
APPENDICES

APPENDIX 1.1
STATE PROFILE (MADHYA PRADESH)
(REFERENCE: PARAGRAPH PROFILE OF STATE AND 1.7.2; PAGE 1, 29)

A		General Data*		Figures	
Sl.No	Particulars		Figures		
1	Area		3,08,245 sq km		
2	Population				
	a.	As per 2001 Census	6.03 crore		
	b.	As per 2011 Census	7.26 crore		
3	a.	Density of Population (2001 Census) (All India Density = 325 persons per sq.km)	196 persons per sq km		
	b.	Density of Population (2011 Census) (All India Density = 382 persons per sq.km)	236 persons per sq km		
4	Population below poverty line (All India Average = 21.92%)		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 = 74.04%)	70.63 per cent		
6	Infant mortality (per 1000 live births) (All India Average = 40 per 1000 live births)		67		
7	Life Expectancy at birth** (All India Average = 65.8 years)		58 years		
8	Gini Coefficient***				
	a.	Rural (All India=0.29)	0.29		
	b.	Urban (All India=0.38)	0.36		
9	Gross State Domestic Product (GSDP) 2013-14 at current price		₹ 4,50,900 crore		
10	Per Capita GSDP CAGR (2004-05 to 2013-14)	Madhya Pradesh	14.93 per cent		
		General Category States	14.88 per cent		
11	GSDP CAGR (2004-05 to 2013-14)	Madhya Pradesh	16.63 per cent		
		General Category States	15.49 per cent		
12	Population Growth (2004-05 to 2013-14)	Madhya Pradesh	16.12 per cent		
		General Category States	12.94 per cent		
B		Financial Data			
		Particulars	Figures (in per cent)		
		CAGR	2004-05 to 2012-13		2004-05 to 2013-14
			General Category States	Madhya Pradesh	Madhya Pradesh
a.	of Revenue Receipt	16.93	15.18	16.11	
b.	of Own Tax Revenue	16.42	16.44	17.64	
c.	of Non Tax Revenue	12.49	5.13	6.26	
d.	of Total Expenditure	15.37	13.15	14.04	
e.	of Capital Expenditure	17.01	9.89	9.07	
f.	of Revenue Expenditure on Education	17.44	17.50	20.52	
g.	of Revenue Expenditure on Health	16.50	15.49	16.11	
h.	of Salary and Wages	14.73	11.18	12.87	
i.	of Pension	18.34	15.71	18.07	

Source: Financial data is based on Finance Accounts

* General data: BPL (Planning Commission & NSSO data, 61st round).

** Life Expectancy at birth (Office of the Registrar General of India, Ministry of Home Affairs), Economic survey indicators for 2010-11 as shown in Economic survey of 2012-13.

*** 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, Planning Commission data for 2009-10.

Note: All India average of General States has been calculated on the basis of figures provided by 16 General Category States (excluding Delhi, Goa and Puducherry).

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

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

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

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

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

Layout of Finance Accounts 2013-14

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

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

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

**STATEMENT SHOWING APPORTIONMENT OF ASSETS AND LIABILITIES OF
THE ERSTWHILE STATE OF MADHYA PRADESH AS ON 31 MARCH 2014
BETWEEN SUCCESSOR STATES OF MADHYA PRADESH AND
CHHATTISGARH
(REFERENCE: PARAGRAPH 1.1; PAGE 2)**

(₹ in crore)

Items	Balance as on 31 October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements Nos.
		Madhya Pradesh	Chhattisgarh		
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	45.49	11.55	102.47	17 and 18
4.Suspense and Miscellaneous Balances	39.58	25.46	5.93	8.18	18
II-Assets-					
1.Gross Capital Outlay	15760.57	4993.86	1499.12	8788.75	5 and 13
2.Loans and Advances	2883.18	559.83	135.91	2186.26	7 and 16
3.Guarantees	9709.60	--	--	1185.46	9

Note: Please see Finance Accounts for further details

APPENDIX 1.3

PART-A

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

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

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

Trends in Gross State Domestic Product (GSDP)

	2009-10	2010-11	2011-12	2012-13	2013-14
Gross State Domestic Product (₹ in crore)	227557	263396	311670	372171	450900
Growth rate of GSDP* (in per cent)	15.35	15.75	18.33	19.41	21.15

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

* GSDP estimates for the period 2009-10 to 2012-13 are revised, therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2009-10 to 2012-13 indicated in earlier Reports have also been revised.

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

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

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

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

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 2013-14. The actuals for 2011-12, RE for 2012-13 and BE for 2013-14 for select indicators are presented in MTFPS (*Appendix 1.3 Part-C*).

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

DEFINITIONS OF SELECTED TERMS USED IN ASSESSING THE TRENDS AND PATTERN OF FISCAL AGGREGATES

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
Sufficiency of Non-debt receipts (Resource Gap)	Incremental Non-debt Receipts - (Incremental Primary Expenditure + Incremental Interest Payment)

APPENDIX 1.3 (CONCLUDED)
PART-C
TREND IN SELECT FISCAL INDICATORS
(REFERENCE: PARAGRAPH 1.1 AND 1.1.2; Page 2, 4)

(₹ in crore)

Sl. No.	Fiscal Indicators	2011-12 Account	Previous Year	Current Year	Percentage change in previous year over 2011-12	Percentage change in current year over previous year
			2012-13 R.E.	2013-14 B.E.		
1	2	3	4	5	6	7
1	Revenue Receipts (2+3+4)	62604.08	71728.51	79603.47	14.57	10.98
2	Tax Revenue (2.1+2.2)	45192.58	51110.31	57075.29	13.09	11.67
2.1	State Tax	26973.44	29570.68	33381.68	9.63	12.89
2.2	Share in Central Taxes	18219.14	21539.63	23693.61	18.23	10.00
3	Non-Tax Revenue	7482.73	7516.55	7583.39	0.45	0.89
4	Grants-in-aid from Central Government	9928.77	13101.65	14944.79	31.96	14.07
5	Capital Receipts (6+7+8)	18309.52	9643.59	12415.63	-47.33	28.74
6	Recovery of loans and advances	9147.86	98.63	124.86	-98.92	26.59
7	Net public debt	3600.46	7993.46	11841.07	122.01	48.13
8	Net Receipts from Public Account	5561.20	1551.50	449.70	-72.10	-71.02
9	Total Receipts (1+5)	80913.60	81372.10	92019.10	0.57	13.08
10	Revenue Expenditure (10.1+10.2)	52693.71	65308.39	74388.64	23.94	13.90
10.1	Non-Plan Revenue Expenditure	36677.17	44840.54	50826.95	22.26	13.35
10.2	Plan Revenue Expenditure	16016.54	20467.85	23561.69	27.79	15.12
10.3	Revenue Expenditure Of which					
10.3.1	Interest payments	5299.77	5950.54	6518.52	12.28	9.55
10.3.2	Subsidies	19488.54	25684.75	27775.56	31.79	8.14
10.3.3	Wages & Salaries	14331.99	18148.97	21830.59	26.63	20.29
10.3.4	Pension Payments	4388.91	5325.85	6530.85	21.35	22.63
11	Capital Expenditure (11.1+11.2)	9055.16	11079.42	11113.62	22.35	0.31
11.1	Non-Plan Capital Expenditure	32.29	51.30	78.89	58.87	53.78
11.2	Plan Capital Expenditure	9022.87	11028.12	11034.73	22.22	0.06
12	Loans and Advances (12.1+12.2)	15864.25	5874.83	6444.60	-62.97	9.70
12.1	Non- Plan Loans and Advances	14635.00	3829.95	3432.85	-73.83	-10.37
12.2	Plan Loans and Advances	1229.25	2044.88	3011.75	66.35	47.28
13	Total Expenditure (13.1+13.2)	77613.12	82262.64	91946.86	5.99	11.77
13.1	Non-Plan Expenditure (10.1+11.1+12.1)	51344.46	48721.79	54338.69	-5.11	11.53
13.2	Plan Expenditure (10.2+11.2+12.2)	26268.66	33540.85	37608.17	27.68	12.13
14	Revenue Surplus (1-10)	9910.37	6420.12	5214.83	-35.22	-18.77
15	Fiscal Deficit (1+6-13)	5861.18	10435.50	12218.53	78.04	17.09
16	Primary Deficit [1+6-(13-10.3.1)]	561.41	4484.96	5700.01	698.87	27.09

APPENDIX 1.4
TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES
(REFERENCE: PARAGRAPHS 1.1, 1.3, 1.9.2 AND 1.10.4; PAGE 2, 10, 33, 37)
(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A. Receipts					
1. Revenue Receipts	41395(40)	51854(41)	62604(41)	70427(43)	75749(41)
(i) Tax Revenue	17273(42)	21419(41)	26973(43)	30582(43)	33552(44)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc	7724 (45)	10257(48)	12517(46)	14856(49)	16650(50)
State Excise	2952 (17)	3603(17)	4317(16)	5078(17)	5907(18)
Taxes on Vehicles	919 (5)	1198(6)	1357(5)	1531(5)	1599(5)
Stamps and Registration fees	1783 (10)	2514(12)	3284(12)	3944(13)	3400(10)
Land Revenue	180 (1)	361(2)	279(1)	444(1)	366(1)
Taxes on Goods and Passengers	1333 (8)	1746(8)	2047(8)	2395(8)	2579(8)
Other Taxes	2382 (14)	1740(8)	3172(12)	2334(8)	3051(9)
(ii) Non-Tax Revenue	6382 (15)	5720(11)	7483(12)	7000(10)	7705(10)
(iii) State's share of Union taxes and duties	11077(27)	15638(30)	18219(29)	20805(30)	22715(30)
(iv) Grants-in-Aid from Government of India	6663 (16)	9077(18)	9929(16)	12040(17)	11777(16)
2. Miscellaneous Capital Receipts	22	367	23	31	36
2A. Inter-State settlement	3	2	3	9	2
3. Recoveries of Loans and Advances	23	34	9123	33	93
4. Total Revenue and Non- debt capital receipts (1+2+2A+3)	41443	52257	71753	70500	75880
5. Public Debt Receipts	8603(8)	7458(6)	6750(4)	8791(5)	9541(5)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7258 (84)	6363(85)	5718(85)	7234(82)	8328(87)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	1345 (16)	1095(15)	1032(15)	1557(18)	1212(13)
6. Total Receipts in the Consolidated Fund (4+5)	50046	59715	78503	79291	85421
7. Contingency Fund Receipts	--	--	100	--	--
8. Public Account Receipts	52353(51)	65675(52)	76315(49)	86248(52)	94811(53)
9. Total Receipts of the State (6+7+8)	102399	125390	154918	165539	180232
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	35897(75)	45012(78)	52694(68)	62968(79)	69870(81)
Plan	9838 (27)	12911(29)	16017(30)	18349(29)	19427(28)
Non- Plan	26059(73)	32101(71)	36677(70)	44619(71)	50443(72)
General Services (including interest payments)	12014(34)	14647(33)	16229(31)	17705(28)	20591(29)
Social Services	12962 (36)	17345(39)	20297(38)	24375(39)	27768(40)
Economic Services	8371 (23)	10084(22)	12965(25)	16823(27)	16972(24)
Grants-in-Aid and Contributions	2550 (7)	2935(7)	3203(6)	4065(6)	4539(7)
11. Capital Expenditure	7925 (17)	8800(15)	9055(12)	11567(14)	10813(13)
Plan	7864 (99)	8657(98)	9023(100)	11543(100)	10770(100)
Non- Plan	61 (1)	143(2)	32(0)	24(0)	43(0)
General Services	119 (1)	179(2)	167(2)	205(2)	197(2)
Social Services	1178 (15)	1532(17)	1599(18)	1621(14)	1899(17)
Economic Services	6628 (84)	7089(81)	7289(80)	9741(84)	8717(81)

	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
12. Disbursement of Loans and Advances	3817 (8)	3715(6)	15760(20)	5378(7)	5077(6)
13. Inter-state settlement	3	2	4	7	2
14. Total (10+11+12+13)	47642	57529	77513	79920	85762
15. Repayments of Public Debt	2394	2529	3150	3584	4005
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1938	2012	2520	2936	3243
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	456	517	630	648	762
16. Appropriation to Contingency Fund	--	--	100	--	--
17. Total disbursement out of Consolidated Fund (14+15+16)	50036	60058	80763	83504	89767
18. Contingency Fund disbursements	--	--	--	--	--
19. Public Account disbursements	50872	62344	73279	82736	93064
20. Total disbursement by the State (17+18+19)	100908	122402	154042	166240	182831
Part C. Deficits					
21. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	5498	6842	9910	7459	5879
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-14)	-6199	-5272	-5760	-9420	-9882
23. Primary Deficit(-)/Surplus(+) (22+24)	-1745	-223	-460	-3846	-3491
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	4454	5049	5300	5574	6391
25. Financial Assistance to local bodies etc.	1434	9117	10830	13487	14953
26. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	--	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
27. Interest on Ways and Means Advances/ Overdraft	--	--	--	--	--
28 Gross State Domestic Product (GSDP) ¹	227557	263396	311670	372171	450900
29 Outstanding Fiscal liabilities (year end)	67853	75504	81757	90168	96826
30. Outstanding guarantees (year end) (including interest)	1630	5111	5605	7720	9978
31. Maximum amount guaranteed (year end)	11823	8439	11108	14752	21472
32. Number of incomplete projects	NA	NA	45	55	201 ²
33. Capital blocked in incomplete projects	NA	NA	9356	2413	34465 ²
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP (per cent)	7.59	8.13	8.65	8.22	7.44
Own Non-Tax Revenue/GSDP (per cent)	2.80	2.17	2.40	1.88	1.71
Central Transfers ³ /GSDP (per cent)	7.80	9.38	9.03	8.83	7.65
Revenue Buoyancy with reference to State's own taxes	0.87	1.05	0.80	0.93	0.78

NA: Not Available

¹ Revised GSDP figures as communicated by the Government adopted.

² Information made available by the Accountant General (E&RSA), Madhya Pradesh, Bhopal.

³ Central Transfers comprising of Share of Union Taxes/Duties and Grants from GoI.

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
II Expenditure Management					
Total Expenditure/GSDP (<i>per cent</i>)	20.94	21.84	24.87	21.47	19.02
Total Expenditure/Revenue Receipts (<i>per cent</i>)	115.09	110.94	123.81	113.48	113.22
Revenue Expenditure/Total Expenditure (<i>per cent</i>)	75.35	78.24	67.98	78.79	81.47
Expenditure on General Services/Total Expenditure (<i>per cent</i>)	25.56	25.81	21.16	22.47	24.24
Expenditure on Social Services/Total Expenditure (<i>per cent</i>)	30.10	33.14	28.43	32.69	34.67
Expenditure on Economic Services/Total Expenditure (<i>per cent</i>)	38.98	35.93	46.28	39.75	35.79
Capital Expenditure/Total Expenditure (<i>per cent</i>)	16.63	15.30	11.68	14.47	12.61
Capital Expenditure on Social and Economic Services/Total Expenditure (<i>per cent</i>)	16.38	14.99	11.47	14.22	12.37
III Management of Fiscal Imbalances					
Revenue Deficit(-)/Surplus(+)/GSDP (<i>per cent</i>)	+2.42	+2.60	+3.18	+2.00	+1.30
Fiscal Deficit(-)/GSDP (<i>per cent</i>)	-2.72	-2.00	-1.85	-2.53	-2.19
Primary Deficit(-)/Surplus(+)/GSDP (<i>per cent</i>)	-0.77	-0.08	-0.15	-1.03	-0.77
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (<i>per cent</i>)	13.82	15.17	15.21	15.42	14.08
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (<i>per cent</i>)	29.82	28.67	26.23	24.23	21.47
Fiscal Liabilities/RR (<i>per cent</i>)	163.92	145.61	130.59	128.03	127.82
Primary Deficit <i>vis-a-vis</i> Quantum Spread	(+)2117	(+)8333	(+)10390	(+)4632	(+)9412
Debt Redemption (Principal +Interest)/ Total Debt Receipts (Ratio)	0.84	0.87	0.95	0.86	0.98
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore and <i>per cent</i> in bracket)	49.75 (0.43)	32.20 (0.26)	37.98 (0.29)	18.38 (0.13)	378.72 (2.48)
Balance from Current Revenue (₹ in crore)	10206	12313	18112	14101	17069
Financial Assets/Liabilities	0.91	0.82	0.72	0.67	0.63

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

Explanatory Notes for Appendices 1.4 and 1.5

- The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis the deficit on Government account as shown in **Appendix 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.
- At the close of March 2014 accounts, there remained a difference of ₹ 39.25 crore (Debit) between the figures of ₹ 173.22 crore (Debit) reflected in accounts and those intimated by RBI ₹ 133.97 crore (Credit) under "Deposits with Reserve Bank". After close of April 2014 accounts, the net difference to be reconciled was ₹ 49.29 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.
- NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.

APPENDIX 1.5
PART-A
ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2013-14
(REFERENCE: PARAGRAPH 1.1.1; PAGE 2)

(₹ in crore)

Receipts				Disbursements				
2012-13		2013-14		2012-13	2013-14			
Total		Total	Total	Total	Non-plan	Plan	Total	
Section-A: Revenue								
70427.28	I	Revenue Receipts	75749.24	62968.53	Revenue Expenditure	50443.49	19426.27	69869.76
30581.70		- Tax Revenue	33552.16	17705.14	General Services	20479.36	111.57	20590.93
				24375.47	Social Services	15465.83	12302.38	27768.21
7000.22		- Non-Tax Revenue	7704.99	10896.42	-Education, Sports, Art and Culture	10138.64	3558.49	13697.13
				3128.22	-Health and Family Welfare	2320.52	963.08	3283.60
20805.16		-State's Share of Union Taxes	22715.27	2741.49	-Water Supply, Sanitation Housing and Urban Development	923.33	1918.12	2841.45
332.93		-Non Plan Grants	3540.25	149.25	- Information and Broadcasting	164.54	10.96	175.50
				2277.93	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	330.88	2085.10	2415.98
7099.43		-Grants for State Plan Schemes	5535.77	189.72	-Labour and Labour Welfare	164.37	57.26	221.63
				4901.77	-Social Welfare and Nutrition	1308.78	3709.37	5018.15
4607.84		-Grants for Central and Centrally Sponsored Plan Schemes	2700.80	90.67	-Others	114.77	Nil	114.77
				16823.35	Economic Services	10720.64	6250.69	16971.33
				6021.08	-Agriculture and Allied Activities	3811.56	2402.39	6213.95
				3740.28	-Rural Development	1124.11	2281.45	3405.56
				720.12	-Irrigation and Flood Control	552.23	230.74	782.97
				2799.61	-Energy	2745.90	594.57	3340.47
				2060.57	-Industries and Minerals	994.63	474.68	1469.31
				1277.81	-Transport	1411.58	0.63	1412.21
				63.33	-Science, Technology and Environment	6.63	113.98	120.61
				140.55	-General Economic Services	74.00	152.25	226.25
				4064.57	Grants-in-aid and Contributions	3777.66	761.63	4539.29
	II	Revenue Deficit carried over to Section B		7458.75	Revenue Surplus carried over to Section B			5879.48
70427.28		Total	75749.24	70427.28	Total			75749.24

Section B							
Receipts				Disbursements			
2012-13		2013-14		2012-13	2013-14		
Total		Total	Total	Total	Non-plan	Plan	Total
7775.88	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	7074.81	--	Opening Overdraft from RBI		
31.45	IV	Miscellaneous Capital Receipts	35.98	11566.89	Capital Outlay	42.56	10769.96
				204.89	General Services	27.61	168.70
				1620.99	Social Services	4.95	1894.35
				147.02	-Education, Sports, Art and Culture	--	131.60
				176.80	-Health and Family Welfare	1.94	164.07
				827.32	-Water Supply, Sanitation, Housing and Urban Development	--	925.13
				--	-Information and Broadcasting	--	--
				440.60	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	343.38
				8.45	-Social Welfare and Nutrition	3.01	324.98
				20.80	-Other Social Services	--	5.19
				9741.01	Economic Services	10.00	8706.91
				345.60	-Agriculture and Allied Activities	--	186.52
				1451.76	-Rural Development	--	702.69
				4268.95	-Irrigation and Flood control	--	4537.31
				1226.49	-Energy	--	631.64
				213.47	-Industries and Minerals	10.00	184.92
				2115.75	-Transport		2382.55
				29.00	-Science, Technology and Environment	--	22.65
				89.99	-General Economic Services	--	58.63
32.53	V	Recoveries of Loans and Advances	93.22	5378.25	Loans and Advances disbursed	2906.33	2171.19
				4557.27	-For Power Projects	2878.64	1472.72
				310.33	-For Agriculture and Allied Activities	--	--
				336.08	-For Industries and Minerals	--	--
0.17		-From Government Servants	0.13	0.01	-To Government Servants	--	--
32.36		-From Others	93.09	174.56	-To Others	27.69	698.47

Section B								
Receipts				Disbursements				
2012-13		2013-14		2012-13	2013-14			
Total			Total	Total		Non-plan	Plan	Total
9.14	VI	Inter-State Settlement	2.44	7.02	Inter- State Settlement	--	--	2.36
7458.75	VII	Revenue Surplus brought down	5879.48	--	Revenue Deficit brought down	--	--	--
8791.16	VIII	Public Debt Receipt	9540.82	3583.94	Repayment of Public Debt	--	--	4004.65
7233.85		-Internal Debt other than Ways and Means Advances and Overdraft	8328.38	2935.53	-Internal Debt other than Ways and Means Advances and Overdraft	--	--	3242.63
-		Net transactions under Ways and Means Advances			-Net transactions under Ways and Means Advances			
-		Net transactions under Overdraft						
1557.31		-Loans and Advances from Central Government	1212.44	648.41	-Repayment of Loans and Advances to Central Government			762.02
--	IX	Appropriation to the Contingency Fund			-Appropriation to the Contingency Fund			Nil
--	X	Amount transferred to Contingency Fund			-Expenditure from Contingency Fund			Nil
86247.57	XI	Public Account Receipts	94811.32	82735.57	Public Account Disbursements			93063.99
2319.03		-Small Savings and Provident Funds	2784.03	1481.96	-Small Savings and Provident Funds			1836.27
2441.27		-Reserve Funds	1612.01	421.48	-Reserve Funds			640.74
59818.65		-Suspense and Miscellaneous	64444.26	59911.79	-Suspense and Miscellaneous			64412.85
15167.15		-Remittances	15602.17	14766.89	-Remittances			15316.54
6501.47		-Deposits and Advances	10368.85	6153.45	-Deposits and Advances			10857.59

Section B								
Receipts				Disbursements				
2012-13		2013-14		2012-13	2013-14			
Total			Total	Total		Non-plan	Plan	Total
	-- XII	Closing Overdraft from Reserve Bank of India		7074.81	Cash Balance at the end of the year			4477.03
					--Cash in Treasuries and Local Remittances			
				(-)262.75	-Deposits with Reserve Bank			173.22 ⁴
				133.05	-Departmental Cash Balance including Permanent Advances			3.40
				7204.51	-Cash Balance Investment and Investment of Earmarked Funds			4300.41
180773.76		Total	193187.31	180773.76	Total			193187.31

⁴ At the close of March 2014 accounts, there remained a difference of ₹ 39.25 crore (Debit) between the figures of ₹ 173.22 crore (Debit) reflected in accounts and those intimated by RBI ₹ 133.97 crore (Credit) under "Deposits with Reserve Bank". After close of April 2014 accounts, the net difference to be reconciled was ₹ 49.29 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

APPENDIX 1.5 (CONCLUDED)
PART-B
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF MADHYA
PRADESH AS ON 31 MARCH 2014
(REFERENCE: PARAGRAPH 1.9.1; PAGE 33)

(₹ in crore)

As on 31.03.2013	Liabilities	As on 31.03.2014
54309.33	Internal Debt -	59395.09
31406.58	Market Loans bearing interest	34978.40
0.43	Market Loans not bearing interest	0.39
94.37	Loans from Life Insurance Corporation of India	83.61
6001.52	Loans from other Institutions	6256.85
16806.00	Special Securities issued to NSS Fund of Central Government	18075.84
Nil	Ways and Means Advances (including interest paid)	Nil
Nil	Overdrafts from Reserve Bank of India	Nil
12267.81	Loans and Advances from Central Government -	12718.23
1.88	Pre 1984-85 Loans	1.88
50.17	Non-Plan Loans	46.49
12215.76	Loans for State Plan Schemes	12669.86
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
200.00	Contingency Fund	200.00
10752.33	Small Savings Provident Funds etc.	11698.46
7649.77	Deposits	7160.15
5587.16	Reserve Funds	6255.19
87.81	Suspense and Miscellaneous balances	119.87
1080.65	Remittance Balance	1366.27
91934.86	Total	98913.26
	Assets	
88452.66	Gross Capital Outlay on Fixed Assets -	99229.20
14656.50	Investments in shares of Companies, Corporations etc.	15275.10
73796.16	Other Capital Outlay	83954.10
27088.10	Loans and Advances -	32072.34
21917.11	Loans for Power Projects	26268.48
5142.12	Other Development Loans	5775.05
28.87	Loans to Government servants and Miscellaneous loans	28.81
12.49	Advances	11.61

(₹ in crore)

As on 31.03.2013	Assets	As on 31.03.2014
--	Remittance Balances	--
7074.81	Cash -	4477.03
--	Cash in Treasuries and Local Remittances	--
(-)262.75	Deposits with Reserve Bank	173.22 ⁵
133.05	Departmental Cash Balance including Permanent Advances	3.40
6806.45	Cash Balance Investments	3899.14
398.06	Reserve Fund Investments	401.27
-30693.20	Deficit on Government Account -	-36876.92
-7458.75	(i) Less Revenue Surplus of the current year	-5879.48
-2.14	(a) Inter-State Settlement	-0.07
14.89	(b) Amount closed to Government account	0.65
-1.04	(c) Proforma adjustment during the year	-304.82
--	(d) Contingency Fund	--
-23246.16	Accumulated deficit at the beginning of the year	-30693.20
91934.86	Total	98913.26

⁵ At the close of March 2014 accounts, there remained a difference of ₹39.25 crore (Debit) between the figures of ₹173.22 crore (Debit) reflected in accounts and those intimated by RBI ₹133.97 crore (Credit) under "Deposits with Reserve Bank". After close of April 2014 accounts, the net difference to be reconciled was ₹49.29 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

APPENDIX 1.6

**DETAILS OF SAVINGS UNDER CATEGORY-2 OF SPORTS AND YOUTH
WELFARE DEPARTMENT AND TRIBAL WELFARE DEPARTMENT
(REFERENCE: PARAGRAPH 1.1.4; PAGE 6)**

(₹ in crore)

S.No.	No. & Name of schemes	Total provision	Total expenditure	Savings	Percentage of savings with provision
Sports and Youth Welfare Department					
1	5159-Establishment of Sports Academy	13.40	11.19	2.21	16.49
2	6725-Establishment of Feeder centre (Teerandazi)	2.96	1.59	1.37	46.28
3	7265-Olympic 2020	2.21	0.17	2.04	92.31
Tribal Welfare Department					
4	2773-Primary School pay allowance	381.39	355.39	26.00	6.82
5	364-Adarsh Higher Secondary school pay allowance	5.80	4.67	1.13	19.48
6	581-Higher Secondary School pay allowance	131.25	112.73	18.52	14.11
7	5216- High School pay allowance	27.95	26.08	1.87	6.69
8	494-Ashram Shala pay allowance	40.19	37.04	3.15	7.84
9	1398- Hostel pay allowance	49.97	43.52	6.45	12.91
10	2676 -Post matric scholarship	47.59	37.00	10.59	22.25
11	8832- Strengthening of ashram hostel	22.47	20.26	2.21	9.84
12	7851-Employment oriented professional training scheme for youth	5.10	1.07	4.03	79.02
13	5204-Upgradation in dexterity of SC/ST students	16.28	12.54	3.74	22.97
14	8799-Construction of hostel	19.48	9.84	9.64	49.49
15	8828-Construction of Asharam Shala Bhawan	21.20	8.90	12.30	58.02
16	1392-Scholarship and other benefits	18.92	0.80	18.12	95.77
17	2949-Supply of uniform	9.47	7.43	2.04	21.54
18	8805-Scholarship to students of primary level	13.84	1.74	12.10	87.43
19	495-Asharam and schools	29.02	23.64	5.38	18.54
20	6175-State Scholarship	7.92	0.20	7.72	97.47
21	9416-Grant to urban bodies for primary education	164.24	153.86	10.38	6.32

(Source: Information given by concerned department)

APPENDIX 1.7
DETAILS OF SUBSIDIES PAYMENT DURING 2012-13 AND 2013-14
(REFERENCE: PARAGRAPH 1.6.4.4; PAGE 24)

(₹ in crore)

Sl. No.	Department	Description and Head of Account	2012-13			2013-14		
			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	--	6.75	6.75	-	13.00	13.00
2	Ayush	2210-Medical and Public Health	0.02	--	0.02	0.02	--	0.02
3	Bio-Diversity and Bio-Technology	3425-Other Scientific Research	--	0.54	0.54	--	0.70	0.70
4	Commerce, Industries and Employment	2230-Labour and Employment	2.06	--	2.06	1.47	--	1.47
5	Commerce, Industries and Employment	2851-Village and Small Industries	--	40.10	40.10	--	57.26	57.26
6	Commerce, Industries and Employment	2852-Industries	0.31	102.26	102.57	--	227.03	227.03
7	Co-operation	2425-Co-operation	--	250.82	250.82	--	247.87	247.87
8	Culture	2205-Art and Culture	--	0.02	0.02	--	0.01	0.01
9	Energy	2801-Power	2440.90	232.00	2672.90	2744.52	296.83	3041.35
10	Farmers Welfare and Agriculture Development	2401-Crop Husbandry	--	275.75	275.75	--	369.95	369.95
11	Finance	2052-Secretariat General Services	--	--	--	--	--	--
12	Fisheries	2405-Fisheries	0.10	5.31	5.41	--	5.52	5.52
13	Food and Civil Supplies	2408-Food Storage and Warehousing	1470.22	22.80	1493.02	1579.73	15.00	1594.73
14	Forest	2406-Forestry and Wild Life	0.06	--	0.06	--	--	--
15	General Administration	2012-President, Vice-President/ Governor, Administrator of Union Territories	0.26	--	0.26	0.38	--	0.38
16	General Administration	2013-Council of Ministers	60.73	--	60.73	70.22	--	70.22
17	General Administration	2235-Social Security and Welfare	1.89	--	1.89	1.54	--	1.54
18	Higher Education	2202-General Education	--	4.54	4.54	--	4.09	4.09
19	Home	2235-Social Security and Welfare	--	--	--	--	--	--
20	Home	2055-Police	0.60	--	0.60	1.08	--	1.08
21	Horticulture and food Processing	2401-Crop Husbandry	--	21.71	21.71	--	36.13	36.13

1	2	3	4	5	6	7	8	9
22	Information Technology	3425-Other Scientific Research	--	10.98	10.98	--	46.55	46.55
23	Man power Planning	2203-Technical Education	--	5.19	5.19	--	9.26	9.26
24	Man power Planning	2230-Labour and Employment	--	0.44	0.44	Negligible	0.43	0.43
25	New and Renewal Energy	2810-Non-Conventional Sources of Energy	--	16.15	16.15	--	34.89	34.89
26	Planning Economics and Statistics	2515-Other Rural Development Programmes	18.47	--	18.47	18.46	--	18.46
27	Public Health and Family Welfare	2210-Medical and Public health	77.87	--	77.87	65.99	--	65.99
28	Public Relation	2220-Information and Publicity	1.00	--	1.00	0.58	--	0.58
29	Religious Trust and Endowment	2250-Other Social Service	59.50	--	59.50	71.96	--	71.96
30	Revenue	2245-Relief on account of Natural Calamity	14.00	--	14.00	9.77	--	9.77
31	Rural Development	2216-Housing	--	71.49	71.49	--	30.40	30.40
32	Schedule Tribes Welfare	2202-General Education	--	--	--	--	--	--
33	Schedule Tribes Welfare	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	3.30	3.30	--	10.14	10.14
34	Schedule Caste Welfare	2202-General Education	--	--	--	--	--	--
35	Schedule Caste Welfare	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	17.33	17.33	--	31.67	31.67
36	School Education	2202-General Education	--	283.39	283.39	--	296.34	296.34
37	Science And Technology	3425-Other Scientific Research	--	7.95	7.95	--	8.79	8.79
38	Social Justice	2052-Secretariat General Services	--	20.29	20.29	--	15.99	15.99
39	Social Justice	2235-Social Security and Welfare	--	78.96	78.96	--	89.56	89.56
40	Sports and Youth Services	2204-Sports and Youth Services	0.22	25.59	25.81	0.15	49.44	49.59
41	Urban Administration and Development	2217-Urban Development	--	10.10	10.10	--	25.10	25.10

1	2	3	4	5	6	7	8	9
42	Urban Administration and Development	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	--	--	--	30.00	--	30.00
43	Village Industries	2851-Village and Small Industries	--	20.24	20.24	--	31.12	31.12
44	Welfare Of Backward Class And Minorities	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	0.10	0.10	--	0.27	0.27
45	Women and Child Welfare	2235-Social Security and Welfare	--	15.10	15.10	--	18.00	18.00
Total			4148.21	1549.20	5697.41	4595.87	1971.34	6567.21

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

(REFERENCE: PARAGRAPH 1.6.6.1; PAGE 25)

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

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

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

APPENDIX 1.9

FINANCIAL POSITION OF STATUTORY CORPORATIONS/GOVERNMENT COMPANIES RUNNING IN LOSS AS ON 31 MARCH 2014 FOR THE LATEST YEAR FOR WHICH ACCOUNTS WERE FINALISED

(REFERENCE: PARAGRAPH 1.8.1; PAGE 30)

(₹ in crore)

Sl. No.	Name of the Companies/ Corporations	Years up to which accounts furnished	Amount invested (paid-up-capital) at the end of the year				Accumulated loss(-) at the end of 31 March of the year	Sector
			State	Central	Others	Total		
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Industrial Infrastructure Development Corporation Limited, Gwalior	2012-13	0.00	0.00	0.75	0.75	5.02	Finance
2.	Madhya Pradesh State Industrial Development Corporation Limited, Bhopal	2011-12	81.09	0.00	0.00	81.09	593.50	Finance
3.	Crystal IT Park Ltd Indore	2012-13	0.00	0.00	0.05	0.05	0.07	Manufacturing
4.	MPAMRL Semaria Coal Company Limited	2012-13	0.00	0.00	1.00	1.00	0.46	Manufacturing
5.	MPAMRL Morga Coal Company Limited	2012-13	0.00	0.00	1.00	1.00	0.32	Manufacturing
6.	MPAMRL Bicharpur Coal Company Limited	2012-13	0.00	0.00	1.00	1.00	0.44	Manufacturing
7.	MPAMRL Markibarka Coal Company Limited	2012-13	0.00	0.00	1.00	1.00	0.37	Manufacturing
8.	Madhya Pradesh Jaypee Coal Limited	2012-13	0.00	0.00	10.00	10.00	0.09	Manufacturing
9.	Madhya Pradesh Jaypee Minerals Limited	2012-13	0.00	0.00	61.22	61.22	1.27	Manufacturing

1.	2.	3.	4.	5.	6.	7.	8.	9.
10.	Madhya Pradesh Jaypee Coalfields Limited	2012-13	0.00	0.00	10.00	10.00	0.39	Manufacturing
11.	Madhya Pradesh Sainik Mining Private Limited	2012-13	0.00	0.00	39.98	39.98	0.70	Manufacturing
12.	Madhya Pradesh Monnet Mining Company Limited	2012-13	0.00	0.00	2.00	2.00	0.35	Manufacturing
13.	Madhya Pradesh Power Transmission Company Limited	2012-13	2375.64	0.00	0.00	2375.64	143.75	Power
14.	Madhya Pradesh Poorv Kshetra Vidyut Vitran Company Limited	2012-13	0.00	0.00	1598.08	1598.08	6937.29	Power
15.	Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Limited	2012-13	1770.33	0.00	0.00	1770.33	6001.03	Power
16.	Madhya Pradesh Pashchim Kshetra Vidyut Vitran Company Limited	2012-13	1825.96	0.00	0.00	1825.96	5922.60	Power
17.	Madhya Pradesh Power Generating Company Limited	2012-13	4527.49	0.00	185.00	4712.49	1418.71	Power
18.	Bansagar Thermal Power Project Limited	2012-13	0.00	0.00	0.05	0.05	0.55	Power
19.	Pithampur Auto Clustuer Private Limited	2012-13	-	-	11.98	11.98	7.98	Manufacturing

1	2	3	4	5	6	7	8	9
20.	Madhya Pradesh State Electronics Development Corporation Limited	2011-12	21.91	-	-	21.91	8.57	Manufacturing
21.	Madhya Pradesh State Tourism Development Corporation Limited	2011-12	27.97	-	-	27.97	3.36	Services
22.	Madhya Pradesh Road Transport Corporation	2007-08	109.96	31.85	-	141.81	1024.52	Services
	Total		10740.35	31.85	1923.11	12695.31	22071.34	

APPENDIX 1.10

A. DETAILS OF INCOMPLETE PROJECTS IN WHICH INITIAL BUDGETED COST HAVE BEEN REVISED- ENERGY DEPARTMENT, WATER RESOURCES DEPARTMENT, PUBLIC WORKS DEPARTMENT AND NARMADA VALLEY DEVELOPMENT AUTHORITY

(REFERENCE: PARAGRAPH 1.8.2; PAGE 30)

(₹ in crore)

Department	No.	Initial Budgeted Cost (Col.3)	Revised Total Cost of Projects (Col.4)	Cost Overrun (Col.4-Col.3)	Cumulative Actual Expenditure (31 March 2014)
Energy Department	17	8486.12	11611.64	3125.52	9182.49
Public Works Department	19	123.92	187.11	63.19	130.43
Narmada Valley Development Authority	11	3038.34	12460.6	9422.26	7825.75
Water Resources Department	3	194.46	283.41	88.95	226.26
Total	50	11842.84	24542.76	12699.92	17364.93

B. DETAILS OF INCOMPLETE PROJECTS IN WHICH INITIAL BUDGETED COST HAVE NOT BEEN REVISED – ENERGY DEPARTMENT, WATER RESOURCES DEPARTMENT, PUBLIC WORKS DEPARTMENT AND NARMADA VALLEY DEVELOPMENT AUTHORITY

(₹ in crore)

Division/ Zone	No.	Initial Budgeted Cost	Revised Total Cost of Projects	Cost Overrun	Cumulative Actual Expenditure (31 March 2014)
Energy Department	75	53888.09	Nil	Nil	15064.04
Public Works Department	26	107.09	Nil	Nil	62.79
Narmada Valley Development Authority	2	2507.81	Nil	Nil	1814.14
Water Resources Department	43	215.17	Nil	Nil	130.98
Total	146	56718.16	Nil	Nil	17071.95

C. DETAILS OF INCOMPLETE PROJECTS IN WHICH THE ACTUAL EXPENDITURE IS MORE THAN THE INITIAL BUDGET BUT COST OF PROJECTS HAS NOT BEEN REVISED-WATER RESOURCES DEPARTMENT AND PUBLIC WORKS DEPARTMENT

(₹ in crore)

Division/ Zone	No.	Initial Budgeted Cost	Revised Total Cost of Projects	Cost Overrun	Cumulative Actual Expenditure (March 2014)
Water Resources Department	3	9.18	Nil	0.11	9.29
Public Works Department	2	17.77	Nil	0.81	18.58
Total	5	26.95	Nil	0.92	27.87

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

Total initial cost of (50+146+5) 201 Projects= (11842.84+56718.16+26.95) = 68587.95

Total cumulative actual expenditure of (50+146+5) 201 projects as on 31.03.2014= (17364.93+17071.95+27.87) =34464.75

APPENDIX 1.11
STATUS OF PPP PROJECTS UNDER VARIOUS SECTORS AS ON
MAY 2014
(REFERENCE: PARAGRAPH 1.8.2; PAGE 31)

(₹ in crore)

S.No.	Sector	Total Projects		Under planning / Pipeline		Under Bidding		Under Implementation/ construction		Completed	
		No.	Cost	No.	Cost	No.	Cost	No.	Cost	No.	Cost
1	Animal Husbandry	2	80.00	2	80.00	0	0	0	0	0	0
2	School Education	2	496.20	2	496.20	0	0	0	0	0	0
3	Urban Administration and Development	22	846.70	11	393.10	2	24.90	6	281.60	3	147.10
4	Housing and Environment	7	2133.10	5	2131.10	0	0	0	0	2	2.00
5	Biodiversity and Biotechnology	1	130.00	1	130.00	0	0	0	0	0	0
6	Commerce, Industry and Employment	4	647.10	1	351.00	1	78.50	2	217.60	0	0
7	Forest	3	146.70	1	130.00	0	0	1	15.70	1	1.00
8	Public Works	147	17926.90	1	40.90	17	2556.40	96	10233.90	33	5095.70
9	Sports and Youth Welfare	1	900.00	0	0	0	0	1	900.00	0	0
10	Tourism	3	35.00	1	15.00	2	20.00	0	0	0	0
11	Horticulture and Food Processing	4	398.00	1	223.20	3	174.80	0	0	0	0
12	Technical Education and Skill Development	3	331.30	1	176.30	0	0	2	155.00	0	0
13	Energy	4	552.70	0	0	0	0	3	522.70	1	30.00
14	Transport	1	1094.00	0	0	0	0	1	1094.00	0	0
15	Farmer Welfare and Agriculture Development	1	138.50	0	0	0	0	1	138.50	0	0
16	Public Health and Family Welfare	1	67.00	0	0	0	0	0	0	1	67.00
17	Food, Civil Supplies and Consumer Protection	1	249.90	0	0	1	249.90	0	0	0	0
	Total	207	26173.10	27	4166.80	26	3104.50	113	13559.00	41	5342.80

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 46)

(₹ 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)	8022.69	4018.05	50.08
2	03	Police (Capital Voted)	176.87	105.85	59.85
3	06	Finance (Revenue Charged)	14.77	13.24	89.64
4	06	Finance (Capital Voted)	286.34	234.74	81.98
5	08	Land Revenue and District Administration (Revenue Voted)	1087.79	252.14	23.18
6	08	Land Revenue and District Administration (Capital Voted)	77.97	71.36	91.52
7	09	Expenditure pertaining to Revenue Department (Revenue Voted)	60.75	18.22	29.99
8	12	Energy (Revenue Voted)	3841.50	780.26	20.31
9	12	Energy (Revenue Charged)	181.23	181.23	100
10	12	Energy (Capital Voted)	5477.23	1119.44	20.44
11	13	Farmers Welfare and Agriculture Development (Revenue Voted)	1177.77	334.95	28.44
12	15	Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Revenue Voted)	1027.39	232.83	22.66
13	15	Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Capital Voted)	81.84	53.46	65.32
14	16	Fisheries (Revenue Voted)	66.36	17.77	26.78
15	17	Co-operation (Revenue Voted)	471.83	116.45	24.68
16	19	Public Health and Family Welfare (Capital Voted)	98.65	22.00	22.30
17	20	Public Health Engineering (Revenue Voted)	524.96	127.27	24.24
18	20	Public Health Engineering (Capital Voted)	622.23	221.97	35.67
19	22	Urban Administration and Development-Urban Bodies (Revenue Voted)	312.22	74.03	23.71
20	22	Urban Administration and Development-Urban Bodies (Capital Voted)	85.91	39.80	46.33
21	23	Water Resources Department (Revenue Voted)	842.83	170.21	20.20
22	26	Culture (Capital Voted)	192.38	68.25	35.48
23	27	School Education (Primary Education) (Capital Voted)	48.80	34.85	71.41
24	28	State Legislature (Revenue Voted)	60.92	13.26	21.77
25	29	Law and Legislative Affairs (Revenue Voted)	940.22	333.47	35.47
26	29	Law and Legislative Affairs (Revenue Charged)	93.41	27.66	29.61
27	30	Rural Development (Revenue Voted)	686.01	199.20	29.04
28	30	Rural Development (Capital Voted)	577.34	376.53	65.22
29	31	Planning, Economics and Statistics (Revenue Voted)	241.20	121.63	50.43
30	33	Tribal Welfare (Revenue Charged)	21.79	13.85	63.56

1	2	3	4	5	6
31	34	Social Justice (Revenue Voted)	245.07	78.17	31.90
32	36	Transport (Revenue Voted)	83.73	18.85	22.51
33	36	Transport (Capital Voted)	25.00	15.07	60.28
34	37	Tourism (Capital Voted)	134.66	76.28	56.65
35	38	Ayush (Revenue Voted)	380.26	169.39	44.55
36	38	Ayush (Capital Voted)	26.41	12.74	48.24
37	39	Food, Civil Supplies and Consumer Protection (Capital Voted)	200.50	70.02	34.92
38	40	Expenditure pertaining to Water Resources Department- Command Area Development (Capital Voted)	152.46	58.75	38.53
39	41	Tribal Areas Sub-Plan (Capital Voted)	2123.05	520.33	24.51
40	44	Higher Education (Capital Voted)	40.55	19.62	48.38
41	47	Technical Education and Skill Development (Capital Voted)	103.93	56.74	54.59
42	50	Horticulture and Food Processing (Revenue Voted)	354.59	157.11	44.31
43	52	Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions (Capital Voted)	109.51	69.14	63.14
44	53	Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Revenue Voted)	283.15	86.95	30.71
45	55	Women and Child Development (Revenue Voted)	2842.74	592.04	20.83
46	55	Women and Child Development (Capital Voted)	330.20	96.23	29.14
47	59	Externally Aided Projects pertaining to Rural Development Department (Revenue Voted)	91.70	39.73	43.33
48	61	Expenditure pertaining to Bundelkhand Package (Revenue Voted)	200.00	180.56	90.28
49	61	Expenditure pertaining to Bundelkhand Package (Capital Voted)	408.71	211.00	51.63
50	63	Minority Welfare (Revenue Voted)	67.42	35.81	53.11
51	64	Scheduled Castes Sub-Plan (Revenue Voted)	2398.23	588.57	24.54
52	64	Scheduled Castes Sub-Plan (Capital Voted)	2157.09	522.74	24.23
53	66	Welfare of Backward Classes (Revenue Voted)	812.83	176.41	21.70
54	67	Public Works-Buildings (Capital Voted)	182.67	91.29	49.98
55	68	Financial Assistance to Tribal Area Sub-Plan-Urban Bodies (Revenue Voted)	46.00	13.97	30.37
56	73	Medical Education Department (Capital Voted)	33.16	14.31	43.15
57	75	Financial Assistance to Urban Bodies (Capital Voted)	25.00	21.36	85.44
58	76	New and Renewable Energy Sources (Revenue Voted)	66.57	22.60	33.95
59	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Revenue Voted)	1646.23	382.80	23.25
60	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Capital Voted)	11.71	11.71	100.00
Total			42984.33	13804.26	32.11

(Source: Appropriation Accounts)

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

(REFERENCE: PARAGRAPH 2.3.1; PAGE 47)

(₹ in crore)

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
08-Land Revenue and District Administration (Revenue Voted)				
1	2029-Land Revenue	District Expenses	89.20	Not intimated (August 2014).
2	2053-District Administration	District Establishment	50.02	Not intimated (August 2014).
3	2053-District Administration	Sub-Divisional Establishment	28.48	Saving was attributed to lesser expenditure and non-requirement of funds in current financial year as the equipments were made available in Tehsil office during previous year.
12-Energy				
4	2801-Power	Tariff Grant	600.00	Saving was attributed to reducing the revised budget estimate.
5	2801-Power	Grant for Prosperous Farmer Scheme	107.96	Saving was attributed to non-receipt of sanction from Finance Department.
13-Farmers Welfare and Agriculture Development				
6	2401-Crop Husbandry	Interest Grant on Fertilizer Storage	31.88	Not intimated (August 2014).
7	2401- Crop Husbandry	National Oilseed Development scheme	62.67	Saving was mainly attributed to less receipt of release, non-receipt of demand under State Plan Schemes from districts, non- utilisation of funds, non-receipt of full release under National Oilseed Development Scheme, non-receipt of release as per provision and non-sanction of re-appropriation of State share from Government of India.
8	2401-Crop Husbandry-113	National Agriculture Development Scheme	25.04	Not intimated (August 2014).
9	2401-Crop Husbandry-800	National Agriculture Development Scheme	135.69	Saving was partly attributed to non utilisation of cent percent provision due to non-receipt of full release under National Agriculture Development Scheme from Government of India (₹ 134.45 crore).
15- Financial Assistance to three tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan				
10	2501-Special Programmes for Rural Development	Backward Region Grand Fund Scheme	20.60	Not intimated (August 2014).
11	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Hostels for Scheduled Caste	24.26	Saving was attributed to lesser requirement of funds under the demand based scheme.
12	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Other Scholarships	39.68	Saving was attributed to lesser requirement of funds under the demand based scheme.
13	2505-Rural Employment	National Rural Employment Guarantee Scheme	27.82	Saving was partly attributed to receipt of less amount of Central Share from Government of India and advance release of State share amount.

1	2	3	4	5
17-Co-operation				
14	2425-Co-operation	Audit Board	20.31	Saving was mainly attributed to ten percent economy cut and excess provision in pay and allowances.
15	2425-Co-operation	Interest Grant on Short Term Loan to Fishermen through Co-operative Banks	80.62	Saving was attributed to non- receipt of sanction from Finance Department.
20-Public Health Engineering				
16	2215-Water Supply and Sanitation	Administration	51.79	Saving was partly attributed to post remaining vacant.
17	2215-Water Supply and Sanitation	Maintenance of Tube Wells (Hand Pumps)	32.94	Saving was partly attributed to post remaining vacant.
23-Water Resources Department				
18	2701-Medium Irrigation	Executive Establishment	82.21	Saving was mainly attributed to non-utilisation of funds due to discontinuation of post and drawal against actual working posts.
19	2701-Medium Irrigation	Canals and Tanks	38.06	Saving was partly attributed to non-utilisation of funds due to discontinuation of posts.
29-Law and Legislative Affairs				
20	2014-Administration of Justice	General Establishment	76.45	Not intimated (August 2014).
21	2014- Administration of Justice	Reforms in Judicial System (13 th Finance Commission)	57.48	Saving was partly attributed to post remaining vacant and non-preparation of project reports on Courts of Tomorrow Scheme, E-courts Project and Gap analysis.
22	2015-Election	Preparation and printing of Voter Lists	30.94	Not intimated (August 2014).
23	2015-Election	Charges for Conduct of Elections of State Legislature	72.78	Not intimated (August 2014).
30-Rural Development				
24	2216-Housing	Chief Minister Housing Mission	45.40	Saving was attributed to lesser receipt of demand.
25	2515-Other Rural Development Programmes	Block Development Offices	25.26	Saving was mainly attributed to non-receipt of demand.
26	2515-Other Rural Development Programmes	Renovation and Upgradation of Roads Constructed under Pradhan Mantri Sadak Yojna	106.60	Saving was attributed to receipt of lesser demand and due to restriction on drawal imposed by Finance Department.
31- Planning, Economics and Statistics				
27	3454-Census, Surveys and Statistics	Incentive for U.I.D.A. (13th Finance Commission)	49.94	Not intimated (August 2014).
38-Ayush				
28	2210-Medical and Public Health	Ayurvedic Hospitals and Dispensaries	111.83	Not intimated (August 2014).
50-Horticulture and Food Processing				
29	2401-Crop Husbandry	Nursery Garden	22.67	Saving was partly attributed to conversion of this scheme into scheme-0655 'Directorate and Subordinate offices' under new setup sanctioned by Government.
30	2401-Crop Husbandry	National Agriculture Development scheme	24.27	Not intimated (August 2014).
31	2401-Crop Husbandry	Centrally Sponsored Scheme of Micro Irrigation	70.34	Not intimated (August 2014).

1	2	3	4	5
55-Women and Child Development				
32	2235-Social Security and Welfare	Integrated Child Development Service Scheme	310.17	Saving was partly attributed to change in criteria under ICDS Mission by Government of India and excess budget provision in comparison to estimated expenditure.
33	2235-Social Security and Welfare	Madhya Pradesh Health Area Improvement Programme (Foreign Aid)	21.10	Not intimated (August 2014).
34	2236-Nutrition	Minimum Needs Programme for Special Nutrition Scheme	185.06	Saving was partly attributed to change in criteria under ICDS Mission by Government of India.
61-Expenditure pertaining to Bundelkhand Package				
35	2700-Major Irrigation	Disposal of waste	200.00	Not intimated (August 2014).
64-Schedule Castes Sub-Plan				
36	2401-Crop Husbandry	National Agriculture Development Scheme	43.22	Saving was partly attributed to non-utilisation of cent percent provision due to non-receipt of full release of funds under National Oilseed Development Scheme from Government of India.
37	2425-Co-operation	Interest grant to Farmers on Short Term Loan through Co-operation Banks	43.60	Saving was mainly attributed to drawal of funds on the basis of short term Crop Loan distributed to Scheduled Caste farmers.
38	2210-Medical and Public Health	National Rural Health Mission	30.78	Not intimated (August 2014).
39	2202-General Education	Sarva Shiksha Abhiyan	64.85	Saving was partly attributed to non-receipt of central share from Government of India.
40	2236-Nutrition	Minimum Need Programme Special Nutrition Scheme	35.88	Not intimated (August 2014).
41	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-0103	Post Matric Scholarships	38.01	Not intimated (August 2014).
42	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-0803	Post Matric Scholarships	25.23	Not intimated(August 2014)
43	2515-Other Rural Development Programmes	Renewal and Upgradation of Constructed Roads under Prime Minister Road	24.60	Saving was attributed to ban on drawal by Finance Department.
66- Welfare of Backward Classes				
44	2225-Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	Post Matric Scholarships	30.95	Saving was attributed to non-receipt of proposal from Schools in time.
45	2225-Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	State Scholarships	128.47	Not intimated (August 2014).
77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)				
46	2202-General Education	Higher Secondary Schools	145.82	Saving was mainly attributed to post remaining vacant.
47	2202-General Education	Implementation of National Secondary Education Expedition	119.50	Saving was mainly attributed to late receipt of permission of drawal.
48	2202-General Education	Upgradation of High Schools into Higher Secondary Schools	40.50	Saving was mainly attributed to post remaining vacant.

1	2	3	4	5
03-Police (Capital Voted)				
49	4055-Capital Outlay on Police	Modernisation of Police Force	83.95	Saving was attributed to non-filling of posts against the sanctioned posts, non-payment of arrears and time scale pay, ban on drawal, non-receipt of permission under modernisation Scheme against the budget provision from Government of India and non-receipt of permission to release the deposited amount in the public deposit account from Government while the order issued of that amount for purchasing of office furniture and equipments.
06-Finance				
50	6075-Loans for Miscellaneous General Services	Provision for Settlement of Guaranteed Loans	100.00	Not intimated (August 2014).
51	6075-Loans for Miscellaneous General Services	Loan Assistance for restructuring of State Government Undertakings	93.72	Not intimated (August 2014).
12-Energy				
52	4801-Capital Outlay on Power Projects	2 Times 660 Megawatt Shri Singaji Thermal Power Project	92.80	Saving was attributed to non-receipt of consent for sanction from Finance Department to redeem the amount.
53	6801-Loans for Power Projects	Loans to Electricity Distribution Companies for Working Capital	200.00	Saving was attributed to reduction in revised budget estimate.
54	6801-Loans for Power Projects	Conversion of Liabilities of Trading Company for Electricity bills of Electricity Project into Constant Loan up to 2013-14	146.35	Not intimated (August 2014).
55	6801-Loans for Power Projects	Other loans to Electricity Board (Generating Company)	100.00	Saving was partly attributed to non-receipt of consent of Finance Department on Generating Company's proposal.
56	6801-Loans for Power Projects	Working Capital Loans to Electricity Generating Companies	50.00	Saving was attributed to reduction in revised budget estimate.
57	6801-Loans for Power Projects	Arrangement of Independent Feeder for Agricultural use	320.62	Saving was mainly attributed to delay in work by some key-contractors.
58	6801-Loans for Power Projects	Strengthening of Transmission System	113.83	Saving was mainly attributed to delay in checking and certification of bills of works.
20-Public Health Engineering				
59	4215-Capital Outlay on Water Supply and Sanitation	Rural Piped Water Supply Schemes	40.91	Saving was partly attributed to non-receipt of tender rates for work of the schemes and proposed works.
60	4215-Capital Outlay on Water Supply and Sanitation	Implementation of Water Supply Schemes through Water Corporations	150.00	Saving was attributed to non-receipt of tender rates for work of the schemes.
30-Rural Development				
61	4515-Capital Outlay on Other Rural Development Programmes	Grant to Madhya Pradesh Rural Road Development Authority	125.30	Saving was attributed to receipt of lesser demand and restrictions on drawal imposed by Finance Department.

1	2	3	4	5
62	4515-Capital Outlay on Other Rural Development Programmes	Mukhya Mantri Rural Road Infrastructure scheme	198.22	Saving was mainly attributed to receipt of lesser demand and restrictions on drawal imposed by Finance Department.
63	4515-Capital Outlay on Other Rural Development Programmes	State Rural Roads Connectivity	49.50	Saving was attributed to receipt of lesser demand and restrictions on drawal imposed by Finance Department.
41-Tribal Areas Sub-Plan				
64	6801-Loans for Power Projects	Arrangement of Independent Feeder for Agriculture use	155.58	Saving was attributed to non-utilisation of full amount due to delay in works by some key contractors
65	6801-Loans for Power Projects	Strengthening of Sub Transmission and Distribution System	26.70	Saving was attributed to delay in checking and certification of bills of physically completed works.
66	4202-Capital Outlay on Education, Sports, Art and Culture	Higher Secondary Schools	26.19	Not intimated (August 2014).
67	4225- Capital Outlay on Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	Miscellaneous Development works in Tribal Sub-Plan Area Article 275 (1)	79.21	Not intimated (August 2014).
68	4701-Capital Outlay on Medium Irrigation	Construction Work of Medium Projects	51.91	Saving was attributed to delay in shifting of High tension electric line from Dam Site and non-commencement of work.
69	4702-Capital Outlay on Minor Irrigation	A.I.B.P. Schemes	31.96	Saving was attributed to lesser number of AIBP sanctioned schemes under Tribal Sub Plan.
61-Expenditure pertaining to Bundelkhand Package				
70	4215-Capital Outlay on Water Supply and Sanitation	Scheme for Rural Water Supply through Pipes	70.03	Saving was mainly attributed to enforcement of Code of Conduct for assembly and parliament elections and non-sanction of tender rates for works.
71	4700-Capital Outlay on Major Irrigation -1501	Disposal of Waste	100.00	Saving was attributed to no plan in this scheme.
72	4700-Capital Outlay on Major Irrigation -800	Disposal of Waste	100.00	Not intimated (August 2014).
64-Scheduled Castes Sub-Plan				
73	6801-Loans for Power Project	Arrangement of Independent Feeder for Agriculture use	136.64	Saving was attributed to non-utilisation of funds due to delay in work by Turn-key contractors in some contracts.
74	6801-Loans for Power Project	Strengthening of Transmission System	40.15	Saving was partly attributed to non-adjustment of fund due to delay in checking and certification of bills.
75	6801-Loans for Power Project	Strengthening of Sub-Transmission and Distribution System	55.10	Saving was attributed to non-adjustment of fund due to delay in checking and certification of bills.
76	5054-Capital Outlay on Roads and Bridges	M.P. Road Development Programme	50.00	Not intimated (August 2014).
77	5054-Capital Outlay on Roads and Bridges	Minimum Need Programme (Including Rural Roads)	40.24	Not intimated (August 2014).
78	4700-Capital Outlay on Major Irrigation	Canal and Appurtenant Construction Works	45.08	Saving was partly attributed to slow progress in some construction work and non-finalisation of land acquisition case.

1	2	3	4	5
12-Energy (Revenue Charged)				
79	2045-Other Taxes and Duties on Commodities and Services	Transfer of energy development cess to energy development fund levied under M.P. Upkar Adhinyam 1982	181.23	Saving was attributed to non-transfer of funds from Finance Department.
Public Debt (Capital Charged)				
80	6003-Internal Debt of the State Government	Ways and Means Advances	2000.00	Not intimated (August 2014).
81	6003-Internal Debt of the State Government	Advances to Meet Short Fall	2000.00	Not intimated (August 2014).

(Source: Appropriation Accounts)

APPENDIX 2.2 (B)

**STATEMENT OF VARIOUS SCHEMES UNDER GRANTS/APPROPRIATIONS
WHERE EXCESS EXPENDITURE WAS MORE THAN ₹ 10 CRORE EACH AND
ALSO MORE THAN 20 PER CENT OF THE TOTAL PROVISION
(REFERENCE : PARAGRAPH 2.3.3; PAGE 48)**

(₹ in crore)

Sl. No.	Grant/ Appropriation No. and Name	Name of the scheme under Grant/ Appropriation	Total Provision (Orig. + Supp.)	Expenditure	Excess	Percentage of excess expenditure
1	2	3	4	5	6	7
1	Public Debt	6004-02-101-9086-Back to Back Loan for Externally Aided Projects	3.50	210.68	207.18	5919.43
2	02-Other Expenditure Pertaining to General Administration Department	2235-60-107-4674-Allowance and Gratuities to Freedom Fighters	14.00	42.88	28.88	206.29
3	06-Finance	2071-01-101-9998-Madhya Pradesh	383.00	487.56	104.56	27.30
4	06-Finance	2071-01-104-9998-Madhya Pradesh	168.00	399.58	231.58	137.85
5	06-Finance	2071-01-105-9998-Madhya Pradesh	78.75	145.73	66.98	85.05
6	06-Finance	2071-01-115-9998-Madhya Pradesh	42.56	138.09	95.53	224.46
7	06-Finance	2071-01-117-6854-Contributory Pension Scheme	75.00	176.78	101.78	135.71
8	10-Forest	4406-01-070-0101-State Plan Schemes (Normal)-4342-Strengthening of Forest Infrastructure	77.00	92.93	15.93	20.69
9	11-Commerce, Industry and Employment	4851-800-0101-State Plan Schemes (Normal)-7341-Annuity of D.M.I.C. Loan	Negligible	20.00	20.00	100
10	19-Public Health and Family Welfare	4210-02-103-0101-State Plan Schemes (Normal)-7871-Construction of Primary Health Centres, Sub-Health Centres and Community Health Centres-For Basic Services	11.60	24.81	13.21	113.88
11	23-Water Resources Department	2701-80-001-0101-State Plan Schemes (Normal)-3300-Circle Establishment	36.82	88.93	52.11	141.53
12	23-Water Resources Department	4700-13-800-1501-Additional Central Assistance (Normal)-2884-Canal and Appurtenant Works	74.93	91.88	16.95	22.62

1	2	3	4	5	6	7
13	23-Water Resources Department	4701-80-800-0101-State Plan Schemes (Normal)-6598-Datuni Medium Irrigation Scheme	12.50	47.17	34.67	277.36
14	24-Public Works- Roads and Bridges	3054-04-800-7081-Renovation, Upgradation and Bitumenisation of Highway/Main District Roads	350.00	568.54	218.54	62.44
15	24-Public Works- Roads and Bridges	5053-02-102-0101-State Plan Schemes (Normal)-3115-Compensation for Land Acquisition	40.39	60.17	19.78	48.97
16	24-Public Works- Roads and Bridges	5053-02-102-0101-State Plan Schemes (Normal)-4727-Construction and Extension of Air Strips	9.00	20.98	11.98	133.11
17	24-Public Works- Roads and Bridges	5054-03-101-0101-State Plan Schemes(Normal)-4149-Construction Work of Major Bridges	65.00	78.86	13.86	21.32
18	24-Public Works- Roads and Bridges	5054-04-800-1401-NABARD (Normal)-5226-Construction of Rural Roads (NABARD)	200.00	265.89	65.89	32.95
19	24-Public Works- Roads and Bridges	5054-04-800-0101-State Plan Schemes (Normal)-2457-Minimum Need Programme (Including Rural Road)	210.38	502.71	292.33	138.95
20	27-School Education (Primary Education)	2202-01-001-3930-Establishment of Block Development Level Office for Basic Minimum Services	32.70	46.31	13.61	41.62
21	41-Tribal Areas Sub-Plan	13-Energy Department 6801-796-190-1202-Externally Aided Projects (T.A.S.P.)-6929-Strengthening of Transmission System	50.10	116.30	66.20	132.14
22	41-Tribal Areas Sub-Plan	20-School Education Department 2202-01-796-101-0102-Tribal Area Sub-Plan-6484-Reimbursement of Tuition Fee to Non-Government Schools under R.T.E.	34.30	113.00	78.70	229.45
23	41-Tribal Areas Sub-Plan	25-Tribal Welfare Department 2801-06-796-800-0102-Tribal Area Sub-Plan-7211-Electrification Scheme for Scheduled Castes/Scheduled Tribe	140.00	182.84	42.84	30.60

1	2	3	4	5	6	7
24	41-Tribal Areas Sub-Plan	31-Water Resources Department 4700-64-796-800-1202-Externally Aided Project (T.A.S.P.)-6831-Improvement in production of Pre-Constructed Schemes of five basins Water Resources Department	Token	12.52	12.52	100
25	42-Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges	5054-03-796-101-0102-Tirbal Area Sub Plan-4149-Construction of Major Bridges	23.00	42.10	19.10	83.04
26	45-Minor Irrigation Works	4702-101-1501-Additional Central Assistance (Normal)-6079-Reform, Re-enforcement, Re-establishment (R.R.R.)	73.00	99.41	26.41	36.18
27	45-Minor Irrigation Works	4702-101-0420-Mineral Area Development Fund-3803-Minor and Microminor Irrigation Schemes	90.00	191.07	101.07	112.30
28	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions	58-Rural Development Department 2215-02-796-198-0702-Centrally Sponsored Schemes T.S.P.-5206-Nirmal Bharat Abhiyan	17.91	28.73	10.82	60.41
29	57-Externally Aided Project pertaining to Water Resources Department	4700-64-001-1201-Externally Aided Project (Normal)- 6831-Improvement in productivity of Pre-constructed Irrigation Schemes of Five Basins-Water Resources Department	0.74	16.53	15.79	2133.78
30	61-Expenditure pertaining to Bundelkhand Package	4701-80-001-1501-Additional Central Assistance (Normal)-5584-Singhpur Bairaj	Negligible	43.84	43.84	100
31	64-Scheduled Castes Sub-Plan	20-School Education Department 2202-01-789-101-0103-Scheduled Caste Sub-Plan-6484-Reimbursement of Tuition Fee to non-Government Schools under R.T.E.	25.70	79.88	54.18	210.82

1	2	3	4	5	6	7
32	64-Scheduled Castes Sub-Plan	19-Public Works Department 5054-03-789-101-0103-NABARD (Scheduled Caste Sub Plan)-4149-Construction of Major Bridges	7.00	33.71	26.71	381.57
33	64-Scheduled Castes Sub-Plan	19-Public Works Department 5054-04-789-800-1403-NABARD (Scheduled Caste Sub Plan)-5226-Construction of Rural Roads (NABARD)	65.55	87.37	21.82	33.29
34	64-Scheduled Castes Sub-Plan	27-Narmada Valley Development Department 4700-41-789-800-1503-Additional Central Assistance (S.C.S.P.)-2872-Bargi Canal Diversion Project	35.43	47.32	11.89	33.56
35	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2215-02-198-0701-Centrally Sponsored Schemes Normal-5206-Total Cleanliness Programme	46.86	74.60	27.74	59.20
36	75-Financial Assistance to Urban Bodies	2217-05-193-0101-State Plan Schemes (Normal)-6221-Infrastructure Development Scheme for Small and Medium Towns	9.33	54.14	44.81	480.28
37	75-Financial Assistance to Urban Bodies	3604-193-9436-Special Grant to Urban Bodies in lieu of abolishing of Passenger Tax	27.82	51.81	23.99	86.23
Total			2531.87	4785.65	2253.78	89.02

(Source: Appropriation Accounts)

APPENDIX 2.2 (C)

**CASES OF SCHEMES IN WHICH ENTIRE PROVISION OF ₹ 10
CRORE OR MORE REMAINED UNUTILISED
(REFERENCE : PARAGRAPH 2.3.4; PAGE 48)**

(₹ 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	2049-01-101-5025-Madhya Pradesh State Development Loan	100.00	Nil	100.00	100
2	IP	Interest Payments and Servicing of Debt	2049-01-200-3089-Interest on Ways and Means Advances and to meet short fall in Cash balance received from the Reserve Bank of India	50.00	Nil	50.00	100
3	IP	Interest Payments and Servicing of Debt	2049-01-200-6973-Interest on Local Fund Account	10.00	Nil	10.00	100
4	IP	Interest Payments and Servicing of Debt	2049-03-104-4033-Interest on Departmental Provident Fund	30.00	Nil	30.00	100
5	PD	Public Debt	6003-110-0637-Ways and Means Advances	2000.00	Nil	2000.00	100
6	PD	Public Debt	6003-110-0779-Advances to Meet Short Fall	2000.00	Nil	2000.00	100
7	03	Police	4055-211-2643-Modernisation of Police Force	83.95	Nil	83.95	100
8	06	Finance	2071-01-200-5653-Pension Payment to All India Services Officers	34.00	Nil	34.00	100
9	06	Finance	2701-01-101-9999-Composite State of Madhya Pradesh	12.00	Nil	12.00	100
10	06	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	100.00	Nil	100.00	100
11	06	Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	Nil	25.00	100
12	07	Commercial Tax	2030-01-001-6002-Transfer of the Additional Stamp Duty levied under M.P. Panchayat Adhiniyam to Panchayat Land Revenue and Stamp Duty Fund	51.12	Nil	51.12	100

1	2	3	4	5	6	7	8
13	10	Forest	2406-01-101-1501-Additional Central Assistance (Normal)-4342-Strengthening of Forest Infrastructure	16.11	Nil	16.11	100
14	10	Forest	2406-01-102-1501-Additional Central Assistance (Normal)-9027- Strengthening of Nursery Infrastructure	26.00	Nil	26.00	100
15	11	Commerce, Industry and Employment	6860-60-600-0101-State Plan Schemes (Normal)-6396- Land Acquisition Compensation Loan to TRIFEC for D.M.I.C. Project	20.00	Nil	20.00	100
16	12	Energy	2045-103-3218-Transfer of energy development cess to energy development fund levied under M.P. Upkar Adhiniyam 1982-	181.23	Nil	181.23	100
17	12	Energy	4801-02-190-0101-State Plan Schemes (Normal)-6323-2 Times 660 Megawatt Shri Singaji Thermal Power Project	92.80	Nil	92.80	100
18	12	Energy	6801-190-0101-State Plan Schemes (Normal)-2967- Other loans to Electricity Board (Generating Company)	100.00	Nil	100.00	100
19	12	Energy	6801-190-0101-State Plan Schemes (Normal)-7161-Working Capital Loans to Electricity Generating Companies	50.00	Nil	50.00	100
20	12	Energy	6801-204-0101-State Plan Schemes (Normal)-6869-Rajiv Gandhi Rural Electrification Scheme	47.60	Nil	47.60	100
21	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	11.98	Nil	11.98	100
22	20	Public Health Engineering	4215-01-102-0101-State Plan Schemes (Normal)-6643-Capital Investment in State Corporation	15.00	Nil	15.00	100
23	20	Public Health Engineering	4215-01-800-1401-Nabard (Normal)-7301-Implementation of Water Supply Schemes through Water Corporations	150.00	Nil	150.00	100

1	2	3	4	5	6	7	8
24	23	Water Resources Department	4700-19-800-0101-State Plan Schemes (Normal)-6596-Reforms Reinforcement and Re-establishment	25.00	Nil	25.00	100
25	23	Water Resources Department	4700-80-001-0101-State Plan Schemes (Normal)-2304-Direction and Administration	37.80	Nil	37.80	100
26	23	Water Resources Department	4700-84-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Works	21.00	Nil	21.00	100
27	23	Water Resources Department	4701-80-001-1401-NABARD (Normal)-2304-Direction and Administration	20.00	Nil	20.00	100
28	24	Public Works-Roads and Bridges	3054-03-337-7403-Grant to Madhya Pradesh Highway Fund	124.74	Nil	124.74	100
29	29	Law and Legislative Affairs	2014-105-7225-Grant to M.P. Legal Aid and Legal Advice Board (13 th Finance Commission)	18.23	Nil	18.23	100
30	31	Planning, Economics and Statistics	3451-101-1301-Central Finance Commission (Normal)- 6267- Jila Navachar Kosh (13 th Finance Commission)	16.00	Nil	16.00	100
31	31	Planning, Economics and Statistics	3454-02-206-1301-Central Finance Commission (Normal)- 6268- Incentive for U.I.D.A. (13 th Finance Commission)	49.94	Nil	49.94	100
32	37	Tourism	5452-01-101-1501-Additional Central Assistance (Normal)-7404-Construction of International Convention Centre, Bhopal	31.00	Nil	31.00	100
33	37	Tourism	5452-01-190-1301-Central Finance Commission (Normal)-6565-Development of Eco and Adventure Tourism	13.00	Nil	13.00	100
34	39	Food, Civil Supplies and Consumer Protection	2408-01-102-0570-Recoupment of Losses to Co-operative Societies for Sale of food grains under Public Distribution System	15.00	Nil	15.00	100
35	39	Food, Civil Supplies and Consumer Protection	2408-01-102-3248-Reimbursement of Loss to M.P. State Co-operative Marketing Federation in Procurement of Food	30.20	Nil	30.20	100
36	39	Food, Civil Supplies and Consumer Protection	2408-01-102-6933-Compensation of Loss in Construction of Temporary CAP	45.00	Nil	45.00	100

1	2	3	4	5	6	7	8
37	39	Food, Civil Supplies and Consumer Protection	2408-01-102-0101-State Plan Schemes (Normal)-9214-Distribution of Iodised Salt	30.00	Nil	30.00	100
38	40	Expenditure pertaining to Water Resources Department-Command Area Development	4705-207-0701-Centrally Sponsored Schemes (Normal)-2304-Direction and Administration	10.00	Nil	10.00	100
39	41	Tribal Areas Sub-Plan	07-Revenue Department 2029-796-103-0702-Centrally Sponsored Scheme T.A.S.P. – 6337-Updation of Land Records (NLRMP)	10.00	Nil	10.00	100
40	41	Tribal Areas Sub-Plan	13-Energy Department 4801-05-796-190-0102-Tribal Area Sub Plan-6323- 2 Times 660 Megawatt Shri Singaji Thermal Power Project	15.40	Nil	15.40	100
41	41	Tribal Areas Sub-Plan	25-Tribal Welfare Department 4225-02-796-277-0102-Tribal Area Sub Plan-0978-Sports Complex	10.00	Nil	10.00	100
42	45	Minor Irrigation Works	4702-800-0101-State Plan Schemes (Normal)-2304-Direction and Administration	30.22	Nil	30.22	100
43	47	Technical Education and Skill Development	2230-03-001-0701-Centrally Sponsored Schemes (Normal)-6951-Development of Government Industrial Training Institutes into Excellent Institutes	13.50	Nil	13.50	100
44	48	Narmada Valley Development	4402-800-0701-Centrally Sponsored Schemes (Normal)-1580-Macro Management Scheme	13.45	Nil	13.45	100
45	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	2217-05-789-193-0103-Scheduled Castes Sub-Plan- 6982-Integrated Urban and Slum Development Programme	11.00	Nil	11.00	100
46	55	Women and Child Development	4235-02-102-1501-Additional Central Assistance (Normal)-7449- Construction of Sector Level Office Buildings Cum Training Centre	13.52	Nil	13.52	100
47	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-6422-Grant Assistance for Loss of Crops due to drought	50.00	Nil	50.00	100

1	2	3	4	5	6	7	8
48	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-8874-Additional Provision for Drought Relief and Employment	50.00	Nil	50.00	100
49	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-193-5498-Assistance to Local Bodies and Other Non Government Bodies/Institutions in Flood Affected Areas	18.00	Nil	18.00	100
50	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249-Loss of Crops from Insect Disease	51.10	Nil	51.10	100
51	61	Expenditure to Bundelkhand Package	2700-80-800-1501-Additional Central Assistance (Normal)-8000-Disposal of Waste	200.00	Nil	200.00	100
52	61	Expenditure to Bundelkhand Package	4700-80-001-1501-Additional Central Assistance (Normal)-8000-Disposal of Waste	100.00	Nil	100.00	100
53	61	Expenditure to Bundelkhand Package	4700-80-800-1501-Additional Central Assistance (Normal)-8000-Disposal of Waste	100.00	Nil	100.00	100
54	64	Scheduled Castes Sub-Plan	13-Energy Department 4801-05-789-190-0103-Scheduled Castes Sub-Plan 6323-Two times 660 Megawatt Shri Singhaji Thermal Power Project	16.80	Nil	16.80	100
55	64	Scheduled Castes Sub-Plan	13-Energy Department 6801-789-190-1203-Externally Aided Projects (S.C.S.P.) 6929-Strengthening of Transmission System	40.15	Nil	40.15	100
56	64	Scheduled Castes Sub-Plan	13-Energy Department 6801-789-190-1203-Externally Aided Projects (S.C.S.P.) 7900-Strengthening of Sub-Transmission and Distribution System	55.10	Nil	55.10	100
57	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2853-02-198-6299-Transfer of Revenue Received from Subsidiary Minerals of Rural Areas to Panchayats	28.90	Nil	28.90	100

1	2	3	4	5	6	7	8
58	75	Financial Assistance to Urban Bodies	3604-191-6062-Re-imbursment of Electric Charges for Drinking Water Scheme under the Recommendations of State Finance Commission	10.00	Nil	10.00	100
59	75	Financial Assistance to Urban Bodies	3604-191-6063-Specific Grant under the Recommendations of State Finance Commission	10.00	Nil	10.00	100
Total				6540.84		6540.84	

(Source: Appropriation Accounts)

APPENDIX 2.3

**EXCESS OVER PROVISION OF PREVIOUS YEARS REQUIRING
REGULARISATION
(REFERENCE : PARAGRAPH 2.3.6; PAGE 49)**

(₹ in crore)

Year	Number of Grants/ Appropriation	Grants/Appropriation number	Amount of excess
1	2	3	4
1997-98	10 Grant 03 Appropriation	Revenue (Voted) : 7, 20, 24, 27, 58, 67 Capital (Voted) : 20, 21, 61, 69 Revenue (Charged) : Interest Payment and Servicing of debt, 31, 67	302.79
1998-99	01 Grant	Revenue (Voted) : 62	0.10
2003-04	04 Grant 03 Appropriation	Revenue (Voted) : 68, 84 Capital (Voted) : 35, 94 Revenue (Charged) : 20, 67 Capital (Charged) : 23	2.54
2004-05	13 Grant 02 Appropriation	Revenue (Voted) : 24, 59, 67, 92, 94 Capital (Voted) : 6, 19, 30, 59, 66, 78, 84, 86 Revenue (Charged) : 67 Capital (Charged) : 45	83.66
2005-06	04 Grant 02 Appropriation	Revenue (Voted) : 24, 67 Capital (Voted) : 6, 39 Capital (Charged) : 21, 45	37.58
2006-07	02 Grant 01 Appropriation	Revenue (Voted) : 24, 67 Capital (Charged) : 24	35.99
2008-09	02 Grant 02 Appropriation	Revenue (Voted) : 62 Capital (Voted) : 43 Revenue (Charged) : 24 Capital (Charged) : 24	5.80
2009-10	04 Grant	Revenue (Voted) : 3, 27, 32, 49	123.96
2010-11	02 Appropriation	Revenue (Charged) : 23 Capital (Charged) : 24	12.62
2011-12	04 Grant 02 Appropriation	Revenue (Voted) : 33 Capital (Voted) : 15, 52, 74 Revenue (Charged) : 23 Capital (Charged) : 23	135.10
2012-13	02 Appropriation	Revenue (Charged) : 10 Capital (Charged) : 24	0.24
Total	44 Grant and 19 Appropriation		740.38

APPENDIX 2.4

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

(₹ 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 & Lok Seva Prabandhan	318.07	316.27	1.80	60.85
2	03-Police	3977.48	3427.10	550.38	306.07
3	04-Other Expenditure pertaining to Home Department	23.53	21.41	2.12	2.04
4	07-Commercial Tax	2252.05	2055.95	196.10	71.20
5	08-Land Revenue and District Administration	1070.36	835.64	234.72	17.42
6	10-Forest	1855.99	1710.98	145.01	83.14
7	13-Farmers Welfare and Agriculture Development	1107.98	842.82	265.16	69.78
8	14-Animal Husbandry	622.25	520.65	101.60	11.26
9	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	987.26	794.56	192.70	40.13
10	16-Fisheries	64.15	48.58	15.57	2.20
11	17-Co-operation	470.59	355.38	115.21	1.24
12	18-Labour	132.61	121.42	11.19	8.15
13	19-Public Health and Family Welfare	2710.52	2330.83	379.69	66.55
14	20-Public Health Engineering	523.36	397.69	125.67	1.60
15	21-Housing and Environment	151.40	145.51	5.89	8.24
16	22-Urban Administration and Development-Urban Bodies	263.19	238.19	25.00	49.03
17	26-Culture	131.04	124.13	6.91	61.34
18	27-School Education (Primary Education)	5476.94	4793.73	683.21	89.03
19	29-Law and Legislative Affairs	871.75	606.75	265.00	68.47
20	31-Planning, Economics and Statistics	238.74	119.57	119.17	2.46
21	33-Tribal Welfare	1382.09	1191.77	190.32	6.84
22	34-Social Justice	219.42	166.90	52.52	25.65
23	36-Transport	79.79	64.88	14.91	3.94
24	41-Tribal Areas Sub-Plan	3348.74	2783.81	564.93	119.44
25	47-Technical Education and Skill Development	376.79	351.28	25.51	29.05
26	50-Horticulture and Food Processing	301.31	197.48	103.83	53.29
27	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions	1711.27	1483.89	227.38	114.85
28	55-Women and Child Development	2776.05	2250.70	525.35	66.69
29	56-Rural Industry	143.03	133.63	9.40	10.42
30	61-Expenditure Pertaining to Bundelkhand Package	100.00	19.44	80.56	100.00

1	2	3	4	5	6
31	63-Minority Welfare	65.05	31.62	33.43	2.37
32	64-Scheduled Castes Sub-Plan	2294.32	1809.66	484.66	103.91
33	66-Welfare of Backward Classes	671.94	636.42	35.52	140.89
34	67-Public Works-Buildings	425.74	373.23	52.51	25.00
35	72-Bhopal Gas Tragedy Relief and Rehabilitation	72.43	71.40	1.03	8.53
36	75-Financial Assistance to Urban Bodies	5060.10	4744.12	315.98	621.45
37	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	1512.06	1263.43	248.63	134.17
Total (A)		43789.39	37380.82	6408.57	2586.69
B-Capital (Voted)					
38	03-Police	93.47	71.02	22.45	83.40
39	06-Finance	238.80	51.60	187.20	47.54
40	08-Land Revenue and District Administration	52.97	6.61	46.36	25.00
41	12-Energy	5283.30	4357.79	925.51	193.93
42	14-Animal Husbandry	24.18	22.06	2.12	6.30
43	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	76.20	28.38	47.82	5.64
44	17-Co-operation	199.96	191.63	8.33	6.98
45	20-Public Health Engineering	466.39	400.26	66.13	155.84
46	23-Water Resources Department	1049.36	1043.97	5.39	200.00
47	37-Tourism	89.00	58.38	30.62	45.66
48	40-Expenditure pertaining to Water Resources Department-Command Area Development	102.46	93.71	8.75	50.00
49	41-Tribal Areas Sub-Plan	1991.11	1602.72	388.39	131.94
50	44-Higher Education	34.55	20.93	13.62	6.00
51	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions	101.75	40.36	61.39	7.76
52	64-Scheduled Castes Sub-Plan	1926.68	1634.35	292.33	230.41
53	67-Public Works-Buildings	174.22	91.37	82.85	8.45
54	73-Medical Education Department	32.06	18.85	13.21	1.10
Total (B)		11936.46	9733.99	2202.47	1205.95
C-Revenue (Charged)					
55	IP-Interest Payments and Servicing of Debt	6518.52	6391.32	127.20	439.79
56	12-Energy	155.00	Nil	155.00	26.23
57	29-Law and Legislative Affairs	88.17	65.75	22.42	5.24
Total (C)		6761.69	6457.07	304.62	471.26
D-Capital (Charged)					
58	PD-Public Debt	8017.43	4004.64	4012.79	5.26
Total (D)		8017.43	4004.64	4012.79	5.26
Total (A+B+C+D)		70504.97	57576.52	12928.45	4269.16

(Source: Appropriation Accounts)

APPENDIX 2.5

**CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE
(REFERENCE : PARAGRAPH 2.3.7; PAGE 50)**

(₹ 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	05-Jail	211.72	4.36	213.45	2.63
2	11-Commerce, Industry and Employment	339.05	74.66	350.66	63.05
3	12-Energy	2355.10	1486.40	3061.24	780.26
4	24-Public Works-Roads and Bridges	1123.04	435.34	1312.57	245.81
5	32-Public Relations	180.90	39.00	210.34	9.56
6	37-Tourism	65.40	11.34	70.17	6.57
7	39-Food, Civil Supplies and Consumer Protection	1595.84	535.75	1739.84	391.75
8	43-Sports and Youth Welfare	64.60	21.09	76.86	8.83
9	44-Higher Education	1073.72	181.18	1099.71	155.19
10	45-Minor Irrigation Works	108.12	14.72	108.60	14.24
11	48-Narmada Valley Development	15.14	8.62	17.52	6.24
12	51-Religious Trusts and Endowments	87.11	9.00	90.17	5.94
13	58-Expenditure on Relief on account of Natural Calamities and Scarcity	1023.67	883.53	1631.81	275.39
14	73-Medical Education Department	373.32	76.57	414.98	34.91
15	74-Financial Assistance to Three Tier Panchayati Raj Institution	6707.57	1041.53	6746.90	1002.20
16	76-New and Renewable Energy Sources	42.32	24.25	43.97	22.60
Total (A)		15366.62	4847.34	17188.79	3025.17
B-Capital (Voted)					
17	01-General Administration & Lok Seva Prabandhan	36.16	7.00	37.50	5.66
18	11-Commerce, Industry and Employment	523.11	7.95	527.16	3.90
19	21-Housing and Environment	54.67	28.35	81.74	1.28
20	24-Public Works-Roads and Bridges	1400.38	31.39	1408.37	23.40
21	27-School Education (Primary Education)	13.51	35.29	13.95	34.85
22	36-Transport	8.00	17.00	9.93	15.07
23	39-Food, Civil Supplies and Consumer Protection	44.50	156.00	130.48	70.02
24	45-Minor Irrigation Works	458.61	473.00	879.49	52.12
25	47-Technical Education and Skill Development	21.01	82.92	47.19	56.74
26	48-Narmada Valley Development	1088.55	227.80	1135.06	181.29
27	55-Women and Child Development	89.80	240.40	233.97	96.23
28	57-Externally Aided Project pertaining to Water Resources Department	276.58	20.00	292.63	3.95

1	2	3	4	5	6
29	61-Expenditure Pertaining to Bundelkhand Package	100.00	308.71	197.71	211.00
30	66-Welfare of Backward Classes	12.50	17.82	23.45	6.87
Total (B)		4127.38	1653.63	5018.63	762.38
C-Revenue (Charged)					
31	20-Public Health Engineering	0.50	2.00	1.26	1.24
Total (C)		0.50	2.00	1.26	1.24
Total (A+B+C)		19494.50	6502.97	22208.68	3788.79

Additional requirement: Actual expenditure - Original provision = 22208.68 – 19494.50= 2714.18

(Source: Appropriation Accounts)

APPENDIX 2.6

**EXCESSIVE/UNNECESSARY RE-APPROPRIATION/SURRENDER OF FUNDS
(REFERENCE : PARAGRAPH 2.3.8; PAGE 50)**

(₹ 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	03	Police	2055-114-4155-Wireless office Bhopal and Gwalior	(-) 30.24	(+) 9.11	30.13
2	19	Public Health and Family Welfare	2210-01-110-0101-State Plan Schemes (Normal)-8798-Upgradation of Hospitals	(+) 6.95	(-) 5.42	77.99
3	23	Water Resources Department	2700-32-101-2894-Barrage and Canals	(-)3.54	(+)1.42	40.11
4	23	Water Resources Department	2701-80-001-0101-State Plan Schemes (Normal)-3300-Circle Establishment	(-)7.41	(+)59.53	100
5	37	Tourism	5452-01-190-1301-Central Finance Commission (Normal)-6560-Development of Religious Tourism	(+)8.00	(-)11.00	100
6	37	Tourism	5452-01-190-1301-Central Finance Commission (Normal)-6566-Upgradation and Extension of Existing Tourist Facilities	(+) 8.00	(-) 12.00	100
7	41	Tribal Area Sub-Plan	13-Energy Department 6801-796-190-1202-Externally Aided Projects (T.A.S.P.)-6929-Strengthening of Transmission System	(-) 4.99	(+) 71.19	100
8	41	Tribal Area Sub-Plan	25-Tribal Welfare Department 4225-02-796-277-0102-Tribal Area Sub Plan-8799-Construction of Hostel Buildings	(+) 2.25	(-) 6.30	100
9	41	Tribal Area Sub-Plan	25-Tribal Welfare Department 4225-02-796-277-0102-Tribal Area Sub Plan-8828-Construction of Ashrams/Schools Buildings	(+) 8.76	(-) 11.20	100
10	41	Tribal Area Sub-Plan	20-School Education Department 2202-02-796-109-0702-Centrally Sponsored Schemes (T.A.S.P.)-6005-Implementation of National Secondary Education Expedition	(-) 12.00	(+) 6.00	50.00

1	2	3	4	5	6	7
11	41	Tribal Area Sub-Plan	31-Water Resources Department 4701-54-796-800-0102-Tribal Area Sub Plan-3366-Construction work of Medium Projects	(-) 74.86	(+) 22.94	30.64
12	41	Tribal Area Sub-Plan	31-Water Resources Department 4702-796-800-0102-Tribal Area Sub Plan-6079-Reform, Re-strengthening, Rehabilitation (R.R.R.)	(-) 11.90	(+) 5.47	45.97
13	45	Minor Irrigation Works	4702-101-0101-State Plan Schemes (Normal)-3803-Minor and Microminor Irrigation schemes	(+)14.54	(-)99.81	100
14	48	Narmada Valley Development	4701-80-001-0101-State Plan Schemes (Normal)-5869-Medium and Minor Irrigation Projects for Development of Narmada Basin	(-)3.94	(+) 1.36	34.52
15	48	Narmada Valley Development	4700-45-800-1501-Additional Central Assistance (Normal)-9091-Omkareshwar Project	(-)2.02	(+)7.79	100
16	50	Horticulture and Food Processing	2401-119-0701-Centrally Sponsored Schemes (Normal)-7142- National Mission of Food Processing	(+) 20.48	(-) 22.35	100
17	50	Horticulture and Food Processing	2401-119-0655-Directorate and Subordinate Offices	(+) 4.43	(-) 3.12	70.43
18	57	Externally Aided Project pertaining to Water Resources Department	4700-64-001-1201-Externally Aided Project (Normal)- 6825-Services Providing Irrigation and Water Drainage Institutions-Water Resources Department	(+)8.12	(-)3.67	45.20
19	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-101-0747-Relief to Hailstorm Sufferers	(+)457.20	(-)182.64	39.95
20	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-101-2018-Cash Donation	(+)100.00	(-)35.38	35.38
21	60	Expenditure pertaining to District Plan Schemes	4515-800-0101-State Plan Schemes (Normal)-8284-Madhya Pradesh Assembly Constituency Area Development Scheme	(-) 5.68	(+) 3.03	53.35

1	2	3	4	5	6	7
22	64	Scheduled Castes Sub-Plan	19-Public Works Department 5054-03-789-337-0103-Scheduled Castes Sub Plan- 5139-Upgradation of Main District Roads	(-) 11.00	(+) 6.50	59.09
23	64	Scheduled Castes Sub-Plan	31-Water Resources Department 4700-64-789-800-1203-Externally Aided Projects (S.C.S.P.)- 6831- Improvement in Productivity of Pre-constructed Irrigation Schemes of Five Basins- Water Resources Department	(+) 1.49	(-) 7.66	100
24	64	Scheduled Castes Sub-Plan	31-Water Resources Department 4700-13-789-800-1503-Additional Central Assistance (S.C.S.P.)- 2824-Canal and Appurtenant Works	(+) 9.75	(-) 3.38	34.67
25	67	Public Works-Buildings	4059-01-051-0101-State Plan Schemes (Normal)- 7094-Construction Works under Jail Improvement Scheme	(+)7.95	(-)8.41	100
26	67	Public Works-Buildings	4210-03-105-0101-State Plan Schemes (Normal)- 6335-Upgradation in Medical Colleges	(+)7.80	(-)8.75	100

(Source: Appropriation Accounts)

APPENDIX 2.7

**DETAILS OF SAVING OF ₹ ONE CRORE AND ABOVE AND 20 PER CENT OF SAVINGS NOT SURRENDERED
(REFERENCE : PARAGRAPH 2.3.9; PAGE 50)**

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Saving	Surrender	Saving which remained to be surrendered	Per cent of amount not surrendered
1	2	3	4	5	6
Revenue (Charged)					
1	IP-Interest Payments and Servicing of Debt	566.99	9.62	557.37	98.30
2	PD-Public Debt	2.00	Nil	2.00	100
3	06-Finance	13.24	Nil	13.24	100
4	24-Public Works-Roads and Bridges	4.80	Nil	4.80	100
5	67-Public Works-Buildings	1.91	Nil	1.91	100
Revenue (Voted)					
6	06-Finance	725.39	22.85	702.54	96.85
7	07-Commercial Tax	267.31	32.85	234.46	87.71
8	14-Animal Husbandry	112.86	0.06	112.80	99.95
9	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	232.83	158.71	74.12	31.83
10	16-Fisheries	17.77	0.18	17.59	98.99
11	18-Labour	19.34	15.42	3.92	20.27
12	19-Public Health and Family Welfare	446.25	Nil	446.25	100
13	21-Housing and Environment	14.14	Negligible	14.14	100
14	24-Public Works-Roads and Bridges	245.81	Nil	245.81	100
15	26-Culture	68.25	18.70	49.55	72.60
16	28-State Legislature	13.26	4.15	9.11	68.70
17	37-Tourism	6.57	Nil	6.57	100
18	38-Ayush	169.39	0.15	169.24	99.91
19	39-Food, Civil Supplies and Consumer Protection	391.75	Nil	391.75	100
20	41-Tribal Areas Sub-Plan	684.37	433.28	251.09	36.69
21	47-Technical Education and Skill Development	54.55	Nil	54.55	100
22	49-Scheduled Caste Welfare & Vimukta, Ghumakkad Evam Ardha Ghumakkad Caste Welfare	16.56	10.52	6.04	36.47
23	50-Horticulture and Food Processing	157.11	Nil	157.11	100
24	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	342.22	169.82	172.40	50.38
25	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	275.39	Nil	275.39	100
26	61-Expenditure pertaining to Bundekhand Package	180.56	Negligible	180.56	100

1	2	3	4	5	6
27	62-Panchayat	24.18	Nil	24.18	100
28	64-Scheduled Castes Sub-Plan	588.57	424.16	164.41	27.93
29	66-Welfare of Backward Classes	176.41	46.35	130.06	73.73
30	67-Public Works-Buildings	77.51	Nil	77.51	100
31	73-Medical Education Department	34.91	Nil	34.91	100
32	74-Financial Assistance to Three Tier Panchayati Raj Institutions	1002.20	426.48	575.72	57.45
Capital (Voted)					
33	01-General Administration & Lok Seva Prabandhan	5.65	1.53	4.12	72.92
34	06-Finance	234.74	Nil	234.74	100
35	08-Land Revenue and District Administration	71.36	0.10	71.26	99.86
36	11-Commerce, Industry and Employment	3.91	2.38	1.53	39.13
37	14-Animal Husbandry	8.42	1.89	6.53	77.55
38	19-Public Health and Family Welfare	22.00	Nil	22.00	100
39	21-Housing and Environment	1.28	0.01	1.27	99.22
40	23-Water Resources Department	205.39	88.85	116.54	56.74
41	24-Public Works-Roads and Bridges	23.40	Nil	23.40	100
42	27-School Education (Primary Education)	34.85	Nil	34.85	100
43	36-Transport	15.07	Nil	15.07	100
44	37-Tourism	76.28	Nil	76.28	100
45	38-Ayush	12.74	Nil	12.74	100
46	39-Food, Civil Supplies and Consumer Protection	70.02	Nil	70.02	100
47	42-Public Works relating to Tribal Areas Sub-plan-Roads and Bridges	70.35	50.50	19.85	28.22
48	43-Sports and Youth Welfare	1.02	Nil	1.02	100
49	44-Higher Education	19.62	1.47	18.15	92.51
50	45-Minor Irrigation Works	52.12	3.88	48.24	92.56
51	47-Technical Education and Skill Development	56.74	Nil	56.74	100
52	57-Externally Aided Project pertaining to Water Resources Department	3.95	2.18	1.77	44.81
53	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2.50	Nil	2.50	100
54	61-Expenditure pertaining to Bundekhand Package	211.00	93.11	117.89	55.87
55	67-Public Works-Buildings	91.29	62.40	28.89	31.65
56	73-Medical Education Department	14.31	Nil	14.31	100

1	2	3	4	5	6
57	77-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	11.71	6.11	5.60	47.82
Capital (Charged)					
58	PD-Public Debt	4018.05	2.17	4015.88	99.95
59	24-Public Works-Roads and Bridges	9.13	Nil	9.13	100
Total		12281.30	2089.88	10191.42	

(Source: Appropriation Accounts)

APPENDIX 2.8
CASES OF SURRENDER OF FUNDS IN EXCESS OF ₹ 10 CRORE ON
31 MARCH 2014
(REFERENCE : PARAGRAPH 2.3.9; PAGE 50)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget provision	Amount of surrender	Percentage of total provision
1	2	3	4	5	6
1	01	2052	90.85	15.90	17.50
2	01	2053	30.29	10.22	33.74
3	03	2055	4048.33	797.21	19.69
4	03	2070	224.79	33.40	14.86
5	03	4055	146.10	101.43	69.43
6	08	2053	503.78	104.74	20.79
7	10	2406	1931.42	88.19	4.57
8	12	2045	206.62	186.61	90.32
9	12	2801	3816.11	774.71	20.30
10	12	4801	541.48	102.20	18.87
11	12	6801	4935.75	965.45	19.56
12	13	2401	1108.97	73.67	6.64
13	15	2216	71.33	26.40	37.01
14	15	2505	64.08	18.45	28.79
15	15	2515	221.97	26.50	11.94
16	15	4515	81.84	52.08	63.64
17	17	2425	471.85	116.61	24.71
18	17	6425	171.81	15.30	8.91
19	22	2217	299.93	37.17	12.39
20	27	2202	5566.02	382.63	6.87
21	29	2014	706.57	206.68	29.25
22	29	2015	284.74	131.42	46.15
23	30	2216	75.80	45.40	59.89
24	30	2515	526.20	148.70	28.26
25	30	4515	577.34	376.51	65.21
26	31	3454	205.03	93.16	45.44
27	41	2202	905.89	12.80	1.41
28	41	2235	357.26	19.60	5.49
29	41	2515	118.76	13.13	11.06
30	41	4801	94.95	18.40	19.38
31	41	6801	423.87	187.27	44.18
32	52	2216	104.07	36.86	35.42
33	52	2505	117.75	38.72	32.88
34	52	2515	255.76	24.54	9.59
35	52	4515	109.51	70.53	64.41
36	55	2235	1884.76	148.46	7.88
37	55	2236	941.12	30.07	3.20
38	55	4235	330.20	96.23	29.14
39	56	2851	153.45	14.28	9.31
40	59	2515	91.70	39.73	43.33
41	63	2225	67.42	34.91	51.78
42	64	2425	76.82	36.50	47.51
43	64	2515	85.15	34.25	40.22
44	64	4235	67.35	21.65	32.15
45	64	4515	102.55	11.87	11.57
46	64	4801	91.02	19.40	21.31
47	64	6801	356.95	202.58	56.75
48	66	2225	812.83	46.35	5.70

1	2	3	4	5	6
49	68	2217	46.00	13.97	30.37
50	74	2202	2821.42	17.11	0.61
51	74	2216	153.37	68.81	44.87
52	74	2501	48.12	21.63	44.95
53	74	2505	250.01	53.77	21.51
54	74	2515	2389.42	109.69	4.59
55	75	2217	1555.58	590.84	37.98
56	75	3604	3422.93	191.63	5.60
57	75	6217	25.00	21.36	85.44
58	77	2202	1596.85	368.72	23.09
59	78	2217	125.00	11.99	9.59
Total			46891.84	7558.39	16.12

(Source: Appropriation Accounts)

APPENDIX 2.9

**RUSH OF EXPENDITURE
(REFERENCE : PARAGRAPH 2.3.10; PAGE 50)**

(₹ in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2014	Expenditure incurred in March 2014	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2014	March 2014
1	2	3	4	5	6	7	8
1	01-General Administration & Lok Seva Prabandhan	6757	51.61	51.43	52.03	99.19	98.85
2	03-Police	3059	13.00	13.00	21.00	61.90	61.90
3	06-Finance	1005	14.54	14.54	14.54	100	100
4	10-Forest	3885	43.76	43.76	43.76	100	100
5	11-Commerce, Industry and Employment	6749	50.52	48.71	74.26	68.03	65.59
6	11-Commerce, Industry and Employment	9053	23.56	23.56	23.56	100	100
7	12-Energy	7414	90.00	90.00	90.00	100	100
8	15-Financial assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	6923	22.50	22.50	36.26	62.05	62.05
9	19-Public Health and Family Welfare	7892	24.31	19.72	34.05	71.40	57.91
10	21-Housing and Environment	5244	21.03	21.03	21.03	100	100
11	23-Water Resources Department	4146	10.94	10.88	13.00	84.15	83.69
12	25-Mineral Resources	6606	591.34	591.34	591.34	100	100
13	26-Culture	6464	46.67	45.68	48.28	96.67	94.61
14	39-Food, Civil Supplies and Consumer Protection	3229	54.08	54.08	59.00	91.66	91.66
15	39-Food, Civil Supplies and Consumer Protection	7272	89.00	89.00	121.50	73.25	73.25
16	39-Food, Civil Supplies and Consumer Protection	9087	18.00	18.00	32.71	55.03	55.03

1	2	3	4	5	6	7	8
17	41-Tribal Areas Sub-Plan	5152	32.10	29.68	44.39	72.31	66.86
18	41-Tribal Areas Sub-Plan	6005	31.00	31.00	33.00	93.94	93.94
19	41-Tribal Areas Sub-Plan	6484	78.70	78.70	113.00	69.65	69.65
20	41-Tribal Areas Sub-Plan	6655	16.80	16.80	24.00	70.00	70.00
21	41-Tribal Areas Sub-Plan	6831	12.52	12.52	12.52	100	100
22	41-Tribal Areas Sub-Plan	6929	98.37	98.37	142.05	69.25	69.25
23	43-Sports and Youth Welfare	5834	19.25	19.25	28.96	66.47	66.47
24	48-Narmada Valley Development	9133	44.62	44.62	44.62	100	100
25	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	6923	40.50	40.50	65.26	62.06	62.06
26	53-Financial Assistance to Urban bodies under Scheduled Castes Sub-Plan	6981	49.97	48.57	87.32	57.23	55.62
27	55-Women and Child Development	6741	27.10	20.91	34.57	78.39	60.49
28	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2018	577.40	377.53	658.62	87.67	57.32
29	61-Expenditure pertaining to Bundelkhand Package	2884	30.00	19.65	30.00	100	65.50
30	61-Expenditure pertaining to Bundelkhand Package	6078	10.90	10.90	10.90	100	100
31	61-Expenditure pertaining to Bundelkhand Package	6080	21.56	21.56	21.56	100	100
32	64-Scheduled Castes Sub-Plan	0658	25.99	21.00	25.99	100	80.80
33	64-Scheduled Castes Sub-Plan	5139	13.00	11.66	15.50	83.87	75.23
34	64-Scheduled Castes Sub-Plan	6005	24.33	24.33	25.83	94.19	94.19
35	64-Scheduled Castes Sub-Plan	6484	54.18	54.18	79.88	67.83	67.83
36	64-Scheduled Castes Sub-Plan	6655	15.40	15.40	22.00	70.00	70.00

1	2	3	4	5	6	7	8
37	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6099	21.86	21.86	21.86	100	100
38	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6923	87.00	87.00	140.19	62.06	62.06
39	75-Financial Assistance to Urban Bodies	6981	88.19	85.74	154.75	56.99	55.41
40	76-New and Renewable Energy Sources	3220	25.90	25.90	42.59	60.81	60.81
41	IP-Interest Payment and Servicing of Debt	4209	33.55	33.55	33.55	100	100
42	IP-Interest Payment and Servicing of Debt	6959	43.65	43.65	45.53	95.87	95.87
43	IP-Interest Payment and Servicing of Debt	6971	71.16	71.16	71.16	100	100
44	IP-Interest Payment and Servicing of Debt	6972	140.59	140.59	140.59	100	100
45	IP-Interest Payment and Servicing of Debt	7421	24.20	24.20	24.20	100	100
Total			2924.65	2688.01	3470.71	84.27	77.45

(Source: Appropriation Accounts)

APPENDIX 2.10

STATEMENT SHOWING NON-UTILISATION OF PROVISION MORE THAN
₹ ONE CRORE FOR NEW ITEMS OF EXPENDITURE PROVIDED IN THE
BUDGET

(REFERENCE : PARAGRAPH 2.3.12; PAGE 51)

(₹ in crore)

Sl. No.	Grant number and name	Name of Scheme	Total Provision	Expenditure
1	2	3	4	5
1	03-Police	2055-800-0101-7348-Crime and Criminal tracking mechanism and arrangement	7.00	Nil
2	03-Police	2055-800-0101-7353-Police Health infrastructure	1.15	Nil
3	03-Police	4055-800-0101-7352-Construction of Administrative Building	1.25	Nil
4	03-Police	4055-800-0101-7355-Construction of Police Transit Building	1.25	Nil
5	03-Police	4055-800-0101-7356-Upgradation of Police lines	1.25	Nil
6	03-Police	4070-800-0101-7326-Nagar sena infrastructure and Development	1.25	Nil
7	12-Energy	6801-205-0101-7256-Baan Sagar Taap Vidyut Pariyojna 2*800 megawatt	5.00	Nil
8	12-Energy	6801-205-1201-7255-For Renewal and modernization of 33/11 K.V. substations and D.T.R. metering	3.00	Nil
9	19-Public Health and Family Welfare	2210-06-101-0101-6840-National Old age Health care programme Scheme	2.00	Nil
10	20-Public Health Engineering	4215-01-800-0701-7299-Group Water Supply Scheme	2.20	Nil
11	29-Law and Legislative Affairs	2052-090-7388-Formation of Advocates Welfare Fund	5.00	Nil
12	30-Rural Development	4515-800-0101-7251-Vikas Bhawan	3.00	Nil
13	41-Tribal Areas Sub-Plan	2225-02-796-277-0102-7204-Supply of Laptop	5.00	Nil
14	43-Sports and Youth Welfare	2204-800-0101-7380-Establishment of Vivekanand youth centres	1.00	Nil
15	43-Sports and Youth Welfare	2204-800-0101-7269-Hockey synthetic turf	2.40	Nil
16	46-Science and Technology	3425-60-200-0101-7270-Use of Land Local Technology for Village demarcation and residence map of State and residencing of State	1.59	Nil
17	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249-Crop damage by insects	51.10	Nil
18	64-Scheduled Castes Sub-Plan	2225-01-789-277-0103-7204-Supply of Laptop	8.75	Nil
19	75-Financial Assistance to Urban Bodies	3604-191-7398-Cleanliness award to Urban Bodies	1.10	Nil
20	76-New and Renewable Energy Sources	2810-02-101-0101-7312-Extension of Solar Energy Park	2.00	Nil
21	76-New and Renewable Energy Sources	2810-03-101-0101-7318-Extension of Wind Energy Park	1.25	Nil
Total			107.54	

(Source: Appropriation Accounts)

APPENDIX 2.11

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

(REFERENCE : PARAGRAPH 2.3.13; PAGE 51)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Year			
				2012-13		2013-14	
				Total Provision (Orig+Supp.)	Unutilised Provision	Total Provision (Orig+Supp.)	Unutilised Provision
1	2	3	4	5	6	7	8
1	IP	Interest Payments and Servicing of Debt	2049-03-104-0807-Interest on Workmen's Contributory Provident Fund	7.00	7.00	7.00	7.00
2	IP	Interest Payments and Servicing of Debt	2049-03-104-4033-Interest on Departmental Provident Fund	30.00	30.00	30.00	30.00
3	IP	Interest Payments and Servicing of Debt	2049-03-104-6854-Contributory Pension Scheme	6.00	6.00	6.00	6.00
4	IP	Interest Payments and Servicing of Debt	2049-03-108-0117-Interest on Defined Pension Scheme	5.00	5.00	5.00	5.00
5	IP	Interest Payments and Servicing of Debt	2049-04-102-0930-Interest on Loans for Central Plan Schemes	2.83	2.83	2.50	2.50
6	IP	Interest Payments and Servicing of Debt	2049-04-103-0925-Interest on Loans for Centrally Sponsored Schemes	12.00	12.00	7.25	7.25
7	PD	Public Debt	6003-110-0637-Ways and Means Advances	2000.00	2000.00	2000.00	2000.00
8	PD	Public Debt	6003-110-0779-Advances to Meet Short Fall	2000.00	2000.00	2000.00	2000.00
9	PD	Public Debt	6004-03-800-8437-Loan for Immediate Benefit Programme	2.71	2.71	2.71	2.71
10	PD	Public Debt	6004-04-102-3128-Loans for Soil and Water Conservation	1.54	1.54	1.54	1.54
11	PD	Public Debt	6004-04-800-5236-Loans for National Watershed Area Development	1.55	1.55	1.21	1.21
12	PD	Public Debt	6004-04-800-6420-Loans for Micro Management	2.02	2.02	2.02	2.02
13	03	Police	4055-211-2643-Modernisation of Police Force	25.00	25.00	83.95	83.95

1	2	3	4	5	6	7	8
14	06	Finance	2052-091-0101-State Plan Schemes (Normal)- 5631-Infrastructure Development for Financial Incorporation	5.00	5.00	3.00	3.00
15	06	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	300.00	300.00	100.00	100.00
16	06	Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	25.00	25.00	25.00
17	08	Land Revenue and District Administration	2029-103-0801-Central Sector Schemes (Normal)-5917-Extension of Land Records Computerisation Scheme	6.31	6.31	5.98	5.98
18	08	Land Revenue and District Administration	2029-103-0701-Centrally Sponsored Schemes (Normal)-6337-Update of Land Records (N.L.R.M.P.)	3.00	3.00	9.40	9.40
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	5.00	5.00	11.98	11.98
20	19	Public Health and Family Welfare	2210-01-110-0701-Centrally Sponsored Schemes (Normal)-5613-National Health Insurance Scheme	15.00	15.00	3.25	3.25
21	23	Water Resources Department	4700-21-800-1501-Additional Central Assistance (Normal)-6596-Reforms, Reinforcement and Re-establishment	8.50	8.50	2.00	2.00
22	23	Water Resources Department	4700-80-001-0101-State Plan Schemes (Normal)-2304-Direction and Administration	37.80	37.80	37.80	37.80
23	23	Water Resources Department	4701-66-800-0101-State Plan Schemes (Normal)-2884-Canal and Appurtenant Construction Works	20.00	20.00	5.00	5.00
24	31	Planning, Economics and Statistics	3454-02-206-1301-Central Finance Commission (Normal)-6268-Incentive for U.I.D.A. (13 th Finance Commission)	49.94	49.94	49.94	49.94

1	2	3	4	5	6	7	8
25	37	Tourism	5452-01-190-1301-Central Finance Commission (Normal)-6558-Development of M.I.C.E. Facilities	5.00	5.00	5.00	5.00
26	37	Tourism	5452-01-190-1301-Central Finance Commission (Normal)-6573-Development of Air Services	2.00	2.00	2.00	2.00
27	40	Expenditure pertaining to Water Resources Department-Command Area Development	4705-207-0701-Centrally Sponsored Schemes (Normal)-2304-Direction and Administration	10.00	10.00	10.00	10.00
28	41	Tribal Areas Sub-Plan	13-Energy Department 4801-05-796-190-0102-Tribal Area Sub-Plan-6323- 2 Times 660 Megawatt Shri Singaji Thermal Power Project	3.08	3.08	15.40	15.40
29	45	Minor Irrigation Works	4702-800-0101-State Plan Schemes (Normal)-2304-Direction and Administration	35.40	35.40	30.22	30.22
30	48	Narmada Valley Development	4801-01-203-0101-State Plan Schemes (Normal)-6942-Omkareshwar Canal Terminal Power House	7.00	7.00	3.00	3.00
31	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-8874-Additional Provision for Drought Relief and Employment	50.00	50.00	50.00	50.00
32	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-103-5496-Nutritions in Drought Affected Areas	3.00	3.00	3.00	3.00
33	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-102-1301-Central Finance Commission (Normal)-6370-Capacity Construction under 13 th Finance Commission	5.00	5.00	5.00	5.00
34	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	6245-01-800-2750-Loans for redressal of Water Scarcity caused due to Natural Calamities	2.50	2.50	2.50	2.50
35	61	Expenditure pertaining to Bundelkhand Package	2700-80-800-1501-Additional Central Assistance (Normal)-8000-Disposal of Waste	99.00	99.00	200.00	200.00

1	2	3	4	5	6	7	8
36	61	Expenditure pertaining to Bundelkhand Package	4700-80-001-1501-Additional Central Assistance (Normal)-8000-Disposal of Waste	400.00	400.00	100.00	100.00
37	64	Scheduled Castes Sub-Plan	13-Energy Department 4801-05-789-190-0103-Scheduled Castes Sub Plan-6323-Two times 660 Megawatt Shri Singaji Thermal Power Project	7.02	7.02	16.80	16.80
38	64	Scheduled Castes Sub-Plan	55-Scheduled Caste Welfare Department 4225-01-789-800-0703-Centrally Sponsored Schemes (S.C.S.P.)-1400-Ashram and Hostel Buildings	3.56	3.56	3.56	3.56
39	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	28.80	28.80	1.20	1.20
Total				5232.56	5232.56	4850.21	4850.21

(Source: Appropriation Accounts)

APPENDIX 2.12

UNUTILISED PROVISION UNDER VARIOUS SCHEMES IN SELECTED GRANT

(REFERENCE : PARAGRAPH 2.4.2; PAGE 52)

(₹ in crore)

Sl. No.	Grant No.	Name of Scheme	Total Budget	Expenditure	Saving
1	2	3	4	5	6
(A) 39-Food, Civil Supplies & Consumer Protection					
1	39	2408-01-001-6387-Award scheme	0.06	Nil	0.06
2	39	2408-01-102-0570-Recoupment of Losses to Cooperative Societies for sale of food grains Under Public Distribution System	15.00	Nil	15.00
3	39	2408-01-102-3248-Reimbursement of Loss to M.P. State Co-operative Marketing Federation in Procurement of Food Grains	30.20	Nil	30.20
4	39	2408-01-102-6933-Compensation of Loss in Construction of Temporary Camp	45.00	Nil	45.00
5	39	2408-01-102-0101-6627-Computerisation Project of Food Acquisition	6.50	Nil	6.50
6	39	2408-01-102-0101-7241-G. P. S. Tracking Project to Control Food Transportation	0.98	Nil	0.98
7	39	2408-01-102-0101-9214-Distribution of Iodised Salt	30.00	Nil	30.00
8	39	3475-106-0801-6113-Strengthening of Divisional Office	0.06	Nil	0.06
Total (A)			127.80		127.80
(B) 55-Women and Child Development					
9	55	2235-02-103-0801-9028-Purna Shakti Kendra Yojna	0.40	Nil	0.40
10	55	2235-02-103-0101-7063-Uplifting Skill in Adolescent Girls	1.00	Nil	1.00
11	55	4235-02-102-1501-7449-Construction of Sector level Office Buildings Cum Training Centre	13.52	Nil	13.52
12	55	4235-02-800-0701-6103-Integrated Child Protection Scheme (I.C.P.S.)	0.75	Nil	0.75
13	55	4235-02-800-0101-6791-Construction of Building for Directorate of Women and Child Development	0.50	Nil	0.50
Total (B)			16.17		16.17
Total (A)+ (B)			143.97		143.97

(Source: Appropriation Accounts & Detailed Account)

APPENDIX 2.13

RUSH OF EXPENDITURE IN SELECTED GRANT
(REFERENCE : PARAGRAPH 2.4.3; PAGE 53)

(₹ in crore)

Sl. No.	Grant No.	Head	Total Provision (After Re-appropriation)	Total Expenditure	Expenditure in last quarter (Jan-March 2014)	Percentage of Expenditure in last quarter
1	2	3	4	5	6	7
(A) 39-Food,Civil Supplies & Consumer Protection						
1	39	2408-01-102-0101-7165-Guarantee Scheme for Food Storage	5.00	2.86	2.86	100.00
2	39	3475-106-0101-6113-Strengthening of Divisional Office	0.50	0.50	0.50	100.00
3	39	3475-106-0101-8808-Works related to Information Technology	0.10	0.09	0.09	100.00
4	39	6408-02-190-1401-7272-Construction of Godowns	188.50	121.50	88.99	73.24
Total (A)			194.10	124.95	92.44	73.98
(B) 55-Women and Child Development						
5	55	2235-02-102-0701-0658-Integrated Child Development Service Scheme	689.83	689.33	337.11	48.90
6	55	2235-02-102-0101-5643-Additional Honorarium to Anganwadi Workers and Assistants	170.29	170.01	111.31	65.47
7	55	2235-02-102-0101-6442-Atal Bal Arogya Mission	2.10	2.10	2.10	100.00
8	55	2235-02-102-0101-8808-Work related to Information Technology	0.26	0.25	0.19	76.00
9	55	2235-02-103-0801-5285-State Women Resources Centre	0.33	0.33	0.33	100
10	55	2235-02-103-0701-6103-Integrated Child Protection Scheme (I.C.P.S.)	1.82	1.68	1.34	79.76
11	55	2235-02-103-0101-6104-Monitoring and Valuation of Schemes	0.31	0.31	0.16	51.61
12	55	2236-02-101-0701-6392-Rajeev Gandhi Kishori Balika Sashaktikaran Yojna (Sabla)	140.04	140.04	61.64	44.02
13	55	4235-02-102-1301-5360-Construction of Buildings for Anganwadi Centres	54.37	54.37	31.16	57.31

1	2	3	4	5	6	7
14	55	4235-02-800-1201-6741- Madhya Pradesh Health Area Improvement Programme (Externally Aided)	33.62	33.62	27.10	80.61
15	55	4235-02-800-0101-5871-Investment in Share Capital of Madhya Pradesh Women Finance Development Corporation	1.00	1.00	1.00	100.00
Total (B)			1093.97	1093.04	573.44	52.46
Total (A)+ (B)			1288.07	1217.99	665.88	54.67

(Source: Appropriation Accounts and Departments)

APPENDIX 3.1
DEPARTMENT-WISE POSITION OF PENDING UTILISATION CERTIFICATES
UP TO MARCH 2014

(REFERENCE: PARAGRAPH 3.1; PAGE 57)

Sl.No	Name of Departments	Major Head	Amount (₹ in crore)
1	2	3	4
1.	Revenue	2029	1.20
2.	Social Welfare	2235	748.03
3.	Urban Administration	3604	9547.82
4.	Vidhan Sabha Secretariat	2011	1.29
5.	Public Relation	2220	1.50
6.	Rural Development	2501,2505, 2515,4515	4937.02
7.	Co-operation	6425,2425	368.66
8.	Irrigation	2702	18.69
9.	Energy	2801,2810	998.40
10.	Animal Husbandry	2403	249.31
11.	Excise	2039,2045	2.04
12.	Jail	2056	0.02
13.	Women and Child Development	2236	86.44
14.	Police	2055	2.06
15.	Religious Trusts and Endowments	2250	24.67
16.	Public Health Engineering	2215	22.76
17.	Industries	2851,2852	423.56
18.	Law and Legislative Affairs	2014	1.55
19.	Housing and Environment	2217	321.34
20.	Food and Civil Supplies	2408	5209.50
21.	Public Works Department	2216	246.81
22.	Mining and Meteorology	2853	233.42
23.	Fisheries	2405	11.12
24.	Tourism	3452	81.05
25.	Agriculture	2401,4402	464.40
26.	Labour	2230	51.42
27.	General Administration	2075,2052	93.54
28.	Economics and Statistics	3454	57.45
29.	Institutional Finance	2047	0.02
30.	Science and Technology	3425	12.26
31.	Medical Services	2210	56.78
32.	Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	2225	301.82
33.	Education Department	2202,4202	2784.41
34.	Sports and Youth Welfare	2204	10.78
35.	Rajbhasha and Culture Department	2205	0.15
36.	District Administration	2053	1.44
Total		46 Major Heads	27372.73

(Source: Information furnished by PAG (A&E) Madhya Pradesh)

APPENDIX 3.2

DEPARTMENT-WISE/DURATION-WISE BREAK-UP OF THE CASES OF MISAPPROPRIATION, DEFALCATION ETC.
(REFERENCE: PARAGRAPH 3.3; PAGE 59)

Sl.No.	Name of the Department	Up to 5 Years		5 to 10 Years		10 to 15 Years		15 to 20 Years		20 to 25 Years		25 Years and more		Total no. of cases	
		No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)	No. of cases	Amount (₹ in lakh)
1	2210-Medical and Public Health	03	10.41	02	10.55	03	5.13	04	26.67	03	7.32	06	4.46	21	64.54
2	2211- Family Welfare	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	02	3.65	02	3.65
3	2054- Treasury and Accounts Administration	06	375.60	0	0.00	0	0.00	01	18.25	0	0.00	05	12.97	12	406.82
4	2215-Water Supply and Sanitation	01	0.58	03	3.85	01	0.48	0	0.00	0	0.00	0	0.00	05	4.91
5	2014- Administration of Justice	04	18.77	02	3.64	0	0.00	0	0.00	01	0.44	0	0.00	07	22.85
6	2015- Elections	0	0.00	01	5.98	0	0.00	0	0.00	01	3.77	0	0.00	02	9.75
7	2052-Secretariat General Services	0	0.00	01	26.00	0	0.00	0	0.00	0	0.00	0	0.00	01	26.00
8	2058- Stationary and Printing	0	0.00	0	0.00	0	0.00	01	0.17	0	0.00	0	0.00	01	0.17
9	2013- Council of Ministers	01	0.32	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	01	0.32
10	2055- Police	148	60.75	124	26.85	56	45.22	22	15.78	09	4.71	04	0.72	363	154.03
11	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	0	0.00	0	0.00	0	0.00	04	5.65	08	7.14	05	3.17	17	15.96
12	2235-Social Security and Welfare	0	0.00	01	1.31	01	4.04	01	0.14	02	1.24	01	1.23	06	7.96
13	2202- General Education	26	92.05	30	336.94	12	20.17	04	3.04	12	8.14	34	23.00	118	483.34
14	2203- Technical Education	04	2.57	08	17.16	03	7.64	0	0.00	0	0.00	0	0.00	15	27.37
15	2204- Sports and Youth Services	02	2.94	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	02	2.94
16	2205-Art and Culture	0	0.00	0	0.00	0	0.00	0	0.00	01	13.12	0	0.00	01	13.12
17	2230- Labour and Employment	07	4.52	01	0.36	03	6.94	0	0.00	0	0.00	0	0.00	11	11.82

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
18	2501-Special Programmes for Rural Development	0	0.00	01	42.31	0	0.00	02	1.34	01	2.90	0	0.00	04	46.55
19	2505- Rural Employment*	01	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	01	0.00
20	2403- Animal Husbandry	05	4.98	03	0.74	04	8.73	02	3.11	02	0.15	03	0.24	19	17.95
21	2401- Crop Husbandry	04	7.07	07	12.41	0	0.00	0	0.00	03	0.48	0	0.00	14	19.96
22	2406- Forestry and Wild Life	319	519.37	201	238.28	380	321.64	339	146.39	621	126.36	493	95.00	2353	1447.04
23	Public Works Department	05	23.09	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	05	23.09
24	Water Resources Department	06	6.56	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	06	6.56
25	Narmada Valley Development Department	02	0.25	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	02	0.25
	Total	544	1129.83	385	726.38	463	419.99	380	220.54	664	175.77	553	144.44	2989	2816.95

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

*Note: Department has not intimated the amount yet.

APPENDIX 3.3

**DEPARTMENT/CATEGORY-WISE DETAILS IN RESPECT OF CASES OF THEFT, MISAPPROPRIATION/LOSS OF GOVERNMENT MATERIAL
(REFERENCE: PARAGRAPH 3.3; PAGE 59)**

Sl. No.	Name of Departments	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1	2	3	4	5	6	7	8
1	2210- Medical and Public Health	06	7.47	15	57.07	21	64.54
2	2211- Family Welfare	0	0.00	02	3.65	02	3.65
3	2054- Treasury and Accounts Administration	05	23.98	07	382.84	12	406.82
4	2215- Water Supply and Sanitation	03	2.71	02	2.20	05	4.91
5	2014- Administration of Justice	04	4.11	03	18.74	07	22.85
6	2015- Elections	0	0.00	02	9.75	02	9.75
7	2052-Secretariat General Services	0	0.00	01	26.00	01	26.00
8	2058- Stationary and Printing	0	0.00	01	0.17	01	0.17
9	2013- Council of Ministers	0	0.00	01	0.32	01	0.32
10	2055- Police	27	6.02	336	148.00	363	154.02
11	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	02	0.38	15	15.58	17	15.96
12	2235- Social Security and Welfare	04	2.47	02	5.50	06	7.97
13	2202- General Education	44	71.46	74	411.88	118	483.34
14	2203- Technical Education	09	12.09	06	15.28	15	27.37
15	2204- Sports and Youth Services	01	0.44	01	2.50	02	2.94
16	2205- Art and Culture	01	13.12	0	0.00	01	13.12
17	2230-Labour and Employment	09	4.83	02	6.99	11	11.82
18	2501- Special Programmes for Rural Development	01	0.43	03	46.12	04	46.55
19	2505-Rural Employment *	01	0.00	0	0.00	01	0.00
20	2406- Forestry and Wild Life	40	12.04	2313	1435.00	2353	1447.04
21	2403- Animal Husbandry	07	6.70	12	11.25	19	17.95

1	2	3	4	5	6	7	8
22	2401- Crop Husbandry	11	13.36	03	6.60	14	19.96
23	Public Works Department	03	12.59	02	10.50	05	23.09
24	Water Resources Department	06	6.56	0	0.00	06	6.56
25	Narmada Valley Development	02	0.25	0	0.00	02	0.25
Total		186	201.01	2803	2615.94	2989	2816.95

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

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

APPENDIX 3.4

**DEPARTMENT-WISE DETAILS OF CASES OF WRITE-OFF DURING 2013-14
(REFERENCE: PARAGRAPH 3.3; PAGE 60)**

Sl. No.	Departments	Authority sanctioning write off	Brief particulars	No. of cases	Amount (in ₹)
1	2	3	4	5	6
1	2210-Medical and Public Health	Regional Director, Medical Services, Sagar	Loss due to theft of medicine in two cases, Loss due to loot in one case, Damage of Motor Vehicle due to storm	04	270829.00
2	2055-Police	Director General of Police, Police Headquarter, Bhopal	Loss due to theft of wireless sets and accidents of Motor vehicles etc.	27	502668.00
3	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	Director of Schedule Caste, Schedule Tribe and Other Backward Classes	Defalcation and Loss due to accident of Motor vehicle	02	33493.00
4	2202- General Education	Director, Public Education, MP Bhopal	Loss due to theft of four fans	01	4968.00
5	2403- Animal Husbandry	Deputy Director, Animal Husbandry, Sagar and Sidhi	Instrument/unserviceable articles/spare parts etc.	06	26329.00
6	2406- Forestry and Wild Life	Addl. P.C.C.F. Finance and Budget, M.P., Bhopal	Due to non-recovery of losses	123	950853.00
Total				163	1789140.00

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

APPENDIX 3.5

**BOOKING UNDER MINOR HEAD '800-OTHER EXPENDITURE'
(REFERENCE: PARAGRAPH 3.7; PAGE 62)**

Sl. No.	Major Head		Total Expenditure under the Major Head (₹ in crore)	Expenditure under Minor Head 800-Other Expenditure (₹ in crore)	Percentage
1	2250	Other Social Services	90.34	90.34	100
2	4875	COL on Other Industries	3.65	3.65	100
3	4070	Capital Outlay on other Administrative Services	23.35	23.35	100
4	4853	COL on Non-ferrous Mining and Metallurgical Industries	1.37	1.37	100
5	5475	Capital Outlay on other General Economic Services	0.25	0.25	100
6	2852	Industries	270.55	258.45	96
7	4701	Capital Outlay on Medium Irrigation	686.47	632.16	92
8	2702	Minor Irrigation	120.08	108.60	90
9	4700	Capital Outlay on Major Irrigation (Onkareshwar Project and canal and appurtenant works etc.)	2556.48	2280.53	89
10	2075	Miscellaneous General Services	12.82	11.42	89
11	2204	Sports and Youth Welfare Services	134.32	71.22	53
12	4515	COL on other Rural Development Programmes (M.P. Assembly Constituency Area Development Scheme, grant to MPRRDA etc.)	702.69	395.73	56
13	3454	Census Surveys and Statistics	112.09	73.25	65
14	2853	Non-ferrous Mining and Metallurgical Industries	911.36	591.34	65
15	5054	COL on Roads and Bridges	2301.40	1456.12	63
16	2705	Command Area Development	3.71	2.16	58
17	4711	COL on Flood Control Projects	6.78	3.77	56
18	2205	Art and Culture	136.29	72.07	53
		Total	8074.00	6075.78	

(Source: Finance Accounts 2013-14)

APPENDIX 3.6

**BOOKING UNDER MINOR HEAD '800-OTHER RECEIPTS'
(REFERENCE: PARAGRAPH 3.7; PAGE 63)**

Sl. No.	Major Head		Total Receipt under the Major Head (₹ in crore)	Receipt under Minor Head 800-Other Receipts (₹ in crore)	Percentage
1	0852	Industries	49.21	49.21	100
2	0853	Non-ferrous Mining and Metallurgical Industries	2306.17	2306.17	100
3	0801	Power	378.66	378.66	100
4	0702	Minor Irrigation	219.37	219.37	100
5	0220	Information and Publicity	0.11	0.11	100
6	0058	Stationary and Printing	22.25	22.25	100
7	0035	Taxes on Immovable Property other than Agricultural Land	666.95	666.95	100
8	0047	Other Fiscal Services	0.04	0.04	100
9	0404	Dairy Development	0.01	0.01	100
10	0211	Family Welfare	0.16	0.16	100
11	0202	Education, Sports, Art and Culture	2008.49	2005.20	100
12	0408	Food Storage And Warehousing	1.83	1.83	100
13	0235	Social Security and Welfare	8.23	8.18	99
14	0059	Public Works	46.92	46.01	98
15	0403	Animal Husbandry	4.90	4.62	94
16	0217	Urban Development	35.72	32.85	92
17	0700	Major Irrigation	27.12	21.62	80
18	0435	Other Agricultural Programmes	3.41	2.54	74
19	0075	Miscellaneous General Services	33.69	23.66	70
20	0039	State Excise	5907.39	4071.64	69
21	0515	Other Rural Development Programmes	6.05	4.08	67
22	0210	Medical and Public Health	57.76	37.69	65
23	0029	Land Revenue	366.23	237.89	65
24	0055	Police	71.92	43.47	60
25	0056	Jail	3.53	2.04	58
26	0215	Water Supply and Sanitation	10.33	5.24	51
		Total	12236.45	10191.49	

(Source: Finance Accounts 2013-14)