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# APPENDICES

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**APPENDIX 1.1**  
**STATE PROFILE (MADHYA PRADESH)**  
**(REFERENCE: PARAGRAPHS PROFILE OF STATE,**  
**1.3 AND 1.7.2; PAGE 1, 11 AND 30)**

A	General Data							
Sl.No	Particulars				Figures			
1	Area				308245 sq km			
2	Population							
	a.	As per 2001 Census			6.03 crore			
	b.	As per 2011 Census			7.26 crore			
3	a.	Density of Population (2001 Census) (All India Density = 325 persons per sq.km)			196 persons per sq km			
	b.	Density of Population <sup>1</sup> (2011 Census) (All India Density = 382 persons per sq.km)			236 persons per sq km			
4	Population below poverty line <sup>2</sup> (All India Average = 29.50%)				44.30 per cent			
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8%)			69.69 per cent			
	b.	Literacy (as per 2011 Census) (All India Average = 73.00%)			69.32 per cent			
6	*Infant mortality <sup>2</sup> (per 1000 live births) (All India Average = 39 per 1000 live births)				52 per 1000 live births			
7	**Life Expectancy at birth (All India Average = 67.50 years)				63.30 years			
8	***Gini Coefficient <sup>3</sup>							
	a.	Rural (All India=0.29)			0.29			
	b.	Urban (All India=0.38)			0.36			
9	Gross State Domestic Product (GSDP) 2015-16 at current price				₹ 565053 crore			
10	Per Capita GSDP CAGR (2006-07 to 2015-16)		Madhya Pradesh		14.52 per cent			
			General Category States		14.27 per cent			
11	**GSDP CAGR <sup>4</sup> (2006-07 to 2015-16)		Madhya Pradesh		16.35 per cent			
			General Category States		15.75 per cent			
12	Population Growth <sup>5</sup> (2006-07 to 2015-16)		Madhya Pradesh		15.38 per cent			
			General Category States		12.24 per cent			
B	Financial Data							
Particulars			Figures (in per cent)					
CAGR			2006-07 to 2014-15		2011-12 to 2014-15		2014-15 to 2015-16	
			GCS		GCS		GCS	
			Madhya Pradesh		Madhya Pradesh		Madhya Pradesh	
a.	of Revenue Receipt		14.74	16.74	13.40	12.29	15.00	19.03
b.	of Own Tax Revenue		15.08	16.92	12.55	10.67	13.28	9.97
c.	of Non Tax Revenue		10.20	18.56	13.09	11.51	6.00	-17.41
d.	of Total Expenditure		16.71	17.96	15.52	11.27	16.42	12.15
e.	of Capital Expenditure		13.21	10.96	16.78	9.47	25.80	41.73
f.	of Revenue Expenditure on Education		17.08	20.40	12.98	18.25	12.17	5.14
g.	of Revenue Expenditure on Health		18.70	20.60	18.42	22.97	13.44	15.64
h.	of Salary and Wages		15.49	15.45	10.61	12.32	9.95	2.79
i.	of Pension		18.59	18.55	12.67	15.91	11.79	14.38

*Source: Financial data is based on Finance Accounts of respective years \*SRS Bulletin of September 2014, \*\* Economic survey 2015-16, \*\*\* Gini Coefficient is a measure of inequality of income among the population. Value rate is zero to one. Value close to zero indicates inequality is less and vice versa, (latest figures available for 2009-10 has been adopted)*

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

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

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

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

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

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

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

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

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

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

**Layout of Finance Accounts 2015-16**

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 Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of Funds for Expenditure other than on Revenue Account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement of Loans and Advances given by the State Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investment of Earmarked Balances

**APPENDIX 1.2 (CONCLUDED)**  
**PART-B**  
**STATEMENT SHOWING APPORTIONMENT OF ASSETS AND LIABILITIES OF**  
**THE ERSTWHILE STATE OF MADHYA PRADESH AS ON 31 MARCH 2016**  
**BETWEEN SUCCESSOR STATES OF MADHYA PRADESH AND CHHATTISGARH**  
**(REFERENCE: PARAGRAPH 1.1; PAGE 2)**

(₹ in crore)

Items	Balance as on 31 October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements Nos.
		Madhya Pradesh	Chhattisgarh		
<b>I-Liabilities-</b>					
1. Small Savings, Provident Funds etc.	7371.51	5570.57	1239.45	561.49	12 and 21
2. Deposits	1872.19	1516.52	358.05	(-)2.38	12 and 21
3. Reserve Funds	657.94	543.93	11.55	102.46	12 and 21
4. Suspense and Miscellaneous Balances	39.58	25.47	5.93	8.18	21
<b>II-Assets-</b>					
1. Gross Capital Outlay	15760.57	7529.11	2245.12	5986.34	5 and 16
2. Loans and Advances	2883.18	559.84	137.08	2186.26	7 and 18
3. Guarantees	9709.60	--	--	986.91	9 and 20

Note: Please see Finance Accounts for further details

**APPENDIX 1.3**  
**PART-A**  
**METHODOLOGY ADOPTED FOR THE ASSESSMENT OF FISCAL POSITION**  
**(REFERENCE: PARAGRAPH 1.1; PAGE 2)**

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

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

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

(₹ in crore)

	2011-12	2012-13	2013-14 <sup>(P)</sup>	2014-15 <sup>(Q)</sup>	2015-16 <sup>(A)</sup>
Gross State Domestic Product (Base year 2011-12)	315561	380926	435790	484538	565053
Growth rate of GSDP* (in per cent)	19.80	20.71	14.40	11.19	16.62

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

\* GSDP estimates for the period 2011-12 to 2014-15 are revised, therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2011-12 to 2014-15 indicated in earlier Reports have also been revised.

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

## 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 in each financial year so as to bring it down to not more than 3.50 *per cent* of GSDP by 31<sup>st</sup> March 2016 and maintain it thereafter, subject to the following conditions, namely;
  - (i) Interest payment in the previous financial year is 10 *per cent* or less of the total revenue receipts; and
  - (ii) Total outstanding debt to GSDP ratio for the previous financial year is 25 *per cent* or less.

if either of the conditions mentioned in sub-clause (i) or (ii) above is not met, reduce fiscal deficit in that financial year so as to bring it down to not more than 3.25 per cent of the GSDP for that year and if both the conditions mentioned in sub-clause (i) and (ii) above are not met, reduce the fiscal deficit so as to bring it down to not more than 3.00 per cent of the GSDP for that financial year.

- Limit the annual incremental guarantees so as to ensure that the guarantees do not exceed 80 *per cent* of the total revenue receipts in the year preceding the current year.

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

In accordance with the provisions of the FRBM Act 2005, the State Government has placed the (a) Macro-Economic framework Statement, (b) Medium Term Fiscal Policy Statement (MTFPS) and (c) Fiscal policy strategy statement along with the Budget for 2015-16.

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

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

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

**APPENDIX 1.4**  
**TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES**  
**(REFERENCE: PARAGRAPHS 1.1, 1.3 AND 1.10.3; PAGE 2, 10 AND 38)**

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>62604</b>	<b>70427</b>	<b>75749</b>	<b>88641</b>	<b>105511</b>
<b>(i) Tax Revenue</b>	<b>26973(43)</b>	<b>30582(43)</b>	<b>33552(44)</b>	<b>36567(41)</b>	<b>40214(38)</b>
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade etc.	12517(46)	14856(49)	16650(50)	18136(50)	19806(49)
State Excise	4317(16)	5078(17)	5907(18)	6695(18)	7923(20)
Taxes on Vehicles	1357(5)	1531(5)	1599(5)	1824(5)	1933(5)
Stamps and Registration fees	3284(12)	3944(13)	3400(10)	3893(11)	3868(10)
Land Revenue	279(1)	444(1)	366(1)	243(1)	277(1)
Taxes on Goods and Passengers	2047(8)	2395(8)	2579(8)	2686(7)	3085(8)
Other Taxes	3172(12)	2334(8)	3051(9)	3090(8)	3322(8)
<b>(ii) Non-Tax Revenue</b>	<b>7483(12)</b>	<b>7000(10)</b>	<b>7705(10)</b>	<b>10375(12)</b>	<b>8569(8)</b>
<b>(iii) State's Share of Union Taxes and Duties</b>	<b>18219(29)</b>	<b>20805(30)</b>	<b>22715(30)</b>	<b>24107(27)</b>	<b>38398(37)</b>
<b>(iv) Grants-in-Aid from Government of India</b>	<b>9929(16)</b>	<b>12040(17)</b>	<b>11777(16)</b>	<b>17592(20)</b>	<b>18330(17)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>23</b>	<b>31</b>	<b>36</b>	<b>28</b>	<b>26</b>
<b>2A. Inter-State Settlement</b>	<b>3</b>	<b>9</b>	<b>2</b>	<b>1</b>	<b>2</b>
<b>3. Recoveries of Loans and Advances</b>	<b>9123</b>	<b>33</b>	<b>93</b>	<b>6765</b>	<b>162</b>
<b>4. Total Revenue and Non- Debt Capital Receipts (1+2+2A+3)</b>	<b>71753</b>	<b>70500</b>	<b>75880</b>	<b>95435</b>	<b>105701</b>
<b>5. Public Debt Receipts</b>	<b>6750</b>	<b>8791</b>	<b>9541</b>	<b>15069</b>	<b>19985</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5718	7234	8328	13696	18659
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	1032	1557	1212	1372	1326
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>78503</b>	<b>79291</b>	<b>85421</b>	<b>110504</b>	<b>125686</b>
<b>7. Contingency Fund Receipts</b>	<b>100</b>	<b>--</b>	<b>--</b>	<b>300</b>	<b>--</b>
<b>8. Public Account Receipts</b>	<b>76315</b>	<b>86248</b>	<b>94811</b>	<b>110295</b>	<b>132772</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>154918</b>	<b>165539</b>	<b>180232</b>	<b>221099</b>	<b>258458</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>52694(68)</b>	<b>62968(79)</b>	<b>69870(81)</b>	<b>82373(77)</b>	<b>99771(83)</b>
Plan	16017(30)	18349(29)	19427(28)	26515(32)	31452(32)
Non- Plan	36677(70)	44619(71)	50443(72)	55858(68)	68319(68)
General Services (including interest payments)	16229(31)	17705(28)	20591(29)	22365(27)	25700(26)
Social Services	20297(38)	24375(39)	27768(40)	32067(39)	42651(43)
Economic Services	12965(25)	16823(27)	16972(24)	23715(29)	25529(25)
Grants-in-Aid and Contributions	3203(6)	4065(6)	4539(7)	4226(5)	5891(6)
<b>11. Capital Expenditure</b>	<b>9055(12)</b>	<b>11567(14)</b>	<b>10813(13)</b>	<b>11878(11)</b>	<b>16835(14)</b>
Plan	9023(100)	11543(100)	10770(100)	11821(100)	16678(99)
Non- Plan	32(0)	24(0)	43(0)	57(0)	157(1)
General Services	167(2)	205(2)	197(2)	258(2)	549(3)
Social Services	1599(18)	1621(14)	1899(17)	2070(18)	3024(18)
Economic Services	7289(80)	9741(84)	8717(81)	9550(80)	13262(79)
<b>12. Disbursement of Loans and Advances</b>	<b>15760(20)</b>	<b>5378(7)</b>	<b>5077(6)</b>	<b>12535(12)</b>	<b>3158(3)</b>
<b>13. Inter-State Settlement</b>	<b>4</b>	<b>7</b>	<b>2</b>	<b>1</b>	<b>2</b>
<b>14. Total Expenditure (10+11+12+13)</b>	<b>77513</b>	<b>79920</b>	<b>85762</b>	<b>106787</b>	<b>119766</b>
<b>15. Repayments of Public Debt</b>	<b>3150</b>	<b>3584</b>	<b>4005</b>	<b>4921</b>	<b>4860</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2520	2936	3243	4084	3948
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	630	648	762	837	912

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>16. Appropriation to Contingency Fund</b>	<b>100</b>	<b>--</b>	<b>--</b>	<b>300</b>	<b>--</b>
<b>17. Total disbursement out of Consolidated Fund (14+15+16)</b>	<b>80763</b>	<b>83504</b>	<b>89767</b>	<b>112008</b>	<b>124626</b>
<b>18. Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1</b>	<b>--</b>
<b>19. Public Account disbursements</b>	<b>73279</b>	<b>82736</b>	<b>93064</b>	<b>108165</b>	<b>128337</b>
<b>20. Total disbursement by the State (17+18+19)</b>	<b>154042</b>	<b>166240</b>	<b>182831</b>	<b>220174</b>	<b>252963</b>
<b>Part C. Deficits</b>					
21. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	9910	7459	5879	6268	5740
22. Fiscal Deficit (-)/Fiscal Surplus(+) (4-14)	-5760	-9420	-9882	-11352	-14065
23. Primary Deficit(-)/Surplus(+) (22+24)	-460	-3846	-3491	-4281	-5974
<b>Part D. Other data</b>					
24. Interest Payments (included in revenue expenditure)	5300	5574	6391	7071	8091
25. Financial Assistance to local bodies etc.	10830	13487	14953	18668	22656
26. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	--	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
27. Interest on Ways and Means Advances/Overdraft	--	--	--	--	--
28. Gross State Domestic Product (GSDP) <sup>6</sup>	315561	380926	435790	484538	565053
29. Outstanding Fiscal liabilities (year end)	81757	90168	96826	108688	127144
30. Outstanding guarantees (year end) (including interest)	5605	7720	9978	20124	27530
31. Maximum amount guaranteed (year end)	11108	14752	21472	31885	40171
32. Number of incomplete projects	45	55	201	68	91 <sup>7</sup>
33. Capital blocked in incomplete projects	9356	2413	34465	14344	15477 <sup>7</sup>
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP (per cent)	8.55	8.03	7.70	7.55	7.12
Own Non-Tax Revenue/GSDP (per cent)	2.37	1.84	1.77	2.14	1.52
Central Transfers <sup>8</sup> /GSDP (per cent)	8.92	8.62	7.91	8.61	10.04
Revenue Buoyancy with reference to State's own taxes	0.80	0.93	0.78	1.89	1.91
<b>II Expenditure Management</b>					
Total Expenditure/GSDP (per cent)	24.56	20.98	19.68	22.04	21.20
Total Expenditure/Revenue Receipts (per cent)	123.81	113.48	113.22	120.47	113.51
Revenue Expenditure/Total Expenditure (per cent)	67.98	78.79	81.47	77.14	83.30
Expenditure on General Services/Total Expenditure (per cent)	21.16	22.47	24.24	21.18	21.93
Expenditure on Social Services/Total Expenditure (per cent)	28.43	32.69	34.67	31.98	38.16
Expenditure on Economic Services/Total Expenditure (per cent)	46.28	39.75	35.79	42.88	34.99
Capital Expenditure/Total Expenditure (per cent)	11.68	14.47	12.61	11.12	14.06
Capital Expenditure on Social and Economic Services/Total Expenditure (per cent)	11.47	14.22	12.37	10.88	13.60
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit(-)/Surplus(+)/GSDP (per cent)	3.14	1.96	1.35	1.29	1.02
Fiscal Deficit(-)/GSDP (per cent)	-1.83	-2.47	-2.27	-2.34	-2.49
Primary Deficit(-)/Surplus(+)/GSDP (per cent)	-0.15	-1.01	-0.80	-0.88	-1.06
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (per cent)	15.02	15.07	14.57	15.54	16.23

<sup>6</sup> Revised GSDP figures as communicated by the Government adopted for the year 2011-12 to 2014-15.

<sup>7</sup> Finance Accounts 2015-16.

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

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP ( <i>per cent</i> )	25.91	23.67	22.22	22.43	22.50
Fiscal Liabilities/RR ( <i>per cent</i> )	130.59	128.03	127.82	122.62	120.50
Primary Deficit <i>vis-a-vis</i> Quantum Spread	(+)9401	(+)7788	(+)3326	(-)108	(+)4634
Debt Redemption (Principal +Interest)/ Total Debt Receipts (Ratio)	0.95	0.86	0.98	0.87	0.79
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore and <i>per cent</i> in bracket)	37.98 (0.29)	18.38 (0.13)	378.72 (2.48)	80.35 (0.49)	129.64 (0.78)
Balance from Current Revenue (₹ in crore)	18112	14101	17069	19616	22851
Financial Assets/Liabilities	0.72	0.67	0.63	0.62	0.63

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

**Explanatory Notes for Appendices 1.4 and 1.5**

1. *The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis the deficit on Government account as shown in **Appendix 1.5** indicates the position on cash basis as opposed to accrual basis in commercial accounting. Consequently items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements etc.*
2. *At the close of March, 2016 accounts, there was a net difference of ₹ 443.13 crore (Debit) between the figures reflected in accounts of ₹ 1,009.49 crore (Debit) and those intimated by RBI ₹ 566.36 crore (Credit) - under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury officers in the accounts.*
3. *NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.*

**APPENDIX 1.5**  
**PART-A**  
**ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2015-16**  
**(REFERENCE: PARAGRAPH 1.1.1; PAGE 2)**

(₹ in crore)

Receipts				Disbursements				
2014-15		2015-16	2014-15	2015-16				
Total		Total	Total	Non-plan	Plan	Total		
<b>Section-A: Revenue</b>								
88640.78	I.	Revenue Receipts	105510.60	82372.82	Revenue Expenditure	68319.27	31451.43	99770.70
36567.12		-Tax Revenue	40213.66	22365.11	General Services	25370.91	329.35	25700.26
				32067.15	Social Services	22845.98	19804.95	42650.93
10375.23		-Non-Tax Revenue	8568.79	16222.33	-Education, Sports, Art and Culture	12514.61	4540.13	17054.74
				4521.34	-Health and Family Welfare	2628.69	2599.33	5228.02
24106.99		-State's Share of Union Taxes	38397.84	3277.10	-Water Supply, Sanitation, Housing and Urban Development	1515.57	4758.40	6273.97
4425.31		-Non Plan Grants	3990.10	154.13	-Information and Broadcasting	177.82	9.48	187.30
				2214.12	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	407.29	2560.77	2968.06
9010.60		-Grants for State Plan Schemes	13370.61	330.66	-Labour and Labour Welfare	192.48	87.04	279.52
				5227.01	-Social Welfare and Nutrition	5270.72	5249.46	10520.18
4155.53		-Grants for Central and Centrally Sponsored Plan Schemes	969.60	120.46	-Others	138.80	0.34	139.14
				23715.12	Economic Services	15125.15	10403.37	25528.52
				8290.58	-Agriculture and Allied Activities	3501.58	3974.48	7476.06
				6617.12	-Rural Development	1816.84	4290.98	6107.82
				845.20	-Irrigation and Flood Control	584.51	45.94	630.45
				5105.75	-Energy	6842.95	375.89	7218.84
				1286.49	-Industries and Minerals	1084.03	1393.27	2477.30
				1288.35	-Transport	1209.49	-	1209.49
				106.09	-Science, Technology and Environment	8.01	202.49	210.50
				175.54	-General Economic Services	77.74	120.32	198.06
				4225.44	Grants-in-aid and Contributions	4977.23	913.76	5890.99
	II.	Revenue Deficit carried over to Section B		6267.96	Revenue Surplus carried over to Section B			5739.90
88640.78		Total	105510.60	88640.78	Total			105510.60

Section-B: Others								
Receipts				Disbursements				
2014-15		2015-16		2014-15	2015-16			
Total			Total	Total		Non-plan	Plan	Total
4477.03	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	5401.96	--	Opening Overdraft from RBI			
27.73	IV	Miscellaneous Capital Receipts	26.47	11877.68	Capital Outlay	156.90	16678.57	16835.47
				257.16	General Services	121.90	427.32	549.22
				2070.31	Social Services	1.96	3022.53	3024.49
				321.91	-Education, Sports, Art and Culture	0.58	757.74	758.32
				240.48	-Health and Family Welfare	0.82	225.24	226.06
				1090.44	-Water Supply, Sanitation, Housing and Urban Development	0.45	1526.96	1527.41
				--	- Information and Broadcasting	--	--	--
				295.36	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.03	409.18	409.21
				100.99	-Social Welfare and Nutrition	0.08	57.73	57.81
				21.13	-Other Social Services	--	45.68	45.68
				9550.19	Economic Services	33.04	13228.72	13261.76
				171.40	-Agriculture and Allied Activities	--	117.20	117.20
				1248.89	-Rural Development	--	2418.78	2418.78
				4127.16	-Irrigation and Flood control	26.36	6346.34	6372.70
				910.39	-Energy	1.64	548.05	549.69
				136.48	-Industries and Minerals	5.04	242.65	247.69
				2874.78	-Transport	--	3377.04	3377.04
				20.88	-Science, Technology and Environment	--	1.30	1.30
				60.21	-General Economic Services	--	177.36	177.36
6765.05	V	Recoveries of Loans and Advances	162.32	12534.61	Loans and Advances disbursed	2110.65	1047.26	3157.91
				11839.75	-For Power Projects			2595.20
				392.41	-For Agriculture and Allied Activities			256.70
				292.16	-For Industries and Minerals			259.00
0.06		-From Government Servants	0.03	--	-To Government Servants			-
6764.99		-From Others	162.29	10.29	-To Others			47.01
0.91	VI	Inter-State Settlement	1.93	0.98	Inter-State Settlement	--	--	1.94

Receipts				Disbursements				
2014-15		2015-16		2014-15	2015-16			
Total			Total	Total		Non-plan	Plan	Total
6267.96	VII	Revenue Surplus brought down	5739.90	--	Revenue Deficit brought down	--	--	
15068.71	VIII	Public Debt Receipt	19985.30	4920.52	Repayment of Public Debt	--	--	4860.36
13696.48		-Internal Debt other than Ways and Means Advances and Overdraft	18659.18	4083.90	-Internal Debt other than Ways and Means Advances and Overdraft	--	--	3948.42
		Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances			
		Net transactions under Overdraft						
1372.23		-Loans and Advances from Central Government	1326.12	836.62	-Repayment of Loans and Advances to Central Government			911.94
300.00	IX	Appropriation to the Contingency Fund	--	300.00	Appropriation to the Contingency Fund			--
Nil	X	Amount transferred to Contingency Fund	1.08	1.08	Expenditure from Contingency Fund			--
110294.74	XI	Public Account Receipts	132772.19	108165.30	Public Account Disbursements			128336.75
3143.44		-Small Savings and Provident Funds	3498.21	2181.13	-Small Savings and Provident Funds			2473.70
1171.96		-Reserve Funds	2719.07	1028.17	-Reserve Funds			986.05
76098.86		-Suspense and Miscellaneous	87337.99	75636.93	-Suspense and Miscellaneous			85881.02
13531.91		-Remittances	15867.66	13588.93	-Remittances			16220.77
16348.57		-Deposits and Advances	23349.26	15730.14	-Deposits and Advances			22775.21
--	XII	Closing Overdraft from Reserve Bank of India		5401.96	Cash Balance at the end of the year			10898.72
					-Cash in Treasuries and Local Remittances			
				199.32	-Deposits with Reserve Bank			1009.49 <sup>9</sup>
				7.86	-Departmental Cash Balance including Permanent Advances			1.78
				5194.78	-Cash Balance Investment and Investment of Earmarked Funds			9887.45
143202.13		<b>Total</b>	<b>164091.15</b>	<b>143202.13</b>	<b>Total</b>			<b>164091.15</b>

<sup>9</sup> At the close of March, 2016 accounts, there was a net difference of ₹ 443.13 crore (Debit) between the figures reflected in accounts of ₹ 1,009.49 crore (Debit) and those intimated by RBI ₹ 566.36 crore (Credit) - under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury officers in the accounts.

**APPENDIX 1.5 (CONCLUDED)**  
**PART-B**  
**SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT**  
**OF MADHYA PRADESH AS ON 31 MARCH 2016**  
**(REFERENCE: PARAGRAPH 1.9.1; PAGE 34)**

(₹ in crore)

As on 31.03.2015	Liabilities	As on 31.03.2016
<b>69007.68</b>	<b>Internal Debt -</b>	<b>83718.44</b>
43149.52	Market Loans bearing interest	56140.26
0.39	Market Loans not bearing interest	0.39
73.00	Loans from Life Insurance Corporation of India	62.70
6525.16	Loans from other Institutions	7333.75
19259.61	Special Securities issued to NSS Fund of Central Government	20181.34
Nil	Ways and Means Advances (including interest paid)	Nil
Nil	Overdrafts from Reserve Bank of India	Nil
<b>13253.83</b>	<b>Loans and Advances from Central Government -</b>	<b>13668.01</b>
1.88	Pre 1984-85 Loans	1.88
42.82	Non-Plan Loans	39.16
13209.13	Loans for State Plan Schemes	13626.97
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
<b>500.00</b>	<b>Contingency Fund</b>	<b>500.00</b>
<b>12659.14</b>	<b>Small Savings Provident Funds etc.</b>	<b>13682.37</b>
<b>7771.83</b>	<b>Deposits</b>	<b>8345.83</b>
<b>6398.98</b>	<b>Reserve Funds</b>	<b>8132.00</b>
<b>583.65</b>	<b>Suspense and Miscellaneous balances</b>	<b>2047.61</b>
<b>1309.25</b>	<b>Remittance Balance</b>	<b>956.14</b>
<b>111484.36</b>	<b>Total</b>	<b>131050.40</b>
	<b>Assets</b>	
<b>110345.99</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	<b>127147.75</b>
16104.05	Investments in shares of Companies, Corporations etc.	16599.57
94241.94	Other Capital Outlay	110548.18
<b>37841.90</b>	<b>Loans and Advances -</b>	<b>40837.49</b>
31414.55	Loans for Power Projects	34009.75
6398.61	Other Development Loans	6799.07
28.74	Loans to Government servants and Miscellaneous loans	28.67
<b>4.86</b>	<b>Advances</b>	<b>4.80</b>
--	<b>Remittance Balances</b>	--
<b>5401.96</b>	<b>Cash -</b>	<b>10898.72</b>
--	Cash in Treasuries and Local Remittances	--
199.32	Deposits with Reserve Bank	1009.49
7.86	Departmental Cash Balance including Permanent Advances	1.78

<b>As on 31.03.2015</b>	<b>Assets</b>	<b>As on 31.03.2016</b>
4971.31	Cash Balance Investments	9485.24
403.47	Reserve Fund Investments	402.21
<b>-42110.35</b>	<b>Deficit on Government Account -</b>	<b>-47838.36</b>
-6267.96	(i) Less Revenue Surplus of the current year	-5739.90
0.07	(a) Inter-State Settlement	0.01
1.86	(b) Amount closed to Government account	6.99
731.52	(c) Proforma/ other adjustment during the year	4.89
301.08	(d) Contingency Fund	--
-36876.92	Accumulated deficit at the beginning of the year	-42110.35
<b>111484.36</b>	<b>Total</b>	<b>131050.40</b>

**APPENDIX 1.6**  
**DETAILS OF SHORTFALLS IN UTILISATION OF GENDER BUDGET**  
**UNDER CATEGORY 1 AND 2**  
**(REFERENCE: PARAGRAPH 1.1.4; PAGE 7)**

(₹ in crore)

Sl. No.	No. and Name of schemes	Total provision	Total expenditure	Shortfall	Percentage of shortfall with provision
<b>Commissioner Schedule Tribe Welfare Department</b>					
<b>Category-1</b>					
1	0762-Girl Educational Campus	55.68	14.25	41.43	74.41
2	4691-Incentives Schemes for education to girls (Class VI)	1.64	0	1.64	100.00
3	6813-Distribution of cycles	2.71	0.84	1.87	69.00
<b>Category-2</b>					
4	2773-Primary schools	1128.39	811.99	316.40	28.04
5	0364-Model Higher Secondary School	16.23	10.70	5.53	34.07
6	0581-High Secondary school	550.07	49.34	500.73	91.03
7	3496-Middle Schools	718.31	591.54	126.77	17.65
8	4980-Assistance to District excellent schools for management	6.11	5.06	1.05	17.18
9	0495-Ashram and Schools	81.92	61.47	20.45	24.96
10	0978-Sports Complex	25.86	16.40	9.46	36.58
11	1398-Operation of Hostels/ Ashrams	223.00	164.69	58.31	26.15
12	2676-Post Matric Scholarship	240.98	150.91	90.07	37.38
13	9416-Grant to Rural and Urban Bodies for Primary Education	681.74	624.70	57.04	8.37
14	9417- Grant to Rural and Urban Bodies for Higher Secondary Education	30.09	22.78	7.31	24.29
15	9418- Grant to Rural and Urban Bodies for Secondary Education	18.37	16.09	2.28	12.41
16	5216-High School	121.77	95.61	26.16	21.48
17	6502-Post Matric Hostels	22.32	8.52	13.80	61.83
18	7562-Establishment of Excellent Education Centers	11.05	6.48	4.57	41.36
19	8832-Strengthening of Ashrams/Hostels	164.21	84.48	79.73	48.55
20	0494-Ashram	135.09	102.99	32.10	23.76
21	0671-Grant to Voluntary Organisations for Education and Development	10.85	8.20	2.65	24.42
22	5228-Computer training	2.10	0.43	1.67	79.52
23	7223-Incentive on Admission in Science and Current Subjects	4.60	3.13	1.47	31.96
24	9817-Professionalisation of Education	6.62	5.48	1.14	17.22
25	7851-Employment Oriented Vocational Training for youths	8.00	3.91	4.09	51.13
26	8804-Relief Scheme	1.18	0	1.18	100.00
27	8799-Construction of Hostel Buildings	50.00	46.83	3.17	6.34
28	2949-Supply of Uniforms	11.26	7.62	3.64	32.33
29	4722-Development of Scheduled Castes/ Scheduled Tribes colonies	66.51	45.38	21.13	31.77
<b>Commissioner Schedule Caste Welfare Department</b>					
<b>Category-2</b>					
1	0538-Grant for Infrastructure/ Training for educated youth in electronics for self employment	10.00	1.75	8.25	82.50
2	0671-Grant to Voluntary Organisations for education and Development	14.67	8.70	5.97	40.70
3	1398-Operation of Ashrams/Hostels	68.41	56.14	12.27	17.94

Sl. No.	No. and Name of schemes	Total provision	Total expenditure	Shortfall	Percentage of shortfall with provision
4	5133-Other Scholarships	212.10	191.00	21.10	9.95
5	5191-Assistance/Rehabilitation under Atyachar Nivaran Adhinyam for SC/ST	28.90	26.88	2.02	6.99
6	5903-Post Matric Education	10.00	7.68	2.32	23.20
7	7851-Employment Oriented Vocational Training schemes for youths	20.00	5.00	15.00	75.00
8	8801-Reimbursement of fee to SC/ST students studying in Sainik Schools/ Private Institutions	8.00	6.40	1.60	20.00
9	8829-Residential Schools for Talented Scheduled Caste/Tribe Students (Boys/Girls)	34.00	29.56	4.44	13.06

(Source: Information given by concerned Department)

**APPENDIX 1.7**  
**OPTIMISATION OF THE XIII FINANCE COMMISSION GRANTS DURING**  
**THE YEAR 2015-16 (₹ 10 LAKH OR MORE)**  
**(REFERENCE: PARAGRAPH 1.3.4; PAGE 15)**

(₹ in lakh)

Major Head and nomenclature	Budget Provision	Surrender(-)/ Re-appropriation	Total Budget provision	Expenditure	Savings(-)/ Excess(+)	Percentage of savings/ unutilized amount
1	2	3	4	5	6	7=(6/4)*100
<b>REVENUE ACCOUNT</b>						
2014-105-6269 Reforms in Judicial System	2017.01	197.10	2214.11	1148.20	-1065.91	48.14
2055-109-6463 Upgradation of Police Training Institutions	305.85	-73.48	232.37	232.36	-0.01	0
2070-800-7720 Central Finance Commission	400000.00	0.00	400000.00	0.00	-400000.00	100
2406-01-101-6898 Forestry Maintenance and Development	0.01	129.51	129.52	99.67	-29.85	23.05
<b>CAPITAL ACCOUNT</b>						
4235-02-102-5360 Construction of Buildings for Anganwadi Centres	8316.23	-3756.89	4559.34	4613.64	54.30	0
5452-01-190-6559 Development of Buddhist Paripath In the State.	100.00	0.00	100.00	100.00	0	0
5452-01-190-6560 Development of Religious Tourism	1800.00	-0.03	1799.97	1799.97	0	0
5452-01-190-6561 Development of Jain Paripath	200.00	0.00	200.00	200.00	0	0
5452-01-190-6563 Development of Heritage Tourism	100.00	0.00	100.00	100.00	0	0
5452-01-190-6565 Development of Eco and Adventure Tourism	1300.00	0.00	1300.00	1300.00	0	0
5452-01-190-6566 Upgradation and Extension of Existing Tourist Facilities	1250.00	0.00	1250.00	1250.00	0	0
5452-01-190-6567 Upgradation of Link Roads and Internal Roads	100.00	0.00	100.00	100.00	0	0
5452-01-190-6568 Signages in National State Highway Cities	100.00	0.00	100.00	100.00	0	0
5452-01-190-6571 Fair and Festival	150.00	0.00	150.00	150.00	0	0
<b>Total</b>	<b>415739.10</b>	<b>-3503.79</b>	<b>412235.31</b>	<b>11193.84</b>	<b>-401041.47</b>	

(Source: Detailed Appropriation Accounts 2015-16)

**APPENDIX 1.8**  
**A: DEVOLUTION OF FUNCTIONS BY STATE GOVERNMENT**  
**TO URBAN LOCAL BODIES**  
**(REFERENCE: PARAGRAPH 1.6.6.1; PAGE 27)**

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 2016 FOR THE LATEST YEAR**  
**FOR WHICH ACCOUNTS WERE FINALISED**  
**(REFERENCE: PARAGRAPH 1.8.1; PAGE 31)**

(₹ 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	Madhya Pradesh State Industrial Development Corporation Limited	2012-13	81.09	0.00	0.00	81.09	583.37	Finance
2	Pithampur Auto Cluster Pvt. Limited	2014-15	0.00	0.00	12.12	12.12	7.36	Manufacturing
3	Madhya Pradesh State Electronics Development Corporation Limited	2014-15	21.91	0.00	0.00	21.91	3.49	Manufacturing
4	Crystal I.T. Park Indore Limited	2014-15	0.00	0.00	0.05	0.05	0.08	Manufacturing
5	Madhya Pradesh State Mining Corporation Limited	2014-15	2.20	0.00	0.00	2.20	17.84	Manufacturing
6	MPAMRL (Semaria) Coal Company Limited	2014-15	0.00	0.00	1.00	1.00	0.66	Manufacturing
7	MPAMRL (Morga) Coal Company Limited	2014-15	0.00	0.00	1.00	1.00	0.33	Manufacturing
8	MPAMRL (Bicharpur) Coal Company Limited	2014-15	0.00	0.00	1.00	1.00	6.03	Manufacturing
9	MPAMRL (Marki Barka) Coal Company Limited	2014-15	0.00	0.00	1.00	1.00	1.28	Manufacturing
10	Madhya Pradesh Jaypee Coal Limited	2014-15	0.00	0.00	10.00	10.00	6.07	Manufacturing
11	Madhya Pradesh Jaypee Minerals Limited	2014-15	0.00	0.00	61.22	61.22	90.02	Manufacturing
12	Madhya Pradesh Jaypee Coalfields Limited	2014-15	0.00	0.00	10.00	10.00	9.66	Manufacturing
13	Madhya Pradesh Sainik Coal Mining Private Limited	2014-15	0.00	0.00	33.30	33.30	0.73	Manufacturing
14	Madhya Pradesh Power Transmission Company Limited	2014-15	2553.14	0.00	0.00	2553.14	236.17	Power
15	Madhya Pradesh Poorv Kshetra Vidyut Vitran Company Limited	2014-15	0.00	0.00	1816.90	1816.90	9986.02	Power
16	Madhya Pradesh Pashchim Kshetra Vidyut Vitran Company Limited	2014-15	0.00	0.00	2065.38	2065.38	8794.40	Power
17	Madhya Pradesh Madhya Kshetra Vidyut Vitran Company Limited	2014-15	0.00	0.00	1918.23	1918.23	11401.07	Power

Sl. No.	Name of the Companies/ Corporations	Years up to which accounts furnished	Amount invested (paid-up-capital) at the end of the year				Accumulated loss(-) at the end of 31 March of the year	Sector
			State	Central	Others	Total		
18	Madhya Pradesh Power Generating Company Limited	2014-15	5140.55	0.00	185.00	5325.55	3047.01	Power
19	Bansagar Thermal Power Project Limited	2014-15	0.00	0.00	0.05	0.05	2.81	Power
20	Shri Singaji Power Project Limited	2014-15	0.00	0.00	0.05	0.05	0.01	Power
21	Madhya Pradesh State Tourism Development Corporation Limited	2012-13	24.97	0.00	0.00	24.97	2.05	Service
22	Madhya Pradesh Road Transport Corporation	2007-08	109.96	31.85	0.00	141.81	1024.52	Service
23	Madhya Pradesh State Textile Corporation Limited	2007-08	6.86	0.00	0.00	6.86	112.13	Manufacturing
24	Madhya Pradesh State Civil Supply Corporation Limited, Bhopal	2014-15	0.08	0.00	0.00	0.08	0.68	Service
25	Madhya Pradesh Jal Nigam Maryadit, Bhopal	2013-14	0.25	0.00	0.00	0.25	0.02	Service
26	Madhya Pradesh Financial Corporation, Indore	2014-15	348.70	0.00	22.44	371.14	208.97	General
<b>Total</b>			<b>8289.71</b>	<b>31.85</b>	<b>6138.74</b>	<b>14460.30</b>	<b>35542.78</b>	

(Source: Finalised Accounts received from companies)

**APPENDIX 1.10**  
**STATUS OF PPP PROJECTS UNDER VARIOUS SECTORS**  
**AS ON JUNE 2016**  
**(REFERENCE: PARAGRAPH 1.8.2; PAGE 32)**

(₹ in crore)

Sl. No.	Sector	Total Projects		Under planning / Pipeline		Under Bidding		Under Implementation/ construction		Completed Projects	
		No.	Cost	No.	Cost	No.	Cost	No.	Cost	No.	Cost
1	Animal Husbandry	2	93.14	2	93.14	0	0.00	0	0.00	0	0.00
2	Commerce, Industry and Employment	7	1082.18	4	786.08	1	78.52	2	217.58	0	0.00
3	Energy	4	552.70	0	0.00	0	0.00	1	170.00	3	382.70
4	Farmer Welfare and Agriculture Development	1	138.50	0	0.00	0	0.00	1	138.50	0	0.00
5	Food, Civil Supplies and Consumer Protection	2	374.92	1	125.00	1	249.92	0	0.00	0	0.00
6	Forest	4	196.68	1	130.00	1	50.00	1	15.68	1	1.00
7	Horticulture and Food Processing	3	334.69	1	223.19	2	111.50	0	0.00	0	0.00
8	Housing and Environment	3	47.00	1	45.00	0	0.00	0	0.00	2	2.00
9	Public Health and Family Welfare	1	67.00	0	0.00	0	0.00	0	0.00	1	67.00
10	Public Health Engineering	5	1185.13	5	1185.13	0	0.00	0	0.00	0	0.00
11	Public Works	126	14476.62	1	286.25	7	32.47	30	5429.74	88	8728.16
12	Panchayat & Rural Development	2	99.93	2	99.93	0	0.00	0	0.00	0	0.00
13	Sports and Youth Welfare	1	900.00	0	0.00	0	0.00	1	900.00	0	0.00
14	Technical Education and Skill Development	3	331.30	1	176.30	0	0.00	2	155.00	0	0.00
15	Tourism	3	35.00	1	15.00	2	20.00	0	0.00	0	0.00
16	Transport	1	1094.00	0	0.00	0	0.00	1	1094.00	0	0.00
17	Urban Administration and Development	30	2061.19	19	1607.68	2	24.90	4	145.83	5	282.78
<b>Total</b>		<b>198</b>	<b>23069.98</b>	<b>39</b>	<b>4772.70</b>	<b>16</b>	<b>567.31</b>	<b>43</b>	<b>8266.33</b>	<b>100</b>	<b>9463.64</b>

(Source: Information available on the website of Directorate of Institutional Finance, M.P., Bhopal)

**APPENDIX 2.1**

**STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS WHERE SAVINGS WERE ₹ 10 CRORE OR MORE AND ALSO MORE THAN 20 PER CENT OF THE TOTAL PROVISION**

**(REFERENCE: PARAGRAPH 2.3.1; PAGE 47)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
1	PD	Public Debt (Capital Charged)	8773.17	3912.80	44.60
2	01	General Administration (Revenue Charged)	70.41	28.03	39.81
3	04	Other Expenditure pertaining to Home Department (Revenue Voted)	67.15	35.25	52.49
4	06	Finance (Revenue Charged)	17.28	15.53	89.87
5	06	Finance (Revenue Voted)	13574.49	5614.68	41.36
6	06	Finance (Capital Voted)	181.05	137.26	75.81
7	07	Commercial Tax (Revenue Voted)	2589.03	773.35	29.87
8	08	Land Revenue and District Administration (Revenue Voted)	1247.43	335.61	26.90
9	09	Expenditure pertaining to Revenue Department (Revenue Voted)	60.82	25.13	41.32
10	10	Forest (Capital Voted)	60.00	13.74	22.90
11	10	Forest (Revenue Voted)	2408.95	643.98	26.73
12	12	Energy (Capital Voted)	3934.47	1401.98	35.63
13	13	Farmers Welfare and Agriculture Development (Revenue Voted)	3528.75	2235.89	63.36
14	14	Animal Husbandry (Revenue Voted)	720.58	146.90	20.39
15	15	Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Revenue Voted)	2389.93	783.40	32.78
16	15	Financial Assistance to Three tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan (Capital Voted)	60.00	58.96	98.27
17	16	Fisheries (Revenue Voted)	70.28	19.11	27.19
18	17	Co-operation (Revenue Voted)	1362.35	453.46	33.29
19	17	Co-operation (Capital Voted)	622.30	454.55	73.04
20	22	Urban Development and Environment (Capital Voted)	271.24	132.92	49.00
21	24	Public Works-Roads and Bridges (Revenue Voted)	1517.85	342.76	22.58
22	24	Public Works-Roads and Bridges (Capital Voted)	2897.45	663.81	22.91
23	24	Public Works-Roads and Bridges (Capital Charged)	94.50	37.25	39.42
24	25	Mineral Resources (Revenue Voted)	39.08	11.65	29.81
25	26	Culture (Revenue Voted)	139.03	29.38	21.13
26	27	School Education (Primary Education) (Revenue Voted)	7052.44	1456.89	20.66
27	27	School Education (Primary Education) (Capital Voted)	370.71	129.46	34.92
28	30	Rural Development (Revenue Voted)	558.15	129.91	23.28
29	30	Rural Development (Capital Voted)	1508.55	341.99	22.67
30	31	Planning, Economics and Statistics (Revenue Voted)	149.29	81.14	54.35
31	34	Social Justice (Revenue Voted)	227.96	67.30	29.52
32	36	Transport (Revenue Voted)	121.80	57.01	46.81
33	38	Ayush (Revenue Voted)	409.69	117.29	28.63

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
34	38	Ayush (Capital Voted)	31.50	19.98	63.43
35	39	Food, Civil Supplies and Consumer Protection (Revenue Voted)	1602.80	360.16	22.47
36	39	Food, Civil Supplies and Consumer Protection (Capital Voted)	138.02	118.25	85.68
37	41	Tribal Areas Sub-Plan (Revenue Voted)	6175.79	2178.78	35.28
38	41	Tribal Areas Sub-Plan (Capital Voted)	3390.03	1098.20	32.39
39	42	Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges (Capital Voted)	855.13	201.73	23.59
40	43	Sports and Youth Welfare (Revenue Voted)	105.52	31.23	29.60
41	44	Higher Education (Revenue Voted)	1886.01	492.23	26.10
42	47	Technical Education and Skill Development (Revenue Voted)	556.56	145.78	26.19
43	47	Technical Education and Skill Development (Capital Voted)	129.84	30.07	23.16
44	48	Narmada Valley Development (Capital Voted)	1640.48	602.17	36.71
45	50	Horticulture and Food Processing (Revenue Voted)	571.46	117.38	20.54
46	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions (Revenue Voted)	3426.94	1240.32	36.19
47	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions (Capital Voted)	50.00	49.60	99.20
48	53	Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Revenue Voted)	305.07	118.69	38.91
49	53	Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan (Capital Voted)	68.97	68.97	100.00
50	55	Women and Child Development (Capital Voted)	77.41	37.36	48.26
51	56	Rural Industry (Revenue Voted)	222.50	72.32	32.50
52	59	Externally Aided Projects Pertaining to Rural Development Department (Revenue Voted)	10.00	10.00	100.00
53	60	Expenditure pertaining to District Plan Schemes (Capital Voted)	239.20	53.75	22.47
54	61	Expenditure pertaining to Bundelkhand Package (Revenue Voted)	57.34	15.86	27.66
55	61	Expenditure pertaining to Bundelkhand Package (Capital Voted)	283.71	62.41	22.00
56	62	Panchayat (Revenue Voted)	175.72	40.24	22.90
57	63	Minority Welfare (Revenue Voted)	62.97	45.09	71.61
58	64	Scheduled Castes Sub-Plan (Revenue Voted)	4233.52	1440.87	34.03
59	64	Scheduled Castes Sub-Plan (Capital Voted)	3038.46	837.73	27.57
60	66	Welfare of Backward Classes (Revenue Voted)	1149.45	371.58	32.33
61	67	Public Works-Buildings (Revenue Voted)	644.00	203.33	31.57
62	67	Public Works-Buildings (Capital Voted)	240.91	68.62	28.48

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
63	68	Financial Assistance to Tribal Area Sub-Plan-Urban Bodies (Revenue Voted)	48.90	22.05	45.09
64	71	Expenditure pertaining to Shimhast 2016 (Revenue Voted)	1080.00	350.33	32.44
65	71	Expenditure pertaining to Shimhast 2016 (Capital Voted)	568.00	165.21	29.09
66	72	Bhopal Gas Tragedy Relief And Rehabilitation (Revenue Voted)	95.94	21.30	22.20
67	74	Financial assistance to Three Tier Panchayati Raj Institutions (Revenue Voted)	15052.23	3707.89	24.63
68	75	Financial Assistance to Urban Bodies (Capital Voted)	25.45	25.00	98.23
69	76	New and Renewable Energy sources (Revenue Voted)	51.05	48.12	94.26
70	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education) (Revenue Voted)	2373.64	795.85	33.53
71	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education) (Capital Voted)	71.72	47.29	65.94
<b>Total</b>			<b>107832.42</b>	<b>36004.11</b>	<b>33.39</b>

(Source: Appropriation Accounts for the year 2015-16)

**APPENDIX 2.2 (A)**  
**CASES OF SCHEMES IN WHICH SUBSTANTIAL SAVINGS OCCURRED (₹ 50**  
**CRORE AND ABOVE 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
<b>(Revenue Voted)</b>				
<b>06-Finance</b>				
1	2070-Other Administrative Services	Central Finance Commission	4000.00	Not intimated (September 2016)
2	2070-Other Administrative Services	Other Expenditure	1062.00	Not intimated (September 2016)
3	2071-Pensions and Other Retirement Benefits-101	Composite State of Madhya Pradesh	670.59	Not intimated (September 2016)
4	2071-Pensions and Other Retirement Benefits-104	Composite State of Madhya Pradesh	556.82	Not intimated (September 2016)
5	2071-Pensions and Other Retirement Benefits-105	Composite State of Madhya Pradesh	146.92	Not intimated (September 2016)
6	2071-Pensions and Other Retirement Benefits	Madhya Pradesh	108.47	Not intimated (September 2016)
7	2071-Pensions and Other Retirement Benefits-115	Composite State of Madhya Pradesh	271.44	Not intimated (September 2016)
<b>07-Commercial Tax</b>				
8	2030-Stamp and Registration	Transfer of cess levied on transfer of land under M.P. Upkar Adhinyam 1982 to Rural Development Fund	150.00	Not intimated(September 2016)
9	2030-Stamp and Registration	Transfer of the Additional Stamp Duty levied under M.P. Panchayat Adhinyam to Panchayat Land Revenue S.F.F.	425.00	Not intimated(September 2016)
10	2040-Taxes on Sales, Trade etc.	District Establishment	56.55	Saving was attributed to new posts of different categories remaining vacant as appointment process was under progress, due to departmental re-organisation and Gazetted post and 1238 clerical and class iv posts remaining vacant.
<b>08-Land Revenue and District Administration</b>				
11	2029-Land Revenue	District Expenses	87.09	Not intimated (September 2016)
12	2053-District Administration	District Establishment	80.07	Not intimated (September 2016)
13	2053-District Administration	Sub-Divisional Establishment	59.66	Saving was partly attributed to non-receipt of demand in time for purchase of equipments by tehsil offices (₹ 70.00 lakh). Reason for remaining saving not intimated.
<b>10-Forest</b>				
14	2406-Forestry and Wild Life	Expenditure from Forest Development Cess Fund	59.57	Saving was mainly attributed to restriction imposed on expenditure by the Finance Department.
15	2406-Forestry and Wild Life	Execution of Plan work-Re-Establishment Group	79.97	Saving was partly attributed to reduction in expenditure limit by the Finance Department.
16	2406-Forestry and Wild Life	Timber	49.47	Saving was attributed to restriction imposed on expenditure by the Finance Department.

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
<b>13-Farmers Welfare and Agriculture Development</b>				
17	2401-Crop Husbandry	Subordinate and expert staff (District and Subordinate Level Staff)	62.80	Saving was partly attributed to saving in salaries and allowances (₹ 58.76 Crore). Reason for remaining saving not intimated.
18	2401-Crop Husbandry	National Food Safety Mission	177.44	Saving was attributed to non-receipt of release from Government of India and ban on drawal of funds by Finance Department.
19	2401-Crop Husbandry	National Oil Seed and Oil Palm Mission	50.26	Saving was attributed to non-receipt of release from Government of India, ban on drawal by Finance Department and change in the ratio of budget implementation of the scheme.
20	2401-Crop Husbandry	National Agriculture Insurance Scheme	1622.78	Saving was attributed to non-receipt of sanction for drawal by Finance Department.
<b>15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan</b>				
21	2501-Special Programmes For Rural Development	Backward Region Grand Fund Scheme	81.40	Not intimated (September 2016).
22	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Other Scholarships	61.61	Not intimated (September 2016).
23	2216-Housing	Mukhya Mantri Antyodaya Awas Yojna	57.59	Saving was attributed to non-receipt of permission for drawal from Finance Department.
24	2505-Rural Employment	National Rural Employment Guarantee Yojna	239.18	Saving was attributed to non-receipt of central share from Government of India.
25	2515-Other Rural Development Programmes	Mid-day Meal Programme	137.02	Saving was attributed to non-receipt of central share from Government of India.
<b>17-Co-operation</b>				
26	2425-Co-operation	For Conversion of Short Term Loan to Mid-term Loan of Short Share Contribution of Madhya Pradesh Co-operative Bank	204.70	Not intimated (September 2016).
27	2425-Co-operation	Interest Grant For Conversion of Short Term Loans to Mid-term Loan of Farmers Affected by Natural Calamities	58.41	Not intimated (September 2016).
28	2425-Co-operation	Interest Grant on Short Term Loan to Farmers through Co-operative Banks	160.64	Not intimated (September 2016).
<b>27-School Education (Primary Education)</b>				
29	2202-General Education	Middle Schools	252.03	Not intimated (September 2016).
30	2202-General Education	Establishment of Government Primary Schools	566.45	Not intimated (September 2016).
31	2202-General Education	Sarva Shiksha Abhiyan	297.50	Not intimated (September 2016).
32	2202-General Education	Primary School	70.37	Not intimated (September 2016).
33	2202-General Education	Grant-in-Aid to Government Middle Schools	58.71	Not intimated (September 2016).
34	2202-General Education	Middle Schools	99.97	Not intimated (September 2016).
<b>30-Rural Development</b>				
35	2515-Other Rural Development Programmes	Rural Engineering Service	54.06	Saving was attributed to non-receipt of demand.
<b>38-Ayush</b>				
36	2210-Medical and Public Health	Ayurvedic Hospitals and Dispensaries	61.04	Not intimated (September 2016).
<b>39-Food, Civil Supplies and Consumer Protection</b>				
37	2408-Food, Storage and Warehousing	Re-imbusement of Loss to M.P. Civil Supplies Corporation in Procurement of Food Grains	50.37	Not intimated (September 2016).

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
38	2408-Food, Storage and Warehousing	Annapurna Scheme for Families Living Below the Poverty Line	122.32	Saving was partly attributed to adopting of economy measures and assessment of expected saving (₹ 29.98 crore). Reason for remaining saving not intimated (September 2016).
39	2408-Food, Storage and Warehousing	Grant from State Government on Sugar Purchase in open tender policy	58.85	Not intimated (September 2016).
<b>41-Tribal Area Sub-Plan</b>				
40	2406-Forestry and Wild Life	Re-Establishment Group Implementation of Work Plan	64.60	Not intimated (September 2016).
41	2202-General Education	Sarva Shiksha Abhiyan	509.17	Not intimated (September 2016).
42	2202-General Education	Implementation of National Secondary Education Expedition	104.10	Not intimated (September 2016).
43	2202-General Education	Establishment and Operation of Model Schools	60.00	Not intimated (September 2016).
44	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Monitoring and Evaluation of Schemes Article 275(1)	52.50	Not intimated (September 2016).
45	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Tantya Bheel Self Employment Scheme	70.00	Not intimated (September 2016).
46	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Post Metric- Scholarship	50.57	Saving was attributed to reduction in limit of expenditure by the Finance Department.
47	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Strengthening of Ashrams/Hostels	66.79	Not intimated (September 2016).
48	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Local Development Programme under Integrated Tribal Development Project	170.31	Not intimated (September 2016).
<b>44-Higher Education</b>				
49	2202-General Education	Maintenance Grants to Colleges	148.32	Saving was attributed to non-receipt of expected demand, non-issue of orders regarding pay band in 6 <sup>th</sup> pay commission and U.G.C. and non-completion of process under the scheme, non-filling of vacant post and non-incurring of expected expenditure by colleges.
50	2202-General Education	Implementation of National Higher Education Campaign Scheme	184.14	Saving was attributed to non-receipt of expected demand, non-issue of orders regarding pay band in 6 <sup>th</sup> pay commission and U.G.C. and non-completion of process under the scheme, non-filling of vacant post and non-incurring of expected expenditure by colleges.
<b>47-Technical Education and Skill Development</b>				
51	2203-Technical Education	Skill Development Mission Modular Employable	59.26	Saving was attributed to non-possibility of utilization of allotted funds.
<b>52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions</b>				
52	2501-Special Programmes for Rural Development	Backward Region Grand Fund Scheme	209.60	Not intimated (September 2016).
53	2501-Special Programmes for Rural Development	Special Infrastructure Scheme related to Naxal affected Area	100.00	Not intimated (September 2016).
54	2515-Other Rural Development Programmes	Rajeev Gandhi Panchayat Empowerment Programme	52.93	Not intimated (September 2016).

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
55	2202-General Education-197	Primary Schools	62.24	Saving was attributed to non-filling of vacant post and to reducing the limit of expenditure by Finance Department.
56	2202-General Education-198	Primary Schools	78.45	Saving was attributed to non-filling of vacant post and to reducing the limit of expenditure by Finance Department.
57	2225-Welfare of Scheduled Castes, Scheduled Tribe and Other Backward Classes	Scholarship and Stipends	58.03	Not intimated (September 2016).
58	2505-Rural Employment	National Rural Employment and Guarantee Scheme	260.01	Saving was attributed to non/less receipt of central share from Government of India.
59	2515-Other Rural Development Programmes	Mid-day Meal Programme	85.13	Saving was attributed to non/less receipt of central share from Government of India.
<b>53-Financial Assistance to Urban Bodies Under Scheduled Castes Sub-Plan</b>				
60	2217-Urban Development	Jawahar Lal Nehru National Urban Renewal Mission	55.54	Saving was attributed to Non-Receipt of Funds From Government of India
<b>64-Scheduled Castes Sub-Plan</b>				
61	2401-Crop Husbandry	National Agriculture Insurance Scheme	62.23	Not intimated (September 2016).
62	2202-General Education	Reimbursement of Tuition Fees to Non-Government School under R.T.E.	53.32	Not intimated (September 2016).
63	2202-General Education	Sarva Shiksha Abhiyan	343.68	Not intimated (September 2016).
64	2202-General Education	Implementation of National Secondary Education Campaign	64.12	Not intimated (September 2016).
65	2235-Social Security and Welfare	Integrated Child Development Service Scheme	56.49	Not intimated (September 2016).
66	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Post Matric Scholarships	66.43	Not intimated (September 2016).
<b>66-Welfare of Backward Classes</b>				
67	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-0801	Post Matric Scholarships	67.89	Saving was attributed to late-receipt of sanction from the Government of India.
68	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-0101	Post Matric Scholarships	299.85	Saving was attributed to the sanction of expenditure accorded by districts.
<b>67-Public Works-Buildings</b>				
69	2059-Public Works	Execution	73.15	Not intimated (September 2016).
70	2216-Housing	Maintenance of Government Quarters of 'F' Type and Below Category	50.42	Not intimated (September 2016).
<b>71-Expenditure Pertaining to Shimhast 2016</b>				
71	2217-Urban Development	For Arrangement of Shimhast Mela	349.96	Saving was partly attributed to ban on drawal from treasury and non pending of bills of Shimhast Mela (₹ 16.62 Crore). Reason for remaining saving not intimated.
<b>74- Financial Assistance to Three Tier Panchayati Raj Institutions</b>				
72	2216-Housing	Indira Awas Yojna	301.28	Saving was attributed to lesser receipt of central share from Government of India
73	2501-Special Programme for Rural Development	Integrated Water Shed Management Programme	55.39	Saving was attributed to lesser receipt of central share from Government of India
74	2501-Special Programme for Rural Development	National Rural Livelihood Mission	51.97	Saving was attributed to lesser receipt of central share from Government of India

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
75	2505-Rural Employment	National Rural Employment Guarantee Scheme	2133.40	Saving was attributed to lesser receipt of central share from Government of India
76	2515-Other Rural Development Programmes	Mid-day Meal Programme	260.02	Saving was attributed to lesser receipt of central share from Government of India
77	2515-Other Rural Development Programmes	Rajiv Gandhi Panchayat Empowerment Campaign	82.38	Not intimated (September 2016).
78	2515-Other Rural Development Programmes	Distribution of Milk For Lunch Programme	98.81	Saving was attributed to non-receipt of sanction of withdrawal from the Finance Department and lesser receipt of demand from project in-charge.
79	2515-Other Rural Development Programmes	Backward Region Grand Fund Scheme	356.20	Saving was partly attributed to non-receipt of budget allocation sanction from Government of India as per provision under this scheme (224.40 crore). Reason for remaining saving not intimated (September 2016).
80	3604-Compensation and assignments to Local Bodies and Panchayati Raj Institutions-197	Grant against Collection of additional Stamp Duty	289.29	Not intimated (September 2016).
81	3604-Compensation and assignments to Local Bodies and Panchayati Raj Institutions	Lump-Sum Grant to Local Bodies for Basic Services (Share in State Taxes)	213.96	Not intimated (September 2016).
<b>77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)</b>				
82	2202-General Education	Higher Secondary Schools	186.50	Not intimated (September 2016).
83	2202-General Education	Implementation of National Secondary Education Expedition	322.56	Not intimated (September 2016).
84	2202-General Education	Establishment and Operation of Model School	100.00	Not intimated (September 2016).
85	2202-General Education	Upgradation of High Schools into Higher Secondary Schools	66.57	Not intimated (September 2016).
<b>(Capital Voted)</b>				
<b>06-Finance</b>				
86	6075-Loans for Miscellaneous General Services	Provision for Settlement of Guaranteed Loans	50.00	Not intimated (September 2016).
<b>12-Energy</b>				
87	4801-Capital Outlay on Power Projects	2 Times 660 Megawatt Shri Singaji Thermal Power Project	300.00	Saving was mainly attributed to economy cut by Finance Department (₹ 240.00 crore). Reason for remaining saving not intimated (September 2016)
88	4801-Capital Outlay on Power Projects	2 Times 600 Megawatt Shri Singaji Thermal Power Project	150.00	Saving was mainly attributed to economy cut by Finance Department.
89	6801-Loans For Power Projects	Conversion of Electricity Bills liabilities of Electricity Project of Trading Company into continuous Loan upto 2016-17	229.66	Saving was partly attributed to less purchase of electricity under Sardar Sarovar Project (₹ 118.31 crore). Reason for remaining saving not intimated (September 2016).
90	6801-Loans For Power Projects	Strengthening of Transmission System (ADB-3)	207.27	Saving was attributed to slow progress of work by turn key contractor.
91	6801-Loans For Power Projects	Arrangement of Independent Feeder for Agriculture use	91.85	Saving was mainly attributed to economy cut by Finance Department and non-utilisation of funds due to slow progress in under construction work by turn key contractors (₹ 78.84 crore). Reason for remaining saving not intimated (September 2016).

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
92	6801-Loans For Power Projects	Strengthening of Transmission System	142.71	Saving was attributed to economy cut by Finance Department.
93	6801-Loans For Power Projects	For Modernisation and Renewal of 33/11 K.V. Sub-Centers and D.T.R. Metering	140.00	Saving was attributed to economy cut by Finance Department.
94	6801-Loans For Power Projects	Strengthening of Sub-Transmission and Distribution System	75.77	Saving was attributed to economy cut by Finance Department and delay in examination and certification of bills.
<b>17-Co-operation</b>				
95	6425-Loans for Co-operation	For Conversion of short term Loan To Mid-Term Loan of State Share Contribution of Madhya Pradesh Co-operative Bank	445.00	Not intimated (September 2016).
<b>22-Urban Development and Environment</b>				
96	4217-Capital Outlay on Urban Development	Expansion of Ministry	53.43	Not intimated (September 2016).
<b>27-School Education (Primary Education)</b>				
97	4202-Capital Outlay on Education, Sports, Arts and Culture-201-0701	Sarva Shiksha Abhiyan	106.25	Not intimated (September 2016).
98	4202-Capital Outlay on Education, Sports, Arts and Culture-800-0701	Sarva Shiksha Abhiyan	106.25	Not intimated (September 2016).
<b>30-Rural Development</b>				
99	4515-Caital Outlay on Other Rural Development Programmes	Chief Minister Rural Road and Infrastructure Scheme	150.27	Saving was attributed to non-drawal of funds by DDO and lesser receipt of funds by project in-charge (₹ 78.19 crore). Reason for remaining saving not intimated (September 2016).
100	4515-Caital Outlay on Other Rural Development Programmes	State Rural Roads Connectivity	50.62	Saving was attributed to non-receipt of sanction for drawal from Finance Department.
<b>39-Food, Civil Supplies and Consumer Protection</b>				
101	6408-Loans for Food, Storage and Warehousing	Loan Excluding Interest for Payment of taxes Fixed on Paddy	100.00	Not intimated (September 2016).
<b>41-Tribal Areas Sub-Plan</b>				
102	6801-Loans for Power Projects	Strengthening of Sub-Transmission and Distribution System	71.87	Saving was attributed to reduction in budget for expenditure by the Finance Department.
103	6425-Loans for Co-operation	States Share Contribution Madhya Pradesh Co-operative Bank for Conversion of Short Term Loans to Mid-Term Loans	75.42	Saving was attributed to non-demand of funds under the scheme.
104	4515-Caital Outlay on Other Rural Development Programmes	Public Participation Scheme	51.69	Not intimated (September 2016).
105	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Miscellaneous Development Work in Tribal Sub-Plan Area, Article 275(1)	64.26	Saving was mainly attributed to non-drawal of funds by DDO and reduction in limit of expenditure by the Finance Department (₹ 46.98 crore). Reason for remaining saving not intimated (September 2016).

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
106	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Local Development Programme under Integrated Tribal Development Project	68.97	Not intimated (September 2016).
107	4700-Capital Outlay on Major Irrigation	Alirajpur Lift Irrigation Project	149.75	Saving was attributed to Tender being under process.
108	4215-Capital Outlay on Water Supply and Sanitation	Implementation of Water Supply Schemes through Water Corporation	107.48	Not intimated (September 2016).
<b>42-Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges</b>				
109	5054-Capital Outlay on Roads and Bridges	Central Road Fund	66.59	Not intimated (September 2016).
110	5054-Capital Outlay on Roads and Bridges	Up-gradation of Main District Roads	55.65	Not intimated (September 2016).
<b>48-Narmada Valley Development</b>				
111	4700-Capital Outlay on Major Irrigation	Bargi Canal Diversion Project	63.75	Saving was mainly attributed to non-completed work relating to land acquisition and technical fault in tunnel work machine (₹ 50.22 crore). Reason for remaining saving not intimated (September 2016).
112	4700-Capital Outlay on Major Irrigation	Narmada Malwa-Gambhir Link Lift Scheme	350.00	Saving was attributed to delay in sanction of Forest Department, Land acquisition work being under process and restriction imposed on construction work by Finance Department.
<b>64-Scheduled Castes Sub-Plan</b>				
113	6801-Loans for Power Projects	Strengthening of Sub Transmission and Distribution System	68.71	Saving was attributed to economy cut Imposed by Finance Department
114	5054-Capital Outlay on Roads and Bridges	Construction of Major Bridges	54.33	Not intimated (September 2016).
115	5054-Capital Outlay on Roads and Bridges	Up-gradation of Main District Roads	99.01	Not intimated (September 2016).
116	5054-Capital Outlay on Roads and Bridges	Minimum Need Programme (Including Rural Roads)	61.17	Not intimated (September 2016).
117	4215-Capital Outlay on Water Supply and Sanitation	Implementation of Water Supply Schemes through Water Corporation	80.57	Not intimated (September 2016).
<b>71-Expenditure Pertaining to Shimhast 2016</b>				
118	4217-Capital Outlay on Urban Development-03-800-0101	For Arrangement of Shimhast Mela	113.21	Saving was partly attributed to non-receipt of proposal from concerning Departments (₹ 25.15 Crore). Reason for remaining saving not intimated (September 2016).
119	4801- Capital Outlay on Power Projects-05-800-0101	For Arrangement of Shimhast Mela	52.00	Not intimated (September 2016).
<b>(Capital Charged)</b>				
<b>Public Debt</b>				
120	6003-Internal Debt of the State Government	Loans from National Agricultural Credit Fund of National Agriculture and Rural Development Bank	116.92	Not intimated (September 2016).
121	6003-Internal Debt of the State Government	Ways and Means Advances	2000.00	Not intimated (September 2016).
122	6003-Internal Debt of the State Government	Advances For Recoupment of Short Fall	2000.00	Not intimated (September 2016).
123	6004-Loans and Advances from the Central Government	Block Loans	127.24	Not intimated (September 2016).

(Source: Appropriation Accounts for the year 2015-16)

**APPENDIX 2.2 (B)**

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

(₹ in crore)

Sl. No.	Grant/ Appropriation No. and Name	Name of the scheme under Grant/ Appropriation	Total Provision (Orig. + Supp.)	Expenditure	Excess	Percentage of excess expenditure
1	2	3	4	5	6	7
1	Public Debt	6003-111-6835-Special Securities Issued to National Small Savings Fund of the Central Government	770.60	961.99	191.39	24.84
2	Public Debt	6004-02-101-9086-Back to Back Loan for Externally Aided Projects	175.00	314.33	139.33	79.62
3	06-Finance	2071-01-101-9998-Madhya Pradesh	448.11	1035.14	587.03	131.00
4	06-Finance	2071-01-102-9998-Madhya Pradesh	7.02	30.97	23.95	341.17
5	06-Finance	2071-01-104-9998-Madhya Pradesh	196.56	557.73	361.17	183.75
6	06-Finance	2071-01-105-9998-Madhya Pradesh	115.60	309.95	194.35	168.12
7	06-Finance	2071-01-117-6854-Contributory Pension Scheme	87.75	284.92	197.17	224.70
8	13-Farmers Welfare and Agriculture Development	2401-105-0701-Centrally Sponsored Schemes (Normal)-1227-Traditional Agriculture Development Scheme-	24.41	46.46	22.05	90.33
9	19-Public Health and Family Welfare	2210-01-110-0701-Centrally Sponsored Schemes Normal-5724-National Rural Health Mission	980.00	1242.51	262.51	26.79
10	19-Public Health and Family Welfare	2210-03-103-0101- State Plan Schemes Normal-7317- Upgradation of Rural Medical Institutes	16.75	27.86	11.11	66.33
11	20-Public Health Engineering	4215-01-102-0701- Centrally Sponsored Schemes Normal-4379-Water Supply Scheme for Problem Villages	78.00	105.45	27.45	35.19
12	22-Urban Development and Environment	2217-05-800-0101- Centrally Sponsored Schemes Normal-7706-Clean India Mission	0.50	14.80	14.30	28.60
13	22-Urban Development and Environment	2217-05-800-0701- Centrally Sponsored Schemes Normal-1238-Atal Mission for Rejuvenation and Urban Transformation	177.99	314.22	136.23	76.54
14	23-Water Resources Department	2701-80-001-0101- State Plan Schemes Normal-3300-Circle Establishment	40.25	60.11	19.86	49.34

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
15	24-Public Works-Roads and Bridges	5054-03-101-0101- State Plan Schemes Normal-6651-Construction of Railway Overbridges	50.00	89.95	39.95	79.90
16	27-School Education (Primary Education)	4202-01-201-0101-- State Plan Schemes Normal-7592-Construction/Repairing of Toilets in Schools	50.00	156.25	106.25	212.50
17	29-Law and Legislative Affairs	2014-105-1301-Central Finance Commission (Normal)-6269-Reformas in Judicial System (13 <sup>th</sup> Finance Commission)	0.001	11.48	11.48	1148000.00
18	40-Expenditure Pertaining to Water Resources Department-Command Area Development	4705-800-0701- Centrally Sponsored Schemes Normal-6648-Command Area Development of Major and Medium Projects, Construction of Field Channels, Correction of System Deficiency	2.00	16.91	14.91	745.50
19	40-Expenditure Pertaining to Water Resources Department-Command Area Development	4705-223-0701-Centrally Sponsored Schemes (Normal)-2823-Construction of Field Channels, Correction of System Deficiency, Drain and other Works	7.50	17.50	10.00	133.33
20	41-Tribal Areas Sub-Plan	10-Forest Department 2406-01-796-101-0102-Tribal Area Sub Plan-7882-Implementation of Work Plans Conservation Group	4.94	17.23	12.29	248.79
21	41-Tribal Areas Sub-Plan	23-Planning, Economics and Statistics Department 4515-796-103-0102-Tribal Area Sub Plan-8284-Madhya Pradesh Assembly Constituency(Area) Development Scheme	39.36	50.99	11.63	29.55
22	41-Tribal Areas Sub-Plan	25-Tribal Welfare Department 2225-02-796-277-0102-Tribal Area Sub-Plan-1385-Student Rental Housing Scheme	20.79	40.06	19.27	92.69
23	41-Tribal Areas Sub-Plan	31-Water Resources Department 4701-95-796-800-0102-Tribal Area Sub-Plan-3366-Medium Projects Construction Works	Token	10.00	10.00	-
24	41-Tribal Areas Sub-Plan	31-Water Resources Department 4702-796-800-0102-Tribal Area Sub-Plan-3828-Minor Irrigation Scheme	35.00	102.60	67.60	193.14

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
25	41-Tribal Areas Sub-Plan	31-Water Resources Department 4702-796-800-0102-Tribal Area Sub-Plan-6079- Reform, Reinforcement, Re-establishment (R.R.R)-	20.00	36.71	16.71	83.55
26	42-Public Works Relating to Tribal Areas Sub-Plan-Roads and Bridges	5054-04-796-800-0420-Mineral Area Development Fund-2457-Minimum Need Programme (Including Rural Roads)-	0.0001	13.27	13.27	13270000.00
27	45-Minor Irrigation Works	4702-101-1501-Additional Central Assistance (Normal)-6079-Reform, Reinforcement, Re-establishment (R.R.R)-	50.00	83.34	33.34	66.68
28	55-Women and Child Development	2235-02-102-1201-Externally Aided Project-(Normal)-6741-Madhya Pradesh Health Area Improvement Programme (Externally Aided)	0.0008	52.40	52.40	6550000.00
29	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-101-0747-Relief to Hailstorm Sufferers	145.00	394.45	249.45	172.03
30	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-05-101-0475-Transfer to Reserve Fund and Deposits Accounts- Natural Calamities unspent Margin-Money Fund Famine Relief Fund	877.00	1545.00	668.00	76.17
31	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249-Loss of Crops from Insects	70.00	436.19	366.19	523.13
32	64-Scheduled Castes Sub-Plan	27-Narmada Valley Development Department 4700-43-789-800-1503-Addititional Central Assistance (S.C.S.P.)-2884- Canal and Appurtenant Works	53.15	119.55	66.40	124.93
33	73-Medical Education Department	4210-03-800-0101-State Plan Schemes (Normal)-6335-Upgradation in Medical Colleges	0.0002	11.65	11.65	5825000.00
34	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2501-06-198-0101-State Plan Schemes (Normal)-7571-Chief Minister Self Employment/Financial Welfare Schemes	2.65	12.65	10.00	377.36
35	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-6226-Special Area Grant to Local Bodies under The Recommendations of 13 <sup>th</sup> Finance Commission	0.0001	20.32	20.32	20320000.00

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
36	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-6244-General Grant to Local Bodies under The Recommendations of 13 <sup>th</sup> Finance Commission	0.0001	204.08	204.08	204080000.00
37	74-Financial Assistance to Three Tier Panchayati Raj Institutions	3604-198-8214-Secretarial Management	50.00	87.74	37.74	75.48
38	75-Financial Assistance to Urban Bodies	2217-05-191-0101-State Plan Schemes (Normal)-1319- Repayment of Loan/Interest from HUDCO for Chief Minister Urban Infrastructure and Drinking Water Scheme	115.00	144.06	29.06	25.25
39	75-Financial Assistance to Urban Bodies	2217-05-800-0701-Centrally Sponsored Schemes Normal-1237-Housing for All	25.00	231.47	206.47	825.88
<b>Total</b>			<b>4735.93</b>	<b>9212.29</b>	<b>4476.36</b>	<b>94.52</b>

(Source: Appropriation Accounts for the year 2015-16)

**APPENDIX 2.2 (C)**

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
1	PD	Public Debt	6003-110-0779-Advances for Recoupment of Short Fall	2000.00	Nil	2000.00	100
2	PD	Public Debt	6003-110-0637-Ways and Means Advances	2000.00	Nil	2000.00	100
3	03	Police	2055-109-1501-Additional Central Assistance (Normal)-7448-Metro City Security Arrangement and State Highway Security	25.00	Nil	25.00	100
4	03	Police	2055-800-0101-State Plan Schemes (Normal)-7350-Automatic Finger Impression Arrangement	16.10	Nil	16.10	100
5	03	Police	4055-208-0101- State Plan Schemes (Normal)-7185-Establishment of State Industrial Security Force Batalion	22.63	Nil	22.63	100
6	06	Finance	2070-800-1301-Central Finance Commission (Normal)-7720- Central Finance Commission	4000.00	Nil	4000.00	100
7	06	Finance	2071-01-200-5653— Payment of Pension to All India Services Officers	39.78	Nil	39.78	100
8	06	Finance	2070-800-0101-State Plan Schemes (Normal)-0224-Other expenditure	1062.00	Nil	1062.00	100
9	06	Finance	2071-01-101-9999-Composite State of Madhya Pradesh	14.00	Nil	14.00	100
10	06	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	50.00	Nil	50.00	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

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
12	07	Commercial Tax	2030-02-797-6001-Transfer of cess levied on transfer of land under M.P. Upkar Adhinyam 1982 to Rural Development Fund	150.00	Nil	150.00	100
13	08	Land Revenue and District Administration	2029-103-0101-State Plan Schemes (Normal)-5070-Upgradation of Computers and New Technical Instruments	12.37	Nil	12.37	100
14	10	Forest	2406-01-001-0812-Establishment of Executive Planning Organisation and Executive Forest Circles	26.63	Nil	26.63	100
15	10	Forest	2406-01-102-1306-Expenditure From Optional Plantation Fund	31.81	Nil	31.81	100
16	11	Commerce, Industry and Employment	6851-101-0101-State Plan schemes (Normal)-7140-Loans for payment to Debtors of M.P.S.I.D.C.-	22.16	Nil	22.16	100
17	12	Energy	2801-80-101-9023-Grant for Prosperous Farmer Scheme-	143.50	Nil	143.50	100
18	12	Energy	6801-190-1201-Externally Aided Project (Normal)-1284-Strengthening of Transmission System (ADB-3)	207.27	Nil	207.27	100
19	12	Energy	6801-190-0101-State Plan Schemes (Normal)-2967-Other loans to Electricity Board (Generating Company)	40.00	Nil	40.00	100
20	12	Energy	6801-204-0101-State Plan Schemes (Normal)-6869-Rajiv Gandhi Rural Electrification Scheme	30.71	Nil	30.71	100
21	12	Energy	6801-205-1201-Externally Aided Project (Normal)-7255-For Modernisation and Renewal of 33/11 K.V. Sub-Centres and D.T.R. Metering	140.00	Nil	140.00	100
22	13	Farmers Welfare and Agriculture Development	2401-102-0801-Central Sector Schemes Normal-7499-Sub Mission Soil Health Management	15.00	Nil	15.00	100
23	13	Farmers Welfare and Agriculture Development	2401-105-0101-7716-State Plan Scheme Normal-7716-Topup Grant on Solar Pump	11.05	Nil	11.05	100

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
24	13	Farmers Welfare and Agriculture Development	2401-109-0701-Centrally Sponsored Schemes Normal-7494-Sub Mission on Seed and Planning Material	31.25	Nil	31.25	100
25	14	Animal Husbandry	2403-800-0801-Central Sector Schemes Normal-7645-National Cow Breed Animals Reproduction and Dairy Development Programme	18.00	Nil	18.00	100
26	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	22-Panchayat 2501-06-789-198-0103-Schedule Caste Sub Plan-9249-Backward Region Grand Fund Scheme	81.40	Nil	81.40	100
27	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	22-Panchayat 2515-789-198-0703-Centrally Sponsored Schemes S.C.S.P.-7375-Rajiv Gandhi Panchayat Empowerment Campaign	27.27	Nil	27.27	100
28	17	Co-operation	2425-106-0101-State Plan Schemes (Normal)-7827-For Conversion of Short Term Loan to Mid-term Loan of State Share Contribution of Madhya Pradesh Co-operative Bank	204.70	Nil	204.70	100
29	17	Co-operation	2425-107-0101-State Plan Schemes (Normal)-9134-Interest Grant for Conversion of Short Term Loans to Mid-term Loan of Farmers affected by Natural Calamities	58.41	Nil	58.41	100
30	17	Co-operation	6425-106-0101-State Plan Schemes (Normal)-7827-For Conversion of Short Term Loan to Mid-term Loan of State Share Contribution of Madhya Pradesh Co-operative Bank	445.00	Nil	445.00	100
31	20	Public Health Engineering	4215-01-102-0101-State Plan Schemes (Normal)-7386-Narmada Shipra Link Project based Rural Water Supply Scheme	10.00	Nil	10.00	100
32	22	Urban Development and Environment	2217-05-800-1201-Externally Aided Projects (Normal)-7336-M.P. Urban Services Improvement Programme (A.D.B.)	10.00	Nil	10.00	100

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
33	22	Urban Development and Environment	6217-02-800-0900-Corporation Sponsored Schemes-5244-Assostamnce by Urban Development Ministry under Counter Magnate Plan	10.51	Nil	10.51	100
34	22	Urban Development and Environment	6217-60-800-1201-Externally Aided Projects (Normal)-7336- M.P. Urban Services Improvement Programme (A.D.B.)	29.03	Nil	29.03	100
35	27	School Education (Primary Education)	4202-01-201-0101-State Plan Schemes (Normal)-5776-Completion of Incomplete School Buildings under Sarva Shiksha Abhiyan	20.00	Nil	20.00	100
36	29	Law and Legislative Affairs	2014-105-1301-6269-Reforms in Judicial System (13 <sup>th</sup> Finance Commission)	20.17	Nil	20.17	100
37	31	Planning, Economics and Statistics	3454-02-800-0801-Central Sector Scheme (Normal)-1286-Statistical Grant	25.00	Nil	25.00	100
38	39	Food, Civil Supplies and Consumer Protection	6408-01-190-7585-Loan excluding interest for payment of taxes fixed on paddy	100.00	Nil	100.00	100
39	41	Tribal Areas Sub-Plan	20-School Education Department 2202-01-796-101-0102-(Tribal Area Sub Plan)-5776-Completion of Incomplete School Buildings under Sarva Shiksha Abhiyan	19.45	Nil	19.45	100
40	41	Tribal Areas Sub-Plan	20-School Education Department 2202-02-796-109-0702-Centrally Sponsored Schemes T.S.P.-6007-Establishment and Operation of Model Schools	60.00	Nil	60.00	100
41	41	Tribal Areas Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-796-112-0702 Centrally Sponsored Schemes T.S.P.-1286-Statistical Grant	18.30	Nil	18.30	100

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
42	41	Tribal Areas Sub-Plan	25-Tribal Welfare Department-2225-02-796-101-0802-Central sector schemes T.S.P.-5155-Monitoring and Evaluation of Schemes Article 275(1)	52.50	Nil	52.50	100
43	41	Tribal Areas Sub-Plan	38-Higher Education Department 2202-03-796-103-1202-Externally Aided Project (Tribal Area Sub Plan)-7464-Improvement in M.P. Higher Education	45.00	Nil	45.00	100
44	41	Tribal Areas Sub-Plan	50-Women and Child Development Department-2235-02-796-103-1202- Externally Aided Project (Tribal Sub Plan)-9223-Tejaswini Gramin Mahila Sashaktikaran Pariyojna	13.00	Nil	13.00	100
45	41	Tribal Areas Sub-Plan	58-Rural Development Department-2515-796-800-1202- Externally Aided Project (Tribal Sub Plan)-5853-D.P.I.P. Schemes	11.20	Nil	11.20	100
46	41	Tribal Areas Sub-Plan	13-Energy Department 6801-796-190-1202-Externally Aided Project (Tribal Area Sub Plan)-1284-Strengthening of transmission system (ADB-3)	41.00	Nil	41.00	100
47	41	Tribal Areas Sub-Plan	13-Energy Department 6801-796-205-1202-Externally Aided Project (Tribal Area Sub Plan)-7255-For Renewal and Modernisation and of 33/11 K.V. Sub-Centres and D.T.R. Metering	24.10	Nil	24.10	100
48	41	Tribal Areas Sub-Plan	25-Tribal Welfare Department 4225-02-796-277-0102-Tribal Area Sub Plan-0762-Girls Educational Complex	40.00	Nil	40.00	100
49	41	Tribal Areas Sub-Plan	34-Public Health Engineering Department-4215-01-796-800-1402-Nabard Scheduled Tribal Sub-Plan-7301-Implementation of Water Supply Schemes through Water Corporations	107.48	Nil	107.48	100

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
50	44	Higher Education	2202-03-103-0101-State Plan Scheme (Normal)-7463-Supply of Smart Phone to First Year Student of Government College	35.00	Nil	35.00	100
51	48	Narmada Valley Development	4700-80-800-0101-State Plan Scheme (Normal)-7605-Darbari Lift Irrigation Project	10.00	Nil	10.00	100
52	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	22- Panchayat Department 2501-06-796-198-0102-Tribal Area Sub Plan-9249-Backward Region Grand Fund Scheme	209.60	Nil	209.60	100
53	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	22- Panchayat Department 2501-06-796-198-0702-Centrally Sponsored Schemes T.S.P.-5376-Special Infrastructure Scheme related to Naxal Affected Area	100.00	Nil	100.00	100
54	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	22- Panchayat Department 2515-796-198-0702-Centrally Sponsored Schemes T.S.P.-7375-Rajeev Gandhi Panchayat Empowerment Campaign	52.93	Nil	52.93	100
55	52	Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	58-Rural Development Department 2501-02-796-198-0702-Centrally Sponsored Schemes T.S.P.-7466-Neeranchal Pariyojana	12.00	Nil	12.00	100
56	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	18-Urban Development and Environment 2217-05-789-191-0703-Centrally Sponsored Schemes S.C.S.P.-1263-National Urban Livelihood Mission	18.62	Nil	18.62	100
57	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	18-Urban Development and Environment 2217-05-789-191-0103-Scheduled Caste Sub Plan-6154-Rajiv Awas Yojna	13.00	Nil	13.00	100
58	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	18-Urban Development and Environment 2217-05-789-191-0103-Scheduled Caste Sub Plan-6981-Jawahar Lal Nehru National Urban Renewal Mission	55.54	Nil	55.54	100

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
59	53	Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	18-Urban Development and Environment 6217-60-789-800-1203-Externally Aided Project (Scheduled Caste Sub-Plan) 7336-M.P. Urban Services Improvement Programme (A.D.B.)	68.97	Nil	68.97	100
60	55	Women and Child Development	2235-02-103-1201-Externally Aided Projects (Normal)-9223-Tejaswini Gramin Mahila Sashaktikaran Pariyojna	42.25	Nil	42.25	100
61	55	Women and Child Development	4235-02-800-1501-Additional Central Assistance (Normal)-7449-Construction of Sector Level Office Building cum Training Centre	13.52	Nil	13.52	100
62	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-8874-Additional Provision for Drought Relief and Employment	35.00	Nil	35.00	100
63	59	Externally Aided Projects Pertaining to Rural Development Department	2515-800-1201-Externally Aided Projects (Normal)-5853-D.P.I.P. Scheme	10.00	Nil	10.00	100
64	63	Minority Welfare	2225-03-800-0801-Central Sector Schemes (Normal)-5617-Development Programmes in Mass Minority Districts	19.00	Nil	19.00	100
65	64	Scheduled Castes Sub-Plan	23-Planning, Economics and Statistics Department 3454-02-789-112-0703-Centrally Sponsored Schemes (S.C.S.P.)-1286-Statistical Grant	11.65	Nil	11.65	100
66	64	Scheduled Castes Sub-Plan	38-Higher Education Department 2202-03-789-103-1203-Externally Aided Projects (S.C.S.P.)-7464-Improvement in Madhya Pradesh Higher Education	45.00	Nil	45.00	100

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
67	64	Scheduled Castes Sub-Plan	55-Schedule Caste Welfare Department 2225-01-789-277-0803-Central Sector Schemes (S.C.S.P.)- 7765-Post Metric Scholarships (Higher Secondary Level)	30.00	Nil	30.00	100
68	64	Scheduled Castes Sub-Plan	13-Energy Department 6801-789-190-1203-Externally Aided Projects (S.C.S.P.)- 1284-Strengthening of Transmission System (A.D.B.-3)	25.00	Nil	25.00	100
69	64	Scheduled Castes Sub-Plan	13-Energy Department 6801-789-190-1203-Externally Aided Projects (S.C.S.P.)- 6929-Strengthening of Transmission System	32.00	Nil	32.00	100
70	64	Scheduled Castes Sub-Plan	31-Water Resources Department 4702-789-800-1503-Additional Central Assistance (S.C.S.P.)- 6708-A.I.B.P. Schemes	24.88	Nil	24.88	100
71	67	Public Works-Buildings	4210-03-105-0101-State Plan Schemes (Normal)- 7296-Construction of Super Specialty Hospital of 2000 Beds in Medical College Bhopal	20.00	Nil	20.00	100
72	68	Financial Assistance to Tribal Area Sub-Plan-Urban Bodies	2217-05-796-191-0102-Tribal Area Sub Plan- 6981-Jawahar Lal Nehru National Urban Renewal Mission	16.00	Nil	16.00	100
73	73	Medical Education Department	2210-05-105-4968-Medical College	31.00	Nil	31.00	100
74	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2501-01-001-0701-Centrally Sponsored Schemes (Normal)- 7466-Neeranchal Project	37.50	Nil	37.50	100
75	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2501-06-198-0101-State Plan Schemes (Normal)- 5484-Vocational Training through Public participation under Integrated Employment Programme	24.00	Nil	24.00	100

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
76	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0701-Centrally Sponsored Schemes (Normal)-7375-Rajiv Gandhi Panchayat Empowerment Campaign	82.38	Nil	82.38	100
77	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2515-198-0101-State Plan Schemes (Normal)-9249-Backward Region Grand Fund Scheme	356.20	Nil	356.20	100
78	75	Financial Assistance to Urban Bodies	2217-05-800-0701-Centrally Sponsored Schemes (Normal)-6154-Rajiv Awas Yojna	186.00	Nil	186.00	100
79	75	Financial Assistance to Urban Bodies	6217-60-191-5728-Loans to Urban Bodies for Supply of Drinking Water	25.00	Nil	25.00	100
80	76	New and Renewable Energy Sources	2810-02-102-0410-Energy Development Fund-3220-Grants-in-aid to M.P. Energy Development Corporation	25.00	Nil	25.00	100
81	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-Centrally Sponsored Schemes (Normal)-6007-Establishment and Operation of Model Schools	100.00	Nil	100.00	100
<b>Total</b>				<b>13374.82</b>		<b>13374.82</b>	

(Source: Appropriation Accounts for the year 2015-16)

**APPENDIX 2.3**  
**EXCESS OVER PROVISION OF PREVIOUS YEARS REQUIRING**  
**REGULARISATION**  
**(REFERENCE: PARAGRAPH 2.3.5; PAGE 49)**

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/Appropriation number	Amount of excess
1	2	3	4
2003-04	04 Grant	Revenue (Voted) : 68, 84 Capital (Voted) : 35, 94	2.54
	03 Appropriation	Revenue (Charged) : 20, 67 Capital (Charged) : 23	
2004-05	13 Grant	Revenue (Voted) : 24, 59, 67, 92, 94 Capital (Voted) : 6, 19, 30, 59, 66, 78, 84, 86	83.66
	02 Appropriation	Revenue (Charged) : 67 Capital (Charged) : 45	
2005-06	04 Grant	Revenue (Voted) : 24, 67 Capital (Voted) : 6, 39	37.58
	02 Appropriation	Capital (Charged) : 21, 45	
2006-07	02 Grant	Revenue (Voted) : 24, 67	35.99
	01 Appropriation	Capital (Charged) : 24	
2008-09	02 Grant	Revenue (Voted) : 62 Capital (Voted) : 43	5.80
	02 Appropriation	Revenue (Charged) : 24 Capital (Charged) : 24	
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	Revenue (Voted) : 33 Capital (Voted) : 15, 52, 74	135.10
	02 Appropriation	Revenue (Charged) : 23 Capital (Charged) : 23	
2012-13	02 Appropriation	Revenue (Charged) : 10 Capital (Charged) : 24	0.24
2013-14	02 Grant	Revenue (Voted) : 02 Capital (Voted) : 10	34.32
	01 Appropriation	Capital (Charged) : 21	
2014-15	03 Grant	Revenue (Voted) : 02,06 Capital (Voted) : 42	446.28
	03 Appropriation	Revenue (Charged) : 24,67 Capital (Charged) : 41	
<b>Total</b>	<b>38 Grant and 20 Appropriation</b>		<b>918.09</b>

**APPENDIX 2.4**

**CASES WHERE SUPPLEMENTARY PROVISION (₹ ONE CRORE OR MORE IN EACH CASE) PROVED UNNECESSARY  
(REFERENCE: PARAGRAPH 2.3.6; 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
<b>A-Revenue (Voted)</b>					
1	02-Other Expenditure Pertaining to General Administration Department	60.64	56.52	4.12	1.22
2	03-Police	4963.37	4341.70	621.67	133.72
3	04- Other expenditure pertaining to Home Department	40.15	31.90	8.25	27.00
4	05-Jail	270.64	258.40	12.24	16.78
5	06-Finance	13569.63	7959.81	5609.82	4.86
6	07-Commercial Tax	2573.73	1815.69	758.04	15.30
7	10-Forest	2241.44	1764.97	476.47	167.51
8	13-Farmers Welfare and Agriculture Development	1881.23	1292.86	588.37	1647.52
9	14-Animal Husbandry	677.04	573.67	103.37	43.53
10	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	2323.25	1606.53	716.72	66.68
11	16-Fisheries	63.64	51.17	12.47	6.63
12	18-Labour	182.24	149.15	33.09	2.31
13	21-Public Services and Management	102.50	89.21	13.29	3.00
14	23-Water Resources Department	833.67	690.71	142.96	4.20
15	24-Public Works-Roads and Bridges	1192.75	1175.08	17.67	325.10
16	26-Culture	121.20	109.65	11.55	17.83
17	27-School Education (Primary Education)	6977.23	5595.55	1381.68	75.21
18	28-State Legislature	72.44	64.78	7.66	4.60
19	29-Law and Legislative Affairs	728.32	632.12	96.20	48.49
20	30-Rural Development	553.00	428.24	124.76	5.15
21	31-Planning, Economics and Statistics	134.84	68.15	66.69	14.45
22	34-Social Justice	168.52	160.67	7.85	59.45
23	36-Transport	114.23	64.80	49.43	7.57
24	38-Ayush	369.26	292.40	76.86	40.43
25	41-Tribal Areas Sub-Plan	5908.07	3997.01	1911.06	267.72
26	43-Sports and Youth Welfare	92.10	74.30	17.80	13.42
27	44-Higher Education	1725.01	1393.78	331.23	161.00
28	45-Minor Irrigation Works	130.56	124.44	6.12	5.00
29	46-Science and Technology	207.84	203.31	4.53	5.50
30	47-Technical Education and Skill Development	534.29	410.78	123.51	22.27
31	48-Narmada Valley Development	14.84	14.46	0.38	7.41
32	51-Religious Trusts and Endowments	117.23	113.49	3.74	15.50
33	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions	3332.95	2186.62	1146.33	93.99

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
34	53- Financial Assistance to Urban Bodies under Scheduled Castes Sub-Plan	280.07	186.38	93.69	25.00
35	55-Women and Child Development	2847.80	2585.75	262.05	76.65
36	56-Rural Industry	218.22	150.18	68.04	4.28
37	61-Expenditure Pertaining to Bundelkhand Package	49.34	41.48	7.86	8.00
38	64-Scheduled Castes Sub-Plan	3847.68	2792.65	1055.03	385.84
39	66-Welfare of Backward Classes	880.45	777.87	102.58	269.00
40	67-Public Works-Buildings	641.10	440.67	200.43	2.90
41	72- Bhopal Gas Tragedy Relief and Rehabilitation	94.50	74.64	19.86	1.44
42	73-Medical Education Department	532.46	505.81	26.65	43.37
43	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2364.14	1577.78	786.36	9.50
<b>Total (A)</b>		<b>64033.61</b>	<b>46925.13</b>	<b>17108.48</b>	<b>4156.33</b>
<b>B-Capital (Voted)</b>					
44	11-Commerce, Industry and Employment	586.53	498.87	87.66	4.60
45	12-Energy	3732.56	2532.49	1200.07	201.91
46	17-Co-operation	232.30	167.75	64.55	390.00
47	39-Food, Civil Supplies and Consumer Protection	114.20	19.77	94.43	23.82
48	41-Tribal Areas Sub-Plan	2699.30	2291.83	407.47	690.74
49	60-Expenditure pertaining to District Plan Schemes	213.03	185.45	27.58	26.17
50	61-Expenditure Pertaining to Bundelkhand Package	263.71	221.30	42.41	20.00
51	64-Scheduled Castes Sub-Plan	2488.64	2200.73	287.91	549.82
52	67-Public Works-Buildings	232.91	172.29	60.62	8.00
53	73-Medical Education Department	39.66	39.65	0.01	4.03
<b>Total (B)</b>		<b>10602.84</b>	<b>8330.13</b>	<b>2272.71</b>	<b>1919.09</b>
<b>C-Revenue (Charged)</b>					
54	29-Law and Legislative Affairs	83.53	79.51	4.02	14.41
<b>Total (C)</b>		<b>83.53</b>	<b>79.51</b>	<b>4.02</b>	<b>14.41</b>
<b>Total (A+B+C)</b>		<b>74719.98</b>	<b>55334.77</b>	<b>19385.21</b>	<b>6089.83</b>

(Source: Appropriation Accounts for the year 2015-16)

**APPENDIX 2.5**

**CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE  
(₹ ONE CRORE OR MORE IN EACH CASE)  
(REFERENCE: PARAGRAPH 2.3.6; 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
<b>A-Revenue (Voted)</b>					
1	01- General Administration	337.28	60.13	342.72	54.69
2	11-Commerce, Industry and Employment	1191.23	162.12	1299.37	53.98
3	12-Energy	5471.43	2447.75	7073.04	846.14
4	17- Co-operation	498.94	863.41	908.89	453.46
5	22-Urban Development and Environment	679.68	829.74	1379.23	130.19
6	37-Tourism	75.34	12.30	87.12	0.52
7	39-Food, Civil Supplies and Consumer Protection	1133.83	468.97	1242.65	360.15
8	50-Horticulture and Food Processing	449.72	121.75	454.09	117.38
9	58- Expenditure on Relief on Account of Natural Calamities And Scarcity	1997.00	4128.00	5983.15	141.85
10	71-Expenditure pertaining to Shimhast 2016	138.00	942.00	729.67	350.33
11	74- Financial Assistance to Three Tier Panchayati Raj Institutions	11124.35	3927.88	11344.34	3707.89
12	75- Financial Assistance to Urban Bodies	5559.75	1210.35	6500.47	269.63
<b>Total (A)</b>		<b>28656.55</b>	<b>15174.40</b>	<b>37344.74</b>	<b>6486.21</b>
<b>B-Capital (Voted)</b>					
13	01- General Administration	27.13	53.98	71.83	9.28
14	23-Water Resources Department	2500.42	685.00	3098.22	87.20
15	24-Public Works-Roads and Bridges	2228.23	669.22	2233.64	663.81
16	27-School Education (Primary Education)	233.50	137.21	241.25	129.46
17	36-Transport	20.00	40.00	52.68	7.32
18	38-Ayush	5.00	26.50	11.52	19.98
19	44-Higher Education	44.45	48.80	87.54	5.71
20	45-Minor Irrigation Works	511.30	145.00	599.73	56.57
21	47-Technical Education and Skill Development	67.65	62.19	99.77	30.07
22	55-Women and Child Development	25.02	52.39	40.06	37.35
23	57-Externally Aided Projects Pertaining to Water Resources Department	244.76	85.04	320.17	9.63
24	66-Welfare of Backward Classes	6.85	15.05	12.05	9.85
25	71-Expenditure pertaining to Shimhast 2016	137.00	431.00	402.79	165.21
<b>Total (B)</b>		<b>6051.31</b>	<b>2451.38</b>	<b>7271.25</b>	<b>1231.44</b>

Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Actual expenditure	Saving
1	2	3	4	5	6
<b>C-Revenue (Charged)</b>					
26	IP- Interest Payments and Servicing of Debt	8057.72	345.11	8090.88	311.95
27	75- Financial Assistance to Urban Bodies	253.06	10.00	257.69	5.37
<b>Total (C)</b>		<b>8310.78</b>	<b>355.11</b>	<b>8348.57</b>	<b>317.32</b>
<b>Total (A+B+C)</b>		<b>43018.64</b>	<b>17980.89</b>	<b>52964.56</b>	<b>8034.97</b>

*Additional requirement: Actual expenditure - Original provision = 52964.56 crore – 43018.64 crore = 9945.92 crore  
(Source: Appropriation Accounts for the year 2015-16)*

**APPENDIX 2.6**

**EXCESSIVE/UNNECESSARY RE-APPROPRIATION/SURRENDER AMOUNT  
(₹ ONE CRORE OR MORE IN EACH CASE)  
(REFERENCE: PARAGRAPH 2.3.7; 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	2055-104-4492-General Expenditure (Special Police)	(+)1.51	(-)7.95	100
2	07	Commercial Tax	2030-01-001-8808-Works Related to Information Technology	(+)4.10	(-)7.02	100
3	07	Commercial Tax	2030-03-001-1480-District Charges	(+)1.77	(-)14.17	100
4	08	Land Revenue and District Administration	2053-093-1509-District Establishment	(+)1.17	(-)81.24	100
5	14	Animal Husbandry	2403-109-0101-State Plans Scheme (Normal)-5899-Veterinary Science University Jabalpur	(+)5.65	(-)1.25	22.12
6	20	Public Health Engineering	4215-01-102-0701-Centrally Sponsored Schemes Normal-4379-Water Supply Scheme for Problem Villages	(+)30.00	(-)2.55	8.50
7	40	Expenditure pertaining to Water Resources Department-Command Area Development	4705-204-0701-Centrally Sponsored Schemes (Normal)-2823-Construction of Field Channels, Correction of System Deficiency, Drain and other Works	(+) 1.12	(-)17.48	100
8	41	Tribal Areas Sub-Plan	31-Water Resources Department 4700-01-796-800-1202-Externally Aided Project-(Tribal Sub-Plan)-6258-Dam Rehabilitation and Improvement Project	(+)5.21	(-)2.42	46.45
9	44	Higher Education	2202-03-104-7043-Grant to Public Participation Committees for Filling Up Vacant Posts in Colleges on Honorarium Basis	(+)10.25	(-)5.12	49.95
10	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-101-0747-Relief to Hailstorm Sufferers	(+)263.94	(-)14.48	5.49

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
11	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249-Loss of Crops from Insects	(+)373.23	(-)7.03	1.88
12	61	Expenditure Pertaining to Bundelkhand Package	4701-57-800-1501-Additional Central Assistance (Normal)-2884-Canal and Appurtenant Work	(+)10.00	(-)10.71	100
13	64	Scheduled Castes Sub-Plan	31-Water Resources Department 4700-13-789-800-1503-Additional Central Assistance (S.C.S.P)-2884-Canal and Appurtenant Works	(+)33.35	(-)3.56	10.67
14	73	Medical Education Department	2210-05-105-0101-State Plans Schemes (Normal)-4968-Medical College	(+)1.51	(-)13.58	100
15	03	Police	2055-109-4491-General Expenditure (District Establishment)	(-)150.70	(+)10.40	6.90
16	10	Forest	2406-01-001-0101-State Plan Schemes (Normal)-2723- Administration Strengthening	(-)9.76	(+)1.16	11.89
17	10	Forest	2406-01-101-0101-State Plan Schemes (Normal)-7882-Implementation of Working Plans Conservation	(-)6.71	(+)1.24	18.48
18	10	Forest	2406-01-203-0535-Timber	(-)54.43	(+)4.96	9.11
19	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	26-Social Justice Department 2235-60-789-198-0103-Scheduled Castes Sub-Plan-5863-Indira Gandhi National Widow Pension	(-)7.31	(+)11.18	100
20	15	Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	26-Social Justice Department 2235-60-789-198-0103-Scheduled Castes Sub-Plan-8786-Indira Gandhi National Old Age Pension	(-)2.00	(+)2.40	100
21	22	Urban Development and Environment	2217-05-800-0101-State Plan Schemes(Normal)-7145-Chief Minister Drinking Water Programme	(-)10.02	(+)18.00	100

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
22	23	Water Resources Department	2700-11-101-2894-Barrage and Canals	(-)8.42	(+)1.66	19.71
23	23	Water Resources Department	2700-80-800-6360-Arrangement of Funds For Elected Farmers Institutions	(-)2.99	(+)1.00	33.44
24	23	Water Resources Department	2701-80-001-0101-State Plans Schemes (Normal)-3300-Circle Establishment	(-)20.29	(+)40.16	100
25	23	Water Resources Department	2701-80-001-0101-State Plans Schemes (Normal)-3556-Headquarter Establishment Unit-I	(-)6.04	(+)9.64	100
26	24	Public Works-Roads and Bridges	3054-04-337-0134-Maintenance and Repairs- Ordinary Repair	(-)63.40	(+)135.05	100
27	24	Public Works-Roads and Bridges	5054-04-800-1401-Nabard (Normal)-5226-Construction of Rural Roads-(Nabard)	(-)209.66	(+)6.84	3.26
28	29	Law and Legislative Affairs	2015-103-3307-Preparation and Printing of Voter Lists	(-)31.51	(+)2.33	7.39
29	30	Rural Development	2515-001-0101-State Plan Schemes (Normal)-1033-Block Development Offices	(-)29.81	(+)7.89	26.47
30	34	Social Justice	2235-02-001-2304-Direction and Administration	(-)3.92	(+)1.21	30.87
31	40	Expenditure pertaining to Water Resources Department-Command Area Development	4705-218-0701-Centrally Sponsored Schemes (Normal)-2823-Construction of Field Channels, Correction of System Deficiency, Drain and other Works	(-)3.35	(+)1.00	29.85
32	40	Expenditure pertaining to Water Resources Department-Command Area Development	4705-800-0701-Centrally Sponsored Schemes (Normal)-6648-Command Area Development of Major and Medium Projects, Construction of Field Channels, Correction of System Deficiency	(-)2.00	(+)16.91	100

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
33	41	Tribal Areas Sub-Plan	10-Forest Department 2406-01-796-101-0102- Tribal Area Sub Plan- 7882-Implementation of Work Plans Conservation Group	(-)2.81	(+)15.10	100
34	41	Tribal Areas Sub-Plan	26-Social Justice Department 2235-60-796-193-0102- Tribal Area Sub Plan- 5859-Indira Gandhi National Disabled Pension	(-)2.00	(+)4.46	100
35	41	Tribal Areas Sub-Plan	27-Narmada Valley Development Department 4701-45-796-800-1502- Additional Central Assistance (TSP)-5152- Halone Project-	(-)33.43	(+)4.31	12.89
36	48	Narmada Valley Development	4700-80-800-1501- Additional Central Assistance (Normal)- 6398-Punasa Lift Irrigation Scheme-	(-)2.62	(+)5.17	100
37	55	Women and Child Development	2235-02-102-0701- Centrally Sponsored Schemes (Normal)- 0658-Integrated Child Development Service Scheme	(-)172.61	(+)1.34	0.78
38	61	Expenditure Pertaining to Bundelkhand Package	4701-61-800-1501- Additional Central Assistance (Normal)- 2884-Canal and Appurtenant Work	(-)9.00	(+)10.67	100
39	64	Scheduled Castes Sub-Plan	19-Public Works Department 5054-03-789-101-0103- Scheduled Caste Sub Plan- 6651-Construction of Railway Over Bridge	(-)2.55	(+)9.47	100
40	64	Scheduled Castes Sub-Plan	27-Narmada Valley Development Department 4700-43-789-800-1503- Additional Central Assistance (S.C.S.P)- 2884- Canal and Appurtenant Works	(-)1.00	(+)67.40	100
41	67	Public Works-Buildings	2059-01-053-3383- Special Repairs-Building	(-)15.00	(+)8.53	56.87
42	67	Public Works-Buildings	2059-01-053-3387- Repairs-Rest Houses	(-)7.00	(+)2.60	37.14
43	67	Public Works-Buildings	2059-01-053-3645- Maintenance of Government Higher Secondary School Buildings	(-)1.86	(+)1.24	66.67

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
44	67	Public Works-Buildings	4059-01-051-0101- State Plans Schemes (Normal)-7094-Construction Works under Jail Improvement Scheme	(-)3.00	(+)1.92	64.00
45	75	Financial Assistance to Urban Bodies	2235-02-193-0101-State Plan Schemes (Normal)-5859-Indira Gandhi National Disabled Pension	(-)2.20	(+)2.51	100
46	75	Financial Assistance to Urban Bodies	2235-02-193-0101-State Plan Schemes (Normal)-9142-Social Security and Welfare	(-)9.02	(+)11.95	100

(Source: Appropriation Accounts for the year 2015-16)

**APPENDIX 2.7**  
**STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS IN WHICH SAVINGS**  
**OCCURRED (₹ ONE CRORE OR MORE IN EACH CASE) BUT NO PART OF WHICH**  
**HAD BEEN SURRENDERED**  
**(REFERENCE: PARAGRAPH 2.3.8; PAGE 50)**

(₹ in crore)			
Sl No.	Grant/ Appropriation No.	Name of Grant/Appropriation	Saving
1	2	3	4
<b>I-Grant</b>			
<b>Revenue (Voted)</b>			
1	05	Jail	29.02
2	08	Land Revenue And District Administration	335.61
3	09	Expenditure pertaining to Revenue Department	25.13
4	17	Co-operation	453.46
5	19	Public Health and Family Welfare	357.85
6	25	Mineral Resources	11.65
7	36	Transport	57.01
8	43	Sports and Youth Welfare	31.23
9	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	141.85
10	62	Panchayat	40.24
11	70	Externally aided projects pertaining to Technical Education and Training Department	3.66
12	72	Bhopal Gas Tragedy Relief and Rehabilitation	21.30
13	73	Medical Education Department	70.03
14	76	New and Renewable Energy Sources	48.12
<b>Capital (Voted)</b>			
15	06	Finance	137.26
16	08	Land Revenue And District Administration	4.15
17	09	Expenditure Pertaining to Revenue Department	1.49
18	17	Co-operation	454.55
19	19	Public Health and Family Welfare	8.78
20	27	School Education (Primary Education)	129.46
21	36	Transport	7.32
22	38	Ayush	19.98
23	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	3.00
24	72	Bhopal Gas Tragedy Relief and Rehabilitation	2.40
25	73	Medical Education Department	4.04
26	76	New and Renewable Energy Sources	3.40
27	77	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	47.29
<b>II Appropriation</b>			
<b>Revenue (Charged)</b>			
28	IP	Interest Payments and Servicing of Debt	311.95
29	06	Finance	15.93
30	08	Land Revenue And District Administration	2.24
<b>Capital (Charged)</b>			
31	PD	Public Debt	3912.80
32	24	Public Works-Roads and Bridges	37.25
<b>Total</b>			<b>6729.45</b>

(Source: Appropriation Accounts for the year 2015-16)

**APPENDIX 2.8**

**CASES OF SURRENDER OF FUNDS OF ₹ 10 CRORE OR MORE ON  
31 MARCH 2016  
(REFERENCE: PARAGRAPH 2.3.8; PAGE 50)**

(₹ in crore)

Sl. No.	Grant No.	Major Head	Total Budget provision	Surrender Amount	Percentage of surrender to total provision
1	2	3	4	5	6
1	1	2051	61.74	53.97	87.41
2	1	2251	35.70	10.88	30.48
3	3	2055	4765.71	363.26	7.62
4	3	4055	203.71	27.50	13.50
5	6	2075	33.57	16.91	50.37
6	10	2406	2357.91	479.13	20.32
7	10	4406	60.00	13.47	22.45
8	11	2851	110.10	24.04	21.83
9	11	2852	1210.19	19.27	1.59
10	11	4851	246.10	40.08	16.29
11	11	6851	56.16	32.16	57.26
12	11	6856	250.00	15.00	6.00
13	12	2801	7887.97	837.06	10.61
14	12	4801	637.40	408.80	64.14
15	12	6801	3297.07	838.67	25.44
16	13	2401	3452.14	1855.94	53.76
17	15	2216	282.33	67.19	23.80
18	15	2225	389.27	108.17	27.79
19	15	2235	193.41	35.99	18.61
20	15	2501	234.33	41.40	17.67
21	15	2505	510.00	239.18	46.90
22	15	2515	365.45	141.11	38.61
23	15	4515	60.00	33.64	56.07
24	21	2053	105.50	14.64	13.88
25	22	2217	1376.81	97.42	7.08
26	23	2700	151.98	18.02	11.86
27	23	2701	685.99	129.82	18.92
28	23	4700	2636.81	38.16	1.45
29	23	4701	537.06	16.83	3.13
30	24	3054	1519.60	322.94	21.25
31	24	5053	40.00	26.33	65.82
32	24	5054	2951.95	589.23	19.96
33	26	2205	126.04	25.65	20.35
34	29	2014	697.88	69.17	9.91
35	29	2015	134.25	75.28	56.07
36	30	2515	502.89	122.44	24.35
37	30	4515	1508.55	260.55	17.27
38	32	2220	204.52	19.81	9.69
39	33	2202	1222.59	215.36	17.61
40	33	2225	367.22	78.26	21.31
41	34	2235	210.50	62.07	29.49
42	39	2408	1583.64	346.78	21.90
43	39	6408	133.82	114.05	85.23
44	40	4705	158.37	28.94	18.27
45	41	2202	1886.95	115.43	6.12
46	41	2225	1125.72	329.46	29.27
47	41	2235	764.03	118.37	15.49
48	41	2236	357.84	16.53	4.62

Sl. No.	Grant No.	Major Head	Total Budget provision	Surrender Amount	Percentage of surrender to total provision
1	2	3	4	5	6
49	41	2401	500.91	184.29	36.79
50	41	2406	371.00	28.22	7.61
51	41	2408	46.45	17.84	38.41
52	41	2515	106.84	33.59	31.44
53	41	4202	243.84	15.12	6.20
54	41	4225	489.97	130.29	26.59
55	41	4515	751.34	37.47	4.99
56	41	4700	362.22	143.92	39.73
57	41	4701	297.97	70.11	23.53
58	41	4702	225.10	17.87	7.94
59	41	4705	30.00	10.70	35.67
60	41	4801	166.36	48.25	29.00
61	41	6801	297.77	180.32	60.56
62	42	5054	855.13	154.94	18.12
63	44	2202	1886.53	76.95	4.08
64	45	2702	135.55	11.77	8.68
65	45	4702	656.40	37.95	5.78
66	48	4700	1426.21	487.11	34.15
67	48	4801	209.22	35.37	16.91
68	49	2225	95.23	13.06	13.71
69	50	2401	571.53	116.54	20.39
70	52	2202	829.78	290.37	34.99
71	52	2216	265.00	27.48	10.37
72	52	2225	372.15	137.84	37.04
73	52	2235	204.06	18.04	8.84
74	52	2501	438.26	24.40	5.57
75	52	2505	555.32	260.01	46.82
76	52	2515	350.93	86.45	24.63
77	52	4515	50.00	30.43	60.86
78	53	2217	305.07	53.06	17.39
79	55	2235	2241.65	292.57	13.05
80	55	2236	665.57	23.29	3.50
81	55	4235	77.41	37.33	48.22
82	56	2851	222.50	24.74	11.12
83	59	2515	10.00	10.00	100.00
84	63	2225	62.91	45.03	71.58
85	64	2055	59.94	13.67	22.81
86	64	2202	1121.35	59.75	5.33
87	64	2225	998.33	260.40	26.08
88	64	2235	477.03	143.12	30.00
89	64	2236	365.82	16.65	4.55
90	64	2401	397.81	164.27	41.29
91	64	2515	81.12	25.40	31.31
92	64	4202	97.77	12.50	12.79
93	64	4225	206.72	38.14	18.45
94	64	4515	440.68	13.18	2.99
95	64	4700	457.72	49.67	10.85
96	64	4801	186.31	65.31	35.05
97	64	5054	719.72	195.89	27.22
98	64	6801	344.08	170.22	49.47
99	66	2225	1149.45	369.86	32.18
100	67	2059	461.22	43.76	9.49
101	67	2216	185.20	64.80	34.99
102	67	4059	154.91	12.09	7.80

Sl. No.	Grant No.	Major Head	Total Budget provision	Surrender Amount	Percentage of surrender to total provision
1	2	3	4	5	6
103	67	4216	41.50	12.61	30.39
104	71	2217	1080.00	281.76	26.09
105	71	4217	488.00	25.15	5.15
106	74	2216	809.98	301.28	37.20
107	74	2501	448.20	159.39	35.56
108	74	2505	3731.18	2133.40	57.18
109	74	2515	2943.79	360.58	12.25
110	75	2202	668.73	22.14	3.31
111	75	2235	201.14	18.50	9.20
112	75	3604	4768.58	104.27	2.19
113	75	6217	25.00	25.00	100.00
<b>Total</b>			<b>87178.23</b>	<b>17329.84</b>	<b>19.88</b>

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

**APPENDIX 2.9**  
**DEFECTIVE SANCTION TO RE-APPROPRIATIONS/SURRENDERS OF FUNDS**  
**(REFERENCE: PARAGRAPH 2.3.9; PAGE 51)**

(₹ in crore)

Sl. No.	Number of sanctions	Grant No.	Amount	Particulars of irregularities
1	2	3	4	5
1	29	IP,1,2,6,7,21,22,25,26,29,30,36,39,41,44,55,56,64,67,72	560.02	Sanction were issued after closure of financial year 2015-16.
2	25	15,20,21,41,43,47,49,64,70,72,75	127.35	Delay receipt of sanction in Accountant General (A&E) office i.e. after closing and finalisation of the Accounts.
3	06	10,27,41,77	1774.22	Non receipt of complete details of schemes.
4	05	1,21,24,64,75	39.66	Surrenders /re-appropriations amount excess over provision.
5	01	74	0.02	Re-appropriation from one grant to another grant.
<b>Total</b>	<b>66</b>	<b>32</b>	<b>2501.27</b>	

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

**APPENDIX 2.10**  
**RUSH OF EXPENDITURE**  
**(REFERENCE: PARAGRAPH 2.3.10; PAGE 51)**

(₹ in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2016	March 2016
1	2	3	4	5	6	7	8
1	IP-Interests payment and servicing of debt	5025	95.54	48.54	95.54	100	50.81
2	IP-Interests payment and servicing of debt	5878	42.43	42.43	42.43	100	100
3	IP-Interests payment and servicing of debt	6880	29.68	29.68	29.68	100	100
4	IP-Interests payment and servicing of debt	6622	67.42	67.42	67.42	100	100
5	01-General Administration	7376	17.00	17.00	27.00	62.96	62.96
6	03-Police	7189	22.77	21.17	22.84	99.67	92.69
7	03-Police	7346	45.51	38.33	51.34	88.66	74.66
8	10-Forest	7488	14.14	8.30	15.62	90.51	53.16
9	11-Commerce, Industry and Employment	6461	20.00	20.00	20.25	98.77	98.77
10	12-Energy	3218	490.20	490.20	490.20	100	100
11	12-Energy	6323	60.00	60.00	60.00	100	100
12	12-Energy	9250	85.00	85.00	85.00	100	100
13	13-Farmers Welfare and Agriculture Development	6673	33.23	33.23	33.23	100	100
14	13-Farmers Welfare and Agriculture Development	1227	46.46	33.70	46.46	100	72.55
15	15-Financial assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	5206	97.71	97.71	160.00	61.07	61.07
16	15-Financial assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	5276	14.73	11.62	15.21	96.86	76.43

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2016	March 2016
1	2	3	4	5	6	7	8
17	22-Urban Development and Environment	1238	306.22	293.87	310.22	98.71	94.73
18	22-Urban Development and Environment	6022	20.00	14.99	20.00	100	74.95
19	22-Urban Development and Environment	7705	304.19	290.19	304.19	100	95.40
20	25-Mineral Resources	6606	635.01	635.01	635.01	100	100
21	27-School Education (Primary Education)	6011	28.46	28.46	28.46	100	100
22	27-School Education (Primary Education)	6344	13.92	13.92	20.80	66.92	66.92
23	34-Social Justice	5614	12.00	12.00	12.00	100	100
24	37-Tourism	7630	78.03	78.03	113.13	68.97	68.97
25	38-Ayush	1277	43.73	43.70	43.82	99.79	99.72
26	41-Tribal Areas Sub-Plan	7211	54.18	54.18	104.68	51.76	51.76
27	41-Tribal Areas Sub-Plan	7827	44.58	44.58	44.58	100	100
28	41-Tribal Areas Sub-Plan	7881	95.91	95.76	108.80	88.16	88.02
29	41-Tribal Areas Sub-Plan	1288	15.30	14.07	22.20	68.90	63.39
30	41-Tribal Areas Sub-Plan	9254	33.07	33.07	66.00	50.11	50.11
31	44-Higher Education	7643	43.20	36.44	62.70	68.90	58.12
32	46-Science And Technology	7614	15.00	15.00	26.00	57.69	57.69
33	46-Science And Technology	7615	18.00	18.00	26.00	69.23	69.23
34	50-Horticulture and Food Processing	6497	11.65	9.41	17.57	66.33	53.59
35	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	5206	135.87	135.87	200.00	67.94	67.94

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2016	March 2016
1	2	3	4	5	6	7	8
36	53-Financial assistance to Urban Bodies under Scheduled Castes Sub-Plan	7144	11.72	11.72	15.43	76.00	76.00
37	53-Financial assistance to Urban Bodies under Scheduled Castes Sub-Plan	6221	78.00	78.00	78.00	100	100
38	55-Women and Child Development	6917	11.60	11.60	11.65	99.55	99.51
39	56-Rural Industry	6328	21.79	21.79	25.64	85.01	85.01
40	58-Expenditure on Relief on account of Natural Calamities and Scarcity	0475	552.96	668.00	668.00	82.78	100
41	64-Scheduled Castes Sub-Plan	7827	43.78	43.78	43.78	100	100
42	64-Scheduled Castes Sub-Plan	9254	16.61	16.61	16.61	100	100
43	64-Scheduled Castes Sub-Plan	8284	23.43	20.38	34.47	67.98	59.13
44	64-Scheduled Castes Sub-Plan	8908	63.13	63.13	113.13	55.80	55.80
45	64-Scheduled Castes Sub-Plan	1283	38.85	38.85	38.85	100	100
46	74-Financial assistance to Three Tier Panchayati Raj Institutions	6968	49.85	39.73	68.36	72.92	58.12
47	74-Financial assistance to Three Tier Panchayati Raj Institutions	8214	56.41	49.68	87.74	64.29	56.61
48	75-Financial Assistance to Urban Bodies	6221	207.50	205.89	307.50	67.48	66.95
49	75-Financial Assistance to Urban Bodies	1237	231.47	223.07	231.47	100	96.37
<b>Total</b>			<b>4497.24</b>	<b>4463.11</b>	<b>5169.01</b>	<b>87.00</b>	<b>86.34</b>

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

## APPENDIX 2.11

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

(REFERENCE: PARAGRAPH 2.3.11; PAGE 51)

(₹ in crore)

Sl. No.	Grant No. and name	Head of account up to detailed head and name of scheme	Total budget provision (Original + Supplementary)	Expenditure incurred	Amount transferred to 8443-Civil Deposit-800-Other Deposit
1	2	3	4	5	6
1	26-Culture	4202-04-800-0701-7722-Tagore Kala Sankul, Khandwa	2.50	2.50	2.32
2	27-School Education (Primary Education)	2202-01-101-0701-1502-District Institute of Education and Training For Basic Minimum Services	65.05	53.90	0.69
3	55-Women and Child Development	2235-02-102-1201-6741-Madhya Pradesh Health Area Improvement Programme (Externally Aided)	52.52	52.40	10.27
4	55-Women and Child Development	2235-02-102-0701-0658-Intigrated Child Development Service Scheme	825.59	654.32	39.23
5	61- Expenditure Pertaining to Bundelkhand Package	2405-800-1501-5110-Bundelkhand Area Development	3.33	1.50	1.50
<b>Total</b>			<b>948.99</b>	<b>764.62</b>	<b>54.01</b>

(Source: Appropriation Accounts for the year 2015-16)

**APPENDIX 2.12**

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

**(REFERENCE: PARAGRAPH 2.3.13; PAGE 52)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Year		
				2013-14	2014-15	2015-16
				Total Provision (Orig+Supp.)	Total Provision (Orig+Supp.)	Total Provision (Orig+Supp.)
1	2	3	4	5	7	8
1	PD	Public Debt	6003-110-0779-Advances for Recoupment of Short Fall	2000.00	2000.00	2000.00
2	06	Finance	6075-800-6787-Provision for Settlement of Guaranteed Loans	100.00	50.00	50.00
3	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
4	06	Finance	2071-01-101-9999-Composite State of Madhya Pradesh	12.00	12.00	14.00
5	08	Land Revenue and District Administration	2029-103-0801-Central Sector Schemes (Normal)-5917-Extension of Land Records Computerisation Scheme	5.98	3.85	4.24
6	08	Land Revenue and District Administration	2029-103-0701-Centrally Sponsored Schemes (Normal)-6337-Update of Land Records (N.L.R.M.P.)	9.40	12.50	1.00
7	12	Energy	6801-190-0101-State Plan Schemes (Normal)-2967- Others Loans to Electricity Board (Generating Company)	107.00	107.00	40.00
<b>Total</b>				<b>2259.38</b>	<b>2210.35</b>	<b>2134.24</b>

(Source: Appropriation Accounts for the year 2015-16)

## APPENDIX 2.13 (A)

**STATEMENT OF MISCLASSIFICATION UNDER THE CAPITAL SECTION  
(₹ ONE CRORE OR MORE IN EACH CASE)  
(REFERENCE: PARAGRAPH 2.3.14; PAGE 52)**

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
<b>Object Head 42-Grants-in-aid</b>				
1	20	4215-Capital Outlay on Water Supply and Sanitation	308.44	308.44
2	30	4515- Capital Outlay on Other Rural Development Programmes	52.15	52.15
3	57	4700-Capital Outlay on Major Irrigation	10.00	10.00
<b>Total (Object Head 42-Grants-in-aid)</b>			<b>370.59</b>	<b>370.59</b>
<b>Object Head 33-Maintenance</b>				
4	30	4515-800-0101-7252-Upgradation of Tanks	1.00	0.50
5	48	4700-45-001-9091- Onkareshwar Project	26.71	23.71
6	48	4700-51-001-2428- Executive Establishment (Unit I & II)	1.05	0.61
7	48	4701-11-001-5223-Man Project (NABARD)	1.09	0.87
8	48	4701-12-001-4647-Jobat Project (NABARD)	1.38	1.17
9	48	4801-80-800-0101-4406 - Expenditure on Land Acquisition & other works in sub-merged area of Sardar Sarovar	3.43	3.43
10	57	4700-64-001-1201-6831 - Improvement in productivity of pre-constructed Irrigation Scheme of Five Basins - Water Resources Department	2.60	0.58
11	57	4700-64-800-1201-6831 - Improvement in productivity of pre-constructed Irrigation Scheme of Five Basins - Water Resources Department	2.60	10.15
<b>Total (Object Head 33-Maintenance)</b>			<b>39.86</b>	<b>41.02</b>

(Source: Finance Accounts for the year 2015-16)

**APPENDIX 2.13 (B)**

**STATEMENT OF MISCLASSIFICATION UNDER THE REVENUE SECTION**

**(₹ ONE CRORE OR MORE IN EACH CASE)**

**(REFERENCE: PARAGRAPH 2.3.14; PAGE 52)**

**(₹ in crore)**

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
<b>Object Head 63-Machinery</b>				
1	1	2015-Elections	22.50	22.43
2	2	2055-Police	269.00	125.33
3	3	2070-Other Administrative Services	21.81	5.76
4	5	2056-Jail	9.62	7.58
5	6	2054-Treasury and Accounts Administration	16.02	0.25
6	7	2039-State Excise	7.01	3.16
7	8	2029-Land Revenue	5.01	0.65
8	10	2406-Forestry and Wild Life	11.21	4.51
9	14	2403-Animal Husbandry	15.57	9.18
10	17	2425-Co-operation	1.03	0.84
11	18	2210-Medical and Public Health	6.61	4.39
12	19	2210-Medical and Public Health	42.16	31.57
13	22	2217-Urban Development	16.44	16.52
14	23	2701-Medium Irrigation	2.00	0.30
15	32	2220-Information and Publicity	1.97	1.97
16	38	2210-Medical and Public Health	10.69	9.69
17	41	2204-Soprts and Youth Services	1.20	1.20
18	41	2210-Medical and Public Health	5.05	4.34
19	41	2230-Labour and Employment	40.35	14.85
20	41	2403-Animal Husbandry	2.33	0.20
21	41	2851-Village and Small Industries	3.86	2.26
22	43	2204-Sports and Youth Services	9.08	8.06
23	44	2202-General Education	36.00	0.84
24	47	2203-Technical Education	6.48	2.23
25	47	2230-Labour and Employment	15.35	4.82
26	56	2851-Village and Small Industries	1.65	0.73
27	64	2204-Sports and Youth Services	1.00	1.13
28	64	2230-Labour and Employment	9.71	8.33
29	64	2403-Animal Husbandry	2.72	0.34
30	64	2851-Village and Small Industries	1.14	0.31
31	71	2217-Urban Development	82.50	31.10
32	73	2210-Medical and Public Health	1.85	1.56
<b>Total (Object Head 63-Machinery)</b>			<b>678.92</b>	<b>326.43</b>
<b>Object Head 64-Major Works</b>				
33	39	3475-Other General Economic Services	1.65	0.89
34	48	2401-Crop Husbandry	1.52	1.52
<b>Total (Object Head 64-Major Works)</b>			<b>3.17</b>	<b>2.41</b>

(Source: Finance Account for the year 2015-16)

## APPENDIX 2.14

**SUBSTANTIAL SAVINGS UNDER VARIOUS SCHEMES IN SELECTED GRANTS  
WHERE SAVINGS WERE ₹ FIVE CRORE OR MORE  
(REFERENCE: PARAGRAPH 2.4.3; PAGE 54)**

(₹ in crore)

Sl. No.	Name of Scheme	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5
<b>27-School Education (Primary Education)</b>				
1	2202-01-001-1500-Establishment of Office of the District Education Officer	65.45	12.96	19.80
2	2202-01-001-3930-Establishment of Block Development Level Office for Basic Minimum Services	62.74	12.17	19.40
3	2202-01-101-3491-Middle Schools	1574.29	252.38	16.03
4	2202-01-101-4396-Establishment of Government Primary Schools	2685.75	566.45	21.09
5	2202-01-102-9948-Primary School	210.00	70.37	33.51
6	2202-01-102-9949-Grants-in-aid to Government Middle Schools	115.00	58.71	51.05
7	2202-02-110-3491-Middle Schools	275.00	99.62	36.23
8	2202-01-101-0701-1502-District Institute of Education and Training for Basic Minimum Services	65.05	11.15	17.14
9	2202-01-101-0701-8810-Sarva Siksha Abhiyan	1611.25	297.50	18.46
10	2202-01-108-0101-6813-Supply of Cycles	52.20	10.00	19.16
11	2202-03-103-0101-7617-Construction of displaced building in Jabalpur (P.S.M Campus)	5.00	5.00	100
12	2202-01-108-0701-6809-Kasturba Gandhi Gram Balika Vidyalaya	52.50	37.75	71.90
13	4202-01-800-0701-8810-Sarva Siksha Abhiyan	125.34	106.25	84.77
14	4202-01-201-0101-5776-Completion of incomplete School Buildings under Sarva Shiksha Abhiyan	20.00	20.00	100
<b>47-Technical Education and Skill Development</b>				
15	2203-104-0101-8885-Assistance to Autonomous Technical Institutes	55.99	10.23	18.27
16	2203-105-0101-2667-Polytechnic Institutes	145.02	25.98	17.91
17	2203-105-0701-2667-Polytechnic Institutes	5.29	5.28	99.81
18	2203-112-0503-Engineering Colleges	43.67	8.19	18.75
19	2230-03-003-0101-0717-Industrial Training Institute	148.65	12.72	8.55
20	4202-02-104-1401-6952-Construction of Building for Industrial Training Institutes	100.00	25.51	25.51
<b>Total</b>		<b>7418.19</b>	<b>1648.22</b>	<b>22.22</b>

(Source: Appropriation Accounts and Detailed Appropriation Accounts for the year 2015-16)

**APPENDIX 2.15**

**PROVISIONS OF ₹ ONE LAKH AND ABOVE IN EACH CASE UNDER OBJECT HEADS 63-MACHINES OF CAPITAL ASSETS RELATING TO CAPITAL SECTION CLASSIFIED IN REVENUE SECTION  
(REFERENCE: PARAGRAPH 2.4.5; PAGE 55)**

(₹ in crore)

Sl. No.	Major Head	Object Head	Scheme Head	Budget Provision
1	2203	63-Machine-001-Machine-Plant	1869	2.00
2	2203	63-Machine-001-Machine-Plant	7385	0.70
3	2203	63-Machine-001-Machine-Plant	2667	0.80
4	2230	63-Machine-001-Machine-Plant	0717	0.25
5	2230	63-Machine-001-Machine-Plant	6471	4.69
6	2230	63-Machine-001-Machine-Plant	6472	2.00
7	2230	63-Machine-001-Machine-Plant	6475	1.00
8	2230	63-Machine-001-Machine-Plant	6477	0.80
9	2230	63-Machine-001-Machine-Plant	6727	2.29
10	2230	63-Machine-001-Machine-Plant	8808	0.25
11	2230	63-Machine-001-Machine-Plant	6640	0.01
12	2230	63-Machine-001-Machine-Plant	6950	0.01
<b>Total</b>				<b>14.80</b>

(Source: Budget Book for the year 2015-16)

**APPENDIX 3.1**  
**MAJOR HEAD-WISE POSITION OF PENDING UTILISATION CERTIFICATES**  
**(REFERENCE: PARAGRAPH 3.1; PAGE 57)**

(₹ in crore)

Sl. No.	Major Head Wise Description	Outstanding Utilisation Certificates	
		No.	Amount
1	2	3	4
1	2011- Parliament/State/Union Territory Legislatures	30	1.29
2	2014- Administration of Justice	375	1.55
3	2029- Land Revenue	104	1.20
4	2045- Other Taxes and Duties on Commodities and Services	04	0.17
5	2047- Other Fiscal Services	04	0.01
6	2052- Secretariat-General Services	93	87.72
7	2055- Police	12	1.76
8	2075- Miscellaneous General Services	532	4.95
9	2202- General Education	2841	1928.32
10	2204- Sports and Youth Services	05	10.78
11	2205- Art and Culture	01	0.15
12	2210- Medical and Public Health	08	118.67
13	2215- Water Supply and Sanitation	538	21.17
14	2216- Housing	3336	246.81
15	2217- Urban Development	684	321.34
16	2220- Information and Publicity	35	1.50
17	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	85	314.11
18	2230- Labour and Employment	1269	44.61
19	2235- Social Security and Welfare	1143	748.03
20	2236- Nutrition	09	86.65
21	2250- Other Social Services	06	22.94
22	2401- Crop Husbandry	3090	439.99
23	2403- Animal Husbandry	495	201.86
24	2405- Fisheries	3536	11.12
25	2408- Food, Storage and Warehousing	1596	4795.82
26	2425- Co-operation	644	251.80
27	2501- Special Programmes for Rural Development	35	1021.62
28	2505- Rural Employment	34	158.42
29	2702- Minor Irrigation	280	12.55
30	2801- Power	323	975.04
31	2810- Non-Conventional Sources of Energy	28	23.36
32	2851- Village and Small Industries	657	217.45
33	2852- Industries	2987	187.07
34	2853- Non-ferrous Mining and metallurgical Industries	849	233.46
35	3425- Other Scientific Research	397	10.89
36	3452- Tourism	185	81.05
37	3454- Census Surveys and Statistics	20	57.45
38	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1268	8711.00
39	4202- Capital Outlay on Education, Sports, Art and Culture	04	2.65
40	4402- Capital Outlay on Soil and Water Conservation	11	1.25
41	6425- Loans for Cooperation	59	1.70
<b>Total</b>		<b>27612</b>	<b>21359.28</b>

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

**APPENDIX 3.2**

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

(₹ in lakh)

Sl. No.	Major Head Wise Description	Up to 5 Years		5 to 10 Years		10 to 15 Years		15 to 20 Years		20 to 25 Years		25 Years and more		Total no. of cases	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	2014- Administration of Justice	04	19.86	02	3.64	-	-	-	-	01	0.44	-	-	07	23.94
2	2015- Elections	-	-	01	7.90	-	-	-	-	01	3.77	-	-	02	11.67
3	2039- State Excise	01	0.00	-	-	-	-	-	-	-	-	-	-	01	0.00
4	2040- Commercial Tax	01	0.70	-	-	-	-	-	-	-	-	-	-	01	0.70
5	2054- Treasury and Accounts Administration	03	440.49	02	358.72	-	-	-	-	01	18.25	05	12.97	11	830.43
6	2055- Police	92	119.31	117	38.34	84	49.24	23	24.04	06	5.06	-	-	322	235.99
7	2058- Stationary and Printing	01	8.41	-	-	-	-	-	-	-	-	01	0.17	02	8.58
8	2202- General Education	27	351.50	36	352.07	06	15.84	07	4.60	10	6.02	32	22.73	118	752.76
9	2203- Technical Education	03	2.27	07	16.97	04	8.13	-	-	-	-	-	-	14	27.37
10	2204- Sports and Youth Services	03	4.18	-	-	-	-	-	-	-	-	-	-	03	4.18
11	2210-Medical and Public Health	02	6.76	02	13.12	01	4.43	05	24.27	01	3.08	05	9.99	16	61.65
12	2211- Family Welfare	-	-	-	-	-	-	-	-	-	-	02	3.68	02	3.68
13	2215-Water Supply and Sanitation	-	-	03	4.05	01	0.38	01	0.48	-	-	-	-	05	4.91
14	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	-	-	-	-	-	-	-	-	03	3.72	04	5.36	07	9.08
15	2230- Labour and Employment	07	8.27	03	1.69	02	1.42	-	-	-	-	-	-	12	11.38
16	2235-Social Security and Welfare	01	0.85	-	-	01	1.31	01	4.04	01	0.20	03	2.46	07	8.86
17	2401- Crop Husbandry	10	31.77	05	8.88	04	4.64	-	-	-	-	03	0.48	22	45.77
18	2403- Animal Husbandry	04	4.91	01	0.64	05	1.08	04	6.32	01	0.24	06	5.93	21	19.12
19	2406- Forestry and Wild Life	493	344.98	142	375.00	212	181.94	346	337.93	518	171.81	790	140.23	2501	1551.89
20	2501-Special Programmes for Rural Development	-	-	01	42.31	-	-	02	1.34	01	2.90	-	-	04	46.55
21	2853- Non-ferrous Mining and Metallurgical Industries	02	0.12	-	-	-	-	-	-	-	-	-	-	02	0.12

Sl. No.	Major Head Wise Description	Up to 5 Years		5 to 10 Years		10 to 15 Years		15 to 20 Years		20 to 25 Years		25 Years and more		Total no. of cases	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
22	3604-Compensation and Assignments to Local Bodies and Panchayti Raj Institutions	01	8.56	-	-	-	-	-	-	-	-	-	-	01	8.56
23	Public Works Department	05	23.09	-	-	-	-	-	-	-	-	-	-	05	23.09
24	Narmada Valley Development Department	03	1.30	-	-	-	-	-	-	-	-	-	-	03	1.30
25	Water Resources Department	09	26.59	-	-	01	1.00	-	-	-	-	-	-	10	27.59
<b>Total</b>		<b>672</b>	<b>1403.92</b>	<b>322</b>	<b>1223.33</b>	<b>321</b>	<b>269.41</b>	<b>389</b>	<b>403.02</b>	<b>544</b>	<b>215.49</b>	<b>851</b>	<b>204.00</b>	<b>3099</b>	<b>3719.17</b>

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

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

(₹ in lakh)

Sl. No.	Major Head Wise Description	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
1	2	3	4	5	6	7	8
1	2014- Administration of Justice	05	5.43	02	18.51	07	23.94
2	2015- Elections	01	7.90	01	3.77	02	11.67
3	2039- State Excise	01	0.00	-	-	01	0.00
4	2040- Commercial Tax	-	-	01	0.70	01	0.70
5	2054- Treasury and Accounts Administration	04	447.59	07	382.84	11	830.43
6	2055- Police	14	16.65	308	219.34	322	235.99
7	2058- Stationary and Printing	-	-	02	8.58	02	8.58
8	2202- General Education	34	66.03	84	686.73	118	752.76
9	2203- Technical Education	09	12.09	05	15.28	14	27.37
10	2204- Sports and Youth Services	01	0.44	02	3.74	03	4.18
11	2210- Medical and Public Health	06	7.47	10	54.18	16	61.65
12	2211- Family Welfare	-	-	02	3.68	02	3.68
13	2215- Water Supply and Sanitation	03	2.71	02	2.20	05	4.91
14	2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	02	4.26	05	4.82	07	9.08
15	2230-Labour and Employment	09	3.85	03	7.53	12	11.38
16	2235- Social Security and Welfare	03	2.47	04	6.39	07	8.86
17	2401- Crop Husbandry	14	9.84	08	35.93	22	45.77
18	2403- Animal Husbandry	08	7.16	13	11.96	21	19.12
19	2406- Forestry and Wild Life	42	12.19	2459	1539.70	2501	1551.89
20	2501- Special Programmes for Rural Development	01	0.43	03	46.12	04	46.55
21	2853- Non-ferrous Mining and Metallurgical Industries	01	0.12	01	0.00	02	0.12
22	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	-	01	8.56	01	8.56
23	Narmada Valley Development Department	02	0.38	01	0.92	03	1.30
24	Public Works Department	03	12.59	02	10.50	05	23.09
25	Water Resources Department	10	27.59	-	-	10	27.59
<b>Total</b>		<b>173</b>	<b>647.19</b>	<b>2926</b>	<b>3071.98</b>	<b>3099</b>	<b>3719.17</b>

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

**APPENDIX 3.4**  
**MAJOR HEAD-WISE DETAILS OF CASES OF WRITE-OFF DURING 2015-16**  
**(REFERENCE: PARAGRAPH 3.3; PAGE 60)**

(₹ in lakh)

Sl. No.	Major Head Wise Description	Authority sanctioning write off	Brief particulars	No. of cases	Amount
1	2	3	4	5	6
1	2055-Police	Director General of Police, Bhopal	Accidental Motor Vehicle and Wireless set	19	5.59
2	2202-General Education	Director, Public Education, Bhopal	Loss due to fire	01	0.70
3	2406- Forestry and Wild Life	Additional PCCF Finance and Budget, Bhopal	Due to non-recovery of loss, cases written off by the Department	107	56.92
<b>Total</b>				<b>127</b>	<b>63.21</b>

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

**APPENDIX 3.5**  
**RECOVERY IN LOSS CASES INTIMATED DURING 2015-16**  
**(REFERENCE: PARAGRAPH 3.3; PAGE 60)**

(Amount in ₹)

Sl. No.	Case No.	No of cases	Major Head Wise Description	Type of Misappropriation /Loss/Theft/Other	Year which is to pertain	Amount of Loss	Amount Recovered during the year
1	2	3	4	5	6	7	8
1	11	01	2014-Administration of Justice	Theft	2011-12	100000	100000
		<b>01</b>			<b>Total</b>	<b>100000</b>	<b>100000</b>
2	383	01	2055-Police	Motor Accident	2006-07	49014	49014
3	275	01	2055-Police	Theft	2004-05	18789	18789
4	265	01	2055-Police	Motor Accident	2004-05	4000	4000
5	201	01	2055-Police	Motor Accident	2001-02	70000	70000
6	62	01	2055-Police	Motor Accident	1996-97	8000	8000
7	18	01	2055-Police	Motor Accident	1989-90	26583	26583
8	719	01	2055-Police	Motor Accident	2010-11	35000	35000
9	669	01	2055-Police	Motor Accident	2009-10	35000	35000
10	765	01	2055-Police	Motor Accident	2011-12	10562	10562
11	673	01	2055-Police	Motor Accident	2009-10	51550	51550
12	756	01	2055-Police	Theft	2011-12	38149	38149
13	427	01	2055-Police	Motor Accident	1996-97	50000	50000
14	733	01	2055-Police	Motor Accident	2010-11	400	400
15	632	01	2055-Police	Motor Accident	2009-10	1025	1025
16	71	01	2055-Police	Motor Accident	1997-98	80000	80000
17	407	01	2055-Police	Theft	2007-08	12600	12600
18	768	01	2055-Police	Motor Accident	2011-12	3000	3000
19	796	01	2055-Police	Motor Accident	2011-12	80000	80000
20	640	01	2055-Police	Motor Accident	2009-10	2980	2980
21	94	01	2055-Police	misappropriation	1990-91	30955	30955
22	770	01	2055-Police	Motor Accident	2011-12	77728	77728
23	779	01	2055-Police	Motor Accident	2011-12	58480	58480
		<b>22</b>			<b>Total</b>	<b>743815</b>	<b>743815</b>
24	58	01	2202-General Education	misappropriation	1992-93	200000	200000
25	60	01	2202-General Education	Theft	1992-93	11890	11890
26	76	01	2202-General Education	misappropriation	2002-03	19615	19615
		<b>03</b>			<b>Total</b>	<b>231505</b>	<b>231505</b>
27	95	01	2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	Theft	1991-92	11320	11320
28	105	01	2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	Theft	1991-92	82921	82921
29	106	01	2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	misappropriation	1991-92	87971	87971
30	108	01	2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes	Theft	1991-92	73944	73944
		<b>04</b>			<b>Total</b>	<b>256156</b>	<b>256156</b>
31	5	01	2230-Labour and Employment (School training Institute)	Theft	2009-10	135528	135528
		<b>01</b>			<b>Total</b>	<b>135528</b>	<b>135528</b>
32	232	01	2235-Social Security and Welfare	misappropriation	1995-96	14425	14425
		<b>01</b>			<b>Total</b>	<b>14425</b>	<b>14425</b>

Sl. No.	Case No.	No of cases	Major Head Wise Description	Type of Misappropriation /Loss/Theft/Other	Year which is to pertain	Amount of Loss	Amount Recovered during the year
1	2	3	4	5	6	7	8
33	501	01	2406-Forestry and Wild Life	Loss	1966-67	1085	1085
34	008-22	03	2406-Forestry and Wild Life	Loss	1967-72	7194	7194
35	477	01	2406-Forestry and Wild Life	Loss	1972-73	1645	1645
36	301-470	02	2406-Forestry and Wild Life	Loss	1976-77	13286	11708
37	26-275-77	03	2406-Forestry and Wild Life	Loss	1977-78	77594	77381
38	59-130	03	2406-Forestry and Wild Life	Loss	1978-79	28257	25861
39	447-475	03	2406-Forestry and Wild Life	Loss	1979-80	12488	11130
40	469	01	2406-Forestry and Wild Life	Loss	1981-82	51	51
41	105	01	2406-Forestry and Wild Life	Loss	1982-83	2535	2535
42	569	01	2406-Forestry and Wild Life	Loss	1983-84	8209	8209
43	53-424	03	2406-Forestry and Wild Life	Loss	1983-90	114880	114880
44	107	01	2406-Forestry and Wild Life	Loss	1984-85	15411	15411
45	187-349	03	2406-Forestry and Wild Life	Loss	1986-87	69103	69103
46	568-475	04	2406-Forestry and Wild Life	Loss	1987-88	24552	24552
47	114-496 219-652	04	2406-Forestry and Wild Life	Loss	1988-89	46638	34956
48	200-539	04	2406-Forestry and Wild Life	Loss	1989-90	10317	10317
49	498-490 127-472	08	2406-Forestry and Wild Life	Loss	1990-91	177574	173864
50	134-137-155	03	2406-Forestry and Wild Life	Loss	1991-92	4741	4741
51	466-268 642-495	05	2406-Forestry and Wild Life	Loss	1992-93	199632	199632
52	473-483 197-476	07	2406-Forestry and Wild Life	Loss	1993-94	315273	315273
53	641	01	2406-Forestry and Wild Life	Loss	1993-95	5616	5616
54	650-542 640-514	04	2406-Forestry and Wild Life	Loss	1994-95	23985	13327
55	640	01	2406-Forestry and Wild Life	misappropriation	1994-95	18696	18696
56	497	01	2406-Forestry and Wild Life	Loss	1995-96	11006	11006
57	259-260	02	2406-Forestry and Wild Life	Theft	1995-96	7275	7275
58	127-496	03	2406-Forestry and Wild Life	Loss	1995-98	33931	33931
59	273	01	2406-Forestry and Wild Life	Loss	1996-01	324366	324366
60	500-482 215-467	09	2406-Forestry and Wild Life	Loss	1996-97	146816	146816
61	465-484	05	2406-Forestry and Wild Life	Loss	1997-98	37362	37362
62	647-521	04	2406-Forestry and Wild Life	Loss	1998-99	31258	28858
63	468-494	02	2406-Forestry and Wild Life	Loss	1999-00	5829	5829
64	503-354	03	2406-Forestry and Wild Life	Loss	2000-01	16940	16940
65	442-357	03	2406-Forestry and Wild Life	Loss	2002-03	10387	10387
66	440-245	02	2406-Forestry and Wild Life	Loss	2003-04	163047	163047
67	226-653	03	2406-Forestry and Wild Life	Loss	2004-05	85226	85226
68	444-494	06	2406-Forestry and Wild Life	Loss	2005-06	44876	41722
69	316-474 190-196	09	2406-Forestry and Wild Life	Loss	2006-07	502521	502521
70	304-195	02	2406-Forestry and Wild Life	Loss	2007-08	9508	9508
71	318-645	06	2406-Forestry and Wild Life	Loss	2008-09	67852	67852
72	313-536-253	12	2406-Forestry and Wild Life	Loss	2009-10	159428	159428
73	314-508	17	2406-Forestry and Wild Life	Loss	2010-11	162486	162486
74	246	01	2406-Forestry and Wild Life	Theft	2010-11	2466	2466
75	320-499	14	2406-Forestry and Wild Life	Loss	2011-12	114779	114779

Sl. No.	Case No.	No of cases	Major Head Wise Description	Type of Misappropriation /Loss/Theft/Other	Year which is to pertain	Amount of Loss	Amount Recovered during the year
1	2	3	4	5	6	7	8
76	248	01	2406-Forestry and Wild Life	Theft	2011-12	25924	25924
77	307-649	36	2406-Forestry and Wild Life	Loss	2012-13	157502	157502
78	648-545	02	2406-Forestry and Wild Life	Loss	2012-14	75369	75369
79	302-081	65	2406-Forestry and Wild Life	Loss	2013-14	82318	82318
80	217	01	2406-Forestry and Wild Life	Theft	2013-14	26565	26565
81	262-697-616	54	2406-Forestry and Wild Life	Loss	2014-15	58484	58484
82	373-397	07	2406-Forestry and Wild Life	Loss	2015-16	5663	5663
83	247-417	18	2406-Forestry and Wild Life	Loss	Nil	337056	314542
		<b>356</b>			<b>Total</b>	<b>3885002*</b>	<b>3825339</b>
		<b>388</b>	<b>Grand Total</b>			<b>5366431*</b>	<b>5306768</b>

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

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

**APPENDIX 3.6**  
**SHORTAGE OF ITEMS IN THE STORE OF DIRECTOR,**  
**CIVIL AVIATION DEPARTMENT**  
**(REFERENCE: PARAGRAPH 3.3; PAGE 60)**

(₹ in lakh)			
SI No.	Nomenclatures	items	Cost of Short Items
1	2	3	4
1	Aircraft King Air C-90 VT-EFP & VT-EFZ	Spare Parts	6.22
2	Aircraft Super King Air B-200 VT-MPT	Spare Parts	32.10
		Special Tools	0.48
		Fabricated Tools	9.64
3	Bell 430 Helicopter VT-MPS	Spare Parts	9.06
4	Bell 407 Helicopter VT-MPU	Spare Parts	1.30
5	Chetak Helicopter SE-3160 VT-ECE & VT-ERT	Spare Tools	1.16
6	Dauphin Helicopter SA-365N VT-ENW	Spare Parts	37.78
		Special Tools	0.25
7	Euro copter EC-155 Helicopter VT-MPR	Spare Parts	0.10
8	Jet A-1 Fuel	Fuel	6.30
9	Snap On Tools Trolley	Imported Tools	7.92
10	Work Shop Radio Property Items	Equipment	1.67
11	Work Shop General Tools	General Tools	0.28
12	Work Shop Property Items	Property Items	2.17
			5.50
<b>Total</b>			<b>121.93</b>

(Source: Information as provided by the Department)

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

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
1	2	3	4	5
1	2053-District Administration	518.40	77.35	14.92
2	2075-Miscellaneous General Services	16.45	15.64	95.08
3	2204-Sports and Youth Welfare Services	146.19	98.45	67.34
4	2205-Art and Culture	133.84	64.75	48.38
5	2217-Urban Development	3682.80	2201.98	59.79
6	2250-Other Social Services	113.53	113.53	100
7	2401-Crop Husbandry	2241.82	244.35	10.90
8	2405-Fisheries	61.43	12.29	20.01
9	2515-Other Rural Development Programmes	3447.94	440.58	12.78
10	2701-Medium Irrigation	378.69	65.02	17.17
11	2702-Minor Irrigation	131.88	124.44	94.36
12	2705-Command Area Development	5.38	3.36	62.45
13	2810-Non-Conventional Sources on Energy	2.93	0.73	24.91
14	2852-Industries	1208.79	1193.85	98.76
15	2853-Non-ferrous Mining and Metallurgical Industries	994.63	635.01	63.84
16	3054-Roads and Bridges	1209.40	401.19	33.17
17	3454-Census, Surveys and Statistics	61.94	22.69	36.63
18	4055-Capital Outlay on Police	189.73	45.80	24.14
19	4070-Capital Outlay on other Administrative Services	23.86	23.86	100
20	4202-Capital Outlay on Education, Sports, Art and Culture	758.32	87.11	11.49
21	4215-Capital Outlay on Water Supply and Sanitation	915.29	414.73	45.31
22	4217-Capital Outlay on Urban Development	514.30	374.79	72.87
23	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	409.21	170.93	41.77
24	4403-Capital Outlay on Animal Husbandry	34.67	8.84	25.50
25	4515-Capital Outlay on Other Rural Development Programmes	2418.78	2257.47	93.33
26	4700-Capital Outlay on Major Irrigation	4582.27	3994.61	87.18
27	4701-Capital Outlay on Medium Irrigation	720.22	648.92	90.10
28	4702-Capital Outlay on Minor Irrigation	923.69	322.12	34.87
29	4705-Capital Outlay on Command Area Development	140.29	16.91	12.05
30	4711-Capital Outlay on Flood Control Projects	6.24	0.82	13.14
31	4801-Capital Outlay on Power Projects	549.49	141.36	25.73
32	4810-New and Renewable Energy	0.20	0.20	100
33	4852-Capital Outlay on Iron and Steel Industries	20.00	20.00	100
34	4853-Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.98	0.98	100

Sl. No.	Major Head Wise Description	Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
1	2	3	4	5
35	4875-Capital Outlay on Other Industries	13.85	13.85	100
36	5054-Capital Outlay on Roads and Bridges	3363.37	1889.07	56.17
37	5425-Capital Outlay on Other Scientific and Environmental Research	1.30	1.20	92.31
<b>Total</b>		<b>29942.10</b>	<b>16148.78</b>	

(Source: Finance Accounts for the year 2015-16)

**APPENDIX 3.8**  
**BOOKING UNDER MINOR HEAD '800-OTHER RECEIPTS'**  
**(REFERENCE: PARAGRAPH 3.7; PAGE 63)**

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Receipt under the Major Head	Receipt under Minor Head 800-Other Receipts	Percentage
1	2	3	4	5
1	0029-Land Revenue	276.86	73.32	26.48
2	0035-Taxes on Immovable Property other than Agricultural Land	577.20	577.20	100
3	0039-State Excise	7922.84	6712.51	84.72
4	0041-Taxes on Vehicles	1933.57	281.10	14.54
5	0043-Taxes and Duties on Electricity	2257.83	313.13	13.87
6	0049-Interest Receipts	429.47	71.51	16.65
7	0055-Police	111.50	30.54	27.39
8	0056-Jails	3.28	3.10	94.51
9	0059-Public Works	65.71	65.02	98.95
10	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	42.51	4.46	10.49
11	0075-Miscellaneous General Services	871.21	159.34	18.29
12	0211-Family Welfare	0.13	0.08	61.54
13	0217-Urban Development	28.03	27.89	99.50
14	0220-Information and Publicity	0.20	0.12	60.00
15	0235-Social Security and Welfare	56.55	52.17	92.25
16	0401-Crop Husbandry	57.20	23.87	41.73
17	0403-Animal Husbandry	2.94	1.61	54.76
18	0405-Fisheries	7.20	0.86	11.94
19	0406-Forestry and Wild Life	1001.71	204.94	20.46
20	0435-Other Agricultural Programmes	2.72	2.15	79.04
21	0515-Other Rural Development Programmes	68.63	55.90	81.45
22	0700-Major Irrigation	59.11	53.02	89.70
23	0701-Medium Irrigation	97.04	21.64	22.30
24	0702-Minor Irrigation	326.74	326.74	100
25	0801-Power	190.09	190.09	100
26	0851-Village and Small Industries	2.15	0.44	20.47
27	0853-Non-Ferrous Mining and Metallurgical Industries	3059.64	2473.25	80.83
28	0875-Other Industries	0.01	0.01	100
29	1054-Roads and Bridges	5.08	0.85	16.73
30	1452-Tourism	20.64	20.64	100
<b>Total</b>		<b>19477.79</b>	<b>11747.50</b>	

(Source: Finance Accounts for the year 2015-16)

**APPENDIX 3.9**  
**LIABILITIES RELATING TO SHINMHAST 2016**  
**(REFERENCE: PARAGRAPH 3.8; PAGE 63)**

(₹ in crore)

Sl. No.	Name of Company/Firm	Items	Quantities	Purchase Date	Bill Amount	Amount of outstanding bill
1	2	3	4	5	6	7
1	Bharti Airtel Limited	Data SIM	200	27-01-2016	0.02	0.02
2	Bharti Airtel Limited	Data Card	50	21-03-2016	0.01	0.01
3	Envious Electronics	V.M.S.	15	25-02-2016	2.06	2.06
4	Honeywell India Limited	C.C.T.V. Ujjain	Turn Key Project	01-12-2015	21.65	13.00
5	Honeywell India Limited	Temporary Control Room for Ranouji ki Chhatri	Bandwidth Charge	02-02-2016	0.19	0.19
6	Idea Cellular Limited	Data SIM	250	27-01-2016	0.02	0.02
7	Matrix Cosmec, Gujrat	E.P.B.A.X.	2	25-02-2016	0.04	0.04
8	T.C.I.L.	Radio Tracking System	Turn Key Project	17-06-2015	12.93	12.93
9	Unicops Technologies Limited	Multimedia Projector	5	11-02-2016	0.02	0.02
<b>Total</b>					<b>36.94</b>	<b>28.29</b>

(Source: Information as provided by the Departments)

**APPENDIX 3.10**  
**STATEMENT SHOWING IRREGULAR MAINTENANCE OF BANK ACCOUNTS**  
**(REFERENCE: PARAGRAPH 3.9; PAGE 64)**

(₹ in lakh)

Sl. No.	Name of Department	Name of the Office	Drawing and Disbursement Officer	No. of Bank A/Cs	Name and Branch of the Bank	Bank Account Number	Balance as on 31 March 2016
1	2	3	4	5	6	7	8
1	Finance Department	Directorate, of Institutional Finance	Joint Director, Institutional Finance	1	Central Bank of India, Arera Hills Branch, Bhopal	1793133360	15.57
2	Fisherman Welfare and Fisheries Development	Assistant Director Fisheries, Satna	Assistant Director Fishries, Satna	1	Oriental Bank of Commerce, Branch, Satna	2912010059300	22.88
		Assistant Director Fisheries, Sidhi	Assistant Director Fishries, Sidhi	3	Union Bank of India, Collectorate Campus, Sidhi	526102010001771	3.59
						526102010002287	9.10
						526102010001802	0.18
		Assistant Director Fisheries, Shahdol	Assistant Director Fisheries, Shahdol	3	District Central Co-operative Bank, Shahdol	685001046095	46.85
						685001034715	42.89
						685001049325	13.70
		Assistant Director Fisheries, Narshingpur	Assistant Director Fisheries, Narshingpur	1	State Bank of India, Narshingpur	11309591707	2.21
		Assistant Director Fisheries, Chhindwara	Assistant Director Fisheries, Chhindwara	1	State Bank of India, AG Branch, Chhindwara	10587248360	17.15
		Assistant Director Fisheries, Mandla	Assistant Director Fisheries, Mandla	1	State Bank of India, Mandla	10957669796	1.50
		Assistant Director Fisheries, Guna	Assistant Director Fisheries, Guna	1	State Bank of India, Guna	53006563179	1.35
Assistant Director Fisheries, Vidisha	Assistant Director Fisheries, Vidisha	1	Central Madhya Pradesh Gramin Bank, Vidisha	2004041010008240	2.09		
Assistant Director Fisheries, Betul	Assistant Director Fisheries, Betul	1	Central Bank of India, Gunj, Betul	2029117627	1.18		
Assistant Director Fisheries, Hoshangabad	Assistant Director Fisheries, Hoshangabad	1	State Bank of India, Branch Minakshi Chowk, Hoshangabad	10902518322	0.86		

Sl. No.	Name of Department	Name of the Office	Drawing and Disbursement Officer	No. of Bank A/Cs	Name and Branch of the Bank	Bank Account Number	Balance as on 31 March 2016
1	2	3	4	5	6	7	8
		Assistant Director Fisheries, Sagar	Assistant Director Fisheries, Sagar	1	Central Bank of India, Sagar	1564831481	5.11
		Assistant Director Fisheries, Chhatarpur	Assistant Director Fisheries, Chhatarpur	1	State Bank of India, Chhatarpur	10518259408	18.10
		Assistant Director Fisheries, Tikamgarh	Assistant Director Fisheries, Tikamgarh	1	State Bank of India, Tikamgarh	11084743684	47.12
		Assistant Director Fisheries, Damoh	Assistant Director Fisheries, Damoh	1	State Bank of India, Damoh	10479596402	29.06
		Assistant Director Fisheries, Panna	Assistant Director Fisheries, Panna	1	Madhyanchal Gramin Bank, Panna	8016820382	0.16
		Deputy Director Fisheries, Indore	Joint Director Fisheries, Indore	1	State Bank of India, Indore	53042786488	4.24
		Assistant Director Fisheries, Dhar	Assistant Director Fisheries, Dhar	1	State Bank of India, Dhar	53019748431	2.86
		Assistant Director Fisheries, Jhabua	Assistant Director Fisheries, Jhabua	1	State Bank of India, Branch Rajwada, Jhabua	10982689826	0.33
		Assistant Director Fisheries, Khargone	Assistant Director Fisheries, Khargone	1	District Central Co-operative Bank, Khargone	660001033557	1.53
		Assistant Director Fisheries, Dewas	Assistant Director Fisheries, Dewas	1	Bank of India, Dewas	890010100019490	7.59
		Assistant Director Fisheries, Ratlam	Assistant Director Fisheries, Ratlam	1	State Bank of India, Branch Station Road, Ratlam	53010954292	15.78
		Assistant Director Fisheries, Shajapur	Assistant Director Fisheries, Shajapur	1	Bank of India, Shajapur	955010200010072	1.49
		Deputy Director Fisheries, Ujjain	Deputy Director Fisheries, Ujjain	1	State Bank of India, Branch Madhav Nagar, Ujjain	10441210999	5.70
		Assistant Director Fisheries, Shivpuri	Assistant Director Fisheries, Shivpuri	3	Punjab and Sindh Bank, Shivpuri	4921000004478	3.70
	Madhya Bharat Gramin Bank, Shivpuri				8052520157	0.40	
	Bank of Baroda, Shivpuri				24910100009954	16.45	
		Assistant Director Fisheries, Jabalpur	Assistant Director Fisheries, Jabalpur	1	State Bank of India, Branch Kamla Nehru Nagar, Jabalpur	10190427620	17.79

Sl. No.	Name of Department	Name of the Office	Drawing and Disbursement Officer	No. of Bank A/Cs	Name and Branch of the Bank	Bank Account Number	Balance as on 31 March 2016
1	2	3	4	5	6	7	8
		Assistant Director Fisheries, Seoni	Assistant Director Fisheries, Seoni	1	Union Bank of India, Seoni	418902010008898	12.00
		Assistant Director Fisheries, Balaghat	Assistant Director Fisheries, Balaghat	1	District Central Co-operative Bank, Balaghat	649001074598	15.93
3	Gas Tragedy Relief & Rehabilitation	Directorate, Gas Tragedy Relief & Rehabilitation, Bhopal	Principal, Bhopal Gas Tragedy Relief & Rehabilitation, Bhopal	1	Punjab National Bank, Branch Shivaji Nagar, Bhopal	591000100314985	450.06
		Indira Gandhi Women & Child Hospital Gas Relief, Bhopal	Superintendent, Indira Gandhi Women & Child Hospital Gas Relief, Bhopal	2	Allahabad Bank, Hamidia Road Branch, Bhopal	20603842717	0.15
						20603861138	11.45
		Collector, Gas Relief, Bhopal	Collector, Gas Relief, Bhopal	2	Union Bank of India, Jumerati Branch, Bhopal	325202011016655	821.16
					Bank of India, Arera Colony Branch, Bhopal	900210210000022	920.66
4	Higher Education	Dean Bundel khand Medical College, Sagar	Dean Medical College, Sagar	1	State Bank of India, Medical College, Sagar	30371702094	32.00
		College of Dentistry, Indore	Principal, College of Dentistry, Indore	1	State Bank of India, M Y H Branch, Indore	53003591326	31.63
		Dean Mahatma Gandhi Memorial Medical College, Indore	Dean Medical College, Indore	1	State Bank of India, M Y H Branch, Indore	34761344614	116.06
5	Horticulture and Food processing	Assistant Director of Horticulture, Seoni	Assistant Director of Horticulture, Seoni	2	State Bank of India, Seoni	63027906721	0.03
					Bank of Maharashtra, Seoni	60195362878	0.84
		Deputy Director, Horticulture, Neemuh	Deputy Director, Horticulture, Neemuch	3	Union Bank of India, Neemuch	467802010233214	1.31
						467802010230657	0.003
					Central Madhya Pradesh Gramin Bank, Neemuch	2003151030006867	0.33
		Deputy Director, Horticulture, Satna	Deputy Director, Horticulture, Satna	1	IDBI Bank, Satna	422104000006941	52.87

Sl. No.	Name of Department	Name of the Office	Drawing and Disbursement Officer	No. of Bank A/Cs	Name and Branch of the Bank	Bank Account Number	Balance as on 31 March 2016
1	2	3	4	5	6	7	8
6	Commerce, Industry and Employment	District Trade and Industries Centre, Burhanpur	Managing Director District Trade and Industries Centre, Burhanpur	1	State Bank of India, Branch Shanwara, Burhanpur	31114165908	0.29
		Zonal Industries, Office, Ujjain	Deputy Director, Zonal Industries, Office, Ujjain	1	Bank of Badoda, Vednagar, Ujjain	32180100005091	0.01
		District Trade and Industries Centre, Shahdol	Deputy Director Trade and Industries Centre, Shahdol	1	State Bank of India, Main Branch, Shahdol	31070517764	0.08
<b>Total</b>			<b>40</b>	<b>51</b>			<b>2825.37</b>

(Source: Information as provided by the Departments)