

APPENDIX-1.1
STATE PROFILE (MADHYA PRADESH)
(REFERENCE: PARAGRAPH PROFILE OF STATE AND 1.7.2; PAGE 1,31)

A		General Data*			
Sl.No	Particulars		Figures		
1	Area		3,08,245 sq km		
2	Population				
	a.	As per 2001 Census	6.03 crore		
	b.	As per 2011 Census	7.26 crore		
3	a.	Density of Population (2001 Census) (All India Density = 325 persons per sq.km)	196 persons per sq km		
	b.	Density of Population (2011 Census) (All India Density = 382 persons per sq.km)	236 persons per sq km		
4	Population below poverty line (All India Average = 21.92%)		38.30 per cent		
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8%)	69.69 per cent		
	b.	Literacy (2011 Census) (All India Average = 74.04%)	70.63 per cent		
6	Infant mortality (per 1000 live births) (All India Average = 42 per 1000 live births)		67		
7	Life Expectancy at birth** (All India Average = 66.1 years)		58 years		
8	Gini Coefficient***				
	a.	Rural (All India=0.29)	0.29		
	b.	Urban (All India=0.38)	0.36		
9	Gross State Domestic Product (GSDP) 2012-13 at current price		₹ 3,61,874 crore		
10	Per Capita GSDP CAGR (2003-04 to 2012-13)	Madhya Pradesh	13.06 per cent		
		General Category States	14.94 per cent		
11	GSDP CAGR (2003-04 to 2012-13)	Madhya Pradesh	15.00 per cent		
		General Category States	16.37 per cent		
12	Population Growth (2003-04 to 2012-13)	Madhya Pradesh	16.58 per cent		
		General Category States	13.22 per cent		
B		Financial Data			
		Particulars		Figures (in per cent)	
				2003-04 to 2011-12	
		CAGR		2003-04 to 2012-13	
				General Category States	
				Madhya Pradesh	
				Madhya Pradesh	
a.	of Revenue Receipt	17.48	17.84	19.39	
b.	of Own Tax Revenue	17.44	16.56	18.20	
c.	of Non Tax Revenue	12.64	19.73	18.85	
d.	of Total Expenditure	14.15	15.58	15.97	
e.	of Capital Expenditure	16.83	14.49	17.65	
f.	of Revenue Expenditure on Education	16.85	17.17	18.55	
g.	of Revenue Expenditure on Health	15.35	13.78	17.01	
h.	of Salary and Wages	14.18	11.47	13.05	
i.	of Pension	18.36	15.53	17.07	

Source: Financial data is based on Finance Accounts

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

** Life Expectancy at birth (Office of the Registrar General on India Ministry of Home Affairs), Economic Review 2011-12, excluding Union Territories.

*** Gini Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less, closer to one inequality is higher.

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

APPENDIX-1.2

**PART A
STRUCTURE OF GOVERNMENT ACCOUNTS
(REFERENCE: PARAGRAPH 1.1, PAGE 2)**

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

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

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

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

Layout of Finance Accounts 2012-13

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

Statement No.	Layout
1	Summarised Financial position of the State giving cumulative figures of Assets and Liabilities of the Government as at the end of 2012-13.
2	Summary of Receipts and Disbursements during the year in all the three parts of accounts of Government.
3	Summary of receipts under Consolidated Fund, grants from Government of India and Capital, Public Debt and Other receipts.
4	Summary of expenditure for the current year under various sectors of Consolidated Fund of State.
5	Details of Capital Expenditure major head wise incurred during and to the end of 2012-13.
6	Summary of debt position of the State including borrowing from Internal Debt, Government of India, other obligations and servicing of debt.
7	Summary of Loans and Advances given by the State Government during the year and repayments made, recoveries in arrears etc.
8	Summarised statement of Grants-in-Aid given by Government both in cash and in kind and also grants released for creation of capital assets.
9	Summary of guarantees given by the government for repayment of loans etc., raised by Statutory Corporations, Local Bodies and Other Institutions.
10	Distribution of expenditure between Charged and Voted.
11	Detailed account of Revenue and Capital Receipts by minor heads.
12	Detailed account of Revenue Expenditure by minor heads under Non-Plan, Plan and Centrally Sponsored scheme separately.
13	Detailed accounts of Capital Expenditure by minor heads under Non-Plan, Plan and Centrally Sponsored scheme separately during the year and Total Expenditure up to the end of 2012-13.
14	Details of investments of the State Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative Banks, Societies etc., up to the end of 2012-13 and also giving the comparative summary of investment between the share capital and debentures.
15	Detailed account on borrowings and other liabilities showing Public Debt and other interest bearing obligation during and up to the end of 2012-13, maturity profile, repayment schedule and interest rate profile.
16	Detailed account of Loans and Advances given by the Government of Madhya Pradesh, the amount of loan repaid during the year, the balance as on 31 March 2013 and also loans advanced during the year for plan purpose and Centrally Sponsored schemes.
17	Detailed account on sources and application of funds other than on revenue account.
18	Detailed account on Contingency Fund and Public Account transactions.
19	Details of earmarked balance of reserve funds.

**APPENDIX- 1.2 CONCLUDED
PART B**

**STATEMENT SHOWING APPORTIONMENT OF ASSETS AND LIABILITIES OF
THE ERSTWHILE STATE OF MADHYA PRADESH AS ON 31 MARCH 2013
BETWEEN SUCCESSOR STATES OF MADHYA PRADESH AND CHHATTISGARH**

(REFERENCE: PARAGRAPH 1.1, PAGE 2)

(₹ in crore)

Items	Balance as on 31 October 2000	Apportioned to		Balance retained in MP accounts pending apportionment	Reference to Finance Accounts Statements Nos.
		Madhya Pradesh	Chhattisgarh		
I-Liabilities-					
1.Small savings, provident funds, etc.	7371.51	5570.57	1239.45	561.49	17 and 18
2.Deposits	1872.19	1516.52	358.05	(-)2.38	17 and 18
3.Reserve Funds	657.94	45.49	11.55	102.47	17 and 18
4.Suspense and Miscellaneous Balances	39.58	25.46	5.93	8.18	18
II-Assets-					
1.Gross Capital Outlay	15760.57	4993.86	1499.12	8788.75	5 and 13
2.Loans and Advances	2883.18	559.83	135.91	2186.26	7 and 16
3.Guarantees	9709.60	--	--	1185.46	9

Note: Please see Finance Accounts for further details

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

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

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

Trends in Gross State Domestic Product (GSDP)

	2008-09	2009-10	2010-11	2011-12	2012-13
Gross State Domestic Product (₹ in crore)	197276	227984	260198	309687	361874
Growth rate of GSDP* (in per cent)	22.17	15.57	14.13	19.02	16.85

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

** GSDP estimates for the period 2010-11 and 2011-12 are revised, therefore, percentage ratio/buoyancies of various parameters with reference to GSDP for 2010-11 and 2011-12 indicated in earlier Reports have also been revised.*

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

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

- Reduce revenue deficit in each financial year so as to eliminate it by 31 March 2009 and generate revenue surplus thereafter;
- As per amendment to FRBM Act, 2005 in respect of fiscal deficit shall be, reduce fiscal deficit so as to bring it down to not more than 3 *per cent* of GSDP by 31 March 2012 and maintain it thereafter;
- Ensure that within a period of 10 years, i.e. as on the 31 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 2012-13. The actuals for 2010-11, RE for 2011-12 and BE for 2012-13 for select indicators are presented in MTFPS (**Appendix 1.3 Part-C**).

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

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

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

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

(₹ in crore)

Sl. No.	Fiscal Indicators	2010-11 Account	Previous Year	Current Year	Percentage change in previous year over 2010-11	Percentage change in current year over previous year
			2011-12 R.E.	2012-13 B.E.		
1	2	3	4	5	6	7
1	Revenue Receipts (2+3+4)	51854.18	63535.25	69913.51	22.53	10.04
2	Tax Revenue (2.1+2.2)	37057.85	44674.90	49916.44	20.55	11.73
2.1	State Tax	21419.34	25888.43	28311.96	20.86	9.36
2.2	Share in Central Taxes	15638.51	18786.47	21604.48	20.13	15.00
3	Non-Tax Revenue	5719.77	6991.20	7326.89	22.23	4.80
4	Grant-in-aid from Central Government	9076.56	11869.15	12670.18	30.77	6.75
5	Capital Receipts (6+7+8)	5009.65	19731.74	10086.73	293.87	-48.88
6	Recovery of loans and advances	401.84	9171.97	99.48	2182.49	-98.92
7	Net public debt	4928.71	7434.17	9460.35	50.83	27.25
8	Net Receipts from Public Account	-320.90	3125.60	526.90	-1074.01	-83.14
9	Total Receipts (1+5)	56863.83	83266.99	80000.24	46.43	-3.92
10	Revenue Expenditure (10.1+10.2)	45011.59	55744.10	63543.50	23.84	13.99
10.1	Non-Plan Revenue Expenditure	32100.87	39200.52	44597.10	22.12	13.77
10.2	Plan Revenue Expenditure	12910.72	16543.58	18946.40	28.14	14.52
10.3	Revenue Expenditure Of which					
10.3.1	Interest payments	5048.95	5666.73	6275.08	12.24	10.74
10.3.2	Subsidies	16709.14	20032.19	22768.08	19.89	13.66
10.3.3	Wages & Salaries	13290.76	17035.33	19901.04	28.17	16.82
10.3.4	Pension Payments	3766.53	4968.05	5825.85	31.90	17.27
11	Capital Expenditure (11.1+11.2)	8799.88	9274.61	10820.22	5.39	16.66
11.1	Non-Plan Capital Expenditure	142.81	45.98	46.05	-67.80	0.15
11.2	Plan Capital Expenditure	8657.07	9228.63	10774.17	6.60	16.75
12	Loans and Advances (12.1+12.2)	3716.58	15619.46	5667.26	320.26	-63.72
12.1	Non- Plan Loans and Advances	2763.51	14068.40	3644.35	409.08	-74.10
12.2	Plan Loans and Advances	953.07	1551.06	2022.91	62.74	30.42
13	Total Expenditure (13.1+13.2)	57528.05	80638.17	80030.98	40.17	-0.75
13.1	Non-Plan Expenditure (10.1+11.1+12.1)	35007.19	53314.90	48287.50	52.30	-9.43
13.2	Plan Expenditure (10.2+11.2+12.2)	22520.86	27323.27	31743.48	21.32	16.18
14	Revenue Deficit (1-10)	6842.59	7791.15	6370.01	13.86	-18.24
15	Fiscal Deficit (1+6-13)	-5272.03	-7930.95	-10017.99	50.43	26.32
16	Primary Deficit [1+6-(13-10.3.1)]	-223.08	-2264.22	-3742.91	914.98	65.31

APPENDIX-1.4
TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES
(REFERENCE: PARAGRAPHS 1.1, 1.9.2 AND 1.10.4; PAGE 2, 36, 40)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A. Receipts					
1. Revenue Receipts	33577(39)	41395(40)	51854(41)	62604(41)	70427(43)
(i) Tax Revenue	13614(41)	17273(42)	21419(41)	26973(43)	30582(43)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc	6843(50)	7724 (45)	10257(48)	12517(46)	14856(49)
State Excise	2302(17)	2952 (17)	3603(17)	4317(16)	5078(17)
Taxes on Vehicles	773(6)	919 (5)	1198(6)	1357(5)	1531(5)
Stamps and Registration fees	1479(11)	1783 (10)	2514(12)	3284(12)	3944(13)
Land Revenue	339(2)	180 (1)	361(2)	279(1)	444(1)
Taxes on Goods and Passengers	1333(10)	1333 (8)	1746(8)	2047(8)	2395(8)
Other Taxes	545(4)	2382 (14)	1740(8)	3172(12)	2334(8)
(ii) Non-Tax Revenue	3343(10)	6382 (15)	5720(11)	7483(12)	7000(10)
(iii) State's share of Union taxes and duties	10767(32)	11077(27)	15638(30)	18219(29)	20805(30)
(iv) Grants-in-Aid from Government of India	5853(17)	6663 (16)	9077(18)	9929(16)	12040(17)
2. Miscellaneous Capital Receipts	24	22	367	23	31
2A. Inter-State settlement	1	3	2	3	9
3. Recoveries of Loans and Advances	54	23	34	9123	33
4. Total Revenue and Non- debt capital receipts (1+2+2A+3)	33656	41443	52257	71753	70500
5. Public Debt Receipts	6553(8)	8603(8)	7458(6)	6750(4)	8791
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5399(82)	7258 (84)	6363(85)	5718(85)	7234(82)
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	1154(18)	1345 (16)	1095(15)	1032(15)	1557(18)
6. Total Receipts in the Consolidated Fund (4+5)	40209	50046	59715	78503	79291
7. Contingency Fund Receipts	--	--	--	100	--
8. Public Account Receipts	46460(54)	52353(51)	65675(52)	76315(49)	86248(52)
9. Total Receipts of the State (6+7+8)	86669	102399	125390	154918	165539
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	29514(77)	35897(75)	45012(78)	52694(68)	62968(79)
Plan	7622(26)	9838 (27)	12911(29)	16017(30)	18349(29)
Non- Plan	21892(74)	26059(73)	32101(71)	36677(70)	44619(71)
General Services (including interest payments)	10162(34)	12014(34)	14647(33)	16229(31)	17705(28)
Social Services	10146(34)	12962 (36)	17345(39)	20297(38)	24375(39)
Economic Services	7431(25)	8371 (23)	10084(22)	12965(25)	16823(27)
Grants-in-Aid and Contributions	1775(6)	2550 (7)	2935(7)	3203(6)	4065(6)
11. Capital Expenditure	6713(18)	7925 (17)	8800(15)	9055(12)	11567(14)
Plan	6503(97)	7864 (99)	8657(98)	9023(100)	11543(100)
Non- Plan	210(3)	61 (1)	143(2)	32(0)	24(0)
General Services	125(2)	119 (1)	179(2)	167(2)	205(2)
Social Services	1295(19)	1178 (15)	1532(17)	1599(18)	1621(14)
Economic Services	5293(79)	6628 (84)	7089(81)	7289(80)	9741(84)

	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
12. Disbursement of Loans and Advances	1861(5)	3817 (8)	3715(6)	15760(20)	5378(7)
13. Inter-state settlement	1	3	2	4	7
14. Total (10+11+12+13)	38089	47642	57529	77513	79920
15. Repayments of Public Debt	1961	2394	2529	3150	3584
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1516	1938	2012	2520	2936
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	445	456	517	630	648
16. Appropriation to Contingency Fund	--	--	--	100	--
17. Total disbursement out of Consolidated Fund (14+15+16)	40050	50036	60058	80763	83504
18. Contingency Fund disbursements	--	--	--	--	--
19. Public Account disbursements	45989	50872	62344	73279	82736
20. Total disbursement by the State (17+18+19)	86039	100908	122402	154042	166240
Part C. Deficits					
21. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	4063	5498	6842	9910	7459
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-14)	-4433	-6199	-5272	-5760	-9420
23. Primary Deficit(-)/Surplus(+) (22+24)	-241	-1745	-223	-460	-3846
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	4192	4454	5049	5300	5574
25. Financial Assistance to local bodies etc.	1087	1434	9117	10830	13487
26. Ways and Means Advances/Overdraft availed (days)	--	--	--	--	--
Ways and Means Advances availed (days)	2	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
27. Interest on Ways and Means Advances/ Overdraft	0.01/00	--	--	--	--
28 Gross State Domestic Product (GSDP) ¹	197276	227984	260198	309687	361874
29 Outstanding Fiscal liabilities (year end)	60432	67853	75504	81757	90168
30. Outstanding guarantees (year end) (including interest)	1930	1630	5111	5605	7720
31. Maximum amount guaranteed (year end)	11991	11823	8439	11108	14752
32. Number of incomplete projects	NA	NA	NA	45	55 ²
33. Capital blocked in incomplete projects	NA	NA	NA	9356.46	2412.53 ²
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP (per cent)	6.90	7.58	8.23	8.71	8.45
Own Non-Tax Revenue/GSDP (per cent)	1.69	2.80	2.20	2.42	1.93
Central Transfers ³ /GSDP (per cent)	8.42	7.78	9.50	9.09	9.08
Revenue Buoyancy with reference to State's own taxes	0.70	0.87	1.05	0.80	0.93

NA: Not Available

¹ Revised GSDP figures as communicated by the Government adopted.

² Information made available by the concerned Department.

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

	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
II Expenditure Management					
Total Expenditure/GSDP (<i>per cent</i>)	19.31	20.90	22.11	25.03	22.09
Total Expenditure/Revenue Receipts (<i>per cent</i>)	113.44	115.09	110.94	123.81	113.48
Revenue Expenditure/Total Expenditure (<i>per cent</i>)	77.49	75.35	78.24	67.98	78.79
Expenditure on General Services/Total Expenditure (<i>per cent</i>)	27.08	25.56	25.81	21.16	22.47
Expenditure on Social Services/Total Expenditure (<i>per cent</i>)	30.65	30.10	33.14	28.43	32.69
Expenditure on Economic Services/Total Expenditure (<i>per cent</i>)	37.61	38.98	35.93	46.28	39.75
Capital Expenditure/Total Expenditure (<i>per cent</i>)	17.62	16.63	15.30	11.68	14.47
Capital Expenditure on Social and Economic Services/Total Expenditure (<i>per cent</i>)	17.29	16.38	14.99	11.47	14.22
III Management of Fiscal Imbalances					
Revenue Deficit(-)/Surplus(+)/GSDP	+2.06	+2.41	+2.63	+3.20	+2.06
Fiscal Deficit(-)/GSDP (<i>per cent</i>)	-2.25	-2.72	-2.03	-1.86	-2.60
Primary Deficit(-)/Surplus(+)/GSDP	-0.12	-0.77	-0.09	-0.15	-1.06
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP (<i>per cent</i>)	12.84	13.79	15.36	15.30	15.86
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	30.63	29.76	29.02	26.40	24.92
Fiscal Liabilities/RR	179.98	163.92	145.61	130.59	128.03
Primary Deficit <i>vis-a-vis</i> Quantum Spread	(+)3764	(+)2117	(+)8333	(+)10390	(+)4632
Debt Redemption (Principal +Interest)/ Total Debt Receipts (Ratio)	0.95	0.84	0.87	0.95	0.86
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore and <i>per cent</i> in bracket)	69.05 (0.72)	49.75 (0.43)	32.20 (0.26)	37.98 (0.29)	18.38 (0.13)
Balance from Current Revenue (₹ in crore)	6846	10206	12313	18112	14101
Financial Assets/Liabilities	1.01	0.91	0.82	0.72	0.67

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

Explanatory Notes for Appendices 1.4 and 1.5

- The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis the deficit on Government account as shown in **Appendix 1.5** indicates the position on cash basis as opposed to accrual basis in commercial accounting. Consequently items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid payments made on behalf of the State and other pending settlements etc.
- At the close of March 2013 accounts, there remained a difference of ₹ 17.43 crore (Debit) between the figures of ₹ 262.75 crore (Credit) reflected in accounts and those intimated by RBI ₹ 280.18 crore (Debit) under "Deposits with Reserve Bank". After close of May 2013 accounts, the net difference to be reconciled was ₹ 18.36 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.
- NA-Not Applicable as the State has maintained Revenue Surplus since 2004-05 to the current year.

APPENDIX-1.5
PART A
ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2012-13
(REFERENCE: PARAGRAPH 1.1.1, PAGE 2)

(₹ in crore)

Receipts				Disbursements				
				2012-13				
2011-12		2012-13	2011-12		Non-plan	Plan	Total	
Section-A: Revenue								
62604.07	I	Revenue Receipts	70427.28	52693.71	Revenue Expenditure	44619.20	18349.33	62968.53
26973.44		- Tax Revenue	30581.70	16228.64	General Services	17613.11	92.03	17705.14
				20296.94	Social Services	12686.85	11688.62	24375.47
7482.73		- Non-Tax Revenue	7000.22	9808.89	-Education, Sports, Art and Culture	8134.29	2762.13	10896.42
				2431.38	-Health and Family Welfare	2014.77	1113.45	3128.22
18219.13		-State's Share of Union Taxes	20805.16	1803.83	-Water Supply, Sanitation Housing and Urban Development	910.41	1831.08	2741.49
2113.47		-Non Plan Grants	332.93	92.48	- Information and Broadcasting	143.38	5.87	149.25
				1809.68	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	357.92	1920.01	2277.93
4215.28		-Grants for State Plan Schemes	7099.43	167.60	-Labour and Labour Welfare	135.77	53.95	189.72
				4151.89	-Social Welfare and Nutrition	899.64	4002.13	4901.77
3600.02		-Grants for Central and Centrally Sponsored Plan Schemes	4607.84	31.19	-Others	90.67	-	90.67
				12964.91	Economic Services	11019.66	5803.69	16823.35
				5029.90	-Agriculture and Allied Activities	3778.15	2242.93	6021.08
				2922.22	-Rural Development	1156.29	2583.99	3740.28
				654.09	-Irrigation and Flood Control	514.91	205.21	720.12
				2070.86	-Energy	2441.61	358.00	2799.61
				1207.50	-Industries and Minerals	1781.25	279.32	2060.57
				891.88	-Transport	1277.74	0.07	1277.81
				46.84	-Science, Technology and Environment	5.55	57.78	63.33
				141.62	-General Economic Services	64.16	76.39	140.55
				3203.22	Grants-in-aid and Contributions	3299.57	765.00	4064.57
	II	Revenue Deficit carried over to Section B		9910.36	Revenue Surplus carried over to Section B			7458.75
62604.07		Total	70427.28	62604.07	Total			70427.28

Section B							
6900.44	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	7775.88	--	Opening Overdraft from RBI		
22.65	IV	Miscellaneous Capital Receipts	31.45	9055.16	Capital Outlay	23.91	11542.98
				167.16	General Services	4.73	200.16
				1599.12	Social Services	9.68	1611.31
				171.72	-Education, Sports, Art and Culture		147.02
				141.57	-Health and Family Welfare	3.49	173.31
				743.38	-Water Supply, Sanitation, Housing and Urban Development	-	827.32
				-	- Information and Broadcasting	-	-
				420.74	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	440.60
				107.28	-Social Welfare and Nutrition	6.19	2.26
				14.43	-Other Social Services		20.80
				7288.88	Economic Services	9.50	9731.51
				127.48	-Agriculture and Allied Activities	-	345.60
				974.37	-Rural Development	-	1451.76
				3317.73	-Irrigation and Flood control	-	4268.95
				1025.83	-Energy	-	1226.49
				39.19	-Industries and Minerals	9.50	203.97
				1728.41	-Transport	-	2115.75
				3.85	-Science, Technology and Environment	-	29.00
				72.02	-General Economic Services	-	89.99
9122.56	V	Recoveries of Loans and Advances	32.53	15760.56	Loans and Advances disbursed	3842.13	1536.12
9084.67		-From Power Projects	--	15100.22	-For Power Projects	3770.64	786.63
					-For Agriculture and Allied Activities		310.33
					-For Industries and Minerals		336.08
-0.10		-From Government Servants	0.17	0.04	-To Government Servants	0.01	--
37.99		-From Others	32.36	660.30	-To Others	71.48	749.49
2.65	VI	Inter-State Settlement	9.14	3.70	Inter- State Settlement		7.02

9910.36	VII	Revenue Surplus brought down	7458.75		Revenue Deficit brought down		
6750.25	VIII	Public Debt Receipt	8791.16	3149.79	Repayment of Public Debt		3583.94
5717.65		-Internal Debt other than Ways and Means Advances and Overdraft	7233.85	2520.28	-Internal Debt other than Ways and Means Advances and Overdraft		2935.53
		Net transactions under Ways and Means Advances	-	--	Net transactions under Ways and Means Advances		-
		Net transactions under Overdraft	-	--			
1032.60		-Loans and Advances from Central Government	1557.31	629.51	-Repayment of Loans and Advances to Central Government		648.41
--	IX	Appropriation to the Contingency Fund	--	100.00	Appropriation to the Contingency Fund		-
100.00	X	Amount transferred to Contingency Fund	--	--	Expenditure from Contingency Fund		-
76315.22	XI	Public Account Receipts	86247.57	73279.04	Public Account Disbursements		82735.57
2033.07		-Small Savings and Provident Funds	2319.03	1335.10	-Small Savings and Provident Funds		1481.96
1534.55		-Reserve Funds	2441.27	342.74	-Reserve Funds		421.48
50619.85		-Suspense and Miscellaneous	59818.65	50648.06	-Suspense and Miscellaneous		59911.79
12256.15		-Remittances	15167.15	11865.16	-Remittances		14766.89
9871.60		-Deposits and Advances	6501.47	9087.98	-Deposits and Advances		6153.45
	XII	Closing Overdraft from Reserve Bank of India	--	7775.88	Cash Balance at the end of the year		7074.81
				2.61	-Cash in Treasuries and Local Remittances		--
				692.55	-Deposits with Reserve Bank		(-)262.75 ⁴
				3.29	-Departmental Cash Balance including Permanent Advances		133.05
				7077.43	-Cash Balance Investment and Investment of Earmarked Funds		7204.51
171728.20		Total	180773.76	171728.20	Total		180773.76

⁴ At the close of March 2013 accounts, there remained a difference of ₹17.43 crore (Debit) between the figures of ₹262.75 crore (Credit) reflected in accounts and those intimated by RBI ₹280.18 crore (Debit) under "Deposits with Reserve Bank". After close of May 2013 accounts, the net difference to be reconciled was ₹18.36 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

APPENDIX-1.5 CONTD...
PART B (CONCLUDED)
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF MADHYA
PRADESH AS ON 31 MARCH 2013
(REFERENCE: PARAGRAPH 1.9.1, PAGE 35)

(₹ in crore)

As on 31.03.2012	Liabilities	As on 31.03.2013
50011.01	Internal Debt -	54309.33
28043.60	Market Loans bearing interest	31406.58
0.38	Market Loans not bearing interest	0.43
105.48	Loans from Life Insurance Corporation of India	94.37
5780.53	Loans from other Institutions	6001.52
16081.02	Special Securities issued to NSS Fund of Central Government	16806.00
Nil	Ways and Means Advances (including interest paid)	Nil
Nil	Overdrafts from Reserve Bank of India	Nil
11358.91	Loans and Advances from Central Government -	12267.81
1.88	Pre 1984-85 Loans	1.88
53.87	Non-Plan Loans	50.17
11303.16	Loans for State Plan Schemes	12215.76
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
200.00	Contingency Fund	200.00
9916.31	Small Savings, Provident Funds etc.	10752.33
7300.27	Deposits	7649.77
3567.37	Reserve Funds	5587.16
166.06	Suspense and Miscellaneous balances	87.81
680.39	Remittance Balance	1080.65
83200.32	Total	91934.86
	Assets	
76917.21	Gross Capital Outlay on Fixed Assets -	88452.66
13183.59	Investments in shares of Companies, Corporations etc.	14656.50
63733.62	Other Capital Outlay	73796.16
21742.39	Loans and Advances -	27088.10
17359.84	Loans for Power Projects	21917.11
4353.52	Other Development Loans	5142.12
29.03	Loans to Government servants and Miscellaneous loans	28.87
11.00	Advances	12.49

(₹ in crore)		
As on 31.03.2012	Assets	As on 31.03.2013
--	Remittance Balances	--
7775.88	Cash -	7074.81
2.61	Cash in Treasuries and Local Remittances	--
692.55	Deposits with Reserve Bank	(-)262.75 ⁵
3.29	Departmental Cash Balance including Permanent Advances	133.05
6680.13	Cash Balance Investments	6806.45
397.30	Reserve Fund Investments	398.06
-23246.16⁶	Deficit on Government Account -	-30693.20
-9910.36	(i) Less Revenue Surplus of the current year	-7458.75
1.05	(a) Inter-State Settlement	-2.14
2.68	(b) Amount closed to Government account	14.89
-1.11	(c) Proforma adjustment during the year	-1.04
100.00	(d) Contingency Fund	--
-13438.42	Accumulated deficit at the beginning of the year	-23246.16
83200.32	Total	91934.86

⁵ At the close of March 2013 accounts, there remained a difference of ₹ 17.43 crore (Debit) between the figures of ₹ 262.75 crore (Credit) reflected in accounts and those intimated by RBI ₹ 280.18 crore (Debit) under "Deposits with Reserve Bank". After close of May 2013 accounts, the net difference to be reconciled was ₹ 18.36 crore (Debit). The difference under Deposits with Reserve Bank is due to misreporting of transactions by Agency Bank to RBI and Treasury Officers in the accounts.

⁶ Differs from figures in Statement no.1 of Finance Accounts due to rounding off ₹ 0.01 crore in Remittance Balances and ₹ 0.01 crore in Suspense and Miscellaneous Balances.

APPENDIX 1.6

**DETAILS OF SCHEMES IN WHICH EXPENDITURE WAS LESS THAN THE
PRESCRIBED PERCENTAGE IN GENDER BUDGET 2012-13**

(REFERENCE: PARAGRAPH 1.1.4; PAGE 6)

(₹ in crore)

Scheme	Outlay	Expenditure	Percentage	Reasons for non-utilisation of outlay
CATEGORY 1				
Security and assistance centres for women against domestic violence (Usha Kiran)	2.20	0.94	43	Non-receipt of proposal of grants for operation of shelter home and consulting centres
Schemes under Women Welfare Funds	0.75	0.39	52	Non-organization of international women day on 8 March
Indira Gandhi Mother Assistance Scheme (IGMSY)	21.98	15.25	69	Non-availability of beneficiaries
CATEGORY 2				
Atal Bal Arogya Mission	25.28	8.91	35	Non-submission of work plan by the Districts
Construction of Anganwadi Centres	100.00	Nil	Nil	Delayed receipt of funds from the 13 th Finance Commission
Construction of Building Directorate	0.50	Nil	Nil	Non-receipt of sanction of competent financial committee
Integrated Child Protection Schemes	30.05	14.63	49	Non-receipt of Central share
Maintenance of building of women and child Development	5.00	1.49	30	Non-drawal of the funds by the districts
Probation unit	1.56	0.45	29	Posts remaining vacant
Construction of Anganwadi centres by pre-feb technic under NABARD	50.00	Nil	Nil	Non-completion of tender process

(Source: Information made available by the Finance Department)

APPENDIX-1.7
DETAILS OF SUBSIDIES PAYMENT DURING 2011-12 AND 2012-13
(REFERENCE: PARAGRAPH 1.6.4, PAGE 25)

(₹ in crore)

Sl. No.	Department	Description and Head of Account	2011-12			2012-13		
			Non-Plan	Plan (including CSS and CP)	Total	Non-Plan	Plan (including CSS and CP)	Total
1	2	3	4	5	6	7	8	9
1	Animal Husbandry	2403-Animal Husbandry	--	4.72	4.72	--	6.75	6.75
2	Ayush	2210-Medical and Public Health	--	--	--	0.02	--	0.02
3	Bio-Diversity and Bio-Technology	3425-Other Scientific Research	--	--			0.54	0.54
4	Commerce, Industries and Employment	2230-Labour and Employment	1.84	--	1.84	2.06	--	2.06
5	Commerce, Industries and Employment	2851-Village and Small Industries	--	35.02	35.02	--	40.10	40.10
6	Commerce, Industries and Employment	2852-Industries	0.08	113.94	114.02	0.31	102.26	102.57
7	Co-operation	2425-Co-operation	--	240.34	240.34	--	250.82	250.82
8	Culture	2205-Art and Culture	--	--	--	--	0.02	0.02
9	Energy	2801-Power	1344.45	207.00	1551.45	2440.90	232.00	2672.90
10	Farmers Welfare and Agriculture Development	2401-Crop Husbandry	3.73	401.21	404.94	--	275.75	275.75
11	Finance	2052-Secretariat General Service	--	25.38	25.38	--	--	--
12	Fisheries	2405-Fisheries	--	--	--	0.10	5.31	5.41
13	Food and Civil Supplies	2408-Food Storage and Warehousing	40.00	--	40.00	1470.22	22.80	1493.02
14	Forest	2406-Forestry and Wild Life	0.06	--	0.06	0.06	--	0.06
15	General Administration	2012-President, Vice-President/ Governor, Administrator of Union Territories	0.24	--	0.24	0.26	--	0.26
16	General Administration	2013-Council of Ministers	52.91	--	52.91	60.73	--	60.73
17	General Administration	2235-Social Security and Welfare	1.80	--	1.80	1.89	--	1.89

1	2	3	4	5	6	7	8	9
18	Higher Education	2202-General Education	--	1.01	1.01	--	4.54	4.54
19	Home	2235-Social Security and Welfare	0.80	--	0.80	--	--	--
20	Home	2055-Police	0.60	--	0.60	0.60	--	0.60
21	Horticulture and food Processing	2401-Crop Husbandry	--	69.75	69.75	--	21.71	21.71
22	Information Technology	3425-Other Scientific Research	--	--	--	--	10.98	10.98
23	Man power Planning	2203-Technical Education	0.50	3.29	3.79	--	5.19	5.19
24	Man power Planning	2230-Labour and Employment	--	0.15	0.15	--	0.44	0.44
25	New and Renewal Energy	2810-Non-Conventional Sources of Energy	--	6.01	6.01	--	16.15	16.15
26	Planning Economics and Statistics	2515-Other Rural Development Programmes	18.34	--	18.34	18.47	--	18.47
27	Public Health and Family Welfare	2210-Medical and Public health	65.00	--	65.00	77.87	--	77.87
28	Public Relation	2220-Information and Publicity	0.35	--	0.35	1.00	--	1.00
29	Religious Trust and Endowment	2250-Other Social Service	0.03	--	0.03	59.50	--	59.50
30	Revenue	2245-Relief on account of Natural Calamity	12.81	--	12.81	14.00	--	14.00
31	Rural Development	2216-Housing	--	--	--	--	71.49	71.49
32	Schedule Tribes Welfare	2202-General Education	--	39.52	39.52	--	--	--
33	Schedule Tribes Welfare	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	--	--	--	3.30	3.30
34	Schedule Caste Welfare	2202-General Education	--	36.99	36.99	--	--	--
35	Schedule Caste Welfare	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	--	--	--	17.33	17.33
36	School Education	2202-General Education	--	172.52	172.52	--	283.39	283.39
37	Science And Technology	3425-Other Scientific Research	--	--	--	--	7.95	7.95
38	Social Justice	2052-Secretariat General Service	--	--	--	--	20.29	20.29

1	2	3	4	5	6	7	8	9
39	Social Justice	2235-Social Security and Welfare	--	0.47	0.47	--	78.96	78.96
40	Sports and Youth Services	2204-Sports and Youth Services	--	--	--	0.22	25.59	25.81
41	Urban Administration and Development	2217-Urban Development	--	14.00	14.00	--	10.10	10.10
42	Village Industries	2851-Village and Small Industries	--	11.17	11.17	--	20.24	20.24
43	Welfare Of Backward Class And Minorities	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	0.25	0.25	--	0.10	0.10
44	Women and Child Welfare	2235-Social Security and Welfare	--	--	--	--	15.10	15.10
Total			1543.54	1382.73	2926.27	4148.21	1549.20	5697.41

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

(REFERENCE: PARAGRAPH 1.6.5.1; PAGE 26)

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

APPENDIX-1.9

PART A

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

WATER RESOURCES DEPARTMENT

(REFERENCE: PARAGRAPH 1.8.1; PAGE 32)

(₹ in crore)

Department	S.No.	Name of Incomplete Projects	Initial Budgeted Cost (Col.4)	Revised Total Cost of Projects (Col.5)	Cost Overrun (Col.5-Col.4)	Cumulative Actual Expenditure (March 2013)
1	2	3	4	5	6	7
Water Resources Division, Narsinshgarh	1	Jarkheda Tank	209.15	466.23	257.08	348.45
	2	Narayanpura Tank	189.00	408.16	219.16	271.46
S.A.S Dn. Vidisha	1	Barrow Minor Scheme	8.13	17.40	9.27	8.55
WRD Gwalior	1	Parsen Tank	5.43	10.00	4.57	7.79
	2	Sindh Ramowa	5.96	19.52	13.56	15.23
	3	Upper Kaketo Project	183.07	254.37	71.30	127.72
	4	Sindh Phase I	12.86	56.43	43.57	77.71
WR Division Rewa	1	Narwar Tank	2.02	2.68	0.66	0.00
	2	Kaduawan Tank	3.83	6.10	2.27	3.81
	3	Patanari Tank	2.17	3.41	1.24	1.89
	4	Juda Tank	3.74	5.91	2.17	4.55
Mahan Canal Division Sidhi	1	Mahan Project	140.86	486.96	346.10	418.56
WR Division Shajapur	1	Piliyakhal Tank	12.83	25.00	12.17	21.06
	2	Kham Tank	2.40	4.35	1.95	3.33
Kutni Dam Division Khajwa, Rajnagar Distt-Chhatarpur	1	Kutni Feeder Reservoir (Bariyarpur Left Canal Project Unit-I)	190.86	545.90	355.04	170.47
	2	Singhpur Barrage Project (Medium)	94.38	260.63	166.25	133.76
Harsi High Level Canal Division Dabra	1	Sindh Project Phase-II	78.13	620.42	542.29	151.89
Gandhisagar Dam Division	1	Goverdhanpura Tank	1.58	2.45	0.87	1.00
	2	Rajpuriya LIS	1.53	6.62	5.09	1.56
WR Division Barwani	1	Badgaon Tank	7.25	9.13	1.88	9.52
WR Division Narsinghpur	1	Alod Tank	2.73	8.00	5.27	4.30
	2	Dobh Tank	1.99	3.82	1.83	1.38
	3	Gadarwarakheda Tank	2.09	4.64	2.55	1.27
Hiran Division Jabalpur	1	Dungargawa Tank	2.03	3.81	1.78	2.47
Total	24		1164.02	3231.94	2067.92	1787.73

Col.: Column

(Source: Information made available by the concerned Department)

APPENDIX-1.9

PART B (COND...)

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

(REFERENCE: PARAGRAPH 1.8.1; PAGE 32)

(₹ in Lakh)

Division/Zone	S.No.	Name of Incomplete Project	Initial Budgeted Cost	Revised Total Cost of Projects	Cost Overrun	Cumulative Actual Expenditure (March 2013)
1	2	3	4	5	6	7
EE Kolar canal Division Nasrullaganj	1	Mardanpur lift irrigation Scheme	16.28	--	0.00	11.40
	2	Strengthening of canal of LMBC Kolar Project	8.15	--	0.00	7.24
WRD Division Rewa	1	Sankarpur Tank	3.80	--	0.00	2.75
	2	Papoura Weir Stop Dam	3.79	--	0.00	0.88
WRD Division Ujjain	1	Pentisa Tank	672.26	--	0.00	487.59
EE WRD Division II Betul	1	Godhna Tank	13.02	--	0.00	9.99
	2	Bakud Tank	16.35	--	0.00	14.42
	3	Maru Tank	8.49	--	0.00	7.43
	4	Batki Tank	1.83	--	0.00	0.85
	5	Kaudi Tank	5.27	--	0.00	3.73
	6	Chilkapur Tank	5.09	--	0.00	3.14
	7	Jamjhiri Tank	2.35	--	0.00	0.83
	8	Kuadiya Tank	5.19	--	0.00	3.06
	9	Saliwada Tank	6.41	--	0.00	3.05
WRD Khandwa	1	Ardala Tank	9.19	--	0.00	5.17
	2	Navli Tank	9.54	--	0.00	7.04
	3	Itwamamahdoh Tank	2.66	--	0.00	2.21
	4	Medhapani Tank	4.30	--	0.00	3.50
WRD Barwani	1	Ambafaliya Tank	2.49	--	0.00	1.43
WRD Narsinghpur	1	Neelkund Ghat FPS	1.90	--	0.00	1.10
WR Division Nowgaon	1	Baxwaha Tank	3.78	--	0.00	2.59
	2	Khiriya Buzurg Tank	8.02	--	0.00	6.71
	3	Bhelda Tank	3.77	--	0.00	2.58
	4	Gonchi Tank	4.07	--	0.00	2.43
	5	Tendua Tank	3.20	--	0.00	3.96
Total	25		821.20	--	0.00	595.08

(Source: Information made available by the concerned Department)

Total initial cost of (24 +25+06) 55 projects = (1164.02+821.20 + 19.51) = 2004.73

Total cumulative actual expenditure of (24+25+06) 55 projects as on 31.03.2013= (1787.73 + 595.08+29.72) = 2412.53

APPENDIX 1.9

PART C (CONCLUDED)

**DETAILS OF INCOMPLETE PROJECTS IN WHICH THE ACTUAL
EXPENDITURE IS MORE THAN THE INITIAL BUDGET BUT COST OF
PROJECTS HAS NOT BEEN REVISED WATER RESOURCES DEPARTMENT**

(REFERENCE: PARAGRAPH 1.8.1; PAGE 32)

(₹ in crore)

Division/Zone	S.No.	Name of incomplete project	Initial Budgeted Cost	Revised Total Cost of Projects	Cost Overrun (Col.7-col.4)	Cumulative Actual Expenditure (March 2013)
1	2	3	4	5	6	7
WR Division Nowgaon	1	Kushmar Tank	2.24	--	2.01	4.25
	2	Didonia Tank	1.86	--	1.12	2.98
	3	Rajiya Tank	2.82	--	3.41	6.23
	4	Pali Tank	2.66	--	0.44	3.10
	5	Mamon Tank	5.75	--	2.90	8.65
	6	Benisagar Diversion Canal	4.18	--	0.33	4.51
Total			19.51		10.21	29.72

(Source: Information made available by the concerned Department)

APPENDIX-1.10

**STATUS OF PPP PROJECTS UNDER VARIOUS SECTORS AS ON
SEPTEMBER 2013**

(REFERENCE: PARAGRAPH 1.8.3; PAGE 33)

(₹ in crore)

S.No.	Sector	Total Projects		Under planning / Pipeline		Under Bidding		Under Implemen- tation/ construction		Completed	
		No.	Cost	No.	Cost	No.	Cost	No.	Cost	No.	Cost
1.	Animal Husbandry	2	80.00	2	80.00	Nil	Nil	Nil	Nil	Nil	Nil
2.	Biodiversity and Biotechnology	1	130.00	1	130.00	Nil	Nil	Nil	Nil	Nil	Nil
3.	Commerce, Industry and Employment	5	838.58	3	621.00	Nil	Nil	2	217.58	Nil	Nil
4.	Energy	4	552.72	Nil	Nil	Nil	Nil	3	522.72	1	30.00
5.	Farmer, Welfare and Agriculture Development	1	138.50	Nil	Nil	Nil	Nil	1	138.50	Nil	Nil
6.	Food, Civil Supplies and consumer protection	1	300.00	1	300.00	Nil	Nil	Nil	Nil	Nil	Nil
7.	Forest	3	147.68	1	130.00	Nil	Nil	2	17.68	Nil	Nil
8.	Horticulture and Food Processing	3	174.75	Nil	Nil	3	174.75	Nil	Nil	Nil	Nil
9.	Housing and Environment	7	2133.13	5	2131.13	Nil	Nil	Nil	Nil	2	2.00
10.	Information and Technology	3	263.00	3	263.00	Nil	Nil	Nil	Nil	Nil	Nil
11.	Public Health and Family Welfare	1	67.00	Nil	Nil	Nil	Nil	Nil	Nil	1	67.00
12.	Public Works	147	17374.10	Nil	Nil	17	1895.94	97	10382.65	33	5,095.51
13.	School Education	2	496.20	2	496.20	Nil	Nil	Nil	Nil	Nil	Nil
14.	Sports and Youth Welfare	1	900.00	Nil	Nil	Nil	Nil	1	900.00	Nil	Nil
15.	Technical Education and Skill Development	2	155.00	Nil	Nil	Nil	Nil	2	155.00	Nil	Nil
16.	Tourism	3	35.00	1	15	2	20	Nil	Nil	Nil	Nil
17.	Transport	1	1094.00	Nil	Nil	Nil	Nil	1	1094.00	Nil	Nil
18.	Urban Administration and Development	22	846.56	11	393.05	2	24.9	6	281.61	3	147
	Total	209	25726.22	30	4559.38	24	2115.59	115	13709.74	40	5341.51

(Source: Information obtained from Commissioner, Institutional Finance, Madhya Pradesh)

APPENDIX -1.11

(REFERENCE: PARAGRAPH 1.12.4 AND 1.12.5; PAGES 45,46)

A: YEAR-WISE AND DATE-WISE DETAILS OF MARKET LOANS RAISED VIS-A-VIS CASH BALANCE LYING IN INVESTMENT IN TREASURY BILLS

(₹ in crore)

Sl. No	Year	Market loan raised amount	Date on which raised (Auction)	Amount lying in Treasury Bill on the same date	Minimum Amount lying in Treasury Bill before 15 days	Minimum Amount lying in Treasury Bill after 15 days
1	2	3	4	5	6	7
1	2008-09	900	6.1.2009	1647	1659	1719
2		885	22.1.2009	1833	1646	2518
3		1075	27.2.2009	2591	2658	2291
4		1010.25	17.3.2009	2884	2291	2654
	Total	3870.25				
5	2009-10	1560	8.9.2009	2343	2568	2964
6		1560	8.12.2009	2513	1937	3904
7		1553	5.1.2010	3646	3762	4126
8		1148	9.3.2010	4436	4427	5571
	Total	5821				
9	2010-11	1200	7.12.2010	4848	4409	6407
10		1000	4.1.2011	5788	5615	5635
11		700	1.3.2011	7208	5794	7140
12		1000	15.3.2011	8411	5794	9226
	Total	3900				
13	2011-12	1000	18.10.2011	4594	4573	4510
14		1500	24.1.2012	4745	4658	6031
15		1500	6.3.2012	7444	6625	8379
	Total	4000				
16	2012-13	1000	7.8.2012	4949	4037	5941
17		1000	22.1.2013	3518	3249	4412
18		1000	18.2.2013	4643	4447	4643
19		1500	19.3.2013	7096	5573	6819
	Total	4500				

(Source: Daily cash balance report and information collected from Finance Departments)

B: MINIMUM CASH BALANCE UNDER 'INVESTMENT IN 14 DAYS TREASURY BILLS' NOT UTILISED THROUGHOUT THE YEAR

(₹ in crore)

Year	Minimum balance available under investment in 14 days Treasury Bills which was not utilised throughout the year	Interest rate received on 14 days Treasury Bills	Weighted average interest rate paid on Market loans raised
1	2	3	4
2009-10	1936	5%	8.36%
2010-11	3302	5%	8.41%
2011-12	4510	5%	8.91%
2012-13	3249	5%	8.69%

(Source: Finance Accounts and Daily Cash Balance Reports)

**C: EACH QUARTER-WISE ACTUAL MARKET BORROWING VIS-A-VIS
PROPOSED IN ADVANCED BORROWING CALENDAR (ABC)**

(₹ in crore)

Details of quarters	2008-09		2009-10		2010-11		2011-12		2012-13	
	1	2	3	4	5	6	7	8	9	10
	As per ABC	Actual								
Total Market loans raised	--	4495	--	5821	--	3900	--	4000	--	4500
1 st quarter	NA	Nil	Nil	Nil	NA	Nil	NA	Nil	Nil	Nil
2 nd quarter	NA	Nil	Nil	1560	NA	Nil	NA	Nil	2000	1000
3 rd quarter	NA	625	2701	1560	NA	1200	3000	1000	1500	Nil
4 th quarter	1790	3870	2701	2701	NA	2700	2404	3000	3000	3500
Percentage of loan raised in last quarter to total Market loans raised.	--	86	--	46	--	69	--	75	--	78

(Source: Finance Accounts and documents in FD)

NA: Not Available

APPENDIX 2.1

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

(REFERENCE: PARAGRAPH 2.3.1; PAGE 52)

(₹ 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)	7487.10	3903.17	52.13
2	03	Police (Capital Voted)	96.38	26.73	27.73
3	06	Finance (Revenue Voted)	7290.05	2226.65	30.54
4	06	Finance (Revenue Charged)	24.78	12.93	52.18
5	06	Finance (Capital Voted)	1438.86	1374.53	95.53
6	09	Expenditure pertaining to Revenue Department (Revenue Voted)	52.22	11.08	21.22
7	16	Fisheries (Revenue Voted)	57.17	12.25	21.43
8	19	Public Health and Family Welfare (Capital Voted)	122.90	62.32	50.71
9	20	Public Health Engineering (Capital Voted)	506.20	105.23	20.79
10	22	Urban Administration and Development-Urban Bodies (Capital Voted)	161.11	61.21	37.99
11	26	Culture (Revenue Voted)	138.31	54.63	39.50
12	27	School Education (Primary Education) (Capital Voted)	26.26	13.06	49.73
13	29	Law and Legislative Affairs (Revenue Voted)	685.11	192.19	28.05
14	29	Law and Legislative Affairs (Revenue Charged)	78.57	21.99	27.99
15	31	Planning, Economics and Statistics (Revenue Voted)	280.03	211.54	75.54
16	36	Transport (Revenue Voted)	63.38	13.91	21.95
17	38	Ayush (Revenue Voted)	344.14	136.12	39.55
18	42	Public Works Relating to Tribal Area Sub-Plan-Roads and Bridges (Capital Voted)	536.48	185.20	34.52
19	43	Sports and Youth Welfare (Revenue Voted)	60.67	20.49	33.77
20	50	Horticulture and Food Processing (Revenue Voted)	239.40	58.75	24.54
21	53	Financial Assistance to Urban Bodies under scheduled castes sub-plan (Capital Voted)	37.48	15.39	41.06
22	55	Women and Child Development (Capital Voted)	119.75	117.49	98.11
23	61	Expenditure Pertaining to Bundelkhand Package (Revenue Voted)	159.46	107.00	67.10
24	61	Expenditure Pertaining to Bundelkhand Package (Capital Voted)	704.50	249.71	35.44
25	64	Scheduled Castes Sub-Plan (Capital Voted)	1714.58	402.54	23.48
26	67	Public Works-Buildings (Capital Voted)	138.85	45.79	32.98
27	70	Externally Aided Projects Pertaining to Technical Education and Training Department (Revenue Voted)	13.36	12.96	97.01
Total			22577.10	9654.86	42.76

(Source: Appropriation Accounts)

APPENDIX 2.2 (A)

CASES OF SCHEMES IN WHICH SUBSTANTIAL SAVINGS OCCURRED IN RESPECT OF GRANTS/APPROPRIATIONS GIVEN IN TABLE 2.2 (REFERENCE: PARAGRAPH 2.3.1; PAGE 53)

(₹ in crore)

Sl. No.	Head concerned	Name of the scheme	Savings	Reasons for savings
1	2	3	4	5
06-Finance (Revenue Voted)				
1	2054-Treasury and Accounts Administration	Works related to Information Technology	70.78	Not intimated (August 2013)
2	2070-Other Administrative Services	Other Expenditure	1200.00	Not intimated (August 2013)
3	2071-Pension and Other Retirement Benefits-Minor Head 101-Superannuation and Retirement Allowances	Composite State of Madhya Pradesh	526.58	Not intimated (August 2013)
4	104-Gratuities	Composite State of Madhya Pradesh	308.38	Not intimated (August 2013)
5	105-Family Pensions	Composite State of Madhya Pradesh	155.41	Not intimated (August 2013)
6	115-Leave Encashment Benefits	Composite State of Madhya Pradesh	82.40	Not intimated (August 2013)
29-Law and Legislative Affairs (Revenue Voted)				
7	2014-Administration of Justice	General Establishment	84.71	Not intimated (August 2013)
8	2014-Administration of Justice	Reforms in Judicial System (Thirteenth Finance Commission)	50.60	Savings were partly attributed to posts remaining vacant, ten percent economy cut imposed by finance department, non-preparation of project reports, gap analysis of 'Courts of Tomorrow' scheme and E-courts project (₹ One crore). Reasons for remaining saving had not been intimated (August 2013).
9	2015-Election	Preparation and Printing of Voter Lists	23.65	Not intimated (August 2013)
31-Planning, Economics and Statistics (Revenue Voted)				
10	3451-Secretariat-Economic Services-State Plan Schemes (Normal)	Lump-Sum Provision for Plan schemes	75.10	Not intimated (August 2013)
11	3454-Census, Surveys and Statistics-Central Finance Commission (Normal)	Incentive for U.I.D.A. (Thirteenth Finance Commission)	49.94	Not intimated (August 2013)
12	Central Sector Schemes Normal	Sixth Economics Census	38.91	Not intimated (August 2013)
38- Ayush (Revenue Voted)				
13	2210- Medical and Public Health-Minor Head-101	Ayurvedic Hospitals and Dispensaries	97.10	Saving was partly attributed to post remaining vacant and retirement of the staff (₹ Four crore). Reasons for remaining saving had not been intimated (August 2013)
61- Expenditure pertaining to Bundelkhand Package (Revenue Voted)				
14	2700- Major Irrigation-Additional Central Assistance (Normal)	Disposal of Waste	99.00	Not intimated (August 2013)
06-Finance (Capital Voted)				
15	6075-Loans for Miscellaneous General Services	Provision for Settlement of Guaranteed Loans	300.00	Not intimated (August 2013)
16	6075-Loans for Miscellaneous General Services	Loan Assistance for restructuring of State Government undertakings	255.75	Not intimated (August 2013)
17	6801- Loans for Power Projects	Loans for Infrastructure Development	800.00	Not intimated (August 2013)

1	2	3	4	5
20-Public Health Engineering (Capital Voted)				
18	4215-Capital Outlay on Water Supply and Sanitation –Minor head 101-Urban Water Supply – Central Schemes Normal	Construction of New Laboratory	13.10	Not intimated (August 2013)
19	102- Rural Water Supply- Centrally Sponsored Schemes Normal	Rural Piped Water Supply Scheme	37.44	Not intimated (August 2013)
20	800- Other Expenditure- Central Sector Schemes Normal	Ground Water Fostering Programmes	40.95	Not intimated (August 2013)
21	800- Other Expenditure- Central Sector Schemes Normal	<i>Sahayak Gatividhiyan</i>	16.66	Not intimated (August 2013)
55- Women and Child Development (Capital Voted)				
22	4235- Capital Outlay on Social Security and Welfare-Minor Head 102-NABARD (Normal)	Construction of <i>Anganwadi</i> Buildings with Pre-Feb Technique under NABARD	50.00	Not intimated (August 2013)
23	Central Finance Commission (Normal)	Construction of Buildings for <i>Anganwadi</i> Centers	64.00	Not intimated (August 2013)
61- Expenditure pertaining to Bundelkhand Package (Capital Voted)				
24	4401-Capital Outlay on Crop Husbandary-102-Additional Central Assistance (S.C.S.P.)	Store and Marketing	23.70	Not intimated (August 2013)
25	Additional Central Assistance (Normal)	Store and Marketing	37.80	Not intimated (August 2013)
26	4700-Capital Outlay on Major Irrigation-001-Additional Central Assistance (Normal)	Disposal of Waste	400.00	Savings was partly attributed to providing funds for under Construction Schemes of Bundelkhand Package in Water Resources Department and non-availability of any scheme (₹ 220.59 crore)
64-Scheduled Castes sub-plan (Capital Voted)				
27	4801- Capital Outlay on Power Project-Externally Aided Project (S.C.S.P.)	Arrangement of Independent Feeder for Agricultural use	142.39	Savings were attributed to non-adjustment of the amount of bill owing to delay in examination and certification.
28	4801- Capital Outlay on Power Project-Externally Aided Project (S.C.S.P.)	Strengthening of Transmission System	29.14	making budget provision in share capital in place of Loan
29	4801- Capital Outlay on Power Project-Externally Aided Project (S.C.S.P.)	Strengthening of Sub Transmission and Distribution System	93.59	non-adjustment of the amount owing to delay in scrutiny and certification of bills
30	4210- Capital outlay on Medical and Public Health- Central Finance Commission (S.C.S.P.)	Strengthening of Health Infrastructure (Thirteenth Finance Commission)	27.32	Not intimated (August 2013)
31	5054-Capital outlay on Roads and Bridges- Externally Aided Projects (S.C.S.P.)	M.P. Road Development Programme	49.00	Not intimated (August 2013)
32	NABARD (S.C.S.P.)	Construction of Rural Roads (NABARD)	61.89	Not intimated (August 2013)
Public Debt (Capital Charged)				
33	6003-Internal Debt of the State Government	Ways and Means Advances	2000.00	Not intimated (August 2013)
34	6003-Internal Debt of the State Government	Advances to meet short falls	2000.00	Not intimated (August 2013)

(Source: Appropriation Accounts)

APPENDIX 2.2 (B)

**STATEMENT OF VARIOUS SCHEMES UNDER GRANTS/APPROPRIATIONS
WHERE EXCESS EXPENDITURE WAS MORE THAN ₹ 10 CRORE EACH AND
ALSO MORE THAN 20 PER CENT OF THE TOTAL PROVISION
(REFERENCE: PARAGRAPH 2.3.3; PAGE 54)**

(₹ in crore)

Sl. No.	Grant/ Appropriation No. and Name	Name of the scheme under Grant/ Appropriation	Total Provision (Orig. + Supp.)	Expenditure	Excess	Percentage of excess expenditure
1	2	3	4	5	6	7
1	Public Debt	6004-02-101-9086-Back to Back Loan for Externally Aided Projects	1.35	111.64	110.29	8169.63
2	06-Finance	2071-01-104-9998-Madhya Pradesh	168.00	308.32	140.32	83.52
3	06-Finance	2071-01-115-9998-Madhya Pradesh	42.56	88.25	45.69	107.35
4	06-Finance	2071-01-117-6854-Contributory Pension Scheme	75.00	122.72	47.72	63.63
5	11-Commerce, Industry and Employment	4851-101-0101-State Plan Schemes (Normal)-6749-Land Acquisition, Survey and Demarkation, Service Charge	41.97	74.99	33.02	78.67
6	12-Energy	6801-190-7161-Working Capital Loan to Electricity Generating Company	200.00	250.00	50.00	25.00
7	14-Animal Husbandry	2403-800-1501-Additional Central Assistance (Normal)-5626- National Agriculture Development Scheme	41.15	52.37	11.22	27.27
8	15-Financial Assistance to Three Tier Panchayati Raj Institutions Under Scheduled Castes Sub-Plan	2216-03-789-198-0703-Centrally Sponsored Scheme S.C.S.P. – 5198-Indira Awas Yojna	28.96	42.53	13.57	46.86
9	23-Water Resources Department	4700-13-800-1501-Additional Central Assistance (Normal)-2884- Canal and Appurtenant Construction Works	145.19	177.29	32.10	22.11
10	23-Water Resources Department	4700-13-800-0420-Mineral Area Development Fund-2884-Canal and Appurtenant Construction Works	0.01	29.69	29.68	296800

1	2	3	4	5	6	7
11	23-Water Resources Department	4700-24-800-1501-Additional Central Assistance (Normal)-2884- Canal and Appurtenant Construction Works	13.39	24.50	11.11	82.97
12	23-Water Resources Department	4701-01-800-0101-State Plan Schemes (Normal)-6619-Thikaria Medium Irrigation Scheme	30.00	69.78	39.78	132.60
13	23-Water Resources Department	4701-60-800-0101-State Plan Schemes-(Normal)- 2884- Canal and Appurtenant Construction Works	40.50	91.48	50.98	125.88
14	23-Water Resources Department	4701-80-001-0101-State Plan Schemes (Normal)-3368-Construction work of Medium Irrigation	5.65	64.74	59.09	1045.84
15	24-Public Works-Roads and Bridges	5053-02-102-0101-State Plan Schemes (Normal)-4727-Construction and Extension of Air Strips	6.50	41.10	34.60	532.31
16	24-Public Works-Roads and Bridges	5054-03-101-0101-State Plan Schemes (Normal)-6651- Construction of Railway Overbridges	30.00	76.83	46.83	156.10
17	24-Public Works-Roads and Bridges	5054-03-337-1501-Additional Central Assistance (Normal)-0948-Central Road Fund	202.42	244.76	42.34	20.92
18	24-Public Works-Roads and Bridges	5054-80-800-0101-State Plan Schemes (Normal)-5701-Development and Supervision of B.O.T. Roads	6.40	76.67	70.27	1097.97
19	24-Public Works-Roads and Bridges	5054-80-800-0101-State Plan Schemes (Normal)-6738-Annuity	5.00	40.56	35.56	711.20
20	40-Expenditure pertaining to Water Resources Department Command Area Development	4705-212-0701-Centrally Sponsored Schemes (Normal)-2823-Construction of Field Channels	14.90	28.81	13.91	93.35
21	41-Tribal Area Sub-Plan	10-Forest Department 2406-02-796-110-0702-Centrally Sponsored Schemes T.S.P.- 3730-Integrated Development of Wild Life Environment	27.00	47.91	20.91	77.44

1	2	3	4	5	6	7
22	41-Tribal Area Sub-Plan	13-Energy Department 6801-796-205-1202- Externally Aided Projects (T.S.P)- 6929- Strengthening of Transmission System	Token	36.19	36.19	100
23	41-Tribal Areas Sub-Plan	17-Public Health and Family Welfare Department 2210-01-796-110-0102- Tribal Area Sub-Plan- 5724-National Rural Health Mission	128.71	156.36	27.65	21.48
24	41-Tribal Area Sub-Plan	27-Narmada Valley Development Department 4700-43-796-800-1502- Additional Central Assistance (T.S.P.)- 2884-Canal and Appurtenant Construction Works	60.00	97.82	37.82	63.03
25	41-Tribal Area Sub-Plan	27-Narmada Valley Development Department 4700-45-796-800-1502- Additional Central Assistance (T.S.P.) - 9091-Omkareshwar Project	149.81	252.31	102.50	68.42
26	41-Tribal Area Sub-Plan	31-Water Resources Department 4701-80-796-800-0102- Tribal Area Sub Plan- 3366-Construction Work of Medium Projects	0.50	66.08	65.58	13116.00
27	45-Minor Irrigation Works	4702-101-0420-Mineral Area Development Fund- 3803-Minor and Microminor Irrigation Schemes	91.67	166.37	74.70	81.49
28	48- Narmada Valley Development	4700-43-800-1501- Additional Central Assistance (Normal) – 2884-Canal and Appurtenant Works	162.11	277.39	115.28	71.11
29	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions	58-Rural Development Department 2215-02-796-198-0702- Centrally Sponsored Schemes T.S.P.- 5206- Total Cleanliness Campaign	18.56	29.22	10.66	57.43

1	2	3	4	5	6	7
30	55-Women and Child Development	2236-02-101-0701-Centrally Sponsored Schemes (Normal)-6392-Rajiv Gandhi Kishori Balika Sashaktikaran Yojna (Sabla)	100.00	141.08	41.08	41.08
31	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-101-0747-Relief to Hailstorm Sufferers	40.00	262.95	222.95	557.37
32	61-Expenditure Pertaining to Bundelkhand Package	4215-01-102-1501-Additional Central Assistance (Normal)-2580-Rural Piped Water Supply Scheme	Negligible	39.25	39.25	100
33	61-Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal)-6074-Restoration of Canal Capacity	Negligible	65.04	65.04	100
34	61-Expenditure Pertaining to Bundelkhand Package	4702-101-1501-Additional Central Assistance (Normal)-6077-New Minor Irrigation Schemes	Negligible	88.80	88.80	100
35	64-Scheduled Castes Sub-Plan	13-Energy Department 6801-789-205-1203-Externally Aided Projects (S.C.S.P.) - 6929- Strengthening of Transmission System	Token	29.14	29.14	100
36	64-Scheduled Castes Sub-Plan	17-Public Health and Family Welfare Department 2210-01-789-110-0103-Scheduled Castes Sub Plan- 5724- National Rural Health Mission	52.40	75.40	23.00	43.89
37	64-Scheduled Castes Sub-Plan	19-Public Works Department 5054-04-789-800-0103-Scheduled Castes Sub Plan-2457-Minimum Need Programme (Including Rural Roads)	47.78	66.59	18.81	39.37
38	64-Scheduled Castes Sub-Plan	19-Public Works Department 5054-80-789-800-0103-Scheduled Castes Sub Plan-5701-Development and Supervision of B.O.T. Roads	1.83	42.86	41.03	2242.08

1	2	3	4	5	6	7
39	64-Scheduled Castes Sub-Plan	20- School Education Department 2202-01-789-101-0103- Scheduled Castes Sub Plan-6484- Reimbursement of Tution Fee to non-Government Schools under R.T.E.	12.86	27.86	15.00	116.64
40	64-Scheduled Castes Sub-Plan	34-Public Health Engineering Department 4215-01-789-102-0703- Centrally Sponsored Schemes (S.C.S.P.)- 4379-Drinking Water Supply Scheme in Problem Villages	50.75	64.26	13.51	26.62
41	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2216-03-198-0701- Centrally Sponsored Schemes (Normal)- 5198-Indira Awas Yojna	39.19	57.49	18.30	46.69
42	74-Financial Assistance to Three Tier Panchayati Raj Institutions	2853-02-198-0101- State Plan Schemes (Normal)- 6299- Transfer of Revenue received from subsidiary Minerals of Rural Areas to Panchayats	200.00	304.29	104.29	52.14
43	75-Financial Assistance to Urban-Bodies	2217-05-191-0101-State Plan Schemes (Normal)- 6221-Infrastructure Development Scheme for Small and Medium Towns	55.49	69.49	14.00	25.23
Total			2337.61	4481.18	2143.57	91.70

(Source: Appropriation Accounts)

APPENDIX 2.2 (C)
CASES OF SCHEMES IN WHICH ENTIRE PROVISION OF ₹ 10
CRORE OR MORE REMAINED UNUTILISED
(REFERENCE: PARAGRAPH 2.3.4; PAGE 54)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
1	IP	Interest Payments and Servicing of Debt	2049-01-101-7105-8.00% Madhya Pradesh State Development Loan, 2012	10.33	Nil	10.33	100
2	IP	Interest Payments and Servicing of Debt	2049-01-101-7191-9.05% Madhya Pradesh State Development Loan, 2021	90.50	Nil	90.50	100
3	IP	Interest Payments and Servicing of Debt	2049-01-101-7245-8.92% Madhya Pradesh State Development Loan, 2022	44.60	Nil	44.60	100
4	IP	Interest Payments and Servicing of Debt	2049-01-200-1217-Interest on loans from Rural Electrification Corporation Ltd.	16.00	Nil	16.00	100
5	IP	Interest Payments and Servicing of Debt	2049-03-104-4033-Interest on Departmental Provident Fund	30.00	Nil	30.00	100
6	IP	Interest Payments and Servicing of Debt	2049-04-103-0925-Interest on Loans for Centrally Sponsored Schemes	12.00	Nil	12.00	100
7	IP	Interest Payments and Servicing of Debt	2049-60-701-6971-Government Employees Group Insurance Scheme-2003 (Interest on Saving Fund)	25.00	Nil	25.00	100
8	IP	Interest Payments and Servicing of Debt	2049-60-701-6972-Government Employees Group Insurance Scheme-1985 (Interest on Saving Fund)	60.00	Nil	60.00	100
9	PD	Public Debt	6003-110-0637-Ways and Means Advances	2000.00	Nil	2000.00	100
10	PD	Public Debt	6003-110-0779-Advances to Meet Short Fall	2000.00	Nil	2000.00	100
11	03	Police	2055-115-2643-Modernisation of Police Force	70.00	Nil	70.00	100

1	2	3	4	5	6	7	8
12	03	Police	4055-211-2643- Modernisation of Police Force	25.00	Nil	25.00	100
13	06	Finance	2052-091-1201- Externally Aided Projects (Normal)- 7315-Strengthening of Government Work Management	10.00	Nil	10.00	100
14	06	Finance	2070-800-0101-State Plan Schemes (Normal)- 0224-Other Expenditure	1200.00	Nil	1200.00	100
15	06	Finance	2701-01-101-9999- Composite State of Madhya Pradesh	12.00	Nil	12.00	100
16	06	Finance	6075-800-6787- Provision for Settlement of Guaranteed Loans	300.00	Nil	300.00	100
17	06	Finance	6075-800-6788- Provision for Settlement of S.L.R. Bonds issued by Undertakings and Subordinate Institutions of State Government	25.00	Nil	25.00	100
18	06	Finance	6801-800-6443-Loan for Infrastructure Development	800.00	Nil	800.00	100
19	19	Public Health and Family Welfare	2210-01-110-0701- Centrally Sponsored Schemes (Normal)- 5613-National Health Insurance Scheme	15.00	Nil	15.00	100
20	19	Public Health and Family Welfare	4210-01-110-0101- State Plan Schemes (Normal)-6271- Modernisation of Jai Prakash Hospital	10.00	Nil	10.00	100
21	23	Water Resources Department	4700-80-001-0101- State Plan Schemes (Normal)- 2304- Direction and Administration	37.80	Nil	37.80	100
22	23	Water Resources Department	4701-61-800-0101- State Plan Schemes (Normal)- 2884- Canal and Appurtenant Construction Works	23.96	Nil	23.96	100
23	23	Water Resources Department	4701-66-800-0101- State Plan Schemes (Normal)- 2884- Canal and Appurtenant Construction Works	20.00	Nil	20.00	100

1	2	3	4	5	6	7	8
24	23	Water Resources Department	4701-80-001-0101-State Plan Schemes (Normal)- 2304-Direction and Administration	29.00	Nil	29.00	100
25	24	Public Works-Roads and Bridges	5053-02-102-0101-State Plan Schemes (Normal)- 3115-Compensation for Land Acquisition	34.60	Nil	34.60	100
26	26	Culture	2205-800-1301-Central Finance Commission (Normal)- 6464-Development and Maintenance Work etc. of Monuments/Museums	48.58	Nil	48.58	100
27	31	Planning, Economics and Statistics	3451-101-0101-State Plan Schemes (Normal)-6577-Lum Sum Provision for Plan Schemes	75.10	Nil	75.10	100
28	31	Planning, Economics and Statistics	3454-02-206-1301-Central Finance Commission (Normal)- 6268-Incentive for U.I.D.A. (13 th Finance Commission)	49.94	Nil	49.94	100
29	40	Expenditure pertaining to Water Resources Department Command Area Development	4705-207-0701-Centrally Sponsored Schemes (Normal)- 2304-Direction and Administration	10.00	Nil	10.00	100
30	41	Tribal Area Sub-Plan	13- Energy Department 4801-05-796-190-1202-Externally Aided Projects(T.S.P.)- 5523-Arrangement of Independent feeder for Agriculture Use	179.04	Nil	179.04	100
31	41	Tribal Area Sub-Plan	13- Energy Department 4801-05-796-190-1202-Externally Aided Project-(T.S.P.)- 6929-Strengthening of Transmission System	36.19	Nil	36.19	100

1	2	3	4	5	6	7	8
32	41	Tribal Area Sub-Plan	13- Energy Department 4801-05-796-190-1202-Externally Aided Projects (T.S.P.) -7900- Strengthening of Sub Transmission and Distribution System	123.82	Nil	123.82	100
33	41	Tribal Area Sub-Plan	17-Public Health and Family Welfare Department 2210-06-796-800-0102-Tribal Area Sub Plan- 7193- Special State Incentive Scheme for Family Welfare	14.20	Nil	14.20	100
34	41	Tribal Area Sub-Plan	17-Public Health and Family Welfare Department 2210-06-796-800-0102-Tribal Area Sub Plan- 7201- Special Assistance to Pregnant Woman of Scheduled Caste/Scheduled Tribe	49.75	Nil	49.75	100
35	41	Tribal Area Sub-Plan	17-Public Health and Family Welfare Department 4210-04-796-112-0102-Tribal Area Sub-Plan 7202- Establishment of Nursing College	14.90	Nil	14.90	100
36	41	Tribal Area Sub-Plan	31-Water Resources Department 4701-54-796-800-0102-Tribal Area Sub Plan-3366- Construction work of Medium Projects	12.00	Nil	12.00	100
37	41	Tribal Area Sub-Plan	50-Women and Child Development Department 4235-02-796-102-1302-Central Finance Commission (T.S.P.) 5360-Construction of Building for Anganwadi Centres	20.00	Nil	20.00	100
38	45	Minor Irrigation Works	4702-800-0101-State Plan Schemes (Normal)- 2304- Direction and Administration	35.40	Nil	35.40	100

1	2	3	4	5	6	7	8
39	48	Narmada Valley Development	4700-80-800-0101-State Plan Schemes (Normal)- 6399-Indira Sagar Project (Unit- I)	25.00	Nil	25.00	100
40	48	Narmada Valley Development	4801-01-203-0101-State Plan Schemes (Normal)- 6403-Payment of share of Indira Sagar Project unit-I to N.H.D.C.	27.00	Nil	27.00	100
41	55	Women and Child Development	4235-02-102-1401-NABARD (Normal)- 7046-Construction of Anganwadi Buildings with Pre-Feb Technique under NABARD	50.00	Nil	50.00	100
42	55	Women and Child Development	4235-02-102-1301-Central Finance Commission (Normal)-5360-Construction of Buildings for Anganwadi Centres	64.00	Nil	64.00	100
43	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-01-101-8874-Additional Provision for Drought Relief and Employment	50.00	Nil	50.00	100
44	61	Expenditure Pertaining to Bundelkhand Package	2700-80-800-1501-Additional Central Assistance (Normal)- 8000-Disposal of Waste	99.00	Nil	99.00	100
45	61	Expenditure Pertaining to Bundelkhand Package	4700-80-001-1501-Additional Central Assistance (Normal)- 8000-Disposal of Waste	400.00	Nil	400.00	100
46	64	Scheduled Castes Sub-Plan	17-Public Health and Family Welfare Department 2210-06-789-800-0103-Scheduled Castes Sub Plan- 7193-Special State Incentive Scheme for family welfare	10.80	Nil	10.80	100

1	2	3	4	5	6	7	8
47	64	Scheduled Castes Sub-Plan	17-Public Health and Family Welfare Department 2210-06-789-800-0103-Scheduled Castes Sub Plan – 7201- Special Assistance to Pregnant Women of Scheduled Castes/Scheduled Tribe	40.25	Nil	40.25	100
48	64	Scheduled Castes Sub-Plan	13-Energy Department 4801-05-789-190-1203-Externally Aided Project (S.C.S.P.) 5523-Arrangement of Independent Feeder for Agriculture use	142.39	Nil	142.39	100
49	64	Scheduled Castes Sub-Plan	13-Energy Department 4801-05-789-190-1203-Externally Aided Project (S.C.S.P.) 6929-Strengthening of Transmission System	29.14	Nil	29.14	100
50	64	Scheduled Castes Sub-Plan	13-Energy Department 4801-05-789-190-1203-Externally Aided Project (S.C.S.P.) 7900-Strengthening of Sub Transmission and Distribution System	93.59	Nil	93.59	100
51	64	Scheduled Castes Sub-Plan	50-Women and Child Development Department 4235-02-789-102-1303-Central Finance Commission (S.C.S.P.) -5360-Construction of Buildings for Aganwadi Centres	16.00	Nil	16.00	100
52	70	Externally Aided Project pertaining to Technical Education and Training Department	2203-112-1201-Externally Aided Project (Normal)- 7870- World Bank Aided Technical Education Quality Improvement Programme - Grant to Engineering Colleges	12.48	Nil	12.48	100

1	2	3	4	5	6	7	8
53	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2853-02-198-6299-Transfer of Revenue Received from Subsidiary Minerals of Rural Areas to Panchayats	111.53	Nil	111.53	100
54	75	Financial Assistance to Urban Bodies	3604-191-6062-Reimbursement of Electric Charges for Drinking Water Scheme under the Recommendations of State Finance Commission	10.00	Nil	10.00	100
55	75	Financial Assistance to Urban Bodies	3604-191-6063-Specific Grant under the Recommendations of State Finance Commission	10.00	Nil	10.00	100
56	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-Centrally Sponsored Schemes (Normal)-6007-Establishment and Operation of Model Schools	126.61	Nil	126.61	100
57	77	Other Expenditure pertaining to School Education Department (Excluding Primary Education)	2202-02-109-0701-Centrally Sponsored Schemes (Normal)-6918-Information and Communication Technology Schools	28.80	Nil	28.80	100
Total				8916.30		8916.30	

(Source: Appropriation Accounts)

APPENDIX 2.3

**EXCESS OVER PROVISION OF PREVIOUS YEARS REQUIRING
REGULARISATION**

(REFERENCE: PARAGRAPH 2.3.6; PAGE 55)

(₹ in crore)

Year	Number of Grants/ Appropriation	Grants/Appropriation number	Amount of excess
1	2	3	4
1997-98	10 Grant 03 Appropriation	Revenue (Voted) : 7, 20, 24, 27, 58, 67 Capital (Voted) : 20, 21, 61, 69 Revenue (Charged) : Interest Payments and Servicing of Debt, 31, 67	302.79
1998-99	01 Grant	Revenue (Voted) : 62	0.10
1999-2000	11 Grant 06 Appropriation	Revenue (Voted) : 14, 27,44, 50, 59 Capital (Voted) : 3, 23, 60, 69, 75, 89 Revenue (Charged) : 6, 23, 24, 30 Capital (Charged) : Public Debt, 21	1584.94
2000-01	03 Grant 04 Appropriation	Revenue (Voted) : 2, 70 Capital (Voted) : 88 Revenue (Charged) : 24 Capital (Charged) : Public Debt, 21, 23	265.07
2002-03	03 Grant 05 Appropriation	Revenue (Voted) : 24, 53, 67 Revenue (Charged) : 44, 67 Capital (Charged) : Public Debt, 21, 23	424.79
2003-04	04 Grant 03 Appropriation	Revenue (Voted) : 68, 84 Capital (Voted) : 35, 94 Revenue (Charged) : 20, 67 Capital (Charged) : 23	2.54
2004-05	13 Grant 02 Appropriation	Revenue (Voted) : 24, 59, 67, 92, 94 Capital (Voted) : 6, 19, 30,59, 66, 78, 84, 86 Revenue (Charged) : 67 Capital (Charged) : 45	83.66
2005-06	04 Grant 02 Appropriation	Revenue (Voted) : 24, 67 Capital (Voted) : 6, 39 Capital (Charged) : 21, 45	37.58
2006-07	02 Grant 01 Appropriation	Revenue (Voted) : 24, 67 Capital (Charged) : 24	35.99
2008-09	02 Grant 02 Appropriation	Revenue (Voted) : 62 Capital (Voted) : 43 Revenue (Charged) : 24 Capital (Charged) : 24	5.80
2009-10	04 Grant	Revenue (Voted) : 3, 27, 32, 49	123.96
2010-11	02 Appropriation	Revenue (Charged) : 23 Capital (Charged) : 24	12.62
2011-12	04 Grant 02 Appropriation	Revenue (Voted) : 33 Capital (Voted) : 15,52,74 Revenue (Charged) : 23 Capital (Charged) : 23	135.10
Total	61 Grant and 32 Appropriation		3014.94

APPENDIX 2.4

**CASES WHERE SUPPLEMENTARY PROVISION (₹ ONE CRORE OR MORE IN EACH CASE) PROVED UNNECESSARY
(REFERENCE: PARAGRAPH 2.3.7; PAGE 56)**

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6
A-Revenue (Voted)					
1	01-General Administration & Lok Seva Prabandhan	241.61	235.01	6.60	34.45
2	03-Police	2899.31	2871.78	27.53	383.92
3	04-Other Expenditure pertaining to Home Department	20.28	18.01	2.27	1.03
4	06-Finance	7288.95	5063.40	2225.55	1.10
5	08-Land Revenue and District Administration	901.12	743.21	157.91	2.58
6	10-Forest	1404.65	1343.04	61.61	43.23
7	13-Farmers Welfare and Agriculture Development	861.67	827.88	33.79	137.71
8	14-Animal Husbandry	542.83	508.54	34.29	49.96
9	15-Financial Assistance to Three Tier Panchayati Raj Institutions under Scheduled Castes Sub-Plan	1137.43	1031.64	105.79	45.90
10	16-Fisheries	53.70	44.92	8.78	3.47
11	17-Co-operation	390.54	353.97	36.57	7.42
12	18-Labour	113.28	104.96	8.32	14.18
13	19-Public Health and Family Welfare	2145.14	2041.38	103.76	136.04
14	20-Public Health Engineering	392.65	345.04	47.61	27.35
15	26-Culture	108.29	83.68	24.61	30.02
16	27-School Education (Primary Education)	4702.85	4068.00	634.85	96.43
17	28-State Legislature	49.22	48.18	1.04	7.05
18	29-Law and Legislative Affairs	638.85	492.92	145.93	46.27
19	30-Rural Development	564.52	488.98	75.54	2.83
20	31-Planning, Economics and Statistics	240.94	68.49	172.45	39.09
21	34-Social Justice	181.63	156.92	24.71	12.05
22	36-Transport	60.09	49.47	10.62	3.29
23	38-Ayush	341.84	208.02	133.82	2.30
24	41-Tribal Areas Sub-Plan	2717.96	2573.96	144.00	275.72
25	43-Sports and Youth Welfare	48.01	40.18	7.83	12.66
26	44-Higher Education	958.29	855.94	102.35	20.54

1	2	3	4	5	6
27	50-Horticulture and Food Processing	229.25	180.66	48.59	10.15
28	52-Financial Assistance to Tribal Area Sub-Plan Three Tier Panchayati Raj Institutions	1710.41	1651.42	58.99	58.01
29	61-Expenditure Pertaining to Bundelkhand Package	99.00	52.46	46.54	60.46
30	63-Minority Welfare	43.60	43.11	0.49	7.43
31	64-Scheduled Castes Sub-Plan	1865.98	1732.57	133.41	175.54
32	65-Aviation	18.51	15.80	2.71	3.75
33	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	1230.75	1182.64	48.11	216.71
Total (A)		34203.15	29526.18	4676.97	1968.64
B-Capital (Voted)					
34	03-Police	72.85	69.65	3.20	23.53
35	06-Finance	1433.80	64.33	1369.47	5.05
36	20-Public Health Engineering	479.88	400.97	78.91	26.32
37	55-Women and Child Development	69.75	2.26	67.49	50.00
38	64-Scheduled Castes Sub-Plan	1499.76	1312.04	187.72	214.82
Total (B)		3556.04	1849.25	1706.79	319.72
C-Revenue (Charged)					
39	IP-Interest Payments and Servicing of Debt	6275.08	5563.74	711.34	178.84
40	06-Finance	14.78	11.85	2.93	10.00
41	29-Law and Legislative Affairs	76.94	56.58	20.36	1.63
Total (C)		6366.80	5632.17	734.63	190.47
D-Capital (Charged)					
42	PD-Public Debt	7482.73	3583.94	3898.79	4.37
Total (D)		7482.73	3583.94	3898.79	4.37
Total (A+B+C+D)		51608.72	40591.54	11017.18	2483.20

(Source: Appropriation Accounts)

APPENDIX 2.5

**CASES WHERE SUPPLEMENTARY PROVISION PROVED EXCESSIVE
(REFERENCE: PARAGRAPH 2.3.7; PAGE 56)**

(₹ 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	44.50	1.64	45.44	0.70
2	05-Jail	171.40	17.40	186.75	2.05
3	11-Commerce, Industry and Employment	196.65	32.08	212.54	16.19
4	12-Energy	2040.23	653.92	2691.49	2.66
5	32-Public Relations	129.78	70.26	193.37	6.67
6	37-Tourism	38.72	2.60	40.83	0.49
7	39-Food, Civil Supplies and Consumer Protection	1058.75	897.79	1892.43	64.11
8	51-Religious Trusts and Endowments	19.38	53.02	68.33	4.07
9	55-Women and Child Development	2097.95	327.67	2287.58	138.04
10	56-Rural Industry	103.47	9.42	108.23	4.66
11	66-Welfare of Backward Classes	489.46	80.07	561.08	8.45
12	72-Bhopal Gas Tragedy Relief and Rehabilitation	65.05	4.51	65.82	3.74
13	73-Medical Education Department	291.86	99.11	360.14	30.83
14	74-Financial Assistance to Three Tier Panchayati Raj Institution	5395.70	476.68	5588.11	284.27
15	75-Financial Assistance to Urban Bodies	4096.86	464.16	4227.89	333.13
Total (A)		16239.76	3190.33	18530.03	900.06
B-Capital (Voted)					
16	01-General Administration & Lok Seva Prabandhan	4.80	6.08	9.43	1.45
17	11-Commerce, Industry and Employment	422.25	142.66	534.65	30.26
18	12-Energy	3883.95	1986.97	5245.96	624.96
19	27-School Education (Primary Education)	5.55	20.71	13.21	13.05
20	37-Tourism	79.00	13.49	89.99	2.50
21	61-Expenditure Pertaining to Bundelkhand Package	400.00	304.50	454.79	249.71
22	66-Welfare of Backward Classes	15.25	12.00	21.25	6.00
23	73-Medical Education Department	28.85	2.25	29.40	1.70
Total (B)		4839.65	2488.66	6398.68	929.63
C-Revenue (Charged)					
24	01-General Administration & Lok Seva Prabandhan	19.07	5.38	20.72	3.73
25	03-Police	0.51	0.50	0.53	0.48
Total (C)		19.58	5.88	21.25	4.21
Total (A+B+C)		21098.99	5684.87	24949.96	1833.90

Additional requirement: Actual expenditure - Original provision = 24949.96 – 21098.99 = 3850.97

(Source: Appropriation Accounts)

APPENDIX 2.6

**EXCESSIVE/UNNECESSARY RE-APPROPRIATION/SURRENDER OF FUNDS
(REFERENCE: PARAGRAPH 2.3.8; PAGE 56)**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Head of account	Re-appropriation	Final excess (+)/ saving (-)	Percentage
1	2	3	4	5	6	7
1	10	Forest	2406-02-110-2899-National Parks	(+) 4.54	(-) 2.49	54.85
2	19	Public Health and Family Welfare	2210-03-103-0101-State Plan Schemes (Normal)-7317- Upgradation of Rural Medical Institutes	(+) 1.00	(-) 3.17	100
3	19	Public Health and Family Welfare	2210-01-196-1473-District Hospitals	(+) 19.50	(-) 17.51	89.79
4	19	Public Health and Family Welfare	4210-01-110-1301-Central Finance Commission (Normal)-6453- Strengthening of Health Infrastructure (13 th Finance Commission)	(-)10.00	(+)6.84	68.40
5	20	Public Health Engineering	2215-02-107-1249-Establishment and Maintenance work of Sewerage Schemes of the State	(+) 1.88	(-) 2.82	100
6	20	Public Health Engineering	4215-01-102-0701-Centrally Sponsored Schemes (Normal)- 4379- Drinking Water Supply Schemes in Problem Village	(+)9.74	(-)2.68	27.52
7	23	Water Resources Department	4700-13-800-0420-Mineral Area Development Fund - 2884-Canal and Appurtenant Construction Works	(+) 53.60	(-) 23.92	44.63
8	28	State Legislature	2011-02-101-4007-Member of Legislative Assembly /Ministers	(-) 1.59	(+) 3.64	100
9	29	Law and Legislative Affairs	2015-102-2409-Electoral Officers	(-) 4.06	(+) 1.79	44.09
10	38	Ayush	2210-05-101-0101-State Plan Schemes (Normal)-0469-Ayurvedic Colleges	(+) 5.69	(-) 12.09	100
11	41	Tribal Area Sub-Plan	25-Tribal Welfare Department 2225-02-796-277-0102-Tribal Area Sub Plan-2676-Post Matric Scholarship	(+) 32.34	(-) 24.27	75.05

1	2	3	4	5	6	7
12	41	Tribal Area Sub-Plan	31-Water Resources Department 4701-25-796-800-1502- Additional Central Assistance (T.S.P.)- 3366- Construction Work of Medium Projects	(+) 2.07	(-) 15.34	100
13	41	Tribal Area Sub-Plan	31-Water Resources Department 4701-54-796-800-0420- Mineral Area Development Fund- 3366- Construction Work of Medium Projects	(+) 22.65	(-) 50.64	100
14	45	Minor Irrigation Works	4702-101-0420-Mineral Area Development Fund- 3803-Minor and Microminor Irrigation Schemes	(-) 1.00	(+) 75.70	100
15	57	Externally Aided Project Pertaining to Water Resources Department	4700-64-800-1201- Externally Aided Project (Normal)- 6831- Improvement in productivity of Pre-constructed Irrigation Schemes of Five Basins – Water Resources Department	(+) 16.33	(-) 5.76	35.27
16	58	Expenditure on Relief on Account of Natural Calamities and Scarcity	2245-02-193-5498- Assistance to Local Bodies and other Non- Government Bodies/ Institutions in Flood Affected Areas	(+) 4.00	(-) 1.65	41.25
17	61	Expenditure pertaining to Bundelkhand Package	4702-101-1501- Additional Central Assistance (Normal)- 6068- Minor Irrigation Scheme under construction	(+) 23.50	(-) 8.50	36.17
18	74	Financial Assistance to Three Tier Panchayati Raj Institutions	2202-01-191-8403-Grant for Salary of Teachers Cadre	(-) 28.14	(+) 7.95	28.25
19	75	Financial Assistance to Urban Bodies	2235-02-193-0101-State Plan Schemes (Normal)- 9142-Social Security and Welfare	(-) 2.34	(+) 8.13	100

(Source: Appropriation Accounts)

APPENDIX 2.7

**DETAILS OF SAVINGS OF ₹ ONE CRORE AND ABOVE AND ALSO MORE THAN 20 PER CENT OF SAVINGS IN EACH CASE NOT SURRENDERED
(REFERENCE: PARAGRAPH 2.3.10; PAGE 57)**

(₹ in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Saving	Surrender	Saving which remained to be surrendered	Per cent of amount not surrender
1	2	3	4	5	6
Revenue (Charged)					
1	IP-Interest Payments and Servicing of Debt	890.18	0.47	889.71	99.95
2	24- Public Works-Roads and Bridges	3.67	Nil	3.67	100
3	67- Public Works – Buildings	1.48	Nil	1.48	100
Revenue (Voted)					
4	04-Other Expenditure pertaining to Home Department	3.29	0.91	2.38	72.34
5	06-Finance	2226.65	52.05	2174.60	97.66
6	07-Commercial Tax	93.65	52.71	40.94	43.71
7	10-Forest	104.84	66.49	38.35	36.58
8	11-Commerce, Industry and Employment	16.18	Nil	16.18	100
9	12-Energy	2.67	1.51	1.16	43.44
10	14-Animal Husbandry	84.24	Nil	84.24	100
11	16- Fisheries	12.25	Nil	12.25	100
12	18-Labour	22.50	16.63	5.87	26.09
13	19-Public Health and Family Welfare	239.81	37.75	202.06	84.26
14	20-Public Health Engineering	74.96	46.68	28.28	37.73
15	21-Housing and Environment	7.56	0.0001	7.56	100
16	23-Water Resources Department	102.01	15.03	86.98	85.27
17	24- Public Works-Roads and Bridges	138.27	Nil	138.27	100
18	26-Culture	54.63	Nil	54.63	100
19	27-School Education (Primary Education)	731.28	185.88	545.40	74.58
20	28-State Legislature	8.09	2.12	5.97	73.79
21	29-Law and Legislative Affairs	192.19	141.24	50.95	26.51
22	31-Planning, Economics and Statistics	211.54	136.17	75.37	35.63
23	36- Transport	13.91	0.10	13.81	99.28
24	38- Ayush	136.12	Nil	136.12	100
25	39- Food, Civil Supplies and Consumer Protection	64.10	Nil	64.10	100
26	40- Expenditure Pertaining to Water Resources Department Command Area Development	2.67	0.58	2.09	78.28

1	2	3	4	5	6
27	45-Minor Irrigation Works	8.64	4.29	4.35	50.35
28	47- Technical Education and Skill Development	33.86	14.65	19.21	56.73
29	49-Scheduled Caste Welfare & Vimuktta, Ghumakkad Evam Ardha Ghumakkad Caste Welfare	5.09	1.93	3.16	62.08
30	50- Horticulture and Food Processing	58.75	Nil	58.75	100
31	51- Religious Trusts and Endowments	4.07	Nil	4.07	100
32	58- Expenditure on Relief on Account of Natural Calamities and Scarcity	81.41	Nil	81.41	100
33	61- Expenditure Pertaining to Bundelkhand Package	107.00	0.0003	107.00	100
34	62- Panchayat	9.91	Nil	9.91	100
35	64-Scheduled Castes Sub-Plan	308.96	232.68	76.28	24.69
36	67- Public Works-Buildings	84.44	Nil	84.44	100
37	69- Information Technology	4.34	Nil	4.34	100
38	73- Medical Education Department	30.83	Nil	30.83	100
39	76-New and Renewable Energy Sources	4.26	3.18	1.08	25.35
Capital (Voted)					
40	03- Police	26.73	Nil	26.73	100
41	06-Finance	1374.53	Nil	1374.53	100
42	11- Commerce, Industry and Employment	30.26	Nil	30.26	100
43	20-Public Health Engineering	105.23	58.39	46.84	44.51
44	23-Water Resources Department	205.68	126.62	79.06	38.44
45	27- School Education (Primary Education)	13.06	Nil	13.06	100
46	39- Food, Civil Supplies and Consumer Protection	3.52	Nil	3.52	100
47	45- Minor Irrigation Works	65.18	0.51	64.67	99.22
48	48- Narmada Valley Development	27.61	18.37	9.24	33.47
49	58- Expenditure on Relief on Account of Natural Calamities and Scarcity	2.50	Nil	2.50	100
50	61-Expenditure Pertaining to Bundelkhand Package	249.71	68.46	181.25	72.58
51	67- Public Works-Buildings	45.79	35.50	10.29	22.47
52	73- Medical Education Department	1.70	Nil	1.70	100
Capital (Charged)					
53	PD-Public Debt	3903.17	4.37	3898.80	99.89
54	06-Finance	4.67	Nil	4.67	100
Total		12239.64	1325.27	10914.37	

(Source: Appropriation Accounts)

APPENDIX 2.8

**CASES OF SURRENDER OF FUNDS IN EXCESS OF ₹ 10 CRORE ON
31 MARCH 2013**

(REFERENCE: PARAGRAPH 2.3.10; PAGE 57)

(₹ 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	2075	43.32	31.23	72.09
2	07	2030	368.70	33.45	9.07
3	07	2039	1212.09	17.75	1.46
4	08	2029	477.93	85.15	17.82
5	08	2053	421.69	56.26	13.34
6	13	2402	67.83	14.70	21.67
7	13	2401	931.53	149.48	16.05
8	17	2425	397.96	43.96	11.05
9	22	2217	363.27	10.35	2.85
10	29	2014	546.35	128.16	23.46
11	29	2015	108.57	33.28	30.65
12	31	3451	98.49	16.13	16.38
13	31	3454	181.53	118.36	65.20
14	33	2202	851.64	27.57	3.24
15	33	2225	254.75	13.75	5.40
16	41	2202	961.41	183.21	19.06
17	41	2225	494.52	20.66	4.18
18	41	2235	293.54	18.65	6.35
19	41	2401	191.49	29.09	15.19
20	41	4235	20.00	20.00	100
21	53	2217	173.60	25.61	14.75
22	55	2235	1618.21	124.89	7.72
23	55	4235	119.75	117.49	98.11
24	61	4401	304.50	61.50	20.20
25	64	2202	439.07	83.98	19.13
26	64	2235	269.49	19.85	7.36
27	64	2401	153.58	35.01	22.80
28	64	4235	16.00	16.00	100
29	74	2202	1801.99	60.30	3.35
30	75	2202	540.92	58.41	10.80
31	75	2217	1148.27	202.07	17.60
32	75	3604	2551.16	20.01	0.78
33	77	2202	1404.12	258.54	18.41
Total			18827.27	2134.85	11.34

(Source: Appropriation Accounts)

APPENDIX 2.9
RUSH OF EXPENDITURE
(REFERENCE: PARAGRAPH 2.3.11; PAGE 57)

(₹ in crore)

Sl. No.	Grant number and name	Scheme No.	Expenditure incurred during Jan-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2013	March 2013
1	2	3	4	5	6	7	8
1	02-Other expenditure pertaining to General Administration Department	5710	13.40	13.13	14.46	92.67	90.80
2	03-Police	6065	21.62	21.01	23.14	93.43	90.79
3	03-Police	6463	31.49	27.66	48.32	65.17	57.24
4	07-Commercial Tax	6001	85.30	85.30	85.30	100	100
5	07-Commercial Tax	6002	151.76	151.76	151.76	100	100
6	08-Land Revenue and District Administration	6664	15.50	15.50	20.00	77.50	77.50
7	10-Forest	3885	116.68	116.68	116.68	100	100
8	10-Forest	5109	40.38	30.80	60.80	66.41	50.66
9	10-Forest	7240	10.30	10.30	10.30	100	100
10	11-Commerce, Industry and Employment	5380	60.45	58.99	82.58	73.20	71.43
11	11-Commerce, Industry and Employment	7140	29.10	29.10	49.10	59.27	59.27
12	13-Farmers Welfare and Agriculture Development	6673	27.11	23.36	27.73	97.76	84.24
13	14-Animal Husbandry	6625	11.90	10.97	12.96	91.82	84.64
14	14-Animal Husbandry	7154	12.06	12.06	12.63	95.49	95.49
15	14-Animal Husbandry	7155	14.45	14.45	14.45	100	100
16	17-Co-operation	6965	45.78	45.78	77.60	58.99	58.99
17	20-Public Health Engineering	6643	16.00	16.00	25.00	64.00	64.00
18	21-Housing and Environment	2020	45.17	43.55	56.18	80.40	77.52
19	21-Housing and Environment	6115	12.24	12.24	13.24	92.45	92.45

1	2	3	4	5	6	7	8
20	23-Water Resources Department	5583	20.54	18.35	29.00	70.83	63.27
21	23-Water Resources Department	5584	14.22	12.82	22.33	63.68	57.41
22	23-Water Resources Department	5595	50.62	44.74	71.13	71.16	62.90
23	23-Water Resources Department	6598	22.06	22.06	22.20	99.37	99.37
24	24-Public Works-Roads and Bridges	3115	103.93	102.63	155.29	66.93	66.09
25	25-Mineral Resources	6606	1378.00	1378.00	1378.00	100	100
26	26-Culture	4283	11.50	10.61	15.88	72.42	66.81
27	37-Tourism	7630	33.82	33.82	43.49	77.76	77.76
28	39-Food, Civil Supplies and Consumer Protection	0570	13.28	13.28	13.28	100	100
29	39-Food, Civil Supplies and Consumer Protection	3229	15.90	15.90	24.00	66.25	66.25
30	39-Food, Civil Supplies and Consumer Protection	3248	10.09	10.09	10.09	100	100
31	39-Food, Civil Supplies and Consumer Protection	6781	106.47	106.47	106.47	100	100
32	39-Food, Civil Supplies and Consumer Protection	7272	69.08	69.08	90.86	76.03	76.03
33	41-Tribal Areas Sub-Plan	3730	31.70	27.11	47.72	66.43	56.81
34	41-Tribal Area Sub-Plan	6484	17.14	17.14	17.14	100	100
35	41-Tribal Areas Sub-Plan	7272	11.29	11.29	11.29	100	100
36	47-Technical Education and Skill Development	9143	33.11	30.07	41.01	80.74	73.32
37	48-Narmada Valley Development	9091	221.45	215.06	302.87	73.12	71.01
38	52-Financial Assistance to Tribal Area Sub-Plan-Three Tier Panchayati Raj Institutions	5198	23.20	21.21	42.32	54.82	50.12

1	2	3	4	5	6	7	8
39	58-Expenditure on Relief on account of Natural Calamities and Scarcity	0747	253.47	240.04	264.75	95.74	90.67
40	58-Expenditure on Relief on account of Natural Calamities and Scarcity	5498	15.49	11.68	20.36	76.08	57.37
41	58-Expenditure on Relief on account of Natural Calamities and Scarcity	7021	52.14	39.39	52.80	98.75	74.60
42	61-Expenditure pertaining to Bundelkhand Package	6074	56.82	55.72	65.04	87.36	85.67
43	61-Expenditure pertaining to Bundelkhand Package	6078	22.36	22.36	22.36	100	100
44	61-Expenditure pertaining to Bundelkhand Package	6080	243.00	243.00	243.00	100	100
45	64-Scheduled Castes Sub-Plan	1400	21.23	21.23	38.69	54.87	54.87
46	64-Scheduled Castes Sub-Plan	5701	41.03	41.03	42.86	95.73	95.73
47	64-Scheduled Castes Sub-Plan	6484	27.86	27.86	27.86	100	100
48	69-Information Technology	5818	10.42	10.42	10.42	100	100
49	69-Information Technology	7062	20.00	20.00	20.00	100	100
50	74-Financial Assistance to Three Tier Panchayati Raj Institutions	4610	405.37	244.74	429.99	94.27	56.92
51	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6086	22.05	22.05	22.05	100	100
52	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6099	12.27	12.27	12.27	100	100

1	2	3	4	5	6	7	8
53	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6226	33.84	22.56	33.84	100	66.67
54	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6244	815.07	555.48	872.39	93.43	63.67
55	74-Financial Assistance to Three Tier Panchayati Raj Institutions	6299	221.80	183.17	304.29	72.89	60.19
56	75-Financial Assistance to Urban Bodies	5728	16.50	16.50	16.50	100	100
57	75-Financial Assistance to Urban Bodies	7056	20.52	20.52	23.64	86.80	86.80
58	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	6005	121.74	89.03	121.74	100	73.13
59	77-Other Expenditure pertaining to School Education Department (Excluding Primary Education)	6970	17.00	17.00	17.00	100	100
60	PD-Public Debt	6771	129.50	129.50	129.50	100	100
61	PD-Public Debt	7110	247.00	247.00	247.00	100	100
62	IP-Interest Payment and Servicing of Debt	3089	45.24	45.24	45.24	100	100
63	IP-Interest Payment and Servicing of Debt	4033	29.34	29.34	29.34	100	100
64	IP-Interest Payment and Servicing of Debt	5042	1515.89	1515.89	1569.91	96.56	96.56
65	IP-Interest Payment and Servicing of Debt	6587	402.56	402.56	436.22	92.28	92.28

1	2	3	4	5	6	7	8
66	IP-Interest Payment and Servicing of Debt	6622	126.80	82.20	126.80	100	64.83
67	IP-Interest Payment and Servicing of Debt	6804	25.45	25.45	25.45	100	100
68	IP-Interest Payment and Servicing of Debt	6880	48.88	48.88	48.88	100	100
69	IP-Interest Payment and Servicing of Debt	6881	72.96	72.96	72.96	100	100
70	IP-Interest Payment and Servicing of Debt	7108	109.85	109.85	109.85	100	100
Total			8151.54	7523.29	8849.60	92.11	85.01

(Source: Appropriation Accounts)

APPENDIX 2.10

**STATEMENT SHOWING TRANSFER OF FUNDS TO 8443-CIVIL DEPOSIT-800-OTHER DEPOSIT
(REFERENCE: PARAGRAPH 2.3.12; PAGE 57)**

(₹ in crore)

Sl. No.	Grant No. and name	Head of account up to detailed head and name of scheme	Total budget provision (Original + Supplementary)	Expenditure incurred	Amount transferred to 8443-Civil Deposit-800-Other Deposit
1	2	3	4	5	6
1	01-General Administration and Lok Seva Prabandhan	2070-003-0101-8808-Works related to Information Technology (State Scheme)	5.00	5.00	5.00
2	03-Police	2055-109-1301-6463-Upgradation of Police Training Institutions (13 th Finance Commission)	9.07	8.75	4.18
3	13-Farmers Welfare and Agriculture Development	2401-800-1501-5626-National Agriculture Development Scheme	185.41	186.56	44.26
4	26-Culture	2205-107-0101-4283-Museums (State Scheme)	17.43	15.88	10.00
5	27-School Education (Primary Education)	2202-01-101-0701-1502-District Institute of Education and Training for Basic Minimum Services	63.48	47.26	0.97
6	41-Tribal Area Sub-Plan (Man Power Planning Department)	2203-789-105-0702-2667-Polytechnic Institutes	1.14	1.14	1.03
7	41-Tribal Area Sub-Plan (Man Power Planning Department)	2401-789-800-1502-5626-National Agriculture Development Scheme	55.90	49.71	1.26
8	47-Technical Education and Skill Development	2203-105-0701-2667-Polytechnic Institutes	17.62	12.64	11.47
9	55-Women and Child Development	2235-02-102-0701-0658-Integrated Child Development Service Scheme	702.00	657.63	12.06
10	55-Women and Child Development	2235-02-103-0701-6392-Rajiv Gandhi Kishori Balika Sashaktikaran Yojna (Sabla)	5.81	5.56	0.47
11	61-Expenditure Pertaining to Bundelkhand Package	4401-102-1501-6080-Store and Marketing	237.80	200.00	200.00

1	2	3	4	5	6
12	61- Expenditure Pertaining to Bundelkhand Package	4401-102-1503-6080-Store and Marketing	66.70	43.00	43.00
13	61- Expenditure Pertaining to Bundelkhand Package	4702-101-1501-6074- Restoration of Canal Capacity	Token	65.04	51.12
14	64-Scheduled Castes Sub- Plan (Man Power Planning Department)	2203-789-105-0703-2667- Polytechnic Institutions	2.43	2.43	2.20
15	64-Scheduled Castes Sub- Plan (Farmers Welfare and Agriculture Department)	2401-789-800-1503-5626- National Agriculture Development Scheme	41.90	36.70	1.96
Total			1411.69	1337.30	388.98

(Source: Appropriation Accounts)

APPENDIX 2.11

**STATEMENT SHOWING NON-UTILISATION OF PROVISION MORE THAN
₹ ONE CRORE FOR NEW ITEMS OF EXPENDITURE PROVIDED IN THE
BUDGET
(REFERENCE: PARAGRAPH 2.3.14; PAGE 58)**

(₹ in crore)

Sl. No.	Grant number and name	Name of Scheme	Provision	Expenditure
1	2	3	4	5
1	03-Police	4070-800-0101-7188-Construction for Disaster Management	1.25	Nil
2	11-Commerce, Industry and Employment	4851-800-0101-7138-Share Capital Assistance to TRIFEC for investment A.K.V.N. Sagar	1.00	Nil
3	19-Public Health and Family Welfare	2210-01-110-6743-I.E.C. (Information and Broadcasting)	2.45	Nil
4	41-Tribal Areas Sub-Plan	2401-796-105-0102-6669-Soil Health Card	1.20	Nil
5	41-Tribal Areas Sub-Plan	2210-03-796-103-0102-7199-Special Allowance to Medical Officers of Special Cadre	8.00	Nil
6	41-Tribal Areas Sub-Plan	2210-06-796-101-0102-7200-Medical Checkup of Children of Hostels	1.50	Nil
7	41-Tribal Areas Sub-Plan	2210-06-796-800-0102-7193-Special State Incentive scheme for Family Welfare	14.20	Nil
8	41-Tribal Areas Sub-Plan	2210-06-796-800-0102-7201-Special Assistance to Pregnant Women of Scheduled Caste/Scheduled Tribe	49.75	Nil
9	41-Tribal Areas Sub-Plan	4210-04-112-0102-7202-Establishment of Nursing College	14.90	Nil
10	41-Tribal Areas Sub-Plan	4210-04-796-112-0102-7203-Establishment of Para -Medical College	5.90	Nil
11	41-Tribal Areas Sub-Plan	2225-02-800-0602-7206-Supply of Diesel/Electric Pump scattered BPL farmers	1.00	Nil
12	41-Tribal Areas Sub-Plan	2235-02-796-105-0102-6688-Establishment of Intoxication cum Rehabilitation Centre	1.35	Nil
13	41-Tribal Areas Sub-Plan	2235-60-796-102-0102-6693-Girls Guardian Pension Scheme	1.50	Nil
14	50-Horticulture and Food Processing	2401-119-0101-7141-Establishment of Horticulture Hub	6.25	Nil
15	55-Women and Child Development	4235-02-800-1201-6741-Madhya Pradesh Health Area Improvement Programme (Foreign Aid)	2.00	Nil
16	64-Scheduled Castes Sub-Plan	2401-789-105-0103-6669- Soil Health Card	1.90	Nil
17	64-Scheduled Castes Sub-Plan	2210-06-101-0103-7200-Medical checkup of children of Hostels	1.50	Nil
18	64-Scheduled Castes Sub-Plan	2210-06-789-800-0103-7193-Special State Incentive Scheme for Family Welfare	10.80	Nil
19	64-Scheduled Castes Sub-Plan	2210-06-789-800-0103-7201-Special Assistance to Pregnant Women of Scheduled Caste/Scheduled Tribe	40.25	Nil
20	64-Scheduled Castes Sub-Plan	4210-04-789-112-0103-7202-Establishment of Nursing College	9.90	Nil
21	64-Scheduled Castes Sub-Plan	4210-04-789-112-0103-7203-Establishment of Para Medical College	5.90	Nil
22	64-Scheduled Castes Sub-Plan	2235-60-102-0103-6693-Girls Guardian Pension Scheme	1.00	Nil
23	67-Public Works-Buildings	4059-01-051-0101-7213-Construction of Annexe in Chief Minister Residence Campus	1.50	Nil
24	75-Financial Assistance to Urban Bodies	2217-05-800-0101-7056-Fire Brigade Services	1.00	Nil
Total			186.00	

(Source: Appropriation Accounts)

APPENDIX 2.12
UNUTILISED PROVISION UNDER VARIOUS SCHEMES IN SELECT GRANT
(REFERENCE: PARAGRAPH 2.4.2; PAGE 60)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Name of the Scheme	Total Provision (Orig. + Supp.)	Expenditure	Amount of Saving	Percentage
1	2	3	4	5	6	7	8
19-Public Health and Family Welfare							
1	19	Public Health and Family Welfare Department	2210-01-110-0101-6742-People Public Participation Scheme	0.01	Nil	0.01	100
2	19	Public Health and Family Welfare Department	2210-01-110-0101-6743-I.E.C. (Information and Broadcasting)	2.45	Nil	2.45	100
3	19	Public Health and Family Welfare Department	2210-01-110-1201-6744-Strengthening of Filariasis Programme	1.00	Nil	1.00	100
4	19	Public Health and Family Welfare Department	2210-01-110-1201-6745-Operation and Practical Research	2.00	Nil	2.00	100
5	19	Public Health and Family Welfare Department	2210-01-110-1201-6746-Strengthening of Mother and Child Health Service	2.00	Nil	2.00	100
6	19	Public Health and Family Welfare Department	2210-01-110-1201-7121-Promotion of Quality of Family Welfare Communication	1.00	Nil	1.00	100
7	19	Public Health and Family Welfare Department	2210-01-110-1201-7123-Prevention of Infection from Mother to Child	5.00	Nil	5.00	100
8	19	Public Health and Family Welfare Department	2210-06-101-0101-6845-I.D.S.P. Project	0.60	Nil	0.60	100
9	19	Public Health and Family Welfare Department	4210-01-110-0101-6271-Modernisation of Jai Prakash Hospital	10.00	Nil	10.00	100
10	19	Public Health and Family Welfare Department	2210-01-110-6623-Beti Bachao Abhiyan	1.72	Nil	1.72	100
11	41	41/17-Public Health and Family Welfare Department	2210-03-796-103-0102-7199-Special Allowance to Medical Officer of Special Cadre	8.00	Nil	8.00	100
12	41	41/17-Public Health and Family Welfare Department	2210-06-796-003-0102-7198-Self dependent Scheme for B.S.C. Nursing Training	1.00	Nil	1.00	100

1	2	3	4	5	6	7	8
13	41	41/17-Public Health and Family Welfare Department	2210-06-796-003-0102-7202-Establishment of Nursing College	0.10	Nil	0.10	100
14	41	41/17-Public Health and Family Welfare Department	2210-06-003-0102-7203-Establishment of Para-Medical College	0.10	Nil	0.10	100
15	41	41/17-Public Health and Family Welfare Department	2210-06-796-101-0102-7196-Treatment of T.B. Disease	1.00	Nil	1.00	100
16	41	41/17-Public Health and Family Welfare Department	2210-06-796-101-0102-7200-Medical Check-up of Children of Hostels	1.50	Nil	1.50	100
17	41	41/17-Public Health and Family Welfare Department	4210-04-112-0102-7203-Establishment of Paramedical College	5.90	Nil	5.90	100
18	64	64/17-Public Health and Family Welfare Department	2210-06-789-003-0103-4224-Education and Training	1.00	Nil	1.00	100
19	64	64/17-Public Health and Family Welfare Department	2210-06-789-003-0103-7198-Self dependent scheme for B.S.C. Nursing Training	1.00	Nil	1.00	100
20	64	64/17-Public Health and Family Welfare Department	2210-06-789-003-0103-7202-Establishment of Nursing College	0.10	Nil	0.10	100
21	64	64/17-Public Health and Family Welfare Department	2210-06-789-003-0103-7203-Establishment of Paramedical College	0.10	Nil	0.10	100
22	64	64/17-Public Health and Family Welfare Department	2210-06-101-0103-7200-Medical checkup of children of Hostels	1.50	Nil	1.50	100
23	64	64/17-Public Health and Family Welfare Department	2210-06-800-0103-7193-Special state Incentive Scheme for Family welfare	10.80	Nil	10.80	100
24	64	64/17-Public Health and Family Welfare Department	2210-06-800-0103-7201-Special Assistance to Pregnant Women of Scheduled Castes/Scheduled Tribes	40.25	Nil	40.25	100
25	64	64/17-Public Health and Family Welfare Department	4210-04-789-112-0103-7202-Establishment of Nursing College	9.90	Nil	9.90	100
26	64	64/17-Public Health and Family Welfare Department	4210-04-789-112-0103-7203-Establishment of Paramedical College	5.90	Nil	5.90	100
Total				113.93		113.93	

(Source: Appropriation Accounts)

APPENDIX 2.13

**PROVISION OF MORE THAN ₹ ONE LAKH AND ABOVE IN EACH CASE
UNDER OBJECT HEADS 63-MACHINES OF CAPITAL ASSETS RELATING
TO CAPITAL SECTION CLASSIFIED IN REVENUE SECTION
(REFERENCE: PARAGRAPH 2.4.5; PAGE 61)**

(₹ in crore)

Sl. No.	Major Head	Object Head	Scheme Head	Amount
1	2	3	4	5
1	2210	63-Machine-001-Machines and Equipments	6229	15.00
2	2210	63-Machine-001-Machines and Equipments	2283	0.15
3	2210	63-Machine-001-Machines and Equipments	0078	0.16
4	2210	63-Machine-001-Machines and Equipments	6050	0.60
5	2210	63-Machine-001-Machines and Equipments	7558	0.50
6	2210	63-Machine-001-Machines and Equipments	6271	0.50
7	2210	63-Machine-001-Machines and Equipments	6451	0.88
8	2210	63-Machine-001-Machines and Equipments	8798	2.00
9	2210	63-Machine-001-Machines and Equipments	0093	0.20
10	2210	63-Machine-001-Machines and Equipments	1473	7.00
11	2210	63-Machine-001-Machines and Equipments	0077	0.40
12	2210	63-Machine-001-Machines and Equipments	9360	0.04
13	2210	63-Machine-001-Machines and Equipments	7317	1.50
14	2210	63-Machine-001-Machines and Equipments	5998	1.10
15	2210	63-Machine-001-Machines and Equipments	9812	0.40
16	2210	63-Machine-001-Machines and Equipments	5189	0.09
17	2210	63-Machine-001-Machines and Equipments	0859	0.20
18	2210	63-Machine-001-Machines and Equipments	2818	0.03
19	2210	63-Machine-001-Machines and Equipments	8150	0.04
20	2210	63-Machine-001-Machines and Equipments	1070	0.33
21	2210	63-Machine-001-Machines and Equipments	0750	0.08
22	2210	63-Machine-001-Machines and Equipments	3704	0.01
23	2210	63-Machine-001-Machines and Equipments	0336	2.00
24	2210	63-Machine-001-Machines and Equipments	2880	0.01
25	2210	63-Machine-001-Machines and Equipments	2703	2.00
26	2210	63-Machine-001-Machines and Equipments	5008	2.00
Total				37.22

(Source: Appropriation Accounts)

APPENDIX 3.1

**DEPARTMENT-WISE POSITION OF PENDING UTILISATION CERTIFICATES
UP TO MARCH 2013**

(REFERENCE: PARAGRAPH 3.1; PAGE 63)

Sl. No.	Name of Departments	Major Head	Amount (₹ in crore)
1	2	3	5
1.	Revenue	2029	1.20
2.	Social Welfare	2235	748.03
3.	Urban Administration	3604	9547.83
4.	Rural Development	2501,2505	4880.96
5.	Co-operation	6425,2425	367.77
6.	Irrigation	2702	1.87
7.	Energy	2801,2810	996.74
8.	Animal Husbandry	2403	249.30
9.	Excise	2039,2045	2.04
10.	Jail	2056	0.02
11.	Women and Child Development	2236	86.44
12.	Police	2055	1.92
13.	Religious Trusts and Endowments	2250	17.85
14.	Public Health Engineering	2215	22.76
15.	Industry	2851,2852	433.48
16.	Law and Legislative Affairs	2014	2.12
17.	Food And Civil Supplies	2408	4942.10
18.	Public works Department	2216	214.16
19.	Mining and Meteorology	2853	229.89
20.	Fisheries	2405	108.41
21.	Tourism	3452	10.81
22.	Agriculture	2401,4402	464.40
23.	Labour	2230	51.43
24.	General Administration	2075,2052	89.25
25.	Economics and Statistics	3454	57.44
26.	Institutional Finance	2047	0.01
27.	Science and Technology	3425	21.80
28.	Medical Services	2210	9.64
29.	Schedule Caste, Schedule Tribe and Other Welfare Department	2225	379.87
30.	Education Department	2202	4284.51
31.	Sports and Youth welfare	2204	10.79
32.	Rajbhasha and Culture Department	2205	0.93
33.	District Administration	2053	5.14
Total		40 Major Heads	28240.91

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

APPENDIX 3.2

DEPARTMENT-WISE/DURATION-WISE BREAK-UP OF THE CASES OF MISAPPROPRIATION, DEFALCATION ETC.

(REFERENCE: PARAGRAPH 3.3; PAGE 65)

Sl.No.	Name of the Department	Up to 5 Years		5 to 10 Years		10 to 15 Years		15 to 20 Years		20 to 25 Years		25 Years and more		Total No. of cases			
		No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)	No. of cases	Amount (in lakh)
1		3	4	5	6	7	8	9	10	11	12	13	14	15	16		
1	2210-Medical & Public Health	4	21.09	3	14.99	7	7.08	5	22.35	6	8.98	26	14.76	51	89.25		
2	2211- Family Welfare	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	11	5.94	11	5.94		
3	2054- Treasury & Accounts	7	376.05	0	0.00	0	0.00	1	18.25	0	0.00	9	14.79	17	409.09		
4	2215-Public Health Engineering	6	79.84	2	1.38	1	0.48	0	0.00	0	0.00	0	0.00	9	81.70		
5	2014- Administration of Justice	2	6.79	4	3.05	0	0.00	0	0.00	1	0.44	2	0.29	9	10.57		
6	2053-Distt. Administration	0	0.00	1	0.01	0	0.00	0	0.00	0	0.00	2	0.80	3	0.81		
7	2058- Stationery & Printing	0	0.00	0	0.00	0	0.00	1	0.17	0	0.00	0	0.00	1	0.17		
8	2013- General Administration	1	0.32	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.32		
9	2015- Election	1	7.90	0	0.00	0	0.00	1	3.81	0	0.00	0	0.00	2	11.71		
10	2220- Public Relation	1	0.02	1	0.00	0	0.00	0	0.00	0	0.00	0	0.00	2	0.02		
11	2055- Police	152	42.13	153	32.41	64	38.15	19	15.41	21	7.68	0	0.00	409	135.78		
12	2225- Welfare of SC/ST/OBC	0	0.00	0	0.00	0	0.00	9	6.40	9	8.65	5	1.82	23	16.87		
13	2235- Women & Child Welfare	0	0.00	1	1.31	1	4.04	1	0.14	4	2.26	4	3.11	11	10.86		
14	2202- School Education	59	2699.81	25	37.35	8	4.40	15	8.79	20	12.84	32	14.28	159	2777.47		
15	2203- Tech. Education	13	18.38	4	9.13	0	0.00	0	0.00	0	0.00	0	0.00	17	27.51		
16	2204- Sport & Youth Services	1	0.45	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.45		

Audit Report on State Finances for the year ended 31 March 2013

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
17	2505- Rural Employment	0	0.00	1	0.25	0	0.00	1	13.12	0	0.00	0	0.00	2	13.37
18	2230- Labour & Employment	7	4.13	2	0.18	1	6.76	0	0.00	0	0.00	0	0.00	10	11.07
19	2501- Special Programmes for Rural Development	2	43.56	1	1.33	3	1.54	2	2.99	2	0.35	1	0.02	11	49.79
20	2505- Rural Employment	1	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00
21	2515- Other Rural Development Programmes	2	1.36	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	2	1.36
22	2403- Animal Husbandry	5	4.98	3	0.74	4	8.73	2	3.11	2	0.15	3	0.24	19	17.95
23	2401- Agriculture	2	1.73	7	12.41	0	0.00	0	0.00	3	0.48	0	0.00	12	14.62
24	2406- Forestry & Wild life	275	484.99	218	240.73	393	366.10	347	151.89	631	126.86	505	95.15	2369	1465.72
25	Public Works Department	4	18.66	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4	18.66
26	Water Resources Department	6	4.84	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	6	4.84
27	Narmada Valley Development Department	3	0.36	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	3	0.36
Total		554	3817.39	426	355.27	482	437.28	404	246.43	699	168.69	600	151.20	3165	5176.26

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

APPENDIX 3.3

DEPARTMENT/CATEGORY-WISE DETAILS IN RESPECT OF CASES OF THEFT, MISAPPROPRIATION/LOSS OF GOVERNMENT MATERIAL

(REFERENCE: PARAGRAPH 3.3; PAGE 65)

Sl. No.	Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1	2	3	4	5	6	7	8
1	2210- Medical & Public Health	19	14.68	32	74.57	51	89.25
2	2211- Family Welfare	0	0.00	11	5.94	11	5.94
3	2054- Treasury & Accounts	5	23.61	12	385.48	17	409.09
4	2215- Public Health Engineering	6	2.46	3	79.24	9	81.70
5	2014- Administration of Justice	6	3.38	3	7.19	9	10.57
6	2053-Distt. Administration	0	0.00	3	0.81	3	0.81
7	2058- Stationary & Printing	0	0.00	1	0.17	1	0.17
8	2013- General Administration	0	0.00	1	0.32	1	0.32
9	2015- Election	1	7.90	1	3.81	2	11.71
10	2220- Public Relation	0	0.00	2	0.02	2	0.02
11	2055- Police	6	28.84	403	106.94	409	135.78
12	2225- Welfare of SC/ST/OBC	11	9.23	12	7.64	23	16.87
13	2235- Women & Child Welfare	3	5.08	8	5.78	11	10.86
14	2202- School Education	75	82.94	84	2694.53	159	2777.47
15	2203- Tech. Education	11	12.22	6	15.29	17	27.51
16	2204- Sports & Youth Services	1	0.45	0	0.00	1	0.45
17	2505-Rural Employment	2	13.37	0	0.00	2	13.37
18	2230-Labour & Employment	8	4.07	2	7.00	10	11.07
19	2501- Special Programmes for Rural Development	6	3.39	5	46.40	11	49.79
20	2505-Rural Employment	0	0.00	1	0.00	1	0.00
21	2515- Other Rural Development Programmes	1	1.25	1	0.11	2	1.36
22	2403- Animal Husbandry	7	6.70	12	11.25	19	17.95
23	2401- Agriculture	9	8.02	3	6.60	12	14.62

1	2	3	4	5	6	7	8
24	2406- Forestry & Wild life	39	10.00	2330	1455.72	2369	1465.72
25	Public Works Department	3	11.66	1	7.00	4	18.66
26	Water Resources Department	6	4.84	0	0.00	6	4.84
27	Narmada Valley Development Department	3	0.36	0	0.00	3	0.36
Total		228	254.45	2937	4921.81	3165	5176.26

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

APPENDIX 3.4

**DEPARTMENT-WISE DETAILS OF CASES OF WRITE-OFF FOR 2012-13
(REFERENCE: PARAGRAPH 3.3; PAGE 66)**

Sl. No.	Department	Authority sanctioning write off	Brief particulars	No. of cases	Amount (in ₹)
1	2	3	4	5	6
1	2210-Medical & Pub. Health	CMHO, Rajgarh	Defalcation in DHO, Rajgarh	1	10684.00
2	2210-Medical & Pub. Health	Suprintendent, Rani Durgawati Hospital, Jabalpur	Doubtful defalcation in Rani Durgawati (Lady Alwin) Hospital, Jabalpur	1	88199.77
3	2210-Medical & Pub. Health	Additional Secretary, Medical Education Department, Bhopal	Theft in the Store of Ayurvedic College Hospital, Jabalpur	1	92364.00
4	2211-Family Welfare	CMHO, Ujjain	Defalcation	1	14595.00
5	2055- Police	Director General, Police MP, Bhopal	Loss due to theft of wireless sets, accidents of vehicles etc.	21	236683.00
6	2202-Education	District Education Officer, Indore	Loss due to destruction of Books	1	4377.35
7	2202-Education	Director, Public Education, MP, Bhopal	Loss due to theft	1	36113.75
8	2403- Animal Husbandry	Director Institute of Animal Husbandry Vety. Biological Mhow, MP	Glass ware/ instrument/unserviceable articles/spare parts etc.	8	25656
9	2406- Forestry & Wild life	Add. P.C.C.F. Finance and Budget MP, Bhopal	Due to non recovery of losses	31	657823
Total				66	1166495.87

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

APPENDIX 3.5

BOOKING UNDER MINOR HEAD '800-OTHER EXPENDITURE'

(REFERENCE: PARAGRAPH 3.6; PAGE 68)

Sl. No.	Major Head		Total Expenditure under the Major Head (₹ in crore)	Expenditure under Minor Head 800-Other Expenditure (₹ in crore)	Percentage
1	2250	Other Social Services	68.97	68.97	100.00
2	4875	COL on Other Industries	13.90	13.90	100.00
3	4070	Capital Outlay on other Administrative Services	8.05	8.05	100.00
4	4853	COL on Non-ferrous Mining and Metallurgical Industries	3.76	3.76	100.00
5	4711	COL on Flood Control Projects	6.22	6.17	99.20
6	2702	Minor Irrigation	94.90	87.63	92.33
7	2075	Miscellaneous General Services	12.64	11.54	91.30
8	2852	Industries	141.47	129.11	91.26
9	4515	COL on other Rural Development Programmes (M.P. Assembly Constituency area development scheme, grant to MPRRDA etc.)	1451.76	1303.34	89.78
10	4700	Capital Outlay on Major Irrigation (Omkareshwar Project and canal and appurtenant works etc.)	2365.98	2111.99	89.26
11	2853	Non-ferrous mining and Metallurgical Industries	1703.78	1378.00	80.88
12	2204	Sports and Youth Welfare Services	85.34	53.02	62.13
13	4701	Capital Outlay on Medium Irrigation	836.54	505.69	60.45
14	5054	COL on Roads and Bridges	2074.65	1137.07	54.81
15	2705	Command Area Development	2.47	1.26	51.01
		Total	8870.43	6819.50	

(Source: Finance Accounts 2012-13)

APPENDIX 3.6

BOOKING UNDER MINOR HEAD '800-OTHER RECEIPTS'

(REFERENCE: PARAGRAPH 3.6; PAGE 68)

Sl. No.	Major Head		Total Receipt under the Major Head (₹ in crore)	Receipt under Minor Head 800-Other Receipts (₹ in crore)	Percentage
1	0852	Industries	24.08	24.37	101.20*
2	0853	Non-ferrous Mining and Metallurgical Industries	2443.39	2446.13	100.11*
3	0801	Power	370.69	370.69	100.00
4	0702	Minor Irrigation	379.62	379.62	100.00
5	0220	Information and Publicity	0.21	0.21	100.00
6	0211	Family Welfare	0.23	0.23	100.00
7	0058	Stationary and Printing	18.94	18.94	100.00
8	0235	Social Security and Welfare	9.78	9.75	99.69
9	0515	Other Rural Development Programmes	45.77	44.07	96.29
10	0217	Urban Development	41.61	39.39	94.66
11	0700	Major Irrigation	57.22	50.79	88.76
12	0202	Education, Sports, Art and Culture	1682.50	1488.22	88.45
13	0435	Other Agricultural Programmes	2.60	2.21	85.00
14	0059	Public Works	33.22	28.17	84.80
15	0210	Medical and Public Health	44.83	30.72	68.52
16	1601	Grants-in-aid from Central Government	12040.20	7199.90	59.80
17	0215	Water Supply and Sanitation	11.09	5.95	53.65
18	0403	Animal Husbandry	2.46	1.27	51.63
		Total	17208.44	12140.63	

(Source: Finance Accounts 2012-13)

*Net figures under the Major Heads were less than the Minor Head 800-Other Receipts due to the effect of 900-Deduct Refunds under the Major Heads.