

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

(Reference: paragraph 1, page 1)

Structure of Government Accounts : The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

Part B : Layout of Finance Accounts

(Reference: paragraph 1, page 1)

STATEMENT	Lay Out
Statement No.1	Presents the summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2008-09.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No.5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc.
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2008-09.

STATEMENT	Lay Out
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2008-09.
Statement No.15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Madhya Pradesh.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Madhya Pradesh, the amount of loan repaid during the year, the balance as on 31 March 2009.
Statement No.19	Gives the details of earmarked balances of reserve funds.

Part C : Statement showing apportionment of assets and liabilities of the erstwhile State of Madhya Pradesh as on 31 March 2009 between successor States of Madhya Pradesh and Chhattisgarh

(Reference: paragraph 1, page 1)

(Rupees in crore)

Items	Balance as on 31 October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements No.
		Madhya Pradesh	Chhattisgarh		
I-Liabilities-					
1. Small savings, provident funds, etc.	7371.51	5570.57	1239.45	561.49	4, 16 and 17
2. Deposits	1872.19	1516.52	358.05	(-) 2.38	4 and 16
3. Reserve Funds	657.94(a)	45.49	11.55	102.46 (b)	4 and 16
4. Suspense and Miscellaneous Balances	39.58	25.46	5.93	8.19 (c)	16
II-Assets-					
1. Gross Capital Outlay	15760.57	4993.86	1499.12	8788.74 (f)	2 and 13
2. Loans and Advances	2883.18	559.83	135.91	2187.44 (d)	5 and 18
3. Guarantees	9709.60	--	--	9416.11 (e)	6

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

- (a) Dropped Rs.498.44 crore out of total of Rs.657.94 crore, in terms of second proviso to Section 42(1) of M.P. Re-organisation Act, 2000.
- (b) Retained in M.P. pending decision of GOI.
- (c) Retained in M.P for want of details.
- (d) Retained in M.P due to non-receipt of decisions/details from successor States.
- (e) Differs from the figures of Rs.9539.87 crore of 2007-08 by Rs.123.76 crore due to old guarantees cancelled.
- (f) Differs from the figures of Rs.9267.59 crore due to proforma reduce of Rs.478.85 crore.

Part A : Methodology Adopted for the Assessment of Fiscal Position

(Reference: paragraph 1 and 1.5.1, page 1 and 25)

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

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

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	106808	116932	130571	142500	162525
Growth rate of GSDP*	3.86	9.48	11.66	9.14	14.05
<i>Source: As furnished by the Directorate of Economics and Statistics, Government of Madhya Pradesh</i>					

*GSDP estimates for the period 2004-09 are revised as such percentage ratio/buoyancies of various parameters with reference to GSDP have also been revised .

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE–AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, i.e., if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots(1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no

adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, i.e., if

$$DE/AE = y$$

$$DE = y * AE \dots\dots\dots(2)$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, i.e.,

$$PCDE = DE/P \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

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

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

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

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

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

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

In accordance with the provisions of the FRBM Act 2005, the State Government has placed the (a) Macro-Economic framework Statement, (b) Medium Term Fiscal Policy Statement (MTFPS) and (c) Fiscal policy strategy statement along with the Budget for 2008-09. The actuals for 2006-07, RE for 2007-08 and BE for 2008-09 for select indicators were presented in MTFPS (**Appendix 1.2 Part-C**).

In terms of an incentive scheme of TFC, a reward for fiscal performance was built into the debt-write off package under DCRF.¹ According to the scheme, the quantum of write off of repayment of GOI loans after consolidation and re-schedulement will be linked to the absolute amount by which revenue deficit is reduced in each successive year during the award period. In effect, if the revenue deficit is brought to zero, the entire repayment during the period will be written off. For States which were in revenue surplus as per the base year figure (2003-04) and continued to remain so in the subsequent years till the end of TFC award period, the installment of repayment due on the Central loans (after consolidation and re-schedulement) may be written-off in each year from 2005-06 onwards so long as the revenue surplus of the State does not go below the base year level in absolute terms. As a result of improved fiscal performance in terms of this criterion, the State Government received a debt waiver of Rs. 363.06 crore for the current year.

Mid-Term Review of the Fiscal Situation

In compliance with Section 11 (1) of FRBM Act 2005, the Finance Minister undertook a half yearly review in July 2009 and the outcome of the review was placed before the legislature in July 2009. The outcome of the half yearly review of trends in receipt and expenditure at the end of the second quarter showed that the total non-debt receipts and the fiscal deficit were better than the benchmarks prescribed under Rule 8 of FRBM rules January, 2006. Therefore no further corrective measures were required to be taken by the State Government.

1. *In pursuance of the recommendations of the Twelfth Finance Commission (TFC) for fiscal consolidation and elimination of revenue deficit of the State. Government of India formulated a scheme "The States debt consolidation and Relief Facility (DCRF) (2005-06 to 2009-10)" under which general debt relief is provided by consolidating and rescheduling at substantially reduced rate of interest the Central loans granted to States on enacting the MPFRBM Act and debt waiver is granted based on fiscal performance, linked to the reduction of revenue deficits of State.*

(Rupees in crore)

S.No.	Fiscal Indicators	2006-07	Previous	Current	Percentage change in previous year over 2006-07	Percentage change in current year over previous year
		A/C	Year	Year		
1	2	3	4	5	6	7
1	Revenue Receipts (2+3+4)	25694.28	29840.01	34403.78	16.13	15.29
2	Tax Revenue (2.1+2.2)	18561.67	21459.06	24745.04	15.61	15.31
2.1	State Tax	10472.20	11885.68	14214.30	13.50	19.59
2.2	Share in Central Taxes	8089.47	9573.38	10530.74	18.34	10.00
3	Non-Tax Revenue	2658.46	2559.59	3017.70	-3.72	17.90
4	Grant-in-aid from Central Government	4474.15	5821.36	6641.04	30.11	14.08
5	Capital Receipts (6+7+8)	2408.66	4762.48	5059.01	97.72	6.23
6	Recovery of loans and advances	38.42	42.85	297.55	11.53	594.40
7	Net public debt	2871.44	4641.33	4675.15	61.64	0.73
8	Net Receipts from Public Account	-501.20	78.30	86.31	-115.62	10.23
9	Total Receipts (1+5)	28102.94	34602.49	39462.79	23.13	14.05
10	Revenue Expenditure (10.1+10.2)	22362.60	26483.64	31564.00	18.43	19.18
10.1	Non-Plan Revenue Expenditure	16910.51	19419.48	23245.54	14.84	19.70
10.2	Plan Revenue Expenditure	5452.09	7064.16	8318.46	29.57	17.76
10.3	Revenue Expenditure Of which					
10.3.1	Interest payments	4028.95	4199.89	4489.67	4.24	6.90
10.3.2	Subsidies	6870.13	8658.68	10760.59	26.03	24.28
10.3.3	Wages & Salaries	6337.02	7562.34	9550.36	19.34	26.29
10.3.4	Pension Payments	1751.69	1999.05	2298.96	14.12	15.00
11	Capital Expenditure (11.1+11.2)	5169.94	6781.67	6099.93	31.18	-10.05
11.1	Non-Plan Capital Expenditure	313.97	201.28	199.44	-35.89	-0.91
11.2	Plan Capital Expenditure	4855.97	6580.39	5900.49	35.51	-10.33
12	Loans and Advances(12.1+12.2)	1014.39	1117.30	1778.40	10.15	59.17
12.1	Non Plan Loans and Advances	750.71	545.25	645.51	-27.37	18.39
12.2	Plan Loans and Advances	263.68	572.05	1132.89	116.95	98.04
13	Total Expenditure (13.1+13.2)	28546.93	34382.61	39442.33	20.44	14.72
13.1	Non-Plan Expenditure (10.1+11.1+12.1)	17975.19	20166.01	24090.49	12.19	19.46
13.2	Plan Expenditure (10.2+11.2+12.2)	10571.74	14216.60	15351.84	34.48	7.99
14	Revenue Deficit (1-10)	3331.68	3356.37	2839.78	0.74	-15.39
15	Fiscal Deficit (1+6-13)	-2814.23	-4499.75	-4741.00	59.89	5.36
16	Primary Deficit [1+6-(13-10.3.1)]	1214.72	-299.86	-251.33	-124.69	-16.18

Time series data on the State Government finances

(Reference: paragraph 1.3 and 1.7.2, page 9 and 34)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part A. Receipts					
1. Revenue Receipts	19743	20597	25694	30689	33577
(i) Tax Revenue	7773(39)	9115(44)	10473(41)	12018(39)	13614(41)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc	3913(50)	4508(49)	5261(50)	6045(50)	6843(50)
State Excise	1193(15)	1370(15)	1547(15)	1854(15)	2302(17)
Taxes on Vehicles	489(6)	556(6)	634(6)	703(6)	773(6)
Stamps and Registration fees	789(10)	1009(11)	1251(12)	1532(13)	1479(11)
Land Revenue	47(1)	77(1)	132(1)	129(1)	339(2)
Taxes on Goods and Passengers	468(6)	579(6)	745(7)	916(8)	1333(10)
Other Taxes	874(11)	1016(11)	903(9)	839(7)	545(4)
(ii) Non Tax Revenue	4462(23)	2208(11)	2658(10)	2738(9)	3343(10)
(iii) State's share of Union taxes and duties	5077(26)	6341(31)	8089(31)	10203(33)	10767(32)
(iv) Grants in aid from Government of India	2431(12)	2933(14)	4474(17)	5730(19)	5853(17)
2. Miscellaneous Capital Receipts	--	--	9	11	24
2A. Inter-State settlement	--	--	1	2	1
3. Recoveries of Loans and Advances	53	2852	28	105	54
4. Total Revenue and Non debt capital receipts (1+2+2A+3)	19796	23449	25732	30807	33656
5. Public Debt Receipts	8849	5161	4603	3371	6553
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6968(79)	4867(94)	4172(91)	2832(84)	5399(82)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	1881(21)	294(6)	431(9)	539(16)	1154(18)
6. Total Receipts in the Consolidated Fund (4+5)	28645	28610	30335	34178	40209
7. Contingency Fund Receipts	1	--	68	--	--
8. Public Account Receipts	24790	29038	32225	39896	46460
9. Total Receipts of the State (6+7+8)	53436	57648	62628	74074	86669
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	18026(69)	20563(73)	22363(79)	25601(76)	29514(77)
Plan	3165(18)	4212(20)	5452(24)	6806(27)	7622(26)
Non Plan	14861(82)	16351(80)	16911(76)	18795(73)	21892(74)
General Services (including interest payments)	7468(41)	7593(37)	8602(38)	9354(37)	10162(34)
Social Services	5672(32)	6658(32)	7577(34)	8146(32)	10146(34)
Economic Services	3969(22)	5195(25)	4880(22)	6537(25)	7431(25)
Grants-in-aid and contributions	917(5)	1117(6)	1304(6)	1564(6)	1775(6)
11. Capital Expenditure	4951(19)	6623(24)	5170(18)	6833(20)	6713(18)
Plan	3568(72)	3700(56)	4855(94)	6511(95)	6503(97)
Non Plan	1383(28)	2923(44)	315(6)	322(5)	210(3)
General Services	146(3)	121(2)	71(1)	74(1)	125(2)
Social Services	432(9)	635(10)	722(14)	1141(17)	1295(19)
Economic Services	4373(88)	5867(88)	4377(85)	5618(82)	5293(79)

Appendix 1.3

	2004-05	2005-06	2006-07	2007-08	2008-09
12. Disbursement of Loans and Advances	3311(12)	834(3)	953(3)	1155(3)	1861(5)
12A. Inter-state settlement	--	--	1	2	1
13. Total (10+11+12+12A)	26288	28020	28487	33591	38089
14. Repayments of Public Debt	3391	954	1732	1677	1961
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1147	539	989	1240	1516
Net transactions under Ways and Means Advances and Overdraft	267	--	--	--	--
Loans and Advances from Government of India	1977	415	743	437	445*
15. Appropriation to Contingency Fund	--	--	60	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	29679	28974	30279	35268	40050
17. Contingency Fund disbursements	--	8	--	--	--
18. Public Account disbursements	23591	28096	30769	39423	45989
19. Total disbursement by the State (16+17+18)	53270	57078	61048	74691	86039
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	1717	34	3331	5088	4063
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-6492	-4571	-2755	-2784	-4433
22. Primary Deficit(-)/Surplus(+) (21+23)	-2831	-1149	1274	1407	-241
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	3661	3422	4029	4191	4192
24. Financial Assistance to local bodies etc.,	1143	2081	767	898	1087
25. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	80	--	--	--	2
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/Overdraft	4/00	--	--	--	0.01/00
27 Gross State Domestic Product (GSDP) [@]	106808	116932	130571	142500	162525
28 Outstanding Fiscal liabilities (year end)	44235	49173	53280	55311	60432
29. Outstanding guarantees (year end) (including interest)	2016	613	866	856	1930
30. Maximum amount guaranteed (year end)	12507	12637	12424	12086	11991
31. Number of incomplete projects	436	NA	N.A.	3 [^]	N.A.
32. Capital blocked in incomplete projects	9031	NA	N.A.	13 [^]	N.A.

* Includes Debt relief of Rs.363.06 crore under DCRF

@ GSDP figures communicated by the Government adopted.

^ To the extent information available in the Finance Accounts.

	2004-05	2005-06	2006-07	2007-08	2008-09
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP (per cent)	7.28	7.80	8.02	8.43	8.38
Own Non-Tax Revenue/GSDP (per cent)	4.18	1.89	2.04	1.92	2.06
Central Transfers ^{**} /GSDP (per cent)	7.03	7.93	9.62	11.18	10.23
II Expenditure Management					
Total Expenditure/GSDP (per cent)	24.61	23.96	21.82	23.57	23.44
Total Expenditure/Revenue Receipts (per cent)	133.15	136.04	110.87	109.46	113.44
Revenue Expenditure/Total Expenditure (per cent)	68.57	73.39	78.51	76.22	77.49
Expenditure on Social Services/Total Expenditure (per cent)	23.45	26.27	29.31	28.65	30.65
Expenditure on Economic Services/Total Expenditure (per cent)	44.00	40.44	34.98	37.85	37.61
Capital Expenditure/Total Expenditure (per cent)	18.83	23.64	18.15	20.34	17.62
Capital Expenditure on Social and Economic Services/Total Expenditure (per cent)	18.27	23.20	17.90	20.12	17.29
III Management of Fiscal Imbalances					
Revenue deficit(-)/surplus(+)/GSDP	+1.61	+0.03	+2.55	+3.57	+2.50
Fiscal deficit(-)/GSDP (per cent)	-6.08	-3.91	-2.11	-1.95	-2.73
Primary Deficit(-)/surplus(+)/GSDP	-2.65	-0.98	+0.98	+0.99	-0.15
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (per cent)	13.44	14.65	14.04	15.02	15.58
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	41.42	42.05	40.81	38.81	37.18
Fiscal Liabilities/RR	224.05	238.74	207.36	180.23	179.98
Primary deficit vis-à-vis quantum spread	(-)4745	(-)198	(+)3143	(+)2164	(+)3526
Debt Redemption (Principal +Interest)/ Total Debt Receipts(Ratio)	0.79	0.86	0.99	1.20	0.95
V Other Fiscal Health Indicators					
Return on Investment (Rs. in crore and per cent in bracket)	2.50 (0.06)	5.72 (0.08)	14.44 (0.18)	59.23 (0.67)	69.05 (0.72)
Balance from Current Revenue (Rs in crore)	2909	2081	5294	7275	6846
Financial Assets/Liabilities	0.75	0.77	0.85	0.94	1.01

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

^{**} Central transfers comprising of share of Union taxes/duties and grants from GOI.

Part-A : Abstract of receipts and disbursements for the year 2008-09

(Reference: paragraph 1.1, page 1)

(Rupees in crore)

Receipts					Disbursements			
2007-08			2008-09	2007-08		2008-09		
						Non-plan	Plan	Total
		Section-A: Revenue						
30688.74	I.	Revenue receipts	33577.21	25601.11	I. Revenue expenditure	21892.29	7621.59	29513.88
12018.18		- Tax Revenue	13614.05	9354.35	General Services	10126.15	36.19	10162.34
				8145.46	Social Services	6005.84	4140.10	10145.94
2738.19		- Non tax revenue	3342.86	3767.84	-Education, Sports, Arts and Culture	3752.22	1142.43	4894.65
				1138.61	-Health and Family Welfare	971.69	336.46	1308.15
10202.96		-State's share of Union Taxes	10766.59	894.83	-Water Supply, Sanitation Housing and Urban Development	333.90	758.58	1092.48
1110.86		-Non Plan grants	1014.79	40.85	- Information and Broadcasting	55.04	2.12	57.16
				991.80	-Welfare of Scheduled Castes/Scheduled Tribes/Other Backward classes	228.61	880.89	1109.50
2611.97		-Grants for State Plan Schemes	2823.78	82.87	-Labour and Labour Welfare	64.74	34.35	99.09
				1210.11	-Social Welfare and Nutrition	577.42	985.27	1562.69
2006.58		-Grants for Central and Centrally Sponsored Plan Schemes	2015.14	18.55	-Others	22.22		22.22
				6537.46	Economic Services	4211.83	3219.33	7431.16
				1944.89	-Agriculture and Allied Activities	1593.63	977.72	2571.35
				2137.16	-Rural Development	179.84	1795.95	1975.79
				--	-Special Areas Programme			

Receipts				Disbursements				
2007-08			2008-09	2007-08		2008-09		Total
						Non-plan	Plan	
				394.14	-Irrigation and Flood control	325.04	103.26	428.30
				1084.17	-Energy	1318.46	125.04	1443.50
				276.75	-Industries and Minerals	147.89	141.83	289.72
				609.07	-Transport	608.21	0.51	608.72
				42.53	-Science, Technology and Environment	3.09	47.55	50.64
				48.75	-General Economic Services	35.67	27.47	63.14
				1563.84	Grants-in-aid and contributions	1548.47	225.97	1774.44
	II.	Revenue deficit carried over to Section B		5087.63	II- Revenue surplus carried over to Section B	--	--	4063.33
30688.74		Total	33577.21	30688.74	Total			33577.21
		Section B						
2409.77	III	Opening cash balance including Permanent Advances and Cash Balance investment	1792.45	--	III. Opening overdraft from RBI	--	--	--
11.07	IV	Miscellaneous Capital receipts	24.00	6832.70	IV. Capital outlay	209.70	6503.45	6713.15
				73.40	General Services	23.70	101.18	124.88
				1140.95	Social services	2.30	1292.78	1295.08
				146.27	-Education, Sports, Art and Culture		246.54	246.54
				111.06	-Health and Family Welfare	0.27	67.93	68.20
				614.68	-Water Supply, Sanitation, Housing and Urban Development	0.03	642.85	642.88
				--	- Information and Broadcasting	--	--	--
				242.11	-Welfare of Scheduled Castes/ Scheduled Tribes/ Other Backward Classes	--	275.93	275.93

Appendix 1.4 Part A

Receipts				Disbursements				
2007-08		2008-09	2007-08		2008-09			
					Non-plan	Plan	Total	
			18.13	-Social Welfare and Nutrition	2.00	53.37	55.37	
			8.70	-Other Social Services	--	6.16	6.16	
			5618.35	Economic Services	183.70	5109.49	5293.19	
			64.00	-Agriculture and Allied Activities	6.79	36.37	43.16	
			470.10	-Rural Development	--	460.81	460.81	
			2021.33	-Irrigation and Flood control	--	2141.99	2141.99	
			903.34	-Energy	160.00	747.01	907.01	
			265.23	-Industries and Minerals	16.91 [#]	14.98	31.89	
			1869.41	-Transport	--	1649.01	1649.01	
			2.00	-Science, Technology and Environment	--	8.00	8.00	
			22.94	-General Economic Services	--	51.32	51.32	
105.24	V	Recoveries of Loans and Advances	53.62	1154.88	V. Loans and Advances disbursed	--	--	1861.46
0.75		-From Power Projects		519.68	-For Power Projects	--	--	1574.92
-1.57		-From Government Servants	1.40	0.05	-To Government Servants	--	--	0.10
106.06		-From others	52.22	635.15	-To others	--	--	286.44
1.79	VI	Inter-State Settlement	0.79	2.06	VI. Inter State Settlement	--	--	0.73
5087.63	VII	Revenue Surplus brought down	4063.33		VII. Revenue deficit brought down	--	--	--
3370.95	VIII	Public debt receipt	6552.97	1677.00	VIII. Repayment of Public debt	--	--	1961.01
		External debt			External debt			
2831.93		-Internal debt other than ways and means advances and overdraft	5399.29	1240.13	-Internal debt other than ways and means advances and overdraft	--	--	1516.15
		Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances	--	--	--
		Net transactions under overdraft				--	--	--

Relates conversion of loan into investment

		Receipts			Disbursements			
2007-08			2008-09	2007-08		2008-09		
						Non-plan	Plan	Total
539.02		-Loans and advances from Central Government	1153.68	436.87*	-Repayment of loans and advances to Central Government	--	--	444.86*
--	IX	Appropriation to the Contingency Fund	--	--	IX. Appropriation to the Contingency Fund	--	--	--
	X	Amount transferred to Contingency Fund	--	--	X Expenditure from Contingency Fund	--	--	--
39895.93	XI	Public Account receipts	46460.26	39423.29	XI. Public Account disbursements	--	--	45988.97
1438.87		-Small Savings and Provident Funds	1387.23	1245.60	-Small Savings and Provident Funds	--	--	1183.52
716.06		-Reserve funds	598.84	750.19	-Reserve Funds	--	--	587.04
23275.43		-Suspense and Miscellaneous	27446.23	23293.35	-Suspense and Miscellaneous	--	--	27488.77
8928.62		-Remittances	9117.10	8870.74	-Remittances	--	--	9055.44
5536.95		-Deposits and Advances	7910.86	5263.41	-Deposits and Advances	--	--	7674.20
--	XII	Closing Overdraft from Reserve Bank of India		1792.45	XII Cash Balance at end of the year	--	--	2422.10
				2.65	-Cash in Treasuries and Local Remittances	--	--	2.67
				-1303.79	-Deposits with Reserve Bank	--	--	-840.93@
				16.64	-Departmental Cash Balance including permanent Advances	--	--	14.15
				3076.95	-Cash Balance Investment and Investment of Earmarked Funds	--	--	3246.21
81571.12		Total	92524.63	81571.12	Total			92524.63

* Includes Rs.363.06 crore each for 2007-08 and 2008-09 received by the State Government on account of Debt Consolidation and Relief Facility to state under recommendation of the Twelfth Finance Commission from Government of India

@ At the close of March 2009 accounts, there remained a difference of Rs.13.12 crore (credit) between the figures of Rs.840.93 crore (Credit) - reflected in accounts and those intimated by RBI Rs.827.81 crore (Debit) under "Deposits with Reserve Bank". After close of April 2009 Accounts net difference to be reconciled was Rs.0.51 crore (credit). The difference under Deposits with Reserve Bank is due to mis-reporting of transactions by Agency Banks to RBI and Treasury Officers in the account.

Part-B : Summarised financial position of the Government of Madhya Pradesh as on 31 March 2009

(Reference: Paragraph 1.7.1, page 34)

(Rupees in crore)

As on 31.03.2008	Liabilities	As on 31.03.2009
33258.49	Internal Debt -	37141.63
12645.30	Market Loans bearing interest	16602.67
1.14	Market Loans not bearing interest	1.13
149.83	Loans from Life Insurance Corporation of India	139.79
6161.83	Loans from other Institutions	6223.61
14300.39	Special Securities issued to NSS Fund of Central Government	14174.43
--	Ways and Means Advances (including interest paid)	19.01
--	Overdrafts from Reserve Bank of India	--
8781.85	Loans and Advances from Central Government -	9490.67
1.88	Pre 1984-85 Loans	1.88
69.77	Non-Plan Loans	65.66
8566.85	Loans for State Plan Schemes	9291.42
25.09	Loans for Central Plan Schemes	22.33
118.26	Loans for Centrally Sponsored Plan Schemes	109.38
100.00	Contingency Fund	100.00
7836.48	Small Savings Provident Funds etc.	8040.19
3900.26	Deposits	4137.02
1851.74	Reserve Funds	1939.67
141.42	Suspense and Miscellaneous balances	102.07
55870.24		60951.25
	Assets	
44529.59	Gross Capital Outlay on Fixed Assets -	51218.52
8844.99	Investments in shares of Companies Corporations etc.	9643.33
35684.60	Other Capital Outlay	41575.19
5823.13	Loans and Advances -	7630.97
2730.26	Loans for Power Projects	4305.18
3060.86	Other Development Loans	3295.08
32.01	Loans to Government servants and Miscellaneous loans	30.71
14.10	Advances	14.19
322.54	Remittance Balances	260.89
1792.45	Cash -	2422.10
2.65	Cash in Treasuries and Local Remittances	2.67
-1303.79	Deposits with Reserve Bank	-840.93

As on 31.03.2008	Assets	As on 31.03.2009
16.64	Departmental Cash Balance including Permanent Advances	14.15
2759.00	Cash Balance Investments	2929.46
317.95	Reserve Fund Investments	316.75
3388.43	Deficit on Government Account -	-595.42
-5087.63	(i) Less Revenue Surplus of the current year	-4063.33
0.27	(a) Inter-State Settlement	-0.05
33.81	(b) Amount closed to Government account	3.18
492.60	(c) Proforma adjustment during the year	76.35
7949.38	Accumulated deficit at the beginning of the year	3388.43
55870.24		60951.25

Explanatory Notes for Appendices 1.3 and 1.4

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 1.4 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 2009 accounts there remained a difference of Rs.13.12 crore (Credit) between the figures of Rs.840.93 crore (Credit)-reflected in accounts and those intimated by RBI Rs.827.81 crore (Debit) under "Deposits with Reserve Bank". After close of April 2009 Accounts net difference to be reconciled was Rs.0.51 crore (Credit). The difference under Deposits with Reserve Bank is due to mis-reporting of transactions by Agency Banks to RBI and Treasury Officers in the account.

Appendix 1.5

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

(Reference: Paragraph 1.3.1, page 11)

(Rupees in crore)

Sl. No.	Head of revenue	Year	BE	Collection	Expenditure on collection of revenue	Percentage of expenditure on collection	All India average percentage for the year
A. Tax Revenue							
1.	Taxes on sales trades etc	2004-05	3960.00	3912.01	40.80	1.04	0.95
		2005-06	4676.00	4508.42	40.40	0.90	0.91
		2006-07	5357.00	5261.41	43.79	0.83	0.82
		2007-08	5900.00	6045.07	48.17	0.80	0.83
		2008-09	6600.00	6842.99	59.90	0.88	NA
2.	Taxes on vehicles	2004-05	550.01	488.65	5.87	1.20	2.74
		2005-06	600.00	556.02	6.24	1.12	2.67
		2006-07	650.00	634.30	6.64	1.05	2.47
		2007-08	775.00	702.62	7.11	1.01	2.58
		2008-09	1000.00	772.56	9.21	1.19	NA
3.	State excise	2004-05	1185.00	1192.36	218.54	18.33	3.34
		2005-06	1300.00	1370.38	289.53	21.13	3.40
		2006-07	1430.00	1546.68	303.79	19.64	3.30
		2007-08	1700.00	1853.83	396.04	21.36	3.27
		2008-09	2075.00	2301.95	505.46	21.96	NA
4.	Stamp duty and registration fee	2004-05	760.00	788.71	75.28	9.54	3.44
		2005-06	830.00	1009.45	28.84	2.86	2.87
		2006-07	1000.00	1251.10	36.48	2.92	2.33
		2007-08	1400.00	1531.54	44.54	2.91	2.09
		2008-09	1840.00	1479.29	41.72	2.82	NA
B. Non-tax revenue							
1.	Non-ferrous Mining and Metallurgical industries	2004-05	710.32	733.72	NA	NA	NA
		2005-06	800.00	815.31	NA	NA	NA
		2006-07	1100.00	923.91	NA	NA	NA
		2007-08	1275.00	1125.39	NA	NA	NA
		2008-09	1200.00	1361.08	NA	NA	NA
2.	Forestry and Wild life	2004-05	506.00	559.11	NA	NA	NA
		2005-06	422.00	490.40	NA	NA	NA
		2006-07	450.00	536.50	NA	NA	NA
		2007-08	525.00	608.89	NA	NA	NA
		2008-09	600.00	685.60	NA	NA	NA

Financial position of Statutory Corporations/Government Companies as on 31.03.2009 running in loss for the latest year for which accounts were finalised

(Reference: paragraph 1.6.1, page 30)

(Rupees in lakh)

Sl. No	Name of the Companies/ Corporations	Years up to which accounts furnished.	Amount invested (paid-up-capital) at the end of the year			Accumulated loss(-) at the end of 31 March of the year	Sector	
			State	Central	Others			Total
1.	2.	3.	4.	5.	6.	7.	8.	9.
A	Government Companies (Working)							
1.	M.P.State Agro Industries Development Corporation Limited Bhopal	2006-07	329.50	--	--	329.50	990.02	Agriculture and allied
2.	M.P.Audyogik Kendra Vikas Nigam (Rewa) Ltd.Rewa	2007-08	--	--	80.00	80.00	28.19	Area Development
3.	M.P.State Industrial Development Corporation Limited Bhopal	2005-06	8109.18	--	--	8109.18	63989.80	Finance
4.	M.P.Tourism Development Corporation Limited Bhopal	2005-06	2497.29	--	--	2497.29	1006.29	Tourism
5.	M.P.Paschim Kshetra Vidyut Vitran Company Limited Indore	2007-08	63731.39	--	--	63731.39	67980.32	Energy
6.	M.P.Madhya Kshetra Vidyut Vitran Company Limited Bhopal	2007-08	52988.05	--	--	52988.05	49447.46	Energy
7.	Special Economic Zone Indore Limited Indore	2004-05	2697.40	--	--	2697.40	107.02	Area Development
8.	M.P.Poorva Kshetra Vidyut Vitran Co. Ltd. Jabalpur	2007-08	41704.34	--	--	41704.34	61377.70	Energy
9.	M.P. Power Transmission Co. Ltd. Jabalpur	2007-08	90183.03	--	--	90183.03	974.22	Energy

Appendix 1.6

1.	2.	3.	4.	5.	6.	7.	8.	9.
10.	M.P. State Electronics Development Corporation Limited Bhopal	2006-07	2191.45	--	--	2191.45	1634.18	Electronics
B	Government Companies (Non-working)							
1.	Optel Telecommunication Limited Bhopal	2005-06	2293.42	--	103.29	2396.71	11532.89	Electronics
2.	M.P. State Industries Corporation Limited Bhopal	2005-06	1511.67	--	--	1511.67	5101.35	Industries
3.	M.P. State Textiles Corporation Limited Bhopal	2005-06	685.95	--	--	685.95	9528.80	Textiles
C	619(B) Companies (Working)							
1.	Jabalpur City Transport Services Limited Jabalpur	2006-07	24.99	--	--	24.99	0.38	Transport
D	619(B) Companies (Non-working)							
1.	M.P. Vidyut Yantra Limited Jabalpur	1989-90	126.00	24.00	--	150.00	377.52	Energy
E	Statutory Corporations (Working)							
1.	M.P. State Electricity Board Jabalpur	2005-06	16961.71	--	--	16961.71	79684.32	Energy
2.	M.P. State Road Transport Corporation	2007-08	10995.53	3185.35	--	14180.88	102451.89	Transport
3.	M.P. Financial Corporation Indore	2007-08	31227.84	--	2101.15	33328.99	24128.75	Finance
F	Statutory Corporations (Non-working)							
Company under liquidation								
1.	M.P. Rajya Setu Nirman Nigam Limited Bhopal	1990-91	500.00	--	--	500.00	214.68	Construction
	Total		328758.74	3209.35	2284.44	334252.53	480555.78	

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

(Reference: Paragraph 2.3.1, page 49)

(Rupees in crore)

Sl. No.	Grant No	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1.	PD	Public Debt. (Capital Charged)	3836.56	1875.55	48.89
2.	02	Other Expenditure Pertaining to General Administration Department. (Revenue Voted)	33.39	11.23	33.63
3.	06	Finance. (Revenue Voted)	3116.31	624.61	20.04
4.	06	Finance. (Capital Voted)	388.32	314.60	81.02
5.	06	Finance. (Revenue Charged)	12.73	10.70	84.05
6.	12	Energy. (Revenue Voted)	1766.71	386.35	21.87
7.	12	Energy. (Revenue Charged)	265.00	99.06	37.38
8.	13	Farmers Welfare and Agriculture Development. (Revenue Voted)	689.18	233.59	33.89
9.	19.	Public Health and Family Welfare (Capital - Voted)	64.22	36.03	56.10
10.	20	Public Health Engineering. (Capital Voted)	473.20	133.93	28.30
11.	22	Urban Administration and Development-Urban Bodies. (Revenue Voted)	64.93	36.76	56.61
12.	22	Urban Administration and Development-Urban Bodies. (Capital Voted)	275.49	125.22	45.45
13.	29	Law and Legislative Affairs. (Revenue Voted)	302.53	68.50	22.64
14.	34	Social Welfare. (Revenue Voted)	67.33	16.75	24.88
15.	37	Tourism. (Capital Voted)	71.61	20.29	28.33
16.	53	Financial Assistance to Urban Bodies Under Schedule Castes Sub-Plan. (Capital Voted)	61.94	24.59	39.70
17.	57	Externally Aided Projects Pertaining to Water Resources Department. (Capital Voted)	350.24	111.18	31.74

Appendix 2.1

(Rupees in crore)

(1)	(2)	(3)	(4)	(5)	(6)
18.	58	Expenditure on Relief on Account of Natural Calamities and Scarcity. (Revenue Voted)	1147.42	281.36	24.52
19.	59	Externally Aided Projects Pertaining to Rural Development Department. (Revenue Voted)	44.80	14.30	31.92
20.	59	Externally Aided Projects Pertaining to Rural Development Department. (Capital Voted)	56.00	32.18	57.46
21.	64	Scheduled Castes Sub-Plan. (Revenue Voted)	823.03	165.51	20.11
22.	67	Public Works Buildings. (Capital Voted)	88.57	20.67	23.34
23.	69	Information Technology. (Revenue Voted)	43.40	13.07	30.12
24.	73	Expenditure Pertaining to Accelerated Energy Development. (Revenue Voted)	48.40	48.40	100.00
25.	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education) (Capital Voted)	164.18	90.00	54.82
26.	80	Financial Assistance to Three Tier Panchayati Raj Institution. (Revenue Voted)	2362.76	609.23	25.78
Total			16618.25	5403.66	32.52

Appendix 2.2

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

(Reference: Paragraph 2.3.3, page 56)

(Rupees in crore)

Sl. No.	Grant No	Name of the scheme under grant/appropriation	Total grant/ appropriation	Expenditure	Excess	Percentage of excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Interest Payment	2049-01-101-5519-8.40% Madhya Pradesh State Development Loan, 2017	63.00	102.48	39.48	62.67
2.	Interest Payment	2049-01-101-7236-12.50% Madhya Pradesh State Development Loan, 2008	14.06	28.13	14.07	100.07
3.	Interest Payment	2049-01-200-6816-Interest Payment on Power Bonds-2-	92.43	130.16	37.73	40.82
4.	Public Debt	6003-105-3731-Loans from the National Agricultural Credit Fund of the National Bank for Agriculture and Rural Development	182.72	227.21	44.49	24.35
5.	Public Debt	6003-106-6817-Power Bonds-2, Payment of Principal Amount	94.32	141.48	47.16	50
6.	6-Finance	2071-01-101-9998-Madhya Pradesh	210.19	254.79	44.60	21.22
7.	6-Finance	2071-01-105-9999-Composite State of Madhya Pradesh	146.71	245.94	99.23	67.64
8.	23-Water Resources Department	4701-43-800-1401-NABARD (NORMAL)-2897-Dam and Appurtenant Works	3.00	15.86	12.86	428.67
9.	23-Water Resources Department	4701-80-001-0101-State Plan Schemes (Normal) 3368-Medium Irrigation Construction Work	10.73	23.73	13.00	121.16
10.	27-School Education (Primary Education)	2202-01-108-0101-State Plan Schemes (Normal)-6717-Free of Cost Supply of Cycles to Girls Students	Token	29.70	29.70	Excess against Token provision
11.	39-Food, Civil Supplies and Consumer Protection	2408-01-102-5624-Incentive for procurement of food grains under Public Distribution System	134.86	233.35	98.49	73.03
12.	41-Tribal Areas Sub-Plan	4700-66-796-800-0102-Tribal Areas sub-plan-5091-Lower Goi Project	10.44	35.62	25.18	241.19
13.	41-Tribal Areas Sub-Plan	4702-796-800-0102-Tribal area Sub-plan 3828-Minor Irrigation Scheme	27.77	85.94	58.17	209.47
14.	45-Minor Irrigation Works	4702-101-0101-State Plan Schemes (Normal) 3803-Minor and Micro minor Irrigation Scheme	68.20	128.50	60.30	88.42

Appendix 2.2

(1)	(2)	(3)	(4)	(5)	(6)	(7)
15.	48- Narmada Valley Development	4700-41-800-0101-State Plan Schemes (Normal)- 2872-Bargi Canal Diversion Project	119.05	161.37	42.32	35.55
16.	48-Narmada Valley Development	4700-43-800-0101-State Plan Schemes (Normal) 2884-Canal and Appurtenant Works	131.20	161.08	29.88	22.77
17.	48-Narmada Valley Development	4700-45-800-0101-State Plan Schemes (Normal) 9091-Omkareshwar Project	116.05	145.17	29.12	25.09
18.	48-Narmada Valley Development	4700-80-800-0101-State Plan Schemes (Normal) 6398-Punasa Lift Irrigation Scheme	25.05	82.21	57.16	228.18
19.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-7102- Implementation of Relief Works through Tehsildars	10.00	54.17	44.17	441.70
20.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-101-2018-Cash Doles	55.00	72.86	17.86	32.47
21.	58-. Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-8030- Assistance for restoration of other works	108.89	275.43	166.54	152.94
22.	64-Schedule Castes Sub plan	5054-04-789-800-0103- Scheduled Caste Sub plan- 9002-Construction of Road in Scheduled Caste Majority Areas	53.12	66.64	13.52	25.45
23.	77-Other Expenditure pertaining to School Education Department (excluding Primary Education)	2202-02-109-0101-State Plan Schemes (Normal)- 2267-Free Supply of Study Material-	9.00	20.46	11.46	127.33
24.	78-Horticulture and Food Processing	2401-119-0701-Centrally Sponsored Schemes Normal 7910-Centrally Sponsored Schemes of Micro Irrigation	10.10	28.01	17.91	177.33
Total			1695.89	2750.29	1054.40	62.17

Excess over provision of previous years requiring regularisation

(Reference: Paragraph 2.3.5, page 56)

(Rupees in crore)

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1993-94	19 Grants 02 Appropriations	Revenue (Voted): 3,8,15,16,20, 24,29,30,42,45,49,58,67, Capital (Voted): 27,44,57,67,70,73 Revenue (Charged): 30,51	258.11	Explanatory notes submitted. Not yet discussed by PAC
1994-95	14 Grants 01 Appropriations	Revenue (Voted): 8,20, 24, 32, 58,63,67 Capital (Voted): 20,30,42,47,60,67,73 Revenue (Charged): Public Debt	407.46	Explanatory notes submitted. Not yet discussed by PAC
1997-98	10 Grants 03-Appropriations	Revenue (Voted): 7,20,24, 27,58, 67, Capital (Voted): 20,21,61,69 Revenue (Charged): Public Debt, 31,67,	302.79	Explanatory notes submitted except Rs. 2335170 in reference of grant no. 7. Not yet discussed by PAC
1998-99	12 Grants 05 Appropriations	Revenue (Voted): 02,14,20,24,25,27, 50,58,62,67,77 Capital (Voted): 59 Revenue (Charged): Public Debt, 03,20,29,81	1276.45	Explanatory notes submitted. Not yet discussed by PAC
1999-2000	11 Grants 06 Appropriations	Revenue (Voted): 14,27,44,50,59, Capital (Voted): 03,23,60,69,75,89 Revenue (Charged): 6,23,24,30 Capital (Charged): Public Debt, 21	1584.94	Explanatory notes submitted. Not yet discussed by PAC
2000-2001	03 Grants 04 Appropriations	Revenue (Voted): 02,70 Capital (Voted): 88 Revenue (Charged): 24, Capital (Charged): Public Debt, 21,23	265.07	Explanatory notes submitted. Not yet discussed by PAC
2001-2002	03 Appropriations	Revenue (Charged): 20 Capital (Charged): 06,23	06.26	Explanatory notes submitted. Not yet discussed by PAC

Appendix 2.3

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2002-2003	03 Grants 05 Appropriations	Revenue (Voted): 24,53,67 Revenue (Charged): 44,67 Capital (Charged): Public debt, 21,23	424.79	Explanatory notes submitted except Rs. 31000 in reference of grant no. 53. Not yet discussed by PAC
2003-2004	04 Grants 03 Appropriations	Revenue (Voted): 68,84 Capital (Voted): 35,94 Revenue (Charged): 20,67 Capital (Charged): 23,	2.54	Explanatory notes submitted except for rupees 12838788 in reference of grant no. 68 and 84, Rs. 26547 in reference of grant no. 20 and Rs. 11705217 in reference of grant no. 94.
2004-05	13 Grants 02 Appropriations	Revenue (Voted): 24,59,67,92,94 Capital (Voted): 06,19,30,59,66,78,84,86 Revenue (Charged): 67 Capital (Charged): 45	83.66	Explanatory notes submitted except for Rs.3557194 in reference of grant no. 94 and for Rs. 40887394 in reference of grant no. 84 and 86. Not yet discussed by PAC
2005-2006	04 Grants 02 Appropriations	Revenue (Voted): 24,67 Capital (Voted): 06,39 Capital (Charged): 21,45	37.58	Explanatory notes submitted except for Rs. 292285014 in reference of grant no. 06 and 39.
2006-2007	02 Grants 01 Appropriations	Revenue (Voted): 24,67 Capital (Charged): 24	35.99	Explanatory notes not submitted to PAC.
2007-2008		No Excess under any Grants		
Total	95 Grants and 37 Appropriations		4685.64	

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

(Reference Paragraph 2.3.7, Page 58)

(Rupees in crore)

Sl. No.	Number and name of the grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
A Revenue (Voted)					
1.	01-General Administration	113.32	106.74	6.58	14.98
2.	03-Police	1382.94	1357.33	25.61	6.40
3.	4-Other expenditure pertaining to Home Department	12.98	12.08	0.90	2.27
4.	06-Finance	3100.96	2491.70	609.26	15.35
5.	07-Commercial Tax	735.75	674.25	61.50	13.25
6..	08-Land Revenue and District Administration	432.51	409.02	23.49	43.20
7.	12-Energy	1765.87	1380.36	385.51	0.84
8.	13-Farmers Welfare and Agriculture Development	589.97	455.60	134.37	99.21
9.	14-Animal Husbandry	271.37	230.91	40.46	8.84
10.	15. Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Caste Sub-Plan	659.11	557.26	101.85	8.65
11.	17-Co-operation	66.24	65.14	1.10	4.00
12.	19-Public Health and Family Welfare	1025.85	899.93	125.92	45.00
13.	20-Public Health Engineering	243.96	243.95	0.01	18.00
14.	24-Public Works-Roads and Bridges	604.41	594.39	10.02	38.14
15.	27-School Education (Primary Education)	2084.40	2004.29	80.11	5.00
16.	29-Law and Legislative Affairs	273.25	234.03	39.22	29.29
17.	41-Tribal Area Sub-Plan	1173.60	1136.20	37.40	239.79
18.	44-Higher Education	420.03	417.26	2.77	13.10
19.	47-Technical Education and Training	159.23	146.84	12.39	4.10
20.	51-Religious Trusts and Endowments	11.71	10.61	1.10	0.75

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Sl. No.	Number and name of the grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
21.	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	864.93	755.10	109.83	33.50
22.	55-Women and Child Development	595.44	586.33	9.11	103.58
23.	56-Rural Industry	47.16	42.92	4.24	6.40
24.	63-Minority Welfare	11.37	7.42	3.95	3.16
25.	64-Scheduled Castes Sub-Plan	757.27	657.52	99.75	65.76
26.	72-Gas Tragedy Relief and Rehabilitation	40.05	34.60	5.45	2.50
27.	78-Horticulture and Food Processing	79.79	78.11	1.68	1.58
28.	79-Medical Education Department	277.92	244.17	33.75	0.50
29.	80-Financial assistance to Three Tier Panchayati Raj Institutions	2079.69	1753.53	326.16	283.07
Total for Revenue voted		19881.08	17587.59	2293.49	1110.21
B Capital(Voted)					
30.	2-Other expenditure pertaining to General Administration Department	-	-	-	5.00
31.	06-Finance	371.41	73.72	297.69	16.91
32.	37-Tourism	68.76	51.32	17.44	2.85
33.	44-Higher Education	31.04	28.45	2.59	7.00
34.	64-Scheduled Castes Sub-Plan	854.00	781.33	72.67	38.01
Total-capital(Voted)		1325.21	934.82	390.39	69.77
Grand Total (A+B)		21206.29	18522.41	2683.88	1179.98

Appendix 2.5

Cases where supplementary provision proved excessive

(Reference : paragraph 2.3.7, page 58)

(Rupees in crore)

Sl. No.	Number and name of grant/ appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Saving
(1)	(2)	(3)	(4)	(5)	(6)
	A- Revenue- Voted				
1.	02-Other expenditure pertaining to General Administration Department	18.13	15.26	22.16	11.23
2.	05-Jail	94.07	7.37	98.73	2.71
3.	10-Forest	698.30	39.87	728.39	9.78
4.	11-Commerce, Industry and Employment	98.12	13.78	101.93	9.97
5.	21-Housing and Environment	115.81	98.68	199.94	14.55
6.	26-Culture	34.88	4.35	36.52	2.71
7.	30-Rural Development	564.47	63.15	615.59	12.03
8.	32-Public Relation	61.50	23.79	81.54	3.75
9.	33-Tribal Welfare	626.10	89.00	687.69	27.41
10.	34-Social Welfare	49.18	18.15	50.59	16.74
11.	39-Food, Civil Supplies and Consumer Protection	312.82	296.38	545.29	63.91
12.	43-Sports and Youth Welfare	16.23	1.76	17.30	0.69
13.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	619.41	528.02	866.07	281.36
14.	65-Aviation	12.27	2.79	14.42	0.64
15.	66-Welfare of Backward Classes	186.61	28.92	203.15	12.38
16.	75-Financial Assistance to Urban Bodies	1867.45	188.92	1957.68	98.69
17.	77-Other expenditure pertaining to School Education Department (excluding Primary Education)	547.43	34.65	563.34	18.74
	Total (A)	5922.78	1454.84	6790.33	587.29
	B- Revenue - Charged				
18.	01-General Administration	10.86	1.25	11.15	0.96
	Total (B)	10.86	1.25	11.15	0.96

Appendix 2.5

(1)	(2)	(3)	(4)	(5)	(6)
	C-Capital voted				
19.	08-Land Revenue and District Administration	12.83	11.07	21.78	2.12
20.	12-Energy	1668.24	859.00	2157.98	369.26
21.	20-Public Health Engineering	279.41	193.79	339.27	133.93
22.	23-Water Resources Department	322.80	360.00	619.81	62.99
23.	24-Public Works- Roads and Bridges	719.30	87.00	737.49	68.81
24.	30-Rural Development	82.30	28.66	104.96	6.00
25.	41-Tribal Areas Sub-Plan	877.40	130.04	903.75	103.69
26.	47-Technical Education and Training	8.19	6.00	13.41	0.78
27.	48-Narmada Valley Development	733.82	82.57	798.17	18.22
28.	55-Women and Child Development	22.30	5.70	27.76	0.24
29.	67-Public Works-Buildings	56.60	31.97	67.91	20.66
30.	77-Other expenditure pertaining to School Education Department (excluding Primary Education)	54.18	110.00	74.18	90.00
	Total (C)	4837.37	1905.80	5866.47	876.70
	Grand Total (A+B+C)	10771.01	3361.89	12667.95	1464.95

Additional requirement: Actual expenditure-Original provision =12667.95-10771.01=1896.94

Statement of various grants/appropriation where supplementary provision proved insufficient

(Reference: paragraph 2.3.7, page 58)

(Rupees in crore)

SL. No.	Grant number	Name of the grants and appropriation	Original provision	Supplementary provision	Total	Expenditure	Excess
Capital (Charged)							
1.	24	Public Works-Roads & Bridges	5.00	27.34	32.34	32.63	0.29
Capital (Voted)							
2.	43	Sports and Youth Welfare	8.17	15.77	23.94	25.56	1.62
Total			13.17	43.11	56.28	58.19	1.91

Appendix 2.7

Excess/unnecessary re-appropriation of funds

(Reference: paragraph 2.3.8, page 58)

(Rupees in crore)

Sl. No.	Grant No.	Description	Head of account	Re-appropriation	Final excess(+)/ saving (-)	Percentage
1.	I.P.	Interest Payments	2049-01-200-3732-Interest on loans from the National Agricultural Credit Fund of the National Bank of Agriculture and Rural Development	+15.58	-4.48	28.75
2.	06	Finance	2071-01-117-6854-Contributory Pension Scheme	+15.00	-9.89	65.9
3.	10	Forest	2406-01-203-535-Timber	+1.50	-12.85	100
4.	10	Forest	2406-01-204-2901-Bamboos	-0.40	+3.01	100
5.	23	Water Resources Department	2701-80-052-0101-693-Tools and Plants	+0.91	-2.53	100
6.	24	Public Works-Roads and Bridges	3054-04-337-134-Maintenance and Repairs Ordinary repairs	+25.00	-16.84	67.4
7.	41	Tribal Areas Sub-Plan	10-Forest Department 2406-01-796-101-0102-7882-Implementaiton of Work Plan	-0.07	+4.61	100
8.	41	Tribal Areas Sub-Plan	20-School Education Department 2202-02-796-106-0102-6813-Supply of Bicycles	+4.02	-1.90	47.3
9.	41	Tribal Areas Sub-Plan	31-Water Resources Department. 4702-796-800-1402-5189-Construction Work of Minor Irrigation Scheme (NABARD)	+1.43	-12.11	100
10.	45	Minor Irrigation Works	2702-80-800-207-Other Minor Irrigation Construction Works	+4.30	-1.80	41.9
11.	47	Technical Education and Training	2203-105-0101-State Plan Scheme (Normal). 2667-Polytechnic Institution.	-7.83	+3.15	40.2
12.	48	Narmada Valley Development	4700-80-001-0101-5011-Share Macherwa Sugar Project	+0.23	-1.40	100

Sl. No.	Grant No.	Description	Head of account	Re-appropriation	Final excess(+)/ saving (-)	Percentage
13.	49	Scheduled Caste Welfare	2225-01-277-1398-Operation of Hostels /Ashrams	-1.64	+1.05	64.02
14.	64	Scheduled Castes Sub-Plan	55-Schdeled Caste Welfare Department 2225-01-789-800-0703-5171-Establishment of Special Courts	-3.83	+1.01	26.4
15.	64	Scheduled Castes Sub-Plan	59-Horticulture and Food Processing Department 2401-789-119-0703-5116-National Horticulture Mission	-2.99	+1.71	57.2
16.	64	Scheduled Castes Sub-Plan	59-Horticulture and Food Processing Department. 2401-789-119-0703-7910-Centrally Sponsored Scheme of Micro Irrigation	+2.99	-2.01	67.2
17.	64	Scheduled Castes Sub-Plan	31-Water Resources Department 4702-789-800-1403-5189-Minor Irrigation Scheme-Construction Works (NABARD)	+0.35	-5.17	100
18.	64	Scheduled Castes Sub-Plan	34-Public Health Engineering 4215-01-789-800-0703-9938-Recharging of Ground Water Sources	+4.00	-1.80	45.0
19.	75	Financial Assistance to Urban Bodies	2202-01-103-0101-2669-Maintenance grant to Local Bodies, Rural and Urban	-10.00	+2.50	25.0
20.	75	Financial Assistance to Urban Bodies	2202-01-191-0101-2669-Maintenance grant to Local Bodies, Rural and Urban	-39.92	+13.38	33.5

Appendix 2.8

Defective sanctions for re-appropriations/surrenders

(Reference: paragraph 2.3.9, page 58)

(Rupees in crore)

Sl. No.	Number of sanctions	Grant No.	Amount	Particulars of irregularities
1.	12	01,10,15,31,34,38,41,50,52,60,63,64,72 and 80	47.46	Sanctions were issued after closure of financial year 2008-09
2.	16	04,35,41,42,48,51,64 and 66	147.15	Delayed receipt of sanctions in Accountant General (A&E) office i.e. after closing and finalisation of Account.
3.	01	01	0.01	Re-appropriation from saving of training head is prohibited.
4.	03	05,33 and 48	0.30	Non-availability of Budget provision in concerned head.
5.	04	13,19,36 and 41	76.15	Non-furnishing of full details by the Department.
6.	01	41	0.26	Sanction rejected due to non adherence of rules.
7.	01	44	6.00	Irregular re-appropriation from Capital head to Revenue head.
8.	02	41 and 56	10.11	Re-appropriation from one grant to another grant.
Total	40	27	287.44	

Appendix 2.9

Results of review of substantial surrenders made during the year

(Reference: Paragraph 2.3.10, page 59)

(Rupees in crore)

Sl. No	Number and title of grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in crore)	Percentage of Surrender
1.	02-Other expenditure pertaining to General Administration Department.	4059-01-051-0701-Centrally Sponsored Schemes (Normal) 5668-Construction of Building for State Information Commission	5.00	100
Due to non-utilisation of entire supplementary provision was attributed to non-receipt of Central Share from Government of India and non-receipt of sanction for drawal of State Share from State Government.				
2.	08-Land Revenue and District Administration	2029-102-0101-State Plan Schemes (Normal) 5162-Documentation of Land in Urban Areas.	1.90	100
Due to non-receipt of funds under L.L.R.M.P. Scheme and closure of Scheme by Government of India.				
3.	08-Land Revenue and District Administration	2029-103-6155-Free of Cost Supply of the loan books and records of right of Scheduled Caste and Scheduled Tribes Farmers.	10.23	100
The entire supplementary provision was surrendered due to inability to generate bills in treasury server.				
4.	12-Energy	2501-04-101-0410-Energy Development Fund. 3220 Grant-in-aid to M.P. Energy Development Corporation.	3.25	100
The saving of entire provision of Rs. 3.25 crore was surrendered due to closure of Integrated Rural Energy Scheme/Programme by Government of India.				
5.	12-Energy	2801-80-101-7861-Grant to Madhya Pradesh State Electricity Board/Succeeding Companies for wheeling of electricity from non-conventional sources of energy.	1.00	100
Anticipated saving of entire provision of Rs. 1.00 crore was attributed to fifteen percent economy cut in the budget and mis match in code as per sanction order and Treasury computer.				
6.	12-Energy	6801-800-0410-Energy Development Fund. 2967-Other Loans to Electricity Board.	12.74	100
Anticipated saving of entire provision of Rs. 12.74 crore was attributed to execution of work of Rs. 2 to 3 crore against estimated work of Rs. 12.74 crore and payment having arranged from internal source.				
7.	20-Public Health Engineering	4215-01-102-0701-Centrally Sponsored Schemes (Normal) 5842-Piped Water Supply Schemes for big Villages.	50.00	100
Specific reasons for anticipated saving/non-utilisation of entire provision of Rs. 50.00 crore have not been intimated.				

Appendix 2.9

Sl. No	Number and title of grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in crore)	Percentage of Surrender
8.	30-Rural Development	4515-800-0101-State Plan Schemes (Normal) 5853-D.P.I.P. Schemes.	6.00	100
The saving of entire provision of Rs. 6.00 crore was surrendered due to non-receipt of demand from D.P.I.P. Schemes.				
9.	31-Planning, Economic and Statistics	3451-101-0101-State Plan Schemes (Normal) 5569-Information Technology and Strengthening of State Planning Commission.	2.00	100
The saving of entire provision of Rs. 2.00 crore was surrendered due to the matter relating to strengthening being under consideration.				
10.	41-Tribal Areas Sub-Plan	25-Tribal Welfare Department. 2225-02-796-001-0802-Central Sector Scheme T.S.P. 5155-Monitoring and Evaluation of Schemes, Article 275(1). -	1.20	100
Adequate reasons for surrender of entire provision amounting to Rs. 1.20 crore have not been intimated (August 2009).				
11.	41-Tribal Areas Sub-Plan	25-Tribal Welfare Department. 2225-02-796-277-0802-Central Sector Schemes T.S.P. 5232-Grant to M.P.Residential School Society, Article {275(I)}. -	7.00	100
The surrender of the entire provision of Rs. 7.00 crore was attributed to non-availability of fund for Residential Schools under the funds received for Tribal Area Development Scheme from the Government of India under Article 275 (I).				
12.	41-Tribal Areas Sub-Plan	38-Higher Education Department 2202-03-796-102-0702-Centrally Sponsored Scheme T.S.P. 5552-Establishment of Model College in Backward Districts.	3.39	100
Surrender of the entire provision of Rs.3.39 crore was attributed to non receipt of Central Share.				
13.	53-Financial Assistance to Urban Bodies Under Schedule Castes Sub Plan	2217-05-789-800-0103-Scheduled Castes Sub-Plan. 5522-State Urban Cleanliness Mission.	1.00	100
Surrender of the entire provision of Rs. 1.00 crore was attributed to late start of mission.				
14.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-122-989-Restoration and repairs of damaged irrigation and flood control works.	3.50	100
The surrender of the entire provision of Rs. 3.50 crore was attributed to non-supposition of calamities.				

Sl. No	Number and title of grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in crore)	Percentage of Surrender
15.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-193-5498-Assistance to Local Bodies/Institutions and Other Non Govt. Bodies In flood affected areas.	18.00	100
Surrender of the entire provision of Rs. 18.00 crore was due to non-supposition of calamities.				
16.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-102-5503-Arrangement of immediate work and emergency plans in calamities affected areas.	10.00	100
The surrender of the entire provision of Rs. 10.00 crore was due to non-supposition of calamities.				
17.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-103-7024-The amount received from National Contingency Calamity Relief Fund.	71.12	100
The surrender of the entire provision of Rs. 71.12 crore was due to non-supposition of calamities.				
18.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-80-800-5504-Financial aid in Calamities under Revenue Book 6-4	10.00	100
Surrender of the entire provision of Rs. 10.00 crore was due to non-supposition of calamities.				
19.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	6245-01-800-2750-Loans for Removal of Water Scarcity arising out of Natural Calamities.	2.50	100
The entire provision of Rs. 2.50 crore was surrendered due to non-supposition of calamities.				
20.	64-Scheduled Castes Sub Plan	07-Revenue Department. 2029-789-800-0103-Scheduled Caste Sub Plan. 5045-Digitisation of Cadastral Survey of Maps.	0.85	100
The surrender of entire provision of Rs. 0.85 crore under the heads was attributed to non-utilisation of State Share owing to receipt of funds from Rural Development Ministry, Government of India, New Delhi in LLRMP Schemes under Centrally Sponsored and Central Sector Schemes.				
21.	64-Scheduled Castes Sub Plan	2029-789-800-0103-Scheduled Caste Sub Plan. 5162-Documentation of Land in Urban Areas.	2.46	100
Surrender of entire provision of Rs. 2.46 crore under the heads was attributed to non-utilisation of State Share owing to receipt of funds from Rural Development Ministry, Government of India, New Delhi in LLRMP Schemes under Centrally Sponsored and Central Sector Schemes.				
22.	64-Scheduled Castes Sub Plan	53-Medical Education Department. 4210-03-789-105-0103-Scheduled Caste Sub Plan. 6974-Sagar Medical College.	52.99	100
Reasons for surrender of entire provision of Rs. 52.99 crore have not been intimated (August 2009).				
23.	64-Scheduled Castes Sub Plan	55-Scheduled Caste Welfare Department. Scheduled Caste Sub Plan. 4515-789-103-0103-5111-Incentive to Navachar.	2.68	100
Reasons for surrender of entire provision of Rs. 2.68 crore have not been intimated (August 2009).				

Appendix 2.9

Sl. No	Number and title of grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in crore)	Percentage of Surrender
24.	68-Financial Assistance to Tribal Area Sub-Plan-Urban Bodies	2217-05-796-191-0102-Tribal area sub plan. 6982-Integrated Urban and Slum Development Programme.	4.50	100
The surrender of entire provision of Rs. 4.50 crore was reportedly due to non-sanction of projects of Urban Bodies situated in Tribal Areas by Government of India.				
25.	69-Information Technology	3425-60-600-0101-State Plan Schemes (Normal). 5125 Establishment of G.I.S. Lab in M.A.P-I.T.	1.00	100
Reasons for surrender of entire provision of Rs. 1.00 crore have not been intimated (August 2009).				
26.	73-Expenditure pertaining to Accelerated Energy Development	2801-02-800-0101-State Plan Schemes (Normal). 8729-Assistance to M.P. State Electricity Board under Accelerated Energy Development Programme.	48.40	100
Surrender of entire provision of Rs. 48.40 crore was attributed to non-receipt of funds from Government of India.				
27.	77-Other expenditure pertaining to School Education Department (excluding Primary Education).	2202-02-109-0701-Centrally Sponsored Schemes Normal. 5693-Premetric Scholarships to Minority Communities.	5.13	100
The surrender of entire provision of Rs. 5.13 crore was due to non-implementation of scheme.				
28.	77-Other expenditure pertaining to School Education Department (excluding Primary Education).	4202-01-202-0701-Centrally Sponsored Schemes Normal. 5703-Construction of New High School buildings under Success Scheme.	90.00	100
Surrender of Rs. 90.00 crore (entire provision) was due to non-receipt of sanction of scheme from Government of India.				
Total			427.84	

Appendix 2.10

Surrenders in excess of actual savings (Rs 50 lakh or more)

(Reference: Paragraph 2.3.11, page 59)

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
	Revenue - Charged				
1.	29-Law and Legislative Affairs	30.00	0.01	1.80	1.79
	Revenue - Voted				
2.	05-Jail	101.44	2.71	2.72	0.01
3.	22-Urban Administration and Development-Urban Bodies	64.93	36.76	36.77	0.01
4.	30-Rural Development	627.62	12.03	12.47	0.44
5.	49-Scheduled Caste Welfare	57.73	3.11	3.21	0.10
6.	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	1147.43	281.36	281.39	0.03
7.	77-Other expenditure pertaining to School Education Department (excluding Primary Education)	582.08	18.73	29.76	11.03
	Total	2611.23	354.71	368.12	13.41

Appendix 2.11

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

(Reference Paragraph 2.3.12, page 59)

(Rupees in crore)

I - Grant			
Sl.No.	Grant No.	Number and name of grant/appropriation	Saving
Revenue Voted			
1.	14	Animal Husbandry	49.30
2.	16	Fisheries	5.73
3.	17	Co-operation	5.10
4.	20	Public Health Engineering	18.01
5.	24	Public Works-Roads and Bridges	48.16
6.	34	Social Welfare	16.75
7.	35	Rehabilitation	0.16
8.	36	Transport	5.57
9.	50	20 Point Implementation	0.19
10.	51	Religious Trusts and Endowments	1.85
11.	60	Expenditure Pertaining to District Plan Scheme	0.16
12.	63	Minority Welfare	7.11
13.	66	Welfare of Backward Classes	12.38
14.	72	Gas Tragedy Relief and Rehabilitation	7.96
15.	78	Horticulture and Food Processing	3.26
Capital Voted			
16.	03	Police	6.30
17.	10	Forest	3.12
18.	16	Fisheries	2.35
19.	17	Co-Operation	2.91
20.	18	Labour	0.53
21.	19	Public Health and Family Welfare	36.03
22.	21	Housing and Environment	0.06
23.	24	Public Works-Roads and Bridges	68.82
24.	42	Public Works Relating to Tribal Areas Sub-Plan Roads and Bridges	49.41
25.	66	Welfare of Backward Classes	1.82
26.	72	Gas Tragedy Relief and Rehabilitation	2.67
27.	80	Financial Assistance to Three Tier Panchayati Raj Institutions	2.01

II - Appropriation			
Revenue Charged			
28.	04	Other Expenditure Pertaining to Home Department	0.05
29.	05	Jail	0.01
30.	10	Forest	9.14
31.	11	Commerce, Industry and Employment	0.03
32.	12	Energy	99.06
33.	14	Animal Husbandry	0.02
34.	16	Fisheries	0.03
35.	17	Co-operation	0.01
36.	18	Labour	0.01
37.	20	Public Health Engineering	0.07
38.	27	School Education (Primary Education)	0.21
39.	34	Social Welfare	0.02
40.	62	Panchyat	0.02
41.	67	Public Works-Buildings	0.33
42.	77	Other expenditure pertaining to School Education Department (excluding Primary Education)	0.85
43.	78	Horticulture and Food Processing	0.04
44.	80	Financial Assistance to Three Tier Panchayati Raj Institutions	0.78
Capital Charged			
45.	21	Housing and Environment	0.02
46.	48	Narmada Valley Development	0.12
47.	PD	Public Debt	1875.55
Total			2344.09

Appendix 2.12

Details of saving of Rs one crore and above not surrendered (Excluding the Cases given in Appendix 2.11) (Reference Paragraph 2.3.12, page 59)

(Rupees in crore)

Sl. No.	Number and name of grants/appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
Revenue Charged				
1.	Interest Payments and Servicing of Debt	297.80	0.03	297.77
2.	06-Finance	10.70	0.01	10.69
Revenue Voted				
3.	01-General Administration	21.56	16.00	5.56
4.	02-Other expenditure pertaining to General Administration Department	11.23	3.27	7.96
5.	03-Police	32.00	7.30	24.70
6.	04-Other expenditure pertaining to Home Department	3.18	0.08	3.10
7.	06-Finance	624.61	25.15	599.46
8.	07-Commercial Tax	74.75	59.50	15.25
9.	08-Land Revenue and District Administration	66.69	40.15	26.54
10.	10-Forest	9.78	6.31	3.47
11.	11-Commerce, Industry and Employment	9.97	4.35	5.62
12.	13-Farmers Welfare and Agriculture Development	233.59	227.92	5.67
13.	15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan	110.50	80.81	29.69
14.	18-Labour	7.19	0.38	6.81
15.	19-Public Health and Family Welfare	170.92	26.26	144.66
16.	21-Housing and Environment	14.55	3.32	11.23
17.	23-Water Resources Department	34.12	1.71	32.41
18.	27-School Education (Primary Education)	85.11	65.24	19.87
19.	28-State Legislature	6.13	1.48	4.65
20.	29-Law and Legislative Affairs	68.50	65.42	3.08
21.	31-Planning, Economics and Statistics	5.46	2.46	3.00
22.	32-Public Relations	3.74	1.99	1.75
23.	33-Tribal Welfare	27.41	18.60	8.81
24.	39-Food, Civil Supplies and Consumer Protection	63.92	37.43	26.49

1	2	3	4	5
25.	41-Tribal Areas Sub-Plan	277.19	206.34	70.85
26.	45-Minor Irrigation Works	2.15	0.01	2.14
27.	47-Technical Education and Training	16.48	14.33	2.15
28.	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institution	143.33	94.35	48.98
29.	55-Women and Child Development	112.69	64.54	48.15
30.	64-Scheduled Castes Sub Plan	165.51	121.50	44.01
31.	67-Public Works-Buildings	19.50	-	19.50
32.	75-Financial Assistance to Urban Bodies	98.70	63.08	35.62
33.	80-Financial Assistance to Three Tier Panchayati Raj Institutions	609.23	320.99	288.24
Capital Voted				
34.	06-Finance	314.61	1.40	313.21
35.	12-Energy	369.26	353.26	16.00
36.	20-Public Health Engineering	133.93	100.50	33.43
37.	23-Water Resources Department	63.00	6.16	56.84
38.	39-Food, Civil Supplies and Consumer Protection	8.70	2.79	5.91
39.	41-Tribal Areas Sub-Plan	103.69	62.03	41.66
40.	44-Higher Education	9.60	3.20	6.40
41.	45-Minor Irrigation	60.41	0.15	60.26
42.	48-Narmada Valley Development	18.22	12.95	5.27
43.	57-Externally Aided Projects Pertaining to Water Resources Department	111.18	81.00	30.18
44.	64-Scheduled Castes Sub Plan	110.67	67.36	43.31
45.	67-Public Works-Buildings	20.67	0.44	20.23
Total		4762.13	2271.55	2490.58

Appendix 2.13

Cases of surrender of funds in excess of Rs 10 crore on 30 and 31 March 2009

(Reference Paragraph 2.3.12, page 59)

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Budget Provision	Amount of Surrender	Percentage of Total Provision
1	2	3	4	5	6
1	06	2052	31.13	18.00	57.82
2	07	2030	224.75	26.88	11.96
3	07	2039	534.35	17.00	3.18
4	08	2029	259.55	40.25	15.51
5	12	2801	1747.22	25.02	1.43
6	12	6801	1892.77	317.85	16.79
7	12	4801	634.47	35.41	5.58
8	13	2401	653.21	109.40	16.75
9	15	2501	146.77	61.30	41.77
10	20	4215	417.36	100.00	23.96
11	22	6217	256.43	38.96	15.19
12	27	2202	2089.62	65.24	3.12
13	29	2014	210.25	28.56	13.58
14	29	2015	111.71	37.59	33.65
15	30	2515	609.64	12.53	2.06
16	33	2202	552.61	11.84	2.14
17	37	5452	71.61	20.29	28.33
18	39	2408	603.64	37.43	6.20
19	41	2225	298.86	36.59	12.24
20	41	2236	55.74	15.68	28.13
21	41	2202	325.11	40.23	12.37
22	41	4225	272.59	46.96	17.23
23	41	2401	182.17	43.17	23.70
24	41	4515	117.31	13.56	11.56
25	44	2202	433.33	15.36	3.54
26	52	2501	193.14	80.09	41.47
27	55	2236	235.91	24.87	10.54
28	55	2235	423.90	36.44	8.60
29	56	2851	53.56	10.03	18.73
30	58	2245	1147.43	281.39	24.52
31	59	2501	44.80	14.30	31.92

1	2	3	4	5	6
32	59	4515	56.00	32.18	57.46
33	60	4515	170.42	10.28	6.03
34	64	2202	160.29	32.25	20.12
35	64	2225	249.07	13.37	5.37
36	64	2401	111.43	25.03	22.46
37	64	4210	76.54	10.20	13.30
38	69	3425	43.40	13.05	30.07
39	73	2801	48.40	48.40	100
40	75	2202	179.64	49.92	27.79
41	75	2217	266.34	10.94	4.11
42	77	2202	557.11	29.16	5.23
43	77	4202	164.18	90.00	54.82
44	79	2210	278.42	31.44	11.29
45	80	2202	878.37	194.75	22.17
46	80	2401	44.08	16.37	37.14
47	80	2501	304.73	105.47	34.61
Total			18419.36	2375.03	12.89

Appendix 2.14

Rush of Expenditure

(Reference: paragraph 2.3.13, page 60)

(Rupees in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2009	March 2009
1.	03-Police	2643	34.32	34.30	44.35	77.38	77.34
2.	06-Finance	5632	18.84	18.84	18.84	100	100
3.	06-Finance	6842	27.15	27.15	27.15	100	100
4.	06-Finance	6854	15.16	15.10	15.91	95.28	94.95
5.	07-Commercial Tax	1470	33.04	26.60	38.75	85.27	68.65
6.	07-Commercial Tax	6001	37.58	37.58	37.58	100	100
7.	07-Commercial Tax	6002	116.34	116.34	116.34	100	100
8.	07-Commercial Tax	8808	22.22	20.53	23.18	95.86	88.57
9.	10-Forest	1594	29.94	26.08	51.90	57.69	50.25
10.	11-Commerce, Industry and Employment	5492	13.67	13.67	27.00	50.63	50.63
11.	13-Farmers Welfare and Agriculture Development	1060	40.15	40.04	40.84	98.31	98.04
12.	13-Farmers Welfare and Agriculture Development	5359	17.94	13.73	25.64	69.97	53.55
13.	13-Farmers Welfare and Agriculture Development	8768	59.73	59.33	68.49	87.21	86.62
14.	21-Housing and Environment	6706	136.80	107.08	140.73	97.21	76.09
15.	22-Urban Administration and Development	7321	18.53	12.27	20.86	88.83	58.82
16.	24-Public Works -Roads and Bridges	3115	29.03	27.98	33.34	87.07	83.92
17.	30-Rural Development	5727	28.66	28.66	28.66	100	100
18.	41-Tribal Area Sub Plan	3828	63.27	46.42	85.94	73.62	54.01
19.	41-Tribal Area Sub Plan	5091	35.60	21.24	37.02	96.16	57.37
20.	41-Tribal Area Sub Plan	8828	20.36	13.76	21.55	94.48	63.85
21.	41-Tribal Area Sub Plan	8849	25.86	14.88	29.22	88.50	50.92
22.	43-Sports and Youth Welfare	5834	11.53	11.53	11.53	100	100
23.	44-Higher Education	5650	15.00	15.00	15.00	100	100
24.	53-Financial Assistance to Urban Bodies under Scheduled Castes Sub plan	6981	25.35	23.45	29.84	84.95	78.58

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2009	March 2009
25.	55-Women and Child Development	5447	11.27	11.66	18.04	62.47	64.63
26.	64-Scheduled Caste Sub Plan	1400	18.02	10.99	18.56	97.09	59.21
27.	64-Scheduled Caste Sub Plan	8810	58.40	58.40	89.10	65.54	65.54
28.	69-Information Technology	6873	12.26	12.26	12.26	100	100
29.	69-Information Technology	6874	15.66	15.66	15.66	100	100
30.	75-Financial Assistance to Urban Bodies	6981	137.71	137.71	172.85	79.68	79.68
31.	77-Other expenditure pertaining to School Education Department (excluding Primary Education)	2267	11.96	11.83	20.46	58.46	57.82
32.	77-Other expenditure pertaining to School Education Department (excluding Primary Education)	5706	20.00	20.00	20.00	100	100
33.	78-Horticulture and Food Processing	7910	18.08	18.03	28.01	64.55	64.37
34.	80-Financial Assistance to Three Tier Panchayati Raj Institutions	5484	30.37	29.17	34.83	87.19	83.75
35.	80-Financial Assistance to Three Tier Panchayati Rsj Institutions	6968	15.11	11.79	15.31	98.69	77.01
36.	CH1-Charged Appropriation -Public Debt	3731	153.49	131.63	227.21	67.55	57.93
37.	CH1-Charged Appropriation -Public Debt	3751	11.70	11.70	12.42	94.20	94.20
38.	CH1-Charged Appropriation -Public Debt	6983	363.06	363.06	363.06	100	100
39.	CH2-Charged Appropriation-Interest Payments and Servicing of Debt	5040	12.11	12.11	24.22	50	50
Total			1765.27	1627.56	2061.65	85.62	78.94

Appendix 2.15

Pending DC bills for the years up to 2008-09

(Reference paragraph 2.4.1, page 61)

(Rupees in crore)

Sl. No.	Department	Number of AC bills	Amount
1.	Electricity Inspector, M.P. Bhopal	243	0.05
2.	State Protocol Officer, Mantralaya Bhopal	19	7.59
3.	Commissioner, Lok Sikshan, Bhopal	*	4.05
4.	Deputy Director, N.C.C. M.P. Bhopal	82	0.37
5.	Director, Backward Classes, Bhopal	37	0.37
6.	Registrar, Labour Courts, M.P.	86	0.16
7.	Director, Agriculture Department, Bhopal	529	6.46
8.	Soil Conservation Officer	283	1.94
	Total	1279	20.99

* Not available as records destroyed in fire

Appendix 2.16

Substantial savings under schemes of selected grants

(Reference: paragraph 2.6.2(ii), page 65)

(Rupees in crore)

Sl. No.	Grant number and name of scheme	Saving (Percentage)		
		2006-07	2007-08	2008-09
11- Commerce, Industry and Employment				
1.	2851-800-0801-8325- Prime Minister Employment Scheme	2.25 (50.00)	0.63 (21.0)	3.40 (97.14)
14-Animal Husbandry				
2.	2403-102-0101-1108- Intensive Cattle Development Project	4.28 (100)	15.75 (25.74)	15.08 (22.10)
3.	2403-102-0801-6625- Scheme of Animal Census	0.69 (33.17)	15.63 (76.24)	4.72 (42.64)
4.	2403-113-0701-1458- Systematic Control of Important Animal Diseases	NA	3.69 (34.94)	2.47 (36.38)
5.	2403-800-0101-8703- Milk Production and Infrastructure	0.56 (11.09)	1.90 (28.92)	2.43 (32.44)
19-Public Health and Family Welfare				
6.	4210-01-110-0101-7648- Construction of Building for Hospitals and Dispensaries	NA	21.36 (84.96)	6.97 (46.47)
7.	4210-02-103-0101-6920- Construction of Primary Health Centers Buildings with the Assistance of NABARD	12.66 (65.16)	NA	2.39 (34.64)
8.	4210-02-103-0101-7871- Construction of Primary Health Centers, Sub-Health Centers and Community Health Centers for Basic Services	6.00 (35.29)	36.03 (84.58)	26.67 (63.02)
28-State Legislature				
9.	2011-02-101-4007- Legislative Assembly	2.60 (15.98)	4.10 (21.91)	4.47 (21.31)
34-Social Welfare				
10.	2235-02-001-2304-Direction and Administration.	NA	NA	3.67 (23.88)
11.	2235-02-101-0101-3923- Scheme for Assistance to Disabled and Handicapped	0.57 (24.78)	1.23 (45.72)	2.96 (52.30)
12.	2235-02-101-6864- Vivekanand Insurance Scheme	1.50 (30.0)	5.00 (100)	5.00 (100)
13.	2235-02-101-0101-79-School and Institute for Blind Deaf and Mute	0.68 (18.09)	0.64 (16.0)	2.38 (99.17)
47-Technical Education and Training				
14.	2203-105-0701-2667- Polytechnic Institutions.	NA	1.56 (100)	2.62 (41.79)
58-Expenditure on Relief on Account of Natural Calamities and Scarcity				
15.	2245-01-101-96- Relief to Sufferers of Fire	35.06 (65.67)	74.47 (78.95)	14.55 (55.96)

Appendix 2.16

16.	2245-02-193-5498- Assistance to Local Bodies/Institution and Other Non Govt. Bodies in flood affected areas	NA	NA	18.00 (100)
17.	2245-80-102-5503- Arrangement of Immediate work and emergency plans in calamities affected areas	NA	NA	10.00 (100)
18.	2245-80-103-7024- The amount received from National Contingency Calamity Relief Fund	NA	NA	71.12 (100)
19.	2245-80-800-5504- Financial aid in Calamities under Revenue Book-6-4	NA	NA	10.00 (100)
20.	2245-05-101-475-Transfer to Reserve Funds and Deposits Accounts-Natural Calamities Unspent Margin Money Fund-Famine Relief Fund	NA	50.49 (18.75)	277.39 (49.96)
21.	2245-01-102-2661-Drinking Water Supply	31.00 (60.0)	14.47 (28.94)	51.23 (56.92)
22.	2245-02-101-747-Relief to hailstorm sufferers	Excess	NA	20.42 (40.84)
23.	2245-02-122-989-Restotation and repair of damaged irrigation and flood control works	3.50 (100)	3.50 (100)	3.50 (100)
24.	6245-01-800-2750-Loans for Removal of Water Scarcity arising out of Natural Calamities	4.30 (100)	4.30 (100)	2.50 (100)
67-Public Works-Buildings				
25.	4210-03-105-0101-4220- Education-Medical Colleges	NA	4.09 (68.62)	2.75 (38.89)
26.	4211-101-0801-1171- Extension of Rural (areas) Family Welfare Centers.	2.63 (78.04)	3.06 (90.80)	3.90 (97.50)
27.	4216-01-106-0701-6222-Administration of Justice (Construction of staff quarters)	1.96 (98.0)	2.21 (75.17)	4.56 (38.00)
Total		110.24	264.11	575.15

Appendix 2.17

Substantial excesses under schemes of selected grants

(Reference: Paragraph 2.6.2(ii), page 65)

(Rupees in crore)

Sl. No.	Grant number and name of scheme	Excess (percentage)		
		2006-07	2007-08	2008-09
11-Commerce, Industries and Employment				
1.	2852-80-800-0101-9068-Capital Cost Grant to Industrial Units	1.54 (62.60)	1.04 (15.29)	1.93 (33.6)
47-Technical Education and Training				
2.	2203-104-0101-5700- Establishment of National Institute of Fashion Technology in the State	N.A.	N.A.	1.05 (*)
58-Expenditure on Relief on Account of Natural Calamities and Scarcity				
3.	2245-01-101-7102- Implementation of Relief Works through Tehsildars	N.A.	N.A.	44.17 (441.70)
4.	2245-02-101-2018-Cash Doles	N.A.	N.A.	17.86 (32.47)
5.	2245-80-800-8030- Assistance for restoration of other works	N.A.	55.24 (55.24)	166.54 (152.94)
67-Public Works-Buildings				
6.	4059-01-051-0101-8041- Construction of Building for P.W.D. Divisions/Sub Division Buildings	1.43 (286)	N.A.	1.16 (232)
Total		2.97	56.28	232.71

* Excess against Token Provision

Appendix 2.18

Cases where supplementary provision under schemes proved unnecessary/excessive/inadequate in respect of selected grants.

(Reference: paragraph 2.6.2(iii), page 65)

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

(Rupees in crore)

Sl. No.	Description of grant and scheme	Amount of unutilized supplementary provision
(1)	(2)	(3)
34-Social Welfare		
1.	2235-02-101-0101-3923-Scheme for assistance to Disabled and Handicapped	2.95
58-Expenditure on Relief on Account of Natural Calamities and Scarcity		
2.	2245-01-102-2661- Drinking Water Supply	50.00
3.	2245-80-103-7024- The amount received from National Contingency Calamity Relief Fund	71.11
67-Public Works-Buildings		
4	4059-01-051-0701-2450- Administration of Justice.	0.75
5	4408-01-800-0801-7316- Infrastructure Development of State Consumer Commission and Consumer Forums	1.50
Total		126.31

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

(Rupees in crore)

Sl. No.	Description of grants and schemes.	Original	Supple-mentary	Expenditure	Saving (-)
14-Animal Husbandry					
1.	2403-102-0801-6625- Scheme for Animal Census	4.00	7.07	6.34	-4.73
34 Social Welfare					
2.	2235-02-101-0101-79- School and Institute for Blind, Deaf and Mute	--	2.40	0.02	-2.38
47-Technical Education and Training					
3.	2203-105-0701-2667- Polytechnic Institutions	2.27	4.00	3.65	-2.62
58-Expenditure on Relief on Account of Natural Calamities and Scarcity					
4.	2245-05-101-475- Transfer to Reserve Funds and Deposits Accounts-Natural Calamities Unspent Margin Money Fund-Famine Relief Fund	277.39	277.80	277.80	-277.39
5.	2245-01-101-8874-Additional provision for Drought Relief and Employment	77.00	50.00	104.09	-22.91
67-Public Works-Building					
6.	4059-80-800-0101-7094-Construction Work under Jail Improvement Scheme	8.68	26.72	31.29	-4.11
Total		369.34	367.99	423.19	-314.14

(c) Cases where supplementary provision proved inadequate under schemes of selected grants.

(Rupees in crore)

Sl. No	Description of grants and schemes.	Original	Supple- mentary	Expenditure	Excess (+)
58-Expenditure on Relief on Account of Natural Calamities and Scarcity					
1.	2245-02-101-2018-Cash Doles	25.00	30.00	72.86	+17.86
2.	2245-80-800-8030-Assistance for Restoration of other works	60.00	48.89	275.43	+166.54
67-Public Works -Buildings					
3.	4059-01-051-0101-1481- District Administration	0.60	3.00	4.57	+0.97
	Total	85.60	81.89	352.86	+185.37

Utilisation certificates outstanding as on 31 March, 2009

(Reference: paragraph 3.1, page 67)

(Rupees in crore)

Sl. No.	Department	@Year of Payment of grant	Total grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	Education							
		2006-07	104	235.09	61	204.29	43	30.80
		2007-08	103	166.76	59	131.99	44	34.77
		2008-09	108	161.99	42	103.75	66	58.24
	Total		315	563.84	162	440.03	153	123.81
II	Municipal Corporation							
		2007-08	338	1872.65	--	1836.55	338	36.10
		2008-09	338	1880.40	--	--	338	1880.40
	Total		676	3753.05		1836.55	676	1916.50
III	Panchayati Raj							
		2006-07	95	736.45	62	656.15	33	80.30
		2007-08	102	885.87	55	741.25	47	144.62
		2008-09	103	756.21	--	--	103	755.66*
	Total		300	2378.53	117	1397.4	183	980.58
IV	Development Agencies							
		2007-08	48	6.81	--	2.74	48	4.07
		2008-09	48	13.00	--	3.20	48	9.80
	Total		96	19.81	--	5.94	96	13.87
V	Medical							
		1997-04	NA	44.46	--	44.04	12	0.42
		2004-05	NA	8.67	--	8.53	12	0.14
		2005-06	NA	7.14	--	7.02	09	0.12
		2006-07	19	6.49	07	6.34	12	0.15
		2007-08	12	7.29	12	7.29	--	--
		2008-09	10	7.29	04	0.06	06	7.23
	Total		41	81.34	23	73.28	51	8.06
VI	Other Department							
		1997-04	NA	1644.07	--	1623.90	129	20.17
		2004-05	--do--	170.90	--	164.74	129	5.16
		2005-06	--do--	311.43	--	277.20	78	34.23
		2006-07	671	470.46	492	342.22	179	128.24
		2007-08	965	603.38	366	126.41	599	476.97
		2008-09	1036	965.00	201	38.42	835	814.22**
	Total		2672	4165.24	1059	2572.89	1949	1478.99
	Grand Total		4100	10961.81	1361	6326.09	3108	4521.81

* Unspent Amount Rs.0.55 crore

** Unspent amount Rs.5.27 crore, K-deposit Amount Rs.107.09 crore

@ Only the years, in which Utilization Certificates are outstanding have been taken into account in this Appendix

Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.2; page 68)

SL. No.	Name of body	Period of entrustment	Year upto which accounts were rendered	Period upto which Separate Audit Report was issued	Placement of SAR in the Legislature	Delay in submission accounts	Period of delay (Months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	MP Housing Board, Bhopal	Upto 2006-07	2006-07	2002-03 (upto 31.10.2002)	Information awaited	--	--
2.	MP Khadi and Village Industries Board, Bhopal	Upto 2009-10	2005-06	2005-06	--do--	--	2006-07: 27 2007-08: 15 2008-09: 03
3.	MP Human Right Commission, Bhopal	Entrustment vide Act of parliament	2006-07	2006-07	--do--	--	2007-08: 15 2008-09: 03
4.	MP Building and Construction Workers Welfare Board, Bhopal	--do--	Accounts not rendered since inception (2003-04)	--	--	--	63
5.	MP State Legal Services Authority, Jabalpur	--do--	Accounts not rendered since inception (1997-98)	--	--	--	135 (18)
6.	District Legal Services Authority (DLSA), Jabalpur	--do--	Accounts not rendered since 1998-99	--	--	--	123 (18)
7.	DLSA, Badwani	--do	Accounts not rendered since 2006-07	--	--	--	27 (18)
8.	DLSA, Harda	--do--	Accounts not rendered since 2006-07	--	--	--	--do--
9.	DLSA, Neemuch	--do--	Accounts not rendered since 2006-07	--	--	--	--do--
10.	DLSA, Sheopur	--do--	Accounts not rendered since 2006-07	--	--	--	--do--
11.	DLSA, Balaghat	--do--	Accounts not rendered since 1998-99	--	--	--	123 (18)
12.	DLSA, Betul	--do--	--do--	--	--	--	--do--
13.	DLSA, Bhind	--do--	--do--	--	--	--	--do--
14.	DLSA, Bhopal	--do--	--do--	--	--	--	--do--
15.	DLSA, Chhatarpur	--do--	--do--	--	--	--	--do--
16.	DLSA, Chhindwara	--do--	--do--	--	--	--	--do--
17.	DLSA, Damoh	--do--	--do--	--	--	--	--do--

Appendix 3.2

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
18.	DLSA, Datia	--do--	--do--	--	--	--	--do--
19.	DLSA, Dewas	Entrustment vide Act of parliament	Accounts not rendered since 1998-99	--	--	--	123 (18)
20.	DLSA, Dhar	--do--	--do--	--	--	--	--do--
21.	DLSA, Guna	--do--	--do--	--	--	--	--do--
22.	DLSA, Gwalior	--do--	--do--	--	--	--	--do--
23.	DLSA, Hoshangabad	--do--	--do--	--	--	--	--do--
24.	DLSA, Indore	--do--	--do--	--	--	--	--do--
25.	DLSA, Jhabua	--do--	--do--	--	--	--	--do--
26.	DLSA, Katni	--do--	Accounts not rendered since 2002-03	--	--	--	75 (18)
27.	DLSA, Khandwa	--do--	Accounts not rendered since 1998-99	--	--	--	123 (18)
28.	DLSA, Mandla	--do--	--do--	--	--	--	--do--
29.	DLSA, Mandsaur	--do--	--do--	--	--	--	--do--
30.	DLSA, Morena	--do--	--do--	--	--	--	--do--
31.	DLSA, Narsinghpur	--do--	--do--	--	--	--	--do--
32.	DLSA, Panna	--do--	--do--	--	--	--	--do--
33.	DLSA, Raisen	--do--	--do--	--	--	--	--do--
34.	DLSA, Rajgarh	--do--	--do--	--	--	--	--do--
35.	DLSA, Ratlam	--do--	--do--	--	--	--	--do--
36.	DLSA, Rewa	--do--	--do--	--	--	--	--do--
37.	DLSA, Sagar	--do--	--do--	--	--	--	--do--
38.	DLSA, Sehore	--do--	--do--	--	--	--	--do--
39.	DLSA, Seoni	--do--	--do--	--	--	--	--do--
40.	DLSA, Shahdol	--do--	--do--	--	--	--	--do--
41.	DLSA,Shajapur	--do--	--do--	--	--	--	--do--
42.	DLSA, Shivpuri	--do--	--do--	--	--	--	--do--
43.	DLSA, Sidhi	--do--	--do--	--	--	--	--do--
44.	DLSA, Tikamgarh	--do--	--do--	--	--	--	--do--
45.	DLSA, Ujjain	--do--	--do--	--	--	--	--do--
46.	DLSA, Vidisha	--do--	--do--	--	--	--	--do--
47.	DLSA, Mandleshwar	--do--	--do--	--	--	--	--do--
48.	DLSA, Satna	--do--	--do--	--	--	--	--do--

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

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

(Reference: paragraph 3.3, page 68)

Sl. No.	Name of the Department	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and more		Total no. of cases	
		No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	2210-Medical and Public Health Department	3	3.01	3	5.46	6	38.23	8	10.01	21	28.93	23	9.98	64	95.62
2	2211-Family Welfare	Nil	Nil	Nil	--	--	--	--	--	4	0.64	15	5.69	19	6.33
3	2245- Natural Calamities	--	--	--	--	--	--	--	--	--	--	1	0.16	1	0.16
4	2051- Public Service Commission	--	--	--	--	--	--	--	--	--	--	1	0.23	1	0.23
5	2029-Land Revenue	--	--	1	0.80	--	--	2	0.20	5	2.22	5	0.84	13	4.06
6	2058- Stationery and Printing	--	--	--	--	1	0.68	--	--	--	--	--	--	1	0.68
7	2053-District Administration	1	0.02	--	--	--	--	--	--	1	0.40	2	0.47	4	0.89
8	2014-Administration of Justice	3	1.38	1	3.70	--	--	2	1.73	1	0.12	2	0.55	9	7.48
9	2054-Treasury and Accounts (Finance Department)	--	--	--	--	2	19.78	--	--	4	1.25	6	12.19	12	33.22
10	2039-State Excise	--	--	4	0.39	4	0.69	--	--	--	--	3	3.50	11	4.58
11	2230-Labour and Employment	5	0.99	4	7.13	1	0.02	--	--	--	--	--	--	10	8.14
12	2401-Agriculture Department	9	12.44	2	0.99	--	--	8	3.56	5	1.09	1	0.32	25	18.40
13	2402-Agriculture Department	1	0.40	3	0.99	--	--	--	--	--	--	5	0.86	9	2.25
14	2408-Food and Civil Supply	1	0.01	--	--	--	--	--	--	--	--	1	0.52	2	0.53
15	2425-Co-operative	--	--	2	1.12	--	--	--	--	--	--	--	--	2	1.12
16	2851-Village Industry	1	--	--	--	--	--	--	--	--	--	1	0.07	3	2.82
17	2852-Village Industry	1	1.03	--	--	--	--	--	--	--	--	--	--	1	1.03

Appendix 3.3

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
18	2202-Primary Education	28	171.33	18	20.12	6	4.23	19	9.00	33	14.19	35	7.56	139	226.43
19	2202-Higher Education	15	124.66	1	0.81	2	0.83	1	0.88	1	0.83	4	6.08	24	134.09
20	2203-Technical Education	17	21.40	4	7.84	--	--	--	--	--	--	--	--	21	29.24
21	2205-Art and Culture	1	0.25	--	--	--	--	1	13.12	--	--	--	--	2	13.37
22	2501, 2505, 2515-Rural Development	1	42.31	1	1.33	3	1.54	3	3.02	2	0.34	--	--	10	48.54
23	2225-Welfare of SC/ST/OBC	--	--	--	--	15	8.44	14	8.26	3	1.83	15	2.69	47	21.22
24	2853-Mining	9	0.55	2	0.55	--	--	--	--	--	--	--	--	11	1.10
25	2030-Stamp and Registration	1	0.34	--	--	--	--	1	0.96	--	--	--	--	2	1.30
26	2041-Transport	--	--	--	--	--	--	1	5.64	--	--	--	--	1	5.64
27	2235-Rehabilitation Department	2	2.91	1	4.04	2	0.19	4	2.26	7	1.83	2	0.06	18	11.29
28	2403-Veterinary Services	13	1.81	3	0.35	4	6.32	4	0.52	3	5.77	2	0.14	29	14.91
29	2055-Police	290	75.71	92	42.16	47	27.16	42	5.10	4	0.54	--	--	475	150.67
	Total	402	460.55	143	100.53	93	108.11	110	64.26	94	59.98	124	51.91	966	845.34

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

(Reference : paragraph 3.3, page 68)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount (Rupees in lakh)	Number of Cases	Amount (Rupees in lakh)	Number of Cases	Amount (Rupees in lakh)
1	2	3	4	5	6	7
2210-Medical and Public Health Department	26	17.61	38	78.01	64	95.62
2211-Family Welfare	2	0.97	17	5.36	19	6.33
2245-Natural Calamities	--	--	1	0.16	1	0.16
2051-Public Service Commission	--	--	1	0.23	1	0.23
2029-Land Revenue	--	--	13	4.06	13	4.06
2058-Stationery and Printing	--	--	1	0.68	1	0.68
2014-Administration of Justice	3	0.61	6	6.87	9	7.48
2054-Treasury and Accounts	--	--	12	33.22	12	33.22
2053-District Administration	1	0.4	3	0.49	4	0.89
2225-Tribal Welfare SC/ST/OBC	--	--	47	21.21	47	21.21
2853-Mining	3	0.57	8	0.52	11	1.09
2041-Transport	1	5.64			1	5.64
2235-Rehabilitation Department-Panchayat	1	1.23	7	5.96	8	7.19
2235-Rehabilitation Department-Women and Child Welfare	6	2.31	1	1.31	7	3.62

Appendix 3.4

1	2	3	4	5	6	7
2235-Rehabilitation Department	--	--	3	0.47	3	0.47
2030-Stamps and Registration	1	0.34	1	0.96	2	1.3
2403-Animal Husbandry	--	--	29	14.92	29	14.92
2055-Police	27	49.4	448	101.29	475	150.69
2039-State Excise	5	1.64	6	2.94	11	4.58
2230-Labour and Employment	9	1.38	1	6.76	10	8.14
2401-Agriculture Department	15	5.82	10	12.58	25	18.4
2402-Agriculture Department	6	1.61	3	0.64	9	2.25
2408-Food and Civil Supply	1	0.01	1	0.52	2	0.53
2425-Co-operatives	2	1.12	--	--	2	1.12
2851-Village Industry	--	--	3	2.82	3	2.82
2852-Village Industry	--	--	1	1.03	1	1.03
2202-Primary Education	45	16.04	94	210.39	139	226.43
2202-Higher Education	11	6.78	13	127.31	24	134.09
2203-Technical Education	13	11.62	8	17.62	21	29.24
2205-Art&Culture	2	13.37	--	--	2	13.37
2501,2505,2515-Rural Development	4	1.82	6	46.72	10	48.54
Total	184	140.29	782	705.05	966	845.34

Department wise details of cases of Write-offs for 2008-09

(Reference Paragraph 3.3, Page 68)

Sl. No.	Department	Authority sanctioning write off	Brief Particulars	No. of cases	Amount (In Rupees)
1	2210-Medical and Public Health Department	Dy. Secretary Health and Family Welfare, Government of M.P.	Theft of Vehicle No.CPZ/4957	1	87035
2	2055-Police	Police Department	Accidental Vehicle etc.	16	235806
3	2039-State Excise	Excise Commissioner	Defalcation in District Excise office Bhopal in 1966-67	1	22714
4	2415-Agricultural Research	Dy. Director Agriculture, Sagar	Theft of Vehicle in 1986-87	1	6500
5	2415-Agricultural Research	Asstt. Director of Agriculture, Bhopal	Death of Buffalo	1	8000
6	2415-Agricultural Research	Director of Agriculture, Bhopal	Loss due to theft of Buffalo	1	9976
7	2230-Labour and Employment	M.P. Govt. Labour Department	Defalcation	1	14780
8	2217-Urban Development	M.P. Book of Financial Powers 1995	Loss due to theft	1	2000
9	2851-Village Industry	Govt. of M.P., Book of Financial Powers 1995 Vol-I	Loss due to theft of Buffaloes	1	5000
10	2202-Higher Education	Not available	Not available	6	19587
11	2203-Technical Education	Not available	Not available	1	20558
	Total			31	431956