6842.59	VII	Revenue Surplus brought down	9910.36	--	Revenue Deficit brought down			

7457.94	VIII	Public Debt Receipt	6750.25	2529.23	Repayment of Public Debt			3149.79
6363.46		-Internal Debt other than Ways and Means Advances and Overdraft	5717.65	2011.62	-Internal Debt other than Ways and Means Advances and Overdraft			2520.28
		Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances			--
		Net transactions under Overdraft						
1094.48		-Loans and Advances from Central Government	1032.60	517.61	-Repayment of Loans and Advances to Central Government			629.51
--	IX	Appropriation to the Contingency Fund		--	Appropriation to the Contingency Fund			100.00
--	X	Amount transferred to Contingency Fund	100.00		Expenditure from Contingency Fund			
65675.10	XI	Public Account Receipts	76315.22	62344.26	Public Account Disbursements			73279.04
1737.35		-Small Savings and Provident Funds	2033.07	964.42	-Small Savings and Provident Funds			1335.10
1190.83		-Reserve Funds	1534.55	916.16	-Reserve Funds			342.74
41810.23		-Suspense and Miscellaneous	50619.85	41724.38	-Suspense and Miscellaneous			50648.06
11212.55		-Remittances	12256.15	10693.36	-Remittances			11865.16
9724.14		-Deposits and Advances	9871.60	8045.94	-Deposits and Advances			9087.98
	XII	Closing Overdraft from Reserve Bank of India		6900.44	Cash Balance at the end of the year			7775.88
				2.61	-Cash in Treasuries and Local Remittances			2.61
				-2707.88	-Deposits with Reserve Bank			692.55 ¹¹
				14.48	-Departmental Cash Balance including Permanent Advances			3.29
				9591.23	-Cash Balance Investment and Investment of Earmarked Funds			7077.43
136144.57		Total	171728.20	136144.57	Total			171728.20

¹¹ At the close of March 2012 accounts, there remained a difference of ₹81.58 crore (Debit) between the figures of ₹692.55 crore (Debit) reflected in accounts and those intimated by RBI ₹610.97 crore (Credit) under "Deposits with Reserve Bank". After close of April 2012 accounts, net difference to be reconciled was ₹74.62 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Banks to RBI and Treasury Officers in the accounts.

APPENDIX-1.5 CONTD...
PART B
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF MADHYA
PRADESH AS ON 31 MARCH 2012
(REFERENCE PARAGRAPH 1.10.1; PAGE 32)

(₹ in crore)

As on 31.03.2011	Liabilities	As on 31.03.2012
46813.64	Internal Debt -	50011.01
24877.38	Market Loans bearing interest	28043.60
0.38	Market Loans not bearing interest	0.38
116.72	Loans from Life Insurance Corporation of India	105.48
5570.96	Loans from other Institutions	5780.53
16248.20	Special Securities issued to NSS Fund of Central Government	16081.02
--	Ways and Means Advances (including interest paid)	--
--	Overdrafts from Reserve Bank of India	--
10955.82	Loans and Advances from Central Government -	11358.91
1.88	Pre 1984-85 Loans	1.88
57.58	Non-Plan Loans	53.87
10788.74	Loans for State Plan Schemes	11303.16
16.85	Loans for Central Plan Schemes	--
90.77	Loans for Centrally Sponsored Plan Schemes	--
100.00	Contingency Fund	200.00
9219.87	Small Savings Provident Funds etc.	9916.31
6518.51	Deposits	7300.27
2375.56	Reserve Funds	3567.37
191.59	Suspense and Miscellaneous balances	166.06
289.33	Remittance Balance	680.39
76464.32	Total	83200.32
	Assets	
67884.70	Gross Capital Outlay on Fixed Assets -	76917.21
12216.04	Investments in shares of Companies Corporations etc.	13183.59
55668.66	Other Capital Outlay	63733.62
15104.75	Loans and Advances -	21742.39
11344.30	Loans for Power Projects	17359.84
3731.20	Other Development Loans	4353.52
29.25	Loans to Government servants and Miscellaneous loans	29.03
--	Transfer to Contingency Fund	100.00
12.85	Advances	11.00

(₹ in crore)		
As on 31.03.2011	Assets	As on 31.03.2012
--	Remittance Balances	--
6900.44	Cash -	7775.88
2.61	Cash in Treasuries and Local Remittances	2.61
-2707.88	Deposits with Reserve Bank	692.55 ¹²
14.48	Departmental Cash Balance including Permanent Advances	3.29
9212.17	Cash Balance Investments	6680.13
379.06	Reserve Fund Investments	397.30
-13438.42	Deficit on Government Account -	-23346.16
-6842.59	(i) Less Revenue Surplus of the current year	-9910.36
0.2	(a) Inter-State Settlement	1.05
1.05	(b) Amount closed to Government account	2.68
-3.68	(c) Proforma adjustment during the year	-1.11
-329.66	(d) Misc. Cap. Receipt-Other Deposits	--
-6263.75	Accumulated deficit at the beginning of the year	-13438.42
76464.32		83200.32

¹² At the close of March 2012 accounts there remained a difference of ₹ 81.58 crore (Debit) between the figures of ₹ 692.55 crore (Debit)-reflected in accounts and those intimated by RBI ₹ 610.97 crore (Credit) under "Deposits with Reserve Bank". After close of April 2012 Accounts net difference to be reconciled was ₹ 74.62 crore (Debit). 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

DETAILS SHOWING THE COST OF OPERATIONS AND MAINTENANCE CHARGES (O&M) IN RESPECT OF MAJOR COMPONENTS INCURRED IN NON-TAX REVENUE

(REFERENCE PARAGRAPH 1.6.1; PAGE 12)

(₹ in crore)

Sl. No.	Department	Non-Tax Revenue Receipts	O&M expenses	Ratio of Non-Tax Revenue Receipts to O&M expenses
1	2	3	4	5
1	Education, Sports, Art and Culture	1551.15	8.14	190.56
2	Health and Family Welfare	30.25	4.60	6.58
3	Water Supply, Sanitation, Housing and Urban Development	42.84	169.28	0.25
4	Agriculture and Allied Activities	922.96	9.35	98.71
5	Irrigation and Flood Control	304.47	37.69	8.08
6	Power and Energy	455.95	16.26	28.04
7	Transport	7.44	527.15	0.01

APPENDIX-1.7

**FUNDS TRANSFERRED DIRECTLY FROM GOVERNMENT OF INDIA TO NON-GOVERNMENT ORGANISATIONS/VOLUNTARY ORGANISATIONS FOR ₹ 25 LAKH OR MORE EACH DURING 2011-12
(REFERENCE PARAGRAPH 1.5.2; PAGE 7)**

(₹ in lakh)			
Sl.No.	GOI Scheme	Name of NGO/VO	GOI releases (2011-12)
1	2	3	4
1	Educational Institutions	Arogyadham, Deendayal Research Institute	36.95
2	Strengthening of Education ST Girls in low literacy districts	Rajendra Ashram Trust Agency	51.21
3	Strengthening of Education ST Girls in low literacy districts	Bandhewal Shiksha Samiti	29.54
4	Strengthening of Education ST Girls in low literacy districts	Adarsh Lok Kalyan (ALOK) Sansthan Agency	66.55
5	Strengthening of Education ST Girls in low literacy districts	Madhya Pradesh Adivasi Sevak Sangh	42.32
6	Strengthening of Education ST Girls in low literacy districts	Keshav Gramotthan Sikshan Samiti	46.11
7	Support to NGOs/Institution/SRCs for Adult Education and Skill Development	Resource Centre for Adult and Continuing Education Bhopal	31.56
8	Support to NGOs/Institution/SRCs for Adult Education and Skill Development	State Resource Centre for AE, Indore	60.60
9	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Bina	250.00
10	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Khaknar	250.00
11	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Women Singhana, Manawar	250.00
12	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Niwali	250.00
13	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Prithvipur	250.00
14	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI Shahpura	250.00
15	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Keolari	250.00
16	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Chhapara	250.00
17	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Barghat	250.00
18	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Maihar	250.00
19	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Damoh	250.00
20	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Orchha	250.00

1	2	3	4
21	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Mauganj	250.00
22	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Bamnia	250.00
23	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Sitamau	250.00
24	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Narsingharh	250.00
25	Upgradation of 1396 Govt. ITIs through Public Private Partnership	IMC Society of ITI, Manasa	250.00
TOTAL			4614.84

APPENDIX-1.8

**FINANCIAL POSITION OF GOVERNMENT COMPANIES AND STATUTORY
CORPORATIONS AS ON 31 MARCH 2012 RUNNING IN LOSS FOR THE LATEST
YEAR FOR WHICH ACCOUNTS WERE FINALISED**

(REFERENCE PARAGRAPH 1.9.2; PAGE 29)

(₹ 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	M.P. State Agro Industries Development Corporation, Limited	2009-10	2.10	1.20	--	3.30	2.96	Agriculture and Allied
2	M.P. State Industries Development Corporation Limited	2010-11	81.09	--	--	81.09	601.54	Finance
3	Pithampur Auto Cluster Private Limited	2011-12			11.98	11.98	7.89	Manufacturing
4	M.P. A.M.R.L. (Semaria) Coal Company Limited	2011-12	--	--	1.00	1.00	0.37	Manufacturing
5	M.P. A.M.R.L. (Morga) Coal Company Limited	2011-12	--	--	1.00	1.00	0.29	Manufacturing
6	M.P. A.M.R.L. (Bicharpur) Coal Company Limited	2011-12	--	--	1.00	1.00	0.33	Manufacturing
7	M.P. A.M.R.L. (Marki Bakra) Coal Company Limited	2011-12	--	--	1.00	1.00	0.31	Manufacturing
8	M.P. Jaypee Coal Limited	2011-12	--	--	10.00	10.00	0.08	Manufacturing
9	M.P. Monnet Mining Company Limited	2011-12	--	--	2.00	2.00	0.34	Manufacturing
10	M.P. Jaypee Minerals Limited	2011-12	--	--	21.43	21.43	1.23	Manufacturing
11	M.P. Jaypee Coal Fields Limited	2011-12	--	--	1.00	1.00	0.38	Manufacturing
12	M.P. Sainik Coal Mining Company Limited	2011-12	--	--	29.98	29.98	0.68	Manufacturing
13	M.P. Power Transmission Company Limited	2011-12	2184.44	--	--	2184.44	138.62	Power

1	2	3	4	5	6	7	8	9
14	M.P. Poorv Kshetra Vidyut Vitaran Company Limited	2011-12	1391.44	--	--	1391.44	4552.33	Power
15	M.P. Paschim Kshetra Vidyut Vitaran Company Limited	2011-12	1630.91	--	--	1630.91	4497.61	Power
16	M.P. Madhya Kshetra Vidyut Vitaran Company Limited	2010-11	1436.39	--	--	1436.39	3219.11	Power
17	M.P. Power Generating Company Limited	2011-12	3924.50	--	185.00	4109.50	1348.57	Power
18	Madhya Pradesh State Tourism Development Corporation Limited	2009-10	24.97	--	--	24.97	4.34	Service
19	Katni City Transport Services Limited	2010-11	--	--	0.15	0.15	0.01	Service
20	Madhya Pradesh Financial Corporation	2011-12	333.70	--	22.44	356.14	233.66	Finance
21	Madhya Pradesh Road Transport Corporation	2007-08	109.96	31.85	--	141.81	1024.52	Service
22	Madhya Pradesh Lift Irrigation Corporation Limited*	2009-10	5.92	--	--	5.92	6.33	Agriculture and Allied
23	Madhya Pradesh State Industries Corporation Limited*	2007-08	13.14	--	--	13.14	48.41	Infrastructure
24	Madhya Pradesh Rajya Setu Nirman Nigam Limited*	1989-90	5.00	--	--	5.00	2.15	Infrastructure
25	Optel Telecommunication Limited*	2009-10	--	--	23.97	23.97	131.76	Manufacturing
26	Madhya Pradesh State Textile Corporation Limited*	2006-07	6.86	--	--	6.86	107.90	Manufacturing
		Total	11150.42	33.05	311.95	11495.42	15931.72	

*Non working Government Companies

APPENDIX-1.9
DETAILS OF SUBSIDIES PAYMENT DURING 2010-11 AND 2011-12
(REFERENCE PARAGRAPH 1.7.2; PAGE 18)

(₹ in crore)

Sl. No.	Department	Description and Head of Account	2010-11			2011-12		
			Non Plan	Plan (including CSS and CP)	Total	Non Plan	Plan (including CSS and CP)	Total
1	2	3	4	5	6	7	8	9
1	Animal Husbandry	2403-Animal Husbandry	--	--	--	--	4.72	4.72
2	Commerce, Industries and Employment	2230-Labour and Employment	--	--	--	1.84	--	1.84
3	Commerce, Industries and Employment	2851-Village and Small Industries	--	--	--	--	35.02	35.02
4	Commerce, Industries and Employment	2852-Industries	--	--	--	0.08	113.94	114.02
5	Home	2235-Social Security and Welfare	--	--	--	0.80	--	0.80
6	General Administration	2235-Social Security and Welfare	--	--	--	1.80	--	1.80
7	Home	2055-Police	--	--	--	0.60	--	0.60
8	Horticulture and food Processing	2401-Crop Husbandry	--	31.09	31.09	--	69.75	69.75
9	Farmers Welfare and Agriculture Development	2401-Crop Husbandry	3.00	182.18	185.18	3.73	401.21	404.94
10	Finance	2052-Secretariat General Service	--	--	--	--	25.38	25.38
11	Man power Planning	2203-Technical Education	--	--	--	0.50	3.29	3.79
12	Man power Planning	2230-Labour and Employment	--	--	--	--	0.15	0.15
13	New and Renewal Energy	2810-Non-Conventional Sources of Energy	--	--	--	--	6.01	6.01
14	Planning Economics and Statistics	2515-Other Rural Development Programmes	6.85	--	6.85	18.34	--	18.34
15	Public Health and Family Welfare	2210-Medical and Public health	--	--	--	65.00	--	65.00
16	Public Relation	2220-Information and Publicity	--	--	--	0.35	--	0.35

1	2	3	4	5	6	7	8	9
17	Religious Trust and Endowment	2250-Other Social Service	--	--	--	0.03	--	0.03
18	Revenue	2245-Relief on account of Natural Calamity	--	--	--	12.81	--	12.81
19	Schedule Tribes Welfare	2202-General Education	--	--	--	--	39.52	39.52
20	Schedule Castes Welfare	2202-General Education	--	--	--	--	36.99	36.99
21	School Education	2202-General Education	--	--	--	--	172.52	172.52
22	Higher Education	2202-General Education	--	--	--	--	1.01	1.01
23	Social Justice	2235-Social Security and Welfare	--	0.70	0.70	--	0.47	0.47
24	Urban Administration and Development	2217-Urban Development	--	--	--	--	14.00	14.00
25	Village Industries	2851-Village and Small Industries	--	--	--	--	11.17	11.17
26	Welfare of Backward Class and Minorities	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	--	--	--	0.24	0.24
27	Food and Civil Supplies	2408-Food Storage and Warehousing	49.05	--	49.05	40.00	--	40.00
28	Forest	2406-Forestry and Wild Life	--	--	--	0.06	--	0.06
29	General Administration	2012-President, Vice-President/ Governor, Administrator of Union Territories	--	--	--	0.24	--	0.24
30	General Administration	2013-Council of Ministers	--	--	--	52.91	--	52.91
31	Co-operation	2425-Co-operation	2.56	--	2.56	--	240.34	240.34
32	Energy	2801-Power	1,519.86	15.00	1,534.86	1,344.45	207.00	1,551.45
Total			1,581.32	228.97	1,810.29	1,543.54	1,382.73	2,926.27

APPENDIX-1.10

PART A

DETAILS OF INCOMPLETE PROJECTS IN WHICH INITIAL BUDGETED COST
HAVE BEEN REVISED-

WATER RESOURCES DEPARTMENT, MADHYA PRADESH

(REFERENCE PARAGRAPH 1.9.1; PAGE 28)

(₹ in lakh)

Department	S.No.	Name of Incomplete Projects	Initial Budgeted Cost (Col.4)	Revised Total Cost of Projects (Col.5)	Cost Overrun (Col.5-Col.4)	Cumulative Actual Expenditure (March 2012)
Water Resources Division, Sohagpur	1	Tawa Project (Modernisation and Renovation of Tawa R.B.C System)	1306.10	2039.74	733.64	1749.91
Water Resources Division No.II, Betul	2	Godhna Tank	826.00	1399.57	573.57	926.65
	3	Bakud Tank	1096.00	1567.78	471.78	1414.60
	4	Pachdhar Tank	298.46	717.99	419.53	595.55
	5	Rabariya Tank	159.96	368.42	208.46	276.37
	6	Motidhana Tank	188.33	429.18	240.85	355.28
	7	Kaudi Tank	527.08	518.64	0.00*	82.11
	8	Ghunghati Tank	495.11	1063.17	568.06	814.20
	9	Siwanpat Tank	396.08	657.02	260.94	512.73
Chief Engineer, Yamuna Basin, Gwalior	10	Kanera L I S	397.59	4695.39	4297.80	2302.00
	11	Bardha Nala Tank	125.57	950.00	824.43	997.29
Chief Engineer, Chambal Betwa Basin	12	Birhai Tank	838.41	2004.14	1165.73	1483.21
	13	Kushalpara Tank	5250.62	8188.13	2937.51	6402.00
	14	Sanjay Sagar RD(XI)	1398.20	25033.00	23634.80	19244.16
	15	Sagad RD (XVII)	1063.11	22676.51	21613.40	16917.10
	16	Rehti, Ganj Basoda	2835.25	4709.75	1874.50	3740.64
Total	16		17201.87	77018.43	59825.00	57813.80

Col.: Column

Note: As per information furnished by the Accountant General (E&RSA),Madhya Pradesh, Bhopal

*There was no cost overrun.

APPENDIX-1.10

PART B

DETAILS OF INCOMPLETE PROJECTS IN WHICH INITIAL BUDGETED COST HAVE NOT BEEN REVISED – WATER RESOURCES DEPARTMENT, MADHYA PRADESH

(REFERENCE PARAGRAPH 1.9.1; PAGE 28)

(₹ in Lakh)

Department	S.No.	Name of Incomplete Project	Initial Budgeted Cost	Revised Total Cost of Projects	Cost Overrun	Cumulative Actual Expenditure (March 2012)
Chief Engineer Yamuna Basin, Gwalior	1	Sindh Ramauwa	1951.62	--	--	1380.00
	2	Sabalgah Tank	147.00	--	--	179.38
Water Resources Division No. 2, Betul	3	Dhangaon Tank	343.66	--	--	330.09
Water Resources Division, Rehti, Distt. Sehore	4	Mardanpur L I S	1628.00	--	--	1107.31
	5	Strengthening of canal of Kolar project	815.00	--	--	677.67
Total	5		4885.28	--	--	3674.45

Note: As per information furnished by the Accountant General (E&RSA), Madhya Pradesh, Bhopal

Total initial cost of (16 + 5) 21 projects = (17201.87 + 4885.28) = 22087.15

Total cumulative actual expenditure of (16+5) 21 projects as on 31.03.2012= (57813.80 + 3674.45) = 61488.25

APPENDIX 1.10

PART C

**DETAILS OF INCOMPLETE PROJECTS IN WHICH INITIAL BUDGETED COST
HAVE BEEN REVISED-NARMADA VALLEY DEVELOPMENT DEPARTMENT,
MADHYA PRADESH**

(REFERENCE PARAGRAPH 1.9.1; PAGE 28)

(₹ in crore)

Department	S.No.	Name of Incomplete Project	Initial Budgeted Cost (Col.4)	Revised Total Cost of Projects (Col.5)	Cost Overrun (Col.5-Col.4)	Cumulative Actual Expenditure (March 2012)
Narmada Valley Development Department	1	Bargi Diversion Project	1101.23	5127.22	4025.99	1572.49
	2	Indira Sagar Project (Unit-II)	2167.67	3151.18	983.51	3327.87
	3	Omkareshwar (Unit-II)	788.00	2921.54	2133.54	1176.36
	4	Rani Avanti Bai Lodhi Sagar Pariyojna (RABLS)	566.34	1514.89	948.55	1562.48
	5	Upper Beda	89.51	224.41	134.90	214.94
	6	Punasa LIS	185.04	488.06	303.02	436.70
	7	Lower Goi	98.09	360.37	262.28	222.96
Total			4995.88	13787.67	8791.79	8513.80

Col.: Column

APPENDIX 2.1

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
1	PD	Public Debt (Capital Charged)	6800.10	3650.31	53.68
2	03	Police (Capital Voted)	72.34	37.47	51.80
3	06	Finance (Revenue Voted)	6509.81	1966.21	30.20
4	06	Finance (Revenue Charged)	14.78	14.23	96.28
5	06	Finance (Capital Voted)	1618.30	1501.78	92.80
6	08	Land Revenue and District Administration (Revenue Voted)	882.44	193.14	21.88
7	09	Expenditure pertaining to Revenue Department (Revenue Voted)	49.51	16.18	32.68
8	10	Forest (Revenue Charged)	12.53	12.09	96.49
9	16	Fisheries (Revenue Voted)	60.58	13.04	21.52
10	19	Public Health and Family Welfare (Capital Voted)	113.15	91.25	80.64
11	22	Urban Administration and Development-Urban Bodies (Capital Voted)	154.20	44.23	28.68
12	29	Law and Legislative Affairs (Revenue Voted)	686.95	137.82	20.06
13	29	Law and Legislative Affairs (Revenue Charged)	65.04	14.69	22.59
14	31	Planning, Economics and Statistics (Revenue Voted)	459.30	386.38	84.12
15	34	Social Justice (Revenue Voted)	136.58	37.74	27.63
16	38	Ayoush (Revenue Voted)	245.53	76.08	30.99
17	40	Expenditure pertaining to Water Resources Department Command Area Development (Revenue Voted)	112.42	109.64	97.53
18	42	Public Works relating to Tribal Areas Sub-Plan Roads and Bridges (Capital Voted)	416.06	137.61	33.07
19	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan (Capital Voted)	37.30	11.23	30.11
20	57	Externally Aided Projects pertaining to Water Resources Department (Capital Voted)	358.28	142.06	39.65
21	61	Expenditure Pertaining to Bundelkhand Package (Revenue Voted)	148.81	70.36	47.28
22	61	Expenditure Pertaining to Bundelkhand Package (Capital Voted)	619.18	258.30	41.72

1	2	3	4	5	6
23	63	Minority Welfare (Revenue Voted)	56.21	18.33	32.61
24	67	Public Works-Buildings (Capital Voted)	108.61	41.39	38.11
25	68	Financial Assistance to Tribal Area Sub-Plan-Urban Bodies (Revenue Voted)	64.68	16.69	25.80
26	69	Information Technology (Revenue Voted)	31.32	10.76	34.35
27	75	Financial Assistance to Urban Bodies (Revenue Charged)	200.80	60.65	30.20
28	76	New and Renewable Energy Sources (Revenue Voted)	28.39	15.76	55.51
29	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Revenue Voted)	1375.64	322.39	23.43
Total			21438.84	9407.81	43.88

APPENDIX 2.2 (A)

**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
(REFERENCE PARAGRAPH 2.3.3; PAGE 52)**

(₹ in crore)

Sl. No.	Grant/ Appropriation No. and Name	Name of the scheme under Grant/ Appropriation	Total Provisi on (Orig. + Supp.)	Expenditure	Excess	Percentage of excess expenditure
1	2	3	4	5	6	7
1	Interest Payments and Servicing of Debt	2049-01-101-5849-6.00% Madhya Pradesh State Development Loan, 2019	54.00	86.98	32.98	61.07
2	Interest Payments and Servicing of Debt	2049-03-104-4487-Interest on General Provident Fund	650.00	1043.53	393.53	60.54
3	Public Debt	6003-111-6835-Special Securities issued to National Small Savings Fund of Central Government	380.00	608.21	228.21	60.05
4	Public Debt	6004-03-800-8437-Loan for Immediate Benefit Programme	2.71	16.24	13.53	499.26
5	Public Debt	6004-04-102-3128-Loans for Soil and Water Conservation	1.76	15.68	13.92	790.91
6	Public Debt	6004-04-800-6420-Loans for Micro Management	2.02	53.67	51.65	2556.93
7	01-General Administration	2013-105-5839-Discretionary Grant of Chief Minister	30.00	41.04	11.04	36.80
8	02-Other Expenditure Pertaining to General Administration Department	2235-60-107-4674-Allowances and Gratuities to Freedom Fighters	7.00	18.07	11.07	158.14
9	06-Finance	2071-01-101-9998-Madhya Pradesh	260.00	345.35	85.35	32.83
10	06-Finance	2071-01-105-9998-Madhya Pradesh	75.00	114.47	39.47	52.63
11	06-Finance	2071-01-117-6854-Contributory Pension Scheme	75.00	90.46	15.46	20.61

1	2	3	4	5	6	7
12	06-Finance	2075-797-6857-Transfer to Guarantee Redemption Fund	1.00	18.64	17.64	1764.00
13	07-Commercial Tax	2030-02-102-2455-Expenses on sale of Non-Judicial Stamps	30.00	40.22	10.22	34.07
14	07-Commercial Tax	2039-104-4173-Purchase of Spirit	15.00	59.21	44.21	294.73
15	12-Energy	2801-80-101-5855-Reimbursement by Madhya Pradesh Electricity Board for free Supply of Electricity to 5 HP Agriculture pumps/Threshers and one point connection	262.00	1046.70	784.70	299.50
16	12-Energy	6801-205-1201-Externally Aided Projects (Normal)-5523-Arrangement of Independent Feeder for Agriculture use	Negligible	103.82	103.82	Excess against negligible Provision
17	12-Energy	6801-204-0101-State Plan Scheme (Normal)-6869-Rajiv Gandhi Rural Electrification Scheme	28.81	61.05	32.24	111.90
18	13-Farmers Welfare and Agriculture Development	2401-108-0701-Centrally Sponsored Scheme (Normal)-0927-National Oil Seed Development	35.69	45.88	10.19	28.55
19	15-Financial Assistance to three tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	58-Rural Development Department 4515-789-800-0420-Mineral Area Development Fund- 6084-Mukhya Mantri Gram Sadak Yojna	61.86	84.34	22.48	36.34
20	19-Public Health and Family Welfare	2210-01-110-0101-State Plan Scheme (Normal)-6229-Strengthening of Hospitals	3.00	14.33	11.33	377.67
21	20-Public Health Engineering	4215-01-102-0701-Centrally Sponsored Scheme Normal 4379-Drinking Water Supply Scheme in Problem Villages	124.40	162.91	38.51	30.96
22	23-Water Resources Department	4700-13-800-1501-Additional Central Assistance (Normal)-2884-Canal and Appurtenant Works	100.00	120.45	20.45	20.45
23	24-Public Works-Roads and Bridges	5054-03-101-0101-State Plan Schemes (Normal)-6651-Construction of Railway Over bridges	21.00	35.02	14.02	66.76

1	2	3	4	5	6	7
24	24-Public Works-Roads and Bridges	5054-03-337-1501-Additional Central Assistance (Normal)-0948-Central Road Fund	189.00	246.32	57.32	30.33
25	24-Public Works-Roads and Bridges	5054-80-800-0101-State Plan Schemes (Normal)-5701-Development and Supervision of B.O.T. Roads	7.00	37.00	30.00	428.57
26	27-School Education (Primary Education)	2202-01-101-0101-State Plan Schemes (Normal)-6484-Reimbursement of Tuition fees to Non-Government Schools Under "Right to Education"	0.50	14.42	13.92	2784.00
27	27-School Education (Primary Education)	2202-01-108-0101-State Plan Schemes (Normal)-6813-Supply of Cycles	31.09	56.24	25.15	80.89
28	41-Tribal Areas Sub-Plan	15-Co-operation Department 2425-796-800-0102-Tribal Area Sub-Plan-7895-Daam Dupat Yojna	0.02	32.31	32.29	161450.00
29	41-Tribal Areas Sub-Plan	27-Narmada Valley Development Department 4700-43-796-800-1502-Additional Central Assistance (T.S.P.)-2884-Canal and Appurtenant Works	72.31	92.62	20.31	28.09
30	41-Tribal Areas Sub-Plan	27-Narmada Valley Development Department 4700-45-796-800-1502-Additional Central Assistance (T.S.P.)-9091-Omkareshwar Project	213.79	266.54	52.75	24.67
31	48-Narmada Valley Development	4700-43-800-1501-Additional Central Assistance (Normal)-2884-Canal and Appurtenant Works	85.73	245.60	159.87	186.48
32	48-Narmada Valley Development	4700-45-800-1501-Additional Central Assistance (Normal)-9091-Omkareshwar Project	3.93	47.77	43.84	1115.52
33	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	58-Rural Development Department 2216-03-796-198-0702-Centrally Sponsored Schemes T.S.P.-5198-Indira Awas Yojna	28.88	42.73	13.85	47.96

1	2	3	4	5	6	7
34	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	58-Rural Development Department 4515-796-800-0420-Mineral Area Development Fund-6084-Mukhya Mantri Gram Sadak Yojna	19.57	42.84	23.27	118.90
35	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-8030-Assistance and Other Works for restoration	104.38	443.61	339.23	324.99
36	61-Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal)-6077-New Minor Irrigation Scheme	42.52	66.51	23.99	56.42
37	64-Scheduled Castes Sub-Plan	15-Co-operation Department 2425-789-800-0103-Scheduled Castes Sub-Plan-7895-Daam Dupat Yojna	0.02	13.39	13.37	66850.00
38	64-Scheduled Castes Sub-Plan	20-School Education Department 2202-01-789-101-0103-Scheduled Castes Sub-Plan-6484-Reimbursement of Tuition Fee to Non-Government Schools under R.T.E.	0.20	14.12	13.92	6960.00
39	64-Scheduled Castes Sub-Plan	20-School Education Department 2202-02-789-109-0703-Centrally Sponsored Schemes S.C.S.P.-6007-Establishment and Operation of Model Schools	1.60	14.56	12.96	810.00
40	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2216-03-198-0701-Centrally Sponsored Schemes (Normal)-5198-Indira Awas Yojna	35.22	55.25	20.03	56.87
41	74-Financial Assistance to Three Tier Panchayati Raj Institutions	4515-800-0420-Mineral Area Development Fund-6084-Mukhya Mantri Gram Sadak Yojna	159.15	237.60	78.45	49.29
42	75-Financial Assistance to Urban-Bodies	2217-05-192-0101-State Plan Schemes (Normal)-6221-Infrastructure Development Scheme for Small and Medium Towns	33.57	105.11	71.54	213.11
Total			3248.73	6300.81	3052.08	93.95

APPENDIX 2.2 (B)

**CASES OF SCHEMES IN WHICH ENTIRE PROVISION OF ₹ FIVE CRORE OR MORE REMAINED UNUTILISED
(REFERENCE PARAGRAPH 2.3.4; PAGE 52)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
1	IP	Interest Payments and Servicing of Debt	2049-01-101-6804-6.35%-Madhya Pradesh State Development Loan, 2013	25.45	Nil	25.45	100
2	IP	Interest Payments and Servicing of Debt	2049-01-101-7887-5.85%-Madhya Pradesh State Development Loan, 2017	46.80	Nil	46.80	100
3	IP	Interest Payments and Servicing of Debt	2049-01-200-3089-Interest on Ways and Means Advances to meet shortfall in cash balance received from the Reserve Bank of India	50.00	Nil	50.00	100
4	IP	Interest Payments and Servicing of Debt	2049-01-200-6973-Interest on Local Fund Deposit Account	10.00	Nil	10.00	100
5	IP	Interest Payments and Servicing of Debt	2049-03-104-6854-Contributory Pension Scheme	5.50	Nil	5.50	100
6	IP	Interest Payments and Servicing of Debt	2049-03-108-0117-Interest on Defined Pension Scheme	5.00	Nil	5.00	100
7	IP	Interest Payments and Servicing of Debt	2049-60-701-4209-Interest on Government Servants Family Welfare Fund	8.01	Nil	8.01	100
8	IP	Interest Payments and Servicing of Debt	2049-60-701-6971-Government Employees Group Insurance Schemes-2003 (Interest on Saving Fund)	22.46	Nil	22.46	100

1	2	3	4	5	6	7	8
9	IP	Interest Payments and Servicing of Debt	2049-60-701-6972-Government Employees Group Insurance Scheme-1985 (Interest on Saving Fund)	55.92	Nil	55.92	100
10	PD	Public Debt	6003-110-0637-Ways and Means Advances	2000.00	Nil	2000.00	100
11	PD	Public Debt	6003-110-0779-Advances to meet shortfall	2000.00	Nil	2000.00	100
12	06	Finance	2052-091-0101-State Plan Schemes (Normal)-5652-Madhya Pradesh Project Development Fund Scheme	5.00	Nil	5.00	100
13	06	Finance	2054-095-6217-Recommendations of Central Finance Commission	7.50	Nil	7.50	100
14	06	Finance	2070-800-0101-State Plan Schemes (Normal)-0224-Other Expenditure	1109.71	Nil	1109.71	100
15	06	Finance	2071-01-200-5653-Pension Payment to All India Services Officers	34.00	Nil	34.00	100
16	10	Forest	2406-01-797-3885-Transfer to Forest Development Fund (Charged)	12.00	Nil	12.00	100
17	11	Commerce, Industry and Employment	4851-101-0101-State Plan Schemes (Normal)-5380-Land Acquisition Compensation for Auto Testing Track	38.98	Nil	38.98	100
18	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	58-Rural Development Department 2501-06-789-198-0103-Scheduled Castes Sub-Plan-6487-Infrastructure Development in Rural Habitat	22.58	Nil	22.58	100

1	2	3	4	5	6	7	8
19	17	Co-operation	6425-106-0101-State Plan Schemes (Normal)-7827- Contribution of State Government for Conversion of Short Term Loans into Mid Term Loans of M.P. State Co-operative Banks	22.15	Nil	22.15	100
20	20	Public Health Engineering	4215-01-800-0801-Central Sector Schemes (Normal)-6034-Swajal Dhara Programmes	25.00	Nil	25.00	100
21	23	Water Resources Department	4700-21-800-1501-Additional Central Assistance (Normal)-6596-Reforms Reinforcement and Reestablishment	34.15	Nil	34.15	100
22	23	Water Resources Department	4701-80-001-1401-NABARD (Normal)-2304-Direction and Administration	5.00	Nil	5.00	100
23	24	Public Works-Roads and Bridges	5054-04-800-0101-State Plan Schemes (Normal)-1222-Construction of Rural Roads under Basic Minimum Services	10.00	Nil	10.00	100
24	31	Planning, Economics and Statistics	3451-101-0101-State Plan Schemes (Normal)-6577-Lump-sum Provision for Plan Schemes	318.40	Nil	318.40	100
25	31	Planning, Economics and Statistics	3454-02-206-0101-State Plan Schemes (Normal)-6268-Incentive for Unique Number Identification Agency (13 th Finance Commission)	31.79	Nil	31.79	100
26	34	Social Justice	2235-02-001-0101-State Plan Schemes (Normal)-5758-Kushabhau Contributory Pension Scheme	5.50	Nil	5.50	100

1	2	3	4	5	6	7	8
27	40	Expenditure Pertaining to Water Resources Department-Command Area Development	2705-800-0701-Centrally Sponsored Schemes (Normal)-6648-Command Area Development of Major and Medium Projects	100.00	Nil	100.00	100
28	41	Tribal Area Sub-Plan	20-School Education Department 2202-02-796-109-0702-Centrally Sponsored Schemes (T.S.P.)-6918-Information and Communication Technology Schools	8.00	Nil	8.00	100
29	41	Tribal Area Sub-Plan	23-Planning, Economics and Statistics Department 3451-796-101-0102-Tribal Area Sub-Plan-6577-Lump-Sum Provision for Plan Schemes	51.26	Nil	51.26	100
30	41	Tribal Area Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-796-206-1302-Central Finance Commission (Tribal Area Sub-Plan)-6268-Incentive for U.I.D.A. (13 th Finance Commission)	10.60	Nil	10.60	100
31	41	Tribal Area Sub-Plan	15-Co-operation Department 6425-796-106-0102-Tribal Area Sub-Plan-7827-Contribution of State Government through M.P. State Co-operative Bank for Conversion of Short Term Loans into Mid Term Loans	15.95	Nil	15.95	100
32	42	Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges	5054-03-796-337-1502-Additiional Central Assistance (Tribal Area Sub-Plan)-0948-Central Road Fund	10.00	Nil	10.00	100

1	2	3	4	5	6	7	8
33	45	Minor Irrigation Works	4702-800-0101-State Plan Schemes (Normal)-6708-A.I.B.P. Schemes	20.00	Nil	20.00	100
34	48	Narmada Valley Development	4700-80-800-0101-State Plan Schemes (Normal)-6399-Indira Sagar Project (Unit-I)	25.00	Nil	25.00	100
35	48	Narmada Valley Development	4801-01-203-0101-State Plan Schemes (Normal)-6403-Payment of share of Indira Sagar Project Unit- I to N.H.D.C.	27.00	Nil	27.00	100
36	48	Narmada Valley Development	4801-01-203-0101-State Plan Schemes (Normal)-6942-Omkareshwar Canal Terminal Power House	5.00	Nil	5.00	100
37	52	Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions	58-Rural Development Department 2501-06-796-198-0102-Tribal Area Sub-Plan-6487-Infrastructure Development in Rural Habitat	22.68	Nil	22.68	100
38	55	Women and Child Development	4235-02-102-0101-State Plan Schemes (Normal)-6442-Atal Bal Arogya Mission	15.00	Nil	15.00	100
39	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-102-8874-Additional Provision for Drought Relief and Employment	50.00	Nil	50.00	100
40	61	Expenditure Pertaining to Bundelkhand Package	2515-102-1503-Additional Central Assistance (S.C.S.P.)-6109-Improvement, Renovation and Refilling of Water Structure	6.30	Nil	6.30	100
41	61	Expenditure Pertaining to Bundelkhand Package	2515-102-1501-Additional Central Assistance (Normal)-6109-Improvement, Renovation and Refilling of Water Structure	24.48	Nil	24.48	100

1	2	3	4	5	6	7	8
42	61	Expenditure Pertaining to Bundelkhand Package	2515-102-1501-Additional Central Assistance (Normal)-9186-Farm Pond Scheme	6.02	Nil	6.02	100
43	61	Expenditure Pertaining to Bundelkhand Package	4401-102-1503-Additional Central Assistance (S.C.S.P.)-6080-Store and Marketing	47.45	Nil	47.45	100
44	61	Expenditure Pertaining to Bundelkhand Package	4401-102-1501-Additional Central Assistance (Normal)-6080-Store and Marketing	169.24	Nil	169.24	100
45	63	Minority Welfare	2225-03-800-0801-Central Sector Schemes (Normal)-5617-Development Programmes in Mass Minority Districts	8.00	Nil	8.00	100
46	64	Scheduled Castes Sub-Plan	20-School Education Department 2202-02-789-109-0703-Centrally Sponsored Schemes-S.C.S.P.-6918-Information and Communication Technology Schools	6.40	Nil	6.40	100
47	64	Scheduled Castes Sub-Plan	23-Planning, Economics and Statistics Department 3451-789-101-0103-Scheduled Castes Sub-Plan-6577-Lump-sum Provision for Plan Schemes	84.95	Nil	84.95	100
48	64	Scheduled Castes Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-789-206-1303-Central Finance Commission (Scheduled Castes Sub-Plan)-6268-Incentive for U.I.D.A. (13 th Finance Commission)	7.55	Nil	7.55	100

1	2	3	4	5	6	7	8
49	64	Scheduled Castes Sub-Plan	15-Co-operation Department 6425-789-106-0103-Scheduled Castes Sub-Plan-7827-States contribution for conversion of Short Term Loans into Mid Term Loan, M.P. State Co-operative Bank	11.90	Nil	11.90	100
50	67	Public Works-Buildings	4059-80-800-0101-State Plan Schemes (Normal)-5534-Transportation	5.90	Nil	5.90	100
51	69	Information Technology	3425-60-600-0701-Centrally Sponsored Schemes (Normal)-6873-National e-Governance Plan	10.76	Nil	10.76	100
52	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2501-06-198-0101-State Plan Schemes (Normal)-6487-Infrastructure Development in Rural Habitat	78.94	Nil	78.94	100
53	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-800-0801-Central Sector Schemes (Normal)-6364-B.P.L. Survey	12.00	Nil	12.00	100
54	74	Financial Assistance to Three Tier Panchayati Raj Institutions	3604-198-4610-Grant Against levy of Additional Stamp Duty	20.62	Nil	20.62	100
55	75	Financial Assistance to Urban Bodies	2217-05-191-0101-State Plan Schemes (Normal)-6982-Integrated Urban and Slum Area Development Programme	6.00	Nil	6.00	100
56	75	Financial Assistance to Urban Bodies	2217-80-191-0101-State Plan Schemes (Normal)-6607-Grant for Water Supply Scheme in Urban Areas	50.00	Nil	50.00	100

1	2	3	4	5	6	7	8
57	75	Financial Assistance to Urban Bodies	3604-191-6062- Reimbursement of Electric charges for drinking water scheme under the Recommendations of State Finance Commission	10.00	Nil	10.00	100
58	75	Financial Assistance to Urban Bodies	3604-191-6063- Specific Grant under the Recommendation of State Finance Commission	10.00	Nil	10.00	100
59	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701- Centrally Sponsored Schemes (Normal)- 6918-Information and Communication Technology Schools	25.60	Nil	25.60	100
Total				6873.50		6873.50	

APPENDIX 2.3

**EXCESS OVER PROVISION OF PREVIOUS YEARS REQUIRING
REGULARISATION
(REFERENCE PARAGRAPH 2.3.5; PAGE 53)**

(₹ in crore)

Year	Number of Grants/ Appropriation	Grants/Appropriation number	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1	2	3	4	5
1997-1998	10 Grant 03 Appropriation	Revenue (Voted) : 7, 20, 24, 27, 58, 67 Capital (Voted) : 20, 21, 61, 69 Revenue (Charged) : Interest Payment and Loan Services, 31, 67	302.79	Explanatory notes submitted.
1998-1999	One Grant	Revenue (Voted) : 62	0.10	Explanatory notes submitted.
1999-2000	11 Grant 06 Appropriation	Revenue (Voted) : 14, 27,44, 50, 59 Capital (Voted) : 3, 23, 60, 69, 75, 89 Revenue (Charged) : 6, 23, 24, 30 Capital (Charged) : Public Debt, 21	1584.94	Explanatory notes submitted.
2000-2001	03 Grant 04 Appropriation	Revenue (Voted) : 2, 70 Capital (Voted) : 88 Revenue (Charged) : 24 Capital (Charged) : Public Debt, 21, 23	265.07	Explanatory notes submitted.
2002-2003	03 Grant 05 Appropriation	Revenue (Voted) : 24, 53, 67 Revenue (Charged) : 44, 67 Capital (Charged) : Public Debt, 21, 23	424.79	Explanatory notes submitted except ₹ 31,000 in reference of Grant No. 53.
2003-2004	04 Grant 03 Appropriation	Revenue (Voted) : 68, 84 Capital (Voted) : 35, 94 Revenue (Charged) : 20, 67 Capital (Charged) : 23	2.54	Explanatory notes submitted except ₹ 1,23,66,250 in reference of Grant No. 68.
2004-2005	13 Grant 02 Appropriation	Revenue (Voted) : 24, 59, 67, 92, 94 Capital (Voted) : 6, 19, 30,59, 66, 78, 84, 86 Revenue (Charged) : 67 Capital (Charged) : 45	83.66	Explanatory notes submitted except ₹ 4,08,87,394 in reference of Grant No. 84 & 86.

1	2	3	4	5
2005-2006	04 Grant	Revenue (Voted) : 24, 67 Capital (Voted) : 6, 39	37.58	Explanatory notes submitted except ₹ 2,26,58,105 in reference of Grant No.39.
	02 Appropriation	Capital (Charged) : 21, 45		
2006-2007	02 Grant	Revenue (Voted) : 24, 67	35.99	Explanatory notes submitted.
	01 Appropriation	Capital (Charged) : 24		
2008-2009	02 Grant	Revenue (Voted) : 62 Capital (Voted) : 43	5.80	Explanatory notes submitted except ₹ 4.18 crore in reference of Grant No. 62 and 24 (both charged).
	02 Appropriation	Revenue (Charged) : 24 Capital (Charged) : 24		
2009-2010	04 Grant	Revenue (Voted) : 3, 27, 32, 49	123.96	Explanatory notes submitted except ₹ 36.35 crore in reference of Grant No. 27 and 49.
2010-2011	02 Appropriation	Revenue (Charged) : 23 Capital (Charged) : 24	12.62	Explanatory notes not submitted to PAC
Total	57 Grant and 30 Appropriation		2879.84	

APPENDIX 2.4

**CASES WHERE SUPPLEMENTARY PROVISION (₹ 50 LAKH OR MORE IN EACH CASE) PROVED UNNECESSARY
(REFERENCE PARAGRAPH 2.3.7; PAGE 54)**

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6
A-Revenue (Voted)					
1	01-General Administration	231.93	214.74	17.19	20.84
2	02-Other Expenditure pertaining to General Administration Department	34.08	34.05	0.03	1.76
3	03-Police	2485.29	2365.47	119.82	73.20
4	04-Other Expenditure pertaining to Home Department	18.08	16.14	1.94	2.84
5	06-Finance	6503.67	4543.60	1960.07	6.14
6	08-Land Revenue and District Administration	849.64	689.30	160.34	32.80
7	09-Expenditure pertaining to Revenue Department	48.27	33.32	14.95	1.23
8	10-Forest	1207.29	1088.53	118.76	75.75
9	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	1079.01	913.49	165.52	10.94
10	20-Public Health Engineering	359.28	300.93	58.35	3.78
11	21-Housing and Environment	100.68	96.05	4.63	4.78
12	22-Urban Administration and Development Urban Bodies	106.63	92.72	13.91	4.89
13	23-Water Resources Department	635.97	576.81	59.16	19.22
14	26-Culture	94.34	94.06	0.28	12.35
15	27-School Education (Primary Education)	4133.72	3856.31	277.41	316.71
16	29-Law and Legislative Affairs	561.12	549.13	11.99	125.83
17	31-Planning, Economics and Statistics	456.97	72.92	384.05	2.33
18	34-Social Justice	125.78	98.84	26.94	10.80
19	38-Ayoush	245.02	169.45	75.57	0.51
20	40-Expenditure Pertaining to Water Resources Department Command Area Development	12.43	2.78	9.65	100.00
21	41-Tribal Areas Sub-Plan	2186.91	2069.37	117.54	169.63
22	44-Higher Education	879.38	717.08	162.30	0.81
23	45-Minor Irrigation Works	80.95	79.82	1.13	4.50
24	50-Horticulture and Food Processing	188.72	177.08	11.64	7.90
25	53-Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	64.80	59.72	5.08	7.95
26	56-Rural Industry	83.10	81.37	1.73	0.52

1	2	3	4	5	6
27	61-Expenditure Pertaining to Bundelkhand Package	139.23	78.45	60.78	9.58
28	63-Minority Welfare	44.46	37.88	6.58	11.75
29	64-Scheduled Castes Sub-Plan	1555.07	1434.99	120.08	134.97
30	65-Aviation	16.17	15.02	1.15	3.52
31	68-Financial Assistance to Tribal Area Sub-Plan Urban Bodies	63.07	47.99	15.08	1.62
32	69-Information Technology	28.92	20.56	8.36	2.40
33	72-Bhopal Gas Tragedy Relief and Rehabilitation	56.36	52.27	4.09	7.34
34	73-Medical Education Department	272.13	270.44	1.69	21.08
35	74-Financial Assistance to Three Tier Panchayati Raj Institutions	4465.36	4198.90	266.46	275.21
36	75-Financial Assistance to Urban Bodies	3420.22	3402.64	17.58	278.32
37	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	1264.20	1053.24	210.96	111.44
Total (A)		34098.25	29605.46	4492.79	1875.24
B-Capital (Voted)					
38	03-Police	53.80	34.88	18.92	18.54
39	06-Finance	1518.30	116.52	1401.78	100.00
40	11-Commerce, Industry and Employment	178.85	178.65	0.20	38.98
41	19-Public Health and Family Welfare	62.10	21.90	40.20	51.05
42	24-Public Works-Roads and Bridges	1275.77	1199.07	76.70	207.00
43	26-Culture	1.89	1.89	-	2.50
44	42-Public Works Relating to Tribal Areas Sub-Plan Roads and Bridges	339.05	276.45	62.60	75.02
45	48-Narmada Valley Development	759.70	700.85	58.85	5.32
46	60-Expenditure Pertaining to District Plan Schemes	163.69	163.00	0.69	1.60
47	61-Expenditure Pertaining to Bundelkhand Package	599.18	360.88	238.30	20.00
48	67-Public Works-Buildings	98.11	67.22	30.89	10.50
Total (B)		5050.44	3121.31	1929.13	530.51
C-Revenue (Charged)					
49	IP-Interest Payments and Servicing of Debt	5342.18	5284.59	57.59	226.13
50	01-General Administration	16.19	13.32	2.87	2.27
51	29-Law and Legislative Affairs	63.26	50.34	12.92	1.78
Total (C)		5421.63	5348.25	73.38	230.18
Total (A+B+C)		44570.32	38075.02	6495.30	2635.93

APPENDIX 2.5

**CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE
(REFERENCE PARAGRAPH 2.3.7; PAGE 54)**

(₹ in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Actual expenditure	Saving
1	2	3	4	5	6
A-Revenue (Voted)					
1	07-Commercial Tax	1308.53	178.54	1376.12	110.95
2	11-Commerce, Industry and Employment	153.02	59.93	203.89	9.06
3	12-Energy	1588.45	382.47	1964.31	6.61
4	13-Farmers Welfare and Agriculture Development	865.12	183.66	896.42	152.36
5	14-Animal Husbandry	460.98	44.53	461.22	44.29
6	16-Fisheries	46.05	14.53	47.54	13.04
7	17-Co-operation	223.36	234.13	422.14	35.35
8	18-Labour	63.82	36.05	91.44	8.43
9	19-Public Health and Family Welfare	1719.84	80.56	1724.56	75.84
10	24-Public Works-Roads and Bridges	679.60	240.62	813.54	106.68
11	25-Mineral Resources	20.95	4.63	21.15	4.43
12	30-Rural Development	314.69	50.56	330.32	34.93
13	32-Public-Relations	116.39	25.25	139.06	2.58
14	37-Tourism	22.54	9.65	31.91	0.28
15	39-Food, Civil Supplies and Consumer Protection	752.92	403.46	1142.91	13.47
16	43-Sports and Youth Welfare	36.80	28.11	59.91	5.00
17	47-Technical Education and Skill Development	274.68	39.79	284.66	29.81
18	49-Scheduled Castes Welfare	60.58	1.31	60.81	1.08
19	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	1407.66	315.43	1481.59	241.50
20	55-Women and Child Development	1498.02	591.39	2048.91	40.50
21	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	819.16	250.23	907.88	161.51
22	66-Welfare of Backward Classes	398.98	106.40	499.09	6.29
23	67-Public Works-Buildings	364.53	56.87	365.26	56.14
24	70-Externally Aided Projects Pertaining to Technical Education and Training Department	3.70	3.73	6.76	0.67
	Total (A)	13200.37	3341.83	15381.40	1160.80

1	2	3	4	5	6
B-Capital (Voted)					
25	01-General Administration	10.40	9.39	11.52	8.27
26	05-Jail	0.25	9.65	9.08	0.82
27	08-Land Revenue and District Administration	25.91	4.13	29.51	0.53
28	12-Energy	1743.44	13947.26	15505.40	185.30
29	17-Co-operation	46.25	305.05	329.15	22.15
30	20-Public Health Engineering	403.44	60.08	404.60	58.92
31	23-Water Resources Department	722.78	245.15	862.17	105.76
32	40-Expenditure Pertaining to Water Resources Department-Command Area Development	22.57	10.51	31.60	1.48
33	41-Tribal Areas Sub-Plan	1489.25	268.43	1587.02	170.66
34	43-Sports and Youth Welfare	15.31	12.81	26.85	1.27
35	45-Minor Irrigation Works	308.79	245.00	490.95	62.84
36	55-Women and Child Development	66.30	15.04	66.34	15.00
37	64-Scheduled Castes Sub-Plan	927.79	277.38	971.87	233.30
38	72-Bhopal Gas Tragedy Relief and Rehabilitation	4.30	4.36	6.42	2.24
39	73-Medical Education Department	18.93	12.86	30.98	0.81
	Total (B)	5805.71	15427.10	20363.46	869.35
C-Revenue (Charged)					
40	75-Financial Assistance to Urban Bodies	74.15	126.65	140.15	60.65
	Total (C)	74.15	126.65	140.15	60.65
D-Capital (Charged)					
41	48-Narmada Valley Development	0.40	0.65	0.74	0.31
	Total (D)	0.40	0.65	0.74	0.31
	Total (A+B+C+D)	19080.63	18896.23	35885.75	2091.11

Additional requirement : Actual expenditure - Original provision = 35885.75 – 19080.63 = 16805.12

APPENDIX 2.6

**STATEMENT OF VARIOUS GRANT/APPROPRIATION WHERE
SUPPLEMENTARY PROVISION PROVED INSUFFICIENT
(REFERENCE PARAGRAPH 2.3.7; PAGE 54)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Original provision	Supplementary provision	Total	Expenditure	Excess
1	2	3	4	5	6	7	8
Revenue (Voted)							
1	33	Tribal Welfare	939.48	4.13	943.61	954.49	10.88
Total			939.48	4.13	943.61	954.49	10.88

APPENDIX 2.7

**EXCESSIVE/UNNECESSARY RE-APPROPRIATION/SURRENDER OF FUNDS
(REFERENCE PARAGRAPH 2.3.8; PAGE 54)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+) saving (-)	Percentage
1	2	3	4	5	6	7
1	IP	Interest Payment and Servicing of Debt	2049-01-200-6904-Interest Payable on Loans taken form HUDCO	(+) 1.68	(-) 4.92	100
2	IP	Interest Payment and Servicing of Debt	2049-01-200-3752-Interest on loan from the National Co-operative Development Corporation	(+) 0.39	(-) 7.88	100
3	03	Police	2055-114-4155-Wireless Office Bhopal /Gwalior	(+) 0.34	(-) 7.05	100
4	03	Police	2055-001-3680-State Headquarters	(+) 4.75	(-) 3.25	68.42
5	10	Forest	2406-01-001-3555-Headquarters	(+) 2.27	(-) 5.37	100
6	10	Forest	2406-02-110-2899-National Parks	(+) 0.97	(-) 4.97	100
7	13	Farmers Welfare and Agriculture Development	2401-001-0119-Subordinate and Expert Staff (District and Subordinate Level Staff)	(-) 0.50	(+) 8.43	100
8	19	Public Health and Family Welfare	2210-01-110-0101-State Plan Schemes (Normal)-6036-Grant for Operational expenditure of Ambulance for Emergency Medical Services	(-) 1.04	(+) 1.07	100
9	20	Public Health Engineering	2215-01-102-2219-Maintenance of Tube Wells (Hand Pumps)	(+) 9.49	(-) 2.50	26.34

1	2	3	4	5	6	7
10	20	Public Health Engineering	2215-02-107-1249-Establishment and Maintenance of Sewerage Schemes of the State	(+) 3.46	(-) 1.26	36.42
11	20	Public Health Engineering	2215-01-001-2294-Direction	(+) 0.45	(-) 4.05	100
12	23	Water Resources Department	4700-26-800-1501-2884-Canal and Appurtenant Works	(+) 2.96	(-) 9.85	100
13	23	Water Resources Department	4701-40-800-0101-2897-Dam and Appurtenant Works	(+) 5.00	(-) 5.00	100
14	23	Water Resources Department	4701-80-0101-3368-Medium Irrigation Construction work	(+) 13.65	(-) 14.65	100
15	23	Water Resources Department	4701-80-0101-5583-Semery Tank	(+) 8.80	(-) 8.80	100
16	23	Water Resources Department	4701-80-001-0101-5594-Four Aqueducts of Tawa left Canal System	(+) 1.00	(-) 1.98	100
17	23	Water Resources Department	4701-80-001-0101-State Plan Schemes (Normal)-5595-Upper Kaketo Dam Project	(+) 12.02	(-) 8.02	66.72
18	24	Public Works-Roads and Bridges	5054-04-800-0420-Mineral Area Development Fund-1222-Construction of Rural Roads under Basic Minimum Services	(-) 2.74	(+) 12.39	100
19	28	State Legislature	2011-02-103-4009-Vidhan Sabha Secretariat	(+) 1.39	(-) 1.62	100

1	2	3	4	5	6	7
20	33	Tribal Welfare	2202-01-101-2773-Primary Schools	(-) 0.06	(+) 12.44	100
21	38	Ayoush	2210-02-101-0101-State Plan Schemes (Normal)-0461-Strengthening of Ayurved Administration	(+) 0.10	(-) 3.80	100
22	39	Food, Civil Supplies and Consumer Protection	2408-01-102-5624-Incentive for Procurement of Food Grain under Public Distribution System	(+) 17.95	(-) 17.95	100
23	39	Food, Civil Supplies and Consumer Protection	2408-01-102-5645-Antodyay Food Scheme	(-) 17.95	(+) 17.95	100
24	41	Tribal Area Sub-Plan	25-Tribal Welfare Department 2225-02-794-0602-5211-Local Development Programme in Integrated Tribal Development Projects	(+) 5.77	(-) 5.42	93.93
25	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	(+) 6.75	(-) 1.86	27.56
26	42	Public Work Relating to Tribal Areas Sub-Plan Road and Bridges	19-Public Works Department 5054-03-796-337-0102-Tribal Sub-Plan-0948-Central Road Fund	(-) 0.56	(+) 7.89	100

1	2	3	4	5	6	7
27	48	Narmada Valley Development	4700-43-800-0101-State Plan Schemes (Normal)-7444-Garlanding Scheme	(-) 2.93	(+) 2.48	84.64
28	48	Narmada Valley Development	4700-51-001-0101-State Plan Schemes (Normal)-2428-Executive Establishment (Unit I and Unit II)	(+) 2.91	(-) 5.22	100
29	48	Narmada Valley Development	4700-51-001-0101-State Plan Schemes (Normal)-8191-Executive Establishment (Unit II)	(+) 1.03	(-) 3.47	100
30	55	Women and Child Development	2235-02-001-0101-State Plan Schemes (Normal)-9041-Directorate of Women and Child Welfare	(-) 0.31	(+) 1.95	100
31	55	Women and Child Development	2235-02-102-0701-0658-Integrated Child Development Service Scheme	(-) 2.44	(+) 2.73	100
32	57	Externally Aided Projects Pertaining to Water Resources Department	4700-64-001-1201-6831-Improvement in productivity of Pre-constructed Irrigation Schemes of Five Basins-Water Resources Department	(+) 1.25	(-) 1.39	100
33	61	Expenditure Pertaining to Bundelkhand Package	4702-101-1503-Additional Central Assistance (S.C.S.P.)-6077-New Minor Irrigation Schemes	(+) 16.18	(-) 8.89	54.94

1	2	3	4	5	6	7
34	64	Scheduled Castes Sub-Plan	17-Public Health and Family Welfare Department 2210-03-789-103-0103-S.C.S.P.-7317- Upgradation of Rural Medical Institutions	(+) 3.00	(-) 1.58	52.67
35	64	Scheduled Castes Sub-Plan	19-Public Works Department 5054-03-789-337-0103-S.C.S.P.-5139- Upgradation of Main District Roads	(-) 4.01	(+) 5.90	100
36	64	Scheduled Castes Sub-Plan	55-Scheduled Castes Welfare Department 2225-01-277-0103-4717- Scheduled Castes Hostel	(-) 4.07	(+) 2.79	68.55
37	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2235-60-196-0101-State Plan Schemes (Normal)-9142- Social Security and Welfare	(-) 0.31	(+) 2.24	100
38	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2235-60-197-0101-State Plan Schemes (Normal)-5859- Indira Gandhi National Disabled Pension	(-) 0.05	(+) 0.73	100
39	75	Financial Assistance to Urban Bodies	2235-02-191-0101-State Plan Schemes (Normal)-5859- Indira Gandhi National Disabled Pension	(-) 0.06	(+) 2.36	100
40	75	Financial Assistance to Urban Bodies	2235-02-191-0101-State Plan Schemes (Normal)-9142- Social Security and Welfare	(-) 1.30	(+) 1.40	100

APPENDIX 2.8

**DEFECTIVE SANCTIONS FOR RE-APPROPRIATIONS/SURRENDERS
(REFERENCE PARAGRAPH 2.3.9; PAGE 55)**

(₹ in crore)

Sl. No.	Number of sanction	Grant number	Amount	Particulars of irregularities
1	2	3	4	5
1	8	11,17,20,21,31,51,53,58	250.90	Sanction were issued after closure of financial year-2011-12.
2	8	1,2,8,23,36,41,55,	49.72	Non availability of Budget Provision from which Re-appropriation/Surrenders Sanctioned.
3	3	15,52,74	124.20	Irregular Re-appropriation from Capital Head to Revenue Head and vice-versa.
4	2	06	0.35	Non Receipt of complete details of Re-appropriation.
5	2	5,34	1.17	Incorrect totals of Surrender/Re-appropriation.
6	2	13,64	7.58	Double issue of sanction for surrender amount.
7	2	41,03	170.73	Non issue of separate sanction of Re-appropriation for excess items, appearing in Surrender Sanction.
8	1	26	0.06	Re-appropriation from salary without consent of Finance Department.
Total	28	26	604.71	

APPENDIX 2.9

**RESULTS OF REVIEW OF SUBSTANTIAL SURRENDERS MADE DURING
THE YEAR
(REFERENCE PARAGRAPH 2.3.10; PAGE 55)**

(₹ in crore)

Sl. No.	Number and name of Grant	Name of the scheme (Head of Account)	Amount of surrender (₹ in Crore)	Percentage of surrender
1	2	3	4	5
1	06-Finance	2052-091-0101-State Plan Schemes (Normal)-5631-Infrastructure Development for Financial Incorporation	2.00	100
Reasons for surrender have not been intimated. (August 2012)				
2	06-Finance	2052-091-0101-State Plan Schemes (Normal)-5652-Madhya Pradesh Project Development Fund Scheme	5.00	100
Reasons for surrender have not been intimated. (August 2012)				
3	06-Finance	6801-800-6443-Loan for Infrastructure Development	1400.00	100
Reasons for surrender have not been intimated. (August 2012)				
4	07-Commercial Tax	2045-101-5886-Disposal of Cinema Units	1.60	100
Surrender of entire provision was due to non-receipt of sanction.				
5	17-Co-operation	6425-106-0101-State Plan Schemes (Normal)-7827-Contribution of State Government for conversion of Short Term Loans into Mid Term Loans of M.P. State Co-operative Banks	22.15	100
Surrender of entire provision was due to non-receipt of proposals from Co-operative Bank for Conversion of Loans of Farmers.				
6	19-Public Health and Family Welfare	2210-01-110-6623-Beti Bachao Abhiyan	1.72	100
Reasons for surrender have not been intimated. (August 2012)				
7	20-Public Health Engineering	4215-01-102-0701-Centrally Sponsored Schemes (Normal)-6636-Drinking Water Arrangement for Saline Water affected villages	2.50	100
Reasons for surrender have not been intimated. (August 2012)				
8	22-Urban Administration and Development-Urban Bodies	2217-05-191-6583-Grant to Urban Bodies for Fire Brigade Services	1.00	100
Entire provision was surrendered due to non-payment of pay, allowances and honorarium.				
9	31-Planning, Economics and Statistics	3451-101-0101-State Plan Schemes (Normal)-6577-Lump-Sum Provision for Plan Schemes	318.40	100
Entire provision was reportedly surrendered due to providing of sufficient provision in First, Second and Third Supplementary estimates of 2011-12 in various State Plan Scheme.				

1	2	3	4	5
10	31-Planning Economics and Statistics	3454-02-206-0101-State Plan Schemes (Normal)-6268-Incentive for Unique Number Identification Agency (13 th Finance Commission)	31.79	100
Entire provision was surrendered due to non-submission of demand by Food and Civil Supplies Department for Aadhar Card Scheme.				
11	34-Social Justice	2235-02-001-0101-State Plan Schemes (Normal)-5758-Kushabhau Contributory Pension Scheme	5.50	100
Reasons for surrender have not been intimated. (August 2012)				
12	40-Expenditure Pertaining to Water Resources Department Command Area Development	2705-205-0701-Centrally Sponsored Schemes (Normal)-6544-Grant to Irrigation Societies	1.44	100
Entire provision was surrendered due to non-deposit of Contribution by Farmers.				
13	40-Expenditure Pertaining to Water Resources Department Command Area Development	2705-207-0701-Centrally Sponsored Schemes (Normal)-6305-Grant to Irrigation Participatory Management Societies	1.26	100
Reasons for saving have not been intimated. (August 2012)				
14	40-Expenditure Pertaining to Water Resources Department Command Area Development	2705-800-0701-Centrally Sponsored Schemes (Normal)-6648-Command Area Development of Major and Medium Projects	100.00	100
Entire provision was surrendered due to non-receipt of sanction from the Government of India.				
15	41-Tribal Area Sub-Plan	20-School Education Department 2202-02-796-109-0702-Centrally Sponsored Schemes-T.S.P.-6918-Information and Communication Technology Schools	8.00	100
Entire provision was surrendered due to non-receipt of Central Share from the Government of India.				
16	41-Tribal Area Sub-Plan	23-Planning, Economics and Statistics Department 3451-796-101-0102-Tribal Area Sub-Plan-6577-Lump-Sum Provision for Plan Schemes	51.26	100
Reasons have not been intimated. (August 2012)				
17	41-Tribal Area Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-796-206-1302-Central Finance Commission (Tribal Area Sub-Plan)-6268-Incentive for U.I.D.A. (13 th Finance Commission)	10.60	100
Reasons have not been intimated. (August 2012)				
18	41-Tribal Area Sub-Plan	25-Tribal Welfare Department 2225-02-796-800-0802-Central Sector Schemes (T.S.P.)-6902-Janshri Life Insurance Scheme	2.00	100
Reasons have not been intimated. (August 2012)				

1	2	3	4	5
19	41-Tribal Area Sub-Plan	26-Social Justice Department 2235-60-796-800-0102-Tribal Area Sub-Plan-5758-Kushabhau Contributory Pension Scheme	2.00	100
Reasons have not been intimated. (August 2012)				
20	41-Tribal Area Sub-Plan	15-Co-operation Department 6425-796-106-0102-Tribal Area Sub-Plan-7827-Contribution of the State Government through M.P. State Co-operative Bank for conversion of Short Term Loans into Mid Term Loans	15.95	100
Entire provision was surrendered due to non-receipt of proposal from Co-operative Bank for conversion of farmers loans.				
21	47-Technical Education and Skill Development	2230-03-003-0701-Centrally Sponsored Schemes (Normal)-6412-Establishment of I.T.I. and Skill Development Center in Vampanthi Terrorists Affected District	1.90	100
Reasons have not been intimated. (August 2012)				
22	50-Horticulture and Food Processing	2401-119-0101-State Plan Schemes (Normal)-4326-Intensive Fruit Garden Development Scheme	1.00	100
Entire provision was surrendered due to non-approval of the scheme.				
23	50-Horticulture and Food Processing	2401-119-0101-State Plan Schemes (Normal)-6498-Scheme for Encouragement of Mechanisation for Horticulture Development	1.00	100
Reasons have not been intimated. (August 2012)				
24	55-Women and Child Development	4235-02-102-0101-State Plan Schemes (Normal)-6442-Atal Bal Arogya Mission	15.00	100
Entire provision was surrendered due to provide funds for "Ladli Laxmi Yojna" in second supplementary budget.				
25	61-Expenditure Pertaining to Bundelkhand package	2515-102-1503-Additional Central Assistance (S.C.S.P.)-6109-Improvement, Renovation and Refilling of Water Structure	6.30	100
Entire provision was surrendered due to non-receipt of Central Share from the Government of India.				
26	61-Expenditure Pertaining to Bundelkhand package	2515-102-1503-Additional Central Assistance (S.C.S.P.)-9186-Farm Pond Scheme	2.20	100
Entire provision was surrendered due to non-receipt of Central Share from the Government of India.				
27	61-Expenditure Pertaining to Bundelkhand package	2515-102-1501-Additional Central Assistance (Normal)-6109-Improvement, Renovation and Refilling of Water Structure	24.48	100
Entire provision was surrendered due to non-receipt of Central Share from the Government of India.				
28	61-Expenditure Pertaining to Bundelkhand package	2515-102-1501-Additional Central Assistance (Normal)-9186-Farm Pond Scheme	6.02	100
Entire provision was surrendered due to non-receipt of Central Share from the Government of India.				

1	2	3	4	5
29	61-Expenditure Pertaining to Bundelkhand package	4401-102-1503-Additional Central Assistance (S.C.S.P.)-6080-Store and Marketing	47.45	100
Entire provision was surrendered due to non-receipt of release from the Government of India.				
30	61-Expenditure Pertaining to Bundelkhand package	4401-102-1501-Additional Central Assistance (Normal)-6080-Store and Marketing	169.24	100
Entire provision was surrendered due to non-receipt of release from the Government of India.				
31	63-Minority Welfare	2225-03-800-0801-Central Sector Schemes (Normal)-5617- Development Programmes in Mass Minority District	8.00	100
Entire provision was surrendered due to non-receipt of funds from the Government of India.				
32	64-Scheduled Castes Sub-Plan	20-School Education Department 2202-02-789-109-0703-Centrally Sponsored Schemes-S.C.S.P.-6918- Information and Communication Technology Schools	6.40	100
Entire provision was surrendered due to non-receipt of Central Share.				
33	64-Scheduled Castes Sub-Plan	23-Planning, Economic and Statistics Department 3451-789-101-0103-Scheduled Castes Sub-Plan-6577-Lump-Sum Provision for Plan Schemes	84.95	100
Entire provision was surrendered due to making of sufficient provision under various State Plan Scheme in Supplementary Budget.				
34	64-Scheduled Castes Sub-Plan	23-Planning, Economic and Statistics Department 3454-02-789-206-1303-Central Finance Commission (Scheduled Castes Sub-Plan)-6268-Incentive for U.I.D.A. (13 th Finance Commission)	7.55	100
Entire provision was surrendered due to making of sufficient provision under various State Plan Scheme in Supplementary Budget.				
35	64-Scheduled Castes Sub-Plan	26-Social Justice Department 2235-60-789-800-0103-Scheduled Castes Sub-Plan-5758-Kushabhau Contributory Pension Scheme	2.50	100
Reasons have not been intimated. (August 2012)				
36	64-Scheduled Castes Sub-Plan	15-Co-operation Department 6425-789-106-0103-Scheduled Castes Sub-Plan-7827-States Contribution for Conversion of Short Term Loan Mid Term Loan, M.P. State Co-operative Bank	11.90	100
Entire provision was surrendered due to non-receipt of proposals from Co-operative Bank for conversion of Farmer's Loan.				
37	64-Scheduled Castes Sub-Plan	55-Scheduled Castes Welfare Department 4225-01-789-800-0703-Centrally Sponsored Schemes (S.C.S.P.)-1400- Hostels and Ashrams Buildings	3.56	100
Entire provision was surrendered due to non-receipt of funds from the Government of India.				

1	2	3	4	5
38	64-Scheduled Castes Sub-Plan	17-Public Health and Family Welfare Department 2210-06-789-003-0103-Scheduled Castes Sub-Plan-4224-Education and Training	1.00	100
Entire provision was surrendered due to non-receipt of funds from the Government of India.				
39	64-Scheduled Castes Sub-Plan	55-Scheduled Castes Welfare Department 4225-01-789-800-0803-Central Sector Schemes (S.C.S.P.)-5635-Babu Jagjeewan Ram Hostel Scheme	3.56	100
Reasons have not been intimated. (August 2012)				
40	67-Public Works-Buildings	4059-80-800-0101-State Plan Schemes (Normal)-5534-Transportation	5.90	100
Entire provision was surrendered due to non-sanctioning of work by the concerned department.				
41	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	2.30	100
Entire provision was surrendered due to non-receipt of Financial sanction from the Government of India.				
42	69-Information Technology	3425-60-600-0701-Centrally Sponsored Schemes (Normal)-6873-National e-Governance Plan	10.76	100
Entire provision was surrendered due to non-receipt of sanction from the Government of India.				
43	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2215-01-102-2219-Maintenance of Tube Wells (Hand Pumps)	1.06	100
Reasons for surrender have not been intimated. (August 2012)				
44	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2515-800-0801-Central Sector Schemes (Normal)-6364-B.P.L. Survey	12.00	100
Entire provision was surrendered due to non-receipt of Central Share from the Government of India.				
45	75-Financial Assistance to Urban Bodies	2217-05-191-0101-State Plan Schemes (Normal)-6982-Integrated Urban and Slum Area Development Programme	6.00	100
Entire provision was surrendered due to non-receipt of financial sanction from the Government of India.				
46	75-Financial Assistance to Urban Bodies	2217-05-192-6552-Special Area Compliance Grant Under Recommendations of 13 th Finance Commission	1.32	100
Entire provision was surrendered due to drawal of funds as per release by the Government of India.				
47	75-Financial Assistance to Urban Bodies	2217-80-191-0101-State Plan Schemes (Normal)-6607-Grant for Water Supply Scheme in Urban Areas	50.00	100
Entire provision was surrendered due to non-receipt of allotment from Finance Department.				

1	2	3	4	5
48	75-Financial Assistance to Urban Bodies	3604-191-6062-Reimbursement of Electric Charges for Drinking Water Scheme Under the Recommendations of State Finance Commission	10.00	100
Entire provision was surrendered due to non-compliance of Government instructions by Urban Bodies.				
49	75-Financial Assistance to Urban Bodies	3604-191-6063-Specific Grant under the Recommendations of State Finance Commission	10.00	100
Entire provision was surrendered due to non-compliance of Government instructions by Urban Bodies.				
50	76-New and Renewable Energy Sources	2810-60-600-0101-State Plan Schemes (Normal)-3220-Grant-in-aid-to M.P. Energy Development Corporation	1.15	100
Reason for surrender have not been intimated. (August 2012)				
51	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-Centrally Sponsored Schemes (Normal)-6918-Information and Communication Technology Schools	25.60	100
Reasons have not been intimated. (August 2012)				
Total			2524.27	

APPENDIX 2.10

**(A) SURRENDERS (₹ ONE CRORE OR MORE) IN EXCESS OF ACTUAL SAVINGS
(REFERENCE PARAGRAPH 2.3.11; PAGE 55)**

(₹ 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
Revenue (Voted)					
1	01-General Administration	252.77	38.03	39.90	1.87
2	12-Energy	1970.92	6.62	7.26	0.64
3	40-Expenditure Pertaining to Water Resources Department Commend Area Development	112.43	109.64	109.69	0.05
4	67-Public Works Buildings	108.61	41.39	43.62	2.23
5	72-Bhopal Gas Tragedy Relief and Rehabilitation	63.70	11.42	11.54	0.12
Total		2508.43	207.10	212.01	4.91

(B) SURRENDERS EVEN AFTER EXCESS OVER PROVISION

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Total Grant/ Appropriation	Excess	Amount surrendered
1	2	3	4	5
Revenue (Voted)				
1	33-Tribal Welfare	943.61	10.87	0.76
Total		943.61	10.87	0.76

APPENDIX 2.11

**STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS IN WHICH SAVINGS OCCURRED BUT NO PART OF WHICH HAD BEEN SURRENDERED
(REFERENCE PARAGRAPH 2.3.12; PAGE 56)**

(₹ in crore)

Sl. No.	Grant/ Appropriation No.	Name of the Grant/ Appropriation	Saving
1	2	3	4
I-Grant			
Revenue (Voted)			
1	20	Public Health Engineering	62.13
2	21	Housing and Environment	9.42
3	24	Public Works-Roads and Bridges	106.69
4	26	Culture	12.63
5	38	Ayoush	76.08
6	39	Food, Civil Supplies and Consumer Protection	13.47
7	43	Sports and Youth Welfare	5.00
8	49	Scheduled Castes Welfare	1.08
9	51	Religious Trusts and Endowments	3.28
10	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	161.51
11	62	Panchayat	12.54
12	67	Public Works-Buildings	56.14
13	73	Medical Education Department	22.77
Capital (Voted)			
14	26	Culture	2.50
15	39	Food, Civil Supplies and Consumer Protection	2.69
16	43	Sports and Youth Welfare	1.27
17	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2.50
18	73	Medical Education Department	0.81
II-Appropriation			
Revenue (Charged)			
19	10	Forest	12.09
20	19	Public Health and Family Welfare	0.24
21	20	Public Health Engineering	0.30
22	24	Public Works-Roads and Bridges	9.81
23	27	School Education (Primary Education)	0.24
24	67	Public Works-Buildings	2.05
25	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	0.26
Capital (Charged)			
26	PD	Public Debt	3650.31
27	48	Narmada Valley Development	0.32
Total			4228.13

APPENDIX 2.12

**DETAILS OF SAVING OF ₹ ONE CRORE AND ABOVE NOT SURRENDERED
(EXCLUDING THE CASES GIVEN IN APPENDIX 2.11)
(REFERENCE PARAGRAPH 2.3.12; PAGE 56)**

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
Revenue (Charged)				
1	IP-Interest Payments and Servicing of Debt	283.72	0.06	283.66
2	01-General Administration	5.14	0.73	4.41
3	06-Finance	14.23	0.003	14.227
4	29-Law and Legislative Affairs	14.69	12.22	2.47
Revenue (Voted)				
5	02-Other Expenditure Pertaining to General Administration Department	1.79	0.79	1.00
6	03-Police	193.02	32.20	160.82
7	04-Other Expenditure Pertaining to Home Department	4.78	2.57	2.21
8	05-Jail	3.06	2.02	1.04
9	06-Finance	1966.21	53.66	1912.55
10	07-Commercial Tax	110.95	76.71	34.24
11	08-Land Revenue and District Administration	193.14	189.47	3.67
12	10-Forest	194.52	8.05	186.47
13	11-Commerce, Industry and Employment	9.07	0.69	8.38
14	14-Animal Husbandry	44.30	43.18	1.12
15	15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan	176.45	144.19	32.26
16	16-Fisheries	13.04	1.43	11.61
17	18-Labour	8.42	6.72	1.70
18	19-Public Health and Family Welfare	75.84	68.88	6.96
19	23-Water Resources Department	78.39	4.67	73.72
20	25-Mineral Resources	4.44	3.22	1.22
21	27-School Education (Primary Education)	594.12	13.18	580.94
22	28-State Legislature	6.68	2.45	4.23
23	29-Law and Legislative Affairs	137.82	98.78	39.04
24	30-Rural Development	34.93	1.95	32.98
25	32-Public Relations	2.58	1.03	1.55
26	34-Social Justice	37.74	32.40	5.34

1	2	3	4	5
27	36-Transport	11.00	8.07	2.93
28	41-Tribal Areas Sub-Plan	287.16	239.00	48.16
29	44-Higher Education	163.11	134.48	28.63
30	45-Minor Irrigation Works	5.63	4.53	1.10
31	47-Technical Education and Skill Development	29.81	27.49	2.32
32	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	241.50	173.94	67.56
33	55-Women and Child Development	40.50	36.08	4.42
34	64-Scheduled Castes Sub-Plan	255.06	245.59	9.47
35	66-Welfare of Backward Classes	6.29	2.77	3.52
36	74-Financial Assistance to Three Tier Panchayati Raj Institutions	541.67	225.26	316.41
37	75-Financial Assistance to Urban Bodies	295.90	263.17	32.73
38	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	322.39	101.99	220.40
Capital (Voted)				
39	01-General Administration	8.28	1.50	6.78
40	06-Finance	1501.78	1404.68	97.10
41	11-Commerce, Industry and Employment	39.18	0.0011	39.179
42	12-Energy	185.30	184.08	1.22
43	19-Public Health and Family Welfare	91.25	79.25	12.00
44	20-Public Health Engineering	58.92	3.90	55.02
45	23-Water Resources Department	105.76	2.90	102.86
46	24-Public Works-Roads and Bridges	283.70	281.93	1.77
47	41-Tribal Areas Sub-Plan	170.65	140.96	29.69
48	42-Public Works Relating to Tribal Areas Sub-Plan Roads and Bridges	137.61	133.78	3.83
49	45-Minor Irrigation Works	62.84	1.91	60.93
50	48-Narmada Valley Development	64.17	28.74	35.43
51	57-Externally Aided Projects Pertaining to Water Resources Department	142.06	36.08	105.98
52	61-Expenditure Pertaining to Bundelkhand Package	258.29	229.29	29.00
53	64-Scheduled Castes Sub-Plan	233.31	207.42	25.89
Total		9752.19	5000.04	4752.15

APPENDIX 2.13

**CASES OF SURRENDER OF FUNDS IN EXCESS OF ₹ 10 CRORE ON
30 AND 31 MARCH 2012
(REFERENCE PARAGRAPH 2.3.12; PAGE 56)**

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget provision	Amount of surrender	Percentage of total provision
1	2	3	4	5	6
1	03	2055	2435.90	19.06	0.78
2	03	2070	120.60	13.15	10.90
3	03	4055	67.84	34.77	51.25
4	06	2052	56.08	10.49	18.71
5	06	2075	39.45	28.78	72.95
6	06	6801	1400.00	1400.00	100.00
7	07	2039	1082.18	50.03	4.62
8	07	2040	150.26	24.82	16.52
9	08	2029	503.21	132.59	26.35
10	08	2053	376.28	56.85	15.11
11	12	6801	15151.12	184.08	1.21
12	13	2401	994.28	116.27	11.69
13	14	2403	505.79	43.18	8.54
14	15	2501	211.87	55.33	26.12
15	15	2505	115.42	29.46	25.52
16	15	2515	301.51	39.93	13.24
17	17	2425	457.49	35.20	7.69
18	19	2210	1445.28	30.60	2.12
19	19	2211	352.08	38.28	10.87
20	19	4210	113.15	79.25	70.04
21	24	5054	1568.17	277.65	17.71
22	27	2202	4450.66	13.18	0.30
23	29	2014	545.91	83.28	15.26
24	29	2015	87.43	27.27	31.19
25	31	3451	348.01	10.27	2.95
26	31	3454	111.31	57.62	51.77
27	40	2705	112.43	109.69	97.56
28	41	2202	655.02	12.03	1.84
29	41	2225	385.84	36.59	9.48
30	41	2235	259.56	29.06	11.20
31	41	2401	230.08	33.73	14.66
32	41	3454	10.60	10.60	100.00
33	41	4210	82.23	45.00	54.72
34	41	4215	126.96	30.12	23.72
35	41	4701	254.52	31.58	12.41
36	42	5054	414.07	133.78	32.31
37	52	2501	270.73	39.95	14.76
38	52	2505	200.18	49.50	24.73
39	52	2515	369.61	62.43	16.89
40	53	2215	72.75	10.93	15.02
41	55	2235	1401.78	34.80	2.48
42	55	4235	81.34	15.00	18.44

1	2	3	4	5	6
43	57	4700	358.28	36.08	10.07
44	61	2403	61.18	31.36	51.26
45	61	2515	39.00	39.00	100
46	61	4702	146.24	10.72	7.33
47	67	4059	65.46	18.83	28.77
48	67	4210	15.65	11.41	72.91
49	77	2202	1336.01	97.47	7.30
50	76	2810	28.39	15.16	53.40
51	09	2058	49.49	16.00	32.33
52	34	2235	136.61	16.99	12.44
53	44	2202	880.50	134.48	15.27
54	47	2230	133.78	19.50	14.58
55	48	4700	543.10	13.64	2.51
56	48	4801	213.02	15.10	7.09
57	50	2401	196.65	19.19	9.76
58	63	2225	56.21	18.33	32.61
59	68	2215	64.69	16.69	25.80
60	69	3425	31.32	10.76	34.36
61	74	2501	483.61	57.06	11.80
62	74	2202	1696.63	44.21	2.61
63	74	2515	991.57	57.84	5.83
64	74	2505	179.40	37.68	21.00
65	75	2217	872.28	214.80	24.63
66	75	3604	2494.98	89.95	3.61
67	64	2225	341.08	24.53	7.19
68	64	2401	179.73	36.06	20.06
69	64	4210	87.74	36.25	41.32
70	64	4215	153.56	28.65	18.66
71	64	5054	252.86	115.89	45.83
72	64	6425	11.90	11.90	100
Total			50019.90	4871.71	9.74

APPENDIX 2.14

RUSH OF EXPENDITURE
(REFERENCE PARAGRAPH 2.3.13; PAGE 56)

(₹ in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2012	March 2012
1	2	3	4	5	6	7	8
1	03-Police	2643	35.24	33.19	37.00	95.24	89.70
2	03-Police	6065	11.75	11.21	13.16	89.28	85.18
3	06-Finance	5614	20.00	20.00	20.00	100	100
4	11-Commerce, Industry and Employment	7880	164.72	150.79	209.00	78.81	72.15
5	12-Energy	3218	305.00	305.00	305.00	100	100
6	12-Energy	5607	134.10	134.10	207.00	64.78	64.78
7	12-Energy	6326	20.00	20.00	20.00	100	100
8	12-Energy	6659	10256.93	10256.93	10256.93	100	100
9	12-Energy	6660	1300.17	1300.17	1300.17	100	100
10	12-Energy	6661	454.28	454.28	454.28	100	100
11	12-Energy	7900	190.86	176.56	273.78	69.71	64.49
12	13-Farmers Welfare and Agriculture Development	6366	35.01	35.01	35.01	100	100
13	14-Animal Husbandry	6295	13.24	13.24	13.58	97.50	97.50
14	14-Animal Husbandry	7155	13.08	13.08	18.51	70.66	70.66
15	17-Co-operation	6934	103.17	103.17	103.46	99.72	99.72
16	17-Co-operation	9254	140.67	140.67	240.34	58.53	58.53
17	19-Public Health and Family Welfare	6229	12.16	12.16	14.33	84.86	84.86
18	19-Public Health and Family Welfare	6624	22.50	22.50	22.50	100	100
19	20-Public Health Engineering	6032	25.33	20.32	29.67	85.37	68.49
20	23-Water Resources Department	5595	67.00	55.69	69.00	97.10	80.71
21	25-Mineral Resources	6606	607.55	607.55	607.55	100	100
22	26-Culture	6464	34.87	34.87	36.69	95.04	95.04

1	2	3	4	5	6	7	8
23	27-School Education (Primary Education)	6344	10.41	10.35	10.41	100	99.42
24	29-Law and Legislative Affairs	6269	121.36	121.29	124.29	97.64	97.59
25	30-Rural Development	6613	60.00	60.00	60.00	100	100
26	31-Planning, Economics and Statistics	6267	16.00	16.00	16.00	100	100
27	32-Public Relations	3956	26.83	24.67	48.45	55.38	50.92
28	39-Food, Civil Supplies and Consumer Protection	3229	11.59	11.59	11.59	100	100
29	39-Food, Civil Supplies and Consumer Protection	3248	13.38	13.38	13.38	100	100
30	39-Food, Civil Supplies and Consumer Protection	5290	15.18	15.18	15.18	100	100
31	39-Food, Civil Supplies and Consumer Protection	0570	11.00	10.75	11.00	100	97.73
32	41-Tribal Areas Sub-Plan	5056	12.95	12.87	19.61	66.04	65.63
33	41-Tribal Area Sub-Plan	5211	72.92	72.70	134.07	54.39	54.22
34	41-Tribal Areas Sub-Plan	5523	63.15	63.15	100.00	63.15	63.15
35	41-Tribal Areas Sub-Plan	6005	16.35	16.35	16.35	100	100
36	41-Tribal Areas Sub-Plan	7895	32.29	32.29	32.31	99.94	99.94
37	41-Tribal Areas Sub-Plan	8799	12.73	11.57	21.00	60.62	55.10
38	47-Technical Education and Skill Development	5885	10.70	10.70	10.70	100	100
39	48-Narmda Valley Development	9091	50.44	46.14	60.62	83.21	76.11
40	50-Horticulture and Food Processing	5626	14.05	14.05	24.86	56.52	56.52

1	2	3	4	5	6	7	8
41	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	6084	29.14	26.18	42.84	68.02	61.11
42	61-Expenditure pertaining to Bundelkhand Package	5584	43.68	43.61	50.00	87.36	87.22
43	61-Expenditure pertaining to Bundelkhand Package	6080	63.70	63.70	63.70	100	100
44	64-Scheduled Castes Sub-Plan	5056	23.94	23.34	30.42	78.70	76.72
45	64-Scheduled Castes Sub-Plan	5523	124.10	124.10	165.20	75.12	75.12
46	64-Scheduled Castes Sub-Plan	6007	12.96	12.96	14.56	89.01	89.01
47	64-Scheduled Castes Sub-Plan	6484	14.12	14.12	14.12	100	100
48	64-Scheduled Castes Sub-Plan	7895	13.37	13.37	13.39	99.85	99.85
49	74-Financial Assistance to Three Tier Panchayati Raj Institutions	4610	107.36	102.19	124.76	86.05	81.91
50	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6226	19.23	19.23	30.51	63.03	63.03
51	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6244	319.68	319.68	557.56	57.33	57.33
52	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6299	206.91	186.79	262.25	78.90	71.23
53	75-Financial Assistance to Urban Bodies	5126	25.42	21.33	42.20	60.24	50.54
54	75-Financial Assistance to Urban Bodies	6221	65.75	65.75	94.03	69.92	69.92

1	2	3	4	5	6	7	8
55	75-Financial Assistance to Urban Bodies	6297	71.30	71.30	71.30	100	100
56	75-Financial Assistance to Urban Bodies	6551	30.03	30.03	30.03	100	100
57	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	6007	20.21	20.21	23.31	86.70	86.70
58	PD-Public Debt	6962	91.11	88.52	167.69	54.33	52.79
59	PD-Public Debt	7105	129.07	129.07	129.07	100	100
60	IP-Interest Payment and Servicing of Debt	6880	29.68	29.68	29.68	100	100
Total			15979.72	15888.68	16973.40	94.14	93.61

APPENDIX 2.15

**STATEMENT SHOWING TRANSFER OF FUNDS TO 8443-CIVIL DEPOSIT-
800-OTHER DEPOSIT IN RESPECT OF CENTRAL SCHEME
(REFERENCE PARAGRAPH 2.3.13; PAGE 56)**

(₹ in crore)

Sl. No.	Grant No. and name	Head of account up to detailed head and name of scheme	Total budget provision (Original + Supplementary)	Expenditure incurred	Amount transferred to 8443-Civil Deposit-800-Other Deposit
1	2	3	4	5	6
1	03-Police	4055-800-0701-6631-Construction/Strengthening Police Stations in Naxal Affected Area	4.45	4.45	4.45
2	19-Public Health and Family Welfare	4210-01-110-1301-6453-Strengthening of Health Infrastructure (13 th Finance Commission)	40.65	6.10	1.22
3	26-Culture	2205-800-1301-6464-Development and Maintenance Works etc. of Monuments/Museums	43.75	36.69	34.87
4	29-Law and Legislative Affairs	2014-105-1301-6269-Reforms in Judicial System (13 th Finance Commission)	158.04	124.29	121.24
5	37-Tourism	5452-01-101-0701-7630-Construction of Tourism Infrastructure (Central Share)	25.00	25.00	3.09
6	37-Tourism	5452-01-190-1301-6559-Development of Buddhist Paripath in the State	1.00	1.00	1.00
7	37-Tourism	5452-01-190-1301-6560-Development of Religious Tourism	3.00	3.00	2.00
8	37-Tourism	5452-01-190-1301-6561-Development of Jain Paripath	3.00	3.00	1.00
9	37-Tourism	5452-01-190-1301-6563-Development of Heritage Tourism	4.00	4.00	4.00
10	37-Tourism	5452-01-190-1301-6567-Up-gradation of Link Roads and Internal Roads	7.00	7.00	4.00
11	37-Tourism	5452-01-190-1301-6570-Development of Statistical Cell	0.50	0.50	0.50
12	37-Tourism	5452-01-190-1301-6571-Fair and Festival	1.50	1.50	1.50
13	37-Tourism	5452-01-190-1301-8808-Works Related to Information Technology	1.00	1.00	0.50

1	2	3	4	5	6
14	41-Tribal Area Sub-Plan (Man Power Planning Department)	2203-796-105-0702-2667-Polytechnic Institutes	3.12	2.96	2.94
15	41-Tribal Area Sub-Plan (Women and Child Development Department)	2236-02-796-101-0702-9050-Minimum Need Programme for Special Nutrition Food Scheme	200.70	198.94	0.89
16	41-Tribal Area Sub-Plan (Planning, Economic and Statistic Department)	3451-796-101-1302-6267-District Renewal Fund	5.25	5.25	5.25
17	41-Tribal Area Sub-Plan (Public Health and Family Welfare Department)	4210-01-796-110-1302-6453-Strengthening of Health Infrastructure (13 th Finance Commission)	12.50	4.93	2.53
18	47-Technical Education and Skill Development	2203-105-0701-2667-Polytechnic Institutes	22.38	18.05	15.20
19	47-Technical Education and Skill Development	2230-03-003-0701-6640-Establishment of Instructor Training Wing Under World Bank Aided Vocational Training Improvement Project	0.65	0.65	0.65
20	47-Technical Education and Skill Development	4202-02-104-0701-2667-Polytechnic Institutes	19.56	19.56	6.30
21	47-Technical Education and Skill Development	4202-03-003-0701-6640-Establishment of Instructor Training Wing Under World Bank Aided Vocational Training Improvement Project	0.65	0.65	0.65
22	55-Women and Child Development	2235-02-102-0701-0658-Integrated Child Development Service Scheme	611.36	611.64	182.25
23	55-Women and Child Development	2235-02-102-0701-6392-Rajiv Gandhi Kishori Balika Sashaktikaran Yojna (Sabla)	4.13	4.09	3.06

1	2	3	4	5	6
24	55-Women and Child Development	2236-02-101-0701-9050-Minimum Needs Programme for Special Nutritious Food Scheme	566.70	564.93	2.18
25	61-Expenditure Pertaining to Bundelkhand Package	4701-80-001-1501-5584-Singhpur Barrage	50.00	50.00	24.68
26	61-Expenditure Pertaining to Bundelkhand Package	4702-101-1501-6077-New Minor Irrigation Schemes	42.52	66.51	5.00
27	64-Scheduled Castes Sub-Plan (Scheduled Castes Welfare Department)	2055-789-109-0703-5172-Establishment of Scheduled Caste/Scheduled Tribe Police Stations	28.61	26.07	0.34
28	64-Scheduled Castes Sub-Plan (Man Power Planning Department)	2203-789-105-0703-2667-Polytechnic Institutions	6.68	6.30	6.30
29	64-Scheduled Castes Sub-Plan (Women and Child Development Department)	2236-02-789-101-0703-9050-Minimum Need Programme Special Nutrition Food Scheme	134.60	133.21	0.37
30	64-Scheduled Castes Sub-Plan (Planning, Economic and Statistics Department)	3451-789-101-1303-6267-District Navachar Fund	3.75	3.75	3.75
31	64-Scheduled Castes Sub-Plan (Public Health and Family Welfare)	4210-01-789-110-1303-6453-Strengthening of Health Infrastructure (13 th Finance Commission)	9.35	2.39	0.31
32	73-Medical Education Department	4210-03-105-0701-6460-Strengthening of P.G. Course in Medical Colleges	8.97	8.97	4.00
Total			2024.37	1946.38	446.02

APPENDIX 2.16

**EXPENDITURE INCURRED WITHOUT PROVISION
(REFERENCE PARAGRAPH 2.3.14; PAGE 57)**

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Expenditure	Reasons
1	2	3	4	5
1	IP-Interest Payment and Servicing of Debt	2049-04-109-5691-Interest on State Plan Loan Consolidated in terms of recommendations of 12 th Finance Commission	357.55	Reasons for which have not been intimated (August 2012)
2	PD-Public Debt	6003-101-5049-13.05%-Madhya Pradesh State Development Loan, 2007	0.0049	Reasons for which have not been intimated (August 2012)
3	PD-Public Debt	6003-106-5044-Compensation	0.0013	Reasons for which have not been intimated (August 2012)
4	PD-Public Debt	6004-03-800-0002-Rehabilitation of Displaced Persons	0.03	Reasons for which have not been intimated (August 2012)
5	PD-Public Debt	6004-03-800-0003-Loans for Re-settlement of Migrants from erstwhile East Pakistan	0.49	Reasons for which have not been intimated (August 2012)
6	PD-Public Debt	6004-04-800-2253-Loans for Civil Supply Scheme	0.23	Reasons for which have not been intimated (August 2012)
Total			358.31	

APPENDIX 2.17

**(A) THE AMOUNT OF PROVISION OF MORE THAN ₹ THREE CRORE
AND ABOVE IN EACH CASE UNDER OBJECT HEADS 63-MACHINES,
64-MAJOR CONSTRUCTION WORKS AND 45-GRANTS FOR
CREATION OF CAPITAL ASSETS RELATING TO CAPITAL SECTION
CLASSIFIED IN REVENUE SECTION
(REFERENCE PARAGRAPH 2.4.1; PAGE 58)**

(₹ in crore)				
Sl.No.	Grant No. and Name	Name of Scheme	Amount	Classified in Object Head
1	2	3	4	5
1	03- Police	2055-101-0270- Criminal Investigation Department	18.36	63
2	03- Police	2055-109-1301-6463- Upgradation of Police Training institutions (13 th Finance Commission)	4.18	63
3	03- Police	2055-114-4155- Wireless office Bhopal /Gwalior	6.25	63
4	06-Finance	2054-095-8808- Work Related to Information Technology	47.66	63
5	07- Commercial Tax	2039-0101-8808-Work Related to Information Technology	14.00	63
6	12-Energy	2801-05-052-1201-5114- Grant for D.F.I.D. Under Electricity Area Improvement Programme	11.87	45
7	12-Energy	2801-80-800-0101-7400- Arrangement for Singhastha Mela	5.25	45
8	13-Farmer Welfare and Agriculture Development	2401-113-0101-5626-National Agriculture Development Scheme	28.53	63
9	14-Animal Husbandry	2403-800-0801-1501-5626- National Agriculture Development Scheme	36.93	45
10	19-Public Health and Family Welfare	2210-01-110-6051- Generator for Hospitals	9.00	63
11	19-Public Health and Family Welfare	2210-01-196-1473-District Hospitals	3.80	63
12	19-Public Health and Family Welfare	2210-01-103-2777-Primary Health Centers	5.00	63
13	19-Public Health and Family Welfare	2210-03-103-0101-6624- Establishment of Solar Photovoltaic Machine	22.50	63
14	41-Tribal Area Sub-Plan (Man Power Planning Department)	2230-03-796-003-6477-Strengthening and Extension of Vocational Training	3.63	63
15	41-Tribal Area Sub-Plan (Public Health and Family Welfare Department)	2210-06-796-003-0102-4224- Education and Training	5.00	63

1	2	3	4	5
16	41-Tribal Area Sub-Plan (Public Health and Engineering Department)	2215-01-102-0702-2580-Rural Piped Water Supply Scheme	52.50	64
17	47-Technical Education and Skill Development	2230-03-003-0101-6472-Strengthening of I.T.I	3.14	63
18	47-Technical Education and Skill Development	2230-03-003-0701-6951-Development of Government Industrial Training Institute into excellent Institute	9.00	63
19	48-Narmada Valley Development	2402-102-0701-1580-Macro Management Scheme	12.00	64
20	64-Scheduled Castes Sub-Plan	2210-01-800-0103-6974-Sagar Medical College	4.51	63
21	66-Welfare of Backward Classes	2225-03-800-0101-5512-Construction of Boys Hostels Buildings at District Level	5.60	64
22	73-Medical Education Department	2210-01-110-0101-1353-Medical College and Attached Hospitals	10.97	63
23	73-Medical Education Department	2210-05-105-0101-4968-Medical College	4.64	63
Total			324.32	

(B) STATEMENT SHOWING PROVISION MORE THAN ₹ THREE CRORE UNDER 42- GRANT-IN-AID AND 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	30-Rural Development	4515-800-0101-5853-D.P.I.P. Scheme	5.00	42
2	30-Rural Development	4515-800-0701-6655- Grant in Madhya Pradesh Rural Road Development Authority	70.00	42
3	48-Narmada Valley Development	4701-80-001-0101-6617- Narmada Basin Project Company Ltd.	5.32	42
Total			80.32	

APPENDIX 2.18

**SUBSTANTIAL SAVINGS UNDER SCHEMES OF SELECTED GRANTS
(REFERENCE PARAGRAPH 2.6; PAGE 60)**

(₹ in crore)		
Sl. No.	Grant number and name of scheme	Saving (Percentage)
1	2	3
		2011-12
10-Forest		
1	2406-01-102-7680-Distribution of dividend to Joint Forest Management Committees	8.05 (21.76)
2	2406-01-102-0701-5317-Intensive Forest Management	4.13 (25.18)
3	2406-01-204-2901-Bamboos	7.53 (27.09)
4	2406-02-110-0701-1594-Development of National Park and Sanctuary Bandhavgarh, Kanha National Park and Tiger Project	110.56 (74.21)
5	2406-02-110-0701-6539-Development of National Park and Sanctuaries	3.54 (40.41)
6	2406-01-797-3885-Transfer to Forest Development Fund (Charged)	12.00 (100)
53-Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan		
7	18-Urban Administration and Development Department 2217-05-789-191-0103-6981-Jawahar Lal Nehru National Urban Renewal Mission	4.77 (23.28)
8	18-Urban Administration and Development Department 2217-80-789-191-0703-6931-Mid-Day Meal Programme	4.82 (21.75)
9	18-Urban Administration and Development Department 6217-60-789-800-1203-7905-Development of Basic Facilities in Municipal Corporations	10.20 (33.63)
Total		165.60

APPENDIX 2.19

**SUBSTANTIAL EXCESS UNDER SCHEMES OF SELECTED GRANTS
(REFERENCE PARAGRAPH 2.6; PAGE 60)**

(₹ in crore)

Sl. No.	Grant number and name of scheme	Excess (Percentage)
		2011-12
1	2	3
10-Forest		
1	2406-01-001-0101-2723-Strengthening of Administration	3.02 (33.97)
2	2406- 01-101-0101-5830-Grant to Eco Tourism Development Board	0.50 (50.00)
3	3054-04-337-4349-Construction of Roads and repairing of Roads and Bridges (13 th Finance Commission) .	0.40 (20.00)
Total		3.92

APPENDIX 2.20

**CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE
UNDER SCHEMES OF SELECTED GRANTS
(REFERENCE PARAGRAPH 2.6; PAGE 60)**

(₹ in crore)

Sl. No.	Description of Grants and schemes	Original	Supplementary	Expenditure	Saving (-)
1	2	3	4	5	6
10-Forest					
1	2406-02-110-2899-National Parks	45.01	9.85	50.86	4.00
2	2406-01-001-3555-Headquarters	23.71	8.66	29.27	3.10
3	2406-01-101-0812-Establishment of Executive Planning Organisation and Executive Forest Circles	575.44	53.24	591.96	36.72
Total		644.16	71.75	672.09	43.82

APPENDIX 3.1

**DEPARTMENT-WISE POSITION OF PENDING UTILISATION
CERTIFICATES UP TO MARCH 2012**

(REFERENCE PARAGRAPH 3.1; PAGE 63)

Sl. No	Name of Departments	Major Head	Number of Utilisation Certificates	Amount (₹ in crore)
1	2	3	4	5
1.	Revenue	2029	30	1.20
2.	Social Welfare	2235	388	660.37
3.	Urban Administration	3604	13056	10406.02
4.	Vidhan Sabha Secretariat	2011	24	1.29
5.	Public Relations	2220	19	1.50
6.	Rural Development	4515,2515, 2505,2501	6061	5984.63
7.	Co-operation	6425,2425	1764	264.65
8.	Irrigation	2702	1301	18.65
9.	Energy	2801,2810	1686	874.14
10.	Animal Husbandary	2403	1253	227.25
11.	Excise	2039	56	1.87
12.	Jail	2056	19	0.02
13.	Women and Child Development	2236	849	86.43
14.	Police	2055	190	1.91
15.	Religious Trusts & Endowments	2250	234	17.85
16.	Public Health Engineering	2215,6215	2454	27.46
17.	Industry	2851,2852	1410	445.22
18.	Law & Legislative Affairs	2014	67	1.53
19.	Housing and Environment	2217	989	2467.92
20.	Food And Civil Supplies	2408	1607	4429.71
21.	Public works Department(Housing)	2216	150	214.14
22.	Mining and Meteorology	2853	100	214.75
23.	Fisheries	2405	98	10.83
24.	Tourism	3452	40	65.22
25.	Agriculture	2401,4402	425	464.40
26.	Labour	2230	548	51.56
27.	General Administration	2075,2052	122	86.80
28.	Commercial Tax	2045	10	0.17
29.	Economics and Statistics	3454	241	58.04
30.	Institutional Finance	2047	4	0.02
31.	Science and Technology	3425	35	4.48
32.	Public Health and Family Welfare	2211	12	0.93
33.	Medical Services	2210	608	635.32
34.	SC, ST and Other Welfare Department	2225	424	389.10
35.	Education Department	2202,4202	3137	3188.67
36.	Sports and Youth welfare	2204	6	7.89
37.	Forest	2406	988	105.79
	Total	47 Major Heads	40405	31417.72

APPENDIX 3.2

**STATEMENT SHOWING STATUS OF ACCOUNTS OF THE AUTONOMOUS
BODIES
(REFERENCE PARAGRAPH 3.2; PAGE 64)**

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	Period of Delay in submission/non-submission of accounts (in Months)
1	2	3	4	5	6	7
1	M.P. Housing Board Bhopal	Up to 2006-07	2006-07	Up to 2006-07	2003-04	-
2	M.P. Khadi and Village Industries Board, Bhopal	Up to 2009-10	2007-08	2006-07	2004-05	2007-08 (45) 2008-09 (39) 2009-10 (27)
3	M.P. Human Right Commission, Bhopal	Entrustment vide act of Parliament	2010-11	2009-10	2008-09	2008-09 (15) 2009-10 (16) 2010-11 (09)
4	M.P. Building and Construction Workers Welfare Board, Bhopal	Entrustment vide act of Parliament (2003-04)	2003-04 to 2007-08	Nil	Nil	2003-04 to 2007-08 (84) From 2008-09 onward (36)
5	M.P. State Legal Service Authority, Jabalpur	Entrustment vide act of Parliament	Accounts not rendered since inception (1997-98)	-	-	168
6	District Legal Services Authority (DLSA) Jabalpur	-do-	Accounts not rendered since inception (1998-99)	-	-	156
7	DLSA, Badwani	-do-	Accounts not rendered since inception (2006-07)	-	-	60
8	DLSA, Harda	-do-	-do-	-	-	-do-
9	DLSA, Neemuch	-do-	-do-	-	-	-do-
10	DLSA, Sheopur	-do-	-do-	-	-	-do-
11	DLSA, Balaghat	-do-	Accounts not rendered since inception (1998-99)	-	-	156
12	DLSA, Betul	-do-	-do-	-	-	-do-

1	2	3	4	5	6	7
13	DLSA, Bhind	-do-	-do	-	-	-do-
14	DLSA, Bhopal	-do-	-do	-	-	-do-
15	DLSA, Chatarpur	-do-	-do	-	-	-do-
16	DLSA, Chindwara	-do-	-do	-	-	-do-
17	DLSA, Damoh	-do-	-do	-	-	-do-
18	DLSA, Datiya	-do-	-do	-	-	-do-
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, Hosangabad	-do-	-do	-	-	-do-
24	DLSA, Indore	-do-	-do	-	-	-do-
25	DLSA, Jhabua	-do-	-do	-	-	-do-
26	DLSA, Khandwa	-do-	-do	-	-	-do-
27	DLSA, Mandla	-do-	-do	-	-	-do-
28	DLSA, Mandsaur	-do-	-do	-	-	-do-
29	DLSA, Morena	-do-	-do	-	-	-do-
30	DLSA, Narsinghpur	-do-	-do	-	-	-do-
31	DLSA, Panna	-do-	-do	-	-	-do-
32	DLSA, Raisen	-do-	-do	-	-	-do-
33	DLSA, Rajgarh	-do-	-do	-	-	-do-
34	DLSA, Ratlam	-do-	-do	-	-	-do-
35	DLSA, Rewa	-do-	-do	-	-	-do-
36	DLSA, Sagar	-do-	-do	-	-	-do-
37	DLSA, Sehore	-do-	-do	-	-	-do-
38	DLSA, Seoni	-do-	-do	-	-	-do-
39	DLSA, Shahdol	-do-	-do	-	-	-do-
40	DLSA, Shajapur	-do-	-do	-	-	-do-
41	DLSA, Shivpuri	-do-	-do	-	-	-do-
42	DLSA, Sidhi	-do-	-do	-	-	-do-
43	DLSA, Tikamgarh	-do-	-do	-	-	-do-
44	DLSA, Ujjain	-do-	-do	-	-	-do-
45	DLSA, Vidisa	-do-	-do	-	-	-do-
46	DLSA, Mandleshwar	-do-	-do	-	-	-do-
47	DLSA, Satna	-do-	-do	-	-	-do-

1	2	3	4	5	6	7
48	DLSA, Katni	-do-	Accounts not rendered since inception (2002-03)	-	-	108

Period of delay taken from the due date of receipt of accounts i.e. 30th June of the ensuing Financial year till 30th June 2012.

APPENDIX 3.3

DEPARTMENT-WISE/DURATION-WISE BREAK-UP OF THE CASES OF MISAPPROPRIATION, DEFALCATION ETC.
(REFERENCE PARAGRAPH 3.3; PAGE 64)

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)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	15	16	15	16	15	16	15	16
1	2210-Medical & Public Health	4	21.09	1	4.44	6	26.35	1	3.08	15	15.21	21	11.41	48	81.58								
2	2211- Family Welfare	0	0.00	0	0.00	0	0.00	0	0.00	1	0.20	11	5.11	12	5.31								
3	2054- Treasury & Accounts	3	15.82	0	0.00	2	19.78	0	0.00	3	1.16	5	12.10	13	48.86								
4	2014- Admin & Justice	0	0.00	2	1.28	1	3.69	1	0.44	0	0.00	2	0.29	6	5.70								
5	2053-Distt. Administration	1	0.01	0	0.00	0	0.00	0	0.00	1	0.40	1	0.40	3	0.81								
6	2058- Stationery & Printing	0	0.00	0	0.00	0	0.00	1	0.67	0	0.00	0	0.00	1	0.67								
7	2055- Police	193	65.69	194	66.90	35	27.52	16	9.30	4	1.08	0	0.00	442	170.49								
8	2225- Welfare of SC/ST/OBC	0	0.00	0	0.00	4	1.78	16	10.21	6	6.53	12	2.54	38	21.06								
9	2235- Panchayat	0	0.00	0	0.00	1	4.04	1	0.14	1	0.10	2	2.83	5	7.11								
10	2235- Rehabilitation	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.19	1	0.19								
11	2235- Women & Child Welfare	0	0.00	1	1.31	0	0.00	2	1.20	2	1.06	0	0.00	5	3.57								
12	2403- Animal Husbandry	0	0.59	7	1.82	4	4.35	1	0.24	3	0.92	3	5.63	21	13.55								
13	2202- School Education	59	2699.81	25	37.35	8	4.40	15	8.79	21	12.98	34	14.68	162	2778.01								
14	2203- Tech. Education	12	16.62	5	9.41	0	0.00	0	0.00	0	0.00	0	0.00	17	26.03								
15	2204- Sport & Youth Services	1	0.45	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.45								
16	2505- Rural Employment	0	0.00	1	0.25	0	0.00	1	13.12	0	0.00	0	0.00	2	13.37								
17	2230- Labour & Employment	7	4.13	3	0.62	1	6.76	0	0.00	0	0.00	0	0.00	11	11.51								

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
18	2402- Soil & Water Conservation	0	0.00	2	0.95	0	0.00	0	0.00	0	0.00	2	0.47	4	1.42
19	2406-Forestry and Wild Life	163	392.33	225	244.34	398	366.59	365	153.39	636	127.33	509	95.40	2296	1379.38
20	2501- Special Programmes for Rural Development	2	43.56	1	1.33	3	1.54	2	2.99	2	0.35	1	0.02	11	49.79
21	2505- Rural Employment	1	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00
22	2515- Other Rural Development Programmes	3	1.47	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	3	1.47
23	2851- Village & Small Industries	2	0.80	0	0.00	1	2.75	0	0.00	0	0.00	1	0.07	4	3.62
24	2852- Industries	0	0.00	1	1.03	0	0.00	0	0.00	0	0.00	0	0.00	1	1.03
25	Water Resources Department	1	0.30	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.30
26	Public Works Department	1	0.08	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.08
27	Narmada Valley Development Department	1	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00
Total		457	3262.75	468	371.03	464	469.55	422	203.57	695	167.32	605	151.14	3111	4625.36

APPENDIX 3.4

**DEPARTMENT-WISE DETAILS OF CASES OF WRITE-OFF FOR 2011-12
(REFERENCE PARAGRAPH 3.3; PAGE 64 & 65)**

Sl. No.	Department	Authority sanctioning write off	Brief particulars	No. of cases	Amount (in ₹)
1	2	3	4	5	6
1	2210-Medical & Pub. Health	Joint Director, Gwalior	Theft of A D Forms in J A Hospital, Gwalior	1	19,960.00
2	2210-Medical & Pub. Health	Civil Surgeon, Mandsaur	Forgery by Sri K L Sharma in Civil Surgeon Office Mandsaur	1	35,326.00
3	2210-Medical & Pub. Health	CMHO Sehore	Theft of medicines and double withdrawal in 1989-90	1	27,022.00
4	2210-Medical & Pub. Health	Superintendent, Sultania Janana Hospital, Bhopal	Defalcation of Government money	1	6,642.96
5	2210-Medical & Pub. Health	Principal, Medical College, Jabalpur	Medicines found short in store	1	95,815.10
6	2055- Police	Director General, Police MP, Bhopal	Loss due to theft of wireless sets, accidents of vehicles etc.	19	5,68,401.00
7	2203- Tech. Education	Director, Technical Education, MP, Bhopal	Loss due to theft	1	46,700.00
8	2401- Crop Husbandry	Director Agriculture MP, Bhopal	Loss due to theft	1	31,671.44
9	2402-Soil & Water Conservation	Director Agriculture MP, Bhopal	Loss due to theft	1	40,487.00
10	2406-Forestry and Wild Life	Add. P.C.C.F. Finance and Budget M.P. Bhopal and Sr DAG	Due to non-recovery of loss	26	1,00,655.00
11	2425- Co-operation	Commissioner, Co-operation MP, Bhopal	Loss due to theft	2	1,11,774.00
Total				55	10,84,454.50

APPENDIX 3.5

**DEPARTMENT/CATEGORY-WISE DETAILS IN RESPECT OF CASES OF
LOSS TO GOVERNMENT DUE TO THEFT, MISAPPROPRIATION/LOSS OF
GOVERNMENT MATERIAL
(REFERENCE PARAGRAPH 3.3; PAGE 65)**

Sl. No.	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	8
1	2210- Medical & Public Health	21	16.68	27	64.90	48	81.58
2	2211- Family Welfare	0	0.00	12	5.31	12	5.31
3	2054- Treasury & Accounts	4	15.93	9	32.93	13	48.86
4	2014- Admin. & Justice	3	0.61	3	5.09	6	5.70
5	2053-Distt. Administration	1	0.39	2	0.42	3	0.81
6	2058- Stationary & Printing	0	0.00	1	0.67	1	0.67
7	2055- Police	20	32.93	422	137.56	442	170.49
8	2225- Welfare of SC/ST/OBC	3	0.11	35	20.95	38	21.06
9	2235- Panchayat	1	1.23	4	5.88	5	7.11
10	2235- Rehabilitation	0	0.00	1	0.19	1	0.19
11	2235- Women & Child Welfare	4	2.26	1	1.31	5	3.57
12	2403- Animal Husbandry	7	4.73	14	8.82	21	13.55
13	2202- School Education	76	83.30	86	2694.71	162	2778.01
14	2203- Tech. Education	10	10.47	7	15.56	17	26.03
15	2204- Sports & Youth Services	1	0.45	0	0.00	1	0.45
16	2505-Rural Employment	2	13.37	0	0.00	2	13.37
17	2230-Labour & Employment	9	4.51	2	7.00	11	11.51
18	2402- Soil & water Conservation	3	1.11	1	0.31	4	1.42
19	2406-Forestry and Wild Life	38	10.00	2258	1369.38	2296	1379.38
20	2501- Special Programmes for Rural Development	6	3.39	5	46.40	11	49.79
21	2505-Rural Employment	0	0.00	1	0.00	1	0.00
22	2515- Other Rural Development Programmes	1	1.25	2	0.22	3	1.47

1	2	3	4	5	6	7	8
23	2851-Villages & Small Industries	1	0.20	3	3.42	4	3.62
24	2852- Industries	0	0.00	1	1.03	1	1.03
25	Water Resources Department	1	0.30	0	0.00	1	0.30
26	Public Works Department	1	0.08	0	0.00	1	0.08
27	Narmada Valley Development Department	1	0.00	0	0.00	1	0.00
Total		214	203.30	2897	4422.06	3111	4625.36

APPENDIX 3.6

**PENDING DCC BILLS FOR THE YEARS UP TO 2011-12
(REFERENCE PARAGRAPH 3.4.1; PAGE 66)**

(₹ in crore)			
Sl. No.	Department	Number of AC Bills	Amount
1	2	3	4
1	State Protocol Officer, Bhopal	19	7.59**
2	Commissioner, Public Education, Bhopal	08	4.05*
3	Deputy Director, N.C.C., Bhopal	78	0.40
4	Director, Backward Classes, Bhopal	37	0.37
5	Director, Agriculture Department, Bhopal	529	6.46
6	Soil Conservation Officer	199	0.63
Total		870	19.50

* 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 records by investigating agency in an embezzlement case