
APPENDICES

Appendix 1.1
State profile (Madhya Pradesh)
(Reference: Para 1.2; Page 1)

A		General Data							
Sl.No	Particulars				Figures				
1	Area						3,08,245 sq km		
2	Population								
	a.	As per 2001 Census				6.03 crore			
	b.	As per 2011 Census				7.26 crore			
3	a.	Density of Population (2001 Census) (All India Density = 325 persons per sq.km)				196 persons per sq km			
	b.	Density of Population ⁴⁷ (2011 Census) (All India Density = 382 persons per sq.km)				236 persons per sq km			
4	Population below poverty line ⁴⁸ (All India Average = 21.90 per cent)						31.70 per cent		
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)				69.69 per cent			
	b.	Literacy ⁴⁹ (as per 2011 Census) (All India Average = 73.00 per cent)				69.30 per cent			
6	Infant mortality ⁵⁰ (per 1000 live births) (All India Average = 33 per 1000 live births) (2017)						47 per 1000 live births		
7	Life Expectancy at birth ⁵⁰ (All India Average in years 2012-16 = 68.70 years)						65.40 years		
8	Human Development Index ⁵¹ (a. 2017 = 0.643) (b. 2018 = 0.647)						0.375 (Rank-20)		
9	Gross State Domestic Product (GSDP) 2018-19 at current price						₹8,09,327 crore		
10	Gross State Domestic Product (GSDP) 2018-19 at constant price						₹5,35,362crore		
11	Per Capita GSDP CAGR (2011-12 to 2018-19)		Madhya Pradesh				12.75 per cent		
			General Category States				10.99 per cent		
12	GSDP CAGR (2011-12 to 2018-19)		Madhya Pradesh				14.40 per cent		
			General Category States				12.23 per cent		
13	Decadal Population Growth (2009 to 2019)		Madhya Pradesh				15.79 per cent		
			General Category States				12.46 per cent		
B		Financial Data							
		Particulars		Figures (in per cent)					
		CAGR		2009-10 to 2017-18		2013-14 to 2017-18		2017-18 to 2018-19	
				GCS		GCS		GCS	
				Madhya Pradesh		Madhya Pradesh		Madhya Pradesh	
a.	of Revenue Receipt		15.03	15.91	13.54	15.52	12.77	10.39	
b.	of Own Tax Revenue		14.84	12.66	11.17	7.50	12.72	13.55	
c.	of Non Tax Revenue		9.88	4.48	7.48	4.14	19.78	31.32	
d.	of Total Expenditure		14.20	16.59	13.86	17.36	12.73	5.77	
e.	of Capital Expenditure		13.53	18.55	15.35	30.03	11.93	-4.82	
f.	of Revenue Expenditure on Education		13.44	18.06	10.69	14.63	9.38	10.66	
g.	of Revenue Expenditure on Health		16.50	19.10	17.59	18.19	11.09	1.75	
h.	of Salary and Wages		11.72	10.67	10.47	6.95	11.03	13.44	
i.	of Pension		16.12	14.81	13.83	11.87	14.31	29.00	

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

⁴⁷ As downloaded from MoSPI website – Table 2.3 Statistical Year Book 2018.

⁴⁸ Economic Survey 2018-19 (Vol. II), page A 168-169, Table 9.8

⁴⁹ Economic Survey 2018-19 (Vol. II), page A 164, Table 9.4

⁵⁰ Economic Survey 2018-19 (Vol. II), page A 160, Table 9.1

⁵¹ Human Development Report 2019 brought out by UNDP

Appendix 1.2 (Part-A)
Structure of Government accounts
(Reference: Paragraph 1.3; 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 of India is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the fund.

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

Appendix 1.2 (Part-B)
Layout of Finance Accounts
(Reference: Paragraph 1.3; Page 2)

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

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

Appendix 1.2 (Part-C)
Definitions of selected terms used in assessing the trends and
pattern of fiscal aggregates

(Reference: Paragraph 1.3; Page 2)

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	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
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

Appendix 1.3
Abstract of receipts and disbursements as well as overall fiscal position during 2018-19
(Reference: Paragraph 1.4; Page 2)

(₹ in crore)

Receipts			Disbursements			
2017-18		2018-19	2017-18		2018-19	
Section-A: Revenue						
1,34,875.39	I.	Revenue Receipts	1,48,892.79	1,30,246.09	Revenue Expenditure	1,42,149.21
44,810.85		Tax Revenue	50,882.41	32,100.08	General Services	38,112.57
				58,346.18	Social Services	58,707.31
9,061.18		Non-Tax Revenue	11,898.69	23,653.44	Education, Sports, Art and Culture	26,174.09
50,853.07		State's Share of Union Taxes	57,487.01	6,408.88	Health and Family Welfare	6,520.71
4,408.12		Non Plan Grants	4,920.33	17,317.45	Water Supply, Sanitation, Housing and Urban Development	13,476.75
23,163.80		Grants for State Plan Schemes	20,821.22	343.50	Information and Broadcasting	384.09
67.37		Grants for Central and Centrally Sponsored Plan Schemes	17.13	3,356.73	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,257.02
2,511.00		Other grants to State	2,866.00	356.04	Labour and Labour Welfare	1,212.32
				6,657.75	Social Welfare and Nutrition	7,460.41
				252.39	Others	221.92
				32,734.59	Economic Services	37,657.67
				11,928.16	Agriculture and Allied Activities	15,602.67
				6,820.58	Rural Development	7,374.14
				645.33	Irrigation and Flood Control	1,061.23
				9,753.26	Energy	10,070.69
				1,959.95	Industry and Minerals	2,104.29
				1,102.25	Transport	1,027.06
				212.27	Science, Technology and Environment	178.04
				312.79	General Economic Services	239.55
				7,065.24	Grants-in-aid and Contributions	7,671.66
	II.	Revenue Deficit carried over to Section B		4,629.30	Revenue Surplus carried over to Section B	6,743.58
1,34,875.39		Total	1,48,892.79	1,34,875.39	Total	1,48,892.79
Section-B: Others						
10,993.66	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	7,135.56		Opening Overdraft from RBI	
19.35	IV	Miscellaneous Capital Receipts	13.04	30,913.22	Capital Outlay	29,424.19
				742.58	General Services	722.69
				5,358.38	Social Services	5,719.33
				688.34	Education, Sports, Art and	942.35

Receipts				Disbursements		
2017-18			2018-19	2017-18		2018-19
					Culture	
				1,039.87	Health and Family Welfare	1,217.72
				2,364.24	Water Supply, Sanitation, Housing and Urban Development	2,732.49
				0.30	Information and Broadcasting	0.67
				1,061.28	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	738.17
				118.16	Social Welfare and Nutrition	29.37
				86.19	Other Social Services	58.56
				24,812.26	Economic Services	22,982.17
				396.32	Agriculture and Allied Activities	1,879.28
				2,186.54	Rural Development	3,218.49
				7,973.14	Irrigation and Flood control	8,378.39
				7,479.57	Energy	2,272.48
				258.28	Industry and Minerals	272.49
				6,400.35	Transport	6,891.84
				4.00	Science, Technology and Environment	2.25
				114.06	General Economic Services	66.95
5,069.53	V	Recoveries of Loans and Advances	69.88	1,550.20	Loans and Advances disbursed	1,089.66
				706.25	For Power Projects	385.25
				132.58	For Agriculture and Allied Activities	112.84
				346.16	For Industry and Minerals	272.16
0.01		From Government Servants	0.01	--	To Government Servants	--
5,069.52		From Others	69.87	365.21	To Others	319.41
-0.05	VI	Inter-State Settlement	0.75	-0.01	Inter-State Settlement	1.05
4,629.30	VII	Revenue Surplus brought down	6,743.58	--	Revenue Deficit brought down	--
21,892.17	VIII	Public Debt Receipt	32,497.42	5,776.38	Repayment of Public Debt	13,523.72
19,975.36		Internal Debt other than Ways and Means Advances and Overdraft	25,325.26	4,683.53	Internal Debt other than Ways and Means Advances and Overdraft	8,999.11
--		Net transactions under Ways and Means Advances	3,376.38	--	Net transactions under Ways and Means Advances	3,376.38
--		Net transactions under Overdraft	--			
1,916.81		Loans and Advances from Central Government	3,795.78	1,092.85	Repayment of Loans and Advances to Central Government	1,148.23

Receipts				Disbursements		
2017-18			2018-19	2017-18		2018-19
--	IX	Appropriation to the Contingency Fund	--	--	Appropriation to the Contingency Fund	--
--	X	Amount transferred to Contingency Fund	--	--	Expenditure from Contingency Fund	--
1,71,664.83	XI	Public Account Receipts	1,86,344.24	1,68,893.44	Public Account Disbursements	1,83,376.83
3,416.80		Small Savings and Provident Funds	4,570.80	2,736.37	Small Savings and Provident Funds	2,322.28
2,257.81		Reserve Funds	2,231.96	3,295.81	Reserve Funds	1,642.05
1,23,314.51		Suspense and Miscellaneous	129,572.35	1,23,204.56	Suspense and Miscellaneous	1,30,249.55
17,659.89		Remittances	18,206.46	16,956.49	Remittances	17,564.21
25,015.83		Deposits and Advances	31,762.67	22,700.21	Deposits and Advances	31,598.74
	XII	Closing Overdraft from Reserve Bank of India		7,135.56	Cash Balance at the end of the year	5,389.02
				--	Cash in Treasuries and Local Remittances	--
				-693.65	Deposits with Reserve Bank ⁵²	-3,663.52
				0.60	Departmental Cash Balance including Permanent Advances	-2.34
				7,828.61	Cash Balance Investment and Investment of Earmarked Funds	9,054.88
2,14,268.79		Total	2,32,804.47	2,14,268.79	Total	2,32,804.47

(Source: Finance Accounts of respective years)

⁵² At the close of March 2019, there was a net difference of ₹1,360.71 crore (Credit) between the figures reflected in Accounts of Accountant General ₹3,663.52 crore (Credit) and those intimated by RBI ₹2,302.81 crore (Debit) – under "Deposits with Reserve Bank". The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

Appendix 1.4
Actuals vis-à-vis budget estimates for 2018-19
(Reference: Paragraph 1.6; Page 10)

(₹ in crore)

Particulars	Budget Estimates	Actuals	Increase/Decrease (-)	Increase/Decrease(-) in per cent
1	2	3	4 (3-2)	5
Revenue Receipts of which	1,55,886.47	1,48,892.79	-6,993.68	-4.49
Own Tax Revenue	54,655.24	50,882.41	-3,772.83	-6.90
State Goods and Service Tax	20,108.00	18,508.50	-1,599.50	-7.95
Taxes on sales, Trade etc.	11,500.00	9,903.20	-1,596.80	-13.89
State Excise	9,000.00	9,542.15	542.15	6.02
Taxes on Vehicles	3,200.00	3,008.26	-191.74	-5.99
Stamp and Registration Fees	5,600.00	5,277.99	-322.01	-5.75
Taxes on goods and passenger	15.00	117.50	102.50	683.33
Land Revenue	1,200.00	383.91	-816.09	-68.01
Other taxes	4,032.24	4,140.90	108.66	2.69
Non Tax Revenue	10,933.78	11,898.69	964.91	8.83
Interest Receipts	350.00	880.34	530.34	151.53
Miscellaneous General Services	920.00	773.18	-146.82	-15.96
Non-ferrous Mining and Metallurgical Industries	4,100.00	3,933.56	-166.44	-4.06
Education, Sports, Art and Culture	1,955.06	2,366.39	411.33	21.04
Forestry and Wild Life	1,150.00	1,042.94	-107.06	-9.31
Other Non-Tax Revenue	2,458.72	2,902.28	443.56	18.04
Share of Union Taxes and Duties	59,489.92	57,487.01	-2,002.91	-3.37
Grants-in-aid from GOI	30,807.53	28,624.69	-2,182.84	-7.09
Revenue Expenditure of which	1,55,623.91	1,42,149.21	-13,474.70	-8.66
General Services	40,675.24	38,112.57	-2,562.67	-6.30
Social Services	62,973.99	58,707.31	-4,266.68	-6.78
Education, Sports, Art and Culture	26,987.00	26,174.09	-812.91	-3.01
Health and Family Welfare	7,018.47	6,520.71	-497.76	-7.09
Water Supply, Sanitation, Housing and Urban Development	15,211.01	13,476.75	-1,734.26	-11.40
Information and Broadcasting	365.43	384.09	18.66	5.11
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,148.86	3,257.02	-891.84	-21.50
Labour and Labour Welfare	733.45	1,212.32	478.87	65.29
Social Welfare and Nutrition	8,222.60	7,460.41	-762.19	-9.27
Others	287.17	221.92	-65.25	-22.72
Economic Services	44,822.73	37,657.67	-7,165.06	-15.99
Agriculture and Allied Services	16,344.43	15,602.67	-741.76	-4.54
Rural Development	8,708.28	7,374.14	-1,334.14	-15.32
Irrigation & Flood Control	916.24	1,061.23	144.99	15.82
Energy	14,033.88	10,070.69	-3,963.19	-28.24
Industry & Minerals	2,646.46	2,104.29	-542.17	-20.49
Transport	1,535.27	1,027.06	-508.21	-33.10
Science, Technology and Environment	305.50	178.04	-127.46	-41.72
General Economic Services	332.67	239.55	-93.12	-27.99
Grants-in-aid and Contributions	7,151.95	7,671.66	519.71	7.27
Capital expenditure of which	29,342.83	29,424.19	81.36	0.28
General Services	921.50	722.69	-198.81	-21.57
Social Services	7,570.38	5,719.33	-1,851.05	-24.45
Education, Sports, Art and Culture	1,830.23	942.35	-887.88	-48.51
Health and Family Welfare	1,366.69	1,217.72	-148.97	-10.90
Water Supply, Sanitation, Housing and Urban Development	2,836.74	2,732.49	-104.25	-3.67

Particulars	Budget Estimates	Actuals	Increase/Decrease (-)	Increase/Decrease(-) in per cent
Information and broadcasting	5.00	0.67	-4.33	-86.60
Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	1,322.05	738.17	-583.88	-44.16
Social Welfare & Nutrition	139.37	29.37	-110.00	-78.93
Other Social Services	70.30	58.56	-11.74	-16.70
Economic Services	20,850.95	22,982.17	2,131.22	10.22
Agriculture and Allied Services	567.64	1,879.28	1,311.64	231.07
Rural Development	3,142.42	3,218.49	76.07	2.42
Irrigation & Flood Control	8,656.84	8,378.39	-278.45	-3.22
Energy	2,178.03	2,272.48	94.45	4.34
Industries and Minerals	286.02	272.49	-13.53	-4.73
Transport	5,929.50	6,891.84	962.34	16.23
Science, Technology and Environment	7.50	2.25	-5.25	-70.00
General Economic Services	83.00	66.95	-16.05	-19.34
Revenue Surplus (+)/Deficits (-)	262.09	6,743.58	6,481.49	2,473.00
Fiscal Deficits (-)	-26,780.71	-23,687.65	3,093.06	-11.55
Primary Surplus (+)/Deficits (-)	-13,913.42	-10,991.96	2,921.46	-21.00

(Source: Finance Accounts and Budget Books for the year 2018-19)

Appendix 1.5
Details of shortfall more than ₹ one crore under gender budgeting
(Reference: paragraph 1.6.1.1; page 11)

(₹ in crore)

Sl. No.	No. & Name of scheme	Total provision	Total expenditure	Shortfall	Percentage of Shortfall with provision
Directorate of Public Instruction, Bhopal					
Category-2					
1	0581- Higher Secondary Schools	1,573.18	1,251.24	321.94	20.46
2	0701-Honorarium of guest teachers	185.90	183.37	2.53	1.36
3	2267-Free supply of course material	110.00	95.41	14.59	13.26
4	2669-Salary/honorarium to teachers of municipal bodies and contract school teachers	150.00	134.66	15.34	10.23
5	3491-Medium Schools	2,534.33	1,702.38	831.95	32.83
6	4193- 10+2 education system and commercialization of education in Government schools	87.29	80.88	6.41	7.34
7	4395-Government Library	19.32	8.50	10.82	56.00
8	4396-Establishment of Government Primary Schools	4,211.46	2,817.95	1,393.51	33.09
9	5133-Miscellaneous scholarships	140.19	122.62	17.57	12.53
10	5541- Academic orientation	2.07	0.43	1.64	79.23
11	6005-Execution of Rashtriya Madhyamik Shiksha Abhiyan	750.00	446.10	303.90	40.52
12	6007- Establishment of model schools and operation of District Mineral Foundation	97.02	12.92	84.10	86.68
13	6019-Scientific and cultural activities	8.00	5.04	2.96	37.00
14	6968-Upgradation of schools	124.10	37.07	87.03	70.13
15	9949-Grants to private schools	500.00	361.75	138.25	27.65
State Education Center, Bhopal					
Category-1					
1	8799-Construction of hostel building	17.50	0.00	17.50	100.00
2	7733- Construction of janitor room in hostel	9.76	2.64	7.12	72.95
Category 2					
3	8810-Sarva Shiksha Abhiyan	3,350.54	3,011.11	339.43	10.13
4	2267-Free supply of course material	11.00	6.60	4.40	40.00
5	6484-Reimbursement of tuition fees to private schools under Right to Education	310.00	176.70	133.30	43.00
Development Commissioner, Bhopal					
Category-2					
1	5131-Mukhya Mantri Antyodaya Awas Yojana	31.34	0.00	31.34	100.00
2	5198-Pradhanmantri Awas Yojana	6,600.00	5,523.66	1,076.34	16.31
3	6923-Rashtriya Gramin Rojgar Guarantee Yojana	2,500.00	2,035.19	464.81	18.59
4	6931-Mid day Meal	1,100.00	735.33	364.67	33.15
5	7886-Mid day Meal Transportation	90.00	50.29	39.71	44.12
6	6836-National Rural Livelihood Mission (NRLM)	633.00	210.72	422.28	66.71

(Source: Information furnished by concerned departments)

Appendix 1.6
Time series data on State Government finances
(Reference: Paragraphs 1.7.2; Page 13)

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part A. Receipts					
1. Revenue Receipts	88,641	1,05,511	1,23,307	1,34,875	1,48,893
(i) Tax Revenue	36,567(41)	40,214(38)	44,194(36)	44,811(33)	50,882(34)
Taxes on Agricultural Income	--	--	--	--	--
State Goods and Service Tax	--	--	--	8,696 (19)	18,508(36)
Taxes on Sales, Trade etc.	18,136(50)	19,806(49)	22,561(51)	14,984(33)	9,903(20)
State Excise	6,695(18)	7,923(20)	7,533(17)	8,245(18)	9,542(19)
Taxes on Vehicles	1,824(5)	1,933(5)	2,252(5)	2,692(6)	3,008(6)
Stamps and Registration fees	3,893(11)	3,868(10)	3,925(9)	4,789(11)	5,278(10)
Land Revenue	243(1)	277(1)	407(1)	491(1)	384(1)
Taxes on Goods and Passengers	2,686(7)	3,085(8)	3,805(9)	1,159(3)	118(0)
Other Taxes	3,090(8)	3,322(8)	3,711(8)	3,755(8)	4,141(8)
(ii) Non-Tax Revenue	10,375(12)	8,569(8)	9,086(7)	9,061(7)	11,899(8)
(iii) State's Share of Union Taxes and Duties	24,107(27)	38,398(37)	46,064(37)	50,853(38)	57,487(39)
(iv) Grants-in-Aid from Government of India	17,592(20)	18,330(17)	23,963(20)	30,150(22)	28,625(19)
2. Miscellaneous Capital Receipts	28	26	24	19	13
2A. Inter-State Settlement	1	2	0	0	0
3. Recoveries of Loans and Advances	6,765	162	772	5,070	70
4. Total Revenue and Non- Debt Capital Receipts (1+2+2A+3)	95,435	1,05,701	1,24,103	1,39,964	1,48,976
5. Public Debt Receipts	15,069	19,985	29,847	21,892	32,497
Internal Debt (excluding Ways and Means Advances and Overdrafts)	13,697	18,659	28,581	19,975	25,325
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	3,376
Loans and Advances from Government of India	1,372	1,326	1,266	1,917	3,796
6. Total Receipts in the Consolidated Fund (4+5)	1,10,504	1,25,686	1,53,950	1,61,856	1,81,473
7. Contingency Fund Receipts	300	1	--	--	--
8. Public Account Receipts	1,10,295	1,32,772	1,61,079	1,71,665	1,86,344
9. Total Receipts of the State (6+7+8)	2,21,099	2,58,459	3,15,029	3,33,521	3,67,817
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	82,373(77)	99,771(83)	1,19,537(79)	1,30,246(80)	1,42,149(82)
General Services (including interest payments)	22,365(27)	25,700(26)	27,903(23)	32,100(25)	38,112(27)
Social Services	32,067(39)	42,651(43)	47,942(40)	58,346(45)	58,707(41)
Economic Services	23,715(29)	25,529(25)	36,885(31)	32,735(25)	37,658(27)
Grants-in-Aid and Contributions	4,226(5)	5,891(6)	6,807(6)	7,065(5)	7,672(5)
11. Capital Expenditure	11,878(11)	16,835(14)	27,288(18)	30,913(19)	29,424(17)
General Services	258(2)	549(3)	698(3)	743(3)	723(3)
Social Services	2,070(18)	3,024(18)	3,285(12)	5,358(17)	5,719(19)
Economic Services	9,550(80)	13,262(79)	23,305(85)	24,812(80)	22,982(78)
12. Disbursement of Loans and Advances	12,535(12)	3,158(3)	4,941(3)	1,550(1)	1,090(1)
13. Inter-State Settlement	1	2	1	0	1
14. Total Expenditure (10+11+12+13)	1,06,787	1,19,766	1,51,767	1,62,709	1,72,664
15. Repayments of Public Debt	4,921	4,860	4,925	5,776	13,524
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,084	3,948	3,908	4,683	8,999
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	3,376
Loans and Advances from Government of India	837	912	1,017	1,093	1,149

	2014-15	2015-16	2016-17	2017-18	2018-19
16. Appropriation to Contingency Fund	300	--	--	--	--
17. Total disbursement out of Consolidated Fund (14+15+16)	1,12,008	1,24,626	1,56,692	1,68,485	1,86,188
18. Contingency Fund disbursements	1	--	--	--	--
19. Public Account disbursements	1,08,165	1,28,337	1,58,242	1,68,893	1,83,377
20. Total disbursement by the State (17+18+19)	2,20,174	2,52,963	3,14,934	3,37,378	3,69,565
Part C. Deficits					
21. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	6,268	5,740	7,781 ⁵³	4,629	6,744
22. Fiscal Deficit (-)/Fiscal Surplus(+) (4-14)	-11,352	-14,065	-20,304 ⁵⁴	-22,745	-23,688
23. Primary Deficit(-)/Surplus(+) (22+24)	-4,281	-5,974	-11,225 ⁵⁵	-11,700	-10,992
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	7,071	8,091	9,079	11,045	12,696
25. Financial Assistance to local bodies etc.	18,668	22,656	32,379	36,462	36,735
26. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	25
- Ways and Means Advances availed (days)	--	--	--	--	25
Overdraft availed (days)	--	--	--	--	--
27. Interest on Ways and Means Advances/Overdraft	--	--	--	--	1.16
28. Gross State Domestic Product (GSDP) ⁵⁶	4,79,939	5,41,189	6,48,849	7,28,242	8,09,327
29. Outstanding Fiscal liabilities (year end)	1,08,688	1,27,144	1,55,800	1,72,363	1,94,309
30. Outstanding guarantees (year end) (including interest)	20,124	27,530	33,397	14,003	30,763
31. Maximum amount guaranteed (year end)	31,885	40,171	40,395	31,653	55,640
32. Number of incomplete projects	68	91	242	-	55
33. Capital blocked in incomplete projects	14,344	15,477	8,607	-	2,951
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP (per cent)	7.62	7.43	6.81	6.15	6.29
Own Non-Tax Revenue/GSDP (per cent)	2.16	1.58	1.40	1.24	1.47
Central Transfers ⁵⁷ /GSDP (per cent)	8.69	10.48	10.79	11.12	10.64
Revenue Buoyancy with reference to State's own taxes	1.89	1.91	1.70	6.70	0.77
II Expenditure Management					
Total Expenditure/GSDP (per cent)	22.25	22.13	23.39	22.34	21.33
Total Expenditure/Revenue Receipts (per cent)	120.47	113.51	123.08	120.64	115.97
Revenue Expenditure/Total Expenditure (per cent)	77.14	83.30	78.76	80.05	82.33
Expenditure on General Services/Total Expenditure (per cent)	21.18	21.93	18.85	20.28	22.53
Expenditure on Social Services/Total Expenditure (per cent)	31.98	38.16	33.80	39.28	37.46
Expenditure on Economic Services/Total Expenditure (per cent)	42.88	34.99	42.86	36.10	35.57
Capital Expenditure/Total Expenditure (per cent)	11.12	14.06	17.98	19.00	17.04
Capital Expenditure on Social and Economic Services/Total Expenditure (per cent)	10.88	13.60	17.52	18.54	16.62
III Management of Fiscal Imbalances					
Revenue Deficit(-)/Surplus(+)/GSDP (per cent)	1.31	1.06	1.20	0.64	0.83

⁵³ Excludes impact of UDAY. On including impact of UDAY, Revenue Surplus would be ₹3,770 crore

⁵⁴ Excludes impact of UDAY. On including impact of UDAY, Fiscal Deficit would be ₹27,664 crore

⁵⁵ Excludes impact of UDAY. On including impact of UDAY, Primary Deficit would be ₹18,585 crore

⁵⁶ Revised GSDP figures as communicated by the Government adopted for the year 2014-15 to 2017-18

⁵⁷ Central Transfers comprising of Share of Union Taxes/Duties and Grants from GoI

	2014-15	2015-16	2016-17	2017-18	2018-19
Fiscal Deficit(-)/GSDP (<i>per cent</i>)	-2.37	-2.60	-3.13	-3.12	-2.93
Primary Deficit(-)/Surplus(+)/GSDP (<i>per cent</i>)	-0.89	-1.10	-1.73	-1.61	-1.36
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (<i>per cent</i>)	15.69	16.94	17.02	16.37	16.00
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (<i>per cent</i>)	22.65	23.49	24.01	23.67	24.01
Fiscal Liabilities/RR (<i>per cent</i>)	122.62	120.50	126.35	127.79	130.50
V Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i> in bracket)	80.35 (0.49)	129.64 (0.78)	231.50 (1.02)	622.36 (2.05)	347.26 (0.99)
Financial Assets/Liabilities	0.62	0.63	0.68	0.67	0.68

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

Explanatory Notes for Appendix 1.6

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 1.3** indicates the position on cash basis as opposed to accrual basis in commercial accounting. Consequently items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements etc.
2. At the close of March 2019, there was a net difference of ₹1,360.71 crore (Credit) between the figures reflected in Accounts of Accountant General ₹3,663.52 crore (Credit) and those intimated by RBI ₹2,302.81 crore (Debit) – under “Deposits with Reserve Bank”. The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.
3. NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.

Appendix 1.7
(A) Own tax revenue 2014-19
(Reference: Paragraph 1.7.2.1; Page 14)

(₹ in crore)

Heads	2014-15	2015-16	2016-17	2017-18	2018-19	
					Budget Estimates	Actuals
State Goods and Services Tax	-	-	-	8,696	20,108	18,508
Taxes on Sales, Trade etc.	18,136	19,806	22,561	14,984	11,500	9,903
State Excise	6,695	7,923	7,533	8,245	9,000	9,542
Taxes on Vehicles	1,824	1,933	2,252	2,692	3,200	3,008
Stamp and Registration Fees	3,893	3,868	3,925	4,789	5,600	5,278
Land Revenue	243	277	407	491	1,200	384
Taxes on goods and passenger	2,686	3,085	3,805	1,159	15	118
Other taxes	3,090	3,322	3,711	3,755	4,032	4,141
Total A	36,567	40,214	44,194	44,811	54,655	50,882

(Source: Finance Accounts of the respective years and Budget Books 2018-19)

(B) Non-tax revenue 2014-19
(Reference: Paragraph 1.7.2.1; Page 14)

(₹ in crore)

Heads	2014-15	2015-16	2016-17	2017-18	2018-19	
					Budget Estimates	Actuals
Interest Receipts, Dividends and Profits	1,341	559	813	1,261	700	1,228
General Services	594	1,279	664	516	1,460	1,671
Social Services	3,696	1,784	2,338	1,609	2,311	2,781
Economic Services	4,744	4,947	5,271	5,675	6,463	6,219
Total B	10,375	8,569	9,086	9,061	10,934	11,899
Grand Total (A+B)	46,942	48,783	53,280	53,872	65,589	62,781

(Source: Finance Accounts of the respective years and Budget Books 2018-19)

Appendix 1.8
Summarised position of Assets and Liabilities of the Government
of Madhya Pradesh as on 31 March 2019
(Reference: Paragraph 1.12.1; Page 29)

(₹ in crore)

As on 31.03.2018	Liabilities	As on 31.03.2019
1,23,683.16	Internal Debt -	1,40,009.31
83,816.25	Market Loans bearing interest	98,817.00
0.39	Market Loans not bearing interest	0.33
43.07	Loans from Life Insurance Corporation of India	33.73
17,028.19	Loans from other Institutions	17,276.95
22,795.26	Special Securities issued to NSS Fund of Central Government	23,881.30
Nil	Ways and Means Advances (including interest paid)	Nil
Nil	Overdrafts from Reserve Bank of India	Nil
14,741.06	Loans and Advances from Central Government -	17,388.60
1.88	Pre 1984-85 Loans	1.88
31.88	Non-Plan Loans	28.28
14,707.30	Loans for State Plan Schemes	17,358.44
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
500.00	Contingency Fund	500.00
14,331.30	Small Savings, Provident Funds etc.	16,577.33
14,096.28	Deposits	14,260.20
5,927.73	Reserve Funds	6,490.37
1,328.07	Suspense and Miscellaneous balances	650.90
1,587.66	Remittance Balance	2,229.91
1,76,195.26	Total	1,98,106.62
Assets		
1,85,264.11	Gross Capital Outlay on Fixed Assets -	2,13,157.55
30,377.19	Investments in shares of Companies, Corporations etc.	35,240.10
1,54,886.92	Other Capital Outlay	1,77,917.45
41,469.42	Loans and Advances -	42,143.85
33,048.56	Loans for Power Projects	33,162.07
8,401.72	Other Development Loans	8,962.65
19.14	Loans to Government servants and Miscellaneous loans	19.13
3.40	Advances	3.40
--	Remittance Balances	--
7,135.56	Cash -	5,389.02
--	Cash in Treasuries and Local Remittances	--
-693.65	Deposits with Reserve Bank	-3,663.52
0.60	Departmental Cash Balance including Permanent Advances	-2.34

As on 31.03.2018	Assets	As on 31.03.2019
7,412.19	Cash Balance Investments	8,638.46
416.42	Reserve Fund Investments	416.42
-57,677.23	Deficit on Government Account -	-62,587.20
-4,629.30	(i) Less Revenue Surplus of the current year	-6,743.58
0.03	(a) Inter-State Settlement	0.30
2.53	(b) Amount closed to Government account	2.30
-1,485.03	(c) Proforma/other adjustment during the year	1,831.01
--	(d) Contingency Fund	--
-51,565.46	Accumulated deficit at the beginning of the year	-57,677.23
1,76,195.26	Total	1,98,106.62

(Source: Finance Accounts of respective years)

Appendix 2.1
Excess over provisions of previous years requiring regularisation
 (Reference: Paragraph 2.3.1; Page 39)

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/Appropriation number	Amount of excess
2011-12	04 Grants	Revenue (Voted) : 33 Capital (Voted) : 15, 52, 74	135.10
	02 Appropriations	Revenue (Charged) : 23 Capital (Charged) : 23	
2012-13	02 Appropriations	Revenue (Charged) : 10 Capital (Charged) : 24	0.24
2013-14	02 Grants	Revenue (Voted) : 2 Capital (Voted) : 10	34.31
	01 Appropriation	Capital (Charged) : 21	
2014-15	03 Grants	Revenue (Voted) : 2, 6 Capital (Voted) : 42	446.28
	03 Appropriations	Revenue (Charged) : 24, 67 Capital (Charged) : 41	
2016-17	01 Grant	Revenue (Voted) : 2	23.77
Total	10 Grants and 08 Appropriations		639.70

(Source: Appropriation Accounts of the respective years)

Appendix 2.2
Statement of various grants/appropriations where savings exceeded ₹10 crore and more than 20 per cent of the total provision in each case
(Reference: Paragraph 2.3.2; Page 40)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	1	General Administration (Revenue Charged)	57.87	25.68	44.38
2	1	General Administration (Capital Voted)	73.49	34.61	47.09
3	3	Police (Capital Voted)	492.88	122.71	24.90
4	6	Finance (Revenue Charged)	22.81	19.82	86.89
5	6	Finance (Capital Voted)	180.70	85.63	47.39
6	7	Commercial Tax (Revenue Voted)	2,814.65	788.29	28.01
7	8	Land Revenue and District Administration (Capital Voted)	161.14	66.85	41.49
8	10	Forest (Revenue Voted)	2,359.93	759.19	32.17
9	10	Forest (Capital Voted)	1,225.64	388.79	31.72
10	11	Industry Policy and Investment Promotion (Revenue Voted)	465.01	172.45	37.09
11	12	Energy (Revenue Voted)	16,326.82	6,515.48	39.91
12	12	Energy (Capital Voted)	3,826.83	1,527.71	39.92
13	13	Farmers Welfare and Agriculture Development (Revenue Voted)	16,864.45	7,118.31	42.21
14	14	Animal Husbandry (Capital Voted)	18.89	10.51	55.64
15	16	Fisherman Welfare and Fisheries Development (Revenue Voted)	91.62	18.42	20.10
16	17	Co-operation (Revenue Voted)	1,391.24	885.41	63.64
17	19	Public Health and Family Welfare (Revenue Voted)	6,339.28	1,393.16	21.98
18	19	Public Health and Family Welfare (Capital Voted)	300.00	153.15	51.05
19	21	Public Services Management (Revenue Voted)	83.14	37.10	44.62
20	22	Urban Development and Housing (Revenue Voted)	8,094.92	3,153.90	38.96
21	22	Urban Development and Housing (Capital Voted)	1,589.98	791.50	49.78
22	22	Urban Development and Housing(Capital Charged)	15.00	15.00	100.00
23	24	Public Works-Roads and Bridges (Revenue Voted)	1,538.04	539.91	35.10
24	24	Public Works-Roads and Bridges (Capital Charged)	200.00	199.97	99.99
25	27	School Education (Primary Education) (Revenue Voted)	1,1058.38	2,771.41	25.06
26	27	School Education (Primary Education) (Capital Voted)	402.74	263.12	65.33
27	29	Law and Legislative Affairs (Revenue Charged)	171.47	37.61	21.93
28	30	Rural Development (Capital Voted)	3,034.00	1,096.85	36.15
29	31	Planning, Economics and Statistics (Revenue Voted)	126.29	37.84	29.96
30	33	Tribal Affairs (Revenue Voted)	3,966.66	1,054.11	26.57
31	33	Tribal Affairs (Capital Voted)	1,281.00	289.85	22.63
32	34	Social justice and Disabled Person Welfare(Revenue Voted)	755.55	254.45	33.68
33	35	Micro, Small and Medium Enterprises (Capital Voted)	309.10	241.03	77.98

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
34	36	Transport (Capital Voted)	45.75	36.55	79.89
35	37	Tourism (Revenue Voted)	155.49	51.90	33.38
36	38	Ayush (Capital Voted)	23.20	13.60	58.62
37	39	Food, Civil Supplies and Consumer Protection (Revenue Voted)	1,730.22	422.96	24.45
38	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Revenue Voted)	3,515.25	886.42	25.22
39	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education) (Capital Voted)	572.55	357.22	62.39
40	43	Sports and Youth Welfare (Capital Voted)	75.78	27.69	36.54
41	44	Higher Education (Revenue Voted)	2,174.06	545.29	25.08
42	44	Higher Education (Capital Voted)	477.84	143.03	29.93
43	45	Minor Irrigation Works (Capital Voted)	782.89	159.51	20.37
44	46	Science and Technology (Revenue Voted)	300.16	126.68	42.20
45	47	Technical Education Skill Development and Employment (Revenue Voted)	1,267.81	395.43	31.19
46	47	Technical Education Skill Development and Employment (Capital Voted)	339.21	147.24	43.41
47	48	Narmada Valley Development (Revenue Voted)	36.85	14.97	40.62
48	49	Scheduled Caste Welfare (Revenue Voted)	1,070.54	292.93	27.36
49	49	Scheduled Caste Welfare (Capital Voted)	291.30	92.32	31.69
50	51	Religious Trusts and Endowments (Revenue Voted)	257.58	68.52	26.60
51	53	Financial Assistance to three tier Panchayati Raj Institutions (Revenue Voted)	34,568.78	7,589.70	21.96
52	53	Financial Assistance to three tier Panchayati Raj Institutions (Capital Voted)	215.98	143.73	66.55
53	55	Women and Child Development (Revenue Voted)	5,276.57	1,082.23	20.51
54	55	Women and Child Development (Capital Voted)	133.52	104.90	78.57
55	59	Externally Aided Projects Pertaining to Rural Development Department (Capital Voted)	1,000.00	200.00	20.00
56	64	Financial Assistance to Urban Bodies(Capital Voted)	116.93	40.80	34.89
57	65	Aviation (Revenue Voted)	38.10	10.31	27.06
58	66	Welfare of Backward Classes (Capital Voted)	26.75	16.64	62.21
59	67	Public Works-Buildings (Revenue Voted)	685.22	183.02	26.71
60	67	Public Works-Buildings (Capital Voted)	403.68	150.34	37.24
61	69	Denotified Nomadic and Semi Nomadic Tribe Welfare (Revenue Voted)	32.65	19.57	59.94
Total			1,41,254.18	44,193.32	31.29

(Source: Appropriation Accounts 2018-19)

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

(Reference: Paragraph 2.3.2; Page 40)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage of saving
Revenue-Voted							
1	7-Commercial Tax	2,733.65	81.00	2,814.65	2,026.36	788.29	28.01
2	10-Forest	2,197.73	162.21	2359.94	1,600.74	759.20	32.17
3	11- Industry Policy and Investment Promotion	465.01	0.00	465.01	292.56	172.45	37.09
4	12-Energy	13,875.29	2451.53	16,326.82	9,811.34	6,515.48	39.91
5	13-Farmers Welfare and Agriculture Development	9,071.74	7,792.71	16,864.45	9,746.14	7,118.31	42.21
6	17- Co-operation	1,391.24	0.00	1,391.24	505.83	885.41	63.64
7	19- Public Health and Family Welfare	5,389.14	950.14	6,339.28	4,946.13	1,393.16	21.98
8	22- Urban Development and Housing	3,471.11	4,623.81	8,094.92	4,941.02	3,153.90	38.96
9	24-Public Works-Roads and Bridges	1,505.97	32.07	1,538.04	998.13	539.91	35.10
10	27- School Education (Primary Education)	9,073.92	1,984.47	11,058.39	8,286.98	2,771.41	25.06
11	33-Tribal Affairs	3,355.26	611.40	3,966.66	2,912.55	1,054.11	26.57
12	34- Social justice and Disabled Person Welfare	646.01	109.54	755.55	501.10	254.45	33.68
13	39- Food, Civil Supplies and Consumer Protection	1,630.22	100.00	1,730.22	1,307.26	422.96	24.45
14	40- Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	3,216.25	299.00	3,515.25	2,628.83	886.42	25.22
15	44- Higher Education	1,767.13	406.93	2,174.06	1,628.77	545.29	25.08
16	46- Science and Technology	300.16	0.00	300.16	173.48	126.68	42.20
17	47-Technical Education and Skill Development and Employment	1,161.81	106.00	1,267.81	872.37	395.43	31.19
18	49- Scheduled Caste Welfare	1,051.90	18.64	1,070.54	777.61	292.93	27.36
19	53- Financial Assistance to three tier Panchayati Raj Institutions	30,929.44	3,639.34	34,568.78	26,979.08	7,589.70	21.96
20	55- Women and Child Development	4,702.31	574.26	5,276.57	4,194.34	1,082.23	20.51
21	67-Public Works-Buildings	640.13	45.09	685.22	502.20	183.02	26.71
Capital-Voted							
22	3-Police	336.90	155.98	492.88	370.17	122.71	24.90
23	10-Forest	508.32	717.32	1225.64	836.86	388.79	31.72
24	12-Energy	3,286.63	540.20	3,826.83	2,299.12	1,527.71	39.92
25	19-Public Health and Family Welfare	300.00	0.00	300.00	146.85	153.15	51.05
26	22-Urban Development and Housing	1,488.98	101.00	1,589.98	798.48	791.50	49.78

Sl. No.	Number and Name of the Grant/Appropriation	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage of saving
27	27-School Education (Primary Education)	372.74	30.00	402.74	139.62	263.12	65.33
28	30-Rural Development	2,884.00	150.00	3,034.00	1,937.15	1,096.85	36.15
29	33-Tribal Affairs	1,281.00	0.00	1,281.00	991.15	289.85	22.63
30	35- Micro, Small and Medium Enterprises	79.10	230.00	309.10	68.07	241.03	77.98
31	40-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	572.55	0.00	572.55	215.33	357.22	62.39
32	44-Higher Education	477.84	0.00	477.84	334.81	143.03	29.93
33	45- Minor Irrigation Works	782.89	0.00	782.89	623.38	159.51	20.37
34	47- Technical Education, Skill Development and Employment	339.21	0.00	339.21	191.98	147.24	43.40
35	53-Financial Assistance to three tier Panchayati Raj Institutions	154.80	61.18	215.98	72.25	143.73	66.55
36	55- Women and Child Development	133.52	0.00	133.52	28.62	104.90	78.57
37	59- Externally Aided Projects Pertaining to Rural Development Department	500.00	500.00	1000.00	800.00	200.00	20.00
38	67-Public Works-Buildings	371.53	32.15	403.68	253.34	150.34	37.24
Capital-Charged							
39	24-Public Works-Roads and Bridges	200.00	0.00	200.00	0.03	199.97	99.98
Total		1,12,645.43	26,505.97	1,39,151.40	95,740.03	43,411.37	31.20

(Source: Appropriation Accounts 2018-19)

Appendix 2.4
Grants indicating persistent savings
(Reference: Paragraph 2.3.3; Page 42)

(₹ in crore)

Sl. No.	Number and Name of the Grant/Appropriation	Amount of Savings (per cent to total Grant/Appropriation in brackets)				
		2014-15	2015-16	2016-17	2017-18	2018-19
Revenue-Voted						
1	13-Farmers Welfare and Agriculture Development	518.65 (21.06)	2,235.89 (63.36)	1,113.97 (26.77)	3,199.77 (38.17)	7,118.31 (42.21)
2	16-Fisherman Welfare and Fisheries Development	26.88 (36.15)	19.11 (27.19)	25.11 (29.95)	22.07 (25.23)	18.42 (20.11)
3	34-Social Justice and Disabled Person Welfare	95.39 (42.19)	67.30 (29.52)	80.97 (29.97)	168.68 (27.58)	254.45 (33.68)
4	48-Narmada Valley Development	19.07 (66.17)	7.78 (34.99)	8.29 (29.26)	24.02 (45.86)	14.97 (40.61)
5	63-Minority Welfare	43.28 (63.28)	45.09 (71.60)	8.13 (32.51)	6.58 (34.27)	8.97 (35.63)
6	67-Public Works-Buildings	123.41 (23.45)	203.33 (31.57)	164.28 (24.79)	174.59 (25.53)	183.02 (26.71)
7	69-Denotified Nomadic and Semi Nomadic Tribe Welfare	27.54 (28.89)	5.63 (45.04)	9.77 (51.46)	20.95 (55.73)	19.57 (59.94)
Revenue-Charged						
8	1-General Administration	13.69 (31.25)	28.03 (39.81)	17.10 (26.81)	15.81 (30.25)	25.68 (44.37)
9	6-Finance	12.40 (83.90)	15.53 (89.87)	7.06 (40.86)	17.62 (84.96)	19.82 (86.90)
Capital-Voted						
10	6-Finance	141.27 (30.01)	137.26 (75.81)	169.64 (94.34)	1,511.72 (89.08)	85.63 (47.39)
11	9-Expenditure Pertaining to Revenue Department	2.00 (100)	1.49 (49.60)	17.22 (100)	10.20 (100)	9.63 (95.34)
12	27-School Education (Primary Education)	24.97 (21.44)	129.46 (34.92)	110.37 (33.03)	515.58 (70.24)	263.12 (65.33)
13	38-Ayush	11.18 (54.94)	19.98 (63.44)	25.99 (61.62)	37.81 (81.31)	13.60 (58.63)
14	40-Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	6.12 (49)	47.29 (65.94)	110.15 (69.50)	251.06 (76.82)	357.22 (62.39)
15	42-Bhopal Gas Tragedy Relief and Rehabilitation	3.25 (82.97)	2.40 (72.87)	3.53 (63.66)	3.27 (60)	19.01 (100)
16	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2.50 (100)	3.00 (100)	3.00 (100)	20.28 (70.37)	1.92 (31.94)
17	64-Financial Assistance to Urban Bodies	19.81 (79.24)	25.00 (98.24)	13.53 (66.04)	98.40 (87.08)	40.80 (34.90)
18	67-Public Works-Buildings	75.72 (40.33)	68.62 (28.48)	96.78 (33.73)	150.29 (42.94)	150.34 (37.24)

(Source: Appropriation Accounts of respective years)

Appendix 2.5
Schemes in which entire provision of ₹10 crore
or more in each case remained unutilised
(Reference: Paragraph 2.3.4; Page 42)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	IP	Interest Payments and Servicing of Debt	2049-03-104-0807-Interest on Workmen's Contributory Provident Fund	11.00	0.00	11.00	100
2	IP	Interest Payments and Servicing of Debt	2049-03-108-0117-Interest on Defined Pension Scheme	11.00	0.00	11.00	100
3	IP	Interest Payments and Servicing of Debt	2049-60-701-6971-Government Employees Group Insurance Scheme-2003 (Interest on Saving Fund)	61.43	0.00	61.43	100
4	IP	Interest Payments and Servicing of Debt	2049-60-701-6972-Government Employees Group Insurance Scheme-1985 (Interest on Saving Fund)	80.11	0.00	80.11	100
5	PD	Public Debt	6003-101-0716-Miscellaneous Loans Payment	100.00	0.00	100.00	100
6	PD	Public Debt	6003-110-0779-Advances for Recoupment of Short fall	2,000.00	0.00	2,000.00	100
7	6	Finance	2070-800-0101-0224-Other Expenditure	693.73	0.00	693.73	100
8	6	Finance	2071-01-101-9999- Composite State of Madhya Pradesh	18.53	0.00	18.53	100
9	6	Finance	4070-800-0101-7624-Investment in M.S.M.I. Venture Capital Fund	15.00	0.00	15.00	100
10	6	Finance	6075-800-6787-Provision for settlement of Guaranteed Loans	50.00	0.00	50.00	100
11	6	Finance	6075-800-6788-Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	10.00	0.00	10.00	100
12	7	Commercial Tax	2030-02-797-0817-Transfer of receipts received from Stamp Duty and Registration Surcharge to Fund under Municipal	475.00	0.00	475.00	100
13	7	Commercial Tax	2045-797-0550-2360-M.P. Urban Infrastructure Development Fund	54.00	0.00	54.00	100
14	8	Land Revenue and District Administration	2029-103-0101-5070-Upgradation of Computer and New Technical Instruments	20.60	0.00	20.60	100
15	10	Forest	2406-01-102-1306-Expenditure from optional plantation Fund	28.32	0.00	28.32	100
16	10	Forest	2406-01-102-0101-0833-Plantation on forest land along Narmada River	15.00	0.00	15.00	100
17	10	Forest	4406-01-190-5323-MP Forest Development Commission	195.00	0.00	195.00	100
18	12	Energy	2801-80-101-0101-0688-Grant to Electricity Distribution Companies under Uday Yojna	5,627.00	0.00	5,627.00	100
19	12	Energy	6801-205-1201-5523- Arrangement of Independent Feeder for Agriculture use	197.57	0.00	197.57	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
20	17	Co-operation	2425-107-0101-9254-Interest Grant to Farmers on Short Term Loan through Co-operative Banks	529.20	0.00	529.20	100
21	19	Public Health and Family Welfare	4210-01-110-0422-5056-Construction of Building for Community Health/Sub Health/Primary Health Centres	28.00	0.00	28.00	100
22	19	Public Health and Family Welfare	4210-01-110-0422-7648-Construction Buildings for Hospital and Dispensaries	28.00	0.00	28.00	100
23	20	Public Health Engineering	4215-01-102-0423-7297-Water Supply in Mineral Area	16.00	0.00	16.00	100
24	20	Public Health Engineering	4215-01-102-0422-7297-Water Supply in Mineral Area	20.00	0.00	20.00	100
25	20	Public Health Engineering	4215-01-102-0420-7297-Water Supply in Mineral Area	60.00	0.00	60.00	100
26	22	Urban Development and Housing	4217-01-050-0101-3115-Payment of Land Acquisition	15.00	0.00	15.00	100
27	23	Water Resources Department	4700-23-800-0101-2884-Canal and Appurtenant Work	30.00	0.00	30.00	100
28	23	Water Resources Department	4700-80-001-0101-2304-Direction and Administration	49.00	0.00	49.00	100
29	23	Water Resources Department	4701-80-001-1401-2304-Direction and Administration	60.00	0.00	60.00	100
30	23	Water Resources Department	4701-80-001-0101-2304-Direction and Administration	80.00	0.00	80.00	100
31	23	Water Resources Department	4701-80-800-0102-1911-Karanjiya Medium Irrigation Project	25.00	0.00	25.00	100
32	24	Public Works-Roads and Bridges	3054-04-337-0103-0134-Maintenance and Repairs – Ordinary Repairs	24.00	0.00	24.00	100
33	24	Public Works-Roads and Bridges	3054-04-337-0102-4557-Strengthening	40.00	0.00	40.00	100
34	24	Public Works-Roads and Bridges	5054-03-337-7081-Renovation, Upgradation and Bituminisation of main District Roads and Other Roads	50.00	0.00	50.00	100
35	24	Public Works-Roads and Bridges	5054-80-800-0103-3115-Compensation for land Acquisition	32.00	0.00	32.00	100
36	24	Public Works-Roads and Bridges	5054-80-800-0102-3115-Compensation for land Acquisition	40.00	0.00	40.00	100
37	27	School Education (Primary Education)	2202-01-101-4396-Establishment of Government Primary Schools	1,355.00	0.00	1,355.00	100
38	27	School Education (Primary Education)	2202-01-101-0101-0730-Furniture in Secondary Schools	18.93	0.00	18.93	100
39	27	School Education (Primary Education)	2202-03-103-0101-2068-Electrification of School (Mukhya Mantri Shala Jyoti Yojana)	21.30	0.00	21.30	100
40	27	School Education (Primary Education)	4202-01-201-0701-8810- Sarva Siksha Abhiyan	100.00	0.00	100.00	100
41	27	School Education (Primary Education)	4202-01-201-0101-2068-Electrification of School (Mukhya Mantri Shala Jyoti Yojana)	21.30	0.00	21.30	100
42	27	School Education (Primary Education)	4202-04-800-0101-8799-Construction of Hostel Buildings	25.00	0.00	25.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
43	30	Rural Development	4515-800-0703-9216-Renewal and Upgradation of Constructed Roads under Pradhan Mantri Sadak Yojna	25.00	0.00	25.00	100
44	30	Rural Development	4515-800-0702-9216-Renewal and Upgradation of Constructed Roads under Pradhan Mantri Sadak Yojna	25.00	0.00	25.00	100
45	30	Rural Development	4515-800-0701-9216-Renewal and Upgradation of Constructed Roads under Pradhan Mantri Sadak Yojna	100.00	0.00	100.00	100
46	33	Tribal Affairs	2202-01-101-2773-Primary Schools	204.00	0.00	204.00	100
47	33	Tribal Affairs	2202-01-101-3496-Middle Schools	198.00	0.00	198.00	100
48	33	Tribal Affairs	2202-02-109-0581-Higher Secondary Schools	138.00	0.00	138.00	100
49	33	Tribal Affairs	2202-02-109-5216-High Schools	18.00	0.00	18.00	100
50	33	Tribal Affairs	2225-02-227-0494-Ashram	42.00	0.00	42.00	100
51	33	Tribal Affairs	4225-02-277-0702-1398-Senior Hostels	50.00	0.00	50.00	100
52	33	Tribal Affairs	4225-02-277-0702-6502-college Hostels	12.00	0.00	12.00	100
53	33	Tribal Affairs	4225-02-277-0701-0495-Junior Ashram	10.00	0.00	10.00	100
54	34	Social Justice and Disabled Person Welfare	2235-60-110-0102-5614-Janshri Insurance Scheme	10.50	0.00	10.50	100
55	34	Social Justice and Disabled Person Welfare	2235-60-110-0101-5614-Janshri Insurance Scheme	17.50	0.00	17.50	100
56	36	Transport	5002-01-800-0101-5316-State Share for Railway Projects in M.P.	25.75	0.00	25.75	100
57	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0102-2078-Laboratory and Sitting Arrangement for Study in High/Higher Secondary Schools	14.50	0.00	14.50	100
58	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	4202-01-202-1703-6007-Foundation and Operation of Model Schools	15.00	0.00	15.00	100
59	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	4202-01-202-1701-6007-Foundation and Operation of Model Schools	20.00	0.00	20.00	100
60	42	Bhopal Gas Tragedy Relief and Rehabilitation	4210-01-110-0101-0775-Health Service Gas Relief	13.91	0.00	13.91	100
61	45	Minor Irrigation Works	4702-800-0101-2304-Direction and Administration	90.00	0.00	90.00	100
62	47	Technical Education, Skill Development and employment	2203-800-0103-2377-Chief Minister's Public Welfare (Education Promotion) Scheme	15.00	0.00	15.00	100
63	47	Technical Education, Skill Development and employment	2203-800-0102-2377-Chief Minister's Public Welfare (Education Promotion) Scheme	20.00	0.00	20.00	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
64	47	Technical Education, Skill Development and employment	2230-03-003-0103-0736-Mukhyamantri Kaushalya Yojana	10.00	0.00	10.00	100
65	47	Technical Education, Skill Development and employment	2230-03-003-0103-0740-Mukhyamantri Kaushal Samvardhan	10.00	0.00	10.00	100
66	47	Technical Education, Skill Development and employment	2230-03-003-0103-0741-A.D.B Project (Skill Development)	13.50	0.00	13.50	100
67	47	Technical Education, Skill Development and employment	2230-03-003-0102-0736-Mukhyamantri Kaushalya Yojana	10.00	0.00	10.00	100
68	47	Technical Education, Skill Development and employment	2230-03-003-0102-0741-A.D.B Project (Skill Development)	18.90	0.00	18.90	100
69	47	Technical Education, Skill Development and employment	2230-03-003-0101-0741-A.D.B Project (Skill Development)	57.60	0.00	57.60	100
70	47	Technical Education, Skill Development and employment	4202-02-104-0102-9236-Eklavya Polytechnic Institutes	15.00	0.00	15.00	100
71	47	Technical Education, Skill Development and employment	4202-03-003-0103-0741-A.D.B Project (Skill Development)	24.00	0.00	24.00	100
72	47	Technical Education, Skill Development and employment	4202-03-003-0102-0741-A.D.B Project (Skill Development)	23.60	0.00	23.60	100
73	47	Technical Education, Skill Development and employment	4202-03-003-0101-0741-A.D.B Project (Skill Development)	72.40	0.00	72.40	100
74	48	Narmada Valley Development	4700-41-001-0701-7258-Bargi Diversion Scheme (C.A.D Plan)	50.00	0.00	50.00	100
75	48	Narmada Valley Development	4700-43-800-0701-6534-Indira Sagar C.A.D. Plan	18.80	0.00	18.80	100
76	48	Narmada Valley Development	4700-45-800-0102-5177-Payment of Project Share to N.H.D.C.	25.00	0.00	25.00	100
77	48	Narmada Valley Development	4700-80-001-0101-2046-Chinki Micro Irrigation Project	25.00	0.00	25.00	100
78	48	Narmada Valley Development	4700-80-001-0101-5013-MorandGanjal Project	81.00	0.00	81.00	100
79	48	Narmada Valley Development	4700-80-800-0101-1952-Namami Devi Narmade	10.00	0.00	10.00	100
80	48	Narmada Valley Development	4700-80-800-0101-2333-Investment of N.B. Company Limited	300.00	0.00	300.00	100
81	48	Narmada Valley Development	4700-80-800-0101-6399-Indira Sagar Project (Unit-I)	25.00	0.00	25.00	100
82	48	Narmada Valley Development	4801-01-203-0101-6403-Payment of Share of Indira Sagar Project Unit-I to N.H.D.C.	25.00	0.00	25.00	100
83	50	Horticulture and Food Processing	2401-109-0101-2292-Horticulture Bhavantar Scheme	250.00	0.00	250.00	100
84	53	Financial Assistance to three tier Panchayati Raj Institutions	3604-198-4610-Grant against Additional Stamp Duty Recovery	109.32	0.00	109.32	100

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
85	53	Financial Assistance to three tier Panchayati Raj Institutions	3604-198-6299-Transfer of Revenue received from Raw Mineral of Rural Areas to Panchayats	103.97	0.00	103.97	100
86	55	Women and Child Development	4235-02-102-1501-7449-Construction of Sector-Level Office Cum Training Center	13.52	0.00	13.52	100
87	55	Women and Child Development	4235-02-102-0701-0658-Anganwadi Services	51.00	0.00	51.00	100
88	64	Financial Assistance to Urban Bodies	2217-05-191-1325-General Compliance Grant as per Recommendation of 14 th Finance Commission	123.26	0.00	123.26	100
89	64	Financial Assistance to Urban Bodies	2217-05-191-0103-7145-Chief Minister Drinking Water Programme	20.00	0.00	20.00	100
90	64	Financial Assistance to Urban Bodies	2217-05-192-1325-General Compliance Grant as per recommendation of 14 th Finance Commission	76.26	0.00	76.26	100
91	64	Financial Assistance to Urban Bodies	2217-05-193-1325-General Compliance Grant as per recommendation of 14 th Finance Commission	61.39	0.00	61.39	100
92	67	Public Works - Buildings	4059-01-051-0701-2350-Strengthening of Judicial Area	20.00	0.00	20.00	100
93	67	Public Works - Buildings	4216-01-106-0701-2350-Strengthening of Judicial Area	10.00	0.00	10.00	100
94	67	Public Works - Buildings	4216-01-106-0102-1938-Construction of Government Quarters	10.00	0.00	10.00	100
Total				15,058.70	0.00	15,058.70	100

(Source: Appropriation Accounts 2018-19)

Appendix 2.6
Cases where supplementary provision
(₹ one crore or more in each case) proved unnecessary
(Reference: Paragraph 2.3.5; Page 44)

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
A-Revenue (Voted)					
1	1- General Administration	430.52	429.89	0.63	95.33
2	2-Other Expenditure pertaining to General Administration Department	86.90	78.42	8.48	2.45
3	3-Police	6,470.20	6,416.69	53.51	269.40
4	5- Jail	336.55	328.54	8.01	12.63
5	6-Finance	13,510.47	12,182.85	1,327.62	1.00
6	7- Commercial Tax	2,733.65	2,026.36	707.29	81.00
7	8- Land Revenue and District Administration	1,469.02	1,385.51	83.51	184.65
8	10-Forest	2,197.73	1,600.74	596.99	162.21
9	12-Energy	13,875.29	9,811.34	4,063.95	2,451.53
10	14-Animal Husbandry	991.87	849.94	141.93	50.00
11	16-Fisherman Welfare and Fisheries Development	88.34	73.19	15.15	3.28
12	19-Public Health and Family Welfare	5,389.14	4,946.13	443.01	950.14
13	20-Public Health Engineering	555.70	553.24	2.46	56.75
14	24- Public Works-Roads and Bridges	1,505.97	998.13	507.84	32.07
15	25-Mineral Resources	42.21	39.70	2.51	1.59
16	27- School Education (Primary Education)	9,073.92	8,286.98	786.94	1,984.47
17	28-State Legislature	91.29	83.49	7.8	2.14
18	29-Law and Legislative Affairs	1,333.68	1,224.75	108.93	172.98
19	31- Planning, Economics and Statistics	124.20	88.45	35.75	2.09
20	33-Tribal Affairs	3,355.26	2,912.55	442.71	611.40
21	34-Social Justice and Disabled Person Welfare	646.01	501.10	144.91	109.54
22	35- Micro, Small and Medium Enterprises	773.33	712.52	60.81	2.84
23	39-Food, Civil Supplies and Consumer Protection	1,630.22	1,307.26	322.96	100.00
24	40- Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	3,216.25	2,628.83	587.42	299.00
25	44-Higher Education	1,767.13	1,628.77	138.36	406.93
26	47-Technical Education, Skill Development and Employment	1,161.81	872.37	289.44	106.00
27	49-Scheduled Caste Welfare	1,051.90	777.61	274.29	18.64
28	51-Religious Trusts and Endowments	247.58	189.06	58.52	10.00
29	52-Medical Education	930.96	906.75	24.21	141.00
30	53- Financial Assistance to Three Tier Panchayati Raj Institutions	30,929.44	26,979.08	3,950.36	3,639.34
31	55-Women and Child Development	4,702.31	4,194.34	507.97	574.26
32	64- Financial Assistance to Urban Bodies	7,401.21	7,317.78	83.43	689.47
33	65-Aviation	34.56	27.79	6.77	3.54
34	67-Public Works-Buildings	640.13	502.20	137.93	45.09
Total (A)		1,18,794.75	1,02,862.35	15,932.40	13,272.76
B-Capital (Voted)					
35	6-Finance	175.70	95.07	85.63	5.00
36	12-Energy	32,86.63	2,299.12	987.51	540.20
37	14-Animal Husbandry	15.65	8.38	7.27	3.24
38	20-Public Health Engineering	2,042.34	1,976.14	66.20	268.01
39	22- Urban Development and Housing	1,488.98	798.48	690.50	101.00
40	23-Water Resources Department	5,014.29	5,008.08	6.21	346.00

Sl. No.	Number and name of the Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
41	27-School Education (Primary Education)	372.74	139.62	233.12	30.00
42	30-Rural Development	2,884.00	1,937.15	946.85	150.00
43	31- Planning, Economics and Statistics	156.70	140.50	16.20	5.17
44	35- Micro, Small and Medium Enterprises	79.10	68.07	11.03	230.00
45	36-Transport	20.00	9.20	10.80	25.75
46	48- Narmada Valley Development	3,207.42	3,119.82	87.60	155.00
47	52-Medical Education	1,085.58	1,061.27	24.31	165.00
48	53- Financial Assistance to Three Tier Panchayati Raj Institutions	154.80	72.25	82.55	61.18
49	67-Public Works-Buildings	371.53	253.34	118.19	32.15
Total (B)		20,355.46	16,986.49	3,368.97	2,117.70
C-Revenue (Charged)					
50	IP- Interest Payments and Servicing of Debt	12,867.29	12,695.69	221.74	50.14
51	29-Law and Legislative Affairs	169.33	133.86	35.47	2.14
Total (C)		13,036.62	12,829.55	207.07	52.28
Grand Total (A+B+C)		1,52,186.83	1,32,678.39	19,558.58	15,442.74

(Source: Appropriation Accounts 2018-19)

Appendix 2.7
Cases where supplementary provision proved excessive
(₹ one crore or more in each case)
(Reference: Paragraph 2.3.5; Page 44)

(₹ in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Actual expenditure	Saving
A-Revenue (Voted)					
1	13-Farmers Welfare and Agriculture Development	9,071.74	7,792.71	9,746.14	7,118.31
2	18-Labour	320.89	800.00	974.97	145.92
3	22-Urban Development and Housing	3,471.11	4,623.81	4,941.02	3,153.90
4	32-Public Relations	407.08	99.87	418.15	88.80
5	38-Ayush	415.77	62.39	419.82	58.33
6	50-Horticulture and Food Processing	1,129.64	495.64	1,371.63	253.66
7	58- Expenditure on Relief on Account of Natural Calamities and Scarcity	2,310.73	230.08	2,450.00	90.81
8	59-Externally aided projects pertaining to rural development department	500.00	500.00	800.00	200.00
Total (A)		17,626.96	14,604.50	21,121.73	11,109.73
B-Capital (Voted)					
9	3-Police	336.90	155.98	370.17	122.71
10	9-Expenditure pertaining to home department	0.10	10.00	0.47	9.63
11	10-Forest	508.32	717.32	836.86	388.79
12	17- Co-operation	166.48	1,000.00	1,119.92	46.56
13	24- Public Works-Roads and Bridges	6,028.50	1,597.00	6,891.81	733.69
14	26-Culture	52.25	25.00	71.48	5.77
Total (B)		7,092.55	3,505.30	9,290.71	1,307.15
Grand Total (A+B)		24,719.51	18,109.80	30,412.44	12,416.88

Additional requirement: Actual expenditure - Original provision = 30,412.44 - 24,719.51 = 5,692.93

(Source: Appropriation Accounts 2018-19)

Appendix 2.8
Excessive/unnecessary re-appropriation of funds
(₹ one crore or more in each case)
(Reference: Paragraph 2.3.6; Page 45)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Head of account	Provision O: Original S: Supplementary R: Reappropriation/Surrender	Actual Expenditure	Final Saving (-) Excess(+)
1	7	Commercial Tax	2039-104-4173- Purchase of spirits	(O)0.10 (R) (+)2.40 2.50	1.12	(-)1.38
2	19	Public Health and Family Welfare	4210-01-110-1703-7648- Construction Buildings for Hospital and Dispensaries	(R) (+)6.00 6.00	1.80	(-)4.20
3	19	Public Health and Family Welfare	4210-01-110-1702-7648- Construction Buildings for Hospital and Dispensaries	(R) (+)10.00 10.00	3.00	(-)7.00
4	19	Public Health and Family Welfare	4210-01-110-1701-7648- Construction Buildings for Hospital and Dispensaries	(R) (+)12.00 12.00	3.60	(-)8.40
5	19	Public Health and Family Welfare	4210-02-104-1703-5056- Construction of Building for Community Health/ Sub Health/ Primary Health Centres	(R) (+)4.00 4.00	1.20	(-)2.80
6	19	Public Health and Family Welfare	4210-02-104-1702-5056- Construction of Building for Community Health/ Sub Health/ Primary Health Centres	(R) (+)10.00 10.00	3.00	(-)7.00
7	19	Public Health and Family Welfare	4210-02-104-1701-5056- Construction of Building for Community Health/ Sub Health/ Primary Health Centres	(R) (+)14.00 14.00	4.20	(-)9.80
8	20	Public Health Engineering	2215-01-102-0101-1194- Maintenance of Rural Water Supply Schemes	(O)28.60 (S)27.75 (R) (+)5.50 61.85	43.68	(-)18.17
9	20	Public Health Engineering	2215-01-102-0101-2219- Maintenance of Tube wells (Hand pumps)	(O)229.42 (R) (+)23.90 253.32	250.61	(-)2.71
10	20	Public Health Engineering	4215-01-101-0701-3862- Public Health Engineering Laboratories	(O)8.02 (R) (+)3.57 11.59	10.17	(-)1.41
11	20	Public Health Engineering	4215-01-102-0103-2580- Piped Water Supply Scheme to Villages	(O)16.00 (R) (+)10.10 26.10	24.98	(-)1.12
12	20	Public Health Engineering	4215-01-102-0103-4379- Water Supply Scheme for Problem Villages	(O)16.00 (R) (+)6.00 22.00	20.11	(-)1.89
13	20	Public Health Engineering	4215-01-102-0102-2580- Piped Water Supply Scheme to Villages	(O)20.00 (R) (+)32.70 52.70	51.61	(-)1.09
14	20	Public Health Engineering	4215-01-102-0102-4379- Water Supply Scheme for Problem Villages	(O)20.00 (R) (+)26.00 46.00	39.05	(-)6.95

Sl. No.	Grant No.	Name of the Grant	Head of account	Provision O: Original S: Supplementary R: Reappropriation/Surrender	Actual Expenditure	Final Saving (-) Excess(+)
15	20	Public Health Engineering	4215-01-102-0101-2580-Piped Water Supply Scheme to Villages	(O)64.00 (R) (+)76.20 140.20	133.25	(-)6.95
16	22	Urban Development and Housing	2217-05-800-0701-1238-Atal Mission for Rejuvenation and Urban Transformation	(O)655.00 (S)1328.39 (R) (+)22.75 2006.14	677.75	(-)1,328.39
17	23	Water Resources Department	2700-11-101-0101-2894-Barrage and Canals	(O)49.59 (R) (+)4.22 53.81	42.87	(-)10.94
18	23	Water Resources Department	2700-17-101-0101-2894-Barrage and Canals	(O)12.38 (R) (+)1.00 13.38	8.31	(-)5.07
19	23	Water Resources Department	2700-32-101-0101-2894-Barrage and Canals	(O)35.70 (R) (+)1.06 36.76	27.27	(-)9.49
20	23	Water Resources Department	2701-80-800-0102-2250-Canals and Tanks	(O)20.01 (R) (+)1.57 21.58	12.67	(-)8.91
21	23	Water Resources Department	2701-80-001-0101-0814-Executive establishment (Electrical & Mechanical)	(O)14.37 (R) (+)4.03 18.40	17.14	(-)1.26
22	23	Water Resources Department	4700-01-800-1201-6258-Dam Rehabilitation and Improvement Project	(O)3.00 (R) (+)10.00 13.00	9.05	(-)3.95
23	23	Water Resources Department	4700-13-800-0101-2884-Canal and Appurtenant Work	(O)194.96 (R) (+)45.61 240.56	225.32	(-)15.25
24	23	Water Resources Department	4700-24-800-0101-2884-Canal and Appurtenant Work	(O)4.93 (R) (+)2.91 7.84	6.80	(-)1.04
25	23	Water Resources Department	4700-56-800-0102-2884-Canal and Appurtenant Work	(R) (+)156.28 156.28	150.72	(-)5.56
26	23	Water Resources Department	4700-56-800-0101-2884-Canal and Appurtenant Work	(O)75.00 (S)60.00 (R) (+)208.50 343.50	325.12	(-)18.38
27	23	Water Resources Department	4700-63-800-0102-2897-Dam and Appurtenant Work	(O)102.33 (R) (+)103.26 205.59	204.41	(-)1.19
28	23	Water Resources Department	4701-25-800-0102-3366-Construction Works Medium Project	(O)51.78 (R) (+)26.55 78.33	66.95	(-)11.38
29	23	Water Resources Department	4701-80-800-0101-0641-Sajli Medium Irrigation Project	(O)40.00 (R) (+)104.44 144.44	142.99	(-)1.45
30	23	Water Resources Department	4701-91-800-0101-2884-Canal & Appurtenant Work	(O)20.00 (R) (+)17.40 37.40	35.39	(-)2.01
31	23	Water Resources Department	4701-94-800-0101-6596-Reforms, Re-Inforcement and Re-establishment	(O)0.10 (R) (+)12.50 1260	10.30	(-)2.30

Sl. No.	Grant No.	Name of the Grant	Head of account	Provision O: Original S: Supplementary R: Reappropriation/Surrender	Actual Expenditure	Final Saving (-) Excess(+)
32	23	Water Resources Department	4701-99-800-0101-2897-Dam & Appurtenant Work	(O)50.00 (R) (+)65.42 115.42	111.80	(-)3.61
33	33	Tribal Affairs	2225-02-102-0102-2324-Akansha Yojana	(R) (+)8.42 8.42	5.77	(-)2.65
34	35	Micro, Small and Medium Enterprises	4851-101-0101-6749-Land Acquisition, Survey and Demarcation, Service Charge	(S)230.00 (R) (+)33.00 263.00	33.00	(-)230.00
35	44	Higher Education	2202-03-104-0101-7043-Grant to Public Participation Committees for Filling up of Vacant Posts in Colleges on Honorarium Basis	(O)29.75 (S)20.00 (R) (+)58.00 107.75	103.12	(-)4.63
36	46	Science and Technology	3425-60-600-0101-7608-Encouragement for Investment in Information Technology	(O)3.00 (R) (+)15.00 18.00	6.55	(-)11.45
37	47	Technical Education and Skill Development	2203-02-101-0101-7877-Formation of M.P. Employment Generation Board	(O)3.50 (R) (+)15.00 18.50	6.67	(-)11.83
38	47	Technical Education and Skill Development	2230-03-003-1203-0741-A.D.B. Project (Skill Development)	(R) (+)12.75 12.75	0.52	(-)12.23
39	47	Technical Education and Skill Development	2230-03-003-1202-0741-A.D.B. Project (Skill Development)	(R) (+)17.85 17.85	2.46	(-)15.39
40	47	Technical Education and Skill Development	2230-03-003-1201-0741-A.D.B. Project (Skill Development)	(R) (+)49.29 49.29	27.31	(-)21.98
41	47	Technical Education and Skill Development	2230-03-003-0101-6477-Strengthening and Extension of Vocation Training	(O)13.11 (R) (+)4.04 17.15	16.05	(-)1.10
42	47	Technical Education and Skill Development	4202-03-003-1203-0741-A.D.B. Project (Skill Development)	(R) (+)24.00 24.00	20.69	(-)3.31
43	47	Technical Education and Skill Development	4202-03-003-1202-0741-A.D.B. Project (Skill Development)	(R) (+)23.60 23.60	8.29	(-)15.31
44	47	Technical Education and Skill Development	4202-03-003-1201-0741-A.D.B. Project (Skill Development)	(R) (+)72.40 72.40	20.94	(-)51.46
45	48	Narmada Valley Development	4700-80-800-0103-1407-Chaigaonmakhan Lift Irrigation Project	(O)15.00 (R) (+)15.58 30.58	9.81	(-)20.77

Sl. No.	Grant No.	Name of the Grant	Head of account	Provision O: Original S: Supplementary R: Reappropriation/Surrender	Actual Expenditure	Final Saving (-) Excess(+)
46	48	Narmada Valley Development	4700-80-001-0101-1298-Narmada Malva-Gambhir Link Irrigation Scheme	(O)75.00 (S)25.00 (R) (+)129.95 229.95	204.95	(-)25.00
47	48	Narmada Valley Development	4700-80-800-0103-0651-Ujjaini Dewas Ujjain Pipeline Scheme	(O)35.00 (S)10.00 (R) (+)74.96 119.96	110.25	(-)9.71
48	48	Narmada Valley Development	4700-80-800-0102-1250-Alirajpur Lift Irrigation Project	(O)60.00 (S)25.00 (R) (+)210.89 295.89	270.89	(-)25.00
49	48	Narmada Valley Development	4700-80-800-0101-1002-Bhekangaon Binzalwada Lift Irrigation Scheme	(O)10.00 (S)10.00 (R) (+)18.36 38.36	28.36	(-)10.00
50	48	Narmada Valley Development	4700-80-800-0101-1004-Chipaner Micro Irrigation Project	(O)60.00 (S)30.00 (R) (+)44.92 134.92	104.72	(-)30.19
51	48	Narmada Valley Development	4700-80-800-0101-1408-Bistan Lift Irrigation Project	(O)75.00 (S)10.00 (R) (+)99.49 184.49	174.49	(-)10.00
52	48	Narmada Valley Development	4801-80-800-0101-4406-Expenditure for Land Acquisition & other work in submerged area and Sardar Sarovar	(O)174.27 (R) (+)172.25 346.52	338.91	(-)7.61
53	49	Scheduled Caste Welfare	2225-01-277-0103-8829-Establishment of Government Gyanodaya Schools	(O)17.00 (R) (+)3.88 20.88	18.97	(-)1.90
54	49	Scheduled Caste Welfare	4225-01-800-0803-5635-BabuJagjeevan Ram Hostel Scheme	(O)1.00 (R) (+)22.50 23.50	20.45	(-)3.05
55	49	Scheduled Caste Welfare	4225-01-800-0103-6101-Saint Ravidas Monument Constructions	(R) (+)2.58 2.58	0.65	(-)1.93
56	50	Horticulture and Food Processing	2401-109-0101-2378-Farmers Development Scheme-Horticulture promotion scheme for onion and garlic crop	(O)484.40 (R) (+)372.08 856.48	855.01	(-)1.47
57	52	Medical Education Department	4210-03-105-9075-Vidisha/Shahdol/ Khandwa Medical College	(O)55.00 (R) (+)12.00 67.00	62.93	(-)4.07
58	52	Medical Education Department	4210-03-105-0420-9075-Vidisha/Shahdol/ Khandwa Medical College	(O)144.00 (S)1.00 (R) (+)56.00 201.00	194.95	(-)6.05
59	52	Medical Education Department	4210-03-105-0101-7296-Construction of Super Specialty Hospital of Two Thousand Beds in Medical College, Bhopal	(O)25.05 (S)55.00 (R) (+)97.84 177.89	152.88	(-)25.01

Sl. No.	Grant No.	Name of the Grant	Head of account	Provision O: Original S: Supplementary R: Reappropriation/Surrender	Actual Expenditure	Final Saving (-) Excess(+)
60	53	Financial Assistance to Three TierPanchayati Raj Institutions	2853-02-198-0101-6299- Transfer of Revenue received from raw minerals of rural areas to panchayats	(O)279.98 (R) (+)71.08 351.05	153.34	(-)197.71
61	53	Financial Assistance to Three TierPanchayati Raj Institutions	3604-197-0101-4610- Grant against Additional Stamp Duty Recovery	(O)269.63 (R) (+)6.21 275.84	166.12	(-)109.72
62	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-0101-0747- Relief to Hailstorm Victims	(O)40.00 (R) (+)159.00 199.00	193.36	(-)5.64
63	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-7249- Loss of Crops from Insect Disease	(O)3.96 (R) (+)44.88 48.84	35.33	(-)13.51
64	67	Public Works-Buildings	2059-01-053-4220- Medical Education College	(R) (+)20.00 20.00	13.20	(-)6.80
65	IP	Interest Payments and Servicing of Debt	2049-01-200-1217- Interest on Loans from Rural Electrification Corporation Ltd.	(O)39.00 (R) (-)4.22 34.78	161.10	(+)126.32
66	1	General Administration	2052-090-4327- Secretariat	(O)114.43 (S)15.66 (R) (-)32.43 97.66	100.28	(+)2.62
67	13	Farmers Welfare and Agriculture Development	2401-110-0103-8768- Prime Minister Crop Insurance Scheme	(O)295.00 (S)151.46 (R) (-)322.75 123.71	124.77	(+)1.05
68	13	Farmers Welfare and Agriculture Development	2401-110-0102-8768- Prime Minister Crop Insurance Scheme	(O)451.00 (S)231.68 (R) (-)517.73 164.95	166.37	(+)1.41
69	13	Farmers Welfare and Agriculture Development	2401-110-0101-8768- Prime Minister Crop Insurance Scheme	(O)1,254.11 (S)643.51 (R) (-)1,361.06 536.56	540.78	(+)4.22
70	13	Farmers Welfare and Agriculture Development	2401-800-0801-0908- Agriculture Census	(O)7.28 (R) (-)6.90 0.37	1.84	(+)1.46
71	23	Water Resources Department	4700-84-800-1201-2884- Canal and Appurtenant Work	(O)400.00 (R) (-)100.00 300.00	317.35	(+)17.35
72	23	Water Resources Department	4700-12-001-0101-2428- Executive Establishment (Unit-I & Unit-II)	(O)17.04 (R) (-)1.07 15.97	19.33	(+)3.36

Sl. No.	Grant No.	Name of the Grant	Head of account	Provision O: Original S: Supplementary R: Reappropriation/Surrender	Actual Expenditure	Final Saving (-) Excess(+)
73	29	Law and Legislative Affairs	2015-105-4311- Charges for Conduct of Election to Parliament	(O)37.50 (R) (-)34.08 3.42	5.42	(+)2.00
74	48	Narmada Valley Development	4700-43-800-0701-2884- Canal and Appurtenant Work	(O)70.00 (R) (-)1.33 68.67	110.48	(+)41.81
Total						(-) 2,407.52 (+) 201.60

(Source: Appropriation Accounts 2018-19)

Appendix 2.9
Substantial surrenders made during 2018-19
(Reference: Paragraph 2.3.7; Page 45)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision (Original + Supp.)	Amount surrendered	Surrender in per cent
1	1	General Administration	2012-03-102-9060- Discretionary Grants	1.00	0.63	63.00
2			2015-101-6757- Election Expenditure of Local Bodies	24.02	16.31	67.90
3			4059-01-051-0101-6605- Construction of Physical Facilities for Training Activities in Administrative Academy Premises	2.71	2.47	91.14
4	2	Other expenditure pertaining to General Administration Department	2053-800-4062-Visits of V.I.Ps	1.05	0.59	56.19
5			2070-105-4079- Special Commission of Enquiry	4.88	2.81	57.58
6	3	Police	4070-800-0101-7188- Construction for Disaster Management	1.00	0.70	70.00
7	8	Land Revenue and District Administration	2029-103-0801-9981- Scheme of Small Irrigation Census Honorarium and other contingency expenditure	1.43	0.89	62.24
8			2029-103-0101-5070- Upgradation of Computers and New Technical Instruments	20.60	20.60	100.00
9			2029-103-0101-8808- Works Related to Information Technology	20.05	17.83	88.93
10			4059-01-051-0101-6980- Reform Scheme of Land Records at District and Administrative Levels (Revenue Inspector/ Patwari Residence	20.00	19.90	99.50
11	10	Forest	2406-01-101-0102-0812- Establishment of Executive Planning Organisation and Executive Forest Circles	172.47	102.96	59.70
12			2406-01-101-0101-0674- Deendayal Vananchal Seva	5.20	3.08	59.23
13			2406-01-101-0101-2299- Chief Minister Tendupatta Collection Welfare Disaster Help Scheme	2.00	1.57	78.50
14			2406-01-101-0101-8808 - Works related to Information Technology	1.00	0.53	53.00
15			2406-01-102-1306- Expenditure from optional plantation fund	28.32	18.36	64.83
16			2406-01-102-7680- Distribution of Dividend to Joint Forest Management Committees	66.00	46.82	70.94
17			2406-01-190-0701-7458 - Composite Bamboo Development Plan (Bamboo Mission)	200.20	151.81	75.83
18			2406-02-110-0701-3730- Coordinated Development of Wild Life Environment	70.00	42.81	61.16
19			4406-01-101-0102-7488- National Forestry Programme (Green India)	4.00	3.60	90.00
20			4406-01-101-0101-7488- National Forestry Programme (Green India)	5.00	4.24	84.80
21			4406-01-102-0102-3730- Coordinated development of wild life environment	42.00	25.67	61.12

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision (Original + Supp.)	Amount surrendered	Surrender in per cent
22	12	Energy	4801-05-190-0410-7900- Strengthening of Sub-Transmission and Distribution System	90.00	72.00	80.00
23			4801-05-190-0101-6929- Strengthening to Transmission System	128.00	64.00	50.00
24			6801-190-0101-7900- Strengthening of Sub Transmission and Distribution System	415.47	389.47	93.74
25			6801-205-1201-0700-Green Corridor	200.00	134.23	67.12
26	13	Farmers welfare and Agriculture Development	2401-102-1201-0733- Green Krishi	2.80	2.80	100.00
27			2401-102-0703-7499- Sub-Mission Soil Health Management	1.01	1.01	100.00
28			2401-102-0703-7717- Prime Minister Agriculture Irrigation Scheme	9.90	9.51	96.06
29			2401-102-0702-7243- Agriculture Forestry Sub-Mission	1.48	1.45	97.97
30			2401-102-0702-7499- Sub-Mission Soil Health Management	1.68	1.68	100.00
31			2401-102-0702-7717- Prime Minister Agriculture Irrigation Scheme	13.96	13.36	95.70
32			2401-105-0103-6666- New Fertilizer and Seed Quality Control Laboratory	1.48	1.44	97.30
33			2401-109-0701-7493- National E-Governance Plan	5.50	5.32	96.73
34			2401-109-0103-7670- Krishi Mahotsav	1.89	1.87	98.94
35			2401-109-0102-7670- Krishi Mahotsav	2.11	2.11	100.00
36			2401-109-0101-7670- Krishi Mahotsav	4.00	4.00	100.00
37			2401-110-0102-8768- Prime Minister Crop Insurance Scheme	682.68	517.73	75.84
38			2401-110-0101-8768-Prime Minister Crop Insurance Scheme	1,897.62	1,341.06	70.67
39			2401-113-0703-7500- National Oil Seed and Oil Palm Mission	2.00	1.98	99.00
40			2401-113-0702-7500- National Oil Seed and Oil Palm Mission	2.00	1.95	97.50
41			2401-113-0101-7080- Operation of Skill Development Training Programmes	1.10	1.10	100.00
42			2401-800-0101-5321-Bhawantar/Flate Rate Scheme	1,500.00	1,398.12	93.21
43	14	Animal Husbandry	2403-101-0101-7647- 109-Mobile Animal Welfare Services	7.46	4.64	62.20
44			4403-101-0102-5561- Veterinary Extension Programme	2.20	2.12	96.36
45			4403-101-0101-5093- Strengthening of Veterinary Hospitals	2.92	1.62	55.48
46			4403-101-0101-5561- Veterinary Extension Programme	2.50	1.97	78.80
47			4403-800-0101-7482- Cow Shelter, Research and Production Centre	2.20	2.20	100.00
48	17	Co-operation	2425-107-0102-9134- Interest Grant for Conversion of Short Term Loans to Mid Term Loans to Farmers Affected by Natural Calamities	27.96	25.11	89.81
49			2425-107-0101-9134- Interest Grant for Conversion of Short Term Loans to Mid Term Loans to Farmers Affected by Natural Calamities	195.72	102.98	52.62

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision (Original + Supp.)	Amount surrendered	Surrender in per cent
50			2425-800-0910-6965- Integrated Co-operative Development Project	20.00	14.00	70.00
51			4425-107-0910-6965- Integrated Co-operative Development Project	25.00	17.50	70.00
52			4425-107-0101-6684- Share capital Assistance to New Co-operative Societies	5.00	4.70	94.00
53	18	Labour	2230-01-112-0101-2340- Social Security for the Employees of Unorganized Sector	100.00	80.00	80.00
54			2230-01-112-0101-2837- Rehabilitation Scheme of bonded labour	2.26	1.30	57.52
55	20	Public Health Engineering	4215-01-800-1702-7301- Implementation of Water Supply Schemes through Water Corporations	69.82	43.94	62.93
56			4215-01-800-1701-7301- Implementation of Water Supply Schemes through Water Corporations	85.30	45.08	52.85
57			4215-01-800-0423-1414- Mineral Area Development Fund, Drinking Water Arrangement in Mineral Area	104.24	82.20	78.86
58	21	Public Service and Management	2053-093-1201-7628- Implementation of Service to All Project	25.00	20.00	80.00
59			2053-800-1923- Grant for the Implementation of My M.P. Cell	2.00	1.46	73.00
60			2053-800-9079-Establishment of M.P. Public Service Agency	2.60	1.37	52.69
61			4059-01-051-6783- Construction of Public Service Centres	7.00	5.18	74.00
62	26	Culture	2205-105-0101-4513- Public Library	1.40	1.03	73.57
63			4202-04-800-0101-7982- Music Colleges	2.00	2.00	100.00
64			4202-04-800-0101-9061- Collection and Presentation of Exhibitions for Shaurya Smarak	2.00	1.34	67.00
65	27	School Education (Primary Education)	2202-01-101-3491- Middle Schools	621.00	620.69	99.95
66			4202-01-201-0101-2068- Electrification of School (Mukhya Mantri Shala Jyoti Yojana)	21.30	21.30	100.00
67			4202-04-800-0101-5481- Additional Construction in the Buildings of Government Education Colleges, Districts Education and Training Institutions	15.00	12.39	82.60
68	29	Law and Legislative Affairs	2014-105-8808- Works Related to Information Technology	20.00	15.98	79.90
69			2015-105-4311- Charges for Conduct of Election to Parliament	37.50	23.08	61.55
70			2052-090-0101-9066- Strengthening of Library and Information Technology in Law Department	2.60	1.98	76.15
71			2052-800-1950- Reorganizaion of State Law Commission	2.63	2.02	76.81
72			2235-60-200-0101.5104- Permanent Public Court	1.00	0.51	51.00

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision (Original + Supp.)	Amount surrendered	Surrender in per cent		
73	31	Planning, Economics and Statistics	3451-101-0101-5612- Strengthening of Decentralised Scheme	1.50	0.80	53.33		
74	33	Tribal Welfare	2202-01-101-2773- Primary Schools	204.00	204.00	100.00		
75			2202-01-101-3496- Middle Schools	198.00	198.00	100.00		
76			2202-02-109-0581- Higher Secondary Schools	138.00	138.00	100.00		
77			2202-02-109-5216- High Schools	18.00	18.00	100.00		
78			2225-02-001-0802-5155- Monitoring and Evaluation of Schemes Articles-275 (1)	6.13	5.20	84.83		
79			2225-02-800-0802-3728- Training, Development and Research of Tribal Culture	2.65	1.88	70.94		
80			2225-02-800-0102-2346- Grant to MAPSCT for Mukhya Mantri Kaushal Samvardhan Yojana and Mukhya Mantri Kaushal Yojana	5.00	4.50	90.00		
81			2225-02-800-0102-4719- Scheme for assistance to SC/ST	1.20	1.04	86.67		
82			2225-02-800-0102-9819- Special Primitive Tribes Agencies	1.20	0.78	65.00		
83			2225-02-800-0102-9855- Vannya Publication	8.29	4.99	60.19		
84			4225-02-277-0702-0494- Ashram	20.00	10.33	51.65		
85			4225-02-277-0702-1398- Senior Hostel	50.00	30.00	60.00		
86			4225-02-277-0702-6502- College Hostel	12.00	7.20	60.00		
87			4225-02-277-0701-0495- Junior Ashram	10.00	6.00	60.00		
88			34	Social Justice and Disabled People Welfare	2235-02-001-0103-6584- Organisation of Antyoday Fair	1.76	1.16	65.91
89					2235-02-001-0102-6584- Organisation of Antyoday Fair	2.54	1.69	66.54
90					2235-02-001-0101-6584- Organisation of Antyoday Fair	7.62	4.83	63.39
91	2235-60-110-0103-5247- Common Man Insurance Scheme	3.60			3.60	100.00		
92	2235-60-110-0103-5614- Janshri Insurance Scheme	7.00			7.00	100.00		
93	2235-60-110-0102-5247- Common Man Insurance Scheme	5.40			5.40	100.00		
94	2235-60-110-0102-5614- Janshri Insurance Scheme	10.50			10.50	100.00		
95	2235-60-110-0101-5247- Common Man Insurance Scheme	9.00			9.00	100.00		
96	2235-60-110-0101-5614- Janshri Insurance Scheme	17.50			17.50	100.00		
97	35	Micro, Small & Medium Enterprises	2851-102-0103-7891- Rani Durgawati Assistance Scheme	1.49	1.07	71.81		
98			2851-102-0102-7891- Rani Durgawati Assistance Scheme	1.13	0.88	77.88		
99			4851-800-0101-6820- Establishment of Clusters	3.00	2.90	96.67		

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision (Original + Supp.)	Amount surrendered	Surrender in per cent
100	37	Tourism	3452-01-101-0103-1251- Development of Tourism Infrastructure	2.00	1.21	60.50
101			3452-80-001-0101-1271- Administration of Tourism Policy	70.00	41.50	59.29
102			5452-01-101-0103-1251- Development of Tourism Infrastructure	6.00	4.31	71.83
103	39	Food, Civil Supplies and Consumer Protection	2408-01-102-0103-9087- Grant from State Government on Sugar Purchase by open Tender Policy	2.20	2.20	100.00
104			2408-01-102-0102-9087- Grant from State Government on Sugar Purchase by open Tender Policy	3.00	3.00	100.00
105			2408-01-102-0101-9087- Grant from State Government on Sugar Purchase by open Tender Policy	4.80	4.80	100.00
106			2408-01-190-0101-6242- Assistance to Public Sectors and other Undertakings for Public Distribution of Kerosene Oil	2.30	2.30	100.00
107			6408-01-190-0173- Purchase of Grains	1.50	1.08	72.00
108			40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0702-6005- Implementation of National Secondary Education Campaign	150.00
109	2202-02-109-0103-2078- Laboratory and Sitting Arrangement for Study in High/Higher Secondary Schools	9.20			9.20	100.00
110	2202-02-109-0103-6007- Establishment and Operation of Model Schools	20.30			14.20	69.95
111	2202-02-109-0102-0816- Establishment and Operation of Hostels	20.28			20.15	99.36
112	2202-02-109-0102-2078- Laboratory and Sitting Arrangement for Study in High/Higher Secondary Schools	14.50			14.50	100.00
113	2202-02-109-0102-6007- Establishment and Operation of Model Schools	39.31			21.26	54.08
114	2202-02-109-0101-0816- Construction of Hostel in Excellent School and Model School	47.15			38.37	81.38
115	2202-02-109-0101-2078- Lab and Sitting Arrangement in High/ Higher Secondary Schools	45.80			36.84	80.44
116	4202-01-202-1703-6007- Foundation and Operation of Model Schools	15.00			15.00	100.00
117	4202-01-202-1701-6007- Foundation and Operation of Model Schools	20.00			20.00	100.00
118	4202-01-202-0103-6970- Construction and extension of Government School Buildings	101.44			71.91	70.89
119	4202-01-202-0101-0816- Foundation and Operation of Hostels	29.80			16.40	55.03
120	4202-202-0101-6970- Construction and extension of Government School Buildings	255.76			139.64	54.60
121	42	Bhopal Gas	4210-01-110-0101-0775- Health Services Gas Relief	13.91	13.91	100.00

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision (Original + Supp.)	Amount surrendered	Surrender in per cent	
122		Tragedy Relief and Rehabilitation	4235-01-201-0701-6281- Construction Work in Gas Affected Areas	5.00	5.00	100.00	
123	44	Higher Education	2202-03-103-1203-7464- Improvement in M.P. Higher Education	30.00	28.00	93.33	
124			2202-03-103-1202-7464- Improvement in M.P. Higher Education	18.00	16.65	92.50	
125			2202-03-103-1201-7464- Improvement in M.P. Higher Education	40.00	26.00	65.00	
126			2202-03-103-0103-0742- Free Educational System Scheme for Schedule Casts/ Schedule Tribe Students	2.50	2.50	100.00	
127			2202-03-103-0101-5674- Vikramaditya Free Education Scheme for Poor Class	10.00	9.00	90.00	
128	48	Narmada Valley Development	2801-01-001-0101-5018- Operation and Maintenance Expenditure of Bargi Canal Bedpower House	2.00	1.26	63.00	
129	49	Scheduled Caste Welfare	2225-01-277-0103-7764- Post Matric Scholarship (College and Others)	170.00	129.58	76.22	
130	55	Women and Child Development	2235-02-102-0701-9248- Kishori Shakti Yojna	3.30	3.30	100.00	
131				2235-02-103-9132- Usha Kiran Kendra (Destitute Women's Home, Sewing Centre and Institute for women)	9.94	7.91	79.58
132				2235-02-103-0801-1071- Women Help Line 181	1.15	1.15	100.00
133				2235-02-103-0701-1204- Beti Bachao Beti Padhao Yojna	3.38	3.38	100.00
134				2235-02-103-0701-1422- Village Conversion and Facility Services	2.00	2.00	100.00
135				2235-02-103-0701-2375- Safe City Programme	1.75	1.75	100.00
136				2235-02-103-0103-5033 - Prostitute Abolition Scheme	3.87	3.09	79.84
137				2235-02-800-0101-3457 - Chief Minister Women Empowerment Scheme (Scheme under Women Welfare Fund)	1.00	0.87	87.00
138				2236-02-101-0703-6392 – Kishori Balika Yojana	90.25	78.22	86.67
139				4235-02-102-1501-7449 - Construction of Sector-Level Office cum Training Center	13.52	13.52	100.00
140				4235-02-102-0701-0658–Anganwadi Services	51.00	51.00	100.00
141				4235-02-800-0701-6103- Integrated Child Protection Scheme (I.C.P.S.)	1.00	1.00	100.00
142				4235-02-800-0101-5608- Construction of Building for Women Rest House	8.00	8.00	100.00
143	56	Cottage and Rural Industry	4851-107-0103-3777- Development Works of Silk Industry	2.94	2.25	76.53	
144	65	Aviation	5053-80-800-0101-0690- Development of Infrastructure and Airport	1.00	1.00	100.00	
145	67	Public Works Buildings	2059-01-053-1481- District Administration	6.00	3.49	58.17	
146				4059-01-051-0701-2350- Strengthening of Judicial Area	20.00	20.00	100.00

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision (Original + Supp.)	Amount surrendered	Surrender in per cent
147			4216-01-106-0701-2350- Strengthening of Judicial Area	10.00	10.00	100.00
148			4216-01-106-0103-1938- Construction of Government Quarters	8.00	6.40	80.00
149			4216-01-106-0102-1938- Construction of Government Quarters	10.00	7.60	76.00
150			4216-01-106-0101-1938- Construction of Government Quarters	22.62	15.16	67.02
151	69	Denotified, Nomadic and Semi Nomadic Caste Welfare	2225-01-277-0103-7393- Denotified Caste Hostel	12.26	7.18	58.56
152			2225-01-800-0103-7168- Denotified Caste Awas Yojana	3.25	2.82	86.77
153			2225-01-800-0103-7215- Chief Minister Self Employment Scheme	3.45	3.45	100.00
154			2225-01-800-0101-7215- Chief Minister Self Employment Scheme	2.12	1.65	77.83
155			4225-01-800-0101-7397- Development of colonies of Denotified Castes	1.75	1.08	61.71
Total				9,265.03	7,304.68	78.84

(Source: Appropriation Accounts 2018-19)

Appendix 2.10
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 45)

			(₹ in crore)
Sl. No.	Grant No.	Name of Grant/Appropriation	Savings
(A) Revenue Voted			
1	20	Public Health Engineering	59.21
2	23	Water Resources Department	143.72
3	25	Mineral Resources	4.10
4	32	Public Relations	88.80
5	43	Sports And Youth Welfare	25.34
6	45	Minor Irrigation Works	39.25
7	46	Science And Technology	126.68
8	47	Technical Education, Skill Development and Employment	395.43
9	62	Panchayat	24.88
10	68	New And Renewable Energy Sources	15.89
11	71	Environment	6.08
12	72	Happiness	5.06
Total (A)			934.44
(B) Capital Voted			
13	19	Public Health And Family Welfare	153.15
14	22	Urban Development and Housing	791.50
15	23	Water Resources Department	352.21
16	25	Mineral Resources	7.90
17	32	Public Relations	4.33
18	45	Minor Irrigation Works	159.51
19	46	Science And Technology	5.25
20	63	Minority Welfare	5.77
21	64	Financial Assistance to Urban Bodies	40.80
22	66	Welfare Of Backward Classes	16.64
Total (B)			1,537.06
(C) Revenue Charged			
23	6	Finance	19.82
24	25	Mineral Resources	56.33
Total (C)			76.15
(D) Capital Charged			
25	22	Urban Development and Housing	15.00
26	23	Water Resources Department	7.12
Total (D)			22.12
Grand Total (A+B+C+D)			2,569.77

(Source: Appropriation Accounts 2018-19)

Appendix 2.11
Details of savings of ₹ one crore and above not surrendered
(Reference: Paragraph 2.3.8; Page 45)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings not Surrendered
(A) Revenue Voted					
1	1	General Administration	95.96	81.41	14.55
2	2	Other Expenditure Pertaining to General Administration Department	10.94	4.60	6.34
3	3	Police	322.91	282.21	40.70
4	5	Jail	20.63	0.29	20.34
5	6	Finance	1,328.63	8.77	1,319.86
6	7	Commercial Tax	788.29	5.41	782.88
7	8	Land Revenue and District Administration	268.16	173.01	95.15
8	10	Forest	759.19	569.98	189.21
9	11	Industry policy and Investment Promotion	172.45	0.40	172.05
10	12	Energy	6,515.48	1,892.68	4,622.80
11	13	Farmers Welfare and Agriculture Development	7,118.31	7,075.36	42.95
12	14	Animal Husbandry	191.93	138.99	52.94
13	16	Fisherman Welfare and Fisheries Development	18.42	1.46	16.96
14	17	Co-operation	885.41	165.25	720.16
15	18	Labour	145.92	86.28	59.64
16	19	Public Health and Family Welfare	1,393.16	5.33	1,387.83
17	20	Public Health Engineering	59.21	0.00	59.21
18	22	Urban Development and Housing	3,153.90	2.22	3,151.68
19	23	Water Resources Department	143.72	0.00	143.72
20	24	Public Works-Roads and Bridges	539.91	225.96	313.95
21	25	Mineral Resources	4.10	0.00	4.10
22	27	School Education (Primary Education)	2,771.41	2,767.86	3.55
23	29	Law and Legislative affairs	281.90	274.35	7.55
24	30	Rural Development	197.34	195.62	1.72
25	31	Planning, Economics and Statistics	37.84	31.56	6.28
26	32	Public Relations	88.80	0.00	88.80
27	33	Tribal Affairs	1,054.11	785.65	268.46
28	34	Social Justice and Disabled Person welfare	254.45	144.36	110.09
29	35	Micro, Small and Medium Enterprises	63.65	55.40	8.25
30	38	Ayush	58.33	26.51	31.82
31	43	Sports and Youth Welfare	25.34	0.00	25.34
32	44	Higher Education	545.29	511.20	34.09
33	45	Minor Irrigation Works	39.25	0.00	39.25
34	46	Science and Technology	126.68	0.00	126.68
35	47	Technical Education and Skill Development	395.43	0.00	395.43
36	49	Scheduled Caste Welfare	292.93	256.57	36.36
37	50	Horticulture and Food Processing	253.66	0.81	252.85
38	51	Religious Trusts and Endowments	68.52	0.42	68.10
39	52	Medical Education	165.21	2.10	163.11
40	53	Financial Assistance to Three Tier Panchayati Raj Institutions	7,589.70	4,984.83	2,604.87
41	55	Women and Child Development	1,082.23	1,068.35	13.88
42	56	Cottage and Rural Industry	38.72	15.38	23.34
43	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	90.81	1.29	89.52
44	62	Panchayat	24.88	0.00	24.88
45	63	Minority Welfare	8.97	0.00	8.97
46	64	Financial Assistance to Urban Bodies	772.90	88.42	684.48

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings not Surrendered
47	66	Welfare of Backward Classes	120.16	0.22	119.94
48	67	Public Works-Buildings	183.02	77.49	105.53
49	68	New and Renewable Energy Sources	15.89	0.00	15.89
50	71	Environment	6.08	0.00	6.08
51	72	Happiness	5.06	0.00	5.06
Total (A)			40,595.19	22,008.00	18,587.19
(B) Capital Voted					
52	1	General Administration	34.61	16.56	18.05
53	3	Police	122.71	106.80	15.91
54	6	Finance	85.63	35.98	49.65
55	8	Land Revenue and District Administration	66.85	19.90	46.95
56	10	Forest	388.79	54.05	334.74
57	12	Energy	1,527.71	1,286.91	240.80
58	17	Co-operation	46.56	38.04	8.52
59	19	Public Health and Family Welfare	153.15	0.00	153.15
60	20	Public Health and Engineering	334.20	269.24	64.96
61	22	Urban Development and Housing	791.50	0.00	791.50
62	23	Water Resources Department	352.21	0.00	352.21
63	24	Public Works-Roads and Bridges	733.69	513.70	219.99
64	25	Mineral Resources	7.90	0.00	7.90
65	30	Rural Development	1,096.85	795.53	301.32
66	31	Planning, Economics and Statistics	21.37	10.80	10.57
67	32	Public Relations	4.33	0.00	4.33
68	33	Tribal Affairs	289.85	268.77	21.08
69	35	Micro, Small & Medium Enterprises	241.03	6.24	234.79
70	36	Transport	36.55	2.50	34.05
71	38	Ayush	13.60	2.46	11.14
72	40	Other Expenditure Pertaining to School Education Department (Excluding Primary Education)	357.22	336.37	20.85
73	43	Sports and Youth Welfare	27.69	0.20	27.49
74	44	Higher Education	143.03	43.50	99.53
75	45	Minor Irrigation Works	159.51	0.00	159.51
76	46	Science and Technology	5.25	0.00	5.25
77	47	Technical Education, Skill Development and Employment	147.23	0.52	146.71
78	48	Narmada Valley Development	242.61	95.50	147.11
79	49	Scheduled Caste Welfare	92.32	26.02	66.30
80	52	Medical Education	189.31	10.49	178.82
81	53	Financial Assistance to Three Tier Panchayati Raj institutions	143.73	70.73	73.00
82	55	Women and Child Development	104.90	103.42	1.48
83	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	1.92	0.92	1.00
84	60	Expenditure Pertaining to District Plan Schemes	79.20	52.56	26.64
85	63	Minority Welfare	5.77	0.00	5.77
86	64	Financial Assistance to Urban Bodies	40.80	0.00	40.80
87	66	Welfare of Backward Classes	16.64	0.00	16.64
88	67	Public Works-Buildings	150.34	74.67	75.67
Total (B)			8,256.56	4,242.38	4,014.18
(C) Revenue Charged					
89	I.P	Interest Payments and Servicing of Debt	221.74	4.22	217.52
90	1	General Administration	25.68	14.64	11.04
91	6	Finance	19.82	0.00	19.82
92	25	Mineral Resources	56.33	0.00	56.33
93	29	Law and Legislative Affairs	37.61	36.35	1.26
Total (C)			361.18	55.21	305.97

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings not Surrendered
(D) Capital Charged					
94	23	Water Resources Department	7.12	0.00	7.12
Total (D)			7.12	0.00	7.12
Grand Total (A+B+C+D)			49,220.05	26,305.59	22,914.46

(Source: Appropriation Accounts 2018-19)

Appendix 2.12
Surrender orders not accepted by Principal Accountant General
(Reference: Paragraph 2.3.8.1; Page 45)

(₹ in crore)

Sl.No.	Number of sanctions	Grant/Appropriation No.	Amount	Particulars of irregularities
1	13	3,11,25,31,46,47,52,53,56,58	922.72	Sanctions were issued after closure of financial year 2018-19.
2	4	5,23,45,53,62	1,394.60	Delayed receipt of sanction in Principal Accountant General (A&E) office i.e. after closing and finalisation of the Accounts.
3	2	10,53,56	164.16	Non-receipt of scheme wise classification of surrender amount in PAG(A&E) office.
4	1	10	99.94	Sanction rejected for rectifying the error revealed as minus provision of amount ₹99.94 crore depicted in appropriation account due to inclusion of amount finally surrendered under scheme head 0812.
5	1	39	1.78	Sanction rejected due to minus budget being depicted as a result of repetition of surrendered amount ₹1.78 crore under scheme head.
6	1	16,53	9.22	Sanction rejected due to non-receiving of sanction issued by competent authority.
7	1	50,53	254.22	Sanction rejected due to sanction issued by Horticulture and Food Processing Department, M.P. Government not received.
8	1	2	23.24	Sanction rejected due to the issue of sanctions without reconciling the figures recorded in Principal Accountant General (A&E) office and discrepancies between the savings shown by the Departments and A&E office.
9	1	14	1.69	Sanction rejected due to amount not remaining for surrender.
Total	25	20	2,871.57	

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

Appendix 2.13
Statement of misclassification of revenue section under the capital section where
budget provision was ₹ one crore or more
(Reference: Paragraph 2.3.9; Page 46)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
Object Head 11-Salary, Allowances				
1	20	4215-Capital Outlay on Water supply and Sanitation	16.54	15.25
2	23	4700- Capital Outlay on Major Irrigation	66.38	79.29
3	48	4700- Capital Outlay on Major Irrigation	113.72	115.88
4	48	4701- Capital Outlay on Medium Irrigation	5.06	5.56
5	48	4801- Capital Outlay on Power Projects	56.58	57.69
Total (Object Head 11- Salary, Allowances)			258.28	273.67
Object Head 12-Wages				
6	10	4406-Capital Outlay on Forestry and Wild Life	283.23	286.80
7	20	4215-Capital Outlay on Water supply and Sanitation	6.30	5.77
8	23	4700- Capital Outlay on Major Irrigation	45.29	25.19
9	23	4701- Capital Outlay on Medium Irrigation	6.36	4.42
10	48	4700- Capital Outlay on Major Irrigation	33.07	28.61
11	48	4701- Capital Outlay on Medium Irrigation	3.53	2.92
12	48	4801- Capital Outlay on Power Projects	9.72	8.38
Total (Object Head 12- Wages)			387.50	362.09
Object Head 21-Travel Allowance				
13	48	4700- Capital Outlay on Major Irrigation	1.39	1.39
Total (Object Head 21- Travel Allowance)			1.39	1.39
Object Head 22- Office Expenditure				
14	10	4406-Capital Outlay on Forestry and Wild Life	5.75	5.58
15	48	4700- Capital Outlay on Major Irrigation	1.65	1.45
16	48	4801- Capital Outlay on Power Projects	2.37	2.03
Total (Object Head 22- Office Expenditure)			9.77	9.06
Object Head 24-Exam and Training				
17	10	4406-Capital Outlay on Forestry and Wild Life	1.65	1.76
Total (Object Head 24--Exam and Training)			1.65	1.76
Object Head 31-Payment of Commercial Services				
18	10	4406-Capital Outlay on Forestry and Wild Life	1.94	1.74
19	48	4700- Capital Outlay on Major Irrigation	4.92	4.12
20	48	4801- Capital Outlay on Power Projects	4.61	3.49
Total (Object Head 31- Payment of Commercial Services)			11.47	9.35
Object Head 33-Maintenance				
21	26	4202- Capital Outlay on Education, Sports, Art and Culture	4.00	4.00
22	48	4700- Capital Outlay on Major Irrigation	75.09	74.99
23	48	4701- Capital Outlay on Medium Irrigation	1.56	1.47
24	48	4801- Capital Outlay on Power Projects	4.21	4.59
Total (Object Head 33-Maintenance)			84.86	85.05
Object Head 42-Grants-in-Aid				
25	10	4406-Capital Outlay on Forestry and Wild Life	480.16	360.44
26	20	4215-Capital Outlay on Water supply and Sanitation	3.00	2.70
27	27	4202- Capital Outlay on Education, Sports, Art and Culture	2.64	2.64
28	30	4515- Capital Outlay on Other Rural Development Programmes	195.00	175.50
Total (Object Head 42-Grants-in-Aid)			680.80	541.28
Object Head 45-Grants-in-Aid for construction of capital assets				
29	06	4070-Capital Outlay on Other Administrative Services	40.00	4.32
30	11	4875- Capital Outlay on Other Industries	77.00	77.00
31	26	4202- Capital Outlay on Education, Sports, Art and Culture	2.00	0.54
32	27	4202- Capital Outlay on Education, Sports, Art and Culture	16.77	5.02

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
33	37	5452- Capital Outlay on Tourism	40.00	30.89
34	44	4202- Capital Outlay on Education, Sports, Art and Culture	92.00	90.17
Total (Object Head 45-Grants-in-Aid for construction of capital assets)			267.77	207.94

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

Appendix 2.14

Statement of misclassification of machinery and major works under the revenue section where budget provision was ₹ one crore or more

(Reference: Paragraph 2.3.9; Page 46)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Expenditure
Object Head 63-Machinery				
1	1	2015-Elections	2.10	2.10
2	3	2055-Police	162.23	161.36
3	5	2056-Jails	4.23	1.21
4	10	2406-Forestry and wild life	1.15	1.04
5	13	2401-Crop Husbandry	14.08	14.08
6	19	2210-Medical and Public Health	39.67	16.20
7	29	2014-Administration of Justice	1.80	1.83
8	32	2220-Information and Publicity	2.50	1.65
9	43	2204-Sports and Youth Services	5.91	5.14
10	44	2202-General Education	27.07	26.30
11	47	2203-Technical Education	3.35	1.01
12	47	2230-Labour and Employment	78.79	45.98
13	52	2210-Medical and Public Health	1.00	0.78
14	56	2851-Village and Small Industries	3.34	2.44
15	64	2217-Urban Development	13.00	7.61
Total (Object Head 63-Machinery)			360.22	288.73
Object Head 64-Major Works				
16	20	2215-Water Supply and Sanitation	8.50	3.98
17	39	3475-Other General Economic Services	1.20	1.20
18	47	2203-Technical Education	6.00	0.00
Total (Object Head 64-Major Works)			15.70	5.18

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

Appendix 2.15
Rush of Expenditure
(Reference: Paragraph 2.3.10; Page 46)

(₹ in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2019	Expenditure incurred in March 2019	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2019	March 2019
1	P.D-Charged Appropriation- Public Debt	5856	1,075.00	1,075.00	1,075.00	100	100
2	P.D-Charged Appropriation- Public Debt	5878	2,010.25	2,010.25	2,010.25	100	100
3	6- Finance	1005	24.70	24.70	24.70	100	100
4	10- Forest	5322	360.18	360.18	360.18	100	100
5	12-Energy	1284	134.64	134.64	134.64	100	100
6	12-Energy	5308	82.34	82.34	82.34	100	100
7	12- Energy	5309	253.21	253.21	253.21	100	100
8	12- Energy	7255	23.26	23.26	23.26	100	100
9	12- Energy	9133	189.90	189.90	189.90	100	100
10	13-Farmers Welfare and Agriculture	5321	101.88	101.88	101.88	100	100
11	17- Co-operation	5318	1,000.00	1,000.00	1,000.00	100	100
12	17- Co-operation	6965	17.49	17.49	17.49	100	100
13	48- Narmada Valley Development	6818	11.00	11.00	11.00	100	100
14	64-Financial Assistance to Urban Bodies	5728	12.43	12.43	12.43	100	100
Total			5,296.28	5,296.28	5,296.28		

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

Appendix 2.16
Substantial savings under various schemes, where savings were ₹10 crore or more and more than 20 per cent of total provision in each case
(Reference: Paragraph 2.4.2; Page 48)

(₹ in crore)					
Sl. No.	Name of Scheme	Provision (Original + Supp.)	Expenditure	Savings	Percentage of Saving
24-Public Works-Roads And Bridges					
1	024-3054-04-337-0101-0134-19-003-(0134) Maintenance & Repairs – ordinary	28.26	15.72	12.54	44
2	024-3054-04-337-0101-0134-33-001- (0134) Maintenance & Repairs – ordinary	96.00	65.21	30.78	32
3	024-3054-04-337-0101-4557-33-001-(4557) Strengthening	128.00	94.34	33.66	26
4	024-3054-04-337-0102-0134-33-001- (0134) Maintenance & Repairs – ordinary	30.00	14.69	15.31	51
5	024-3054-04-337-0102-4557-33-001-(4557) Strengthening	40.00	29.01	10.99	27
6	024-3054-04-337-0103-0134-33-001- (0134) Maintenance & Repairs – ordinary	24.00	0.00	24.00	100
7	024-3054-04-800-0101-7081-33-001-(7081)Renovation, upgradation and bitumen work on main district roads and other roads	266.50	212.74	53.77	20
8	024-3054-04-800-0102-7081-33-001-(7081) Renovation, upgradation and bitumen work on main district roads and other roads	80.00	56.00	24.00	30
9	024-3054-80-001-9999-2418-11-001-(2418) Execution	90.02	51.91	38.11	42
10	024-5054-03-101-1203-2342-64-001-(2342) Construction of Bridges (NDB Financed)	43.00	6.15	36.85	86
11	024-5054-03-101-1403-5225-64-002-(5225) Construction of Bridges (NABARD)	22.00	4.88	17.12	78
12	024-5054-03-337-0802-0948-64-002-(0948) Central Road Fund	150.00	23.15	126.85	85
13	024-5054-03-337-0803-0948-64-002-(0948) Central Road Fund	120.00	64.56	55.44	46
14	024-5054-03-337-9999-7081-64-002-(7081) Renovation, upgradation and bitumen work on main district roads and other roads	50.00	0.00	50.00	100
15	024-5054-04-800-0101-4557-64-002-(4557) Strengthening	290.00	86.95	203.05	70
16	024-5054-04-800-0423-2457-64-002-(2457) Minimum Need Programme	50.00	3.43	46.57	93

Sl. No.	Name of Scheme	Provision (Original + Supp.)	Expenditure	Savings	Percentage of Saving
24-Public Works-Roads And Bridges					
17	024-5054-04-800-1403-5226-64-002-(5226) Construction of Rural Roads(NABARD)	31.50	11.46	20.04	64
18	024-5054-05-337-1203-7368-64-001-(7368) Construction of Roads(NDB Financed)	20.00	3.39	16.61	83
19	024-5054-80-800-0101-3115-62-001-(3115) Payment Of Land Acquisition	128.00	0.03	127.97	100
20	024-5054-80-800-0102-3115-62-001-(3115) Payment Of Land Acquisition	40.00	0.00	40.00	100
21	024-5054-80-800-0103-3115-62-001-(3115) Payment Of Land Acquisition	32.00	0.00	32.00	100
33-Tribal Affairs					
22	33-4225-02-102-0802-7881-Miscellaneous Development Works in Tribal Sub-plan Area, Article-275 (1)	230.40	142.70	87.70	38
23	33-4225-02-800-0802-5211 - Local Development programme in I.T.D.P./Mada Pocket/Cluster	223.00	159.75	63.25	25
24	33-2202-01-101-9999-2773-Primary Schools	204.00	0.00	204.00	100
25	33-2202-01-101-9999-3496-Middle Schools	198.00	0.00	198.00	100
26	33-2202-02-109-9999-0581-Higher Secondary Schools	138.00	0.00	138.00	100
27	33-2202-02-109-9999-5216-High Schools	18.00	0.00	18.00	100
28	33-2225-02-102-0102-2326-PVTG Nutrition Grant Scheme	270.00	198.98	71.02	26
29	33-2225-02-102-0102-7215-Chief Minister Self Employment Scheme	32.90	14.00	18.90	57
30	33-2225-02-277-0102-0494-Ashram	93.70	66.10	27.60	29
31	33-2225-02-277-0102-1398-Senior Hostel	234.30	172.97	61.33	26
32	33-2225-02-277-0102-7763-House Assistance to Schedule Caste/Tribe Students	101.00	56.38	44.62	44
33	33-2225-02-277-0802-2676-11 th , 12 th and college Scholarship	150.00	106.47	43.53	29
34	33-2225-02-800-0802-6500-Development of Special Backward Tribes	90.33	64.24	26.09	29
35	33-4225-02-277-0702-0494-Ashram	12.00	1.67	10.33	86
36	33-4225-02-277-0702-1398-Senior Hostel	30.00	0.00	30.00	100
Total		3,811.92	1,753.90	2,058.02	54

(Source: Information furnished by BCOs)

Appendix 2.17(A)
Cases where Re-appropriation provision proved unnecessary
 (Reference: Paragraph 2.4.4; Page 49)

(₹ in lakh)						
Sl.No.	Classification	Provision (Original+ Suppleme- ntary)	Re- appropriation	Total Provision (Original + Sup. + Re-appropriation)	Expenditure	Savings
24-Public Works-Roads And Bridges						
1	024-5054-04-800- 1403-5226-64-002- Construction of Rural Roads (NABARD)	1,650.00	1,500.00	3,150.00	1,145.51	2,004.49
33-Tribal Affairs						
2	33-2225-0102- 1481- District Administration	8,755.13	25.00	8,780.13	8,392.30	387.83
3	33-2225-6130-22- Directorate	50.34	3.26	53.60	48.74	4.86
4	33-2225-6130-31- Directorate	21.26	3.00	24.26	8.66	15.60
5	33-2225-0495-11- Junior Ashram	6,185.06	253.61	6,438.67	5,571.37	867.30
6	33--2515-5209-11- Establishment of Chief Executive officers	691.58	0.50	692.08	685.57	6.51
Total		15,703.37	285.37	15,988.74	14,706.64	1,282.10
Grand Total		17,353.37	1,785.37	19,138.74	15,852.15	3,286.59

(Source: Information furnished by BCOs)

Appendix 2.17(B)
Cases where Re-appropriation provision proved Excessive
(Reference: Paragraph 2.4.4; Page 49)

(₹ in lakh)

Sl. No.	Classification	Provision (Original+Supplementary)	Re-appropriation	Total Provision (Original+Sup.+Re-appropriation)	Expenditure	Savings	Percentage of Saving to Re-appropriated amount
24-Public Works-Roads And Bridges							
1	024-3054-80-001-9999-2418-11-001-Execution	4,502.00	4,500.00	9,002.00	5,191.41	3,810.59	85
2	024-3054-80-001-9999-2418-11-003-Execution	340.20	405.00	745.20	379.98	365.22	90
Total		4,842.20	4,905.00	9,747.20	5,571.39	4,175.81	85
33-Tribal Affairs							
3	33-2202-3496-12-Middle Schools	500.00	75.00	575.00	542.35	32.65	44
4	33-2202-0364-11-Special organization adarsh/Gurukulam/Eklavya	1,307.4	90.80	1,398.20	1,321.76	76.44	84
5	33-2202-0364-12-Special organization adarsh/Gurukulam/Eklavya	90.00	67.00	157.00	136.42	20.58	31
6	33-2202-0581-12-Higher Secondary Schools	550.00	125.00	675.00	648.27	26.73	21
7	33-2202-5216-12-High Schools	200.00	86.00	286.00	268.47	17.53	20
8	33-2225-2324-42-akankshayojana	0.01	811.00	811.01	643.66	167.35	21
9	33-2225-0494-11-Ashram	2,491.20	284.28	2,775.48	2,594.03	181.45	64
10	33-2225-0494-12-Ashram	2,400.00	491.00	2,891	2,700.48	190.52	39
11	33-2225-0978-22-Sports Complex	65.96	13.00	78.96	68.62	10.34	80
12	33-2225-1398-11-Senior Hostel	7,501.40	982.18	8,483.58	8,035.63	447.95	46
13	33-2225-1398-19-Senior Hostel	279.00	107.24	386.24	355.18	31.06	29
14	33-2225-6502-12-College Hostel	110.00	125	235.00	201.18	33.82	27
15	33-2225-8003-33- Education through Satellite	9.00	61.50	70.50	50.76	19.74	32
16	33-2225-9853-26-Preservation and Development of Tribal Culture	45.00	1000.00	1045.00	680.05	364.95	36
17	33-2515-2506-11- Project Head Quarter	1,959.50	80.36	2,039.86	1,981.69	58.17	72
18	33-4225-6502-64-College Hostel	0.00	180.00	180.00	87.04	92.96	52
Total		17,508.47	4,579.36	22,087.83	20,315.59	1,772.24	39
Grand Total		22,350.67	9,484.36	31,835.03	25,886.98	5,948.05	63

Additional requirement: Actual expenditure - Original provision = 25,886.98-22,350.67=3,536.31

(Source: Information furnished by BCOs)

Appendix 3.1
Status of outstanding Utilisation Certificates in BOCW welfare Board
(Reference: Paragraph 3.3.4; Page 58)

(₹ in lakh)

Sl. No.	District offices	Allotment since beginning	UCs furnished	Outstanding UCs as on 31 March 2019
1	Jabalpur	369.73	332.38	37.35
2	Katni	71.66	42.67	28.99
3	Chhindwara	183.45	171.01	12.44
4	Mandla	149.18	63.49	85.69
5	Balaghat	99.59	63.31	36.28
6	Seoni	129.92	100.47	29.45
7	Narsinghpur	87.81	55.06	32.75
8	Ujjain	30.90	2.90	28.00
9	Dewas	207.35	72.38	134.97
10	Mandsaur	141.32	115.32	26.00
11	Ratlam	87.30	55.29	32.01
12	Neemach	272.39	241.39	31.00
13	Shajapur	100.42	39.87	60.55
14	Sagar	167.93	141.93	26.00
15	Chhatarpur	72.84	46.77	26.07
16	Damoh	202.96	68.34	134.62
17	Panna	88.65	3.56	85.09
18	Tikamgarh	49.74	21.74	28.00
19	Rewa	105.70	78.73	26.97
20	Sidhi	74.11	26.64	47.47
21	Singroli	397.14	264.02	133.12
22	Satna	88.26	70.28	17.98
23	Shahdol	63.33	45.95	17.38
24	Umariya	70.50	31.41	39.09
25	Anuppur	57.22	31.22	26.00
26	Dindori	82.16	3.00	79.16
27	Bhopal	2,201.59	214.80	1,986.79
28	Betul	46.16	17.54	28.62
29	Vidisha	60.57	22.74	37.83
30	Mandideep (Raisen)	80.53	21.50	59.03
31	Rajgarh	26.00	0.00	26.00
32	Sehor	123.42	96.55	26.87
33	Gwalior	198.17	0.00	198.17
34	Shivpuri	104.42	46.55	57.87
35	Guna	43.00	11.36	31.64
36	Ashok Nagar	50.28	24.28	26.00
37	Datia	35.03	0.00	35.03
38	Morena	83.33	23.54	59.79
39	Bhind	119.24	52.81	66.43
40	Sheopur	80.73	35.83	44.90
41	Indore	126.74	67.98	58.76
42	Khandwa	45.10	0	45.10
43	Burhanpur	50.95	28.94	22.01

Sl. No.	District offices	Allotment since beginning	UCs furnished	Outstanding UCs as on 31 March 2019
44	Dhar	60.39	3.09	57.30
45	Khargone	50.80	29.03	21.77
46	Jhabua	26.00	0.00	26.00
47	Badwani	52.74	13.58	39.16
48	Hoshangabad	69.64	36.64	33.00
49	Harda	173.68	141.59	32.09
50	Alirajpur	31.27	5.27	26.00
51	Agar Malwa	210.19	44.41	165.78
Total		7,601.53	3,127.16	4,474.37

Appendix 3.2
Details of TDS deducted and TAN deductors
(Reference: Paragraph 3.3.5; Page 58)

(₹ in lakh)

Sl. No.	TAN deductor	Bank Name	Total TDS deducted and deposited
1	BPL01490G	Canara Bank	10.68
2	BPL03970B	Punjab National Bank, Bairasiya Road	0.61
3	BPLA01392G	Allahabad Bank	5.55
4	BPLA02329F	Allahabad Bank	1.14
5	BPLB01144D	Bank of Baroda	2.03
6	BPLB01401B	BOI Zonal Office	11.83
7	BPLB01409C	Bank of Baroda	0.05
8	BPLB01418E	Bank of Baroda	4.88
9	BPLB02258E	Bank of Maharashtra	2.60
10	BPLB03629D	Bank of Maharashtra	2.96
11	BPLB03865B	Bank of Baroda	2.15
12	BPLC01069F	Central Bank, Bangrasiya	6.47
13	BPLC01121B	Canara Bank	0.37
14	BPLC01158D	Central Bank of India	10.74
15	BPLC01312D	Central Bank of India, Datia	0.38
16	BPLC01486C	Canara Bank	0.61
17	BPLC01488E	Canara Bank	1.82
18	BPLC01701A	Central Bank of India	0.11
19	BPLC02614D	Canara Bank	0.05
20	BPLC02723A	Canara Bank Branch Micro Finance	0.34
21	BPLC03153D	Canara Bank, Bairagadh	2.54
22	BPLC03241A	Canara Bank	0.34
23	BPLI00379B	Indian Overseas Bank	0.84
24	BPLI01220C	Indian Overseas Bank Regional Office Bhopal	0.91
25	BPLI01307F	Indian Overseas Bank	10.44
26	BPLP01424D	Punjab National Bank, Shahpura	5.63
27	BPLP01500C	Punjab National Bank, Zonal Office	44.82
28	BPLP01918A	Punjab National Bank, Habibganj	11.46
29	BPLP031331B	Punjab National Bank	0.22
30	BPLP03890F	Punjab National Bank, Ayodhya Nagar	0.60
31	BPLS03671D	State Bank of India, Bikaner	0.71
32	BPLS05394E	State Bank of India, Vallabh bhawan	0.42
33	BPLS09709A	State Bank of India, Old Secretariat	2.37
34	BPLS11658D	State Bank of India, TT Nagar	101.22
35	BPLS12373E	State Bank of India, Sultaniya Road	0.00*
36	BPLU01174F	UCO Bank	4.35
37	MUM86163A	State Bank of India	146.76
38	Total TDS amount as per available TDS certificate of two bank BOB Hoshangabad road Bhopal and CBI Bairagarh		110.85
Total			509.85

*274

Appendix 3.3
Booking under Minor Head '800-Other Receipts'
(Reference: Paragraph 3.4; Page 60)

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Receipt under the Major Head	Receipt under Minor Head 800-Other Receipts	Percentage
1	0029-Land Revenue	383.91	193.31	50.35
2	0030-Stamps and Registration Fees	5,277.99	927.71	17.58
3	0039-State Excise	9,542.15	2,174.00	22.78
4	0043-Taxes and Duties on Electricity	2,616.29	434.32	16.60
5	0049-Interest Receipts	880.34	733.25	83.29
6	0055-Police	145.70	28.34	19.45
7	0056-Jail	3.65	3.65	100.00
8	0059-Public Works	151.75	151.43	99.79
9	0070-Other Administrative Services	355.97	39.90	11.21
10	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	222.35	47.87	21.53
11	0202-Education, Sports, Art and Culture	2,366.39	2,320.98	98.08
12	0210-Medical and Public Health	214.46	111.27	51.88
13	0211-Family Welfare	0.23	0.22	95.65
14	0215-Water Supply and Sanitation	25.34	11.36	44.83
15	0217-Urban Development	15.00	15.00	100.00
16	0220-Information and Publicity	0.38	0.31	81.58
17	0230-Labour and Employment	27.18	3.00	11.04
18	0235-Social Security and Welfare	11.66	10.37	88.94
19	0401-Crop Husbandry	62.14	44.81	72.11
20	0403-Animal Husbandry	2.73	1.48	54.21
21	0405-Fisheries	9.94	4.36	43.86
22	0406-Forestry and Wild Life	1,042.94	544.19	52.18
23	0425-Co-operation	8.40	3.04	36.19
24	0435-Other Agricultural Programmes	1.92	1.60	83.33
25	0515-Other Rural Development Programmes	14.98	9.00	60.08
26	0700-Major Irrigation	37.08	14.83	39.99
27	0701-Medium Irrigation	226.40	122.98	54.32
28	0702-Minor Irrigation	545.03	545.03	100.00
29	0801-Power	190.33	190.33	100.00
30	0851-Village and Small Industries	88.13	9.51	10.79
31	0852-Industries	0.85	0.85	100.00
32	0853-Non-Ferrous Mining and Metallurgical Industries	3,933.56	1,600.29	40.68
33	1054-Road and Bridges	1.18	0.31	26.27
34	1452-Tourism	11.18	11.18	100.00
35	1601-Grants-in-aid from Central Government	28,624.68	24,200.27	84.54
36	Other Major Heads having percentage less than 10 per cent	91,850.58	321.29	0.35
Total		1,48,892.79	34,831.64	23.39

(Source: Finance Accounts for the year 2018-19)

Appendix 3.4
Booking under Minor Head '800-Other Expenditure'
(Reference: Paragraph 3.4; Page 60)

(₹ in crore)

Sl. No.	Major Head Wise Description	Total Expenditure under the Major Head	Expenditure under Minor Head 800-Other Expenditure	Percentage
1	2075-Miscellaneous General Services	26.38	25.44	96.44
2	2204-Sports and Youth Services	166.98	107.83	64.58
3	2217-Urban Development	5,873.21	4,702.97	80.07
4	2245-Relief on account of Natural Calamities	1,434.00	271.66	18.94
5	2250-Other Social Services	189.23	189.23	100.00
6	2401-Crop Husbandry	11,064.14	7,514.31	67.92
7	2403-Animal Husbandry	874.64	103.85	11.87
8	2405-Fisheries	75.43	9.33	12.37
9	2515-Other Rural Development Programmes	4,751.23	725.01	15.26
10	2700-Major Irrigation	201.28	21.37	10.62
11	2701-Medium Irrigation	679.61	112.66	16.58
12	2702-Minor Irrigation	171.23	162.70	95.02
13	2705-Command Area Development	9.11	5.13	56.31
14	2851-Village and Small Industries	917.03	616.54	67.23
15	2852-Industries	281.71	281.52	99.93
16	3054-Roads and Bridges	1,026.27	212.37	20.69
17	3454-Census, Surveys and Statistics	84.81	34.28	40.42
18	4055-Capital Outlay on Police	369.87	50.00	13.52
19	4070-Capital Outlay on Other Administrative Services	4.62	4.62	100.00
20	4202-Capital Outlay on Education, Sports, Art and Culture	942.35	124.23	13.18
21	4215-Capital Outlay on Water Supply and Sanitation	2,006.14	602.45	30.03
22	4217-Capital Outlay on Urban Development	677.65	290.94	42.93
23	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	738.17	434.75	58.90
24	4403-Capital Outlay on Animal Husbandry	8.38	3.32	39.62
25	4408-Capital Outlay on Food, Storage and Warehousing	1.84	1.84	100.00
26	4515-Capital Outlay on other Rural Development Programmes	3,218.49	2,617.79	81.34
27	4700-Capital Outlay on Major Irrigation	6,419.06	5,874.10	91.51
28	4701-Capital outlay on Medium Irrigation	924.87	905.94	97.95
29	4702-Capital Outlay on Minor Irrigation	932.07	308.69	33.12
30	4705-Capital Outlay on Command Area Development	100.24	16.41	16.37
31	4801-Capital Outlay on Power Projects	2,272.48	369.43	16.26
32	4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.20	0.69	57.50
33	4875-Capital Outlay on Other Industries	202.50	202.50	100.00
34	5054-Capital Outlay on Roads and Bridges	6,888.56	2,537.91	36.84
35	5425-Capital Outlay on other Scientific and Environmental Research	2.25	2.25	100.00
36	Other Major Heads having percentage less than 10 per cent	1,18,036.37	1,232.53	1.04
	Total	1,71,573.40	30,676.59	17.88

(Source: Finance Accounts for the year 2018-19)

Appendix 3.5
Major Head-wise position of pending Utilisation Certificates
(Reference: Paragraph 3.6; Page 61)

(₹ in crore)

Sl. No.	Major head wise description	Outstanding Utilisation certificates	
		No.	Amount
1	2011- Parliament/State/Union Territory Legislatures	30	1.29
2	2014- Administration of Justice	375	1.55
3	2029- Land Revenue	104	1.20
4	2045- Other Taxes and Duties on Commodities and Services	04	0.17
5	2047- Other Fiscal Services	04	0.01
6	2052- Secretariat-General Services	93	87.72
7	2075- Miscellaneous General Services	532	4.95
8	2204- Sports and Youth Services	05	10.78
9	2205- Art and Culture	01	0.15
10	2215- Water Supply and Sanitation	538	21.17
11	2216- Housing	05	324.21
12	2217- Urban Development	684	321.34
13	2220- Information and Publicity	35	1.50
14	2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	79	306.42
15	2230- Labour and Employment	1,269	44.61
16	2235- Social Security and Welfare	1,143	748.03
17	2401- Crop Husbandry	3,090	439.99
18	2403- Animal Husbandry	495	201.86
19	2405- Fisheries	3,359	10.48
20	2408- Food, Storage and Warehousing	1,453	2,186.80
21	2425- Co-operation	715	289.20
22	2702- Minor Irrigation	280	12.55
23	2810- New and Renewable Energy	28	23.36
24	2851- Village and Small Industries	657	217.45
25	2852- Industries	2,987	187.07
26	2853- Non-ferrous Mining and Metallurgical Industries	849	233.46
27	3452- Tourism	185	81.05
28	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,268	8,711.00
29	4402- Capital Outlay on Soil and Water Conservation	11	1.25
Total		20,278	14,470.62

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

Appendix 3.6
Cases of misappropriation, defalcation etc.
 (Reference: Paragraph 3.7; Page 62)

(₹ in lakh)

Sl. No.	Major Head wise description	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and more		Total no. of cases	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2014- Administration of Justice	02	10.53	-	-	01	2.41	-	-	-	-	-	-	03	12.94
2	2015- Elections	-	-	01	7.90	-	-	-	-	01	3.77	-	-	02	11.67
3	2040- Commercial Tax	01	0.70	-	-	-	-	-	-	-	-	-	-	01	0.70
4	2054- Treasury and Accounts Administration	-	-	05	799.21	-	-	-	-	01	18.25	05	12.97	11	830.43
5	2055- Police	152	205.97	67	31.82	63	17.84	18	17.63	04	7.15	04	4.92	308	285.33
6	2058- Stationery and Printing	01	8.41	-	-	-	-	-	-	01	0.17	-	-	02	8.58
7	2202- General Education	12	269.48	22	65.79	21	329.19	10	19.92	03	1.21	36	27.05	104	712.64
8	2203- Technical Education	04	28.25	03	2.57	07	17.16	03	7.64	-	-	-	-	17	55.62
9	2204- Sports and Youth Services	01	1.25	02	2.95	-	-	-	-	-	-	-	-	03	4.20
10	2210-Medical and Public Health	01	2.29	02	8.11	02	13.89	02	5.45	02	21.21	01	4.63	10	55.58
11	2211- Family Welfare	01	43.99	-	-	-	-	-	-	-	-	02	3.67	03	47.66
12	2215-Water Supply and Sanitation	-	-	02	2.23	01	0.39	01	0.48	-	-	-	-	04	3.10
13	2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	02	1.22	-	-	-	-	-	-	01	1.09	05	7.72	08	10.03

Sl. No.	Major Head wise description	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and more		Total no. of cases	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
14	2230- Labour and Employment	04	6.96	05	2.64	01	0.36	03	6.94	-	-	-	-	13	16.90
15	2235-Social Security and Welfare	02	9.16	-	-	01	1.31	01	4.04	-	-	03	1.62	07	16.13
16	2401- Crop Husbandry	10	30.39	05	29.66	06	9.33	03	4.19	-	-	03	0.48	27	74.05
17	2403- Animal Husbandry	-	-	04	4.91	03	0.75	02	0.87	04	6.32	07	6.24	20	19.09
18	2406- Forestry and Wild Life	676	342.68	113	392.52	184	222.61	343	300.18	255	130.13	1107	252.61	2,678	1,640.73
19	2501-Special Programmes for Rural Development	-	-	-	-	01	42.31	-	-	02	1.34	01	2.91	04	46.56
20	2505- Rural Employment	-	-	01	0.00*	-	-	-	-	-	-	-	-	01	0.00
21	2853- Non-ferrous Mining and Metallurgical Industries	03	4.22	-	-	-	-	-	-	-	-	-	-	03	4.22
22	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	01	8.56	-	-	-	-	-	-	-	-	-	-	01	8.56
23	Narmada Valley Development Department	-	-	-	-	-	-	-	-	-	-	01	0.47	01	0.47
24	Public Works Department	-	-	1	3.50	-	-	-	-	-	-	-	-	01	3.50
Total		873	974.06	233	1,353.81	291	657.55	386	367.34	274	190.64	1,175	325.29	3,232	3,868.69

(Source: Information furnished by concerned Departments)

* Negligible

Appendix 3.7
Cases of theft, misappropriation/loss of Government material
(Reference: Paragraph 3.7; Page 62)

(₹ in lakh)

Sl. No.	Major Head wise description	Theft cases		Misappropriation/ Loss of government material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	2014-Administration of Justice	02	3.91	01	9.03	03	12.94
2	2015-Elections	01	7.90	01	3.77	02	11.67
3	2040-Commercial Tax	-	-	01	0.70	01	0.70
4	2054-Treasury and Accounts Administration	04	447.66	07	382.77	11	830.43
5	2055-Police	13	19.51	295	265.82	308	285.33
6	2058-Stationary and Printing	-	-	02	8.58	02	8.58
7	2202-General Education	42	67.84	62	644.80	104	712.64
8	2203-Technical Education	11	12.46	06	43.16	17	55.62
9	2204-Sports and Youth Service	01	0.45	02	3.75	03	4.20
10	2210-Medical and Public Health	03	5.28	07	50.30	10	55.58
11	2211-Family Welfare	-	-	03	47.66	03	47.66
12	2215-Water Supply and Sanitation	03	2.71	01	0.39	04	3.10
13	2225-Welfare of Schedule Castes, Schedule Tribes, and Other Backward Classes	01	3.99	07	6.04	08	10.03
14	2230-Labour and Employment	09	3.84	04	13.06	13	16.90
15	2235-Women and Child Welfare	03	2.47	04	13.66	07	16.13
16	2401-Crop Husbandry	15	9.88	12	64.17	27	74.05
17	2403-Animal Husbandry	08	7.16	12	11.93	20	19.09
18	2406-Forestry and Wild Life	41	12.02	2,637	1,628.71	2,678	1,640.73
19	2501-Special Programmes for Rural Development.	01	0.44	03	46.12	04	46.56
20	2505-Rural Employment	-	-	01	0.00*	01	0.00*
21	2853-Non-Ferrous Mining and Metallurgical Industries	01	0.12	02	4.10	03	4.22
22	3604-Compensation and Assignments to the Local Bodies and Panchayati Raj Institutions	-	-	01	8.56	01	8.56
23	Narmada Valley Development Department	01	0.47	-	-	01	0.47
24	Public Works Department	01	3.50	-	-	01	3.50
Total		161	611.61	3,071	3,257.08	3,232	3,868.69

(Source: Information furnished by concerned Departments)

* Negligible

Appendix 3.8
Cases of write-off during 2018-19
(Reference: Paragraph 3.7; Page 63)

					(₹ in lakh)
Sl. No.	Major Head wise description	Authority sanctioning write off	Brief particulars	No. of cases	Amount
1	2055-Police	Director General of Police, Bhopal	Accidental Motor Vehicle and Wireless set	23	21.53
2	2202-General Education	Director, Public Education, Bhopal	Loss due to theft	04	1.06
3	2406- Forestry and Wild Life	Additional PCCF Finance and Budget, Bhopal	Due to non-recovery of loss, cases written off by the Department	19	1.16
Total				46	23.75

(Source: Information furnished by concerned Departments)

Appendix 3.9
Recovery of loss cases intimated during 2018-19
 (Reference: Paragraph 3.7; Page 63)

(Amount in ₹)

SI No.	No. of cases	Major Head wise description	Type of misappropriation/ loss/theft etc.	Pertaining to year	Amount of loss	Amount recovered during the year
1	02	2055-Police	Loss	2002-03	1,25,000	1,25,296
2	02	2055-Police	Loss	2005-06	23,070	24,580
3	04	2055-Police	Loss	2006-07	1,02,797	93,702
4	01	2055-Police	Loss	2007-08	4,701	4,705
5	01	2055-Police	Loss	2011-12	38,419	5,000
6	01	2055-Police	Loss	2014-15	65,745	38,527
7	02	2055-Police	Loss	2015-16	69,680	69,680
8	02	2055-Police	Loss	2016-17	1,37,000	1,39,519
9	01	2055-Police	Loss	2017-18	54,680	54,680
	16	Total			6,21,092	5,55,689
10	01	2406-Forest and Wild Life	Loss	1975-76	11,862	11,862
11	01	2406-Forest and Wild Life	Loss	1987-88	7,500	5,790
12	01	2406-Forest and Wild Life	Loss	1988-89	1,586	1,586
13	01	2406-Forest and Wild Life	Loss	1992-93	18,629	18,629
14	01	2406-Forest and Wild Life	Loss	1993-94	540	540
15	01	2406-Forest and Wild Life	Loss	1994-95	2,216	2,216
16	01	2406-Forest and Wild Life	Loss	1997-98	31,681	31,681
17	01	2406-Forest and Wild Life	Loss	1998-99	77,341	77,341
18	01	2406-Forest and Wild Life	Loss	2002-03	84,900	84,900
19	01	2406-Forest and Wild Life	Loss	2012-13	49,440	49,440
20	03	2406-Forest and Wild Life	Loss	2015-16	9,521	9,521
21	22	2406-Forest and Wild Life	Loss	2016-17	1,05,605	1,05,605
22	106	2406-Forest and Wild Life	Loss	2017-18	1,67,550	1,67,550
23	344	2406-Forest and Wild Life	Loss	2018-19	11,11,844	11,11,844
24	44	2406-Forest and Wild Life	Loss	2019-20	39,215	39,215
	529	Total			17,19,430	17,17,720*
	545	Grand Total			23,40,522	22,73,409*

(Source: Information furnished by concerned Departments)

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

Appendix 3.10
Details of Bank Accounts
(Reference: Paragraph 3.11; Page 66)

(₹ in lakh)

Sl No.	Name of the Office	Bank Name	Bank Account No.	Amount
1	Collectorate, Alirajpur	State Bank of India	63037691496	359.34
2	Collectorate, Dhar	Jila Sahkari Kendriya Bank Maryadit,	655001015469	142.91
3	Collectorate , Balaghat	State Bank of India	10750414219	147.86
4	Collectorate, Tikamgarh	Punjab National Bank,	6599000100014605	5.96
		State Bank of India	11084743822	213.80
5	Collectorate, Sagar	Bank of India	942410100030516	58.67
			942410210000012	2.53
6	Collectorate, Jhabua	State Bank of India	53031693971	85.39
7	Collectorate , Dewas	State Bank of India	53012945833	151.77
8	Collectorate , Satna	State Bank of India	10633015606	262.30
9	Collectorate , Ratlam	State Bank of India	10478452733	147.47
Total				1,578.00

(Source: Information furnished by concerned Departments)

Appendix 3.11
Details of Funds parked in bank accounts of Urban Local Bodies
(Reference: Paragraph 3.11.2; Page 67)

(₹ in lakh)

Sl. No	Unit	Name of Scheme	Parked amount	Remarks
1.	Municipal Corporation, Khandwa	Rashtriya Parivar sahayata Yojana	4.11	Operated from Treasury portal
		Nishakt and Bahuvikalang Yojana	8.50	Operated from Treasury portal
2.	Municipal Council, Dhanpuri, Shahdol	12 th Finance Commission	88.47	Scheme Closed
3.	Municipal Corporation, Jabalpur	Samajik Suraksha Pension	12.31	Operated from Treasury portal
		Indira Gandhi Vridha Pension	26.32	Operated from Treasury portal
		Indira Gandhi Vidhwa Pension	40.75	Operated from Treasury portal
		Samajik Nyay Pension(Nishakt)	13.52	Operated from Treasury portal
4.	Nagar Parishad, Akoda, Bhind	Pension Schemes	11.39	Operated from Treasury portal
5.	Nagar Parishad, Govindgarh, Rewa	Backward Region Grant Fund (BRGF)	1.27	Scheme closed
		12 th Finance Commission	4.44	Scheme closed
		Pension schemes	19.20	Operated from Treasury portal
6.	Nagar Parishad Chakghat, Rewa	BRGF	0.12	Scheme closed
		12 th Finance Commission	3.73	Scheme closed
		Pension schemes	2.35	Operated from Treasury portal
		Mid-Day Meal	0.79	Not operated from long time
		Sarv Shiksha	1.18	Not operated from long time
		Swarn Jayanti Sahari Swarojgar Yojna	0.96	Not operated from long time
		Integrated Development of Small and Medium Towns (IDSMT)	58.60	Not operated from long time
7.	Nagar Parishad, Gurh, Rewa	BRGF	32.03	Scheme closed
		12 th Finance Commission	26.68	Scheme closed
		IDSMT	37.20	Scheme closed
8.	Municipal Council, Bijuri, Anuppur	BRGF	102.75	Scheme closed
		Pension schemes	8.71	Operated from Treasury portal
9.	Nagar Parishad, Pasan, Anuppur	BRGF	15.01	Scheme closed
Total			520.39	

(Source: Information furnished by concerned Departments)